



Te Kaunihera-ā-Rohe o Ngāmotu

**New Plymouth
District Council**

Summary

ANNUAL REPORT

2023/24

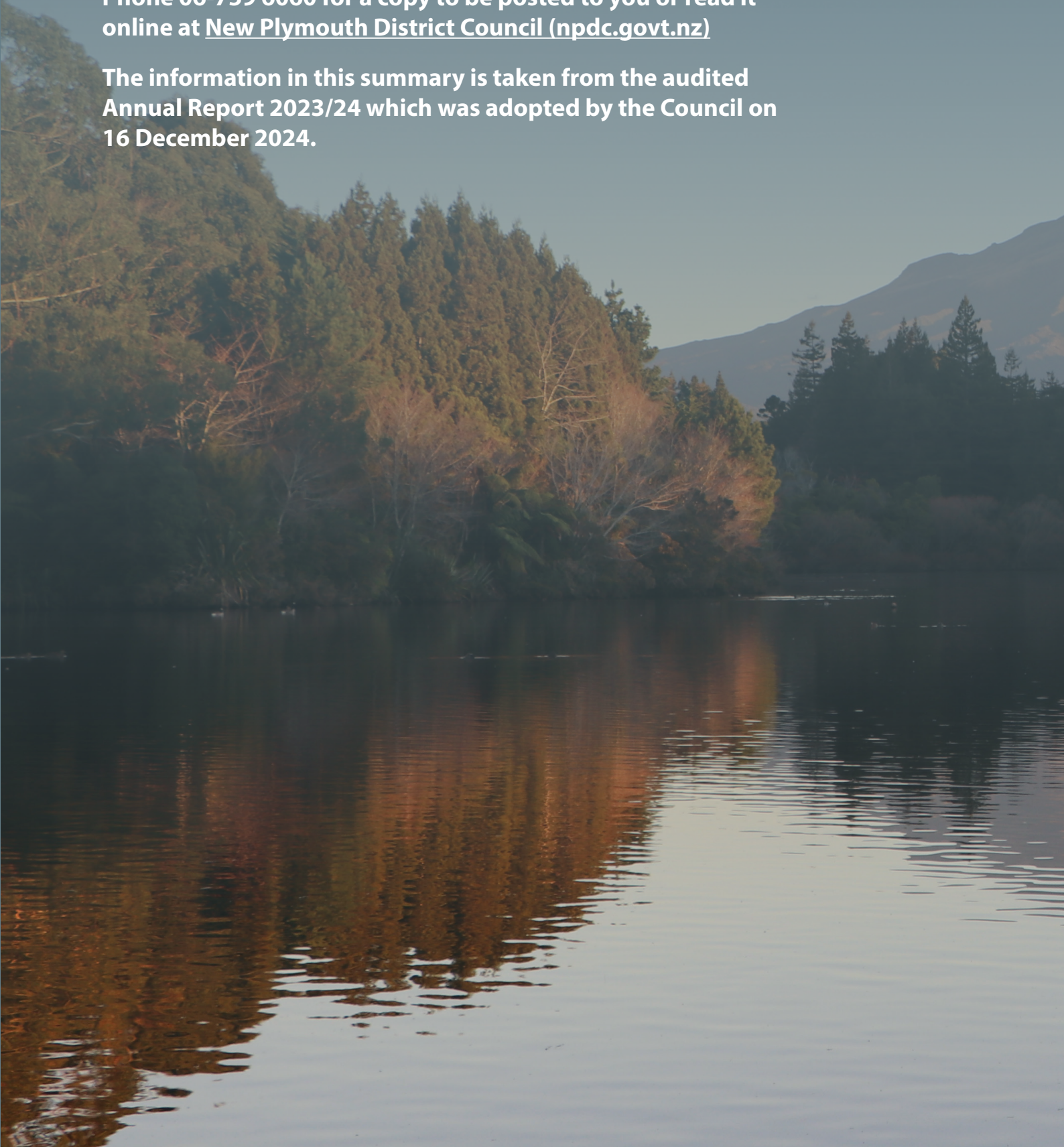


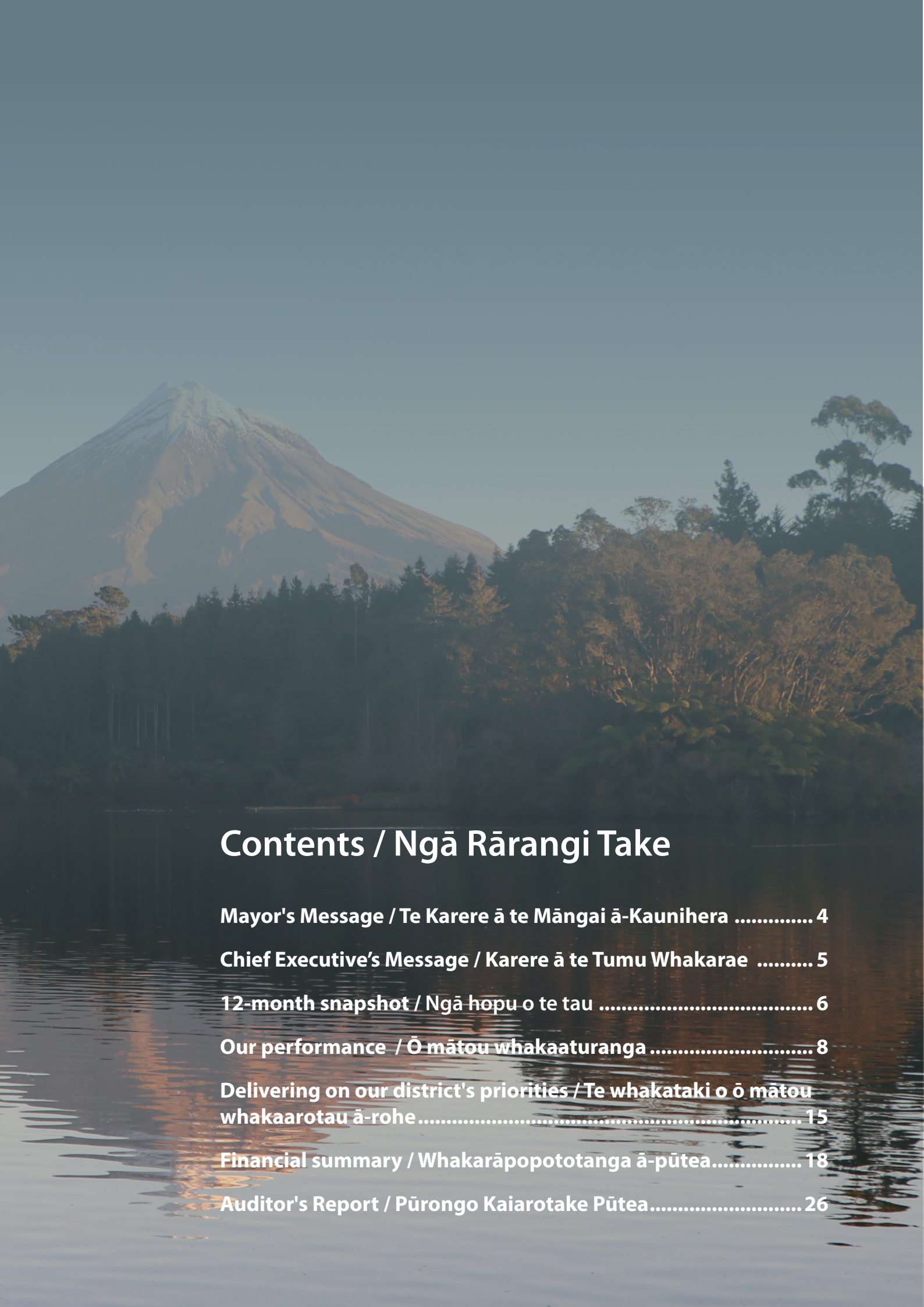
Welcome to NPDC's Annual Report for 2023/24

Naumai ki te Pūrongo ā-tau o NPDC mō 2023/24

This summary is a snapshot of our activities from 1 July 2023 to 30 June 2024. For more information on all our activities, including NPDC's financial health, please refer to the full Annual Report. Copies of the full Annual Report are available on request. Phone 06-759 6060 for a copy to be posted to you or read it online at [New Plymouth District Council \(npdc.govt.nz\)](https://npdc.govt.nz)

The information in this summary is taken from the audited Annual Report 2023/24 which was adopted by the Council on 16 December 2024.





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Mayor's Message

Te Karere ā te Māngai ā-Kaunihera

Economic and political change is now a constant in the post-Covid era, but the pace of change revved up in the last financial year.

Global inflation was unrelenting, especially for councils around the country, which have faced a 27 per cent rise in civil construction costs since 2020. Like homeowners, our borrowing costs are up from around three per cent three years ago to around five per cent, meaning our interest costs have risen by about 60 per cent while we make vital investments in our core infrastructure and plan for climate change as well as other contingencies.

The change of government in Wellington has meant more exacting expectations on local government as subsidies for our road maintenance and our other functions are pared back, forcing us to re-examine our priorities and investments ever more closely.



Our focus continues to be on getting the basics right, starting with a council-wide refresh and a new structure that focuses on operational excellence and delivering what our residents want.

We maintained our record of fiscal prudence with international credit ratings agency S&P Global praising our “robust financial management” when it renewed NPDC’s AA+ credit rating. Our ability to manage budgets and debt despite increased capital costs was helped by the performance of our Perpetual Investment Fund (PIF) which offset rates by about \$12 million over the 2023/24 financial year.

Amid the economic challenges, it’s easy to overlook how our vision for a Sustainable Lifestyle Capital is increasingly important as Aotearoa transitions away from oil and gas and Taranaki’s existing reserves expire. To offset the economic decline this is bringing, we need to create and maintain a quality of life and environment that draws and keeps people, talent and investment. This effort was recognised with New Plymouth named the country’s Most Beautiful Small City at the Beautiful New Zealand awards in November.

Construction started on the first stage of Te Pae o te Rangī (the Waitara to Bell Block Walkway extension of the Coastal Walkway) at Otupaiia Marine Park. Working closely with four hapū, we’ll aim to complete the 10-kilometre extension in the next three years. This is the largest of a series walking and cycling connections taking shape across the district.

Our commitment to become the first New Zealand city to have 10 per cent of our urban area covered with native vegetation saw another 2.18 hectares of land planted, exceeding the annual target of 1.7 ha.

Our \$248m investment in Fixing our Plumbing over 10 years continued with working starting on a \$12m programme of repairs to the water, wastewater and stormwater networks in New Plymouth, Waitara, Ōākura, Urenui and Inglewood.

We’re working with our neighbours in Stratford and South Taranaki to use our collective strength to find further efficiencies for our three waters networks under the new government’s Local Water Done Well plan and together Taranaki’s three district councils approved a new waste contract to improve services at rural transfer stations and household rubbish and recycling collections.

For all that, our residents still faced an average 12.4 per cent rates rise (including targeted rates) in the last financial year. That, along with the other considerations, fed into another major piece of work, our 10-Year Plan for 2024-2034.

As well as investment to future-proof our infrastructure, this looks at how we could help our hard-pressed residents through more support for economic growth and creating scholarships and cadetships to help our rangatahi into work.

It also identified potential savings that we can investigate in services such as traffic management and using returns from the PIF more strategically by boosting our Disaster Recovery Reserve and creating a Sustainable Lifestyle Capital Reserves to help fund future projects.

This prompted some robust feedback from our residents, which was welcome and considered around the Council table as we decided what was in and what was out.

Just as importantly, like this Annual Report, it reminds us that we need to keep focused on the bottom line and on what we can and should deliver for our residents within our tightened means.

Neil Holdom, Mayor

Chief Executive's Message

Karere ā te Tumu Whakarae

The last financial year was another tough year for NPDC, and councils around the motu, as well as for our residents. We set a broad aspiration in our 10-Year Plan (2021-2031) to manage the impact of a challenging global economy, while continuing to develop our Sustainable Lifestyle Capital – a place where our children will want to live, work, learn and play – but global inflation continued to be a major challenge.

With rising costs effectively shrinking budgets across the board, from construction materials and capital costs to insurance, the 2023/24 year started with our residents facing an average 12.4 per cent rates rise (including targeted rates). We ended with a general rates deficit of \$5.5 million, which compared with the \$1.35m in 2022/23.

With the unsustainability of this in mind, we carried out a comprehensive review of our organisation's structure, and the way that we operate. This resulted in reducing the number of positions by 73 and achieving around \$7m saving in operating costs. This puts us on target, and we are confident in meeting our target of a \$10m operational savings target next financial year.

We have been able to achieve this without impact on our levels of service or activities provided to our communities. We also emerged with a structure better able to improve performance and adapt to a range of central government reforms and funding decisions.

The main focus of our \$341m budget was delivering on our core services, including a \$9m investment in new pipes and roading infrastructure to help our district grow and continuing to Fix our Plumbing with \$9.3m spent renewing 9km of drinking water, stormwater and sewer pipes.

Our rollout of water meters to all 29,300 homes and businesses hit 63 per cent and has started paying dividends. So far, they've helped us to find and stop 800 cubic metres of leaking water daily – a significant amount of the 33,200 cubic meters we supply each day – and meant we were able to avoid a \$4m investment to upgrade pump station and pipeline to keep up with water demand in the Urenui-Tikorangi area. We will be working towards what a future water billing system may look like over the next financial year.

While Taranaki's three district councils approved a new waste contract to improve services at rural transfer stations and residential rubbish and recycling collections, we also opened the Sorting Depot on Colson Road, making it easier and cheaper for local businesses to dispose of commercial waste. Since opening the venue had sorted and processed more than 3,500 tonnes of waste by the end of June.

Another major job was our 10-Year Plan (2024-2034) detailing our \$4.5 billion work programme for 2024-2034. This attracted 3,500 pieces of feedback which all had to be considered along with balancing the cost of each proposed investment against making our district a home for future generations.

Our 10-Year Plan was also a great example of our deeper engagement with tangata whenua. Iwi and hapū made valuable contributions from the outset and we have also made progress in strengthening their planning expertise and administration to support timely responses in resource consent processes. The recruitment of a new General Manager, Te Tiriti Partnerships will further help us meet our obligations in respect to Te Tiriti o Waitangi.

All this helps us to balance our priorities when delivering for our residents. An independent community survey conducted in April/May saw satisfaction in five core service areas – parks, water supply, rubbish collection, stormwater and roads – exceed the benchmark for similar-sized councils, while Puke Ariki Museum and Library and our community libraries recorded significant rises in public satisfaction.

This report outlines how we tracked against the 113 non-financial measures and it's pleasing to see we are on target with 84 of these and have substantially achieved another nine. The remaining 20 were not achieved due to a variety of reasons such as high staff turnover for building and resource consents and ongoing post-Covid challenges.

These benchmarks also show that we need to do better in accounting for how we spend your rates money and in earning your confidence. This will continue to stay top of our minds as we navigate the challenges of the 2024/25 financial year.

Gareth Green, Chief Executive



12-month snapshot

Ngā hopu o te tau

July 2023

Community planting day at Fitzroy's Peringa Park kickstarted a three-year project to fence and plant 2.5 hectares of wetland and semi-coastal forest.



August 2023

For the first time we held a council meeting at a local marae with the historic Owae Marae the venue. It marked a new chapter in NPDC's iwi relations.



September 2023

The Sorting Depot opened in Colson Road. This commercial waste sorting facility is making it easier, cheaper and greener for local businesses to dispose waste and in its first year helped divert around 1,300 tonnes of commercial waste from the landfill and processed more than 3,500 tonnes.



October 2023

Iconic Te Rewa Rewa Bridge reopens after a 55-week repaint.



November 2023

Pukekura Park picks up its 11th Green Flag in a row, marking it as one of the world's best parks.



December 2023

Work started on a \$12m programme of repairs to the water, wastewater and stormwater networks in New Plymouth, Waitara, Ōākura, Urenui and Inglewood.



12-month snapshot

Ngā hopu o te tau

January 2024

About 175,000 visitors attended TSB Festival Lights for the 2023/24 summer season injecting \$9.2m into the Taranaki economy during summer.



February 2024

Water meters paid off with significant leaks identified and fixed meaning a planned \$4m upgrade of the pump station and pipeline servicing Urenui-Tikorangi could be put on hold.



March 2024

Major repairs to Okau Road, inland from Ahititi completed with two retaining walls near the Kiwi Road intersection now in place.



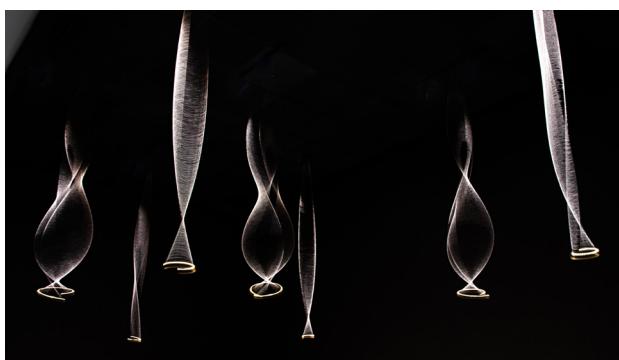
April 2024

A broken and disused dam downstream from Lake Mangamahoe causing erosion and damage to the river corridor environment, was successfully removed.



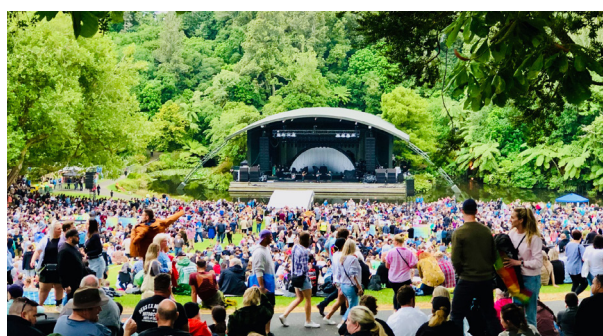
May 2024

New exhibition and book cements Len Lye's place in NZ contemporary art. The opening of Motion Compositions at NPDC's Govett-Brewster Art Gallery/ Len Lye Centre coincided with the launch of a collection of writings about the famed artist.



June 2024

First two shows announced for the Bowl of Brooklands 2024/25 summer concert series including the return of reggae royalty L.A.B to the venue to headline a line-up of local artists including Stan Walker and the Timeless Summer Tour featuring Boy George, Bonnie Tyler and Little River Band.



Our performance

Ō mātou whakaaturanga

How we performed against our targets for the year

NPDC is responsible for a large range and variety of services and activities.

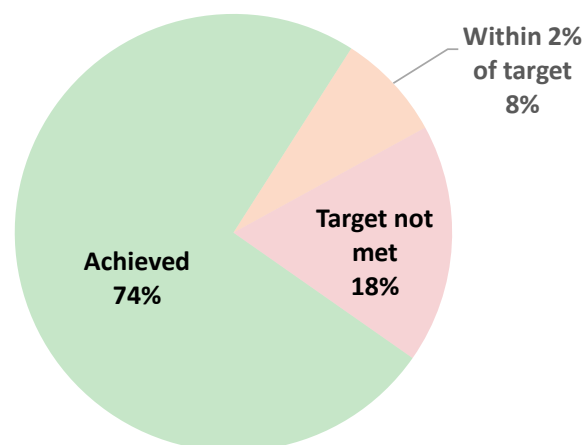
We have 113 non-financial performance measures set through the LTP 2021. At the request of Audit a number of small changes have been made in reporting. Flood Protection and Control Works has been split into three measures, with an additional satisfaction measure being reported on for each of the Stormwater Management, Wastewater Treatment and Water Supply services. These measures, the targets against each, and the results for the past year, are set out in the 'Council Services' section of this Annual Report.

This year:

- We achieved the target for 84 measures.
- We substantially achieved the target for 9 measures.
- We did not meet the target for 20 measures.

The 20 performance measures that we did not achieve this year, and the nine we substantially achieved were due to a variety of reasons including:

- A low awareness about advice and support we provided to community groups.
- Delays with responding to formal complaints.
- High numbers of building consent applications and resource consent staff turnover.
- Changes in central government policy related to business investment grants.
- Ageing aquatic facilities, ongoing post covid challenges and weather events.
- Delayed opening of the Sorting Depot and an abatement notice for a possible leak in the Colson Road liner.
- Complaints regarding the waste management and minimisation service.
- An infringement notice for ponding of septic tank effluent at Urenui.



Community satisfaction survey

NPDC contracted Research First to complete an independent survey of around 350 people about their satisfaction with our services over the previous year. Participants are representative of our district and statistically robust, providing results which have a margin of error of plus or minus 5.2 per cent at the 95 per cent confidence interval.

The Research First survey excludes those people who did not have a view on satisfaction or dissatisfaction or simply did not know due to not using the facility or service. Removing the 'don't knows' from the calculation enables better comparison between our activities, allowing for more informed Council decision-making.

In-house surveys

The Council also uses a number of in-house surveys for some measures. These are used to find the views of users of particular services. The Council does not use sampling methodologies for these surveys that are statistically valid.

Our performance

Ō mātou whakaaturanga

Services at a glance

The services we deliver all help to achieve our district's strategic vision of a Sustainable Lifestyle Capital.



33.2m litres
of water per day
supplied to

29,300
households and
businesses in defined
urban and rural areas



1,285 km
of roads

51%
community satisfaction



521 km
footpaths

94%
in good or excellent
condition



11,319
registered dogs

87%
community satisfaction
with animal control
activities



49
playgrounds

94%
community satisfaction



21
sports grounds

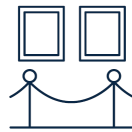
95%
community satisfaction



862
events provided
across all venues

with

304,178
attendees



10
exhibitions

with

87,442
visitors per year



10,757
average customers
per week to Puke Ariki
and Community Libraries



52
public toilets

83% community
satisfaction

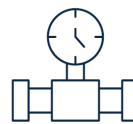


384,760
pool patrons

94%
community satisfaction



304 kg
of landfill waste
generated per capita



25m litres
of wastewater
each day servicing

30,917
properties

91%
community satisfaction



312 km
of stormwater pipes with
32,205
connections

90%
community satisfaction

Our performance

Ō mātou whakaaturanga

Summarising our performance



Community Partnerships



Four of the five Community Partnerships targets were met – 100 per cent of key performance indicators were achieved by recipients of NPDC’s grants, 98 per cent of Housing for the Elderly tenants were satisfied with the service, six initiatives received ‘start-up’ financial support (target three) and 95 per cent of partners were satisfied with NPDC’s advice and involvement in community initiatives.

85 per cent of residents were satisfied with NPDC’s advice and support to community groups – this was down from 89 per cent last year and below the target of 90 per cent. This was attributed to a low awareness about advice and support we provided to community groups.



Customer and Regulatory Solutions



All animal control emergencies were responded to within the two hour target timeframe, all licencing inspections were done in accordance with statutory requirements and 319 requests for official information were completed within statutory timeframes (100 per cent).

The percentage of residents satisfied with animal control activities was two per cent short of the 90 per cent target, as was the percentage of formal complaints that received an interim reply or was resolved within five working days. Only 87 per cent of known dogs were registered (target 95 per cent).

The 100 per cent target for building applications processed within statutory timeframes was not met (actual 95 per cent) however, there were 5,948 applications processed compared to 2,596 the previous year.

The percentage of non-notified resource management consents processed within statutory timeframes was well below the target of 100 per cent (actual 68 per cent) – this was attributed to staff turnover and a surge in consents lodged prior to the end of the financial year. Due to system limitations and documentation gaps, we identified issues with the recorded processing times not agreeing to underlying consent information. Consequently, a risk exists that the actual result achieved for the year may be higher or lower than reported. These issues do not reflect on the quality of resource consents processed or the decisions reached but may impact on the accuracy of performance reporting for this measure. Moving forward, NPDC is implementing a new digital system to manage consent timelines, enhancing quality assurance processes, and reducing reliance on external contractors. These changes aim to ensure compliance with statutory requirements and restore confidence in the Council’s resource consent processes.



Economic Development



We exceeded all of our targets for promoting New Plymouth District and the Taranaki Region as a vibrant and desirable place to work, live, learn, play and invest. This was done through ten initiatives to support investment into Taranaki (target five), over 1,500 engagements with visitor industry operators (target 1,000), 13 talent initiatives (target two) and attracting or retaining 32 major events (target four).

Just \$394,000 was invested into regional businesses this year (target \$1,000,000). It was noted the availability of funding was significantly reduced this year as large grants have been replaced by the Research and Development Tax Incentive.

Investment in management capability of Taranaki’s small and medium-sized business exceeded our target, as did the number of enterprise referrals and connections made by Venture Taranaki staff and 98 per cent of clients were satisfied with Venture Taranaki business support services (target >85 per cent).

Our performance

Ō mātou whakaaturanga



Emergency Management and Business Continuance



Two of our targets were not achieved. The review and updating of emergency plans as per the exercise schedule, and only 7 (target 8) Civil Defence centres were identified, assessed and formalised with Memorandum(s) of Understanding.

The target of maintaining 150 recruited and trained staff and volunteers was just missed with 148 recruited and trained. It was noted that retaining trained staff has been challenging due to the organisational realignment.

The remaining targets were met - ensuring the NPDC Emergency Operations Centre is fit for purpose, developing and implementing an NPDC emergency exercise programme, and engaging with key community groups and stakeholders (particularly iwi and hapū) to develop community emergency response capability.



Flood Protection and Control Works



All flood protection and control works targets were met. Our assets were maintained to full service potential in accordance with the Dam Safety Management System and Asset Management System scheduled maintenance. The Dam Safety Management System was updated in accordance with Dam Safety Regulation and damage was identified and programmed for repair following any events.



Governance



We achieved full compliance with meeting agendas being available as specified by legislation; our Long-Term Plan, Annual Plan and Annual Report were all adopted within statutory timeframes and our elections and polls complied with statutory provisions.



Govett-Brewster Art Gallery/Len Lye Centre



All five of our targets were exceeded. We provided 10 exhibitions (target of seven) and welcomed 87,442 visitor entries to the gallery, well above the target of 70,000.

There were 108 audience engagement events (target 60) and 70 per cent of residents were satisfied with the service (target of 65 per cent).

The percentage of customers satisfied with the overall experience of the Govett-Brewster Art Gallery/Len Lye Centre was 95 per cent, above the target of 82 per cent, this was also an increase from last year's 89 per cent.



Management of Investments and Funding



We complied with debt level policy limits. The annual return from the PIF was 11.1 per cent – well above the target of 6.6 per cent.

Our performance

Ō mātou whakaaturanga



Parks and Open Spaces



We continue to have high resident satisfaction levels for the quality of parks and reserves, including the Coastal Walkway and Pukekura Park (actual 96 per cent, target 95 per cent), the quality of sports parks (actual 95 per cent, target 90 per cent), Brooklands Zoo (actual 97 per cent, target 90 per cent) and the quality of public toilets (actual 83 per cent, target 80 per cent).

However, resident satisfaction with the quality of the district's urban landscapes and streets was down – 81 per cent (target 95 per cent). The percentage of residents satisfied with the quality of playgrounds was just below the target of 95 per cent (actual 94 per cent).

The target of 80 per cent of households being within 500 metres of a park, reserve or neighbourhood open space was exceeded (actual 84 per cent).



Puke Ariki and Community Libraries



On average we had over 10,000 customers per week across Puke Ariki and the community libraries (target was more than the previous year actual result of 9,896) and 100 per cent of customers were satisfied with the i-SITE Visitor Information Centre. We had 3.1 items per capita available which met the target of between 3 and 3.5 items per capita.

We met the target of providing free access at all times to online information using public computing devices.

2,159 programmed learning opportunities were provided (target 1,200) and 43,890 participants attended (target 29,000); 97 per cent of these participants were satisfied with the programmes (target 95 per cent).

We met the target of providing online access to the heritage collection through a variety of platforms – eight additional digital product/experiences and digital platform exhibitions were provided (target four).

We provided one refresh of a permanent gallery (target met), but failed to provide two temporary exhibitions (actual one) or four additional exhibitions in gallery spaces (actual 3).



Stormwater Management



We met all targets for Stormwater Management. There were no flooding events that impacted habitable floors, and therefore no habitable floors were affected.

No abatement notices, infringement notices, enforcement orders or convictions were received.

We received less complaints about the performance of the Council's stormwater system than our measure (3.07 complaints per 1,000 properties connected, target eight or less). The median time for responding to a flooding event was 0.43 hours, under the target of one hour. And 90 per cent of our residents were satisfied with the quality and safety of the district's stormwater supply (target 70 per cent).

Our performance

Ō mātou whakaaturanga



Transportation



We did not achieve the target for reducing fatal or serious injury crashes on the local roading network. There were 24 crashes, which was one more than the previous year.

The target for providing good quality district roads was not met – 86 per cent of our roads were measured as smooth travel exposure (target 90 per cent) and only 51 per cent of residents were satisfied with the overall quality of the district's roads (target 85 per cent). Although the target was not achieved, the decreasing trend from previous years was halted.

Likewise, the target for resident satisfaction with the quality and safety of the cycle network was not met (actual 73 per cent, target 85 per cent).

The percentage of footpaths that met the required levels of service was 94 per cent (target >90 per cent). The percentage of footpath length recorded as failed was three per cent, which did not meet the target (target less than one per cent).

The roading and footpath related service requests responded to within target timeframes exceeded the target at 97 per cent (target 95 per cent).

The target for the percentage of sealed local road network that is resurfaced was met (target 4 per cent).



Venues and Events



Although we did not meet the target of 1,000 events/bookings across all venues (862 events), we did exceed the attendee target with 304,178 attendees (target 280,000 attendees).

The percentage of residents satisfied with NPDC's event venues was met (actual 96 per cent, target 94 per cent), however the target for residents satisfied with NPDC's events was not met (actual 92 per cent, target 95 per cent). This result may have been impacted by weather related events.

The target for the number of pool patrons was not met (actual 384,760, target 390,000), and 94 per cent of residents were satisfied with NPDC's swimming facilities (target 95 per cent). These results may have been impacted by a change in the economic climate and the aging facilities and maintenance work required.



Waste Management and Minimisation



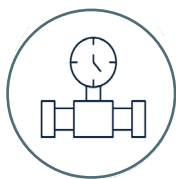
The district-wide waste minimisation targets were not met. The 2.4 per cent reduction in total landfill waste generated per capita was well short of the target 10 per cent reduction and there was a 1.5 per cent increase in landfill waste per household (target 5 per cent reduction). These measures were affected by the delayed opening of The Sorting Depot.

One abatement notice was received due to a possible leak in the Colson Road Landfill underliner (target zero). There were no infringement notices, enforcement orders or convictions received.

There were 1.43 complaints per 1,000 customers about the Council's waste management and minimisation service, meeting the target of two or less.

Our performance

Ō mātou whakaaturanga



Wastewater Treatment



One infringement notice was received for the ponding of septic tank effluent in a paddock at Urenui disposal field meaning the target for this measure was not met. There were no abatement notices, enforcement orders or convictions received.

There were 0.19 dry weather sewerage overflows per 1,000 connections to the wastewater system – below the target of 1.5.

All targets for responding to customer and maintenance requests were met. The median response time to sewerage overflow callouts was 0.59 hours (target one hour or less) and the median resolution time for sewerage overflow callouts was 1.82 hours for sewers <250dia (target four hours or less). There were no callouts for sewers ≥ 250 dia.

The total number of complaints received about sewerage odour, system faults or blockages, or the Council's response to issues with the sewerage system was 3.82 per 1,000 connected properties, well under the target of 13 or less.

91 per cent of residents were satisfied with the quality and safety of the district's wastewater treatment system (target 80 per cent).



Water Supply



We achieved full compliance with Part 4 of the Drinking-water Standards (DWS) for New Plymouth, Ōkato and Ōākura. We substantially achieved compliance for Inglewood due to a power outage temporarily shutting down the plant for <2 hours.

Full compliance with Part 5 of the Drinking-water Standards was achieved for Inglewood, Ōkato and Ōākura, and 99.5 per cent was achieved for New Plymouth (364 days out of 366 days).

There was an 18 per cent real water loss from NPDC's networked reticulation system (target 20 per cent or less).

All faults and unplanned interruptions to the water supply network were responded to within target timeframes.

There were 14.51 complaints per 1,000 connections received in relation to our water supply service (target 16 or less) and 90 percent of residents were satisfied with the quality and safety of the district's water supply (target 80 per cent).

The average consumption of drinking water per day, per resident was 295 litres, below the target of 300 litres per day, and 20 litres less than the previous year's result.

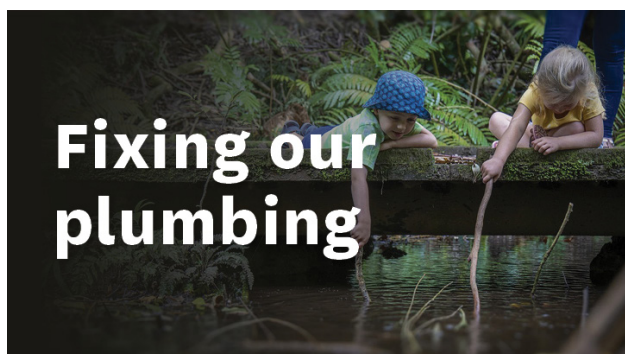
There were no abatement notices, infringement notices, enforcement orders or convictions received.

Delivering on our district's priorities

Te whakataki o ō mātou whakaarotau ā-rohe

LTP 2021 outlined the key challenges facing our district. For the 2023/24 year population growth was addressed through the provision of growth infrastructure (we delivered \$12.93m growth capital expenditure of the \$11.1m planned in the LTP 2021) along with receiving 23 appeals on the Proposed District Plan Decisions Version released on 13 May 2023. There were continuing ongoing impacts on the capital expenditure work programme deliverability as a result of ongoing supply chain disruptions and high inflation pressures. While Council continued to respond to the Three Waters reform programme of central government, on 14 December 2023 the Coalition Government signalled repeal of the Water Services Reforms. On 13 February 2024 the Water Services Acts Repeal Bill was passed under urgency returning the three waters services (stormwater, wastewater treatment and water supply) back to Council with transitional provisions related to Long-Term Plan 2024-2034 (LTP 2024).

Below we highlight the key achievements of the financial year for each of the three 'Big Calls' from the LTP 2021.



Fixing our plumbing

Looking after our existing assets

In the LTP 2021, \$248m was allocated for renewals for water, wastewater and stormwater services.

This last year we spent \$9.3m renewing 9,000 metres of pipes across the district. We spent \$0.74m lining 1,735 metres of pipe to extend their life and \$0.37m conducting 21,614 metres of CCTV inspections the wastewater and stormwater network.

Design work was completed for a range of stormwater and sewer replacements throughout the district, ensuring that we have projects shovel ready for 2024/25.

Conserving your water

Approximately 16,000 meters (63 per cent) were installed by 30 June 2024 and forecasted to reach 23,500 (92 per cent) by 30 June 2025. Analysis of the data obtained from the readings of installed meters identified and resolved leakage of 800m³/day by 30 June 2024 (equivalent to the daily amount of water Ōākura uses). Leakage identified and resolved in Tikorangi resulted in the avoidance of \$4m capital expenditure to upgrade the pump station and trunk main.

Improving stormwater management in Waitara

We have focused on three projects this year - Tangaroa Stream, Upper Waiari catchment and a wider Waitara Catchment Management Plan.

The Tangaroa Stream Restoration Project (co-funded by Ministry for the Environment) has involved extensive cooperation with local hapū and will reduce flooding in this area. Extensive vegetation clearance and exotic tree removal has been undertaken in the upper reaches from Armstrong Avenue to North Street, Waitara including across Owae Marae. Planning, consultation with stakeholders, design, and consenting is well progressed for the upper Tangaroa. Contracts are now in place for works which will include removal of collapsed stormwater piping, pond desilting, stream realignment, extensive planting, and boardwalk installation between schools.

The first stage of the Upper Waiari stormwater upgrades project has been completed in partnership with NZ Transport Agency as part of the Princess Street/SH3 intersection upgrade providing cost savings and minimising disruptions. This involved installing a stormwater pipe from Princess Street to the Waitara River that will divert flood flows from the Upper Waiari catchment and alleviate risk of flooding in the wider catchment. A pipeline between the intersection of Rahiri Street and SH3 also was installed earlier this year.

A draft Waitara Stormwater Catchment Management Plan has been created this year in partnership with mana whenua.

Delivering on our district's priorities

Te whakataki o ō mātou whakaarotau ā-rohe



Greening our place

Extending our tracks and trails network

Progress has been made through the 2023/24 year on a number of tracks and trails network projects.

Te Pae o te Rangi (the Waitara to Bell Block Walkway extension project) is underway with construction starting on stage 1 at Marine Park – Otupaiia, then working its way along West Beach to Brown Road. Through a co-design process with four hapū, Council is progressing with the detailed design, consenting and construction across multiple stages, aiming to complete the 10km extension in the next three years.

The Kaitake Trail project is on hold and has not been included in the LTP 2024-2034 due to cultural and ecological values associated with the landscape in which the project is located and the impact on those of the proposed trail.

The Taranaki Traverse Waiwhakaiho section has established a working group that includes the two iwi and six hapū that have relationships with this awa. The intent is to establish co-created principles and scope of work for the establishment of a corridor of restored riparian margin and connections (including shared paths and walkways) along the 30km of the Waiwhakaiho corridor, providing Maunga to sea links.

In addition to the key projects above, work continues to develop new walking and cycling connections through subdivision development within a range of growth areas and townships, including Inglewood, Bell Block, Patterson Road and Ōākura.

Rolling out our Climate Action Framework

In September 2023 the Council adopted its District-wide Emissions Reduction Plan. The Plan sets a target of net zero carbon emissions by 2050, with annual targets.

The Council then put in place an immediate action to reduce our emissions through improving the gas capture system at Colson Road landfill, our single biggest emission source. This simple action significantly reduces the release of methane at the closed landfill while the emissions naturally reduce over the coming decades.

We undertook feasibility studies into fuel switching three of our boilers in the Civic Centre, Govett-Brewster Art Gallery/Len Lye Centre and Puke Ariki so that they can be replaced with low or no emission alternatives in coming years.

We also finalised our second emissions inventory, although for the 2021/22 year. While this showed a significant increase in emissions from our 2017/18 previous inventory, it showed that the increase was primarily a result of our increased capital works programme, while our energy consumption in our operations continues to decrease. Part of our District-wide Emissions Reduction Plan is to undertake emissions inventories annually, and we have committed resources to improve our reporting processes to becoming more timely.

Internally, the Council moved the Climate Action Framework from being completed as a project to instead establishing a new permanent team dedicated to improving climate change planning and response. Along with this, we agreed, following community consultation on our LTP 2024, to fund climate change planning as a business-as-usual activity, establish a new sustainability accelerator fund and trial a high-frequency bus service. This also included agreeing to develop a Climate Change Adaptation Plan in 2024/25, and to provide climate-related financial disclosures in future annual reports.

Delivering on our district's priorities

Te whakataki o ō mātou whakaarotau ā-rohe

Planting Our Place

Progress continued at pace on delivery of the Council's vision for being the first City in New Zealand to achieve 10 per cent urban habitat cover. The 10 per cent target comes from the National Policy Statement for Indigenous Biodiversity. The aim is to plant 34 hectares of urban reserve land over a 20-year programme of work, with the first 10 years/17 ha funded through Council's LTP 2021. This means a target of 1.7 ha per year over the first 10 years of the programme.

The work programme for the last year has included ongoing maintenance of 7.47 ha of planting carried out over the past three years. This included 3.57 ha planted directly through Planting Our Place over the previous two years and maintenance of a further 3.9 ha planted by hapū entities on Council administered reserve land, but initially Crown funded/established through Jobs for Nature/Kaimahi for Nature funding.

We also prepared for and planted an additional 1.85 ha of land in 2023/24 through Planting our Place (Peringa Park Stage Two (0.8 ha), Centennial Park Stage Two (0.25 ha), Inglewood Wetland and Riparian Margins (0.75 ha) and Rimu Street (0.05 ha). In addition, we supported a further 0.33 ha of Crown funded Jobs for Nature/Kaimahi for nature planting in Council's reserves, bringing the total additional planting for the year up to 2.18 ha for 2023/24.

In its first three years of operation Planting Our Place has directly achieved a total of 5.42 ha of new planting and has supported hapū entities with the planting of a further 4.23 ha. Total new planting in reserves over the past three years is therefore 9.65 ha. This figure does not include numerous small plantings and renewals, carried out by Parks Operations as part of routine parks maintenance and management.

Much of the work has included working alongside hapū, schools, community groups and local communities. Public and school plantings were carried out this year at Peringa Park, Joe Gibbs grazing area in Inglewood and Centennial Park.

The Te Korowai o Tane grants panel awarded six grants totalling \$18,000. Groups receiving grants were Te Rau O Rongo Charitable Trust, St Joseph's School Waitara, Te Pi'ipi'inga Kākano Mai I Rangiatea Inglewood Community Childcare Centre, Waitara Central School and Manukorihi Intermediate School.



Building a multi-sport hub

The Tūparikino Active Community Hub (the Hub) is a multi-sport and active recreation community facility to be located in the heart of New Plymouth's recreation precinct. The Hub project was proposed to address the facility needs of various sports codes throughout New Plymouth, with a community well-being component added to the project's scope.

Concept design and planning for the Hub has continued with Ngāti Tūparikino, Ngāti Te Whiti and Sport Taranaki. Project planning continued with a focus towards the indoor stadium with the scale and complexity of the project. The project was included in the LTP 2024 and is scheduled to start construction in late 2025.

Financial summary

Whakarāpopototanga ā-pūtea

Overall results at a glance

NPDC recorded a surplus of \$18.3m compared to a budget surplus of \$54.6m. This variance was driven by several factors outlined in Note 2 of the Annual Report (page 84). The reasons can be categorised into two main groups: non-cash items and funds held on behalf, largely outside of our control (+\$8.6m) and unexpected expenditures outside budget (-\$44.8m).

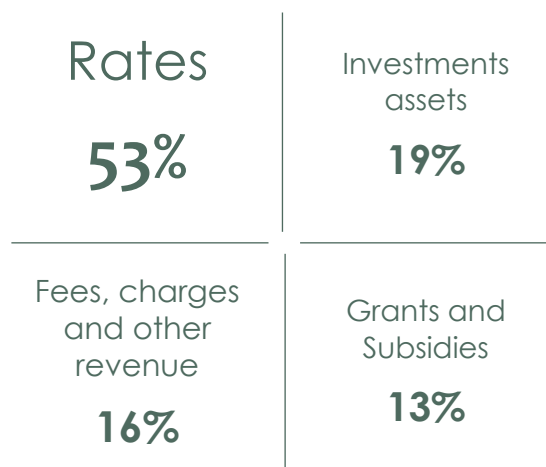
On the non-cash side, we saw positive impacts from increased investment gains in the Perpetual Investment Fund (PIF), offset by unbudgeted derivative losses, depreciation and asset disposals.

Cash-wise, grants and subsidies were significantly behind due to capital project delays (-\$29.9m). This coupled with increased direct costs across various areas of Council were the main contributing factors for the variance to budget.

Operating revenue

NPDC receives income from a variety of sources, including rates, subsidies for capital expenditure funding, fees and charges and from our investment on the PIF.

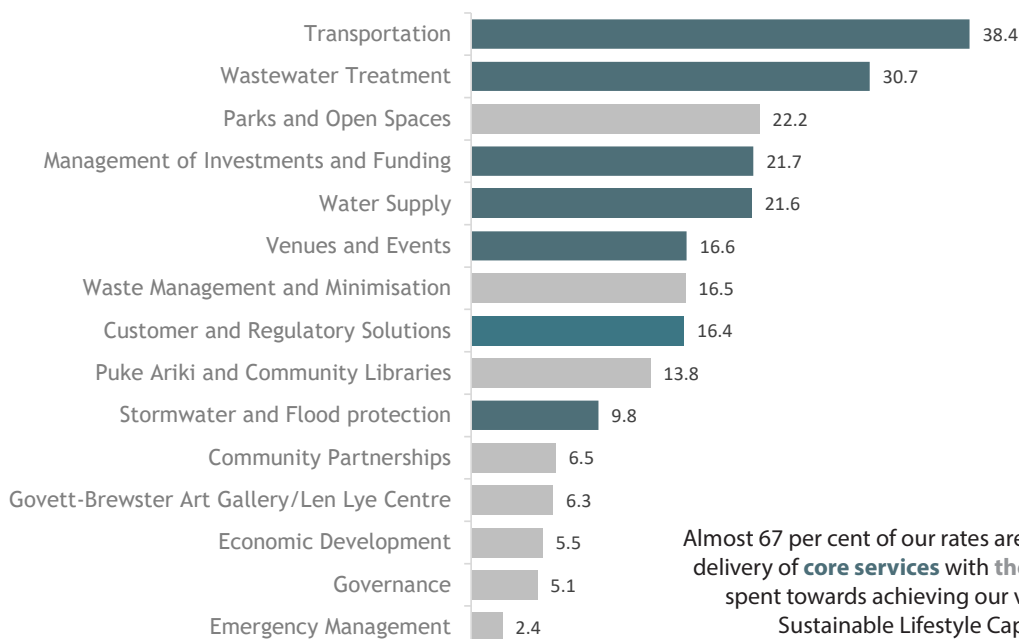
Council's operating revenue was behind budget by \$18.2m. Higher investment gains on the PIF contributed against lower than anticipated subsidies and grants revenue. The residential median rate (including GST) was increased by 14.6 per cent in line with the budget.



Operating expenditure

Operating expenditure of \$233.6m is \$18m higher than budget (\$215.5m). There are two main reasons for this: things beyond our control, such as derivative losses, depreciation and assets disposals, and unexpected expenses we didn't plan for. The graph shows where the money was spent by NPDC activity and highlights the expenditure over our core function.

Operating expenditure by activity (in millions)



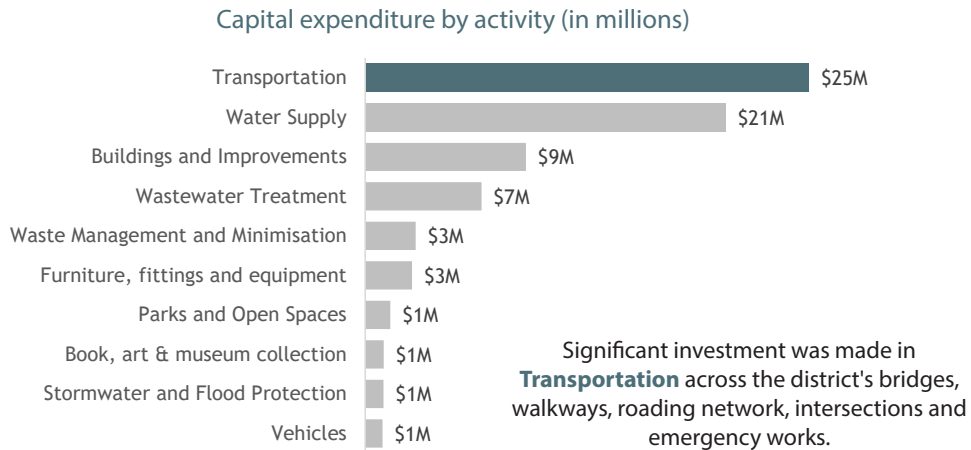
Almost 67 per cent of our rates are spent on the delivery of **core services** with the remainder spent towards achieving our vision of a Sustainable Lifestyle Capital.

Financial summary

Whakarāpopototanga ā-pūtea

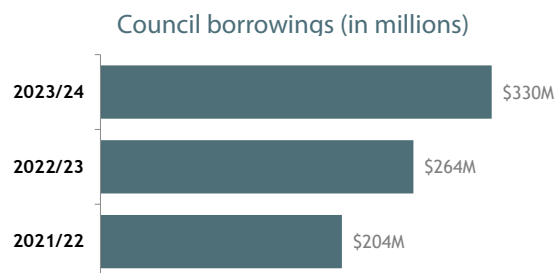
Capital expenditure

During the year NPDC added \$72m of new assets through its renewal and capital works programme. This covered all activities within our district. The graph shows the breakdown of capital expenditure by category.



Borrowings

In 2023/24 Council raised an additional \$66m in borrowings. This was \$6.5m over budget and a reflection of the increased capital expenditure during the year. The graph shows Council's debt levels over the past three years.



Financial summary

Whakarāpopototanga ā-pūtea

Summary Statement of Comprehensive Revenue and Expense for the year ended 30 June 2024

	COUNCIL			GROUP	
	2023/24 Actual \$'000	2023/24 Budget \$'000	2022/23 Actual \$'000	2023/24 Actual \$'000	2022/23 Actual \$'000
Rates revenue	132,257	132,330	117,562	132,127	117,460
Perpetual Investment Fund (gains)	41,372	23,770	24,321	41,372	24,321
Other revenue	78,230	113,980	69,063	88,204	80,738
Total operating revenue	251,859	270,080	210,946	261,703	222,519
Interest costs	11,588	11,320	9,671	11,589	9,672
Perpetual Investment Fund (direct expenses)	3,069	2,745	2,572	3,069	2,572
Other expenses	218,896	201,445	212,905	226,497	222,030
Total operating expenditure	233,553	215,510	225,148	241,155	234,274
Share of joint venture surplus	23	-	(237)	23	(237)
Surplus/(deficit) before taxation	18,329	54,570	(14,439)	20,571	(11,992)
Income tax (expense)/refund	-	-	-	(5,354)	(754)
SURPLUS/(DEFICIT) AFTER TAXATION	18,329	54,570	(14,439)	15,217	(12,746)
Gain/(loss) on property, plant and equipment revaluations	2,179	-	(7,984)	2,179	(2,870)
Financial assets fair value movement (could be reclassified to surplus/(deficit))	(12)	-	(21)	(13)	(21)
Total other comprehensive revenue and expense	2,167	-	(8,005)	2,166	(2,891)
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	20,496	54,570	(22,444)	17,383	(15,637)

Summary Statement of Financial Position as at 30 June 2024

	COUNCIL			GROUP	
	2023/24 Actual \$'000	2023/24 Budget \$'000	2022/23 Actual \$'000	2023/24 Actual \$'000	2022/23 Actual \$'000
Current assets	384,094	400,280	353,248	392,569	359,829
Non-current assets	3,638,325	3,673,660	3,577,420	3,652,689	3,591,191
Total assets	4,022,419	4,073,940	3,930,668	4,045,258	3,951,020
Current liabilities	125,986	114,110	134,548	129,208	136,715
Non-current liabilities	271,637	273,980	191,820	280,990	196,629
Total liabilities	397,623	388,090	326,368	410,198	333,344
TOTAL EQUITY/NET ASSETS	3,624,796	3,685,850	3,604,300	3,635,060	3,617,676

Summary Statement of Changes in Net Assets/Equity for the year ended 30 June 2024

	COUNCIL			GROUP	
	2023/24 Actual \$'000	2023/24 Budget \$'000	2022/23 Actual \$'000	2023/24 Actual \$'000	2022/23 Actual \$'000
Equity at the beginning of the year	3,604,300	3,631,280	3,626,744	3,617,677	3,633,313
Total comprehensive revenue and expense	20,496	54,570	(22,444)	17,383	(15,637)
EQUITY AT THE END OF THE YEAR	3,624,796	3,685,850	3,604,300	3,635,060	3,617,676

Financial summary

Whakarāpopototanga ā-pūtea

Summary Statement of Cash Flows for the year ended 30 June 2024

	COUNCIL			GROUP	
	2023/24 Actual \$'000	2023/24 Budget \$'000	2022/23 Actual \$'000	2023/24 Actual \$'000	2022/23 Actual \$'000
Net cash flows from operating activities	29,135	79,760	23,373	33,430	26,247
Net cash flows from investing activities	(121,819)	(117,390)	(73,547)	(123,649)	(74,835)
Net cash flows from financing activities	66,002	26,560	60,142	66,002	60,142
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS AT 1 JULY	(26,682)	(11,070)	9,968	(24,217)	11,554
CASH AND CASH EQUIVALENTS AT 1 JULY	45,939	17,340	35,971	51,156	39,602
CASH AND CASH EQUIVALENTS AT 30 JUNE	19,257	6,270	45,939	26,939	51,156

Summary accounting policies

Part 6 section 98 of the Local Government Act 2002 (LGA) requires the New Plymouth District Council (the Council) to make publicly available a summary of the information contained in its Annual Report. The specific disclosures included in the summary financial report have been extracted from the full financial report adopted by the Council on 16 December 2024. However, the summary financial statements do not include all the disclosures provided in the full financial statements and cannot be expected to provide as complete an understanding.

The Council is a territorial authority, domiciled in New Zealand. It is governed by the Local Government Act 2002 (LGA) and the Local Government (Rating) Act 2002 (LG(R)A).

The Council's primary objective is to provide goods or services and benefit for the community rather than making a financial return. Accordingly, the Council designates itself and the Group as public benefit entities (PBEs). The full financial statements on which these summary financial statements have been based were prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP), applying Tier 1 PBE Accounting Standards. These summary accounts comply with PBE FRS 43 Summary Financial Statements.

The financial statements are presented in New Zealand Dollars (NZD) and all values are rounded to the nearest thousand dollars (\$000), unless otherwise stated.

The summary has been examined for consistency with the full annual report and was audited by Audit New Zealand on behalf of the Auditor-General. The audited information, excluding the Council Services statement, received an unmodified audit opinion on 16 December 2024. The Council Services statement received a qualified opinion due to issues with the recorded processing times for non-notified resource management consents not agreeing to underlying consent information.

Financial summary

Whakarāpopototanga ā-pūtea

Summary additional disclosures

Explanations for major budget variances from the Council budget figures in the Long-Term Plan 2021-2031 are shown in the table below. The table variances are from the detailed breakdown in note 2 of the full Annual Report.

Statement of Comprehensive Revenue and Expense

	Council Actual \$'000
BUDGET - SURPLUS BEFORE TAX	54,570
Variances are made up of:	
Non-cash items	
• Significant gains from the Perpetual Investment Fund contributed positively, reflecting a strong performance in this financial year.	19,701
• Losses from derivatives due to inherent uncertainties not anticipated in the budget.	(4,132)
• Depreciation was slightly above budget by 5%, though this variance is considered minor.	(2,516)
• Unbudgeted losses primarily due to asset disposals related to capital expenditure renewals, including notable disposals such as the acoustic wall at TSB Stadium of \$0.4m, stormwater mains in Waitara of \$0.2m, and \$0.2m for house disposal at 34 Airport Drive, to clear the site for road works.	(2,340)
Funds held on behalf	
• Reduced Waitara Lands Act gains and distributions due to limited sales. Future budgets have been amended to reflect this decline.	(2,130)
Operating items	
• Lower subsidies and grants received due to delays in NZTA grants for cycling programme (\$13m) and the timing issues with grants for the Thermal Dryer Facility (\$17m).	(29,874)
• Higher direct costs across various areas, including higher technology costs across several IT projects (\$1.3m), PIF Mercer management fees (\$0.5m), and maintenance for local roads (\$3.8m) and three waters (\$3.3m). These increases were partially offset by lower costs in the commercial material resource facility (\$1.8m) and delayed forestry road works (\$0.8m).	(7,916)
• Higher personnel as a consequence of our organisation structure review.	(2,830)
• Reduced development contributions due to fewer developments than anticipated.	(1,752)
• Although activity from the commercial material resource facility picked up compared to the prior year, revenue fell short of budget expectations.	(1,582)
• Lower revenue for resource consents and building consents due to lower activity levels than budget.	(1,323)
• Increased cost for LAPP and material damage insurance.	(373)
• Net finance costs are less than budget due to improved interest revenue from investments strategies such as prefunding, and better rates for term deposits.	2,072
• Other net operating costs increases	(1,246)
ACTUAL - SURPLUS BEFORE TAX	18,329

Financial summary

Whakarāpopototanga ā-pūtea

Statement of Financial Position

	Council Actual \$'000
BUDGET - TOTAL NET ASSETS	3,685,850
Cash on hand include ring fenced funds such as funds held for the Waitara Lands Act that cannot be utilised for operations. The higher cash on hand at year end is mainly due to funds held on behalf of the Hapū Land Fund being kept in the bank rather than invested.	12,997
Lower returns in investment, mainly the Perpetual Investment Fund. While there is a decrease of 4% when compared to budget, Council's investments are 13% higher than the prior year actuals.	(18,441)
Higher debtors include accrued revenue of \$2m for Thermal Dryer Facility, \$4m from the February GST refund and \$1.3m from NZTA claim for state highways work.	8,361
Net decrease in derivatives liability due to hedged instruments approaching maturity. This is because as the swap approaches maturity, the number of remaining cash flows decreases, and the time over which they are discounted shortens, reducing the overall fair value.	24,439
Timing of CCO's borrowing projections. The budgets for CCO's borrowings were based on 2021/22 closing balances as opposed to 2022/23.	15,752
Although actuals for Property, Plant and Equipment are lower than budget by \$74m, the variance is only 2.1% on the prior year. This variance is considered minor.	(73,798)
Waitara Lands distributions are expected to remain low. Future budgets have been amended to reflect this decline.	4,372
Debt is higher than budget as it includes \$21m prefunding and \$6.8m additional debt required for cash flow management.	(27,454)
Creditors is higher due to higher outstanding June invoices.	(10,397)
Net change across several items	3,115
ACTUAL - TOTAL NET ASSETS	3,624,796

Contingent liabilities

Contingent liabilities include those items where a liability may be incurred if certain events or outcomes occur, or where a present obligation exists but the extent of the liability cannot be measured reliably for recognition in the financial statements.

Management consider the likelihood of a particular event or outcome occurring to determine whether a contingent liability should be disclosed. No disclosure is made when the possibility of an outflow of resources is considered to be remote. Where amounts are disclosed the amount shown is the maximum potential cost.

Emissions Trading Scheme (ETS)

The Council has 235.9 hectares (2022/23: 235.9 hectares) of pre-1990 forest land determined under the Climate Change Response Act 2002 (CCR). Under the ETS, the Council will incur financial penalties should the land be deforested as defined by CCR. There were no trees harvested in 2023/24 (2022/23: 6.3 hectares harvested due to wind damage). There is a four year stand down period allowed between harvest and replanting. The Council intends to replant the area in native trees in line with Council's Planting our Place programme. It is anticipated that the ETS gained from the various Planting our Place programme will be sufficient to cover any potential ETS liability and therefore, the Council does not consider that it has a contingent liability in relation to this matter.

Financial summary

Whakarāpopototanga ā-pūtea

Local Government Funding Agency (LGFA)

The Council is both a shareholder and guarantor of the LGFA, which was incorporated in December 2011 with the purpose of providing debt funding to local authorities across New Zealand.

Recently, LGFA's financial strength was reaffirmed with a domestic credit rating of 'AA+' from Fitch Ratings and 'AAA' from S&P Global Ratings, matching the credit rating of the New Zealand Government.

The Council is one of 30 local authority shareholders and 72 local authority guarantors of the LGFA. The aggregate amount of uncalled shareholder capital is available in the event that an imminent default is identified. Also, together with the other shareholders and guarantors, the Council is a guarantor of LGFA's borrowings. This is based on the Council's rates as a proportion of the total rates for all guaranteeing local authorities. At 30 June 2024 LGFA had borrowings totalling \$23b (2022/23: \$17.7b).

Financial reporting standards require the Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of LGFA defaulting on repayment of interest or capital to be very low on the basis that the Council is not aware of any local authority debt default events in New Zealand and local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

RiskPool

NPDC was previously a member of the RiskPool scheme. The Scheme is in wind down, however, NPDC has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme. The likelihood of any call in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in *Napier City Council v Local Government Mutual Funds Trustee Limited*, it has been clarified that RiskPool has a liability for that member's claim in relation to non-weather-tight defects (in a mixed claim involving both weather-tight and non-weather-tight defects). RiskPool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

A call for \$100,000 was made by the board of Civic Liability RiskPool during the year to 30 June 2019. Further calls may be required until the RiskPool Scheme is wound up. No call was made during the year to 30 June 2024 (2022/23: \$nil).

Event underwriting

In May 2021 Council entered into an agreement to underwrite the Taranaki Arts Festival Trust for an one off payment up to \$1.9m in case of a pandemic related cancellation of WOMAD between 2022 and 2026 inclusive. The underwrite is for a period of five years.

The cancellation of the 2022 WOMAD was funded by Central Government and no claims were made against the current agreement as at 30 June 2024.

Weather events

A large slip occurred on Council owned reserve land as a result of heavy rainfall events in July 2022, which has affected adjoining land owners' property. Council has completed a range of legal and geotechnical assessments and decided not to contribute to remediation of the slip. It is currently too early to determine whether any formal claim will be made against Council as a result, and what the financial exposure might be.

Financial summary

Whakarāpopototanga ā-pūtea

Reasonable care

Claim 1: It is claimed that Council has not exercised reasonable skill and care and is liable for costs to remediate construction defects and associated damage to a residential building. A Statement of Defence was filed on 1 September 2023. This matter is set down for a hearing in the High Court in November 2025.

Claim 2: District Court proceeding where it is claimed that Council did not exercise reasonable skill and care in issuing a building consent. Council is currently preparing its Statement of Claim.

Resource consent

Waiver of charges and reimbursement of allegedly unreasonable costs incurred was sought as part of processing a resource consent application relating to development of a site. Discussions continue with the developer with the intention of resolving the matter without formal proceedings. Settlement is expected by 30 June 2025.

Construction defect

It is claimed a Code Compliance Certificate should not have been issued on a commercial property.

Environmental appeal

The Council is involved in an Environmental Court proceeding involving a Site of Significance to Māori in its Proposed District Plan. Mediation is currently ongoing with this matter.

Judicial review

Judicial Review under the Resource Management Act 1991 has been heard in July 2024 and Council awaits the High Court decision.

There are no other known material contingent liabilities as at 30 June 2024 apart from those disclosed above (2022/23: nil).

Contingent assets

There are no known material contingent assets as at 30 June 2024 (2022/23: nil).

Events occurring after the balance date

Three Waters Reform

The water services legislation (namely the Water Services Entities Act 2022, the Water Services Legislation Act 2023 and the Water Services Economic Efficiency and Consumer Protection Act 2023), was repealed on 17 February 2024. The Government has recently enacted the Local Government (Water Services Preliminary Arrangements) Act 2024. The new legislation requires Council to deliver a Water Services Delivery Plan (WSDP) to the Secretary for Local Government by 3 September 2025. The plan must include the anticipated or proposed model or arrangements and implementation plan for delivering water services. Council will not know what the model or arrangements are likely to be until the WSDP is approved by the Secretary. The new legislation has not had an impact on the 30 June 2024 financial statements or performance information.

Independent Auditor's Report

To the readers of New Plymouth District Council and group's summary of the annual report for the year ended 30 June 2024

The summary of the annual report was derived from the annual report of the New Plymouth District Council and group (the District Council and group) for the year ended 30 June 2024.

The summary of the annual report comprises the following information on pages 8 to 25:

- the summary statement of financial position as at 30 June 2024;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended 30 June 2024;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision (in the "Our performance" section of the summary annual report).

Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: Summary Financial Statements.

However, the summary statement of service provision includes a limitation in scope to the equivalent extent as the full audited statement of service provision (referred to as the 'Council Services statement'). This limitation is explained below in *The full annual report and our audit report thereon* section.

Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

The full annual report and our audit report thereon

We expressed a qualified opinion on the Council Services statement and an unmodified audit opinion on the other information we audited in the full annual report for the year ended 30 June 2024 in our auditor's report dated 16 December 2024. The basis for our qualified opinion on the Council services statement is explained below.

Council Services statement: Our work was limited with respect to the performance measure on the percentage of non-notified resource management consents processed within statutory timeframes

An important part of the District Council's service performance is the percentage of resource management consent applications processed in accordance with statutory timeframes.

Our audit testing of a sample of non-notified resource management consents identified issues with the recorded processing times not agreeing to underlying consent information. This matter is described on page 25 of the full annual report.

Due to the extent of the differences we identified, we are unable to determine whether the District Council's reported result for this measure is materially correct.

Auditor's Report

Pūrongo Kaiarotake Pūtea

As a result, our work was limited and there were no practical audit procedures we could apply to obtain assurance over the reported result for this performance measure for the year ended 30 June 2024.

Information about this matter is also disclosed on page 10 of the District Council's summary annual report.

Council's responsibility for the summary of the annual report

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: Summary Financial Statements.

Auditor's responsibility

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS 43: Summary Financial Statements.

Our opinion on the summary of the annual report is based on our procedures, which were carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to reporting on the summary and full annual reports, we have performed an audit of the 2024-2034 Long-term plan and a limited assurance engagement related to the District Council's debenture trust deed. These engagements are compatible with independence requirements.

Other than these engagements, we have no relationship with, or interests in the District Council and group.



Debbie Perera,
Audit New Zealand
On behalf of the Auditor-General
Palmerston North, New Zealand
19 December 2024



Contact NPDC

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