

Mā tō tātou takiwā
For our District

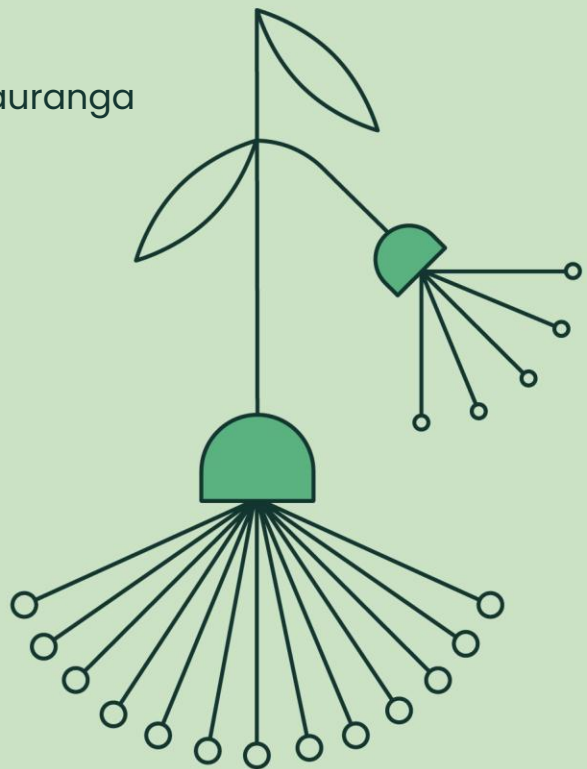
Council

Te Kaunihera

CL25-13

Thursday, 4 September 2025, 9.30am

Council Chambers, 1484 Cameron Road, Tauranga



Council

Membership:

Chairperson	Mayor James Denyer
Deputy Chairperson	Deputy Mayor John Scrimgeour
Members	Cr Tracey Coxhead Cr Grant Dally Cr Murray Grainger Cr Anne Henry Cr Rodney Joyce Cr Margaret Murray-Benge Cr Laura Rae Cr Allan Sole Cr Don Thwaites Cr Andy Wichers
Quorum	Six (6)
Frequency	Six weekly

Role:

The Council is responsible for:

- Ensuring the effective and efficient governance and leadership of the District.
- Ensuring that all functions and powers required of a local authority under legislation, and all decisions required by legislation to be made by local authority resolution, are carried out effectively and efficiently, either by the Council or through delegation.

Power to Act:

To exercise all non-delegable functions and powers of the Council including, but not limited to:

- The power to make a rate;
- The power to make a bylaw;
- The power to borrow money, purchase, or dispose of assets, other than in accordance with the Long Term Plan;
- The power to adopt a Long Term Plan, a Long Term Plan Amendment, Annual Plan or Annual Report and to receive any related audit report;
- The power to appoint a chief executive;
- The power to adopt policies required to be adopted and consulted on under the Local Government Act 2002 in association with the Long Term Plan or developed for the purpose of the Local Governance Statement;

- The power to adopt a remuneration and employment policy;
- The power to approve or change the District Plan, or any part of that Plan, in accordance with the Resource Management Act 1991;
- The power to approve or amend the Council's Standing Orders;
- The power to approve or amend the Code of Conduct for Elected Members;
- The power to appoint and discharge members of committees;
- The power to establish a joint committee with another local authority or other public body;
- The power to make a final decision on a recommendation from the Parliamentary Ombudsman where it is proposed that Council not accept the recommendation.
- To exercise all functions, powers and duties of the Council that have not been delegated, including the power to compulsorily acquire land under the Public Works Act 1981.
- To make decisions which are required by legislation to be made by resolution of the local authority.
- To authorise all expenditure not delegated to officers, Committees or other subordinate decision-making bodies of Council, or included in Council's Long Term Plan or Annual Plan.
- To make appointments of members to Council Controlled Organisation Boards of Directors/ Trustees and representatives of Council to external organisations.
- To monitor the performance of and make decisions on any matters relating to Council Controlled Organisations (CCO), including recommendations for
- modifications to CCO or other entities' accountability documents (i.e. Letter of Expectation, Statement of Intent), including as recommended by the Strategy and Policy Committee.
- To approve joint agreements and contractual arrangements between Western Bay of Plenty District Council and Tauranga City Council and/or any other local authority including the requirement to review the terms of any such agreements or contractual arrangements.
- To approve the triennial agreement.
- To approve the local governance statement required under the Local Government Act 2002.
- To approve a proposal to the Remuneration Authority for the remuneration of Elected Members.
- To approve any changes to the nature and delegations of Committees.

Procedural matters:

Approval of elected member training/conference attendance.

Mayor's Delegation:

Should there be insufficient time for Council to consider approval of elected member training/conference attendance, the Mayor (or Deputy Mayor in the Mayor's absence) is delegated authority to grant approval and report the decision back to the next scheduled meeting of Council.

Power to sub-delegate:

Council may delegate any of its functions, duties or powers to a subcommittee, working group or other subordinate decision-making body, subject to the restrictions on its delegations and any limitation imposed by Council.

Notice is hereby given that a Meeting of Council will be held in the
Council Chambers, 1484 Cameron Road, Tauranga on:
Thursday, 4 September 2025 at 9.30am

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1 KARAKIA

Whakatau mai te wairua
Whakawātea mai te hinengaro
Whakarite mai te tinana
Kia ea ai ngā mahi

Āe

Settle the spirit
Clear the mind
Prepare the body
To achieve what needs to be
achieved.
Yes

2 PRESENT**3 IN ATTENDANCE****4 APOLOGIES****5 CONSIDERATION OF LATE ITEMS****6 DECLARATIONS OF INTEREST****7 PUBLIC EXCLUDED ITEMS****8 PUBLIC FORUM**

9 COUNCIL AND COMMITTEE MINUTES FOR CONFIRMATION

9.1 MINUTES OF THE COUNCIL MEETING HELD ON 24 JULY 2025

File Number: A6909058

Author: Pernille Osborne, Senior Governance Advisor

Authoriser: Robyn Garrett, Governance Manager

RECOMMENDATION

1. That the Minutes of the Council Meeting held on 24 July 2025 be confirmed as a true and correct record and the recommendations therein be adopted.
2. That the Chairperson's electronic signature be inserted into the confirmed minutes.

ATTACHMENTS

1. Minutes of the Council Meeting held on 24 July 2025

**MINUTES OF WESTERN BAY OF PLENTY DISTRICT COUNCIL
COUNCIL MEETING NO. CL25-9
HELD IN THE COUNCIL CHAMBERS, 1484 CAMERON ROAD, TAURANGA
ON THURSDAY, 24 JULY 2025 AT 9.30AM**

1 KARAKIA

Whakatau mai te wairua	Settle the spirit
Whakawātea mai te hinengaro	Clear the mind
Whakarite mai te tinana	Prepare the body
Kia ea ai ngā mahi	To achieve what needs to be achieved.
Āe	Yes

2 PRESENT

Mayor J Denyer, Deputy Mayor J Scrimgeour, Cr T Coxhead, Cr G Dally, Cr M Grainger, Cr A Henry, Cr R Joyce, Cr M Murray-Benge, Cr L Rae, Cr A Sole, Cr D Thwaites and Cr A Wichers.

3 IN ATTENDANCE

A Henderson (General Manager Corporate Services), E Watton (Acting General Manager Strategy and Community), P Watson (Acting General Manager Infrastructure Services), A Curtis (General Manager Regulatory Services), R Garrett (Governance Manager), H Wi Repa (Governance Systems Advisor) and P Osborne (Senior Governance Advisor).

4 APOLOGIES

APOLOGY

RESOLUTION CL25-9.1

Moved: Cr R Joyce

Seconded: Cr M Grainger

That the apology for lateness from Cr Henry be accepted.

CARRIED

5 CONSIDERATION OF LATE ITEMS

Nil

6 DECLARATIONS OF INTEREST

Nil

7 PUBLIC EXCLUDED ITEMS

Nil

8 PUBLIC FORUM

Nil

9 COMMUNITY BOARD MINUTES FOR RECEIPT

9.1 MINUTES OF THE KATIKATI COMMUNITY BOARD MEETING HELD ON 28 MAY 2025

RESOLUTION CL25-9.2

Moved: Cr A Sole

Seconded: Cr R Joyce

That the Minutes of the Katikati Community Board Meeting held on 28 May 2025 be received.

CARRIED

9.2 MINUTES OF THE TE PUKE COMMUNITY BOARD MEETING HELD ON 29 MAY 2025

RESOLUTION CL25-9.3

Moved: Cr A Wichers

Seconded: Cr G Dally

That the Minutes of the Te Puke Community Board Meeting held on 29 May 2025 be received.

CARRIED

9.3 MINUTES OF THE ŌMOKOROA COMMUNITY BOARD MEETING HELD ON 3 JUNE 2025

RESOLUTION CL25-9.4

Moved: Cr M Grainger

Seconded: Cr D Thwaites

That the Minutes of the Ōmokoroa Community Board Meeting held on 3 June 2025 be received.

CARRIED

9.4 MINUTES OF THE WAIHĪ BEACH COMMUNITY BOARD MEETING HELD ON 9 JUNE 2025

RESOLUTION CL25-9.5

Moved: Cr A Sole

Seconded: Cr R Joyce

That the Minutes of the Waihi Beach Community Board Meeting held on 9 June 2025 be received.

CARRIED

9.5 MINUTES OF THE MAKETU COMMUNITY BOARD MEETING HELD ON 17 JUNE 2025

RESOLUTION CL25-9.6

Moved: Deputy Mayor J Scrimgeour

Seconded: Cr L Rae

That the Minutes of the Maketu Community Board Meeting held on 17 June 2025 be received.

CARRIED

10 COUNCIL AND COMMITTEE MINUTES FOR CONFIRMATION

10.1 MINUTES OF THE EXTRAORDINARY COUNCIL MEETING HELD ON 8 MAY 2025

RESOLUTION CL25-9.7

Moved: Mayor J Denyer

Seconded: Deputy Mayor J Scrimgeour

1. That the Minutes of the Extraordinary Council Meeting held on 8 May 2025 be confirmed as a true and correct record and the recommendations therein be adopted.
2. That the Chairperson's electronic signature be inserted into the confirmed minutes.

CARRIED

10.2 MINUTES OF THE COUNCIL MEETING HELD ON 13 MAY 2025

RESOLUTION CL25-9.8

Moved: Mayor J Denyer

Seconded: Deputy Mayor J Scrimgeour

1. That the Minutes of the Council Meeting held on 13 May 2025 be confirmed as a true and correct record and the recommendations therein be adopted.
2. That the Chairperson's electronic signature be inserted into the confirmed minutes.

CARRIED

10.3 MINUTES OF THE STRATEGY AND POLICY COMMITTEE MEETING HELD ON 20 MAY 2025

RESOLUTION CL25-9.9

Moved: Cr M Grainger

Seconded: Mayor J Denyer

That the Minutes of the Strategy and Policy Committee Meeting held on 20 May 2025 be confirmed as a true and correct record and the recommendations therein be adopted.

CARRIED

10.4 MINUTES OF THE COUNCIL MEETING HELD ON 27 MAY 2025

RESOLUTION CL25-9.10

Moved: Deputy Mayor J Scrimgeour

Seconded: Mayor J Denyer

1. That the Minutes of the Council Meeting held on 27 May 2025 be confirmed as a true and correct record and the recommendations therein be adopted.
2. That the Chairperson's electronic signature be inserted into the confirmed minutes.

CARRIED

10.5 MINUTES OF THE AUDIT, RISK AND FINANCE COMMITTEE MEETING HELD ON 4 JUNE 2025

RESOLUTION CL25-9.11

Moved: Cr M Grainger

Seconded: Cr A Sole

That the Minutes of the Audit, Risk and Finance Committee Meeting held on 4 June 2025 be confirmed as a true and correct record and the recommendations therein be adopted.

CARRIED

10.6 MINUTES OF THE ANNUAL PLAN AND LONG TERM PLAN COMMITTEE MEETING HELD ON 5 JUNE 2025

RESOLUTION CL25-9.12

Moved: Deputy Mayor J Scrimgeour

Seconded: Cr L Rae

That the Minutes of the Annual Plan and Long-Term Plan Committee Meeting held on 5 June 2025 be confirmed as a true and correct record and the recommendations therein be adopted.

CARRIED

10.7 MINUTES OF THE PROJECTS AND MONITORING COMMITTEE MEETING HELD ON 10 JUNE 2025

RESOLUTION CL25-9.13

Moved: Cr D Thwaites

Seconded: Cr A Sole

That the Minutes of the Projects and Monitoring Committee Meeting held on 10 June 2025 be confirmed as a true and correct record and the recommendations therein be adopted.

CARRIED

10.8 MINUTES OF THE STRATEGY AND POLICY COMMITTEE MEETING HELD ON 12 JUNE 2025

RESOLUTION CL25-9.14

Moved: Mayor J Denyer

Seconded: Cr M Grainger

That the Minutes of the Strategy and Policy Committee Meeting held on 12 June 2025 be confirmed as a true and correct record and the recommendations therein be adopted.

CARRIED

10.9 MINUTES OF THE COMMUNITY COMMITTEE MEETING HELD ON 25 JUNE 2025

RESOLUTION CL25-9.15

Moved: Cr M Murray-Benge

Seconded: Cr G Dally

That the Minutes of the Community Committee Meeting held on 25 June 2025 be confirmed as a true and correct record and the recommendations therein be adopted.

CARRIED

10.10 MINUTES OF THE COUNCIL MEETING HELD ON 26 JUNE 2025

RESOLUTION CL25-9.16

Moved: Mayor J Denyer

Seconded: Deputy Mayor J Scrimgeour

1. That the Minutes of the Council Meeting held on 26 June 2025 be confirmed as a true and correct record and the recommendations therein be adopted.
-

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2. That the Chairperson's electronic signature be inserted into the confirmed minutes.

CARRIED

11 REPORTS

9.38am Cr Henry entered the hui.

11.1 ITEM LYING ON THE TABLE – MEMBERSHIP OF THE 'LEADING FOR DELIVERY' SUB-COMMITTEE OF THE SMARTGROWTH LEADERSHIP GROUP

Council considered a report dated 24 July 2025 from the Governance Manager. The Acting General Manager Strategy and Community provided the following points of clarification:

- The Terms of Reference previously put to Council for approval did not require adoption from the partner Councils.
- The recommendation only sought approval from Council to appoint Mayor Denyer as the Western Bay of Plenty District Council representative, and Deputy Mayor Scrimgeour as the alternative representative.
- If Council did not appoint a representative, they would not have any representation on the 'Leading for Delivery' Sub-Committee of the SmartGrowth Leadership Group.

The Mayor responded to pātai as follows:

- The Sub-Committee had already met informally.
 - The Sub-Committee did not have any substantial decision-making role. Its role was to encourage staff to progress particular work.
 - Formally, the Sub-Committee reported back to the SmartGrowth Leadership Group, noting that the agendas and minutes were open to the public. If the Mayor was approved as Council's representative, he would ensure he reported back through his Mayor's Report at appropriate Council meetings.
 - The Sub-Committee had the ability to co-opt representatives; it had approved a Tangata Whenua representative at its last hui.
 - The Mayor believed that alternative representatives had the ability to attend hui as they saw fit.
-

MOTION

Moved: Mayor Denyer

Seconded: Deputy Mayor Scrimgeour

1. That the Governance Manager's report dated 24 July 2025, titled 'Item Lying on the Table – Membership of the 'Leading for Delivery' Sub-committee of the SmartGrowth Leadership Group', be received.
2. That Council confirms the appointment of Mayor James Denyer as the Western Bay of Plenty District Council representative to the Leading for Delivery Sub-committee, and Deputy Mayor John Scrimgeour as the alternative representative.

The motion was voted on and was declared lost on show of hands.

LOST 4/8

11.2 LOCAL GOVERNMENT FUNDING AGENCY HALF-YEARLY REPORT TO 31 DECEMBER 2024 AND STATEMENT OF INTENT 2025–2028

Council considered a report dated 24 July 2025 from the Financial Analyst. The General Manager Corporate Services provided a brief overview of the report and the recommendations therein.

Staff responded to pātai as follows:

- Theoretically, all Council debt was cross-securitising all other Councils' debt. However, the first course was through rates for a particular Council and ensuring that all Councils managed their balance sheets and profit and loss correctly.
- Council had access to banks, however, if they went direct to the bank, Council would not get the best interest rates available.
- Local Government Funding Agency (LGFA) had been performing well, noting that they paid Council a dividend which Council budgeted for, which formed part of Council's income sources other than rates.
- As part of the Shareholder group, Council was part of the group that monitored LGFA organisational costs. The work that LGFA undertook did require specialised skills, noting that the Shareholder group monitored appointments as well.
- Council borrowed based on their LGFA rates in conjunction with their Standard and Poor's Rating.
- In relation to sustainability, there was high criteria in order to qualify for this loan, which effectively meant a lower borrowing rate. Staff acknowledged the concerns raised in relation to the sustainability requirement.
- It was confirmed that Council had maintained their rating of AA with a negative outlook, as per previous rating from Standard and Poor's. They were complimentary in relation to Council's current performance. A full report in relation to this would be presented at the next Council meeting.

RESOLUTION CL25-9.17

Moved: Cr A Henry

Seconded: Cr T Coxhead

1. That the Financial Analyst's report dated 24 July 2025 titled 'Local Government Funding Agency Half-Yearly Report to 31 December 2024 and Statement of Intent 2025-2028' be received.
2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
3. That Council receives the Local Government Funding Agency Half-Yearly Report to 31 December 2024, included as **Attachment 1** to this report.
4. That Council receives the Local Government Funding Agency Statement of Intent 2025-2028, included as **Attachment 2** to this report.

CARRIED

11.3 CO-LAB HALF-YEARLY REPORT TO 31 DECEMBER 2024 AND STATEMENT OF INTENT 2025-28

Council considered a report dated 24 July 2025 from the Financial Analyst. The General Manager Corporate Services provided a brief overview of the report and the recommendations therein.

Staff responded to pātai as follows:

- Staff still felt that Council was receiving value for money, noting that they utilised a number of Co-Lab workstreams.
 - There had been an agreement between the Local Authority Shared Services around the country that they would not overlap in services, therefore staff still felt there was value in being a part of both Co-Lab and BOPLASS.
 - In regard to the building consent processing hub, staff noted that there were great opportunities regarding the streamlining and efficiencies that would be available through the consent processes.
 - Within the Statement of Intent under Co-Lab Service Delivery, it was noted that Council should be identified as a participating Council within the Waikato Building Consent Group. Staff would request for this to be updated.
-

RESOLUTION CL25-9.18

Moved: Cr M Murray-Benge

Seconded: Cr R Joyce

1. That the Financial Analyst's report dated 24 July 2025 titled 'Co-Lab Half-Yearly Report to 31 December 2024 and Statement of Intent 2025–26 to 2027–28' be received.
2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
3. That Council receives Co-Lab's Half-Yearly Report to 31 December 2024, included as **Attachment 1** to this report.
4. That Council receives the Co-Lab Statement of Intent 2025–28, included as **Attachment 2** to this report.

CARRIED

11.4 BOPLASS HALF-YEARLY REPORT TO 31 DECEMBER 2024 AND STATEMENT OF INTENT 2025–26 TO 2027–28

Council considered a report dated 24 July 2025 from the Financial Analyst. The General Manager Corporate Services provided a brief overview of the report and the recommendations therein.

Staff responded to pātai as follows:

- Reporting on Environmental, Social and Governance (ESG) was not a requirement from Council.

RESOLUTION CL25–9.19

Moved: Cr A Sole

Seconded: Deputy Mayor J Scrimgeour

1. That the Financial Analyst's report dated 24 July 2025 titled 'BOPLASS Half-Yearly Report to 31 December 2024 and Statement of Intent 2025–28' be received.
2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
3. That Council receives BOPLASS's Half-Yearly Report to 31 December 2024, included as **Attachment 1** to this report.
4. That Council receives the BOPLASS Statement of Intent 2025–28, included as **Attachment 2** to this report.

CARRIED

12 INFORMATION FOR RECEIPT

Nil

13 RESOLUTION TO EXCLUDE THE PUBLIC**RESOLUTION TO EXCLUDE THE PUBLIC****RESOLUTION CL25-9.20**

Moved: Cr R Joyce

Seconded: Cr M Grainger

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
13.1 - Confidential Minutes of the Audit, Risk and Finance Committee Meeting held on 4 June 2025	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
13.2 - Confidential Minutes of the Council Meeting held on 26 June 2025	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

	<p>who is the subject of the information</p> <p>s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	
13.3 - Acquisition of Land	s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
13.4 - Recommendation to Award - Illegal Dumping and Litter Bins Contract	s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
CARRIED		

The Meeting closed at 11.48am.

Confirmed as a true and correct record at the Council meeting held 4 September 2025.

.....

Mayor J Denyer

CHAIRPERSON / MAYOR

9.2 MINUTES OF THE STRATEGY AND POLICY COMMITTEE MEETING HELD ON 31 JULY 2025

File Number: A6916728

Author: Rosa Leahy, Senior Governance Advisor

Authoriser: Robyn Garrett, Governance Manager

RECOMMENDATION

1. That the Minutes of the Strategy and Policy Committee Meeting held on 31 July 2025 be confirmed as a true and correct record and the recommendations therein be adopted.

ATTACHMENTS

1. Minutes of the Strategy and Policy Committee Meeting held on 31 July 2025

**MINUTES OF WESTERN BAY OF PLENTY DISTRICT COUNCIL
STRATEGY AND POLICY COMMITTEE MEETING NO. SPC25-7
HELD IN THE COUNCIL CHAMBERS, 1484 CAMERON ROAD, TAURANGA
ON THURSDAY, 31 JULY 2025 AT 9.30AM**

1 KARAKIA

Whakatau mai te wairua
Whakawātea mai te hinengaro
Whakarite mai te tinana
Kia ea ai ngā mahi

Settle the spirit
Clear the mind
Prepare the body
To achieve what needs to be
achieved.

Āe

Yes

2 PRESENT

Mayor J Denyer, Cr M Grainger, Cr T Coxhead, Cr G Dally, Cr R Joyce, Cr M Murray-Benge, Cr L Rae, Deputy Mayor J Scrimgeour, Cr A Sole, Cr D Thwaites and Cr A Wichers

3 IN ATTENDANCE

E Watton (Acting General Manager Strategy and Community), A Henderson (General Manager Corporate Services), A Curtis (General Manager Regulatory Services), P Watson (Acting General Manager Infrastructure Group), M Leighton (Policy and Planning Manager), C McLean (Director Transportation), R Gallagher (Senior Policy Analyst), Q Cao (Road Safety Engineer), H Wi Repa (Governance Systems Advisor), R Garrett (Governance Manager) and R Leahy (Senior Governance Advisor)

OTHERS IN ATTENDANCE

J Shepherd (Pirirākau Tribal Authority)

4 APOLOGIES

APOLOGY

RESOLUTION SPC25-7.1

Moved: Cr R Joyce

Seconded: Cr A Sole

That the apology for absence from Cr A Henry be accepted.

CARRIED

5 CONSIDERATION OF LATE ITEMS

Nil

6 DECLARATIONS OF INTEREST

Nil

7 PUBLIC EXCLUDED ITEMS

Nil

8 PUBLIC FORUM

Nil

9 PRESENTATIONS

Nil

10 MINUTES FOR CONFIRMATION

10.1 MINUTES OF THE TE PUKE SPATIAL PLAN SUB COMMITTEE MEETING HELD ON 18 APRIL 2024

RESOLUTION SPC25-7.2

Moved: Cr A Wichers

Seconded: Cr G Dally

That the Minutes of the Te Puke Spatial Plan Sub Committee Meeting held on 18 April 2024 be confirmed as a true and correct record and the recommendations therein be adopted.

CARRIED

11 REPORTS

11.1 ADOPTION OF THE SPEED MANAGEMENT PLAN – ALTERNATIVE METHOD PROPOSAL

The Committee considered a report from the Acting Policy and Planning Manager dated 31 July 2025, who provided an overview of the report was provided.

Staff responded to pātai as below:

- It was not clear why NZTA Waka Kotahi had directed the variable speed limit zones to start further away in rural areas compared to urban areas. However, it was noted that in rural areas, drivers would have to reduce their speed from 80–100km/h to 30km/h and in urban areas 40–50km/h to 30km/h. A variable speed limit zone that expanded further away would enable drivers to reduce their speed before they approached the school.
- NZTA Waka Kotahi had confirmed that both Category 1 and 2 schools could have variable speed limit zones of 30km/h.
- It was anticipated that the new signs would be rolled out geographically beginning in one area and moving across the district. Once approval had been obtained from NZTA Waka Kotahi then the signs could be implemented.
- Once the alternative method proposal was submitted to NZTA Waka Kotahi, then council could apply for subsidy for the new signs.

The Committee expressed a desire for the new signs to be rolled out at eastern side of the District first, particularly Pongakawa School, as they had strongly advocated for a reduced speed limit.

RESOLUTION SPC25-7.3

Moved: Cr M Murray-Benge

Seconded: Cr L Rae

1. That the Acting Policy and Planning Manager's report dated 31 July 2025 titled "Adoption of the Speed Management Plan – Alternative Method Proposal" be received.
2. That the report relates to an issue that is considered to be of **low** significance in terms of Council's Significance and Engagement Policy.
3. That the Strategy and Policy Committee adopts the Alternative Method Proposal contained in **Attachment 1** subject to finalisation of the maps and implementation schedules.
4. That the Strategy and Policy Committee delegates to the Chief Executive the authority to make minor amendments to the Alternative Method Proposal to reflect any operational needs including timing of the variable speed limits and extent.

CARRIED

11.2 DELIBERATIONS AND ADOPTION OF THE KAIMAI RESERVE MANAGEMENT PLAN

The Committee considered a report from the Senior Policy Analyst dated 31 July 2025, who provided an overview of the report.

Staff responded to pātai as below:

- Interpretation signs would be provided at reserves where appropriate, noting that not every reserve would have an interpretation panel as there needed to be a certain level of interest. It was noted that there could also be an option to provide QR codes which would direct people to a digital format where information about the reserve would be available.
- There were very few parcels of land in the district that had been bequeathed to council as a reserve.
- Maramatanga Park was obtained through a sale and purchase agreement.
- There was no specific funding targeted for signage at Josephine Place Reserve, signage for reserves would be targeted as some smaller reserves may not require extensive signage.
- In relation to the naming of Jack Lloyd Reserve, staff provided a letter to the Committee from the family of Jack Ormsby. The letter provided the historical context about the reserve and stated that the family requested the name of the reserve be called 'Jack Lloyd Reserve'.
- The level of service for weed management in reserves was to control the plants recognised as a weed under the Bay of Plenty Regional Pest Strategy. This meant that weeds like woolly nightshade and wild ginger had to be removed from reserves in the district.
- There were no significant advantages or disadvantages to adopting the proposed changes to the Kaimai Reserve Management Plan in relation to Precious Family Reserve.
- The Gerald Crapp Historic Reserve contained a significant pā site, 'Wai-Huri Pā,' and other parts of the reserve were previously farm land owned by Gerald Crapp.
- The bridge at Kaiate Falls that had previously been washed downstream had been removed and had since been replaced at a higher elevation.
- In relation to governance, planning and cultural recognition, the use of the word 'kaitiaki' for 'kaitiaki training' was the correct terminology.

The Pirirākau representative provided the following clarification:

- The name Wahi ō te Ōturu referred to three sister strands of the Ōturu stream which spread across the catchment. There was a kōrero that allowed for all tributaries of Ōturu to be part of that stream.
- Many of the names offered by Pirirākau expanded across large areas. The original name for Josephine Place Reserve was Mangawhai and this included the nearby pā site. The name Wāhi ō Te Mangawhai referred to the site in a larger context.

- There were three large pā sites in the vicinity of Josephine Place Reserve, Pirirākau collectively considered them as 'Mangawhai'.

RESOLUTION SPC25-7.4

Moved: Cr R Joyce

Seconded: Cr A Sole

1. That the Senior Policy Analyst's report dated 31 July 2025, 'Deliberation and Adoption of the final Kaimai Reserve Management Plan' be received.
2. That the report relates to an issue that is considered to be of medium significance in terms of Council's Significance and Engagement Policy.
3. That the Strategy and Policy Committee receives the summary of all written and verbal feedback from the formal consultation period held between 11 March and 11 May 2025, as set out in the document titled 'Summary of Submissions', shown as **Attachment 4** of the agenda report.

CARRIED

RESOLUTION SPC25-7.5

Moved: Cr M Grainger

Seconded: Cr T Coxhead

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 1.1 – Proposed Reserve Naming

- (a) That the Strategy and Policy Committee approves the following reserve names:

5. Josephine Place Reserve

CARRIED

Reasons for decision:

- Concerns over the duplication of the name of a reserve.
- The Committee preferred to name the reserve after the adjoining street.

MOTION

Moved: Cr T Coxhead

Seconded: Cr M Murray-Benge

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 1.1 – Proposed Reserve Naming

- (a) That the Strategy and Policy Committee approves the following reserve names:

8. l’Anson Bush Reserve

The motion was voted on and declared lost.

LOST

Cr G Dally abstained from voting.

RESOLUTION SPC25-7.6

Moved: Mayor J Denyer

Seconded: Cr D Thwaites

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 1.1 – Proposed Reserve Naming

- (a) That the Strategy and Policy Committee approves the following reserve names:

8. l’Anson Bush Reserve – Wāhi ō Te Ōturu

CARRIED

Cr M Murray-Benge and Cr T Coxhead voted against the motion and asked for their votes to be recorded.

Reasons for decision:

- A dual name recognises both the l’Anson family who gifted the land and the significance to Mana Whenua.
 - Recognises that the reserve is already known by the name l’Anson Bush Reserve by the community.
-

RESOLUTION SPC25-7.7

Moved: Cr M Grainger

Seconded: Deputy Mayor J Scrimgeour

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 1.1 – Proposed Reserve Naming

- (a) That the Strategy and Policy Committee approves the following reserve names:

1. Bramley Reserve
2. Kowhai Reserve
3. Kuaka Rise Reserve
4. Wāhi ō Te Kakaramaea
7. Wāhi ō Te Hakao
9. Wāhi ō Te Tawa ki Tahataharoa

CARRIED

Reasons for decision:

- Recognises names that are significant to Mana Whenua and the community.
 - Acknowledges the aspirations of Tangata Whenua to have a cultural presence across the reserves network
 - Resolves the confusion of having two reserves known as Lynley Park Drive Reserve.
 - Is consistent with the reserve naming policy
-

RESOLUTION SPC25-7.8

Moved: Cr D Thwaites

Seconded: Cr G Dally

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

That the Strategy and Policy Committee approves retention of the following reserve names:

1. Te Puna Quarry Park.
 2. Minden Lookout
-

And that the reserve management approach information for Te Puna Quarry Park is updated as follows:

- Work with Tangata Whenua and interested parties on developing cultural presence initiatives (for example art works, sculptures, interpretation signage, etc) in the reserve.

And that the reserve management approach information for Minden Lookout is updated as follows:

- Delete the reference to renaming the lookout to 'Waihi o Te Rangituanehu'.

CARRIED

Reasons for decision:

- Recognises names that are significant to the community.
- Is consistent with the reserve naming policy
- Can reflect the name Te Rangituanehu within the Minden Lookout reserve and provide an opportunity for storytelling.

10.30am The hui adjourned.

10.45am The hui reconvened.

RESOLUTION SPC25-7.9

Moved: Cr M Murray-Benge

Seconded: Cr D Thwaites

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 1.1 – Proposed Reserve Naming

- (a) That the Strategy and Policy Committee approves the following reserve names:

6. Jack Lloyd Reserve

CARRIED

Reasons for decision:

- Recognise a name that is significant to the community.
- Reflects the name gifted by the family who sold the land to council.

RESOLUTION SPC25-7.10

Moved: Cr R Joyce

Seconded: Cr L Rae

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 2.1 – Pest Management Policy (Policy 28)

- (a) That the Strategy and Policy Committee replaces the Pest Management Policy with the following:

Council aims to work strategically with the community to manage pest animals and plants on its reserves. To help ensure pest control efforts contribute to positive environmental outcomes, reserves may be prioritised based on a range of ecological and community-based considerations.

Reserves will be selected by the Reserves and Facilities Manager using criteria such as the presence of wetlands, active volunteer involvement, designation as high-priority biodiversity sites or significant ecological features, threats to indigenous biodiversity from pests, the presence of “at risk” or “threatened” native species, and the existence of community-led pest control initiatives. Priority will also be given to protecting habitats that support biodiversity and ecological resilience.

Council’s approach is guided by the Bay of Plenty Regional Pest Management Plan and the relative level of threat posed by pest species. This work is expected to be further supported by the developing Pest Free Parks Strategy, which aims to provide a framework for Council, Tangata Whenua, and the wider community to collectively enhance biodiversity outcomes. This includes consideration of available resources, capacity and capability, and alignment with other areas of Council’s service delivery.

Council will continue to support and recognise the contribution of volunteers through coordination and sustainable funding, and may also support education, signage, and community outreach to raise awareness and encourage responsible pest management practices.

CARRIED

Reasons for decision:

- To provide flexibility to manage pest control based on ecological priorities, resourcing and community involvement.
 - Aligns better with the Regional Pest Management Plan
 - Reflects how we are already delivering pest management
 - Acknowledges the role of Tangata Whenua, volunteers and community education – addressing the feedback from some submitters.
-

RESOLUTION SPC25-7.11

Moved: Cr M Murray-Benge

Seconded: Cr M Grainger

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 4.2 – Kaimai Views Reserve

- (a) That the Strategy and Policy Committee amends the reserve specific information for Kaimai Views Reserve in the Kaimai Reserve Management Plan as follows:

- Continue working with the Friends of Kaimai Views community group to restore and maintain the reserve;
- Develop a concept plan to enhance the reserve for recreational use (subject to future community consultation and design). Preliminary ideas include:
 - Additional amenity planting
 - New or upgraded trail connections including potential pond crossing
 - Improved way-finding and interpretive signage
 - New playground on the western side of the reserve
 - Formal car parking at Sentinel Avenue side of Parcel 1207/345

CARRIED

Reasons for decision:

- Responds to the needs of the neighbourhood.
 - Allows us to meet our levels of service for this neighbourhood.
 - Formally recognises continuing to work with the Friends of Kaimai Views community group.
-

RESOLUTION SPC25-7.12

Moved: Cr M Grainger

Seconded: Cr D Thwaites

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 4.6 – Ōmokoroa Domain and Esplanade

- (a) That the Strategy and Policy Committee amends the reserve specific information for Ōmokoroa Domain and Esplanade in the Kaimai Reserve Management Plan as follows:

- Review the concept plan to consider whether it is fit for purpose and to consider toilets, parking and any access issues.
- Place a note on the concept plan to state that items in the concept plan may differ as it is implemented.

CARRIED

Reasons for decision:

- A review of the concept plan can canvas the issues with the community further and establish whether changes are required to the concept plan.
 - Allows us to establish the extent of the limitations with the current concept plan.
 - Provides clarity that the concept plan may differ in implementation.
-

RESOLUTION SPC25-7.13

Moved: Cr M Murray-Benge

Seconded: Cr R Joyce

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 4.7 – Ōmokoroa Sports Ground

- (a) That the Strategy and Policy Committee amends the reserve specific information for Ōmokoroa Sports Ground in the Kaimai Reserve Management Plan as follows:

- Has been identified as a potential new site for the Ōmokoroa Bowling Club and other low-impact sports (subject to feasibility and community feedback) to be considered through the development and acquisition of
-

the Active Reserve.

- Place a note on the concept plan to state that items in the concept plan may differ as it is implemented

CARRIED

Reasons for decision:

- Responds to some of the issues raised by submitters
 - Subject to feasibility and community feedback it is a potential location for the Ōmokoroa Bowling Club and other low impact sports, which would provide some certainty to the club.
 - Provides clarity that the concept plan may differ in implementation.
-

RESOLUTION SPC25-7.14

Moved: Mayor J Denyer

Seconded: Cr M Murray-Benge

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 4.8 – Precious Family Reserve

- (a) That the Strategy and Policy Committee amends the reserve specific information for Precious Reserve in the Kaimai Reserve Management Plan as follows:

- Maintain the reserve for its ecological character and for passive recreation.
- Work with the community to support expanded wetland planting and low-impact ecological enhancements.
- Implement improvements to the Mabs Kelly walkway/cycleway by addressing safety concerns and resurfacing.
- Place a note on the concept plan to state that items in the concept plan may differ as it is implemented.

CARRIED

Reasons for decision:

- Responds to some of the issues raised by submitters
 - Formally recognises the importance of working with the community to support the expansion of wetland planting.
 - Provides clarity that the concept plan may differ in implementation.
-

-
- Improvements to trail surfaces will address the safety concerns raised by submitters.
-

RESOLUTION SPC25-7.15

Moved: Cr R Joyce

Seconded: Cr L Rae

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 4.11 – Memorial Wall and Gerald Crapp Historic Reserve

- (a) That the Strategy and Policy Committee amends the reserve specific information for Gerald Crapp Reserve in the Kaimai Reserve Management Plan as follows:
- Has been identified as a potential site for a Memorial Wall (subject to feasibility and community feedback)

CARRIED

Reasons for decision:

- Provides a potential location for a Memorial Wall and allows the engagement with the community to continue.
-

RESOLUTION SPC25-7.16

Moved: Mayor J Denyer

Seconded: Cr D Thwaites

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 5.1 – l'Anson Bush Reserve – Wāhi ō Te Ōturu

- (a) That the Strategy and Policy Committee amends the reserve specific information for l'Anson Bush Reserve – Wāhi ō Te Ōturu in the Kaimai Reserve Management Plan as follows:
- Investigate applying an appropriate reserve classification (i.e. Nature Reserve), which supports ecological protection and low-intervention management of the reserve once the transfer of the reserve is complete;
 - Continue working with the Friends of l'Anson community group to restore and maintain the reserve;
 - Consider new future amenities and facilities. Such as:

-
- Additional bench seating
 - Track repairs and surface refurbishments
 - Path extension to the existing Loop Road car park
 - Car park CCTV camera

CARRIED

Reasons for decision:

- Formalises the relationship with the Friends of l'Anson Bush Reserve.
- Classifying the reserve as a Nature Reserve is appropriate to recognise the importance of protecting the flora and fauna found in this reserve.
- Responds to the safety concerns of the submitters

RESOLUTION SPC25-7.17

Moved: Cr M Murray-Benge

Seconded: Cr M Grainger

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 5.3 – Maramatanga Park

- (a) That the Strategy and Policy Committee amends the reserve specific information for Maramatanga Park in the Kaimai Reserve Management Plan as follows:

- Consider new amenities and facilities for the playground area, such as:
 - Drinking fountain
 - Rubbish bin
 - BBQ
 - Toilets

CARRIED

Reasons for decision:

- Responds to the needs of the community
 - Recognises the increased activity at the park due to the installation of the playground.
 - The existing toilets are in the club rooms on the opposite side of the park and are usually locked.
 - Picnic tables and BBQs would improve the experience and allow families to spend more time at the park.
-

RESOLUTION SPC25-7.18

Moved: Cr M Murray-Benge

Seconded: Deputy Mayor J Scrimgeour

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 6.1 – Ongaonga Scenic Reserve, Lower Kaimai Reserve, Lower Kaimai Hall site (Former)

- (a) That the Strategy and Policy Committee amends page 13 of the Kaimai Reserve Management Plan as follows:

“The Poripori Road Picnic Area provides a peaceful spot for relaxation and swimming, while Ongaonga Scenic Reserve offers virgin native bush and the potential to be developed for hiking and bird watching.”

AND

Update the reserve specific information in the Kaimai Reserve Management Plan as follows:

Ongaonga Scenic Reserve include:

- Work with the Lower Kaimai community to restore and maintain the reserve
- Consider development of new tracks and footbridges within the reserve

Lower Kaimai Reserve include:

- Consider a potential boundary adjustment of land parallel with Ngamuwahine Road to connect trails to Ongaonga Scenic Reserve.

Lower Kaimai Hall Site (Former) include:

- Consider potential divestment of the site with proceeds used to support strategic upgrades to reserves in the Lower Kaimai area.

CARRIED

Reasons for decision:

- Responds to the concerns and aspirations raised by submitters
- Provides improved access to the Ongaonga Scenic Reserve
- Assists with pest management
- Recognises the importance of working with the community.

RESOLUTION SPC25-7.19

Moved: Cr G Dally

Seconded: Cr M Grainger

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 7.1 – Kaiate Falls Scenic and Esplanade Reserve

- (a) That the Strategy and Policy Committee amends the reserve specific information in the Te Puke Maketu Reserve Management Plan for Kaiate Falls Scenic and Esplanade Reserve as follows:

- Consider new future amenities and facilities. Such as:
 - Additional picnic tables
 - Improved toilet facilities

CARRIED

Reasons for decision:

- Provides improved amenity to the reserve.
- No significant increase in costs for Council to include services that currently are unavailable at the reserve.

RESOLUTION SPC25-7.20

Moved: Deputy Mayor J Scrimgeour

Seconded: Cr M Murray-Benge

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 7.2 – Kaiate Hall

- (a) That the Strategy and Policy Committee amends the reserve specific information in the Kaimai Reserve Management Plan to remove all reference to Kaiate Hall and refer the submissions to the Department of Conservation for their consideration.

CARRIED

Reasons for decision:

- Provides a clear position to the community that Council does not manage this reserve.

RESOLUTION SPC25-7.21

Moved: Mayor J Denyer

Seconded: Cr M Grainger

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 7.3 – Oropi Memorial Hall

- (a) That the Strategy and Policy Committee amends the reserve specific information for Oropi Memorial Hall in the Kaimai Reserve Management Plan as follows:

- Continue working with the Oropi Settlers Incorporated on development of indoor sports facilities at this site, subject to feasibility work and funding.

CARRIED

Reasons for decision:

- Responds to the needs of the community
 - Recognises the work of the Oropi Settlers Incorporated
-

RESOLUTION SPC25-7.22

Moved: Cr R Joyce

Seconded: Cr M Grainger

4. That the Strategy and Policy Committee adopts the Kaimai Reserve Management Plan, shown as **Attachments 2 and 3** of the agenda report, and inclusive of the following:

Issue 8.2 – Governance, Planning and Cultural Recognition

- (a) That the Strategy and Policy Committee amends the Kaimai Reserve Management Plan as follows:

To include in the Kaimai Ward community groups, committees and stakeholders the following:

- Pirirākau is a hapū with a large rohe extending from the Wairoa River in the east to the Aongatete River in the west, including Te Puna, Minden, Whakamārama, Ōmokoroa, Hūharua (Plummers Point), Pahoia, Apata, and Aongatete. Pirirākau holds enduring kaitiakitanga responsibilities across these areas, providing cultural leadership in reserve naming, cultural site identification, pest management support, and environmental restoration activities.
- Pirirākau actively engages with both Council and the wider community through reserve planning processes, cultural narrative development, collaborative planting and restoration projects, and pest control initiatives. They work alongside community organisations such as Ōmokoroa Pest Free, Omokoroa Environmental Managers Inc, Friends of the Blade, Whakamārama Community Inc, and Te Puna Heartlands, supporting shared outcomes in environmental protection and cultural education. Their involvement also includes kaitiaki training, environmental education projects, and hapū-led site visits to culturally significant areas.

AND

Reserve specific information for the following reserves in the Kaimai Reserve Management Plan:

- Kotuku Reserve – “work with Pirirākau to acknowledge, preserve and maintain cultural heritage values of the area including investigation to apply Historical Classification to the urupā site.”

CARRIED

Reasons for decision:

- Recognises the contribution that Pirirākau make to the Kaimai Ward community.
- Recognises the significance of the reserve to Tangata Whenua and its history.

RESOLUTION SPC25-7.23

Moved: Mayor J Denyer

Seconded: Cr A Sole

5. That the indicative costs to implement future capital projects contained within the Kaimai Reserve Management Plan to be referred to the Annual Plan 2026/27 and Long Term Plan 2027-37 for consideration.
6. That the Strategy and Policy Committee requests the Chief Executive to direct staff to prepare a decision story in general accordance with resolutions of this meeting for approval by the Mayor, as the formal response to submitters and for dissemination to those that provided feedback as the response to their feedback, and to be published on the Council’s website.

-
7. That the Chief Executive is authorised to make any required minor editorial changes to the final Kaimai Reserve Management Plan.

CARRIED

11.3 SUBMISSION ON THE BUILDING & CONSTRUCTION (SMALL STAND-ALONE DWELLINGS) AMENDMENT BILL

The Committee considered a report from the Environmental Planning Manager dated 31 July 2025. The report was taken as read.

RESOLUTION SPC25-7.24

Moved: Cr R Joyce

Seconded: Deputy Mayor J Scrimgeour

1. That the Environmental Planning Manager's report dated 31 July 2025, titled 'Submission on the Building & Construction (Small Stand-alone Dwellings) Amendment Bill', be received.
2. That the following submission, shown as **Attachment 1** to this report, be received by the Strategy and Policy Committee and the information noted.
 - a. Submission on the Building and Construction (Small Stand-alone Dwellings) Amendment Bill dated 23 June 2025.

CARRIED

11.4 SUBMISSIONS ON AOTEAROA NEW ZEALAND BIODIVERSITY STRATEGY AND PREDATOR FREE 2050

The Committee considered a report from the Senior Policy Analyst dated 31 July 2025. The report was taken as read.

RESOLUTION SPC25-7.25

Moved: Mayor J Denyer

Seconded: Cr A Wichers

1. That the Senior Policy Analyst's report dated 31 July 2025 titled 'Submissions on Aotearoa New Zealand's Biodiversity Strategy and Predator Free 2050' be received.
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-
2. That the following submissions, shown as **Attachment 1** and **Attachment 2** (respectively) to this report, be received by the Strategy and Policy Committee and the information noted.
- a. Submission on Implementing Aotearoa New Zealand's Biodiversity Strategy 2025-2030; and
 - b. Submission on Predator Free 2050 Strategy Review (2025-2030).

CARRIED

12 INFORMATION FOR RECEIPT

Nil

The Meeting closed at 11.44am.

Confirmed as a true and correct record by Council on 5 September 2024.

9.3 MINUTES OF THE COUNCIL MEETING HELD ON 5 AUGUST 2025**File Number:** A6919857**Author:** Pernille Osborne, Senior Governance Advisor**Authoriser:** Robyn Garrett, Governance Manager**RECOMMENDATION**

1. That the Minutes of the Council Meeting held on 5 August 2025 be confirmed as a true and correct record and the recommendations therein be adopted.
2. That the Chairperson's electronic signature be inserted into the confirmed minutes.

ATTACHMENTS

1. Minutes of the Council Meeting held on 5 August 2025

**MINUTES OF WESTERN BAY OF PLENTY DISTRICT COUNCIL
COUNCIL MEETING NO. CL25-10
HELD IN THE COUNCIL CHAMBERS, 1484 CAMERON ROAD, TAURANGA
ON TUESDAY, 5 AUGUST 2025 AT 9.30AM**

1 KARAKIA

Whakatau mai te wairua	Settle the spirit
Whakawātea mai te hinengaro	Clear the mind
Whakarite mai te tinana	Prepare the body
Kia ea ai ngā mahi	To achieve what needs to be achieved.
Āe	Yes

2 PRESENT

Mayor J Denyer, Deputy Mayor J Scrimgeour, Cr T Coxhead, Cr G Dally, Cr M Grainger, Cr A Henry, Cr R Joyce, Cr M Murray-Benge, Cr L Rae, Cr A Sole, Cr D Thwaites and Cr A Wichers.

3 IN ATTENDANCE

M Taris (Interim Chief Executive Officer), A Henderson (General Manager Corporate Services), A Curtis (General Manager Regulatory Services), E Watton (Acting General Manager Strategy and Community), P Watson (Acting General Manager Infrastructure Services), J Fearn (Chief Financial Officer), M Leighton (Policy and Planning Manager), K Little (Operations Manager), R Garrett (Governance Manager), C Nepia (Strategic Kaupapa Māori Manager), L Balvert (Communications Manager), E Wentzel (Director Water Services), A King (Legislative Reform and Special Projects Strategic Advisor), H Wi Repa (Governance Systems Advisor) and P Osborne (Senior Governance Advisor).

OTHERS IN ATTENDANCE

Tangata Whenua

Dr Hauata Palmer, Riria Murray and Nessie Kuka (Ngāi te Rangi – Matakana Island)

Destiny Leaf (Ngāti Ranginui)

Darlene Dinsdale (Ngāti Whakaue)

MartinJenkins

Sarah Baddley

VIA ZOOM**MartinJenkins**

Aaron Gabbie

Department of Internal Affairs (DIA)

Vanessa Blacklock and Jaron Shaw

4 APOLOGIES

Nil

5 CONSIDERATION OF LATE ITEMS

Nil

6 DECLARATIONS OF INTEREST

Nil

7 PUBLIC EXCLUDED ITEMS

Nil

8 PUBLIC FORUM**8.1 DARLENE DINSDALE – LOCAL WATERS DONE WELL**

Ms Dinsdale was in attendance to speak on behalf of Te Arawa regarding the proposed Water Services Delivery Plan and Commitment Agreement. She noted the following points:

- Their preferred option was for Council to stand alone (in-house), however acknowledged that this option may not be as feasible.
- Their second option would be to have a joint Council Controlled Organisation (CCO) with Tauranga City Council (TCC).
- Iwi/hapū did not believe that the key strategic principles within the Commitment Agreement sufficiently met the needs of Tangata Whenua. They requested inclusion into the development of the Commitment Agreement.
- Iwi/hapū would also like to be involved in the governance of the water entity, noting that the required skills were held by iwi/hapū.
- Acknowledgement was made to the unresolved treaty settlement claims that had been going on for many years, which meant that the option to include Thames-Coromandel District Council (TCDC) should not be considered as an option. They stood alongside and supported their Tauranga Moana whānau in relation to this.

Ms Dinsdale responded to pātai as follows:

- There would be division between Council and Iwi/hapū if they were to form a CCO with TCDC.
 - Iwi/hapū were kaitiaki of the land and therefore wore a lens that allowed them to ensure that the best decisions in relation to the land were being made.
-

8.2 DR HAUATA PALMER AND NESSIE KUKA – LOCAL WATERS DONE WELL

Dr Palmer and Ms Kuka were in attendance on behalf of Ngāi te Rangī (Matakana Island) regarding the proposed Water Services Delivery Plan in relation to Local Waters Done Well. They noted the following points:

- They did not understand the logic behind having TCDC involved in the decisions that sat within the Tauranga Moana rohe.
- Tauranga Moana iwi had been debating and trying to resolve treaty settlement issues for 16 years. The Waitangi Tribunal had said that Hauraki had a right within Tauranga Moana, however it did not give them the right to make decisions on behalf of Tauranga Moana. This is the reason that they did not accept Hauraki being a part of any decision making on behalf of Tauranga Moana.
- There were 12 iwi in Hauraki and 3 iwi in Tauranga Moana. The iwi being engaged with in relation to the Council decisions should be the iwi of the land, which was Tauranga Moana and Te Arawa.
- Ngāi te Rangī made it clear that they would not engage with Council if Hauraki iwi were brought to the decision-making table.

They responded to pātai as follows:

- There was a clear message to Councillors at a previous informal hui with Tangata Whenua in relation to this issue, that there had been a manifestation of Hauraki coming into the rohe and wanting to sit at the decision-making table to have a bigger voice.
 - Tangata Whenua had undertaken a lot of work in relation to the Katikati Outfall project, noting that bringing TCDC into the equation would create massive difficulties.
 - Anyone could own land in Tauranga Moana; however, this did not give them the right to have Mana Whenua over the land.
 - Even if Council had the ability through the foundational documents to ensure that Hauraki could not be involved in the decisions in Tauranga Moana, the iwi/hapū would not be OK with them sitting at the table, given the history between the two.
-

9 PRESENTATIONS

CHANGE TO ORDER OF BUSINESS

The Mayor requested that the presentation from Thunder Ridge be moved to the confidential agenda, to allow discussion on topics that were commercially sensitive at this time.

RESOLUTION CL25-10.1

Moved: Cr M Grainger

Seconded: Deputy Mayor J Scrimgeour

That in accordance with Standing Orders the order of business be changed and that the item 9.1 Thunder Ridge Update be dealt with as the first item of business in the confidential agenda.

CARRIED

10 REPORTS

10.1 ADOPTION OF THE WATER SERVICES DELIVERY PLAN

Council considered a report from the Strategic Advisor who was supported by the General Manager Corporate Services and Sarah Baddley (MartinJenkins). She provided an overview of the report, including the background of the process to date, and recommendations being sought for Council's consideration.

Tabled Item 1 – The Water Services Delivery Plan was provided separately to the agenda.

Staff and Ms Baddley responded to pātai as follows:

- The legislation restricts shareholders to be only the Council, causing concerns for some iwi. However, it allows local Councils to create representative structures to influence shareholder decisions. Various approaches are used: some Councils work directly with iwi using existing mechanisms, others collaborate in representative forums jointly with iwi, some involve iwi directly depending on treaty settlements, and others have iwi participate in a nominating sub-committee to select the board of Council-Controlled Organisations (CCOs). These examples demonstrated the varied ways Councils were collaborating with Tangata Whenua.
 - The Council needed to decide how flexible they would be in forming their shareholder position by considering various options, such as sub-committee arrangements, the full council body, or partnership with iwi. This decision would guide their shareholder interest in the Council-Controlled Organisation (CCO) and influence specific decisions the CCO made, primarily through the Statement of Expectations. Additionally, during the setup of a CCO, the Council could establish expectations for how the CCO should engage with Tangata Whenua and continue existing consenting relationships.
-

- In the future it would be expected that Council, as shareholders, would have a direct relationship with Tangata Whenua, and that Tangata Whenua would have a direct relationship with the CCO.
- There were expectations regarding a joint water CCO's role in upholding Treaty Settlements. Despite legislative requirements to honour these settlements, iwi representatives expressed concerns due to ongoing cross-claim issues. They felt that these issues were insurmountable because historically they had not been addressed with the good faith they expected.
- There were a number of mechanisms, from governance and operations through to Treaty Settlements, that were available to council to work with Tangata Whenua, noting that this could happen through both the stand-alone option and CCO option.
- To help understand the story in relation to depreciation, Ms Baddley provided some context from the original discussions:
 - When MartinJenkins were initially engaged, financial ring-fencing was being introduced, highlighting that the Council's historical approach involved a balanced budget, funding the Capital Programme from a broader revenue base. Unlike other councils that depreciated assets over time, ring-fencing required water assets to be independent. Consequently, the Council's approach of balancing 'unders and overs' was no longer feasible, explaining why the previous funding and financing method for water infrastructure was unsustainable and made the treatment of depreciation policy more challenging.
 - How Council was currently treating depreciation was the same way that the new entity would do it, however due to different circumstances it would work for the Water Service Organisation (WSO). It was clarified that Council was using money from other activities e.g. swimming pools, libraries and rates, whereas ring-fencing meant that the WSO would only be able to use water money.
- When MartinJenkins was first engaged, it was unclear how Financial Contributions (FinCos) would be treated.
- The LGFA had indicated an increased tolerance for debt from dedicated Water Services Organisations, due to viewing them as a utility.
- It was clarified that the 500% net debt to operating revenue percentage was not a covenant, but rather a prudent limit.
- As previously advised, the stand alone CCO option was technically feasible for Council, noting that Council could achieve financial sustainability by extending loans, materially increasing Council's revenue (through rates) in the near term to better match its capital programme, and by de-risking other parts of Council's investment plans.

- The provision of the LGFA was for councils not to have more than 20% of their total borrowing to growth councils. They would assess this regime on a case-by-case basis, noting that only two councils had approached them, which was Tauranga City Council (TCC) and Waipa. Western Bay of Plenty District Council (WBOPDC) had not had to approach the LGFA in relation to this, as they had not yet reached borrowing capacity.
- Ring-fencing was a provision that was discussed as part of the formation of the CCO. There would then need to be a joint decision by councils who were a part of the CCO as to whether the ring-fencing requirement should be removed in the future.
- Due to staff being given direction to date of the preferred model being a multi-council CCO, the work had not been done in relation to the borrowing constraints if Council were to go with the in-house option. It was noted however that there would need to be other considerations due to Council not being able to include some of the revenue, for example FinCos, which would therefore affect the borrowing.
- The financial strength of a multi-council approach was over the long term, due to the complementary balance sheet and investment profile between TCDC and WBOPDC. Regarding the short-term impact, the household impact would not be huge, due to the assumption that there would be a five year period where the numbers were not harmonised. The benefits of having TCDC in the arrangements were over the long-term period.
- Currently Council had three settings under which they did their borrowing, 10 year (for short term assets), 25 year or 30 year loan periods. This was based off policy settings of Council.
- Before outlining options for the Council, Ms. Baddley recognised that iwi might not find these acceptable due to views expressed during the public forum. Iwi and Māori typically had a profound interest in water from a Te Ao Māori perspective and would likely seek involvement from governance to operations in water management, from strategy to implementation. There were mechanisms available to address some of these interests which were noted as the following:
 - Options at a governance level were spoken to earlier, Council could consider the requirement of Te Ao Māori and Treaty-based competency of board directors for the Water Service Organisation.
 - The next layer related to Treaty settlements, noting that this was the only statutory obligation that was prescribed in any detail within the legislation. The legislation was clear that Councils must give effect to Treaty settlements, but not how this was done, noting that there were different mechanisms that could be put in place to achieve this.
 - Regarding overlapping iwi interests and boundary contests, staff could not address the years of disputes in this area. Relationship-based mechanisms

included understanding specific cross-claims and recognising them through existing consenting processes with Bay of Plenty Regional Council.

- Influence over management decisions was primarily through the Board's competency and Tangata Whenua's potential involvement in the Statement of Expectation (SOE). A Water Services Organisation was expected to maintain organisational capability concerning local Tangata Whenua issues and mātauranga.
- The final process was about how to bring all these mechanisms together, however the decision in front of Council today was regarding who to partner with. The significance process in relation to the designing of these details would happen afterwards.

The DIA representatives responded to pātai as follows:

- The government passed legislation of the new Local Water Done Well Policy and the legislative framework around it. Central Government had policy positions and was encouraging financially sustainable water arrangements, and councils forming these through stand alone water entities or through joining with other councils.
- Representatives were not in the position to comment on the feeling expressed by some Councillors in relation to requirements making it harder on Councils trying to do 'local waters well'. The Mayor noted that the policy position of the government was for water services to move on the path of aggregation.
- Local Water Done Well was a priority position for the government when they took office.
- The DIA was aware of other situations with Mana Whenua through the consultation period, however those were quite different to what had been expressed by iwi/hapū from Tauranga Moana. The other situations included the need for the different councils within the grouping to work through obligations, relationships, and undertakings with their iwi/hapū through the foundation documents, as part of the due diligence phase.
- The multi-council CCO structure was viewed as being more cost effective both operationally and improving access to financing. DIA believed the conservative approach to operational efficiencies (10% over the 10-year period) was imminently achievable.
- The scale would give the multi-council CCO financing efficiency, therefore from a Local Government Funding Agency (LGFA) lending perspective, they took the size of the organisation into account when determining the Funds From Operations (FFO) to debt ratio, which was the bespoke lending covenant they had developed for water services CCOs.
- The LGFA and DIA's view was that due to the FFO to debt covenants developed for Water Services CCOs, those water organisations were able to take a more utility

approach to financing where the debt was spread out and repaid over a longer period of time. This meant that the burden did not disproportionately fall on ratepayers today but was spread over the lifetime. This “sweet spot” for debt payment could still be worked through as a key consideration, alongside partner councils, if Council decided to progress with a multi-council CCO.

- The LGFA would allow up to five years to reach the financial ratio covenants for a CCO only, not if councils decided to go in-house.
- The DIA’s role was to receive and review the Water Services Delivery Plans, and the secretary of Local Government had a statutory role to accept the plans, seek further information, or request amendment by Council. The secretary also had a monitoring role in relation to the implementation of the Water Services Delivery Plan.
- It was clarified that the Commerce Commission was being given powers through the Bill before the house, to be the on-going economic regulator. They would be implementing an information disclosure regime that allowed them to review whether a council was under or over charging, or not investing enough into their infrastructure. They also had a range of powers available to intervene beyond information disclosure. This included setting non-binding revenue thresholds, and the ability to seek powers through the Minister, associated with price quality regulation, which would allow them to mandate a price or investment path. It was clarified that these powers could be sought whether in-house or through a CCO.

RESOLUTION CL25-10.2

Moved: Cr R Joyce

Seconded: Cr M Grainger

1. That the Strategic Advisor’s report dated 5 August 2025 titled ‘Adoption of the Water Services Delivery Plan’ be received.
2. That the report relates to an issue that is considered to be of **high** significance in terms of Council’s Significance and Engagement Policy.

CARRIED

11.26am The hui adjourned.

11.48am The hui reconvened.

MOTION

Moved: Cr Murray-Benge

Seconded: Cr Rae

3. (a) Approves the water services delivery model for water, wastewater and stormwater services to be:
- i. In-house

The motion was voted on and a division was called and recorded as follows:

For: Cr Murray-Benge, Cr Sole, Cr Rae, Cr Coxhead, Cr Henry and Cr Grainger.

Against: Cr Thwaites, Cr Joyce, Cr Wichers, Cr Dally, Deputy Mayor Scrimgeour and Mayor Denyer.

The Mayor exercised his casting vote and voted against the motion. The motion was declared lost.

LOST 7/6

RESOLUTION CL25-10.3

Moved: Cr R Joyce

Seconded: Cr D Thwaites

3. (a) Approves the water services delivery model to be:
- ii. Water Organisation

CARRIED

RESOLUTION CL25-10.4

Moved: Cr R Joyce

Seconded: Cr G Dally

3. (b) Approves the Water Organisation being:
- ii. Multi-Council Water Organisation, subject to all the partner Councils being satisfied with the results of the Due Diligence process.

The motion was voted on and a division was called and recorded as follows:

For: Cr Thwaites, Cr Joyce, Cr Wichers, Cr Dally, Cr Sole, Cr Grainger, Deputy Mayor Scrimgeour and Mayor Denyer.

Against: Cr Murray-Benge, Cr Henry, Cr Rae and Cr Coxhead.

CARRIED 8/4

RESOLUTION CL25-10.5

Moved: Cr R Joyce

Seconded: Cr A Henry

3. (c) Approved the Multi-Council Water Organisation being:
- i. Initially with Tauranga City Council subject to Tauranga City Council's approval of a corresponding resolution.

The motion was voted on and a division was called and recorded as follows:

For: Cr Thwaites, Cr Joyce, Cr Wichers, Cr Dally, Cr Henry, Cr Grainger, Deputy Mayor Scrimgeour and Mayor Denyer.

Against: Cr Murray-Benge, Cr Sole, Cr Rae and Cr Coxhead

CARRIED 8/4

MOTION

Moved: Cr Dally

Seconded: Cr Sole

3. (d) During the Due Diligence phase, engage with Rotorua Lakes District Council, Whakatane District Council, Opotiki District Council and Kawerau District Council formally inviting their consideration of joining the Water Organisation either from the initial start date, or at a later date.

The motion was put and declared lost on show of hands.

LOST

1.28pm The hui adjourned.

1.56pm The hui reconvened.

There was further discussion required in reference to stormwater within the Water Services Delivery Plan. It was clarified that the proposed recommendation was specific due to the staff requiring a clear view from Council in order to undertake the financial analysis, including or excluding stormwater.

It was noted that at this time the Water Services Delivery Plan included stormwater.

The rationale for the proposed recommendations allowed staff to see that Council could take it's time in relation to Stormwater, while allowing the financial modelling to be developed in time to delivery their Water Services Delivery Plan whilst retaining their option in the future.

Staff and Ms Baddley responded to pātai as follows:

- It was noted that it would be problematic if the ownership of the stormwater infrastructure was split between Council and the joint water service organisation.
 - It was acknowledged that the need for the specificity in the third paragraph of recommendation 3(e) could be seen as a contradiction if it were not for the inclusion of the financial analysis. It was noted that staff did not have the information at the moment to apportion what stormwater assets would transfer, and which assets would remain. The first decision was agreement on progressing through the due diligence process to outline what assets would transfer, and which ones would not. The wording proposed in the third paragraph of recommendation 3(e) was to address the short-term requirements for the Water Services Delivery Plan, to make assumptions around the financial analysis.
 - There was nothing in the legislation at this time that determined how Council could charge for stormwater, this was something that was yet to be determined by Council.
-

RESOLUTION CL25-10.6

Moved: Cr M Grainger

Seconded: Cr A Henry

3. (d) Agreed that developed stormwater infrastructure (manholes, pipes, networked infrastructure) predominantly in urban environments should be considered for transfer to the joint water service organisation as part of the due diligence process and that non-urban stormwater infrastructure will be retained by Western Bay of Plenty District Council (WBOPDC) and be managed in conjunction with the primary interface of transport infrastructure.

Agreed that assets (including land) where a significant purpose is recreation and open space, should remain with the Council and should not be planned to transfer to the joint Water Service organisation.

Directs that the Water Services Delivery Plan (WSDP) financial analysis be based on the above stormwater assets transferring although further work needs to be undertaken to determine the treatment of specific stormwater assets and services consistent with principles set out in the Water Services Delivery Plan (WSDP).

Agrees that specific advice around the treatment of these assets be reported back prior to the receipt of the report from due diligence.

CARRIED

RESOLUTION CL25-10.7

Moved: Cr M Grainger

Seconded: Cr R Joyce

4. That Council directs the Chief Executive Officer to amend the Water Services Delivery Plan (**Tabled Item 1**) on the basis of a multi-Council Water Services Council-Controlled Organisation with Tauranga City Council; and that the amended Water Services Delivery Plan be presented to Council for adoption.
5. That Council receives the presentation and minutes from the Council Workshop on 4 June 2025 (**Attachment 2 and 3**) 10 July 2025 (**Attachment 4 and 5**) and the Council Workshop on 14 July 2025 (**Attachment 6 and 7**).

CARRIED

10.2 APPROVE THE COMMITMENT AGREEMENT FOR A JOINT COUNCIL WATER SERVICES COUNCIL CONTROLLED ORGANISATION

Council considered a report from the Strategic Advisor.

Tabled Item 2 – The Commitment Agreement was provided separately to the agenda.

Given the above resolutions, Council suggested the below recommendations in relation to the Commitment Agreement.

RESOLUTION CL25-10.8

Moved: Mayor J Denyer

Seconded: Cr M Murray-Benge

1. That the Strategic Advisor: Legislative Reform and Special Project's report dated 5 August 2025 titled 'Approve the Commitment Agreement for a Joint Council Water Services Council-Controlled Organisation' be received.
 2. That the report relates to an issue that is considered to be of high significance in terms of Council's Significance and Engagement Policy.
-

3. That Council directs the Chief Executive Officer to amend the Commitment Agreement (**Tabled Item 2**) to remove Thames-Coromandel District Council; and to present an amended Commitment Agreement for approval.

CARRIED

11 RESOLUTION TO EXCLUDE THE PUBLIC

RESOLUTION TO EXCLUDE THE PUBLIC

RESOLUTION CL25-10.9

Moved: Cr A Sole

Seconded: Deputy Mayor J Scrimgeour

1. That in accordance with Standing Orders the order of business be changed, and that the confidential agenda be dealt with next, to release external presenters following the Thunder Ridge Update.
2. That the public be excluded from the following parts of the proceedings of this meeting, with the exception of Glenn Snelgrove and Roger Williams from Thunder Ridge, for the presentation update to Council as part of Agenda Item 11.1.
3. The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
11.1 – Thunder Ridge Update	<p>s7(2)(h) – the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p> <p>s7(2)(i) – the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	s48(1)(a)(i) – the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

11.2 – Award Pool Service Delivery Contract	<p>s7(2)(b)(ii) – the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(i) – the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>s48(1)(a)(i) – the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
CARRIED		

2.15pm The hui moved into public excluded.

3.25pm The hui moved back into open.

NOTE: Resolutions CL25-10.10 – CL25-10.12 were captured within the confidential minutes.

12 REPORTS CONTINUED

12.1 STANDARD & POORS CREDIT RATING – 2025 ANNUAL REVIEW

Council considered a report dated 5 August 2025 from the Financial Analyst. The report was taken as read.

RESOLUTION CL25-10.13

Moved: Cr M Grainger

Seconded: Cr R Joyce

That the Financial Analyst's report dated 5 August 2025 and titled 'Standard & Poor's Credit Rating – 2025 Annual Review', be received.

CARRIED

12.2 RECOMMENDATORY REPORT – STRATEGY AND POLICY COMMITTEE – CEMETERIES BYLAW 2025

Council considered a report dated 5 August 2025 from the Senior Policy Analyst. The Policy and Planning Manager provided an overview of the report and recommendations therein.

RESOLUTION CL25-10.14

Moved: Mayor J Denyer

Seconded: Cr M Murray-Benge

1. That the Senior Policy Analyst's report dated 5 August 2025 titled 'Recommendatory Report – Strategy and Policy Committee – Cemeteries Bylaw 2025', be received.
2. That Council adopts the Cemeteries Bylaw 2025 (included as **Attachment 1** of this report), to come into force on 8 September 2025.
3. That Council directs the Chief Executive to publicly notify the adoption of the Cemeteries Bylaw 2025 in accordance with the Local Government Act 2002.

CARRIED

12.3 RECOMMENDATORY REPORT – STRATEGY AND POLICY COMMITTEE – LIVESTOCK MOVEMENTS BYLAW 2025

Council considered a report dated 5 August 2025 from the Senior Policy Analyst. The Policy and Planning Manager provided an overview of the report and recommendations therein.

RESOLUTION CL25-10.15

Moved: Cr A Sole

Seconded: Cr M Murray-Benge

1. That the Senior Policy Analyst's report dated 5 August 2025 titled 'Recommendatory Report – Strategy and Policy Committee – Livestock Movements Bylaw 2025', be received.
 2. That Council adopts the Livestock Movements Bylaw 2025 (included as **Attachment 1** of this report), to come into force on 8 September 2025.
-

3. That Council directs the Chief Executive to publicly notify the adoption of the Livestock Movements Bylaw 2025 in accordance with the Local Government Act 2002.

CARRIED

12.4 APPOINTMENT OF ALTERNATE LOCAL RECOVERY MANAGER

Council considered a report dated 5 August 2025 from the Operations Manager. The report was taken as read.

RESOLUTION CL25-10.16

Moved: Cr M Grainger

Seconded: Cr L Rae

1. That the Operations Manager's report dated 5 August 2025 titled 'Appointment of Alternate Local Recovery Manager', be received.
2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
3. That, in accordance with the Civil Defence Emergency Management Act 2002, and the Bay of Plenty Emergency Management Group Policy for selection and appointment of Local Controllers and Local Recovery Managers, Western Bay of Plenty District Council:
 - a) Acknowledges the resignation of Cedric Crow and recommends that his appointment to the position of Alternate Local Controller/Alternate Local Recovery Manager be rescinded; and
 - b) Recommends to the Bay of Plenty Joint Civil Defence and Emergency Management Committee that Jo Lynskey be appointed as Alternate Local Recovery Manager – Western Bay of Plenty District Council.

CARRIED

12.5 MAYOR'S REPORT TO COUNCIL

Council considered a report dated 5 August 2025 from the Senior Executive Assistant – Mayor/CEO.

The Mayor responded to pātai as follows:

- It was still appropriate for the Mayor to attend LGNZ events/meetings, as a non-member, noting this was an opportunity for professional development and networking.
- Councillors were able to attend the LGNZ conferences in their Councillor capacity. If they wished to attend the Community Board conference, it was expected that this was funded through the existing Community Board conference budget.
- It was clarified that because Council was no longer a member of LGNZ, the Mayor did not attend or vote at the AGM, so did not represent Council in this forum.
- There were no more LGNZ events before the end of the triennium.
- The meeting with Peter Cooney was a general relationship meeting, as they had never met before.
- The 'Leading for Delivery, Te Tumu, Geoffrey Ford' meeting was a preliminary discussion, noting that there was another meeting scheduled to talk to the issues, and what needed to be resolved to help progress this project.

RESOLUTION CL25-10.17

Moved: Mayor J Denyer

Seconded: Cr A Henry

That the Senior Executive Assistant – Mayor/CEO's report dated 5 August 2025 title 'Mayor's Report to Council' be received.

CARRIED

13 INFORMATION FOR RECEIPT

Nil

The Meeting closed at 3.40pm.

Confirmed as a true and correct record at the Council meeting held 4 September 2025.

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Mayor J Denyer

CHAIRPERSON / MAYOR

9.4 MINUTES OF THE REGULATORY HEARINGS PANEL MEETING HELD ON 7 AUGUST 2025**File Number:** A6923598**Author:** Horowai Wi Repa, Governance Systems Advisor**Authoriser:** Robyn Garrett, Governance Manager**RECOMMENDATION**

1. That the Minutes of the Regulatory Hearings Panel Meeting held on 7 August 2025 be confirmed as a true and correct record and the recommendations therein be adopted.
2. That the Chairperson's electronic signature be inserted into the confirmed minutes.

ATTACHMENTS

1. Minutes of the Regulatory Hearings Panel Meeting held on 7 August 2025

**MINUTES OF WESTERN BAY OF PLENTY DISTRICT COUNCIL
REGULATORY HEARINGS PANEL MEETING NO. RHP25-1
HELD IN THE COUNCIL CHAMBERS, 1484 CAMERON ROAD, TAURANGA
ON THURSDAY, 7 AUGUST 2025 AT 9.30AM**

1 KARAKIA

Whakatau mai te wairua
Whakawātea mai te hinengaro
Whakarite mai te tinana
Kia ea ai ngā mahi

Settle the spirit
Clear the mind
Prepare the body
To achieve what needs to be
achieved.

Āe

Yes

2 PRESENT

Deputy Mayor J Scrimgeour, Mayor J Denyer, Cr G Dally, Cr A Sole and Cr M Murray-Benge.

3 IN ATTENDANCE

A Curtis (General Manager Regulatory Services), D Elvin (Compliance and Monitoring Manager), P Hrstich (Team Lead Animal Services), S Curd (Technical Support Officer), M Hamer (Technical Support Officer – Alcohol and Compliance), V Campbell (Technical Support Officer Compliance), H Adams (Senior Animal Services Officer), T Wright (Animal Services Officer), M Steiner (Animal Services Officer), R Leahy (Senior Governance Advisor) and E Logan (Governance Advisor).

OTHERS

S Buxton

J Buxton

J Rooney

4 APOLOGIES

Nil

5 CONSIDERATION OF LATE ITEMS

Nil

6 DECLARATIONS OF INTEREST

Mayor J Denyer declared an interest in agenda item 7.1.

7 HEARINGS

7.1 OBJECTION TO MENACING DOG CLASSIFICATION – SUSAN BUXTON

The purpose of this hearing was to hear the objection to the Menacing Dog classification of Susan Buxton's dog Willow.

Council classified Willow as a menacing dog under section 33A (1) (b) of the Dog Control Act 1996, which specifies a dog may be classified as menacing if *'a territorial authority considers may pose a threat to any person, stock, poultry, domestic animal, or protected wildlife because of –*

- (i) *Any observed or reported behaviour of the dog; or*
- (ii) *Any characteristics typically associated with the dog's breed or type.'*

The Panel considered evidence put forward to them in Agenda Item 7.1, *'Objection to Menacing Dog Classification – Susan Buxton'*.

Staff responded to pātai as follows:

- The classification notice that was issued to the objector stated all of the objector's rights under the Act and the definition and requirements of the classification.
- Staff would provide the panel with the scoring matrix that was used by staff to determine what classification was required.
- There was no cost to the parents of the victim in getting their child's wounds treated as this was covered by the Accident Compensation Corporation (ACC).

Susan Buxton and Jack (John) Buxton provided a verbal objection to the panel and presented Tabled Item 1.

The Objectors responded to pātai as follows:

- Willow had been to public parks before, however, on this specific occasion, she was not on a lead.
- Willow would be unable to become a therapy dog as intended if the menacing classification were to be upheld.

Tabled Item 1 – Incident at Moore Park

Mayor J Denyer abstained from participating in the discussion and deliberations of this hearing.

RESOLUTION RHP25-1.1

Moved: Cr M Murray-Benge

Seconded: Cr G Dally

1. That the Team Leader Animal Services report dated 7 August 2025 titled 'Objection to Menacing Dog Classification – Susan Buxton' be received.
2. That the Regulatory Hearings Panel upholds the menacing dog classification.

Reason for decision:

The Panel considered the evidence presented to them. The Panel was satisfied that the incident took place, and caused injury to a person. The dog could pose a risk to members of the public.

Despite acknowledging they had put measures in place, the owner did not have control of the dog during the incident.

The Panel expressed their sympathy to the individual who was responsible for the dog at the time of the incident.

The Panel acknowledged the owner's commitment to work to manage the dog's behaviour.

The Panel believed there was still a risk from the dog and the only safe form of action was to uphold the menacing dog classification.

CARRIED

7.2 OBJECTION TO MENACING DOG CLASSIFICATION – FIONNA TORR

The purpose of this hearing was to hear the objection to the Menacing Dog classification of Fiona Torr's dog Peppa.

Council classified Peppa as a menacing dog under section 33A (1) (b) of the Dog Control Act 1996, which specifies a dog may be classified as menacing if *'a territorial authority considers may pose a threat to any person, stock, poultry, domestic animal, or protected wildlife because of –*

- (i) *Any observed or reported behaviour of the dog; or*
- (ii) *Any characteristics typically associated with the dog's breed or type.'*

The Panel considered evidence put forward to them in Agenda Item 7.2, '*Objection to Menacing Dog Classification – Fiona Torr*'

Staff responded to pātai as follows:

- It was not uncommon for dogs to develop a territorial behaviour, especially in the surrounding areas of the property that it resided in.
- Peppa was a medium size dog and the dog that was attacked was a small dog.

Fiona Torr provided the panel with a written submission.

Jon Dooney attended as a submitter for Council and provided verbal evidence to the panel.

Mr Dooney responded to pātai as follows:

- Mr Dooney did not believe that the Objector had put measures in place to restrain Peppa since the incident.
- The incident had created a division within the neighbourhood.
- The wounds that the attacked dog had received in the attack later became infected which had led to the dog needing a course of antibiotics.

RESOLUTION RHP25-1.2

Moved: Cr A Sole

Seconded: Cr M Murray-Benge

1. That the Team Leader Animal Services report dated 7 August 2025, and titled *Objection to Menacing Dog Classification – Fiona Torr*, be received.
2. That the Regulatory Hearings Panel upholds the menacing classification.

Reasons for decision:

The Panel considered the evidence presented to them. The Panel was satisfied that the incident took place, and caused injury to another dog. The dog could pose a risk to other animals.

The Panel believed that minimal measures had been put in place by the owner to control the dog, and reminded the owner that they needed to observe the requirements outlined under the menacing dog classification under the Dog Control Act 1996.

The Panel believed there was still a risk from the dog and the only safe form of action was to uphold the menacing dog classification.

CARRIED

10.29am Hearing adjourned.

10.52am Hearing reconvened.

7.3 OBJECTION TO DISQUALIFICATION – JESS MOLITIKA

The purpose of this hearing was to hear the objection to disqualification of Dog Ownership for Jess Molitika.

Council disqualified Jess Molitika from being an owner of a dog under Section 25 (1) of the Dog Control Act 1996, which specifies that *'a territorial authority must disqualify a person from being an owner of a dog if –*

- (a) The person commits 3 or more infringement offences (not relating to a single incident or occasion) within a continuous period of 24 months; or*
- (b) The person is convicted of an offence (not being an infringement offence) against this Act; or*
- (c) The person is convicted of an offence against Part 1 or Part 2 of the Animal Welfare Act 1999, section 26ZZP of the Conservation Act 1987, or section 561 of the National Parks Act 1980.'*

The panel considered evidence put forward to them in Agenda item 7.3 'Objection to Disqualification – Jess Molitika'.

Staff responded to pātai as follows:

- Animal Service Officers had visited the property multiple times and the objector had become abusive and non-active with the officers.
- The dog was a large dog that weighed an estimated 40-45kgs. The dog had shown aggression to the Animal Services Officers in the past.
- Animal Service Officers confirmed that the property still had no fencing around it.
- The property was roughly 25-30 metres from the local primary school.
- The dog spend a considerable amount of time inside, however, when it was outside there was no mechanism to keep it contained within the property boundary.
- The owner had previously stated that the dog was tied up outside the house, however, the dog had been seen on multiple occasions roaming with a broken rope on it.

- There had been no attempt from the owner to implement measures that could be used to prevent the dog from roaming.

Jess Molitika provided the panel with a written submission but was not in attendance.

Prior to the hearing staff had advised the objector of the date of the hearing and attempted to contact them on the day, however, received no response.

RESOLUTION RHP25-1.3

Moved: Deputy Mayor J Scrimgeour

Seconded: Mayor J Denyer

1. That the Team Leader Animal Services report dated 7 August 2025, titled 'Objection to Disqualification – Jess Molitika' be received.
2. That the Regulatory Hearings Panel upholds the disqualification.

Reasons for decision:

The Panel considered the evidence presented to them. The Panel was satisfied that the dog was a known roaming dog and may pose a risk to the community. The owner had not put measures in place to control the dog.

The Panel was satisfied that the owner had not met their obligations as a responsible dog owner and upheld the disqualification for five years.

CARRIED

The Meeting closed at 11.47am.

Confirmed as a true and correct record at the Council meeting held 4 September 2025.

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Deputy Mayor J Scrimgeour

CHAIRPERSON

9.5 MINUTES OF THE COUNCIL MEETING HELD ON 15 AUGUST 2025

File Number: A6921916

Author: Pernille Osborne, Senior Governance Advisor

Authoriser: Robyn Garrett, Governance Manager

RECOMMENDATION

1. That the Minutes of the Council Meeting held on 15 August 2025 be confirmed as a true and correct record and the recommendations therein be adopted.
2. That the Chairperson's electronic signature be inserted into the confirmed minutes.

ATTACHMENTS

1. Minutes of the Council Meeting held on 15 August 2025

**MINUTES OF WESTERN BAY OF PLENTY DISTRICT COUNCIL
COUNCIL MEETING NO. CL25-11
HELD IN THE COUNCIL CHAMBERS, 1484 CAMERON ROAD, TAURANGA
ON FRIDAY, 15 AUGUST 2025 AT 9.30AM**

1 KARAKIA

Whakatau mai te wairua
Whakawātea mai te hinengaro
Whakarite mai te tinana
Kia ea ai ngā mahi

Āe

Settle the spirit
Clear the mind
Prepare the body
To achieve what needs to be
achieved.
Yes

2 PRESENT

Mayor J Denyer, Deputy Mayor J Scrimgeour, Cr T Coxhead, Cr G Dally, Cr A Henry, Cr R Joyce, Cr M Murray-Benge, Cr L Rae, Cr A Sole and Cr D Thwaites.

3 IN ATTENDANCE

M Taris (Interim Chief Executive), A Henderson (General Manager Corporate Services), A Curtis (General Manager Regulatory Services), P Watson (Acting General Manager Infrastructure Services), E Watton (Acting General Manager Strategy and Community), L Balvert (Communications Manager), M Leighton (Policy and Planning Manager), R Garrett (Governance Manager), G Allis (Senior Specialist Infrastructure), J Fearn (Chief Financial Officer), C Ertel (Infrastructure Capital Delivery Manager), F Khairy (Water Service Project Engineer), H Wi Repa (Governance Systems Advisor) and P Osborne (Senior Governance Advisor).

OTHERS IN ATTENDANCE

Thunder Ridge Representatives

Glenn Snelgrove (Consultant)

Roger Williams (Director)

Tony Roberts (Director)

Gary Stirling (Director)

VIA ZOOM

Christine Jones (Tauranga City Council – General Manager Strategy, Partnerships and Growth)

Jaron Shaw (Department of Internal Affairs (DIA))

4 APOLOGIES

Council noted that Cr Grainger and Cr Wichers were on leave of absence.

5 CONSIDERATION OF LATE ITEMS

MOTION

The Mayor noted that there was one late item for the Council to consider for inclusion in the open section of the agenda, being 10.6 'Crown Facilitator – Local Waters Done Well.'

The reason that this item was not included on the agenda was that the circumstances were changing, and the information was not available, and it could not be delayed to the next scheduled meeting as it is relevant to the continued development of Council's Water Service Delivery Plan which had to be submitted before the next scheduled Council meeting.

RESOLUTION CL25-11.1

Moved: Cr R Joyce

Seconded: Cr A Henry

That in accordance with Section 46A (7) of the Local Government Official Information and Meetings Act, the following item be considered as a late item of the open business:

- 10.6 Crown Facilitator – Local Waters Done Well

CARRIED

6 DECLARATIONS OF INTEREST

Nil

7 PUBLIC EXCLUDED ITEMS

Nil

8 PUBLIC FORUM

8.1 CHRIS PILKINGTON – WAIHĪ BEACH MENZ SHED

Mr Pilkington was in attendance to speak on behalf of the Waihī Beach Menz Shed in relation to the report on the Council agenda. He noted the following points:

- The Waihī Beach Menz Shed had been a success, providing men with a place to gather following retirement.
- The elderly community had benefited from the work that members of the Menz Shed had undertaken at minimal/no cost.
- Due to the increase in members and projects, they were in need of additional space.
- They sought support from Councillors for the extension of the lease area.

Mr Pilkington responded to pātai as follows:

- He was not aware of any opposing views in relation to the proposal to extend the lease area for the Waihī Beach Menz Shed.
- The approval to extend the lease would allow them to add to their existing building.
- Any extensions would be accessed through the existing driveway, noting that they would remain separate from the reserve.
- The new driveway was working well.
- The group were open to any work that they may be able to assist with.

8.2 RICHARD MATTHEWS – TE PUKE SCOUTING GROUP

Mr Matthews was in attendance to speak on behalf of the Te Puke Scouting Group in relation to the report on the Council agenda. He noted the following points:

- The lease of the land for where the Scout den resided was up for renewal after 66 years.
- The group would love to be able to continue in their current location.
- The group contained 108 members, with 65 of those being young people from around the district.
- They had 16 youth on the waiting list to join.
- One third of the programme was community based.
- They offered opportunities for people of all backgrounds, a place for youth to thrive, learn new life skills, leadership and have fun.

CHANGE TO ORDER OF BUSINESS

The Mayor requested that the next items of business be 10.1 and 10.2, in order to bring items of interest to the public forum speakers forward.

RESOLUTION CL25-11.2

Moved: Cr D Thwaites

Seconded: Cr A Sole

That in accordance with Standing Orders the order of business be changed and that items 10.1 and 10.2 be dealt with as the next items of business.

CARRIED

9 REPORTS**9.1 PROPOSAL TO EXTEND LEASE AREA - WAIHĪ BEACH MENZ SHED - WAIHĪ BEACH COMMUNITY CENTRE RESERVE**

Council considered a report dated 15 August 2025 from the Legal Property Officer, Reserves and Facilities. The Acting General Manager Infrastructure Services provided an overview of the report and recommendations therein.

Staff responded to pātai as follows:

- Staff noted that the bylaw speed limit on the road that was used for Menz Shed deliveries was 15km/h. There were protocols that Menz Shed members could put in place to ensure extra safety of school children who may also be using this road during deliveries.
- Staff could look at including a programme throughout the year, to see that the speed limit was marked clearly on the road, to ensure that drivers were aware.

The following tākupu were made by Councillors:

- It was requested that staff look into the possibility of having signs up to warn drivers of the children that may be using the road, as well as the speed signs.
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RESOLUTION CL25-11.3

Moved: Cr T Coxhead

Seconded: Cr A Sole

4. That the Legal Property Officer, Reserves and Facilities' report dated 15 August 2025 and titled 'Proposal to Extend Lease Area - Waihī Beach Menz Shed - Waihī Beach Community Centre Reserve' be received.
 5. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
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That Council, acting as administrating body (leasing authority) of the reserve under the Reserves Act 1977, approves granting an extension to the current lease area of 140m² over Lot 1 DPS 65226, being part of Waihi Beach Community Centre Reserve, by approximately 343m².

6. If approval is given, such approval must not be construed by the applicant as a guarantee that all other consents required by any policy, by-law, regulation, or statute, will be forthcoming. The applicant is responsible for obtaining all required consents at its own cost.

CARRIED

9.2 JUBILEE PARK (STOCK ROAD) – PROPOSED NEW LAND LEASE WITH THE SCOUT ASSOCIATION OF NEW ZEALAND

Council considered a report dated 15 August 2025 from the Legal Property Officer, Reserves and Facilities. The Acting General Manager Infrastructure Services provided an overview of the report and recommendations therein.

RESOLUTION CL25-11.4

Moved: Cr L Rae

Seconded: Cr A Henry

7. That the Legal Property Officer, Reserves and Facilities' report dated 15 August 2025 titled 'Jubilee Park (Stock Road) – Proposed new land lease with The Scout Association of New Zealand' be received.
8. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
9. That Council, in its capacity as administrating body of the reserve, grants The Scout Association of New Zealand the right to lease for up to 30 years (10+10+10) 744m² of land, more or less, being all of Lot 2 DP 6884 contained in Record of Title 681973 to allow for Te Puke Scouts Group club rooms to remain situated at 3 Stock Road, Te Puke.

CARRIED

10 PRESENTATIONS

10.1 TE PUKE WASTEWATER TREATMENT PLANT – SUBMITTER PRESENTATIONS

Submission 1 – North 12

John Dillon and Rik Flowerday were in attendance to speak on behalf of North 12. Rik Flowerday spoke to Tabled Item 1 being their submission.

Mr Flowerday and Mr Dillon responded to pātai as follows:

- During the consultation meeting on 2 July 2025, there were questions that were asked that they did not feel were able to be answered.
- Their perception was that the rationale for this upgrade was due to providing capacity for the Rangiuru Business Park (RBP). For this reason, they felt that RBP should be taking more of a financial share in the required cost.
- They recalled only having taken part in one meeting with council in relation to this, being the consultation meeting held 2 July 2025.
- At the consultation meeting they had requested further information, which they did not feel had been adequately provided.
- The six month “pause” that was being requested was to allow all the information being sought to be provided. This included what the current capacity was, what the capacity of the new plant would be and how many connections that would allow for, and whether there was capacity for future growth.
- They had been engaged with through the Te Puke Spatial Plan project.
- Based on the information provided to them through the consultation, they did not believe that there was ability for anyone outside of already consented residential development to connect, as there would not be capacity.

Submission 2 – MacLoughlin Drive Limited

Michael Bryant and Tristan Shannon were in attendance to speak on behalf of the MacLoughlin Drive Limited submission. They added the following points:

- They agreed with the points made in the previous submission, noting that they were hoping to have more information.
- There was risk in stalling growth in Te Puke by driving up costs similar to Tauranga City, noting that Te Puke did not have the same draw cards for families as Pāpāmoa did.

Mr Bryant and Mr Shannon responded to pātai as follows:

- They would agree with the six month “pause”, noting that they wanted to understand the costs so that they could be transparent to people buying the homes.

- They were concerned that if they did not know the numbers, then they did not know how much the sections would sell for, and whether they were competitive with other areas.
- At the moment people were unable to fund the houses upfront, meaning that the developers were funding the building, and would have it all finished (including Code of Compliance) before they saw any return. This was called a “turnkey” process.
- They were not aware of the percentage of the total project cost allocated to Rangiorua Business Park, however other submitters were.
- Their development had been consented for 120 lots, however, the land was rezoned to medium density, so the development had to be altered accordingly.
- They understood the risk that further delays in the project could mean that there were further price increases.

Submission 3 – Urban Task Force (UTF)

Aaron Collier was in attendance to speak on behalf of the Urban Task Force. He provided an overview of their submission, which was provided as Tabled Item 2. He made the following additional points:

- He felt Council should also relook at the funding model, noting that there seemed to be some disparities between whether the commercial and industrial land at Te Puke had been included.
- The replacement plant should be sustainable and robust in terms of providing for future growth, including growth that may not be planned for yet.

Mr Collier responded to pātai as follows:

- He believed the Ōmokoroa Pipeline was an example of poor planning, noting that Council was told at the time that the pipeline needed to have capacity to cater for growth, which he believed it did not. He was urging Council to ensure that growth was planned for through this project, and that opportunities for “clip-ons” were also provided for.
- He requested Council to revisit and reconsider the initial options presented, noting that some of those options would have been discounted due to cost, however given the significant price increase, they should be reconsidered.
- It was made clear that the UTF was supportive of a Wastewater Treatment Plant in Te Puke, however encouraged Council to ensure that they were getting their money’s worth.

Following a request from Councillors, the Interim Chief Executive noted there was no issue providing Councillors with the submissions presented today, however it was important to note that the submission period had not yet closed. The Acting General Manager Strategy and Community confirmed that all written and verbal

submissions/feedback would be provided as part of the decision report, which would be presented to Council for consideration on 4 September 2025.

RESOLUTION CL25-11.5

Moved: Cr M Murray-Benge

Seconded: Cr D Thwaites

10. That the Water Services Director's report dated 15 August 2025 titled 'Te Puke Wastewater Treatment Plant – Submitter Presentations' be received.
11. That Council receives the verbal submissions to the Te Puke Wastewater Treatment Plant engagement.

CARRIED

10.53am The hui adjourned.

11.16am The hui reconvened.

11 REPORTS

11.1 MEMORANDUM OF UNDERSTANDING FOR THE PROPOSED THUNDER RIDGE MOTORSPORT PARK AT TECT PARK

Council considered a report dated 15 August 2025 from the Senior Specialist Infrastructure.

Glenn Snelgrove, Roger Williams, Tony Roberts and Gary Stirling were in attendance on behalf of Thunder Ridge to respond to any relevant pātai. Mr Snelgrove provided an overview of what Thunder Ridge was trying to achieve through the proposal, and acknowledged the staff involved in helping it progress.

The Senior Specialist Infrastructure provided an overview of the report and recommendations therein, noting the following points:

- The current Te Matai Motorsport lease was for 35 years with two rights for renewal.
 - The Te Matai block was zoned and allocated for motorsport activity.
 - The proposed leases were to change from a single Te Matai Motorsport lease to individual leases, noting that the terms for these were 33 years with two rights for renewal.
 - This lease period was to secure the activity but also enable the investment to occur that was required for each of the activities.
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Presenters responded to pātai as follows:

- One of the lease terms would mean that if the area stopped being used for the activity, the lease would be relinquished.
- There was a project team that had been established between Tauranga City Council (TCC) and Western Bay of Plenty District Council (WBOPDC). It was acknowledged that the two staff that represented TCC in this team had left the organisation, and therefore they were in a rebuild stage.
- The Sub-regional Parks Joint Management Policy was up for review, noting that this would be initiated and brought through the incoming Council in the new triennium.
- TCC would be invited to TECT Park in the new triennium to provide them with an update and information on what was happening and being proposed at the Park.
- The Interim Chief Executive noted that it was important that TCC was updated and provided with information on the Thunder Ridge Proposal as soon as possible.
- If the proposal was successful, it was noted that the land at TECT Park would be sub-divided. This would mean that the entire title would be leased out, and therefore the lease requirements relating to over 35-year leases under the Resource Management Act would not apply.
- Staff had spent a lot of time with the current clubs in working through TECT Park and the Thunder Ridge proposal. It was acknowledged that many of these people were volunteers, and therefore were not always available.
- There was a process that staff had to follow in relation to the Thunder Ridge proposal.
- There were a number of consenting issues that would need to be addressed prior to any physical work commencing.
- Thunder Ridge was putting together a list of processes that needed to take place, in hope that some of these could take place in parallel. Mr Snelgrove outlined this list to Councillors.
- The 48 garages would all look the same and would be connected.

RESOLUTION CL25-11.6

Moved: Mayor J Denyer

Seconded: Cr T Coxhead

1. That the Senior Specialist Infrastructure's report dated 15 August 2025 titled 'Memorandum of Understanding for the Proposed Thunder Ridge Motorsport Park at TECT Park', be received.
 2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
 3. That Council approves, in principle, the proposed development of the Thunder Ridge Motor Sport Park on approximately 70 hectares in the TECT Park Motor Sport zone.
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4. That the Chief Executive is delegated authority to finalise and sign the Memorandum of Understanding for Thunder Ridge Motorsport Park.

CARRIED

11.54am The Mayor vacated the Chair and withdrew from the meeting. Deputy Mayor Scrimgeour assumed the Chair.

11.2 RESERVE CLASSIFICATION OF WAIHĪ BEACH COMMUNITY CENTRE RESERVE AND OROPI MEMORIAL HALL CARPARK LAND

Council considered a report dated 15 August 2025 from the Legal Property Officer, Reserves and Facilities. The Acting General Manager Infrastructure Services provided an overview of the report and recommendations therein.

RESOLUTION CL25-11.7

Moved: Cr M Murray-Benge

Seconded: Cr T Coxhead

1. That the Legal Property Officer Reserves and Facilities' report, dated 15 August 2025 titled 'Reserve Classification of Waihi Beach Community Centre Reserve and Oropi Memorial Hall Carpark Land', be received.
2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
3. That Council, in its capacity as administering body of the reserve, resolves that the following reserves are classified in accordance with the Reserves Act 1977, s16 (2A) and classified as "Local Purpose (Community Use) Reserve" in accordance with the Reserves Act 1977, s23.

Land Description	Title	Vesting date	Land area	Hall/Community Centre	Lessee (Incorporated Society)
Lot 1 DPS 65226	SA60A/140 – Vested as Local Purpose (Community Use) Reserve	1996	2.0660 ha	Waihi Beach Community Centre	Waihi Beach Community Centre Society Inc
Lot 3 DP 539566 – carpark area (*Lot 1 DPS 710,	902614 – Vested as Local	2020	1426m ²	Ōropi Memorial Hall	The Ōropi Settlers

hall site – already gazetted)	Purpose Reserve				Incorpor ated
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CARRIED

11.3 DELEGATIONS – RESOURCE MANAGEMENT ACT 1991

Council considered a report dated 15 August 2025 from the Privacy and Official Information Advisor. The General Manager Regulatory Services provided an overview of the report and recommendations therein.

11.57am The Mayor re-entered the hui and resumed the Chair.

Staff responded to pātai as follows:

- Prior to the new position of Team Lead Land Development, the delegations sat with the Land Development Manager. Staff undertook a review in relation to this activity, noting that it now sat under the Environmental Consents Manager. The new position replaced the disestablished Land Development Manager position.
- This delegation had to be approved by Council under the Resource Management Act provisions.
- All of Council's Resource Consent Planners had delegations under the Resource Management Act, as well as a number of management staff in this area.
- The delegations were wide ranging under the Resource Management Act, noting that they included writing decisions. Separate delegations applied for Resource Consent Monitoring Officers in relation to enforcement powers.

RESOLUTION CL25-11.8

Moved: Cr M Murray-Benge

Seconded: Cr T Coxhead

1. That the Privacy and Official Information Advisor's report dated 15 August 2025 titled 'Delegations – Resource Management Act 1991' be received.
2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
3. That, pursuant to section 34A of the Resource Management Act 1991 (RMA), Council delegates those of its functions, powers and duties to the positions ('Delegates') specified in **Attachment 1**.

CARRIED

12.00pm The hui adjourned.

12.07pm The hui reconvened.

11.4 CROWN FACILITATOR – LOCAL WATERS DONE WELL (PART 1)

Council considered a late report dated 15 August 2025 from the General Manager Corporate Services.

Christine Jones (Tauranga City Council – General Manager Strategy, Growth and Governance) was in attendance via Zoom to speak to the outcome of the Tauranga City Council hui that took place earlier in the day. The resolutions passed by Tauranga City Council were circulated to Councillors via email. She noted the following points:

- On 5 August 2025, Tauranga City Council (TCC) made a decision to proceed with an in-house model for the duration of the Water Services Delivery Plan (WSDP). They also signalled the intent to work with other Councils, with the view of moving to a Multi-Council Controlled Organisation (CCO) no later than 1 July 2028.
- Staff took a report to TCC on 15 August 2025 for two purposes:
 1. Following the 5 August 2025 hui, TCC received correspondence from multiple external parties, including Western Bay of Plenty District Council (WBOPDC), Thames-Coromandel District Council (TCDC), the Department of Internal Affairs (DIA) and the Local Government Funding Agency (LGFA); and
 2. Due to the decision on 5 August 2025 being in a different direction to all other decisions made to date on the preferred model, staff wanted to outline the implications of the decision as soon as possible.
- The recommendation included in the TCC report for 15 August 2025 was for Councillors to reconfirm their decision from 5 August 2025 following the consideration of the additional information, or for them to provide alternative direction.
- The recommendation to reconfirm their 5 August 2025 decision was put and lost.
- The subsequent resolutions were taken in parts. They directed the WSDP to be prepared on the basis of status quo until 30 June 2027, and thereafter moving to a Multi-Council CCO with WBOPDC and TCDC, noting that TCDC partnership in the Multi-Council CCO was subject to confirmation by WBOPDC. This meant that if WBOPDC did not confirm TCDC as a partner, the Multi-Council CCO would be between TCC and WBOPDC only.
- Requests from TCC Councillors through their political debate asked WBOPDC Councillors to re-consider the inclusion of TCDC within the Multi-Council CCO, just as they had done.
- The resolution from TCC approved for stormwater to be included in the Multi-Council CCO, noting that further work in relation to this still needed to be undertaken.

Ms Jones responded to pātai as follows:

- It was confirmed that if WBOPDC did not include TCDC in the Multi-Council CCO then TCC would also not partner with TCDC.
- The two documents that needed to be prepared were a WSDP and a Water Strategy. DIA had confirmed to TCC that if they retained stormwater, they would be a Water Services Provider, and therefore retain the assets and responsibility. This would require the WSDP to have an in-house element as well as the Multi-Council CCO. It also meant that two Water Strategies would need to be prepared separately by the two Water Services Providers.
- Due to TCC passing a resolution that included TCDC, TCDC could request a Crown Facilitator should they wish.
- On 5 August 2025, a position paper was provided by Tangata Whenua to TCC. They did not provide a position on the matter between TCDC and WBOPDC, however they did provide a pathway of what the expectation of TCC Tangata Whenua was if they were to proceed with anything other than an in-house model. TCC committed for all issues raised by Tangata Whenua in their position paper to be responded to.
- Tauranga City Council had Te Rangapū Mana Whenua o Tauranga Moana Partnership, which was an autonomous body made up of 17 representatives from each of the hapū and iwi in the Tauranga City Council area.
- It was noted that the position paper received was from a group that was made up of iwi/hapū Chairs, but also included a representative from any TCC Committee, Panel or Board that was waters-related. This core group was supported by the broader Tangata Whenua grouping. It was clarified that the position paper did not form a view on the options but noted the expectations of Council should they proceed with a Multi-Council CCO.
- TCC had only made comment on WBOPDC and TCDC as it related to a compliant and aligned position.

Mr Shaw (DIA Representative) responded to pātai as follows:

- The Water Services legislation required Council to take Māori/Iwi views and participation into account within their decision making, acknowledging the strong views expressed by Tauranga Moana Tangata Whenua.
 - At the last Council hui held 5 August 2025, advisors had provided Council with potential pathways that could be used to address or resolve the concerns that had been expressed by Tangata Whenua.
 - The decision on the Water Services Delivery Model and WSDP was a large decision, however it was also one of many that Council would need to take over the next 12 months, particularly as Council and any potential partner Councils commenced
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the implementation of the WSDP. As part of the implementation, Council would need to agree on Shareholder Agreements, constitutions, and representation.

It was also noted that as part of the Implementation Plan there would be a due diligence process. This was the time in which concerns that had been raised by Tangata Whenua could potentially be worked through and addressed.

- If Councils decided to remain Status Quo through the transition, they did not need to complete a separate WSDP for that period.
- TCDC had passed a resolution to work with WBOPDC and TCC on a joint Water Services Delivery Model. This, along with the resolutions passed by TCC earlier, meant that WBOPDC had a pathway forward with their standing resolution, however if Council decided to also work with TCDC, then there were resolutions that would also support that pathway.
- The WSDP submission deadline was 3 September 2025; it was noted that there was an extension provision put in the Preliminary Arrangements Act, however it had now expired as any extension requests needed to be made to the Minister by 3 August 2025.
- In regard to the LGFA's expectation for the in-house water model, it was clarified, that they would be looking at the plan in terms of the model that was being proposed, regardless of whether they were signalling to consider something different in the future.
- If a Crown Facilitator was appointed, they would be given Terms of Reference (ToR) by the Minister. Those would differ depending on whether it was for a single council or all councils within a multi-council CCO.
- If TCDC was to request a Crown Facilitator the Minister would assess that request. If appointed, the ToR would likely include discussions with neighbouring councils.
- Although the WSDP was required to be submitted on 3 September 2025, it was noted that the implementation of the plan and discussions required would continue long after that date.
- If a council was to decide to change aspects of their delivery model within 12 months of submitting their WSDP, they would be required to work through a change proposal process and then re-submit an amended WSDP for the Secretary to consider. If the amendment took place beyond the first 12 months, then just a change proposal process would need to take place. This meant that the change proposal process was an enduring setting that would be available to Council ad infinitum unless the legislation was to be changed by a future government.

The Councillors worked through some alternative recommendations that Councillor Joyce proposed, taking on board advice and comment from relevant staff.

Proposed Recommendations

1. That the General Manager Corporate Service's report dated 15 August 2025, titled 'Crown Facilitator – Local Waters Done Well', be received.

2. That the Government be asked to work with Tangata Whenua to quickly resolve the treaty settlement issues raised by Tauranga Moana, supported by coastal Te Arawa iwi, to allow Western Bay of Plenty District Council to develop a water services strategy that meets the needs of all of our communities.
3. That the Mayor's request for a Crown Facilitator be withdrawn.
4. That any future formal communication from Western Bay of Plenty District Council on Local Waters Done Well to outside bodies be shared with councillors for feedback before it is sent.

The Strategic Kaupapa Māori Manager confirmed that the position provided by Tangata Whenua was that they opposed a relationship with TCDC in a CCO space due to the issues with Hauraki. This was not only the current issues that they were continuing to work through, but also any future issues that might arise if Council allowed Hauraki decision making rights within the Tauranga Moana rohe.

In order to provide time for the resolutions to be worded to reflect the feedback from Councillors, the Mayor adjourned the hui.

1.40pm The hui adjourned.

2.14pm The hui reconvened.

CHANGE TO ORDER OF BUSINESS

The Mayor requested that before continuing discussions on report 11.4 being 'Crown Facilitator – Local Waters Done Well', that the Council deal with the confidential agenda items, in order to release external presenters from the hui.

RESOLUTION CL25-11.9

Moved: Cr A Sole

Seconded: Cr D Thwaites

That in accordance with Standing Orders the order of business be changed and that items 13.1, 13.2, 13.3 and 13.4 be dealt with as the next items of business.

CARRIED

12 RESOLUTION TO EXCLUDE THE PUBLIC

RESOLUTION TO EXCLUDE THE PUBLIC

RESOLUTION CL25-11.10

Moved: Cr M Murray-Benge

Seconded: Cr A Henry

That the public be excluded from the following parts of the proceedings of this meeting, with the exception of Sean Hayes from Veros Limited for Agenda Item 12.1 whose specialist knowledge of the development of Waikite Road will assist the Council to make a decision.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
12.1 - Recommendatory Report- Development Waikite Road - Financial Contributions (FinCos) and Rating Matters	<p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(e) - the withholding of the information is necessary to avoid prejudice to measures that prevent or mitigate material loss to members of the public</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

12.2 - Te Puke Wastewater Treatment Plant - Contract Matters	<p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p> <p>s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
12.3 - Infrastructure Services - Procurement of Contracts During Council's Interregnum Period 2025	<p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
12.4 - Riskpool Update to Western Bay of Plenty District Council	<p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the</p>	<p>s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to</p>

	making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information	result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
CARRIED		

2.15pm The hui moved into public excluded.

3.00pm Cr Coxhead left the confidential hui.

3.25pm The hui moved back into open.

NOTE: Resolutions CL25-11.11 – CL25-11.15 were captured within the confidential minutes.

13 REPORTS CONTINUED

13.1 CROWN FACILITATOR – LOCAL WATERS DONE WELL – CONTINUED (PART 2)

The General Manager Corporate Services and Strategic Kaupapa Māori Manager worked through the proposed recommendations with Councillors, responding to pātai as follows:

- The purpose of recommendation two was to show Council's strong desire in supporting the resolution of the Treaty settlement issues.
- Not including reference to the due diligence process in recommendation three would hold most true to the decision Council made on 5 August 2025 to not include TCDC in a Multi-Council CCO.

RESOLUTION CL25-11.16

Moved: Cr R Joyce

Seconded: Cr A Henry

5. That the General Manager Corporate Service's report dated 15 August 2025, titled 'Crown Facilitator – Local Waters Done Well', be received.
6. That Council requests that the Office of Treaty Settlements work urgently with Tangata Whenua to resolve treaty settlement issues raised with Western Bay of Plenty District Council by Tauranga Moana Iwi.

7. That Council notes the continued desire of Thames-Coromandel District Council to be included in the Multi-Council Controlled Organisation with Tauranga City Council and Western Bay of Plenty District Council.
8. That the Mayor's request for a Crown Facilitator be withdrawn, noting Tauranga City Council resolutions on Local Waters Done Well from their 15 August 2025 meeting.
9. That, wherever practicable, formal communication from the Mayor on Local Waters Done Well to outside bodies be shared with councillors for feedback before it is sent.

The motion was voted on and a division was called and recorded as follows:

For: Mayor Denyer, Deputy Mayor Scrimgeour, Cr Thwaites, Cr Joyce, Cr Henry and Cr Dally.

Against: Cr Murray-Benge, Cr Rae and Cr Sole.

CARRIED

14 INFORMATION FOR RECEIPT

Nil

RESOLUTION TRANSFERRED INTO OPEN SECTION

12.1 RECOMMENDATORY REPORT- DEVELOPMENT WAIKITE ROAD - FINANCIAL CONTRIBUTIONS (FINCOS) AND RATING MATTERS

RESOLUTION CL25-11.11

Moved: Cr A Sole

Seconded: Cr M Murray-Benge

1. That the General Manager Regulatory Services' report dated 15 August 2025 titled 'Recommendatory Report - Development Waikite Road-FinCo and Rating Matters', be received.
2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
3. That the Council delegates to the CEO the ability to progress direct agreement with Tauranga City Council and the developer's representative Veros Limited on the following matters:
 - a. The financial contributions and rates that will be required from the property developer, to be agreed through a heads of agreement, in advance of a resource consent being granted for the development.

-
- i. The value of financial contributions that will be taken for the following-water, wastewater, stormwater, rural roading, transportation, ecological and recreation and leisure.
 - ii. The value of any financial contributions that may be “passed on” from Western Bay of Plenty District Council to Tauranga City Council through separate agreement.
 - iii. The value of rates that may be “passed on” from Western Bay of Plenty District Council to Tauranga City Council through separate agreement.
 4. That the **Resolutions** be transferred into the Open section of the meeting following the Council meeting held 15 August 2025.

CARRIED

The Meeting closed at 5.35pm.

Confirmed as a true and correct record at the Council meeting held 4 September 2025.

.....
Mayor J Denyer

CHAIRPERSON / MAYOR

9.6 MINUTES OF THE PROJECTS AND MONITORING COMMITTEE MEETING HELD ON 15 AUGUST 2025

File Number: A6923885

Author: Horowai Wi Repa, Governance Systems Advisor

Authoriser: Robyn Garrett, Governance Manager

RECOMMENDATION

1. That the Minutes of the Projects and Monitoring Committee Meeting held on 15 August 2025 be confirmed as a true and correct record and the recommendations therein be adopted.

ATTACHMENTS

1. Minutes of the Projects and Monitoring Committee Meeting held on 15 August 2025

**MINUTES OF WESTERN BAY OF PLENTY DISTRICT COUNCIL
PROJECTS AND MONITORING MEETING NO. PMC25-3
HELD IN THE COUNCIL CHAMBERS, 1484 CAMERON ROAD, TAURANGA
ON FRIDAY, 15 AUGUST 2025 ON CONCLUSION OF THE COUNCIL MEETING
STARTING AT 9.30AM**

The Council hui adjourned to allow for public forum, presentations and first two items of business in Projects and Monitoring to be heard and considered.

1 KARAKIA

A Karakia was held at the Council meeting prior to the Projects and Monitoring Committee meeting.

2 PRESENT

Cr D Thwaites, Cr A Sole, Cr T Coxhead, Cr G Dally, Mayor J Denyer, Cr A Henry, Cr R Joyce, Cr L Rae and Deputy Mayor J Scrimgeour.

3 IN ATTENDANCE

M Taris (Interim Chief Executive), P Watson (Acting General Manager Infrastructure Services), A Henderson (General Manager Corporate Services), A Curtis (General Manager Regulatory Services), J Fearn (Chief Financial Officer), L Balvert (Communications Manager), C McLean (Director Transportation), C Ertel (Infrastructure Capital Delivery Manager), R Garrett (Governance Manager), K Hermens (Project Manager), P Osborne (Senior Governance Advisor), H Wi Repa (Governance Systems Advisor) and R Leahy (Senior Governance Advisor).

EXTERNAL

M Taylor (Primary Health Care Limited)

B Pundak (Primary Health Care Limited)

C Wilkinson (First Retail Group Limited)

G Hoyle (Medispace, via Zoom)

4 APOLOGIES

Cr A Wichers and Cr M Grainger were on a leave of absence.

5 CONSIDERATION OF LATE ITEMS

Nil

6 DECLARATIONS OF INTEREST

Nil

7 PUBLIC EXCLUDED ITEMS

Nil

8 PUBLIC FORUM

7.1 MULTIPLE SPEAKERS – TE PUNA ROAD/ TE PUNA STATION ROAD INTERSECTION UPGRADE

Sarah Rice (Priority Te Puna), Alison Cowley (Priority Te Puna) and Sharon Davies were in attendance to discuss the Te Puna Road/Te Puna Station Road intersection upgrade.

Ms Rice and Ms Cowley noted the below points:

- They supported the recommendations in relation to Agenda Item 10.2.
- There were safety concerns with the intersection. They had provided traffic reports to council that related to an increase in traffic volumes. They were of the belief that a right-hand turning bay would not prevent traffic accidents at that intersection.
- They felt that ratepayers should not subsidise developer costs for the infrastructure required.

Ms White and Ms Cowley responded to pātai as below:

- They were unaware that council had considered, at any point, upgrading the Te Puna Road/Te Puna Station Road intersection.
- They were of the understanding that responsibility and cost of the upgrade to the intersection was with the developers of Te Puna Business Park.
- There had been incidents of single vehicle accidents at the intersection, however, they felt that installing a right-hand turn bay would not address this issue.

Ms Davies noted the below points:

- Ms Davies was a directly affected party as she shared a boundary with Te Puna Industrial Limited's (TPIL) property.
- She had not been contacted by council or TPIL about the resource consent application despite her home being the closest premise to the TPIL property.
- Ms Davies was concerned about the safety of Te Puna Road if there was an increase in truck movements as result of the TPIL consent.

Ms Davies responded to pātai as below:

- Ms Davies supported delaying the intersection upgrade until the appeal to the Environment Court had been decided.
-

9 PRESENTATIONS

9.1 PINNACLE PRIMARY HEALTH CARE LIMITED – WAIHĪ BEACH MEDICAL CENTRE RESERVE LEASE PROPOSAL

Representatives of Pinnacle Primary Health were in attendance to present their proposal ([Tabled Item 1](#)) to lease reserve land for a Waihi Beach Medical Centre. They noted the below points:

- If they were able to expand their premise then they could offer more services to the community.
- The medical centre was the only facility in the area with their books open for new patients, however, they only had room for an additional 50 patients due to the lack of space at the facility.
- They had explored multiple sites for a medical centre, however, they were not economically feasible.
- The proposed facility was single story and the footprint of the facility looked to preserve as much of the green space in the reserve as possible.
- The proposed location would allow for helicopter landings nearby and was centrally located in Waihi Beach.

Presenters responded to pātai as below:

- Pinnacle Incorporated was the primary healthcare organisation that had the health care contract with government and Pinnacle Primary Healthcare Limited was a not-for-profit charitable arm of the umbrella organisation.
- 14 car parks were included in the proposal, if possible they would look to utilise more reserve land for car parks, noting that there was a balance between having enough available car parking and keeping existing green space for the reserve.
- The proposal sought approximately 30 per cent of the total reserve land available.

3pm Mayor J Denyer and Cr Coxhead left the hui.

- There would be a nine-month work programme to have the facility ready for use.
 - General Practitioners (GPs) worked to a ratio of one GP to 1600 patients.
-

- The urgency to find a location for a new facility centred around long term sustainability and that the existing staff deserved a new clinic, it was not due to a lack of available staff.
- They had spoken to local developers, however, other locations had been deemed not financially viable. If they did not receive help from Council, then a decision would need to be made on the future of the clinic.
- They supported consulting with the Waihi Beach community, however, they did not want to continue to delay the process.

Tabled Item 1 – Waihi Beach medical Centre Development Presentation

3.11pm Mayor J Denyer re-entered the hui.

10 REPORTS

10.1 PROPOSAL TO LEASE – PRIMARY HEALTH CARE LIMITED TO OPERATE A MEDICAL FACILITY AND TO RECLASSIFY PART OF BEACH ROAD RECREATION RESERVE (WAIHI BEACH) TO LOCAL PURPOSE RESERVE (MEDICAL FACILITY)

The Committee considered a report from the Legal Property Officer Reserves and Facilities dated 15 August 2025, who provided an overview of the report.

Staff responded to pātai as below:

- The process regarding installing a Mara Kai at the reserve had been delayed, however, the applicants for the Mara Kai were supportive of the proposal for a medical centre to be built on that reserve. There would still be space available for Mara Kai at the reserve if the medical centre went ahead.
- Elderly housing units on Beach Road Reserve could be considered through consultation on the Katikati-Waihi Beach Reserve Management Plan.
- In the classification under the Reserves Act 1977, council could undertake a lease for the type of activity that a medical facility would provide, however, the activity of residential housing (like elderly housing) was precluded.
- The recommendations only sought in principle approval for the proposal, Council would make the final decision on the proposal. Through the consultation process, the public would have an opportunity to submit on the proposal.
- Council had previously made a decision to allow for a medical centre to be placed on the reserve land at the Te Mata block behind the MenzShed, however, due to the financial modelling the medical centre never went ahead.

RESOLUTION PMC25-3.1

Moved: Cr M Murray-Benge

Seconded: Mayor J Denyer

1. That the Legal Property Officer Reserves and Facilities report dated 15 August 2025 titled 'Proposal to Lease – Primary Health Care Limited to operate a Medical Facility and to Reclassify Part of Beach Road Recreation Reserve (Waihi Beach) to Local Purpose Reserve (medical facility)' be received.
2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
3. That the Projects and Monitoring Committee approve in principle the application by Primary Health Care Limited to lease an area of approximately 1137m² on Beach Road Recreation Reserve (Waihi Beach) to locate and operate a medical facility.

10. AND

4. That if approved, the Projects and Monitoring Committee agrees in principle to the reclassification of the portion of Beach Road Recreation Reserve (Waihi Beach) as shown in this report from 'Recreation' to 'Local Purpose Reserve' (medical facility).

11. AND

- 5.a If approval in principle of item 3 and 4 above is given this approval must not construed by the applicant, as a guarantee that all other consents required by any policy, by-law, regulation, or statute, will be forthcoming. The applicant is responsible for obtaining all consents at its own cost; and
12. 5.b That staff be directed to publicly notify for a minimum two month period of public consultation, on the proposals above in terms of section 119 of the Reserves Act 1977.

CARRIED

10.2 TE PUNA ROAD/TE PUNA STATION ROAD INTERSECTION IMPROVEMENTS

The Committee considered a report from the Transportation Director dated 15 August 2025, who provided an overview of the report.

Staff responded to pātai as below:

- A decision on who would carry out the works to the intersection upgrade would not be decided until the appeal had been heard. The conditions currently stated that Council had until 1 October 2025 to enter into a contract for the intersection before TPIL could undertake the work.
 - If council delivered the project, they would look to further increase the improvements then what was required under the consent conditions.
-

- The purpose of the recommendations was to ensure that TPIL paid for the upgrades to the intersection as required by their consent conditions and council paid for any additional upgrades that they deem necessary.
- The intersection upgrade had to occur before the Traffic and Parking Bylaw was adopted to enable a heavy vehicle ban on Clarke Road. If this did not occur then a heavy vehicle ban on Clarke Road could only occur once the intersection had been upgraded and Traffic and Parking Bylaw Schedule had been updated.
- Council had not undertaken any traffic monitoring on Clarke Road since the heavy vehicle advisory signs had been installed.

RESOLUTION PMC25-3.2

Moved: Cr M Murray-Benge

Seconded: Cr D Thwaites

1. That the Transportation Director's report dated 15 August 2025 titled Te Puna Road/Te Puna Station Road Intersection Improvements be received.
2. That the report relates to an issue that is considered to be of **low** significance in terms of Council's Significance and Engagement Policy.
3. That the Project and Monitoring Committee approves Option A being that Council temporarily ceases delivery of the Te Puna Road/Te Puna Station Road intersection improvement project until such time that:
 - a. The Environment Court judicates on Priority Te Puna's appeal against the decision to grant resource consent for the TPIL development; and
 - b. Te Puna Industrial Limited agree to fully recompense Council for the cost of all roading improvements conditioned in their resource consent.

CARRIED

3.57pm The hui adjourned to return to the Council meeting.

5.40pm The hui reconvened following the conclusion of the Council meeting.

10.3 KATIKATI WASTEWATER DISPOSAL FUTURE DIRECTION

The Committee considered a report from the Infrastructure Capital Delivery Manager dated 15 August 2025. The report was taken as read.

Staff responded to pātai as below:

- The recommendation was to endorse an option and start a comprehensive consultation process. The final decision would be of higher significance in relation to council's significance and engagement policy.

RESOLUTION PMC25-3.3

Moved: Cr R Joyce

Seconded: Cr A Henry

1. That the Infrastructure Capital Delivery Manager's report dated 15 August 2025 titled 'Katikati Wastewater Disposal Future Direction' be received.
2. That the report relates to an issue that is considered to be of **low** significance in terms of Council's Significance and Engagement Policy.
3. That the Project and Monitoring Committee endorses the Draft Katikati Wastewater Disposal Future Directions Report for submission to the Bay of Plenty Regional Council as per Resource Consent condition requirements requiring a report by 31 December 2026.
4. That the Project and Monitoring Committee directs staff to further develop the preferred option in readiness for public consultation.

CARRIED

5.45pm Cr R Joyce left the hui.

10.4 OPERATIONAL RISK AND STATUS REPORT

The Committee considered a report from the Executive Assistant Infrastructure Group dated 15 August 2025. The report was taken as read.

Staff responded to pātai as below:

- Council was seeing an increase in service request complaints around non-compliant building works.
- The average building consent required approximately 10 hours of council officer time.

RESOLUTION PMC25-3.4

Moved: Deputy Mayor J Scrimgeour

Seconded: Cr A Sole

That the Executive Assistant Infrastructure Group's report, dated 15 August 2025 titled 'Operational Risk and Status Report' be received.

CARRIED

11 INFORMATION FOR RECEIPT

11.1 INFRASTRUCTURE SERVICES PROJECT UPDATES

The Committee considered a report from the Executive Assistant Infrastructure Group. The report was taken as read.

Staff responded to pātai as below:

- The consent for the 4 lots on Clarke Road had an advisory note that stated council should seek any requirements with the Archaeological Authority before any earthworks took place. Council had submitted an application with the Archaeological Authority which was being processed.
-

The Meeting closed at 5.55pm.

Confirmed as a true and correct record by Council on 4 September 2025.

9.7 MINUTES OF THE COUNCIL MEETING HELD ON 28 AUGUST 2025**File Number:** A6923964**Author:** Pernille Osborne, Senior Governance Advisor**Authoriser:** Robyn Garrett, Governance Manager**RECOMMENDATION**

1. That the Minutes of the Council Meeting held on 28 August 2025 be confirmed as a true and correct record and the recommendations therein be adopted.
2. That the Chairperson's electronic signature be inserted into the confirmed minutes.

ATTACHMENTS

1. Minutes of the Council Meeting held on 28 August 2025

**MINUTES OF WESTERN BAY OF PLENTY DISTRICT COUNCIL
COUNCIL MEETING NO. CL25-12
HELD IN THE COUNCIL CHAMBERS, 1484 CAMERON ROAD, TAURANGA
ON THURSDAY, 28 AUGUST 2025 AT 10.30AM**

1 KARAKIA

Whakatau mai te wairua
Whakawātea mai te hinengaro
Whakarite mai te tinana
Kia ea ai ngā mahi

Settle the spirit
Clear the mind
Prepare the body
To achieve what needs to be
achieved.

Āe

Yes

2 PRESENT

Mayor J Denyer, Deputy Mayor J Scrimgeour, Cr G Dally, Cr R Joyce, Cr M Murray-Benge, Cr L Rae, Cr A Sole and Cr D Thwaites.

3 IN ATTENDANCE

M Taris (Interim Chief Executive), A Henderson (General Manager Corporate Services), E Watton (Acting General Manager Strategy and Community), A Curtis (General Manager Regulatory Services), A King (Legislative Reform and Special Projects Strategic Advisor), E Wentzel (Director Water Services), L Balvert (Communications Manager), J Fearn (Chief Financial Officer), R Garrett (Governance Manager), H Wi Repa (Governance Systems Advisor) and P Osborne (Senior Governance Advisor).

4 APOLOGIES

Council noted that Cr Grainger and Cr Wichers were on leave of absence.

APOLOGY

RESOLUTION CL25-12.1

Moved: Cr A Sole

Seconded: Cr M Murray-Benge

That the apologies for absence from Cr Coxhead and Cr Henry be accepted.

CARRIED

5 CONSIDERATION OF LATE ITEMS

Nil

6 DECLARATIONS OF INTEREST

Nil

7 PUBLIC EXCLUDED ITEMS

Nil

8 PUBLIC FORUM

Nil

9 REPORTS

9.1 ADOPTION OF THE WATER SERVICES DELIVERY PLAN

Council considered a report dated 28 August 2025 from the Strategic Advisor.

The Mayor noted that although the Water Services Delivery Plan and Commitment Agreement were provided as separate reports within the agenda, staff would speak to, and take pātai on, them together.

The Strategic Advisor provided an overview of the report and the recommendations therein, and noted the following points:

- Tabled Item 1 had been provided to Councillors, which was the proposed Commitment Agreement including tracked changes proposed by Tauranga City Council at their meeting.
- The main change was to allow discretion to create an Elected Members Governance Group, which sat over and above the CEO Oversight Group.
- The Commitment Agreement had also been updated to refer to The Treaty of Waitangi instead of Te Tiriti o Waitangi.
- The following suggested changes had been brought to staff following the publishing of the agenda:
 - Page 20: Change to the sentence “Assets (including land) where a significant purpose is recreation, and open space.”;
 - Page 21: Change reference of Te Tiriti o Waitangi to Treaty of Waitangi; and
 - Page 114: All references to Thames-Coromandel District Council (TCDC) would be removed.
- All amendments will be made prior to submitting the final Water Services Delivery Plan to the Department of Internal Affairs in conjunction with Tauranga City Council (TCC).

Staff responded to pātai as follows:

- In relation to regular monitoring of ageing asbestos cement pipes, it was noted that the water in the pipes was not being monitored for presence of asbestos. The risk with asbestos was not through ingestion but rather when airborne through handling or cutting the pipe.
- If there was a leak that required the pipe to be cut into, there was a procedure that had to be followed to ensure the safety of those undertaking the work; it was noted that as part of this procedure they would also flush the line.
- In relation to the points noted under 'Statutory Compliance' within the report, it was clarified that Section 63 of the Local Government Act gave Council the option of not consulting on a Long-Term Plan amendment if they believed that the criteria stated were met.
- The intended start date of the Water Organisation (WO) was 1 July 2027, this date aligned with the adoption of Council's next Long Term Plan; this meant that an amendment would not be required therefore eliminating costs associated with potential additional consultation.
- It was noted that paragraph 47 of the report related to the funding required to transfer the IT Support System.
- Each Council was required to meet the 'free-funds operations to debt' ratio, noting that the size of the organisation determined how much they would be eligible to borrow.
- Council would continue to keep the community informed on updates in relation to Local Waters Done Well decisions and next steps through the existing communications and engagement channels.
- The WO would have specific reporting and information requirements to their customers, noting that there was also the opportunity for Council to set certain requirements for the Waters Organisation through the Statement of Expectation. The Waters Organisation would also need to meet statutory requirements.
- Staff acknowledged that the purpose of the document was to have a Commitment Agreement to establish the Water Services Organisation. In relation to Shareholders Allocation, Statement of Expectation, and the governance of the actual Water Services Organisation, this would be a separate process.
- The purpose of the CEO Oversight Group was about progressing operational matters rather than the final governance model.
- There were parts of the Commitment Agreement that required a Council decision to proceed.
- Schedule 1 within the Commitment Agreement 'Agreement Details' would be amended to say 'Western Bay of Plenty District Council member: To be nominated by the Mayor and approved by the Western Bay of Plenty District Council.'
- The Levels of Service for the WO would be set by the CCO, noting that they would be governed by matters set out through the Commerce Commission, the Water Regulator and the Local Government (Water Services) Act.

- The Water Organisation would be working on an asset management basis in terms of how they make decisions around capital expenditure. Other matters in play included ringfencing of debt and not having price harmonisation for the first five years. This meant that there would be a number of factors the CCO would need to consider when making decisions around which capital infrastructure they needed to invest in first. It was noted that this was something that could also be captured through the Statement of Expectation.

RESOLUTION CL25-12.2

Moved: Cr R Joyce

Seconded: Cr D Thwaites

1. That the Strategic Advisor's report dated 28 August 2025 titled 'Adoption of the Water Services Delivery Plan' be received.
2. That the report relates to an issue that is considered to be of **high** significance in terms of Council's Significance and Engagement Policy.
3. That Council adopts the Water Services Delivery Plan on the basis of a multi-Council Water Organisation with Tauranga City Council as a preferred partner (**Attachment 1**), including the minor amendments approved at the Council meeting.
4. That Council delegates to the Chief Executive Officer to make the changes from the Council meeting and any minor editorial changes to the Water Services Delivery Plan.
5. That Council authorises the Chief Executive Officer to submit the Water Services Delivery Plan to the Secretary of Local Government no later than 3 September 2025.
6. That Council authorises the Chief Executive Officer to work with the Chief Executive Officer Tauranga City Council on the potential establishment of a multi-Council Water Organisation (as outlined in the Commitment Agreement), with an establishment date of 1 July 2027.

The motion was voted on and a division was called and recorded as follows:

For: Mayor Denyer, Deputy Mayor Scrimgeour, Cr Thwaites, Cr Joyce and Cr Dally.

Against: Cr Murray-Benge, Cr Rae and Cr Sole.

CARRIED 5/3

9.2 APPROVE THE COMMITMENT AGREEMENT FOR THE POTENTIAL ESTABLISHMENT OF A MULTI-COUNCIL WATER ORGANISATION

Council considered a report dated 28 August 2025 from the Strategic Advisor. This report was spoken to as part of the first agenda item.

Staff responded to further pātai as follows:

- Staff understood that under the 'Key Establishment Considerations – Revenue and Pricing' on page 26 of Tabled Item 1, the reference to "customer segmentation" related to the different customers of the WO, and whether this was commercial, residential or rural customers.
- The Economic Regulator would be looking at the whole regime, including the appropriateness of the capital programme, therefore it would be governed and tightly monitored to avoid customer price shocks.
- Through the Multi-Council Water Organisation peak efficiencies were expected by year 10. It was clarified, by the Mayor, that this would not be price reductions, but rather lower increases than what would otherwise have been.
- In terms of debt, these would be ringfenced meaning the costs would be pushed back to the respective councils. This would only change through full agreement by all councils involved in the Water Organisation.
- Any protections required in relation to Tauranga City Council's debt level affecting the Water Organisation's borrowing could be captured through the due diligence process. The WO had to be compliant for the Free Funds and Operations (FFO) requirements by year five of establishment.
- The rationale provided for appointing TCC as the "project administration agent" was due to needing to assign a lead role when multiple councils were involved. It was noted in this instance that they would take the lead in regard to paying bills, to avoid being invoiced separately. It was clarified that although TCC was taking the lead role, Western Bay of Plenty District Council would be agreeing to all costs and working requirements involved.
- The purpose of due diligence was the ability to better understand Council's partner and ensure that everything was captured for protection, as well as provide any off-ramps.
- In regard to "off-ramps" this would likely come from staff through a report highlighting the issue found, to determine how Council wanted to deal with it. The report would also need to highlight the costs associated.
- Staff had previously advised on the difference between shareholding allocations and voting rights, noting that these were intended to be two separate matters.
- Additional changes to the Commitment Agreement:
 - All references to the Bill would be changed to Act, as it had now been enacted;
 - All reference to Te Tiriti o Waitangi would be changed to Treaty of Waitangi;
 - and

- 'Agreement Details' would be amended to say 'Western Bay of Plenty District Council member: To be nominated by the Mayor and approved by the Western Bay of Plenty District Council.

RESOLUTION CL25-12.3

Moved: Mayor J Denyer

Seconded: Cr R Joyce

1. That the Strategic Advisor: Legislative Reform and Special Project's report dated 28 August 2025 titled 'Approve the Commitment Agreement for the potential establishment of a Multi-Council Water Organisation' be received.
2. That the report relates to an issue that is considered to be of high significance in terms of Council's Significance and Engagement Policy.
3. That Council approves the Commitment Agreement (**Tabled Item 2**) with Tauranga City Council including the minor amendments approved at the Council meeting.
4. That Council delegates to the Mayor and Chief Executive Officer to make minor amendments, finalise, and execute the Commitment Agreement with its partners, noting that any material change would come back to Council for approval.
5. That Council directs the Chief Executive Officer to undertake the actions set out in the Commitment Agreement that are required to establish a multi-Council Water Organisation.
6. That Council delegates authority to the Chief Executive Officer to approve and implement actions to meet due diligence requirements to support the potential establishment of a multi-Council Water Organisation noting that funding for these activities is provided for in the Annual Plan 2025/26.
7. That Council approves Tauranga City Council to a "project administration agent" role as part of the establishment of the multi-Council Water Organisation.

The motion was voted on and a division was called and recorded as follows:

For: Mayor Denyer, Deputy Mayor Scrimgeour, Cr Thwaites, Cr Joyce, Cr Sole and Cr Dally.

Against: Cr Murray-Benge and Cr Rae

CARRIED 6/2

10 INFORMATION FOR RECEIPT

Nil

11 RESOLUTION TO EXCLUDE THE PUBLIC

Nil

The Meeting closed at 12.03pm.

Confirmed as a true and correct record at the Council meeting held 4 September 2025.

.....

Mayor J Denyer

CHAIRPERSON / MAYOR

Unconfirmed

10 REPORTS

10.1 UNAUDITED DRAFT ANNUAL REPORT 2024-2025

File Number: A6918001

Author: Jonathan Fearn, Chief Financial Officer

Authoriser: Adele Henderson, General Manager Corporate Services

EXECUTIVE SUMMARY

The purpose of this report is to receive the Unaudited Draft Annual Report for the year ended 30 June 2025. This enables the outgoing Councillors to provide feedback and ask questions before Council enters the interregnum period.

It is important to note that while the Annual Report has completed internal quality review, it has not been reviewed by Audit New Zealand and no Audit Opinion is available at this time.

This is an **Unaudited Draft Annual Report** and is subject to change through finalisation and the completion of the Audit process.

RECOMMENDATION

1. That the Chief Financial Officer's report dated 4 September 2025 titled 'Unaudited Draft Annual Report 2024-2025' be received.
2. That the report relates to an issue that is considered to be of **low** significance in terms of Council's Significance and Engagement Policy.
3. That Council receive the Unaudited Draft Annual Report 2024-2025 (**Attachment 1** of this report).

BACKGROUND

The Unaudited Draft Annual Report for the year ended 30 June 2025 (**Attachment 1**), including Financial Statements, and Non-Financial Performance Reports for each of Council's activities, are presented to provide an initial view and discussion prior to finalisation and completion of the audit.

2024/2025 HIGHLIGHTS

The Statement of Comprehensive Revenue and Expense shows the Council received \$203.9m in revenue against a budget of \$195.9m. The key components being Rates at 52% and Subsidies and Grants at 27%.

Subsidies and Grants received of \$55.4m were lower than the budget of \$60.7m but significantly higher against last year, \$16.2m. The key revenues here were \$25.1m from

National Infrastructure Funding and Financing Limited, previously known as Crown Infrastructure Partners, and \$23.4m from New Zealand Transport Agency Waka Kotahi, with the significant, planned, increase in Capital programme completion driving these revenues. External subsidy funding was also received for Heron Crescent housing development.

Total Expenditure at \$151.6m was higher than budgeted expenditure of \$140.3m. While Personnel and Finance costs were lower than budget, Depreciation and Amortisation, and Other Expenses were higher than planned. Maintenance costs of \$43.5m were a key factor in the Other Expenses but overall, this category was lower than the prior year by \$3.8m.

A Net Surplus of \$52.3m resulted for the year, reflecting the impact that Subsidies and Grant revenue from timing of capital programmes.

The Statement Of Financial Position shows external borrowings of \$175m at 30 June 2025 an increase of \$60m over the 12 months and relevant to the budgeted \$180m. Council successfully retained its S&P credit rating of AA (long term) and A-1+ (short term) with negative outlook, through the financial year. Lower interest rates compared to prior year and budget, and the application of Councils hedging policy, have helped a lower finance cost for the year.

A net cash inflow from operating activities of \$83.7m against budget of \$82.5m is a further reflection of the Subsidy and Grant revenues received. A net \$137.4m was mostly invested in property plant and equipment and the additional \$60m of borrowings completes the cash movements in the Statement of Cashflows.

AUDIT PROGRESS

The Audit New Zealand team completed their second interim visit at Council at the time of writing this report. Excellent progress has been made by both Audit and Council Finance with a Draft Annual Report produced and provided to Audit in mid August. Audit has been complimentary of the readiness of Council and noted the 90%+ completion of their audit requirements well in advance of requested timeframes. While no audit assurance on the Annual Report is able to be provided by at this time, weekly status meetings provide confidence that the key areas of concern raised during planning are being progressed with no significant adjustments requested at this time.

Audit New Zealand will return to Council on 22 September to complete the final stages of the audit. Council staff are confident that it will be ready to complete its Annual Report ahead of the statutory deadline of 31 October 2025, however as previously communicated to Council, audit timeframes and the interregnum period will likely result in adoption of the Annual Report after this deadline.

AUDIT REPRESENTATION LETTER

Audit representation letters will be required as part for the annual report process, these letters will be presented to the Council at the Annual Report adoption meeting post the interregnum period. Audit representation letters are provided by Council in connection with the audit of the financial statements, activities and services statements for the purpose of expressing an opinion on the information presented. The audit is carried out by Audit New Zealand on behalf of the Auditor General.

ATTACHMENTS

- 1. UNAUDITED DRAFT Annual Report 2024-2025**  



Ngā rārangi upoko

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Role of this Annual Report

This Annual Report is provided to compare Western Bay of Plenty District Council’s actual performance for the year against what was forecast in the Long Term Plan or Annual Plan.

Planning and reporting framework

Under the Local Government Act 2002, a Local Authority must prepare and adopt the following documents:

Long Term Plan (LTP)

Section 93 of the Local Government Act 2002 identifies Western Bay of Plenty District Council’s plans for the Western Bay over a 10 year period. It is reviewed every three years. Council’s latest LTP was agreed for 2024-34 and came into effect on 26 September 2024.

Annual Plan

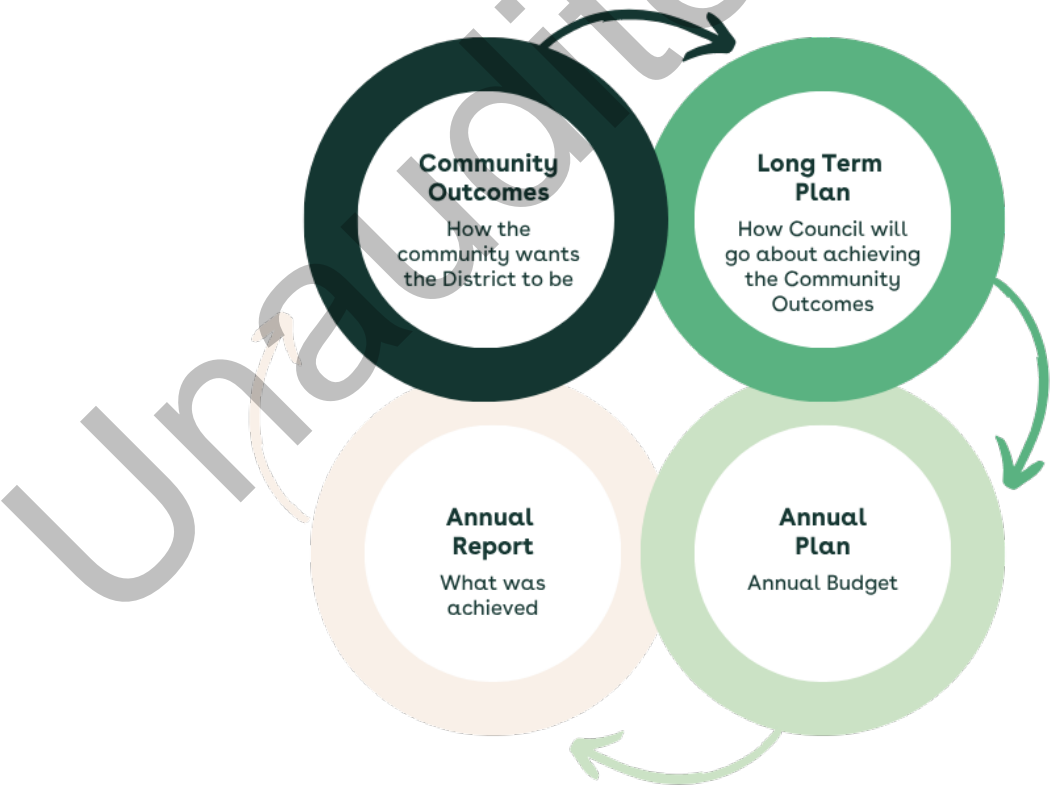
Section 95 of the Local Government Act 2002 is produced in the two intervening years between each LTP. It outlines any significant changes Council has made to the LTP and contains the annual budget.

Annual Report

Section 98 of the Local Government Act 2002 provides details of Council’s actual performance for all activities against the plans for a specific year of the LTP or Annual Plan.

Summary Annual Report

Section 98 (4)(b) of the Local Government Act 2002 provides a summary of information contained in Council’s Annual Report.



Statement of compliance and responsibility

For the year ended
30 June 2025

Council confirms meeting all the statutory requirements in relation to the Annual Report, as outlined in Schedule 10 of the Local Government Act 2002.

Responsibility

The Council and management of Western Bay of Plenty District Council accept responsibility for the preparation of the annual financial statements and the judgements used in them.

The Council and management of Western Bay of Plenty District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the Council and the management of Western Bay of Plenty District Council, the annual financial statements for the year ended 30 June 2025 fairly reflect the financial position, operations and service performance of Western Bay of Plenty District Council.



Miriam Taris
Chief Executive Officer

James Denyer
Mayor



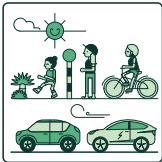
From Mayor James Denyer



James Denyer
Mayor

A handwritten signature of James Denyer in black ink.

Highlights



Transport

84.4km of roads resurfaced.



Waste

38% of waste that was collected by our Kerbside service was diverted from landfill.



Environmental Initiatives

18 community groups supported to improve environmental outcomes.



Libraries and Service Centres

Te Ara Mātauranga (Waihi Beach Library) project successfully delivered to the community. 265,899 visits to our libraries and service centres.



Community

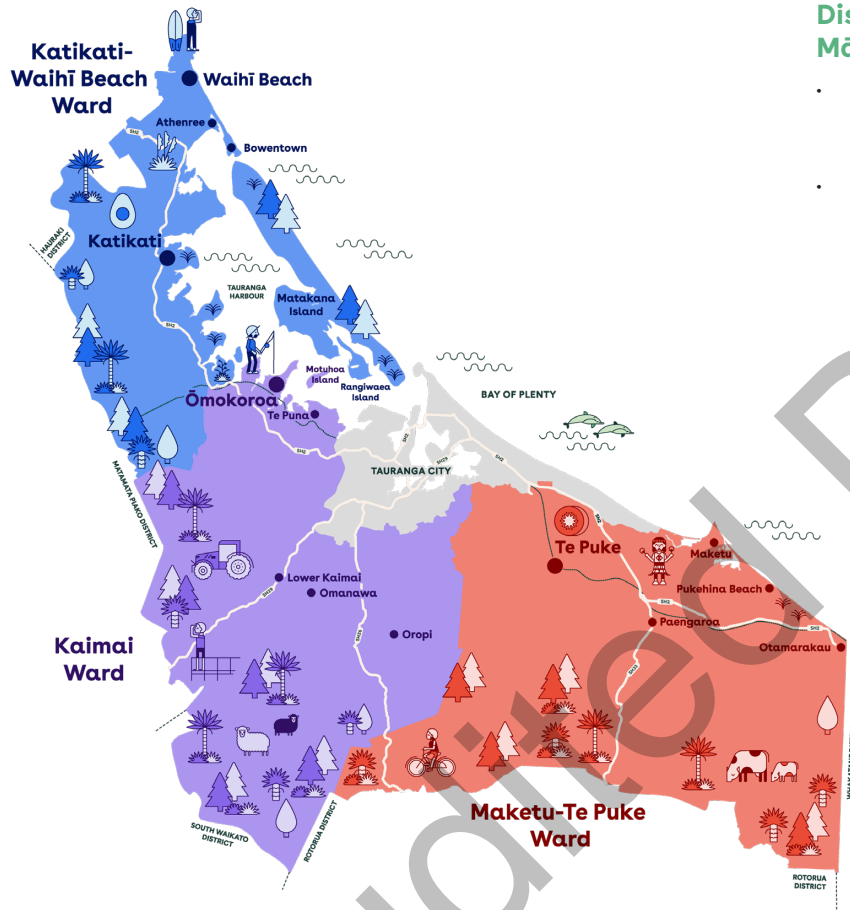
Te Āhuru Mōwai o Hiria (new elder housing development) at Heron Crescent in Katikati successfully delivered.
28 projects successfully funded across the district by Community Matching Fund.



Consenting

We issued 386 dwelling consents and created 276 new lots. Which included 29 lots at Athenree Road in Athenree, 41 lots at Kayelene Place, 22 lots by Classic at 74 & 88 Prole Road, 36 lots by Goldstone at Harbour Ridge, and 52 lots by Neil Group at Te Awanui Waters.

Our District - Key facts



District-wide Waka Kai Uru Māori Ward

- District Māori population of 12,111 (Census 2023), an increase of 23% from 2018.
- Māori ethnicity makes up 22% of our rohe, 17% of Katikati-Waihi Beach Ward, 17% of Kaimai Ward, and 31% of Maketu-Te Puke Ward.*

Katikati - Waihi Beach General Ward

- Population of 16,378 (Census 2023), an increase of 1,161 people or 8% from 2018.
- Lower number of children at 15%, and higher number of people aged over 65 at 32%.
- European ethnicity is still highest at 84%, yet Māori has grown to 17% and Asian has grown to 6% of the population.*
- 79% of households are owned by occupants, and 21% are rented.
- Median personal income is lower at \$32,000 per year.

Kaimai General Ward

- Population of 20,227 (Census 2023), which is an increase of 2,955 people or 17% from 2018.
- Age distribution is fairly evenly spread with a higher number of children at 19%.
- European ethnicity dominates at 88%, with 17% Māori and Asian ethnicity only 3% of the population.*
- 80% of households are owned by occupants, and 20% are rented.
- Median personal income is higher at \$41,900 per year.

Maketu - Te Puke General Ward

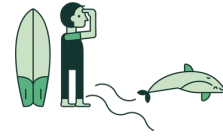
- Population of 19,579 (Census 2023), an increase of 1,161 people or 6% from 2018.
- Higher number of children at 20% and young adults at 18% with much lower number of people aged over 65 at 17%.
- European ethnicity is relatively low at 68%, with much higher Māori at 31%, and Asian has grown to 12% of the population.*
- 69% of households are owned by occupants, and 31% are rented.
- Median personal income is \$39,100 per year.

*Some of our community identify as multiple ethnicities.

Our District, Our People



Western Bay of Plenty District is a largely rural area, surrounding the main urban centres of Waihi Beach, Katikati, Ōmokoroa and Te Puke.



Western Bay of Plenty District stretches from Waihi Beach to Ōtamarakau, covering 195,000 hectares of coastal, rural and urban areas and is one of the faster growing areas in New Zealand.



The Kaituna River drains the lakes of Rotorua and Rotoiti into the Maketu Estuary and out to sea, while smaller streams drain the eastern district into the Waihi Estuary.



Many people from other regions and countries choose the Western Bay as a place to settle for family, retirement and business reasons. High growth in the Western Bay saw the population increase by 10% from 50,904 in 2018 to 56,184 in 2023 (Census 2023).



Median household income is \$88,600 (Census 2023).



Horticulture and agriculture (mainly kiwifruit and avocado production) are the biggest drivers of the local economy, contributing 22% to GDP of \$3.3 billion in 2024 (Infometrics).



The Western Bay population tends to be older than New Zealand as a whole, with a median age of 45 years (Census 2023).



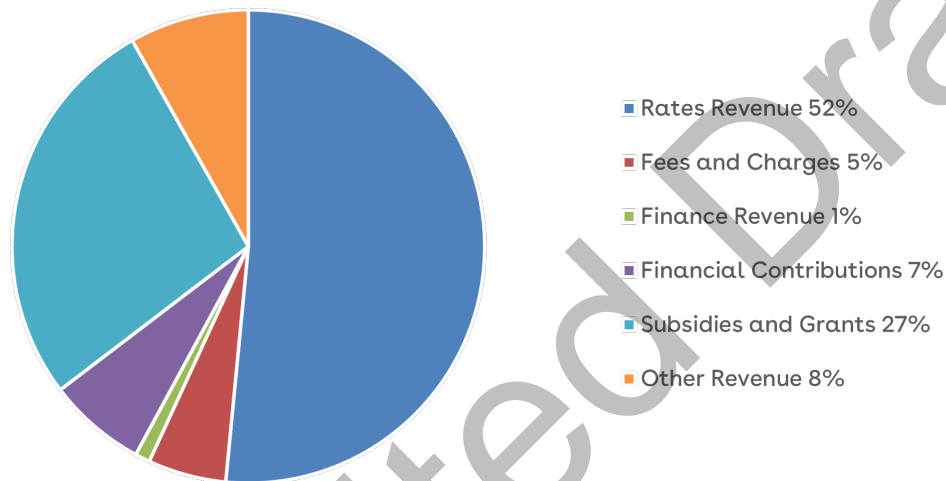
Ethnic diversity is increasing over time. 80% of people identify as European, 22% as Māori, 7% as Asian and 3% as Pacific.

*Some of our community identify as multiple ethnicity.

Finance summary overview

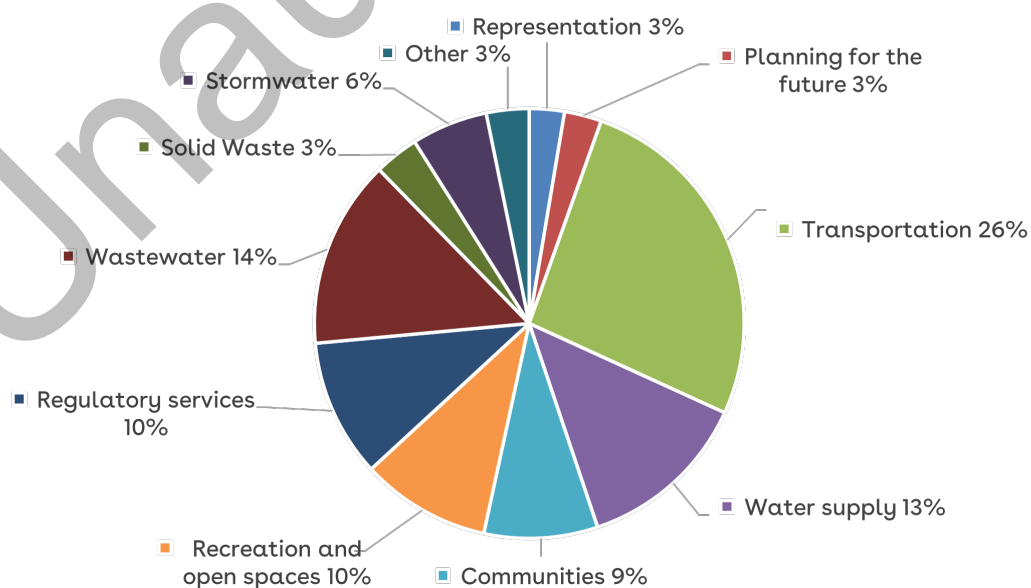
Council Revenue 2024/25

\$203.9 million

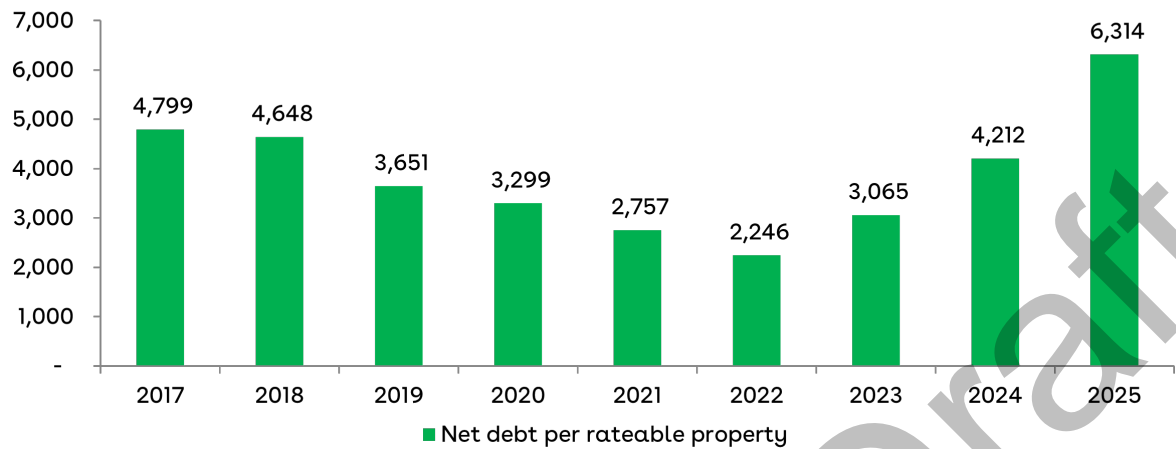


Council Operating Expenditure 2024/25

\$151.6 million



Net debt per rateable property



The Council



Currently owns \$2.07 billion worth of assets as at 30 June 2025, compared to \$1.95 billion as at 30 June 2024.



Net debt is \$157.66 million as at 30 June 2025, compared to \$104.03 million as at 30 June 2024.



Overall the District has equity of \$1.84 billion as at 30 June 2025, compared to \$1.79 billion as at 30 June 2024.



\$134.09 million of capital expenditure was spent on infrastructure and assets as at 30 June 2025, compared with \$58 million as at 30 June 2024.



\$203.88 million of total income generated in 2024/25 compared to \$143.98 million as at 30 June 2024.



Doggy Day Out 2025, Ōmokoroa



Prole Road Urbanisation Project, Ōmokoroa



Te Āhuru Mōwai o Hiria, 26 new elder housing units in Katikati



Two Mile Creek Stormwater Project, Waihi Beach



Festival of Cultures 2025, Katikati

Tirohanga whānui

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Overview of Council's performance 2024/25

Service delivery performance

Selection of measures

The performance measures were selected to provide both quantitative and qualitative feedback towards the key goals identified in the Long Term Plan (LTP) 2024-34. The measures for the LTP were selected on a basis of reflecting the levels of service the community can expect to receive and how we measure if we are achieving these.

These measures include those mandated pursuant to the Local Government Act 2002.

Some measures are no longer reported on where they are deemed no longer relevant or cannot be accurately reported. These are indicated as N/A and explained in the narrative.

Council has structured its activities into 14 groups.

These groups of activities have targets and measures that specify whether any intended level of service has been achieved.

All measures aggregate to give a complete picture of Council's performance, and measure progress towards our goals within the agreed levels of service, i.e. measurement through a diverse range of activities, towards agreed community outcomes that are identified in the LTP 2024-34.

Measurement

Measurement is linked to the agreed level of service, this is described in **What we do**. Measures chosen relate to levels of service and these are described in **How we track progress**. **Targets** are again relevant to the level of service and form benchmarks for achievement, over time forming a performance trend. **Results** have been measured and provide relevant feedback around progress towards goals.

Both the current financial year (2024/25) and the previous year (2023/24) results are disclosed.

The **Narrative** explains any significant variances and provides an opportunity to describe what is behind the measure.

Service performance judgements and assumptions

In the Long Term Plan (LTP) 2024-34 the following judgements were in the selection of service performance measures:

- How the performance measures captured best reflect the agreed level of service with our community
- Consideration of our residents and ratepayers who provided feedback during the LTP consultation process

- The adequacy of the chosen measures to inform on progress towards community outcomes.

Relevant measurement judgements have been included within each activity group.

Under the Local Government Act 2002 we are mandated to provide standard performance measures so that the public can compare the level of service provided in the following activity groups:

- Stormwater
- Transportation
- Water Supply
- Wastewater

The Department of Internal Affairs (DIA) provide guidance for these mandatory performance measures in Non-financial Performance Measures Rules 2024, pursuant to and in accordance with section 261B of the Local Government Act 2002.

Other judgements are made around achieving progress against the identified level of service within the funding levels set. While there has been funding pressures Council is determined to maintain current levels of service and therefore have maintained the related performance measures.

Material judgements have been applied as follows:

External implications for statements about performance

There are conditions that affect the service performance results that result in a variation from those forecasted. Some of these are outside Council control and can include (but are not limited to):

Government policy, global and domestic economic conditions, the employment market, the availability of suppliers, supplies and resources for infrastructure projects, domestic inflation, and weather events.

Statement of compliance

The service performance information in this report is compliant with New Zealand generally accepted accounting practice (NZ GAAP).

Our Council Activities section of this document (from **pages 23-71** (for the Council Activities) and **pages 80-94** (for the Funding Impact Statements) and provides a detailed assessment of how well Council's activities performed during 2024/25.

Performance against 2024/25 targets

The Long Term Plan 2024-34 identifies performance measures and targets for each activity. These measures reflect the diversity of the activities and were developed from a range of sources. Opportunities to benchmark Council activities with other local authorities or external agencies have been used where data is available.

Our Council Activities section provides detailed non-financial results for each activity. A summary of Council's performance against the 2024/25 targets is shown in the table below.

Council Activities	Target Met	Target Not Met	Target unable to be measured	Total
Economic Development	1	0	0	1
Solid Waste	1	2	0	3
Wastewater	11	2	0	13
Natural Environment and Sustainable Living	3	1	0	4
Water Supply	7	2	1 (Compliance with DWQAR 2022 is difficult to be categorized as met or not met due to the complex reporting requirements for that performance measure)	10
Transportation	6	2	4	12
Stormwater	14	0	0	14
Regulatory Services	9	0	0	9
Recreation and Open Spaces	4	2	0	6
Community Building	6	0	0	6
Community Facilities	4	1	0	5
Libraries and Service Centres	4	1	0	5
Planning for the Future	2	0	0	2
Representation	3	0	0	3
Overall Service performance by year	75	13	5	93

Report on development of Māori capacity to contribute to decision making 2024/25

We recognise the importance and special place of Tangata Whenua within our communities and the additional responsibilities that the Local Government Act places on us to develop the capacity of Māori to take part in local government decision-making processes.

Ngā mahere Rautaki The Strategic Plans

Te Ara Mua o Te Kāhui Mana Whenua o Tauranga Moana and Mauri Ora are the strategic plans developed by Te Kāhui Mana Whenua o Tauranga Moana and Te Ihu o te Waka o Te Arawa respectively. While the two plans are distinct, they both speak to the desire to further the aspirations of Tangata Whenua to achieve better outcomes, a sustainable environment, and healthy empowered communities.

The plans were established to enhance and increase the opportunity to contribute to local government decision making. The forums acknowledge the importance of the Annual Plan as one of the major drivers of Council business and aims to influence the plan and processes, as well as operational policy, by way of Ngā Kaihoe (work programme) and the actions and aspirations outlined within it.

These are living documents which will be continually reviewed through annual discussions to ensure that it provides strong leadership and direction to Council.

Copies of the plans can be found on Council's website - westernbay.govt.nz/council/working-with-Māori

He Rangapū Tangata Whenua Partnership Protocols

He Rangapū, our Tangata Whenua engagement guidelines, have been developed to assist staff in engaging with Tangata Whenua. We have a number of mechanisms for engagement and to involve Tangata Whenua in our decision-making processes. We will continue to review and improve them to ensure ongoing effectiveness. We will continue to work with iwi and hapū to provide for their representation aspirations.

Ngā turu/wāri Māori Māori Wards

In 2023, Council resolved to establish Māori Ward/s for the 2025 local body elections. In 2024, following legislative repeal, Council resolved to uphold its decision to have Māori ward/s for the 2025 elections. Through the Representation Review process Council approved one Māori Ward seat - Waka Kai Uru (District-wide Māori Ward).

As required by legislation, a binding poll will also run alongside the 2025 election.

Te Haumi Our Kaupapa Māori Team

Te Haumi, our Kaupapa Māori team, helps Council to be great Te Tiriti partners by ensuring that Te Ao Māori (the Māori worldview) and Mātaraunga Māori (Māori knowledge systems) are reflected in the work that we do. It provides the basis for engaging with Tangata Whenua in a way that is genuine and effective. This means that we have enduring and trusted partnerships with iwi, hapū and whānau and that their mana is enhanced within our rohe.



Annual Report Disclosure Statement 2024/25

What is the purpose of this statement

The purpose of this statement is to disclose Council’s financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

Council is required to include this statement in its Annual Report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Rates (Increases) Affordability Benchmark

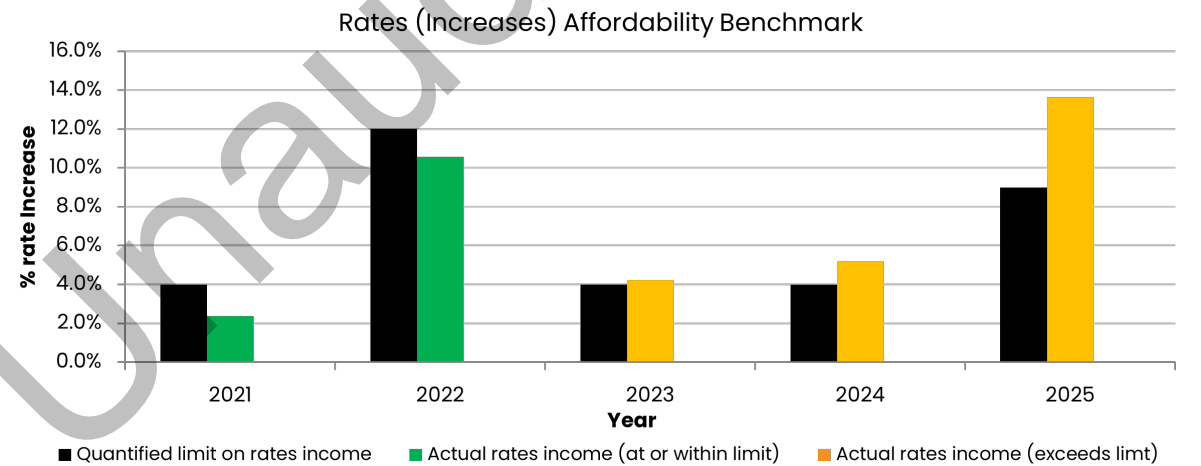
Council meets the rates affordability benchmark if:

- Its actual rates income is equal to or less than each quantified limit on rates income; and
- Its actual rates increases are equal to or less than each quantified limit on rates increases.

The following graph compares Council’s actual rates income and rates increases with the quantified limits set out in the Financial Strategy adopted in the Long Term Plan 2024-34.

The quantified limit for rates income is defined as rate income per the Statement of Comprehensive Revenue and Expenditure, excluding metered water revenue and penalties.

The quantified limit on rates increases is based on the average Local Government Cost Index (LGCI) over the 10 years of the Long Term Plan, plus 6.5%. This equates to an average limit of 8.99% per annum over the LTP period. Note: While the first three years of the plan exceed the LTP average LGCI of 2.49% plus 6.5%, the overall average remains within the affordability benchmark over the 10-year period.

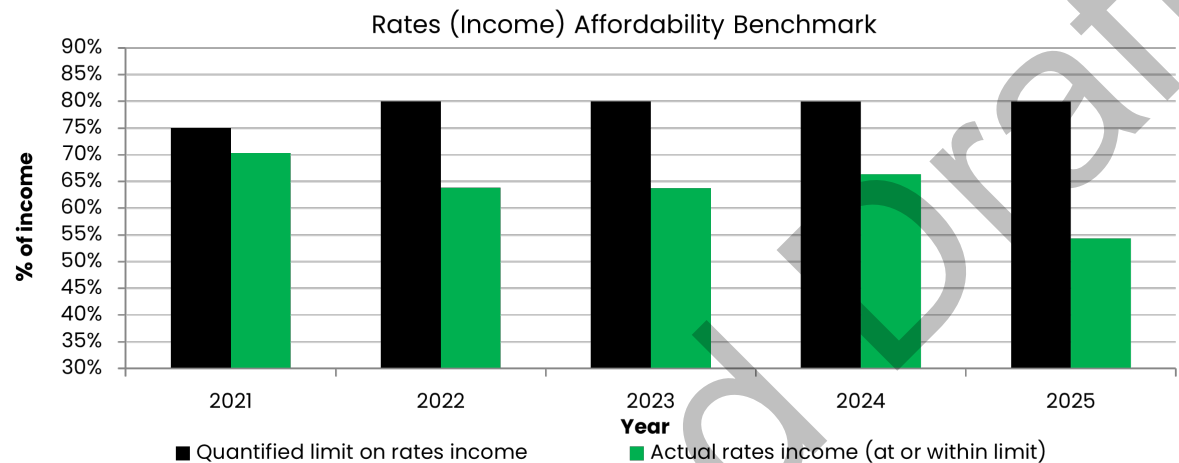


Rates (Income) Affordability Benchmark

The following graph compares the council’s actual rates income with a quantified limit on rates contained in the financial strategy included in the Council’s Long Term Plan. The quantified limit is that rates will be no more than 80% of revenue. Revenue is defined as total revenue as per the Statement of Comprehensive Revenue and Expenditure less financial contributions, unrealised income, fair value movement, gains and vested assets.

Rates income is defined as rate income as per the Statement of Comprehensive Revenue and Expenditure less metered water revenue and penalties.

Note: the benchmark was changed during the 2021-31 Long Term Plan to be no more than 80% of revenue (Prior: no more than 75%).

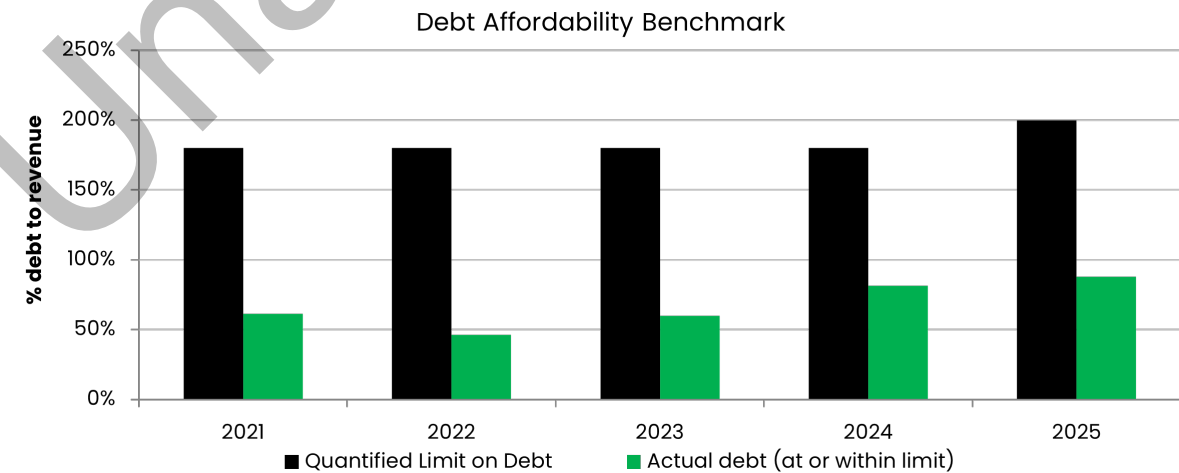


Debt Affordability Benchmark

The Council meets the debt affordability benchmark if its actual borrowing remains within the quantified limits on borrowing.

The following graph compares the Council’s actual borrowing against the limit on borrowing set out in the financial strategy included in the Council’s Long Term Plan.

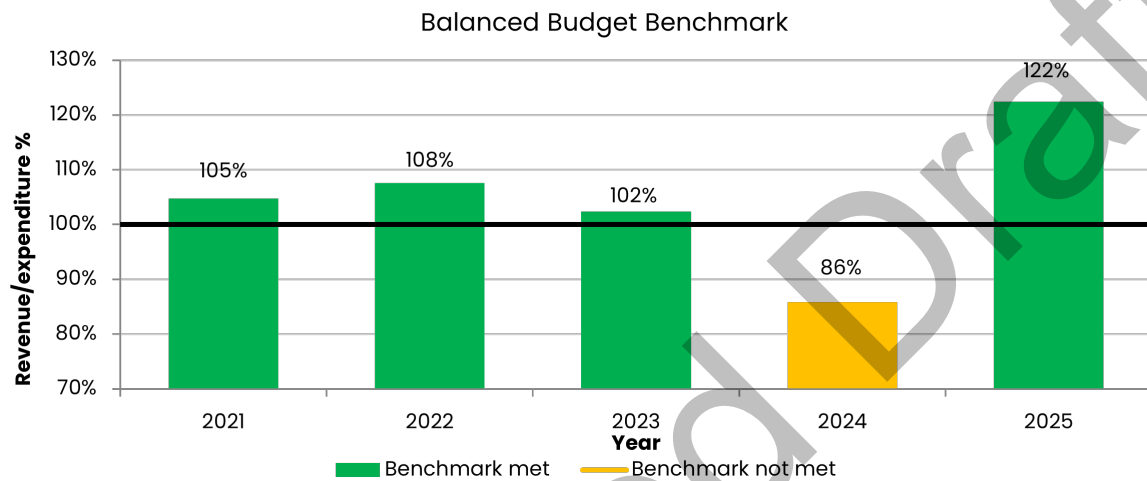
The quantified limit was increased in the 2024-34 Long Term Plan from 180% to 200% of revenue. Revenue is defined as total revenue as per the Statement of Comprehensive Revenue and Expenditure, excluding financial contributions, gains, vested assets and unrealised income. Net debt is defined as total external borrowing less cash, short-term investments and other cash equivalents.



Balanced Budget Benchmark

The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

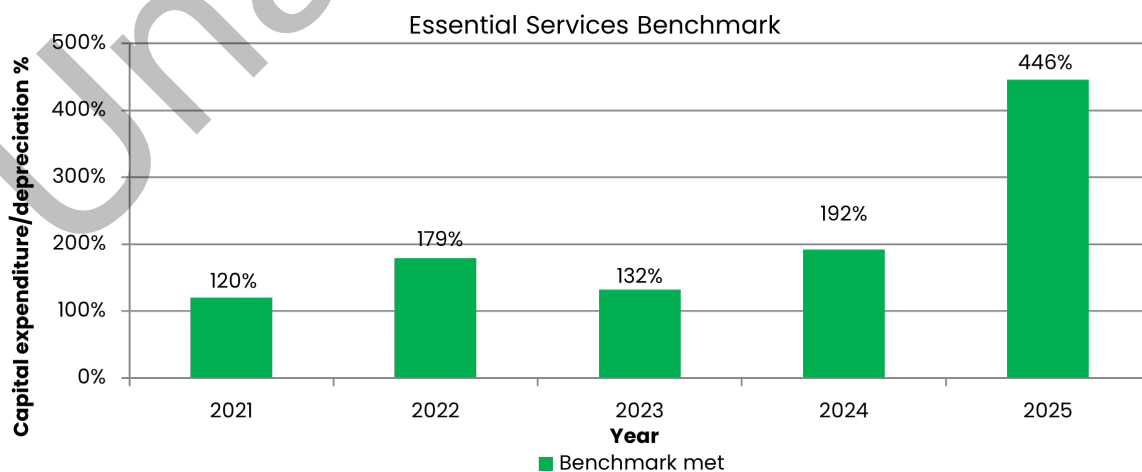
The Council meets this benchmark if its revenue equals or is greater than its operating expenses. Revenue is defined as total revenue as per the Statement of Comprehensive Revenue and Expenditure less financial contributions, gains on derivatives and vested assets. Expenditure is defined as total expenditure per the Statement of Comprehensive Revenue and Expenditure less losses on derivatives.



Essential Services Benchmark

The following graph displays the Council's capital expenditure on network services as a proportion of depreciation on network services.

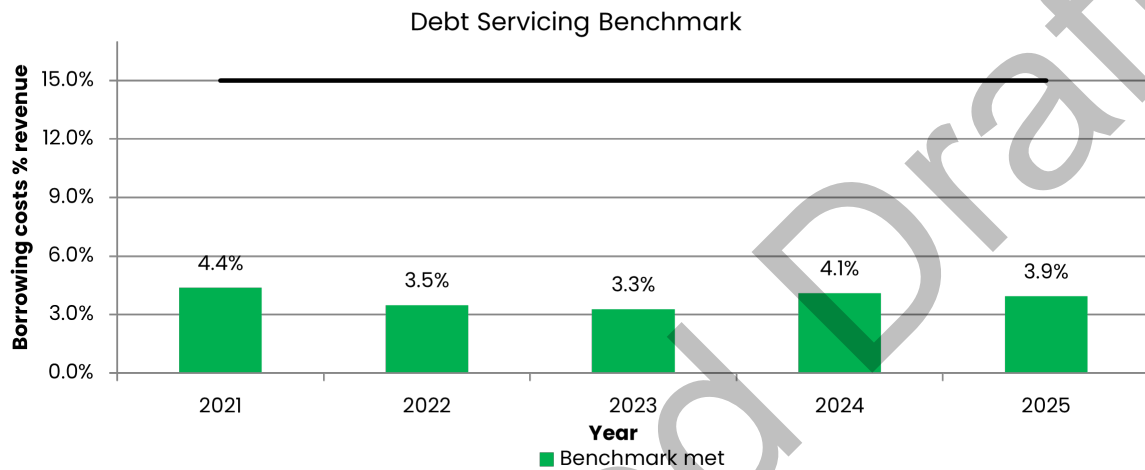
The Council meets this benchmark if its capital expenditure on network services (being; transportation, water, wastewater and stormwater) equals or is greater than depreciation on network services.



Debt Servicing Benchmark

The following graph displays the Council's borrowing costs as a proportion of revenue. Borrowing costs are defined as total external interest expense net of swap income/expense. Revenue is defined as total revenue excluding financial contributions, vested assets, and gains on derivative financial instruments).

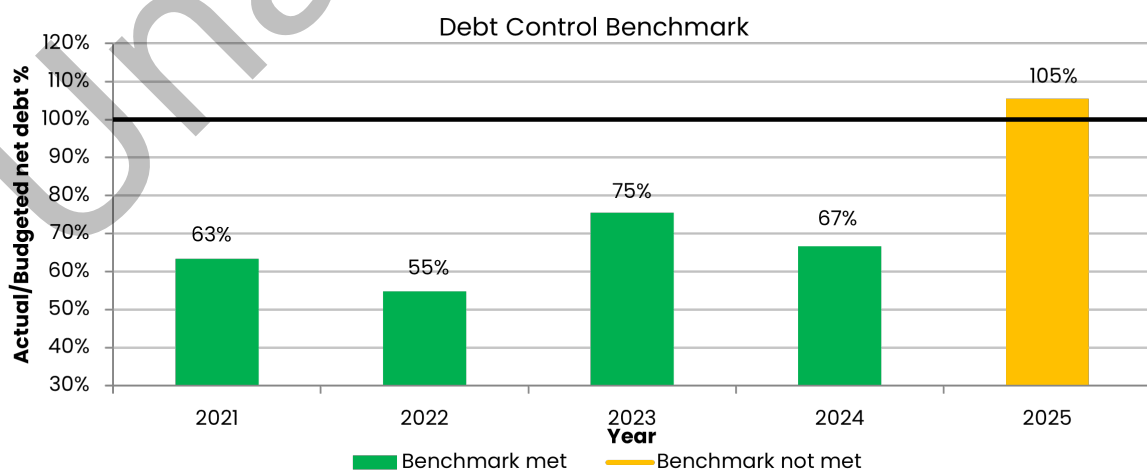
Because Statistics New Zealand projects the council's population will grow faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



Debt Control Benchmark

The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

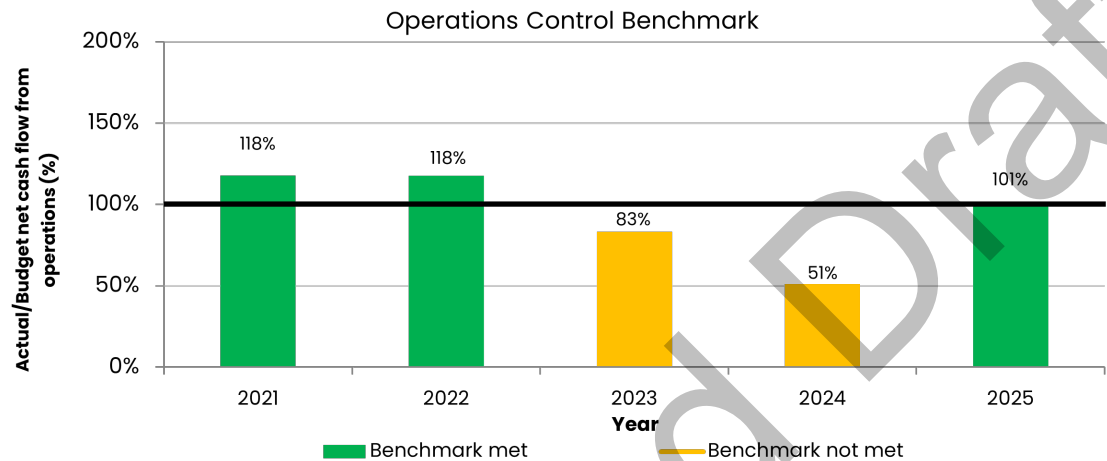
The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Operations Control Benchmark

This graph displays the Council’s actual net cash flow from operations as a proportion of its planned net cash flow from operations.

The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.





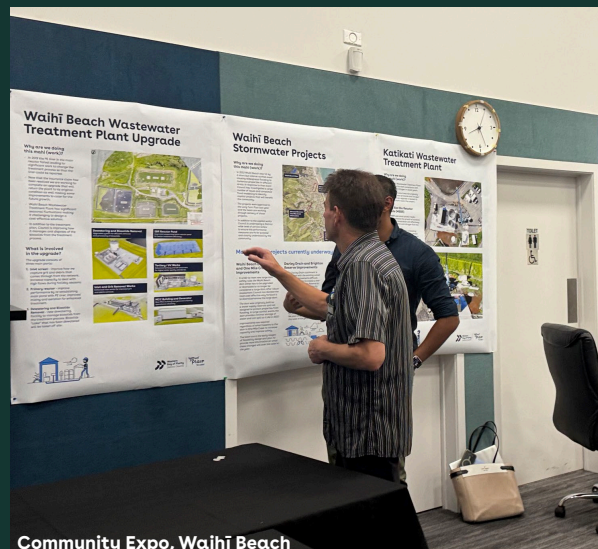
Te Ara Mātauranga, Waihi Beach Library and Community Hub



Construction of the bridge at Heartwood Avenue, Ōmokoroa



Festival of Cultures 2025, Katikati



Community Expo, Waihi Beach

Ngā mahi a te Kaunihera

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Council’s group of activities

Guide to this section of the Annual Report

Our achievements report on how well Council’s activities performed during 2024/25 against the goals and targets set out in chapter three of the Long Term Plan (LTP) 2024-34. The reporting covers how effectively services have been delivered to the community and financial results.

Reporting on service performance is provided for each activity group and includes the following information:

Overview

This provides a high level overview or explanation of the activity and the outcomes agreed in Western Bay of Plenty District Council’s Long Term Plan 2024-34.

Highlights

Highlights can include key initiatives undertaken, projects completed, and milestones achieved for the activity.

A graph will also be included to show the results and trends for Council measures for performance and customer satisfaction.

Service performance results

- How we have tracked progress towards our goals
- How we have tracked progress - levels of service

The Long Term Plan 2024-34 identifies performance measures and targets to monitor Council’s achievement of the agreed outcomes and levels of service.

This section reports the results and provides explanation for any significant variances.

Effects on community wellbeing








The table overleaf identifies the activity groups and their primary contribution to the Community Outcome.

The Long Term Plan (LTP) has identified significant or potential negative effects that may occur as a result of providing the following activities:

- Community building
- Community facilities
- Economic development
- Libraries and Service Centres
- Natural environment and sustainable living
- Planning for the future
- Recreation and open spaces
- Regulatory services
- Representation
- Solid waste
- Stormwater
- Transportation
- Wastewater
- Water supply

Council has structured its activities into 14 groups. These activity groups are comprised of individual activities which have a similar nature.

The following table identifies each of the Activity Groups and their corresponding activities. It also shows the Community Outcomes the activity primarily contributes to.

Activity Groups	Activities	Primary Community Outcomes
Community building 	<ul style="list-style-type: none"> Community development and cultural development support Emergency management 	<p>In the Western Bay of Plenty, no matter what age you are:</p> <ul style="list-style-type: none"> people feel safe and welcome people are connected and feel they belong people can be active and healthy and enjoy the outdoors people have access to adequate housing people can learn and contribute.
Community facilities 	<ul style="list-style-type: none"> Elder housing Cemeteries Community halls 	<p>In the Western Bay of Plenty, no matter what age you are:</p> <ul style="list-style-type: none"> people feel safe and welcome people are connected and feel they belong people can be active and healthy and enjoy the outdoors people have access to adequate housing people can learn and contribute.
Economic development 	<ul style="list-style-type: none"> Economic development 	<p>To encourage the sustainable use of local resources in a way which strengthens economic opportunities and improves social outcomes.</p>
Libraries and Service Centres 	<ul style="list-style-type: none"> Libraries and Service Centres 	<p>In the Western Bay of Plenty, no matter what age you are:</p> <ul style="list-style-type: none"> people feel safe and welcome people are connected and feel they belong people can be active and healthy and enjoy the outdoors people have access to adequate housing people can learn and contribute.
Natural environment and sustainable living 	<ul style="list-style-type: none"> Environmental protection 	<p>A clean green valued environment, achieved by:</p> <ul style="list-style-type: none"> increasing indigenous biodiversity protecting important natural and cultural areas having a lighter footprint connecting people with the natural environment making decisions to address the impacts of climate change.
Planning for the future 	<ul style="list-style-type: none"> Policy and planning Resource management Infrastructure planning 	<p>In consultation with our communities and guided by our sustainable development approach, we plan for the future.</p>
Recreation and open spaces 	<ul style="list-style-type: none"> Coastal and marine Recreation reserves and facilities Sub-regional reserves 	<p>The recreation and open space network makes a significant contribution to achieving the outcomes from the Communities Strategy and Environment Strategy.</p>

Activity Groups	Activities	Primary Community Outcomes
Regulatory services 	<ul style="list-style-type: none"> Animal control Building and health services Compliance Regulatory services Resource consents 	Regulatory services are delivered through a balanced compliance approach, promoting the safety and wellbeing of our communities and enhanced sustainability of our built and natural environments.
Representation 	<ul style="list-style-type: none"> Sub-regional, District and Community representation 	Elected members represent the views of residents and make decisions which improve our communities and environment, now and for the future.
Solid waste 	<ul style="list-style-type: none"> Solid waste 	Effective waste management practices that minimise waste to landfill and encourage efficient use of resources to reduce environmental harm.
Stormwater 	<ul style="list-style-type: none"> Stormwater network Waihi Beach coastal protection 	A stormwater management system that manages flood risk contributes to improving water quality and contributes to enhancing ecological and cultural values.
Support services 	<ul style="list-style-type: none"> Communications and community engagement Human resources Customer services Information management Information technology Financial management Corporate assets and project management Procurement Risk management 	This activity doesn't make a direct contribution to community outcomes.
Transportation 	<ul style="list-style-type: none"> Roading Network development Network optimisation Environmental mitigation Transportation health and safety 	Transportation networks are safe, affordable, sustainable and planned to meet our community's needs and support economic development.
Wastewater 	<ul style="list-style-type: none"> Wastewater 	Wastewater services are well planned and maintained to ensure a clean and healthy environment.
Water supply 	<ul style="list-style-type: none"> Council water supply 	Water supply is provided to our community in a sustainable manner.

Community Building



Our Community Building activity involves working with our communities and local organisations to achieve social and cultural wellbeing.

What we provide

Community support through grants and service delivery contracts that contribute to achieving social and cultural wellbeing:

- Events funding and support
- Safer communities
- Welcoming communities that embrace diversity
- Age-friendly and child/youth friendly, inclusive communities
- Genuine Te Tiriti based partnerships with Tangata Whenua
- Support for participation in active communities - sport and recreation
- Support to enable housing outcomes.

Goals

- The District has strong collaborative networks, delivering agreed strategies and programmes that contribute to social and cultural wellbeing.
- Communities host and deliver events that bring the community together and contribute to a sense of belonging.
- Tangata Whenua are supported to achieve their aspirations and to build capacity to contribute to decision making.
- Council is contributing to improving access to adequate housing.
- Council's Civil Defence and emergency management functions are maintained.
- Communities have the capacity to deliver their own initiatives that achieve their goals.

Why we provide this activity

Our community outcome

- Our communities are vibrant and welcoming to all.
- We have authentic Te Tiriti based relationships with Tangata Whenua.

Wellbeing

Effects (positive and negative)

Social	<div><div>✓</div>28 groups supported through Community Matching Fund for youth, sport, arts, education, and social services</div> <div><div>✓</div>Community Emergency Hubs expanded to 12 operational sites with volunteer training</div> <div><div>✓</div>Emergency preparedness outreach reached schools, markets, and retirement villages</div> <div><div>✓</div>Western Bay Community Awards celebrated local contributions</div> <div><div>✓</div>Welcoming Communities re-accreditation completed</div>
Economic	<div><div>✓</div>Service delivery contracts signed with Poutiri Trust and others to support digital inclusion and local initiatives</div> <div><div>✓</div>Papakāinga feasibility and housing development funding secured</div>
Environmental	<div><div>✓</div>Marae Sustainability Initiatives Fund supported infrastructure upgrades across multiple Maraes</div> <div><div>✓</div>Emergency Operations Centre capabilities developed further for emergency response</div>
Cultural	<div><div>✓</div>Te Mai Digital programme delivered resources in Te Reo Māori and Punjabi</div> <div><div>✓</div>Papakāinga development supported at Tawhitinui and Tuapiro Maraes</div>

Highlights

We started the year with the successful delivery of the Community Matching Fund 2024, which saw 28 groups across the rohe receiving funding for youth-focused, sport, social services, arts, culture, heritage, education, and sustainability projects. A key project this year has been the Ōmokoroa Community-led Development Steering Group’s asset mapping exercise, setting the stage for an actionable community plan. Additionally, significant backing was provided for Papakāinga development, bolstered by Te Arawa ki Tai feasibility studies and developments at Tawhitinui and Tuapiro Maraes. We also signed a service delivery contract with Poutiri Trust in Te Puke, facilitating the Tu Mai Digital programme. This digital education and connectivity initiative was noteworthy for its inclusive approach, offering resources in Punjabi at the Sikh temple and in Te Reo Māori for Māori communities.

Midway through the year, we completed our Welcoming Communities re-accreditation process.

The momentum continued with the Western Bay Community Awards, where local organisations and individuals were celebrated. Major events (including AvoFest and the Waihi Beach Summer Fair) drew thousands, while the Twilight Concert Series brought cultural vibrancy to Katikati. Reports from service delivery contractors highlighted successful local initiatives.

In June, Matariki events were held throughout the rohe, including dawn observations and organised community gatherings. Te Rereatukahia Marae also marked a historical occasion with visits from the Deputy British High Commissioner and the Deputy Irish Ambassador, recognising Matariki and acknowledging 150 years since the arrival of settlers from Ulster in Katikati. The Tu Mai Digital programme launched device training for new migrants at the Sikh temple, enhancing digital literacy. A key milestone was achieved with the opening of Council’s elder housing village, Te Āhuru Mōwai in Katikati, a pivotal project within the Housing Action Plan.

The Marae Sustainability Initiatives Fund has supported various projects, including the rebuild of the Wharenui and Wharekai at Oruarahi Marae on Matakana Island, roof repairs at Te Rereatukahia Marae, and similar support for Moko Marae along with a retaining wall construction. Additionally, funding was provided for the new Wharekai at Tuapiro Marae. The iwi and hapū management plan funding (in collaboration with Toi Moana - Bay of Plenty Regional Council) supported the development of three hapū management plans. Papakāinga funding from the central government enabled feasibility planning for papakāinga housing, leading to Tuapiro securing further funding to build 10 houses next to their Marae.

Emergency Management

The Emergency Management team made significant strides throughout the year in enhancing the public's understanding of emergency preparedness. By participating in various local events, the team successfully educated residents on the importance of being prepared for emergencies and raised awareness about local hazards and associated risks. This outreach included presence at local markets, community events and visits to schools and retirement villages, as well as presentations for various district organisations.

A notable achievement was the expansion and engagement of Community Emergency Hubs. With 12 fully operational hubs and two more communities beginning their journey towards establishing their own hubs, the initiative has taken root.

Operated by local volunteers, these hubs cater to community-level emergency responses. Council provides vital training, offering simulations of hub activation that involve role assignment, problem-solving, and interaction with Civil Defence.

In preparedness for real emergencies, Council enhanced its Emergency Operations Centre capabilities, pivotal for managing local responses during crises. With an increased number of trained staff and positive outcomes from an annual external review, Council has effectively boosted its response capacity.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
We fund and support collaborative networks, programmes and community led initiatives.	Number of projects receiving funding from Community Matching Fund that are successfully delivered.	>90%	96%	93%	27 out of 28 projects have been successfully delivered.
	Percentage of deliverables in service delivery contracts that are met.	>90%	100%	100%	
We engage with and fund Tangata Whenua to build capability and achieve aspirations.	Number of Iwi, hapū and Marae benefiting from projects delivered from the Marae Sustainability Initiatives Fund, the Iwi Hapū Fund, the Papakāinga Development Fund and the Cultural Events Fund.	>10	16	New measure	
We support and fund implementation of Council's Housing Action Plan.	Number of homes in the Western Bay of Plenty assessed and upgraded through the Regional Healthy Housing Programme.	>60	67	85	All 270 referrals were visited. Of those, 67 homes were referred through for repairs and maintenance support. Worked with and completed repairs and maintenance activities in 105 homes (some are multi-year projects). Delivered 6 community workshops in Matakana Island, Te Puke, Te Puna and Katikati communities.
We will maintain capability to effectively respond to an emergency and provide education to raise public awareness.	The city/district/region is prepared for and can effectively respond to an emergency.	Advancing	Achieved	Achieved	
	Percentage of rostered staff that are trained in emergency management.	>80%	82%	New measure	

Community Facilities



Community facilities includes community halls, elder housing, and cemeteries. Community facilities contribute to achieving social and cultural wellbeing. They contribute to having communities where people are connected and feel they belong, have access to adequate housing, and have spaces where they can be active and healthy and learn and contribute.

What we provide

- Elder Housing
- Cemeteries across the District, located in Katikati, Maketu, Oropi and Te Puke (2)
- Help support community halls

Goals

- Elder housing that meets the needs of our older residents that have high housing needs.
- A network of community halls across the District meets local needs for education, recreation, and social connection.
- Cemeteries and places of remembrance meet the needs of our communities.

Why we provide this activity

Our community outcome

- We can all enjoy a healthy and safe lifestyle.
- Our communities are vibrant and welcoming to all.

Wellbeing

Effects (positive and negative)

Social	<div><div>✓</div><div>Te Āhuru Mōwai o Hiria elder housing development added 26 new units, increasing District-wide stock to 85 homes for older people</div></div> <div><div>✓</div><div>Te Ara Mātauranga - Waihi Beach Library and Community Hub opened ahead of schedule and on-budget</div></div> <div><div>✓</div><div>Strong relationships maintained with hall committees and elder housing tenants</div></div>
Economic	<div><div>✓</div><div>\$11.1 million in central government funding secured for elder housing, with no cost to ratepayers</div></div>
Environmental	<div><div>✓</div><div>Repairs underway at Katikati Arts Junction to address weather-related damage and preserve facility integrity</div></div>
Cultural	<div><div>✓</div><div>Community hubs like Te Ara Mātauranga support cultural engagement and learning</div></div>

Highlights

This year marked the successful completion of two major community facilities projects.

Te Āhuru Mōwai o Hiria

Te Āhuru Mōwai o Hiria, the new elder housing development at 15 Heron Crescent in Katikati, was officially opened in July. The project has delivered 26 warm, modern homes designed to support affordable, safe and connected living for older people in our community. The project was fully funded by the Government, with \$4.6 million from the Better Off Fund and \$6.5 million from the Ministry of Housing and Urban Development’s Affordable Housing Fund, at no cost to ratepayers. The completion of this project brings Council’s total elder housing stock to 85 homes. Construction began in May 2024 and finished in June 2025.

Te Ara Mātauranga - Waihi Beach Library and Community Hub

Over in Waihi Beach, the much-anticipated Te Ara Mātauranga - Waihi Beach Library and Community Hub was delivered ahead of schedule and on-budget. The official opening of the \$5m facility in July brought the community together to celebrate a new hub for learning, connection and creativity. At 400sqm, the library and service centre is four times bigger than the old library. The hub includes three meeting rooms, public computers and dedicated work spaces.

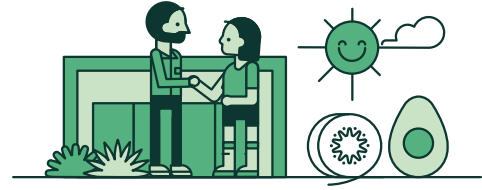
Other highlights from the year:

- We’ve maintained strong relationships with hall committees and elder housing tenants.
- Started planning for natural burial infrastructure, with bylaw updates underway following community consultation in April 2025.
- Repairs are being carried out on weather-damaged sections of the Council-owned Katikati Arts Junction building. The aim is to maintain the condition of the structure so that it can continue functioning as a community facility. The work will address issues affecting the front entranceway and southern wall, including the permanent removal of the glass entranceway. Repair work began in April 2025 and is scheduled to finish by the end of August 2025.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
We will provide cemeteries at Katikati, Maketu, Oropi and Te Puke that cater for the burial needs of the community.	Number of cemeteries where plot availability is >30% of annual plot requirements or 5 plots at any one time.	4	4	3	
	Areas for natural burials provided in the District.	1	0	0	Council has now reviewed and adopted the cemetery bylaw which includes natural burials. The construction of a natural burial site in Te Puke is planned as funds become available.
We provide dedicated areas for memorialisation across the District.	Areas dedicated to memorialisation (either within a cemetery or in a reserve) provided in each ward of the District.	2	2	2	Suitable memorial walls are in place with sufficient capacity for a further 10 years (approximately). A second wall was recently constructed at Te Puke as the original wall was at capacity.
Partnerships with hall committees will be maintained.	Number of 10-year maintenance programmes in place with existing hall committees.	>14	14	15	
We provide affordable rental housing for older people with limited financial means.	Number of units provided across the District. Aim is to increase stock over time.	76	85	59	Completion of 26 elder housing units at Heron Crescent, Katikati has meant a significant increase in number of units. We received \$11.1 million funding from the Central Government to build these units.

Economic development



This activity focuses on Council's role in supporting economic development, tourism, promotions, events and town centre development.

What we provide

- Town Centre Promotion in Te Puke, Katikati and Waihi Beach
- Support for external organisations, focused on strengthening our local and Western Bay of Plenty sub-regional economy
- Supporting economic development and tourism.

Goals

- Proactively engage and partner with business, councils, SmartGrowth and Central Government to support economic development.
- Create an environment that encourages and supports economic growth.
- Support services that are committed to enhancing workforce development and skills training.
- Promote tourism and destination development.
- Promote a circular economy and support the transition to a low carbon economy.

Why we provide this activity

Our community outcome

- Our economy is thriving.
- Our communities are vibrant and welcoming to all.

Wellbeing

Effects (positive and negative)

Social	✓ Events like AvoFest, Waihi Beach Summer Fair, Flavours of Plenty and Christmas celebrations held
	✓ Final approval for Katikati Market Square
	✓ Mayor’s Taskforce for Jobs and Ara Rau placed over 100 youth into employment
Economic	✓ Flavours of Plenty and ECHO Walking Festival attracted thousands of visitors
	✓ Regional Deal proposal outlines 30-year growth vision
Environmental	✓ WBOP Energy Strategy supports resilience and decarbonisation
Cultural	✓ Collaboration with WBOP Combined Tangata Whenua Forum on Regional Deal proposal

Highlights

Tourism Bay of Plenty managed to secure vital funding to host hallmark events like the ECHO Walking Festival and Flavours of Plenty, funded through the Regional Events Promotion Fund. Despite facing a broader economic slowdown, the region showcased good resilience, as highlighted in the Tourism Bay of Plenty and Priority One Annual Reports. Flavours of Plenty attracted 5000 attendees across numerous events and earned the Industry Collaboration and Alignment Award at the NZ Tourism Awards 2024. Similarly, the ECHO Walking Festival expanded its reach, engaging 860 participants with a suite of guided walks, supported by local economic agencies. These initiatives focus on leveraging tourism growth to support local economies.

The year’s onset was marked by thriving local events, notably AvoFest and the Waihi Beach Summer Fair, which catered to visitors and community members alike.

Local development organisations, including Katch Katikati, Waihi Beach Events, EPIC Te Puke, and Te Puke Economic Development Group, continued to deliver impactful events, fostering business support and community connections. Initiatives like the Waihi Beach Summer Fair and the Te Puke Picture Perfect Easter Trail are an example of this commitment. These initiatives were complemented by vibrant Christmas events across Waihi Beach, Katikati, and Te Puke, which revitalised local retail sectors.

The local economy benefited from increased collaboration, with Priority One and Tourism BOP working to enhance sector capacity and support local businesses.

Community projects also flourished, notably with the final design approval for Katikati Market Square. This development, anticipated to receive Council funding, promised to enhance communal spaces and foster local business engagement.

The Western Bay of Plenty Regional Deal proposal also took shape, jointly developed in collaboration Tauranga City Council, Western Bay of Plenty District Council, Toi Moana - Bay of Plenty Regional Council and WBOP Combined Tangata Whenua Forum presenting a 30-year growth vision. The proposal emphasized boosting export earnings, enabling future growth, and creating a sustainable, resilient, and liveable city. Western Bay of Plenty has been selected as one of three regions to progress a City and Regional Deals in 2025/26.

The Mayor’s Taskforce for Jobs worked with 41 people and placed 21 young people mainly from the Te Puke / Maketū ward employment. In addition to this, Ara Rau, Priority One’s youth employment pathways service was instrumental in integrating NEETs (those not in education, employment or training) into the workforce. Eighty-five placements were made into work or training.

Energy needs were strategically addressed through the development of a comprehensive WBOP Energy Strategy, designed to navigate significant growth and decarbonisation challenges. The strategy laid out a coordinated response to energy supply and demand, ensuring resilience and competitiveness.

Celebrating innovation and economic diversity, Priority One’s Daybreak Festival and the successful ‘Cultivate Your Career’ Expos highlighted the vibrant business landscape and the importance of the horticulture sector, showcasing diverse employment opportunities across the region.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
<p>Create an environment that encourages and supports economic growth.</p> <p>Support services that are committed to enhancing workforce development and skills training.</p> <p>Promote tourism and destination development.</p> <p>Promote a circular economy and support the transition to a low carbon economy.</p> <p>Proactively engage and partner with business, Councils, SmartGrowth and Central Government to support economic development.</p>	Percentage of key performance indicators achieved within the service delivery contracts.	>90%	96%	New measure	<p>All contractors met their key performance indicators (KPIs), except for one measure: the increase in average annual earnings in the Western Bay of Plenty (WBOP) for 2024. While the national average earnings rose by 5.8%, WBOP saw a smaller increase of 4.7%.</p> <p>However, when looking at the five-year average, WBOP outperformed the national trend growing by 5.3% compared to the national average of 4.9%</p>

Libraries and Service Centres



Our libraries and service centres sit at the heart of our community. They provide welcoming and inclusive spaces where people can connect and access knowledge. Our libraries empower people through literacy, learning and free access to information and resources. Reading, digital fluency, free computer access and training are all central to our libraries. They also house our local heritage, stories and history. Our libraries and service centres belong to everyone and contribute to connected communities where lifelong learning opportunities thrive.

What we provide

- One Head Office and Contact Centre (key service centre)
- Four libraries and service centres in Waihi Beach, Katikati, Ōmokoroa and Te Puke
- One Digital Hub as part of The Centre - Pātiki Manawa in Katikati

Why we provide this activity

Our community outcome

- Our communities are vibrant and welcoming to all.

Goals

- Our network of libraries and service centres are safe, welcoming, inclusive, flexible spaces for community connection.
- Our libraries enable access to information and knowledge.
- Our libraries are places to share and enhance learning, knowledge, and creativity.
- Our libraries collaborate with the community. We host, connect and facilitate.

Wellbeing

Effects (positive and negative)

Social	✓ Libraries hosted 800+ events with 14,000 attendees
	✓ AA services supported 14,127 customers
	✓ Over 30,712 service requests managed
	✗ Library visits slightly lower than 2024 due to maintenance
Economic	✓ Contact Centre processed 63,705 calls, ensuring efficient service delivery
Environmental	No specific action related to this wellbeing
Cultural	✓ Library events included Matariki celebrations and SCAM workshops

Highlights

Notably, the completion of the Te Ara Mātauranga (Waihi Beach Library and Community Hub) represented a significant milestone. Transitioning all resources from the old facility to the new state-of-the-art building ensured ongoing support for vibrant community interactions and service delivery.

The introduction of the Mindful Feedback system proved instrumental in capturing real-time customer insights, achieving an impressive satisfaction rate of 85-97 percent from 615 responses throughout the year. Although some negative feedback related to specific Council business units was noted, effective follow-up ensured that appropriate resolution and engagement occurred. Service request handling experienced fluctuations due to seasonal variations yet consistently met or exceeded the designated KPI's. Throughout the year over 30,712 service requests were managed, with up to 96 percent responded to within required timeframes.

The Contact Centre processed a total of 63,705 calls for the year. This included 51,209 calls handled during regular hours and 12,496 after-hours calls managed by Tauranga City Council (our after-hours service provider). The top categories of inquiries included roading, compliance, water services, and customer service planning, reflecting the diverse range of community needs addressed. The library network remained a vital hub for communities, contributing significantly to the cultural and informational ecosystem. With 265,899 physical visits, the libraries surpassed their KPI, averaging 22,158 visits monthly. However, the overall annual number was lower than 2024 due to closure for maintenance. AA visits at our Te Puke Library and Service Centre increased by 2,379, bringing the total number of AA customers assisted to 14,127.

One of the major highlights was the orchestration of over 800 events across our libraries with over 14,000 attendees, and a growing collection of eBooks and eMags accessible via the BOP/Waikato consortium, leading to a 10.5 percent increase in electronic issues representing a notable shift towards digital reading materials. The events included diverse initiatives such as the SCAM workshops, Matariki and Halloween celebrations. The libraries holiday programmes and seasonal summer parties drew significant numbers. The programmes at the libraries always exceed expectations, especially when it comes to the response by the communities.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
<p>We provide a network of libraries and service centres that provide a safe, welcoming, inclusive, and flexible spaces for community connection.</p> <p>We provide access to free WIFI technology and programmes that meet community needs.</p> <p>We provide access to and maintain collections, including heritage collections, that meet customer needs.</p> <p>We provide programmes and events that cater for community needs and aspirations.</p> <p>We provide customer services that are responsive to the needs of the community.</p>	Number of library and service centre providing multi-use community spaces. Aim is one in each of the four urban centres (Te Puke, Katikati, Waihi Beach and Ōmokoroa).	1 centre	3 centres	1 centre	We provide multiple service including digital education programmes for adults and children and shared working spaces as well as rooms to rent for meetings and workshops at Pātuki Manawa (Katikati), Ōmokoroa and Te Ara Mātauranga (Waihi Beach).
	Number of physical visits to libraries and service centres per annum.	>270,000	265,899	272,061	The numbers are below 2024 because Ōmokoroa Library was closed for one week to undergo maintenance. Additionally, the Waihi Beach Library was closed for two weeks while relocating to a new location, and there was an extended closure during the Christmas and New Year holidays.
	Number of people attending events and programmes.	>7,000	14,300	New measure	
	Number of library items (books and e-books) available per person* (LIANZA std 3 per resident).	>2	2.69	New measure	
	Percentage of customer satisfaction with service provided by frontline staff based on real time survey.	>90%	97%	New measure	

Natural environment and sustainable living



Council's Environment Strategy sets out Council's contribution to achieving a clean, green and valued environment.

What we provide

- Education programmes and initiatives
- Support for environment service delivery providers
- Environmental programmes
- Community group support
- Liaison with the regional council and partners (with a focus on environmental issues)

Goals

- Increasing indigenous biodiversity.
- Connecting people with the natural environment and having a lighter footprint.
- Protecting important natural and cultural areas.
- Address the impacts of climate change.

Why we provide this activity

Our community outcome

- Our environment is clean, green and valued.

Wellbeing

Effects (positive and negative)

Social	✓ Environmental Education Programme engaged local schools and communities
	✓ Biosecurity Hunt and gardening programmes promoted awareness and participation
	✓ Schools Sustainability Fund partnership expanded outreach
Economic	✓ Community Matching Fund supported 10 conservation and infrastructure projects
	✓ New service delivery contracts established under Long Term Plan 2024-34
	✓ Strategic initiatives supported by regional environmental funders
Environmental	✓ Planting at Bell Road Reserve and Huharua Park enhanced habitat restoration
	✓ Pest Free Parks Initiative Strategy approved and implementation underway
	✓ Kaituna River Action Plan integrated into broader work programme
	✓ MoU with Wai Kokopu supporting catchment-wide weed strategy
Cultural	✓ Support from local hapū and iwi in planting and restoration activities

Highlights

The past year marked significant achievements in advancing conservation and sustainability efforts in the Western Bay of Plenty. The Community Matching Fund supported 10 projects focusing on conservation, habitat restoration, pest control, and supporting infrastructure. Notable planting activities were conducted at Bell Road Reserve and Huharua Park, in collaboration with local schools, as part of the Environmental Education Programme, with support from local hapū and iwi. Additionally, the Tauranga Moana Biosecurity Capital (TMBC) Symposium was successfully held at Mercury Arena, and significant progress was made on the Kaituna River Action Plan, integrated into the broader Kaituna / Waiari work programme.

The Pest Free Parks Initiative made headway with the nearing completion of its strategy and action plan, subsequently gaining approval in March and moving into its implementation phase. New service delivery contracts were established with partners like Ōmokoroa Environmental Managers, Whakamarama Community Inc, Project Parore, and the Kokako Ecological Expansion Project, under the Long Term Plan 2024-34. Collaboration with regional environmental funders supported strategic initiatives, coordinated by the Regional Environmental Funders Network and BayTrust.

Council expanded its collaborative outreach by becoming a partner in the Schools Sustainability Fund alongside regional environmental leaders. This partnership, under review for continuation, aligns with Council’s long-term sustainability goals. Relationships with iwi and hapū were nurtured, empowering leaders of essential environmental projects in collaboration with the council.

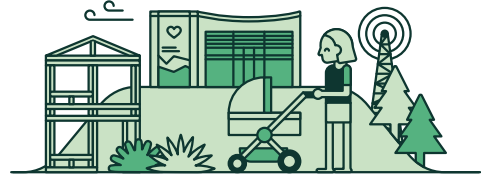
Under the Sustainable Living agenda, Council’s partnership with the Kai Resilience Network saw the advancement of the Mana Kai Mana Ora food security strategy. Furthermore, the year witnessed the growth of Envirohub’s “Space for Nature” programme in Maketu, alongside the relaunch of the TMBC’s Biosecurity Hunt in regional hubs.

Council also entered a Memorandum of Understanding with Wai Kokopu to tackle pest plants, supporting a catchment wide weed strategy. Additionally, a biosecurity sentinel gardening programme and maara kai gardening programme were introduced in three schools.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
We support multi-agency programmes and community-led programmes that increase indigenous biodiversity, improve water quality and protect significant natural habitats and cultural heritage sites, in both urban and rural environments.	Percentage of projects funded through Community Matching Fund that are completed.	>90%	90%	100%	9 out of 10 projects have been completed.
	Number of community groups supported who aim to improve environment outcomes.	>7	18	New measure	Council has 7 service delivery contracts in place to improve environmental outcomes. Other groups have also been funded for specific projects and programmes.
We use incentives, rules and monitoring to increase protection of significant natural and cultural features.	Number of QEII covenants and protection lots monitored throughout the district.	>100	57	New measure	Council only monitors protection lot covenants. Monitoring includes site visits and assessments. QEII covenants are not monitored by the Council. The target will be amended to reflect that in the upcoming Long Term Plan.
<p>We support environmental education programmes that build our understanding of the natural environment and how we can have a lighter footprint and lead to action.</p> <p>We use structure planning processes and assessment tools to develop blue/green networks that maintain and protect natural assets.</p>	Number of environmental and sustainable living education initiatives.	>6	9	6	Includes environmental education programmes run through schools, and community-based programmes and events.

Planning for the future



Planning for the future includes the development of the Long Term Plan and other strategic plans, policies and bylaws to support the health, safety and general wellbeing of our communities.

What we provide

Policy and Planning

- Bylaws
- Policies
- Strategies
- S17A reviews
- Advocacy

Environmental Planning

- District Plan
- Structure Plans
- Growth Strategies
- Monitoring

Goals

- Develop, monitor, review and advocate policy and plans that support the achievement of our vision for the District, our community outcomes and the direction provided by SmartGrowth.

Why we provide this activity

Our community outcome

- Leaders are effective, informed and inclusive.
- We have authentic Te Tiriti based relationships with Tangata Whenua.

Wellbeing

Effects (positive and negative)

Social	✓	Community engagement through Annual Plan and Representation Review consultations
	✓	Adoption of updated representation arrangements reflecting community growth and diversity
	✓	Development of spatial plans and Reserve Management Plan with community input
	✓	Review of multiple bylaws and policies to improve public services and safety
	✗	Legislative uncertainty from Central Government may affect planning stability
Economic	✓	Reduced rates increase (8.92% vs. 10.13%) reflects cost management and financial prudence
	✓	Regional Deal MoU signed with central government, opening potential funding and partnership opportunities
Environmental	✓	Collaborative natural hazard mapping
	✓	Adoption of Tahawai Reserve Concept Plan and review of Kaimai Reserve Management Plan
Cultural	✓	Papakāinga Plan Change progressed in alignment with national direction

Highlights

Annual Plan 2025/26

The Annual Plan 2025/26 is year two of the Long Term Plan 2024-34. It is the opportunity to update the budget and share the mahi we’re planning in our community for the year ahead (1 July 2025 - 30 June 2026). As we put this plan together, we looked at what we said we’d do in the Long Term Plan and checked whether anything needs to change, based on what’s happening now and what our communities need. Following a detailed financial review, Councillors looked ahead to address longer-term challenges - like lower rates revenue from regulatory services, repaying loans, building financial reserves, and making savings. The total rates increase for 2025/26 is 8.92%, this is lower than the 10.13% originally forecast in the Long Term Plan 2024-2034. This reflects our ongoing efforts to manage costs, deliver levels of service and to continue progressing key projects that support the wellbeing and priorities of our communities.

Representation Review

Council considered the 550 submissions received through consultation on its initial proposal and determined its final proposal in November 2024. The legislation enables appeals/objections on the final proposal to be made to the Local Government Commission, which then makes the final determination.

The Local Government Commission’s determination was received on 8 April 2025. The Commission’s determination upheld Council’s final proposal in relation to Council representation arrangements but modified its proposed Community Board arrangements. These changes are designed to better reflect our growing and changing communities, and ensure fairer, more effective representation across the rohe.

The following arrangements will apply to the elections in 2025 and 2028*:

- 1 Mayor (elected by the whole District)
- 8 General Ward Councillors (reduced from 11), elected from three wards:
 - Katikati-Waihi Beach Ward: 2 Councillors
 - Kaimai Ward: 3 Councillors
 - Maketu-Te Puke Ward: 3 Councillors
- 1 Māori Ward Councillor elected from the new District-wide Māori Ward: Waka Kai Uru

We also have full community board coverage across the District for the first time. Some boards will now include subdivisions to better represent fast-growing areas:

- Te Puke - Eastern Community Board (includes Te Puke and Eastern subdivisions)
- Ōmokoroa - Kaimai Community Board (includes Ōmokoroa, Kaimai East, and Kaimai West subdivisions).

Plan making

Plan making focus has been both on plan changes and spatial planning, including the Papakāinga Plan Change (Plan Change 96), Te Puke Spatial Plan, Private Plan Change 95 for Arawa Road (Pongakawa) and National Planning Standards. Plan Change 96 - Papakāinga has progressed in step with updates from central government to ensure we aren't doubling effort on a proposed national direction for Papakāinga. Community engagement and focused workshops have helped to inform the next phase of developing issues and options the Te Puke Spatial Plan. An updated work programme approach was set at the beginning of 2025 to focus on spatial planning. Early progress on three new spatial plans for Te Puna/Minden, Katikati and Waihi Beach/Bowentown/Athenree has begun in response to central government updates on the proposed Resource Management system. Early progress on Commercial Centres Strategy and future plans for Belk Road area is occurring in collaboration with Tauranga City Council.

Regional Deal

The Western Bay of Plenty sub-region submitted a proposal in February 2025 for inclusion in the Government's City and Regional Deals programme. On 2 July 2025, a Memorandum of Understanding (MoU) was signed between the Western Bay of Plenty sub-region and central government, marking a significant step towards a potential City and Regional Deal partnership.

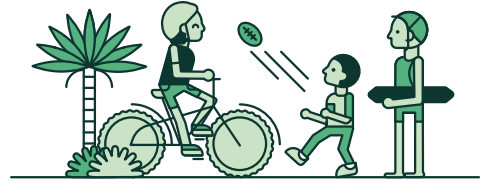
Other policy and planning matters

- Responding to legislative change including:
 - Completing the Water Services Delivery Plan.
 - We also await further announcements from the Government regarding amendments proposed to the Local Government Act signalled recently.
 - Considering the Government's "Going for Housing Growth" policy and assessing its implications alongside the wider resource management system reform.
- Collaborative natural hazard mapping
- Developed and adopted the Tahawai Reserve Concept Plan
- Review of Bylaws including: Livestock Movements, Cemeteries, Animals (excluding dogs), and Public Places Bylaw
- Reviewed the Easter Sunday Shop Trading Policy, the Class 4 Gambling Venues Policy and the TAB Venues Policy
- Review of the Kaimai Reserve Management Plan
- Continued review of the Traffic and Parking Enforcement Bylaw.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
Develop, monitor, review and advocate policy and plans that support the achievement of our vision for the District, our community outcomes and the direction provided by SmartGrowth. The District Plan is updated to meet the needs of our District. Council processes comply with the statutory requirements.	Plans, strategies, and District Plan changes are developed or reviewed in accordance with Council-approved programme.	100%	100%	100%	Policies and plans have been reviewed as per the Council programme.
	Structure Plans are developed and reviewed to ensure there is greenfield land to accommodate growth as required by the National Policy Statement on Urban Development	> 10 years supply	> 10 years supply	> 10 years supply	Greenfield land available: <ul style="list-style-type: none">• Ōmokoroa - 18 years• Katikati - 25 years• Waihi Beach - 11 years• Te Puke - 18 years

Recreation and open spaces



Our recreation and open space network plays an important role in contributing to the social, environmental, cultural and economic wellbeing of our communities.

What we provide

This activity includes all recreation and open space assets owned and administered by Council. Among other things, recreation includes leisure, organised sport, informal sports activity and passive recreation such as walking.

- Walking and cycling networks
- Neighbourhood reserves
- Campgrounds
- Esplanade and coastal reserves
- Swimming pools
- Indoor recreation centre (with Katikati College)
- Water access - boat ramps, wharves and jetties, pontoons
- Coastal erosion protection structures (seawalls)
- Playgrounds
- Heritage, natural and cultural reserves
- Skate parks
- Dog parks
- Public toilets
- Sport and recreation parks
- Sub-regional parks (TECT Park and Huharua Park).

Why we provide this activity

Our community outcome

- We can all enjoy a healthy and safe lifestyle.
- Our environment is clean, green and valued.
- Our communities are vibrant and welcoming to all.

Goals

- Provide appropriate opportunities to access the recreation and open space network.
- Connect our spaces and places to each other and to destinations such as schools and community gathering places.
- Protect and enhance important environmental, cultural and heritage values.
- Provides spaces and places that our community are proud of, that are safe, accessible and that encourage participation.
- Collaborate and partner with Tangata Whenua and the community to provide recreation and open space experiences.
- Proactively plan for future recreation and open space needs taking into consideration the range of factors that influence this including growth, current provision, changing trends, access and environmental factors.

Wellbeing

Effects (positive and negative)

Social	✓ New and upgraded recreational facilities: Panepane Wharf, Dave Hume Pool, Conway Reserve playground, Waitekohekohe suspension bridge
	✓ Community engagement on Ahi Pātiki Pathway concept and summer planning in Waihi Beach
	✓ Community engagement on Ahi Pātiki Pathway concept and summer planning in Waihi Beach
	✓ Toilet upgrades at Wilson Park and Kauri Point
	✗ Ongoing uncertainty around future of TMMI lease at TECT Park
Economic	✓ Extension of reserves maintenance contract
	✓ Land secured for active reserve in Ōmokoroa
Environmental	✓ Drainage upgrade at Centennial Park
	✓ Planning for Ahi Pātiki Pathway
Cultural	✓ Maintenance contract for six culturally significant pā sites
	✓ Collaboration with Tangata Whenua in Waihi Beach for summer planning

Highlights

This past year has been full of activity across our Recreation and Open Spaces activity. Construction of the Panepane Wharf kicked off in March. Locals and visitors alike can look forward to its completion by the end of October 2025. In Katikati, Dave Hume Pool is undergoing a major upgrade with a new bulkhead and liner – providing a longer swim season, better accessibility and more space for swimming lessons when it reopens by the end of 2025. The main 33.3m pool is being reconfigured to create two pools – a 25m pool and a new 7m learn to swim pool, which will run at a warmer temperature.

In Paengaroa, The Conway Reserve playground was completed and opened in early August. This project was delivered ahead of schedule, with much of next year’s mahi already ticked off to make the most of time and budget. At Waitekohekohe Reserve, the new suspension bridge across the stream has been completed. In Athenree, we asked the public what they thought of the concept for the Ahi Pātiki Pathway – a planned 3m wide, 355m-long shared pathway across the Waiau Estuary, connecting Athenree and Waihi Beach. The final vision is for this pathway to offer a safer, more connected route for walking and cycling, and new opportunities to enjoy the outdoors, fishing, birdwatching, kayaking, or simply soaking in the beauty of the estuary environment.

For the western part of our rohe, we’re working on a new maintenance contract for six culturally significant pā sites. This is part of our commitment

to supporting local partnerships through social procurement.

We also secured land for an active reserve at 7 Prole Road which is an exciting step toward creating more recreational space for our growing community in Ōmokoroa.

In Waihi Beach, the Wilson Park toilet upgrade was completed just in time for winter (late June 2025).

Looking ahead to summer, we’re already planning with community groups and Tangata Whenua in Waihi Beach to make sure everything runs smoothly over the busy holiday season.

Further east, Te Puke’s Centennial Park got a drainage upgrade, helping keep the grounds in better condition year-round, especially after heavy rain.

We also ticked off several renewals, including two playgrounds, new lights for the Centennial Park sports field, and a toilet upgrade at Katikati’s Kauri Point. Behind the scenes, we’ve started a formal review of how we maintain our parks and open spaces, making sure we’re doing the job in the best way possible.

At TECT Park, conversations continue about the future of the land leased to Te Matai Motorsport Inc, as well as potential partnerships with Thunder Ridge Motorsport Complex.

Lastly, we extended our main reserves maintenance contract with Downers for another three years. We’ve made a few changes to how we track progress and communicate to make sure we’re getting the best results.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
<p>We provide safe, attractive and well-maintained facilities and amenities to our community.</p> <p>We continue to provide quality experiences that meet the needs of our community through ongoing engagement, planning, development and management of the recreation and open space network.</p> <p>We provide a fit-for-purpose, future-proofed swimming pool network that meets the needs of local communities.</p> <p>We provide safe, attractive and well-maintained facilities and amenities to our community.</p> <p>We provide an accessible network of reserves within urban areas for recreation and amenity purpose.</p> <p>We provide a safe and connected walking and cycling network that leads to improved transport choices and provides a variety of recreational experiences through and beyond our District.</p>	The percentage of recreational facilities that have an average to excellent grading of equal to or less than 3 (1 excellent, 5 very poor) as defined in the NZ Park and Recreation Asset Grading manual).	>90%	94%	93%	
	The best practice score for strategic planning is comprised of 10 measures including parks strategy development, use of provision and distribution of levels of service, and development of activity strategies (% compared to peer group NZ wide).	>67%	76%	68%	
	Increasing user numbers at Dave Hume Swimming Pool and Te Puke Memorial Pool.				<p>Number of users at Dave Hume Pool in Katikati have increased compared to FY25. Next season is expected to be lower due to the current reconstruction project underway.</p> <p>The number of users in Te Puke has declined due to multiple pool closures, which have been caused by factors such as power cuts and periods when the school has exclusive access from 9am to 3pm. The target for Te Puke pool will be reviewed in the upcoming Long Term Plan.</p>
	<ul style="list-style-type: none"> • Katikati • Te Puke <p>Note: When pools are closed for development the target is 0.</p>	>25,000	21,662	16,858	
		>25,000	8,323	9,867	
	Neighbourhood reserves (or a suitable equivalent experience e.g. sport and recreation parks) are located within 400 metres (-10 minute walk) of urban/town residential properties.	>85%	85%	New measure	
	Walking and cycling track counters identify increasing use over time.	>105,000	228,420	190,571	<p>Total includes only the following:</p> <ul style="list-style-type: none"> • Ōmokoroa Plummers Pt main – 107,223 • Paengaroa – 2,862 • Waihi Trig – 46,536 • Te Puke Kahikatea path – 71,79 <p>In FY25 all totals are up compared to FY24.</p> <p>The most significant increase being the Te Ara Kahikatea path which is nearly double the previous year (38,149).</p>

Regulatory Services



As a regulator we are required to take a balanced response to decision making by considering the competing rights of individuals and groups to undertake particular activities.

What we provide

- Parking services
- Animal control services
- Resource consent
- Building consent processing and inspections
- Licensing for food and alcohol
- Noise control
- Dog shelters
- Building Act, Resource Management Act (RMA) and bylaw compliance monitoring
- Building Warrant of Fitness (BWOF)
- Fencing and swimming pool audits
- Land Information Memorandum (LIMs) and Project Information Memorandum (PIMs)

Goals

- Provide a safe environment for the public through promoting responsible dog ownership.
- Building work is regulated to ensure the health and safety of people and sustainability in design and construction methods.
- The quality of the environment is maintained and enhanced through effective decision making on resource consents.
- Improve, protect and preserve the environment and public health and safety by minimising risks from nuisances and offensive behaviour.

Why we provide this activity

Our community outcome

- We can all enjoy a healthy and safe lifestyle.
- Our environment is clean, green and valued.

Wellbeing**Effects (positive and negative)**

Social	<ul style="list-style-type: none"> ✓ 98% of 9,521 known dogs registered ✓ Five Wander Dog events held, including the popular Doggy Day Out ✓ Increased engagement through consent hearings and public submissions
Economic	<ul style="list-style-type: none"> ✓ 100% of LIMS delivered within statutory timeframes ✓ 93.5% of health-related service requests met timeframes ✓ 8% increase in LIMs and growth in land use, subdivision, and s.223 applications ✓ Shared services model adopted for building consents under CoLab
Environmental	<ul style="list-style-type: none"> ✓ Monitoring of freedom camping ✓ 739 resource consents monitored
Cultural	No specific action relating to this wellbeing

Highlights**Animal Services**

We saw a positive result in dog registration, with nearly 98 percent of the 9521 known dogs registered - an impressive outcome that reflects the great work of our team and local dog owners. Overall, the number of dogs in the District has slightly decreased since the previous year, and engagement with dog owners has remained strong.

Our Animal Services team continued to focus on working with the community through education and support. Our results:

- Dog-related complaints rose slightly by 5 percent (1589 complaints total)
- The number of impounded dogs dropped by 21 percent
- Dog infringement notices issued dropped by 37 percent.

This data represents that whilst numbers of complaints have increased, our approach to increased education and engagement are having a positive impact in reducing enforcement requirements.

As part of our annual Wander Dog Series, we also had five events across the rohe (District) which included our much-loved 'dog event of the year' Doggy Day Out, in Ōmokoroa.

Compliance

For our freedom camping monitoring activity, infringement notices nearly doubled - up 94 percent - compared to the previous year, highlighting growing challenges in this space.

Other monitoring work included:

- 739 resource consents were monitored to ensure compliance
- Health-related service requests were managed well, with 93.5 percent dealt with within the expected timeframes.

Alcohol licensing saw a 6 per cent increase in applications (377 total), all of which were processed within required processing times.

Building Services

There was a slight downturn in the building sector and building consenting volumes. New building consent applications were down by 2 percent, compared to the 2023/24 year and building amendments dropped 25 percent compared to the previous year. The overall position is total consent volumes finishing 5 percent below last year's total number of consents.

Whilst there was a continued downturn it compares positively with previous years building consenting downturn of 16 percent and 15 percent year on year respectively from year end in the 22/23 - 23/24 year and 21/22 - 22/23 years.

We've now moved to a shared services model under the CoLab group of councils, with all of our overflow consents being jointly processed. This regional model aligns with Central Government's call for more regional collaboration.

We're also preparing for upcoming national reforms in the building sector, including:

- Exemptions for granny flats (stand-alone dwellings)
- Self-certification options for Licensed Building Practitioners.

We continued our work to on improvements to public buildings safety standards under the building warrant of fitness regime. We saw a small rise in unconsented building work - likely due to confusion around pending government reforms.

Resource Consents & LIM's

We have seen a positive upturn in the number of consent applications, and LIM applications in the past year, with increased revenue in this activity.

There has been an 8 percent increase in the number of LIM's requested this year with all (100%) being provided within statutory reporting timelines.

Land use consents, subdivision applications and s.223 applications all showed positive growth for the District with increased volumes from the 2023/24 year. Land use consents granted increased by 23 per cent, there was a 51 percent increase in subdivision applications granted and 225 per cent increase in s.223 applications granted.

Contractor resource was utilised more heavily during the year to accommodate the increased volumes of applications, and ensuring we continue to meet processing time expectations.

Overall, land use consents averaged 92 percent being processed within 20 working days, and subdivisions being granted 88 percent of the time within 20 working days.

There has also been increase in the number of consent hearings, with a number of consent applications triggering notification (limited or public notification), and resulting in submissions.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	
		Target	Result	Result	Narrative
Resource Consent Services The quality of the environment is maintained and enhanced through effective decision making on resource consents.	Average number of days to process each category of Resource Consent application.	22 days	17 days	New measure	Both land use consents and subdivision consents have been included in the total figures.
Animal Control Services Provide a safe environment for the public through promoting responsible dog ownership. Known dogs in our District are registered and microchipped.	Dog attack allegations will be actioned within 2 hours of Council being notified.	<2 hours	64 mins	New measure	This measure is the response time between Customer Services receiving the complaint and the Animal Services receiving the service request.
	Percentage of known dogs in our District that are registered.	>96%	97.6%	98.6%	
Building Services Building work is regulated to ensure the health and safety of people and sustainability in design and construction methods.	Average number of days to process building consent applications (statutory timeframe is 20 working days).	<20 days	12.5 days	New measure	The reduced consent volumes and a focus on enhanced reporting processes has resulted in lower consent processing days.

Community Protection Improve, protect and preserve the environment and public health and safety by minimising risks from nuisances and offensive behaviour. Food businesses are regularly monitored and assessed. Parking is monitored within Te Puke and Katikati town centres and largely on a seasonal basis at Waihi Beach.	Complaints are actioned (either through compliance or enforcement action).	>95%	100%	New measure	Complaints and the action taken regarding food, health, alcohol, freedom camping, and RMA compliance for the last FY.
	Average time to acknowledge noise complaints.	30 mins	10 mins	New measure	
	Hours that parking is monitored per day.	>4 hours	5 hours	New measure	Monitoring hours are between 9 am and 4pm in the Katikati area.
Land Information Memoranda (LIM) and Project Information Memoranda (PIM) will be processed within the statutory timeframe (10 days for PIMS).	Average number of days to issue PIMs.	<10 days	9 days	New measure	
	Percentage of LIMs issued within requested timeframe.	100%	100%	New measure	We saw an increase in the number of LIM's requested with 1226 requests made compared to 1127 in the previous year.

Representation



This activity has two areas of focus. It includes running the process to provide the District with a democratically elected Mayor, Councillors and Community Board members and the governance of the District by these elected members. This involves the organising and preparation of Council meetings, and organising civic events such as citizenship ceremonies. The activity also includes Māori representation arrangements and collaborative processes with other councils.

What we provide

- One Mayor
- Eleven Councillors
- Five Community Boards (Waihi Beach, Katikati, Ōmokoroa, Te Puke, Maketu)
- Two Māori Representation Forums

Why we provide this activity

Our community outcome

- Leaders are effective, informed and inclusive.
- We have authentic Te Tiriti based relationships with Tangata Whenua.

Goals

- We have effective representation arrangements for our communities.
- We engage with our communities, listen well, lead effectively and make well informed decisions.
- We actively seek and consider the full range of residents views on our plans, policies and projects.
- We have strong relationships with Tangata Whenua and work together in a range of ways so that Tangata Whenua perspectives inform our decisions.
- Our strategic relationships at all levels are maintained and strengthened.

Wellbeing

Effects (positive and negative)

Social	✓ Representation Review reaffirmed Māori ward and adopted final proposal
	✓ Successful by-elections and swearing-in of new elected members
	✓ Community engagement through hearings, and expo-style forums in each ward
	✗ Appeals and objections during Representation Review process
Economic	✓ Long Term Plan 2024-2034 adopted
	✓ Annual Plan 2026 adopted
Environmental	No specific actions relating to this wellbeing
Cultural	✓ Representation review reaffirmed Māori ward and adopted final proposal

Highlights

Throughout the year, the Representation activity focused heavily on significant governance processes and local body election preparations for October 2025.

The Long-Term Plan 2024-2034 was advanced through multiple workshops, culminating in its adoption in September 2024. Several additional meetings and workshops were required throughout the year on a variety of topics, including Local Water Done Well, the development of the Annual Plan, various bylaw reviews and a range of legislative reforms. Expo-style community forums were also held in each ward, engaging cross-organisational efforts, which were well received by the community. Significant decisions also included Council appointing an interim Chief Executive Officer and withdrawing from Local Government New Zealand (LGNZ) membership.

Concurrently, the Representation Review was a key focus. Council considered the 550 submissions received through consultation on its initial proposal and determined its final proposal in November 2024. The legislation enables appeals/objections on the final proposal to be made to the Local Government Commission, which then makes the final determination. The Local Government Commission’s determination was received on 8 April 2025. The Commission’s determination upheld Council’s final proposal in relation to Council representation arrangements but modified its proposed Community Board arrangements. These changes are designed to better reflect our growing and changing communities, and ensure fairer, more effective representation across the rohe.

While largely upholding the Council’s proposals, it maintained the existing five community boards and extended the Ōmokoroa and Te Puke community boards via subdivisions to better represent fast-growing areas:

- Te Puke - Eastern Community Board (includes Te Puke and Eastern subdivisions)
- Ōmokoroa - Kaimai Community Board (includes Ōmokoroa, Kaimai East, and Kaimai West subdivisions).

The by-elections for the Te Puke/Maketu Ward, Ōmokoroa Community Board and Maketu Community Board concluded successfully with the swearing-in of new elected members. Preparation for the 2025 local government elections proceeded, involving the development and roll-out of the elections communication strategy and distribution of voter enrollment information. Two candidate briefing sessions were held in June in association with Council’s external Electoral Officer, in Ōmokoroa and Te Puke. With nominations due to open on 4 July, preparation involved setting up a nominations portal, training staff, and creating nomination documents and candidate information. Communications messaging to date has focused on enrollment and standing as a candidate. Work continued on the digital pre-election dashboard, which as a statutory publication deadline of 18 July. A more recent focus has been on triennial transition, including developing an induction programme for incoming councillors.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
<p>We have effective representation arrangements and will consider residents views on our plans, policies and projects.</p> <p>We have strong relationships with Tangata Whenua and work together in a range of ways so that Tangata Whenua perspectives inform our decisions.</p> <p>Our strategic relationships at all levels are maintained and strengthened.</p> <p>Representation will be provided by:</p> <ul style="list-style-type: none"> • One Mayor • 11 Councillors • Five Community Boards • Three Community Forums • Two Māori representation forums 	Percentage of meetings attended by Elected Members (Mayor and Councillors) and Community Board Members.				
	<ul style="list-style-type: none"> • Elected Members at Council and Committee Meetings. 	> 80%	93.5%	94%	
	<ul style="list-style-type: none"> • Community Board Members at Community Board Meetings. 	> 80%	92%	92%	
	Number of meetings and workshops held per annum with Te Kāhui Mana Whenua o Tauranga Moana and Te Ihu o te Waka o Te Arawa.	> 5	9	New measure	

Solid Waste



This section sets out our sustainable development approach to the management of solid waste activities across our District. Human activity is inextricably linked to the health of our natural environment. A healthy environment is essential for overall wellbeing and prosperity. With our population growing, demands on our natural resources will increase. The challenge is to lessen our impacts on the environment and reduce consumption and waste.

What we provide

- Kerbside recycling, glass, food scraps and general waste services
- Recycling and greenwaste centres in Katikati, Te Puke and Athenree
- Greenwaste centre in Ōmokoroa
- Waste minimisation education programmes
- Ongoing monitoring of closed and capped landfills in Athenree, Te Puke and Waihi Beach
- Monitor and remove illegal dumping (fly-tipping) across our District.

Why we provide this activity

Our community outcome

- We can all enjoy a healthy and safe lifestyle.
- Our environment is clean, green and valued.

Goals

- Reduce and recover more waste.
- Apply the latest proven and cost-effective waste management and minimisation approaches.
- To collect information to enable informed decision making.
- To create benefit for our community.

Wellbeing**Effects (positive and negative)**

Social	<ul style="list-style-type: none"> ✓ Food rescue programmes in Te Puke and Katikati ✓ Waste education and behaviour change programmes ✓ Participation in EnviroChallenge event
Economic	<ul style="list-style-type: none"> ✓ Resource recovery trial with Chrome Collective expanded to include upcycling ✓ Collaboration on Subregional Waste Infrastructure Network Business Case
Environmental	<ul style="list-style-type: none"> ✓ Glass recycling trial on Matakana Island diverted over 7 tonnes of glass ✓ Safe disposal initiatives for hazardous waste and harmful gases introduced ✓ SWAP audits conducted
Cultural	No specific action relating to this wellbeing

Highlights

This year, we've continued to take big steps towards reducing waste and supporting a cleaner, more sustainable future for our communities. In Katikati, the resource recovery trial with Chrome Collective was extended through to March 2025. It's not just about recycling anymore, the trial now includes upcycling and finding new markets for unwanted items. Thanks to its growing success, we're exploring a move to a larger space to keep up with the demand.

On Matakana Island, we partnered with the Glass Packaging Forum to run a glass recycling trial. So far, over five tonnes of green glass and two tonnes of clear glass have been collected and removed. The trial is still ongoing as we explore more options to support the island community.

Food rescue programmes received continued support. In Te Puke and Katikati, community hubs are helping recover food that would otherwise go to waste, collecting it from local outlets and getting it to people who need it.

Our Kerbside Collective waste collection contract continues to run smoothly. As of June 2025, 19,702 households across the rohe are now part of the service up from 17,961 when the service was first introduced in 2021. Additional roads were added this year, and a new waste educator was brought in-house in May to focus on reducing contamination in recycling bins and help households recycle better.

We've continued running waste education and behaviour change programmes through our contract provider. A recent SWAP audit will help shape improvements to this work moving forward.

We also introduced safe disposal of items containing harmful gases at the Te Puke Recycling Centre and made changes to how we handle hazardous waste. It's no longer collected at recycling centres instead; we'll hold special collection events during the year.

In a joint effort with Waikato District Council and Toi Moana - Bay of Plenty Regional Council, we've been working on a Central North Island Waste Strategy and Infrastructure Plan. This work is ongoing and will help guide long-term investment across the region.

We also supported and joined the 2025 EnviroChallenge event at Tauranga Girls' College, helping inspire the next generation of environmental leaders.

To make sure we're staying on track, we completed our Waste Levy Spending Report for the Ministry for the Environment. And finally, we're continuing to collaborate with Tauranga City Council on a Subregional Waste Infrastructure Network Business Case, which will help shape the future of waste services for everyone in our wider region.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
<p>Reduce and recover more waste.</p> <p>Apply the latest proven and cost effective waste management and minimisation approaches.</p> <p>To collect information to enable decision making.</p> <p>To create benefit for our community.</p> <p>All Council-owned solid waste facilities, including closed landfills, meet environmental standards.</p>	Percentage of waste recycled or recovered through the kerbside collection service.	> 45%	38%	New measure	The Ministry for the Environment puts the household average for recycling at 35%. In kerbside collections, the recycling rate is even lower, with only about one-third of materials being recycled or composted. WBOPDC showed a significant drop in glass volumes presented for recycling which could be a result of cost of living. The food waste volumes fluctuate, and mixed recycling tonnages are down as well.
	Total kerbside waste to landfill per household per annum (Council kerbside waste).	< 250kg	289.7kg	New measure	A contributing factor is lack of transfer stations in the district and people using their rubbish bin for wastes that could have gone to a transfer station. SWAP audit show that the food waste still makes up to 27%; and Greenwaste 19% of general waste going to landfill.
	Number of greenwaste and/or recycling facilities provided.	> 4	4	4	Katikati Recycling Centre expanded to a Resource Recovery Centre and increased the holding capacity at Ōmokoroa greenwaste for a more cost-efficient service.

Stormwater



Council's stormwater network is designed to manage the risks of flooding and coastal erosion to buildings and property, in a way that avoids negative impacts on the environment. The stormwater network includes watercourses, open channels, swales, pipes and structures that channel stormwater to a final discharge point. It includes primary and secondary overland flow paths, stormwater detention and stormwater treatment.

What we provide

- 222.3km of stormwater pipes
- 3,732 manholes
- 19 soakholes
- 2 dams
- 9 pump stations
- 914 utility catchpits
- 46 stormwater ponds
- 34.94km of open drains
- 1.2km of rising mains

Why we provide this activity

Our community outcome

- We can all enjoy a healthy and safe lifestyle.
- Our environment is clean, green and valued.

Goals

- Reduces flood risk by upgrading infrastructure, identifying secondary flow paths and minimising runoff.
- Uses low-impact design to improve water quality, including maintaining natural flows as much as possible and reducing contaminants through systems that mimic natural processes.
- Minimises loss of habitat in receiving environments.
- Provides recreational opportunities and amenity values where possible.
- Recognises cultural values associated with local waterways.
- Engage with communities and Tangata Whenua to build understanding about various approaches to stormwater management, including coastal erosion protection and ensure their views are sought and taken into account.
- Undertake compliance and monitoring activities through a balanced approach, to ensure best practice use of the stormwater network.

Wellbeing**Effects (positive and negative)**

Social	<ul style="list-style-type: none"> ✓ Strong community engagement through Waihi Beach Stormwater Liaison Group and information day ✓ Collaboration with iwi and local stakeholders on stormwater planning and Earth Dam consent process ✓ Workshops and consultation planned to align stormwater service levels with community expectations ✗ Potential permanent impact on Tasman Holiday Park due to Earth Dam project ✓ Prioritisation of stormwater projects based on feasibility and cost-effectiveness
Economic	<ul style="list-style-type: none"> ✓ Design and construction progress on multiple stormwater projects (Wilson Park, Boardwalk, Athenree Montessori School) ✓ Completion of Two Mile Creek erosion protection project
Environmental	<ul style="list-style-type: none"> ✓ Ecological restoration planting plan underway for Te Mata Reserve ✓ Modeling and feasibility assessments for large-scale stormwater solutions to reduce flood risk
Cultural	<ul style="list-style-type: none"> ✓ Engagement with Te Whānau o Tauwhao and other hapū/iwi

Highlights

The Waihi Beach Stormwater Liaison Group, which includes members of Waihi Beach SWAT (Stormwater Action Team), iwi representatives from Te Whānau o Tauwhao (hapū of Ōtawhiwhi Marae), the Waihi Beach Community Board, District Councillors, and Council staff, has developed a list of 75 stormwater projects to improve drainage systems. The group has examined various solutions on the project list in terms of their effectiveness at reducing flooding, as well as factors such as cost and feasibility.

Some initial projects have been completed, primarily focusing on remedial and preventive measures. Modeling and feasibility assessment have also been conducted on several large-scale stormwater solutions to evaluate their impact on flood risk and their potential effects elsewhere in the area. Following a review of these feasibility assessments, Council has selected projects to proceed based on the interests of the community.

The liaison group also met in early 2025 and an information day for Waihi Beach was held on 15 February, drawing good community engagement and helping identify key stakeholders early to manage risks around the Earth Dam consent process. Design is progressing steadily for this complex project and staff are ensuring major stakeholders like Tasman Holiday Park are engaged through these works as there is a high potential the Park will be permanently impacted. Council staff are exploring options to minimise disruption and will report risks to Council as the optioneering progresses.

The project to protect Waihi Beach's Two Mile Creek and the adjoining central business district properties from erosion has finished. Additionally, a planting plan for the ecological restoration of Te Mata Reserve is currently underway and is estimated to finish in winter.

Staff have engaged Tonkin & Taylor to review levels of service for the Stormwater activity, focusing on current standards, benchmarking against other utilities and exploring the communities' expectations for the stormwater network. The next steps include workshops for the newly elected members towards the end of 2025, and community consultation as part of early work on the next Long Term Plan (2027-37).

Council staff have recently met with a number of other community groups in Te Puke and Maketu and are working through how Council may address these through the same Long Term Plan process.

Design for Wilson Park, the Boardwalk, and Athenree Montessori School stormwater projects is complete and moving into construction.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
We use an integrated catchment based management approach to provide a stormwater network that minimises risks of flooding events.	The number of times per annum flooding occurs outside identified flood-prone urban areas during a one-in-50 year or less storm event.	<3	0	0	No recorded events outside identified flood prone areas
	The number of flooding events that occur within the Western Bay of Plenty District. For each flooding event (district-wide), the number of habitable floors affected (expressed per 1000 properties connected to Council's stormwater system).	<30 (3%) per event	0	0	No recorded events entered habitable floor areas.
	For a one-in-ten year flooding event, the number of habitable floors affected (expressed per 1000 properties connected to Council's stormwater system). <ul style="list-style-type: none"> Waihi Beach Katikati Ōmokoroa Te Puke Maketu 	<60 (6%) <10 (1%) <10 (1%) <30 (3%) <30 (3%)	0 0 0 0 0	0 0 0 0 0	No recorded events entered habitable floor areas.
We use an integrated catchment based management approach to provide a stormwater network that avoids impacts on water quality. We will carry out compliance and monitoring activities in a balanced way to ensure best practice.	Compliance with Council's resource consents for discharge from our stormwater system, measured by the number of:				
	• Abatement notices	0	0	0	
	• Infringement notices	0	0	0	
	• Enforcement notices	0	0	0	
	• Convictions	0	0	0	
We will be responsive to customer's stormwater issues.	Received by Council in relation to those resource consents.				
	The median response to attend a flooding event, measured from the time that Council receives the notification to the time that service personnel reach the site.				
	<ul style="list-style-type: none"> Urgent Non-urgent 	<60 mins <24 hrs	37 0	48 0	
	The number of complaints received by Council about the performance of its stormwater system, expressed per 1000 properties connected to the Council's stormwater system.	<30	5.26	22.6	

Support services



Our Corporate Plan guides the activities that support our staff to produce their best work and deliver the highest standards of service to our customers. The key strategic approach for each of the corporate support activities is broadly described below.

Corporate support activity	What this activity does	Strategic approach
Customer services	Ensure customers receive timely, accurate and user friendly information, service and advice.	Focus on understanding the diversity of customers and their needs and respond to them effectively.
Communications and community engagement	Ensure customers and communities are engaged and kept informed.	Provide engagement opportunities and communications that are targeted to identified, diverse customer groups.
Human resources	Manage workforce capability and capacity.	Future workforce needs are understood so staffing levels, skills and competencies are available to deliver the agreed services to the community.
Information management	Ensure data is accessible, clear and secure.	Information is managed to ensure it is easily accessible, the integrity of the data is maintained and it is used to add value to decision making.
Information technology	Ensure information systems are integrated, secure and responsive to business needs.	Smart use of technology to achieve agreed strategic initiatives and optimise the customer experience.
Financial management	Provide comprehensive financial planning and monitoring services.	Timely, accessible and reliable information is available to inform decision making, both for staff and elected members.
Corporate assets	Sustainably manage Council's corporate buildings, equipment, vehicles and land.	Assets, planning and property staff work together to enable the sustainable development of corporate property, equipment and vehicles.
Procurement	Ensure services purchased provide the best value for money, are sustainable and environmentally responsible.	Sustainable purchasing practices that demonstrate value for money are environmentally responsible.
Risk management	Identify, minimise or mitigate risks.	Integrated risk management information to inform decision making and ensure continuity of support services.
Quality management	Document and review key processes to ensure knowledge is maintained and opportunities for improvement identified.	Documentation of key processes secures knowledge and facilitates opportunities for improvement.

Transportation



Council's transportation activity aims to provide infrastructure that enables our communities to travel across our district safely and efficiently, that facilitates economic development and promotes multi-modal shift, and that is resilient to the impacts of extreme weather events.

Our district is growing fast and our roading programme seeks to balance meeting this growth with the need to maintain affordable levels of service for our District's communities.

What we provide

- 1,073km roading network with connections to State Highways
- 194.25km urban roads
- 878.41km rural roads
- 919.31km sealed roads
- 153.34km unsealed roads
- 249 bridges
- 3,040 streetlights (excludes Waka Kotahi NZ Transport Agency)
- 206km hard surfaced footpaths
- 6.5km metal surfaced footpaths

Goals

- Provide the appropriate infrastructure to enable our communities to travel across our transportation network safely and efficiently.
- Provide a transportation network that is inclusive, accessible and improves mobility enabling communities to live a healthy lifestyle and access housing, education, and employment.
- Provide infrastructure to support and promote the use of multi-modal transport to reduce the transportation network's impact on the environment.
- Ensure network resilience to maintain access and respond to extreme weather events to reduce the impact of the environment on the transportation network.
- Our transportation network supports and promotes economic development and prosperity in our sub-region.
- Manage assets with an aim to minimise whole of life cost while providing agreed levels of service.

Why we provide this activity

Our community outcome

- We can all enjoy a healthy and safe lifestyle.
- Our environment is clean, green and valued.
- Our economy is thriving.

Wellbeing

Effects (positive and negative)

Social	✓ Improved road safety and access through sealing of Thorn, Ōtamarakau Valley, and Rotoehu Roads
	✓ Replacement of No. 4 Road bridge and construction of new road off Middlebrook Drive
	✓ Ongoing engagement with residents and businesses on key transport projects
	✗ Weather delays and consent issues slowed progress on No. 1 Road and NIWE (North Island Weather Event) recovery sites
	✓ 84.4km of roads resurfaced and 65% of rehabilitation programme completed
Economic	✓ Procurement of long-term maintenance contracts
	✓ NZTA covering 81% of NIWE repair costs
Environmental	✓ Stormwater consents and earthworks considerations integrated into roading projects
	✓ Rehabilitation and seal widening projects
Cultural	No specific action relating to this wellbeing

Highlights

This year, we made progress in improving and maintaining our roads despite a few challenges and weather delays.

A change in subsidy from NZ Transport Agency, Waka Kotahi meant we had to adjust our three-year roadwork plan. To keep things on track, we brought forward Council funding from Year Two of the Long Term Plan 2024-34. This allowed us to continue with reseals and rehabilitation work without slowing down too much.

Here’s what we got done:

- 84.4km of roads were resurfaced as part of our annual programme.
- We’ve completed 80 percent of the preparation work for next year’s resurfacing programme. The rest will be finished in the first few months of the new financial year.
- Our programme to rehabilitate and widen 6.5km of roads is 65 percent complete. Most of the remaining work will wrap up early in the new financial year, though one project (Te Puke’s Boucher Avenue/No.2 Road) will take a bit longer and is anticipated to finish by early 2026.
- The No.1 Road, Te Puke project is 80 percent complete. Progress slowed down because of several hurdles, including needing stormwater consents, working with landowners, bad weather, and having to move underground services. It will be completed in the coming months.

Looking ahead, the planning and design work for next year’s pavement rehabilitation/seal widening programme is just about finished. We’ll be selecting a contractor to carry out the physical work in the coming months. We also sealed several roads to improve safety and access:

- Thorn Road (0.5km) and Ōtamarakau Valley Road (0.9km) are now fully sealed.
- The Rotoehu Road extension (1.0km) is almost complete and is anticipated to finish in the coming months.

Following the North Island Weather Event, we received confirmation that 81 percent of the repair costs for damaged roads will be covered by NZTA Waka Kotahi. So far, we’ve completed work at 40 percent of the affected sites. Delays on the rest are due to difficulties with land access and earthworks consents. These sites will be tackled over in the financial year.

We’ve also:

- Replaced the bridge on No.4 Road in Te Puke, which is now open to traffic. The temporary Bailey bridge has been taken down and returned to NZTA Waka Kotahi.
- Built a new 250m long and 8m wide road off Middlebrook Drive in Katikati.
- Continued engaging with local residents and businesses on our key projects, sharing regular updates through various channels including Council’s Your Place Tō wahi website, social media and Antenno.

In the background, NZTA Waka Kotahi completed a procedural audit on our transport work. Three out of four areas were rated “effective”, and one area will get some extra attention to improve further.

Lastly, we’ve started the process of procuring new long-term maintenance contracts to keep our roads in good shape well into the future.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
<p>Provide the appropriate infrastructure to enable our communities to travel across our transportation network safely and efficiently.</p> <p>Provide a transportation network that is inclusive, accessible and improves mobility enabling communities to live a healthy lifestyle and access housing, education and employment.</p> <p>Provide infrastructure to support and promote the use of multi modal transport to reduce the transportation network’s impact on the environment.</p>	<p>The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.</p> <ul style="list-style-type: none"> Fatal crashes Serious injury crashes 	<p><0</p> <p><0</p>	<p>-1</p> <p>2</p>	<p>-1</p> <p>-10</p>	<p>The number of fatalities on our local roads are having a downward trend of 1 less fatality per year. In 2023/2024 there were 3 fatalities, and in 2024/2025 there were a total of 2.</p> <p>The number of serious injury crashes are trending up with 2023/2024 having 13, and 2024/2025 having 15.</p>
	Number of road closed/lanes unavailable for more than 24 hours due to weather events or unplanned maintenance.	0	N/A	New measure	No data available
	Annual maintenance cost per million vehicle kilometers traveled (\$/mvkt). <i>mvkt - measures use of roads on a per kilometre basis.</i>	<\$65,959	\$62,774	New measure	
<p>Ensure network resilience to maintain access and respond to extreme weather events to reduce the impact of the environment on the transportation network.</p> <p>Our transportation network supports and promotes economic development and prosperity in our sub-region.</p>	The percentage of customer service requests relating to roads and footpaths to which Council responds within 15 working days.	>90%	92%	38%	
	The increase in total length of cycleways and walkways within the District.	>1,000m	2,143m	755m	
	The percentage of footpaths that fall within the level of service of service standard for the condition of footpaths identified in the transportation asset management plan.	>95%	N/A	98%	No data available. Condition rating not undertaken 2024/2025.
<p>We manage assets with an aim to minimise whole of life cost while providing agreed levels of service.</p> <p>We are responsive to the needs of our communities.</p> <p>We provide infrastructure to support and promote the use of multi modal transport to reduce the transportation networks impact on the environment.</p>	The percentage of the sealed local road network that is resurfaced.	>4%	9.3%	2.6%	
	There are a number of potential defects in road pavement structure and its surface. The condition index is a weighted measure of the fault types. Please note: (0 = defect free, 5 = unsatisfactory).				No data available. Condition rating not undertaken 2024/2025.
	<ul style="list-style-type: none"> Sealed roads Unsealed roads 	<p>0.3</p> <p>3</p>	<p>N/A</p> <p>N/A</p>	<p>0.1</p> <p>0.9</p>	
<p>We manage assets with an aim to minimise whole of life cost while providing agreed levels of service.</p>	The average quality ride on a sealed local road network, measured by smooth travel exposure.	>90%	91%	94%	
	Average age in years of renewed pavements.	<46	47.6	New measure	The measure is affected by the limited number of rehabilitation sites.

Wastewater



Council aims to ensure that wastewater treatment and disposal systems are sustainable and continue to meet environmental and health and safety standards. We will continue to encourage households to explore and implement measures that reduce wastewater volume per person.

What we provide

- Maketu: 37.75km of pipes, 530 household pumps and two pump stations
- Ōmokoroa: 82.24km of pipes and 16 pump stations
- Te Puke: 77.72km of pipes, one household pump and seven pump stations
- Katikati: 81.16km of pipes, 21 household pumps and 14 pump stations
- Waihi Beach: 85.43km of pipes, four household pumps and 23 pump stations
- Te Puna: 20.47km of pipes, 126 household pumps and one pump station
- Ongare Point: 4.08km of pipes and 56 household pumps.

Goals

- All areas in our District served by Council's reticulated wastewater disposal systems meet acceptable health, safety and environmental standards.
- Assist small urban communities along the Tauranga Harbour to ensure that the wastewater disposal options available to them meet health and safety requirements.

Why we provide this activity

Our community outcome

- We can all enjoy a healthy and safe lifestyle.
- Our environment is clean, green and valued.

Wellbeing**Effects (positive and negative)**

Social	<ul style="list-style-type: none"> ✓ Upgrades to Te Puke, Katikati, Maketu and Waihi Beach WWTP's ✓ Remote monitoring of grinder pumps in Maketu ✗ Potential community concern around long-term discharge planning for Katikati WWTP
Economic	<ul style="list-style-type: none"> ✓ Investment in new technologies and infrastructure ✓ Contract planning for Te Puke WWTP ✗ Additional costs anticipated for monitoring and discharge consent improvements
Environmental	<ul style="list-style-type: none"> ✓ New WWTP designs meet higher environmental standards ✓ Katikati WWTP trials and upgrades aim to resolve non-compliances and prevent leaks
Cultural	<ul style="list-style-type: none"> ✓ Collaboration with Te Ohu Waiora and stakeholders on Katikati WWTP

Highlights

The Te Puke Wastewater Treatment Plan upgrade remains a key focus, with staff continuing to work through the contract requirements to ensure the right technology meets both budget and compliance requirements. The new facility will replace and significantly upgrade the existing plant on Gordon Street. It's designed to meet much higher environmental standards, provide greater resilience, and support the long-term health of both our community and our environment.

Construction of the Katikati Wastewater Treatment Plant's Moving Bed Bio-reactor is mostly complete with trials now underway, and commissioning expected to be complete by August. Non-compliances at this site are expected to be resolved during this time. The Katikati Wastewater Treatment Plant currently discharges treated wastewater via an ocean outfall pipeline to Matakana Island. This consented discharge expires in 2038, with a requirement to confirm future directions by the end of 2026. The alternatives' working group which is guided by a project control group and consists of Te Ohu Waiora, Council, and external stakeholders is working to what the future of the Katikati Wastewater Treatment Plant and its discharge may look like.

At Maketu, staff are working with Toi Moana - Bay of Plenty Regional Council and contractors to address the disposal field issues with this work expected to be completed by October. Staff are also working through options to roll out upgrades to the grinder pumps in Maketu, with the purpose of adding connectivity to Council's telemetry system for remote monitoring and operation to reduce maintenance costs and reduce risks to public health.

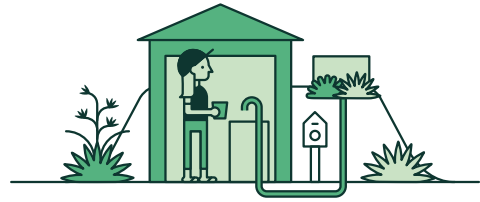
At Waihi Beach design of the Wastewater Treatment Plant is progressing well, with equipment ordered for items with long lead times to ensure the project continues to progress. A consent application to continue to use the farm at Capamagian Drive for bio-solids disposal while the upgrade is being completed has also been submitted to Toi Moana - Bay of Plenty Regional Council.

Nationally, Taumata Arowai is developing new wastewater performance standards. Council has submitted feedback and completed a gap analysis, which shows our plants are generally well placed. Some improvements to monitoring and discharge consents will still be needed.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative
		Target	Result	Result	
All areas in our District served by Council's reticulated wastewater disposal systems meet acceptable health, safety and environmental standards.	Percentage compliance with resource consents for each wastewater scheme: <ul style="list-style-type: none"> Katikati Maketu/Little Waihi Te Puke Waihi Beach Ongare Point 	>90% >94% >90% >97% >95%	86% 99% 99% 100% 100%	90% 96% 99% 100% 100%	Katikati WWTP has ongoing issues with the Total Nitrogen 12-month rolling mean, and the Ammoniacal Nitrogen 12-month rolling 90th percentile. A MBBR plant has been constructed to solve this issue.
Maintain wastewater systems and have capacity to meet demand.	The number of dry weather sewage overflows from Council's sewerage system, expressed per 1000 sewerage connections to that sewerage system. <i>Note: only applies when 1mm of rain has fallen in a 24hour period.</i>	<2	1.24	1.31	
	Compliance with resource consents for discharge from the sewerage system measured by the number of: <ul style="list-style-type: none"> Abatement notices Infringement notices Enforcement notices Convictions received by Council in relation to those resource consents.	0 0 0 0	1 0 0 0	0 0 0 0	Abatement notice received for issues with the disposal field at Maketu Wastewater Treatment Plant. Remediation work is in progress.
Provide wastewater services that meet customer need.	Where Council attends to sewage overflows resulting from a blockage or other fault in the Council's sewerage system, the following median response times measured: <ul style="list-style-type: none"> Attendance time: from the time Council receives notification to the time that service personnel reach the site. Resolution time: from the time Council receives notification to the time that service personnel confirm resolution of the blockage or other fault. 	<60 mins <5 hours	29 mins 2 hrs 6 mins	54 mins 2 hrs 27 mins	
	The total number of complaints received by Council about any of the following: <ul style="list-style-type: none"> Sewerage odour Sewerage system faults Sewerage system blockages Council's response to issues with the sewerage system. Expressed per 100 connections to the Council's sewerage system.	<40	30.7	33.3	

Water Supply



We supply potable (drinking) water for over 16,000 properties in our District through water infrastructure operating in the Western, Central and Eastern supply zones. Our customer base includes residential, commercial, horticultural and agricultural users.

What we provide

- Water reticulation operating in three zones
 - Western (Waihi Beach, Katikati), Central (Ōmokoroa, Te Puna) and Eastern (Te Puke, Maketu, Pukehina Beach, Paengaroa)
- District-wide metering
- 26 booster pump stations
- 9 bore fields
- 7 water treatment plants
- 33 reservoir and tank sites
- 854.13km of watermains

Goals

- Provide potable water of an appropriate standard and quality to meet the needs of consumers within the three supply zones.
- Sustainably manage our water resource, water supply infrastructure and consumer use of water across the three supply zones.

Why we provide this activity

Our community outcome

- We can all enjoy a healthy and safe lifestyle.

Wellbeing**Effects (positive and negative)**

Social	<ul style="list-style-type: none"> ✓ Improved water infrastructure in Katikati and Te Puke ✓ Fluoridation rollout supports long-term dental health outcomes ✓ No notification made to the Water Services Authority relating to the supply of unsafe water ✗ Public concern possible around fluoridation and potential impacts on water supply
Economic	<ul style="list-style-type: none"> ✓ Construction of Ōmokoroa Treatment Plant and reservoir to support growth and future demand ✗ Additional costs associated with compliance and infrastructure upgrades
Environmental	<ul style="list-style-type: none"> ✓ Upgrades to Water Treatment Plants to improve compliance with protozoal and bacterial standards ✓ Reduced water losses
Cultural	No specific action relating to this wellbeing

Highlights

Construction of the new Ōmokoroa Treatment Plant and reservoir is well underway and progressing well to cater for growth in Ōmokoroa. The new plant includes a new 3500m³ reservoir, which will increase the storage capacity for the growing Ōmokoroa community.

We will also be upgrading 550 metres of water pipes in Katikati's town centre to improve water quality and infrastructure. The work for this will begin in August and is expected to take 12 weeks to complete. Drinking water pipes along Boucher Avenue and the surrounding streets in Te Puke are also getting an upgrade as part of the wider project.

As per the directive issued under the Health Act 1956, Council will begin adding fluoride to the Athenree Water Treatment Plant in June 2025 and Wharawhara Water Treatment Plant in July 2025. This will affect the public water supply in Waihi Beach, Athenree, Tanners Point, Katikati, and the reticulated rural area through to Morton Road. At this stage Council has not received further direction from Ministry of Health to fluoridate Western Bay of Plenty's remaining Water Treatment Plants.

While currently most water supplies are not compliant with the newly introduced protozoa and bacteria requirements, Council is currently delivering critical upgrades at all the Water Treatment Plants to comply with the Drinking Water Quality Assurance Rules 2022 and the Water Services Act 2021. Currently, Muttons (Te Puke), Wharawhara, and Athenree Water Treatment Plants are complying with the bacterial rules. Significant progress has been made with protozoa requirements, with Muttons and Athenree Water Treatment Plants now having protozoa barriers in place. Upgrades to the remaining Water Treatment Plants are well underway, with the aim to have all Plants compliant in 2026.

Although water losses have improved significantly, staff continue to review meter reading processes and investigate the network to ensure accurate cost recovery and strengthen overall network resilience. More work is required to understand the accuracy of the water billing information and how that relates to meter and meter reading accuracy.

How we have tracked progress towards our goals

What we do	How we track progress	30 June 2025		2024	Narrative				
		Target	Result	Result					
Provide potable water of an appropriate standard and quality to meet the needs of consumers within the three supply zones. Sustainably manage our water resource, water supply infrastructure and consumer use of water across the three supply zones. We will provide good quality potable water to service growth within the three supply zones.	Ability of reservoirs to provide a minimum of 24-hour daily demand.	100%	100%	100%					
	Percentage of year where reservoirs are maintained at a minimum of 50% full for 80% of the time, in accordance with Ministry of Health requirements.	100%	100%	99%					
We will monitor sustainable delivery and effectively manage the risks associated with the quality and quantity of the public water supply.	Compliance with the Drinking Water Quality Assurance Rules: T3 Bacterial compliance (B), T3 Protozoal compliance (P), and D3 Microbiological monitoring (M). Compliant Y = Yes, N = No	Y = Yes N = No	AM = All met PM = Partially met NM = None met		All E.coli sampling in the supply returned negative results. Council made no notifications to the Water Services Authority relating to the supply of unsafe water related to bacteria risk. Te Puke is a partial compliance due to the fact the UV only ran for a small time period. The equipment is now fully commissioned and is expected to be compliant in the new year.				
	Distribution zones (yes or no)	B	P	M		B	P	M	New measure
	Athenree	N	N	Y		PM	NM	AM	
	Katikati	N	N	Y		AM	NM	AM	
	Ōmokoroa Minden	N	N	Y		PM	NM	AM	
	Pongakawa	N	N	Y		PM	NM	AM	
	Te Puke	Y	Y	Y		PM	PM	AM	
We will monitor sustainable delivery and effectively manage the risks associated with the quality and quantity of the public water supply.	The percentage of real water loss from Council's networked reticulation system. To be monitored through the water metering system.	<22%	20.86%	36.8%	Seasonal changes causing fluctuations in the annual consumption of drinking water.				
	The average consumption of drinking water per day per resident within Council's district.	<220 litres	235 litres	212 litres					

<p>We will respond to customers issues with the water supply.</p>	<p>Where Council attends a callout in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured:</p> <p>Attendance for callouts from the time Council receives notification to the time service personnel reach the site:</p> <ul style="list-style-type: none"> Urgent callouts Non-urgent callouts 	<p><60 mins</p> <p><24 hours</p>	<p>45 mins</p> <p>22 hrs 14 mins</p>	<p>54 mins</p> <p>21 hrs 11 mins</p>	
	<p>Resolution of callouts from the time Council receives notification to the time service personnel confirm resolution of the fault or interruption:</p> <ul style="list-style-type: none"> Urgent callout Non-urgent callout 	<p><5 hours</p> <p><28 hours</p>	<p>3 hrs 42 mins</p> <p>29 hrs 25 mins</p>	<p>4 hrs 11 mins</p> <p>27 hrs 11 mins</p>	<p>Missed resolution targets for non-urgent water jobs have mainly resulted from increased weekend workloads. To prevent workforce fatigue and ensure safety, non-urgent tasks were deferred to regular hours - a decision that has affected target achievement this year. This agreement with the contractor will be reviewed and monitored to better support future performance goals.</p>
	<p>Total number of complaints received by Council about any of the following:</p> <ul style="list-style-type: none"> Drinking water clarity Drinking water taste Drinking water odour Drinking water pressure or flow Continuity of supply Council's response to any of these issues <p>Expressed per 1,000 connections to Council's networked reticulation system.</p>	<p><30</p>	<p>18.5</p>	<p>10.4</p>	



Doggy Day Out 2025, Ōmōkoroa



Korero & Kai at Otawhiwhi Marae as part of the Flavours of Plenty Festival



Panepane Wharf, Matakana Island



Development of Wahi O Waipapa Wetland, Ōmōkoroa

Ngā pūtea

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Statement of comprehensive revenue and expense

For the year ended 30 June 2025

Revenue	Note	Actual 2025 \$000's	Budget 2025 \$000's	Actual 2024 \$000's
Rates revenue	4	105,061	104,997	89,024
Subsidies and grants	6	55,413	60,714	16,237
Finance revenue	8	2,084	270	1,902
Financial Contributions	7	13,741	13,412	10,801
Fees and Charges	7	10,916	9,514	11,074
Other revenue	7	16,666	6,949	14,945
Revenue Total		203,881	195,856	143,983
Expenditure				
Personnel Costs	10	(33,622)	(34,084)	(31,218)
Depreciation and amortisation expense	9	(30,477)	(29,101)	(28,787)
Finance costs	8	(7,141)	(7,605)	(5,241)
Other expenses	11	(80,314)	(69,536)	(84,108)
Expenditure total		(151,554)	(140,326)	(149,354)
Share of associate's surplus/(deficit)		-	-	(84)
Net Surplus/(deficit)		52,327	55,530	(5,455)
Other comprehensive revenue and expense				
Gain on LGFA share revaluation	28	-	-	609
Gains/(losses) on carbon credit revaluations	28	269	-	320
Gains/(losses) on asset revaluations	28	(9,051)	29,674	911
Total other comprehensive revenue and expense for the year		(8,782)	29,674	1,841
Total comprehensive revenue and expense		43,545	85,204	(3,614)

Statement of financial position

As at 30 June 2025

Assets	Note	Actual 2025 \$000's	Budget 2025 \$000's	Actual 2024 \$000's
Current assets				
Cash and cash equivalents	12	17,337	15,137	10,975
Receivables	13	30,818	17,760	22,957
Prepayments	14	1,660	263	2,224
Derivative financial instruments	15	-	-	54
Total current assets		49,815	33,159	36,210
Non-current assets				
Derivative financial instruments	15	138	2,580	1,965
Other financial assets	17	14,757	12,965	13,940
Investments in associates	18	429	512	429
Property, plant and equipment	20	1,981,520	2,070,477	1,877,315
Intangible assets	22	3,602	5,495	3,715
Forestry assets	23	4,644	8,349	4,159
Investment in CCO's and other similar entities	19	15,121	5,560	11,610
Total non-current assets		2,020,211	2,105,938	1,913,133
Total assets		2,070,026	2,139,097	1,949,344
Liabilities				
Current liabilities				
Payables	24	50,481	24,544	35,337
Employee entitlements	26	3,704	4,367	3,679
Provisions	27	32	313	1,903
Borrowings and other financial liabilities	25	40,000	15,000	35,000
Total current liabilities		94,217	44,224	75,919
Non-current liabilities				
Employee entitlements	26	6	20	13
Provisions	27	211	262	272
Borrowings and other financial liabilities	25	135,000	164,391	80,000
Total non-current liabilities		135,217	164,673	80,285
Total liabilities		229,434	208,897	156,204
Net assets		1,840,593	1,930,200	1,793,140
Equity				
Accumulated funds	28	1,038,246	1,129,481	985,739
Reserves	28	802,347	800,719	807,398
Total equity		1,840,593	1,930,200	1,793,140

Statement of changes in net assets/equity

For the year ended 30 June 2025

	Note	Actual 2025 \$000's	Budget 2025 \$000's	Actual 2024 \$000's
Balance at 1 July		1,793,140	1,844,996	1,797,537
Net surplus/(deficit)		52,327	55,530	(5,455)
Gains/(losses) on asset revaluations		(9,051)	29,674	1,841
Gain on revaluation of carbon credits		269	-	-
Total comprehensive revenue and expense		43,545	85,204	(3,614)
Transfers to/(from) Reserves		-	-	(783)
Prior period adjustments*		(1,066)	-	-
Transfers from revaluation reserves to retained earnings on asset disposal		4,977	-	-
Balance at 30 June	28	1,840,593	1,930,200	1,793,140

*Relates to Ōmokoroa development project which was previously classified incorrectly.

Statement of cash flows

For the year ended 30 June 2025

	Note	Actual 2025 \$000's	Budget 2025 \$000's	Actual 2024 \$000's
Cash flows from operating activities				
Receipts from rates revenue		102,560	104,997	86,742
Subsidies and grants received		55,412	60,714	16,237
Development and financial contributions received		13,741	13,412	10,802
Fees and charges received		10,917	9,514	11,073
Interest received		2,099	270	949
Dividends received		159	-	150
Receipts from other revenue		4,202	4,461	10,535
Total operating cash provided		189,090	193,368	136,488
Payments to suppliers		(64,957)	(69,385)	(66,005)
Payments to employees		(33,628)	(33,863)	(31,692)
Interest paid		(7,141)	(7,605)	(5,241)
GST (net)		358	-	(3,531)
Total operating cashflow applied		(105,369)	(110,854)	(106,469)
Net cash flow from operating expenses		83,720	82,515	30,019
Cash flows from investing activities				
Receipts from sale of property, plant and equipment		357	-	(948)
Total investing cash provided		357	-	(948)
Purchase of property, plant and equipment		(133,288)	(126,233)	(57,814)
Acquisition of investments		(4,427)	(1,093)	(422)
Total investing cash applied		(137,715)	(127,326)	(58,236)
Net cash flow from investing activities		(137,357)	(127,326)	(59,184)
Cash flows from financing activities				
Proceeds from borrowings		95,000	44,811	40,000
Repayment from borrowings		(35,000)	-	(15,000)
Net cash flow from financing activities		60,000	44,811	25,000
Net increase/(decrease) in cash equivalents, and bank overdrafts		6,363	-	(4,166)
Cash, cash equivalents, and bank overdrafts at the beginning of the year		10,974	15,137	15,140
Cash, cash equivalents, and bank overdrafts at the end of the year	12	17,337	15,137	10,975

Reconciliation of net surplus/ (deficit) after tax to net cash flow from operating activities

	Actual 2025 \$000's	Actual 2024 \$000's
Surplus/(deficit) after tax	52,327	(5,455)
Add/(less) non-cash items		
Share of associate's surplus	-	84
Depreciation and amortisation expense	30,476	28,787
Property, plant and equipment impairment	2,598	-
Vested assets	(7,236)	(5,378)
Gain on disposal	186	(54)
(Gains)/losses in fair value of forestry assets	-	426
Unrealised interest on other financial assets at fair value through profit and loss	1,881	(804)
Change in fair value of loans	-	48
Change in fair value of shares	(83)	(36)
(Gains)/losses on derivative financial instruments	-	561
Other items	-	(4)
Total non-cash items	27,822	23,628
Add/(less) items classified as investing or financing activities		
(Gains)/losses on disposal of property, plant and equipment	(2,361)	6,232
Total items classified as investing or financing activities	(2,361)	6,232
Add/(less) movements in working capital items		
(Increase)/decrease in receivables	(7,861)	(4,652)
(Increase)/decrease in prepayments	564	(1,347)
Increase/(decrease) in payables	15,145	9,555
Increase/(decrease) in provisions	(1,931)	1,590
Increase/(decrease) in employee entitlements	18	468
Net movement in working capital items	5,933	5,614
Net cash inflow/(outflow) from operating activities	83,721	30,019

Reconciliation of movements in liabilities arising from financing activities

	Cash movements \$000's	Non cash movements \$000's	Total \$000's
2024			
Balance as at 1 July 2023	90,000	-	90,000
Proceeds from borrowings	40,000	-	40,000
Repayment of borrowings	(15,000)	-	(15,000)
Balance as at 30 June 2024	115,000	-	115,000
2025			
Balance as at 1 July 2024	115,000	-	115,000
Proceeds from borrowings	95,000	-	95,000
Repayment of borrowings	(35,000)	-	(35,000)
Balance as at 30 June 2025	175,000	-	175,000

Communities

Funding Impact Statement for 30 June 2025

	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	6,298	8,735	10,249
Targeted rates	3,298	2,253	738
Subsidies and grants for operating purposes	-	-	736
Fees and charges	84	1,012	346
Internal charges and overheads recovered	512	1,637	1,637
Local authorities for fuel tax, fines, infringement fees, and other receipts	535	5	948
Total sources of operating funding	10,727	13,642	14,654
Applications of operating funding			
Payments to staff and suppliers	(6,456)	(8,697)	(9,149)
Finance costs	-	(39)	(237)
Internal charges and overheads applied	(3,607)	(4,222)	(4,222)
Other operating funding applications	-	-	-
Total applications of operating funding	(10,063)	(12,958)	(13,608)
Surplus/(deficit) of operating funding	664	685	1,046
Sources of capital funding			
Subsidies and grants for capital expenditure	-	216	5,834
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(85)	641	4,468
Gross proceeds from sale of assets	-	-	1
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	(85)	857	10,304
Applications of capital funding			
Capital expenditure:			
· To meet additional demand	(547)	(635)	(4,151)
· To improve the level of service	(53)	(204)	(193)
· To replace existing assets	(453)	(737)	(7,688)
(Increase)/decrease in reserves	474	34	683
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	(579)	(1,542)	(11,349)
Surplus/(deficit) of capital funding	(664)	(685)	(1,046)
Funding balance	-	-	-



Economic Development

Funding Impact Statement for 30 June 2025

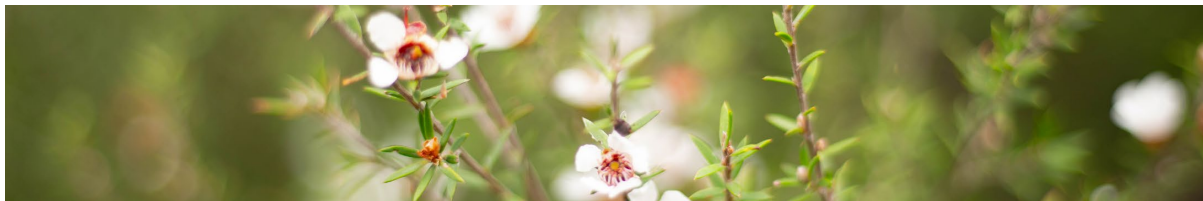
Sources of operating funding	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
General rates, uniform annual general charge, rates penalties	780	63	429
Targeted rates	392	429	425
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities for fuel tax, fines, infringement fees, and other receipts	-	-	103
Total sources of operating funding	1,172	493	957
Applications of operating funding			
Payments to staff and suppliers	(786)	(830)	(832)
Finance costs	-	(82)	-
Internal charges and overheads applied	(61)	(111)	(111)
Other operating funding applications	-	-	-
Total applications of operating funding	(847)	(1,023)	(943)
Surplus/(deficit) of operating funding	325	(531)	13
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	-
Applications of capital funding			
Capital expenditure:			
• To meet additional demand	(864)	(486)	(30)
• To improve the level of service	-	-	-
• To replace existing assets	-	-	-
(Increase)/decrease in reserves	539	1,017	17
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	(325)	531	(13)
Surplus/(deficit) of capital funding	(325)	531	(13)
Funding balance	-	-	-



Natural Environment and Sustainable Living

Funding Impact Statement for 30 June 2025

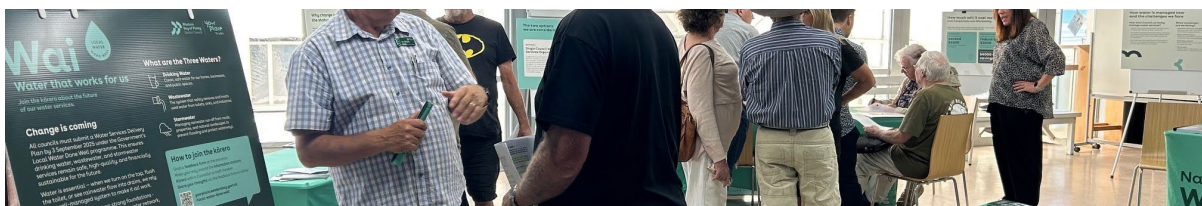
	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	398	432	432
Targeted rates	612	773	801
Subsidies and grants for operating purposes	-	60	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities for fuel tax, fines, infringement fees, and other receipts	-	-	86
Total sources of operating funding	1,010	1,265	1,319
Applications of operating funding			
Payments to staff and suppliers	(1,299)	(1,522)	(1,438)
Finance costs	-	(69)	(7)
Internal charges and overheads applied	(84)	(109)	(109)
Other operating funding applications	-	-	-
Total applications of operating funding	(1,384)	(1,699)	(1,554)
Surplus/(deficit) of operating funding	(374)	(435)	(235)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	148
Increase/(decrease) in debt	-	-	(84)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	64
Applications of capital funding			
Capital expenditure:			
• To meet additional demand	-	-	-
• To improve the level of service	-	-	-
• To replace existing assets	-	-	-
(Increase)/decrease in reserves	374	435	170
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	374	435	170
Surplus/(deficit) of capital funding	374	435	235
Funding balance	-	-	-



Planning for the future

Funding Impact Statement for 30 June 2025

Sources of operating funding	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
General rates, uniform annual general charge, rates penalties	4,337	4,640	4,640
Targeted rates	13	-	-
Subsidies and grants for operating purposes	-	-	20
Fees and charges	-	-	228
Internal charges and overheads recovered	-	-	-
Local authorities for fuel tax, fines, infringement fees, and other receipts	-	-	34
Total sources of operating funding	4,350	4,640	4,922
Applications of operating funding			
Payments to staff and suppliers	(3,295)	(3,527)	(3,027)
Finance costs	-	1	-
Internal charges and overheads applied	(1,042)	(1,212)	(1,212)
Other operating funding applications	-	-	-
Total applications of operating funding	(4,337)	(4,739)	(4,239)
Surplus/(deficit) of operating funding	13	(99)	683
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	-
Applications of capital funding			
Capital expenditure:			
• To meet additional demand	-	-	258
• To improve the level of service	-	-	-
• To replace existing assets	-	-	-
(Increase)/decrease in reserves	(13)	99	(941)
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	(13)	99	(683)
Surplus/(deficit) of capital funding	(13)	99	(683)
Funding balance	-	-	-



Recreation and Open Spaces

Funding Impact Statement for 30 June 2025

	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	9,144	10,859	10,859
Targeted rates	444	-	2
Subsidies and grants for operating purposes	866	303	128
Fees and charges	21	62	60
Internal charges and overheads recovered	1,935	2,112	2,112
Local authorities for fuel tax, fines, infringement fees, and other receipts	829	542	4,508
Total sources of operating funding	13,239	13,878	17,669
Applications of operating funding			
Payments to staff and suppliers	(6,415)	(7,851)	(9,669)
Finance costs	-	(404)	(346)
Internal charges and overheads applied	(3,218)	(4,097)	(4,097)
Other operating funding applications	-	-	-
Total applications of operating funding	(9,634)	(12,352)	(14,112)
Surplus/(deficit) of operating funding	3,605	1,526	3,557
Sources of capital funding			
Subsidies and grants for capital expenditure	722	1,283	152
Development and financial contributions	4,558	1,750	3,121
Increase/(decrease) in debt	5,121	(1,099)	(913)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	10,401	1,934	2,360
Applications of capital funding			
Capital expenditure:			
· To meet additional demand	(6,490)	(131)	(3,765)
· To improve the level of service	(7,098)	(4,353)	(1,049)
· To replace existing assets	(4,881)	(4,399)	(2,436)
(Increase)/decrease in reserves	4,463	5,422	1,333
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	(14,006)	(3,460)	(5,917)
Surplus/(deficit) of capital funding	(3,605)	(1,526)	(3,557)
Funding balance	-	-	-



Regulatory Services

Funding Impact Statement for 30 June 2025

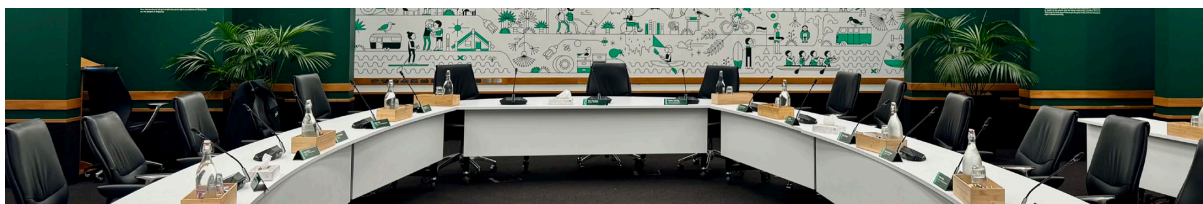
Sources of operating funding	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
General rates, uniform annual general charge, rates penalties	5,188	6,725	6,725
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	7,614	8,236	8,830
Internal charges and overheads recovered	1,280	1,089	1,089
Local authorities for fuel tax, fines, infringement fees, and other receipts	287	356	308
Total sources of operating funding	14,370	16,406	16,952
Applications of operating funding			
Payments to staff and suppliers	(9,130)	(10,145)	(10,529)
Finance costs	-	2	(2)
Internal charges and overheads applied	(5,195)	(6,193)	(6,193)
Other operating funding applications	-	-	-
Total applications of operating funding	(14,325)	(16,336)	(16,724)
Surplus/(deficit) of operating funding	45	69	228
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	(4)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	(4)
Applications of capital funding			
Capital expenditure:			
• To meet additional demand	-	-	-
• To improve the level of service	-	-	-
• To replace existing assets	-	-	-
(Increase)/decrease in reserves	(45)	(69)	(224)
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	(45)	(69)	(224)
Surplus/(deficit) of capital funding	(45)	(69)	(227)
Funding balance	-	-	-



Representation

Funding Impact Statement for 30 June 2025

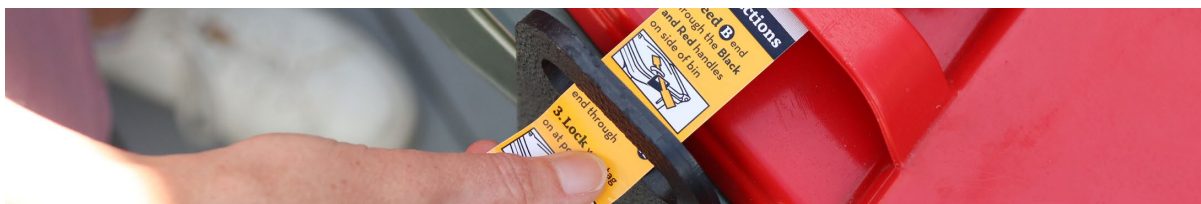
	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	3,015	3,819	3,819
Targeted rates	-	447	450
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	12
Internal charges and overheads recovered	1,117	1,159	1,159
Local authorities for fuel tax, fines, infringement fees, and other receipts	-	-	-
Total sources of operating funding	4,132	5,424	5,440
Applications of operating funding			
Payments to staff and suppliers	(1,834)	(2,424)	(2,156)
Finance costs	-	1	-
Internal charges and overheads applied	(2,249)	(2,993)	(2,993)
Other operating funding applications	-	-	-
Total applications of operating funding	(4,083)	(5,416)	(5,149)
Surplus/(deficit) of operating funding	49	8	291
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	-
Applications of capital funding			
Capital expenditure:			
• To meet additional demand	-	-	-
• To improve the level of service	(37)	-	-
• To replace existing assets	-	-	-
(Increase)/decrease in reserves	(12)	(8)	(291)
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	(49)	(8)	(291)
Surplus/(deficit) of capital funding	(49)	(8)	(291)
Funding balance	-	-	-



Solid Waste

Funding Impact Statement for 30 June 2025

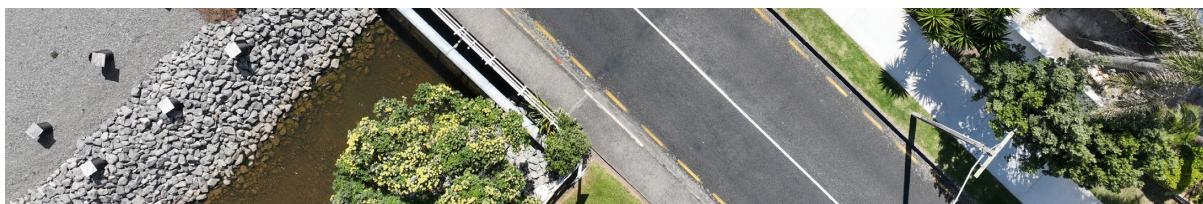
	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	147	817	817
Targeted rates	3,608	3,792	4,271
Subsidies and grants for operating purposes	185	145	-
Fees and charges	753	627	571
Internal charges and overheads recovered	-	-	-
Local authorities for fuel tax, fines, infringement fees, and other receipts	3	173	356
Total sources of operating funding	4,696	5,555	6,015
Applications of operating funding			
Payments to staff and suppliers	(4,575)	(4,520)	(4,041)
Finance costs	-	(241)	-
Internal charges and overheads applied	(690)	(1,006)	(1,006)
Other operating funding applications	-	-	-
Total applications of operating funding	(5,265)	(5,766)	(5,047)
Surplus/(deficit) of operating funding	(569)	(212)	968
Sources of capital funding			
Subsidies and grants for capital expenditure	-	40	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	(948)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	40	(948)
Applications of capital funding			
Capital expenditure:			
• To meet additional demand	-	-	(4)
• To improve the level of service	-	(40)	-
• To replace existing assets	-	-	-
(Increase)/decrease in reserves	569	212	(16)
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	569	172	(20)
Surplus/(deficit) of capital funding	569	212	(968)
Funding balance	-	-	-



Stormwater

Funding Impact Statement for 30 June 2025

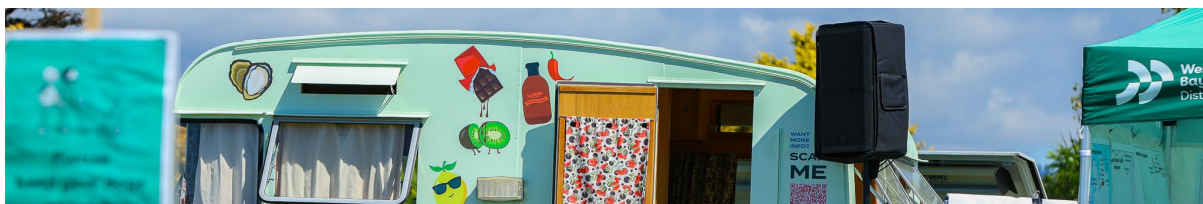
Sources of operating funding	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
General rates, uniform annual general charge, rates penalties	736	780	780
Targeted rates	4,914	6,708	7,527
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	6
Internal charges and overheads recovered	-	-	-
Local authorities for fuel tax, fines, infringement fees, and other receipts	-	-	949
Total sources of operating funding	5,650	7,488	9,262
Applications of operating funding			
Payments to staff and suppliers	(1,328)	(1,564)	(1,633)
Finance costs	-	(2,431)	(3,885)
Internal charges and overheads applied	(840)	(1,062)	(1,062)
Other operating funding applications	-	-	-
Total applications of operating funding	(2,168)	(5,056)	(6,580)
Surplus/(deficit) of operating funding	3,482	2,432	2,682
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,637	2,706	662
Increase/(decrease) in debt	4,214	799	(1,082)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	320	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	6,171	3,505	(420)
Applications of capital funding			
Capital expenditure:			
· To meet additional demand	(2,136)	(10,673)	(7,934)
· To improve the level of service	(3,185)	(1,013)	(618)
· To replace existing assets	(3,580)	(1,990)	(3,029)
(Increase)/decrease in reserves	(752)	7,739	9,318
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	(9,653)	(5,936)	(2,262)
Surplus/(deficit) of capital funding	(3,482)	(2,432)	(2,682)
Funding balance	-	-	-



Support Services

Funding Impact Statement for 30 June 2025

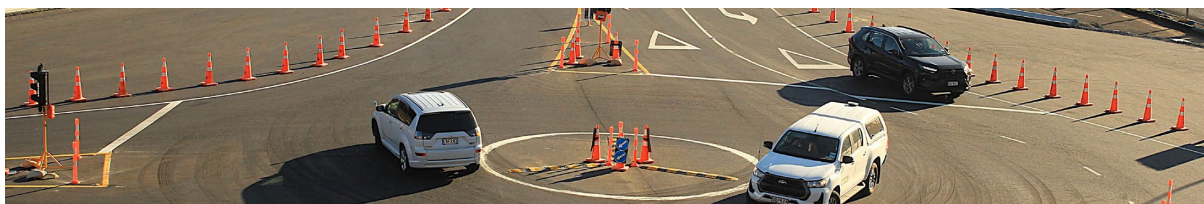
	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	5,671	4,911	1,932
Targeted rates	1,474	-	8
Subsidies and grants for operating purposes	-	-	462
Fees and charges	329	302	475
Internal charges and overheads recovered	21,824	26,245	26,245
Local authorities for fuel tax, fines, infringement fees, and other receipts	1,044	774	(4,795)
Total sources of operating funding	30,343	32,232	24,327
Applications of operating funding			
Payments to staff and suppliers	(23,865)	(27,051)	(28,150)
Finance costs	(6,057)	724	6,740
Internal charges and overheads applied	(3,327)	(3,698)	(3,698)
Other operating funding applications	-	-	-
Total applications of operating funding	(33,249)	(30,026)	(25,108)
Surplus/(deficit) of operating funding	(2,906)	2,206	(781)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	22,099	31,943	34,080
Gross proceeds from sale of assets	-	-	3,145
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	22,099	31,943	37,225
Applications of capital funding			
Capital expenditure:			
· To meet additional demand	(761)	-	105
· To improve the level of service	(846)	(671)	(1,021)
· To replace existing assets	(1,683)	(781)	(491)
(Increase)/decrease in reserves	(10,871)	(31,604)	(30,710)
(Increase)/decrease of investments	(5,031)	(1,093)	(4,327)
Total applications of capital funding	(19,193)	(34,149)	(36,444)
Surplus/(deficit) of capital funding	2,906	(2,206)	781
Funding balance	-	-	-



Transportation

Funding Impact Statement for 30 June 2025

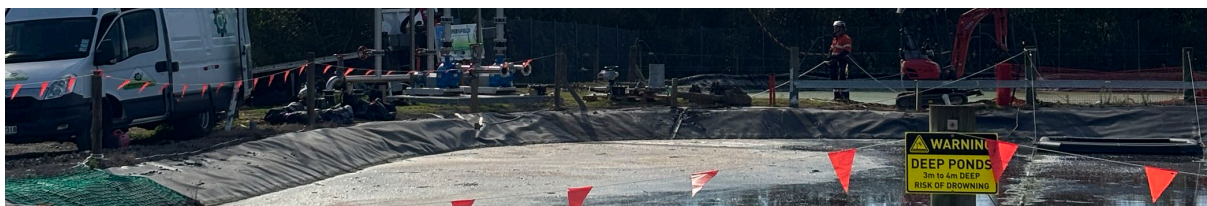
Sources of operating funding	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
General rates, uniform annual general charge, rates penalties	53	2,710	2,709
Targeted rates	16,678	19,964	19,933
Subsidies and grants for operating purposes	9,557	9,533	23,428
Fees and charges	11	280	196
Internal charges and overheads recovered	-	-	-
Local authorities for fuel tax, fines, infringement fees, and other receipts	438	-	2,034
Total sources of operating funding	26,737	32,486	48,300
Applications of operating funding			
Payments to staff and suppliers	(14,022)	(19,527)	(23,601)
Finance costs	-	(868)	(2,129)
Internal charges and overheads applied	(1,487)	(1,624)	(1,624)
Other operating funding applications	-	-	-
Total applications of operating funding	(15,509)	(22,020)	(27,354)
Surplus/(deficit) of operating funding	11,228	10,467	20,946
Sources of capital funding			
Subsidies and grants for capital expenditure	3,809	43,901	23,470
Development and financial contributions	4,245	3,703	5,795
Increase/(decrease) in debt	1,496	4,018	2,787
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	1,490	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	11,039	51,622	32,052
Applications of capital funding			
Capital expenditure:			
· To meet additional demand	(14,527)	(50,224)	(35,482)
· To improve the level of service	(9,310)	(7,884)	(7,564)
· To replace existing assets	(4,316)	(14,852)	(18,806)
(Increase)/decrease in reserves	5,886	10,871	8,854
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	(22,267)	(62,089)	(52,998)
Surplus/(deficit) of capital funding	(11,228)	(10,467)	(20,946)
Funding balance	-	-	-



Wastewater

Funding Impact Statement for 30 June 2025

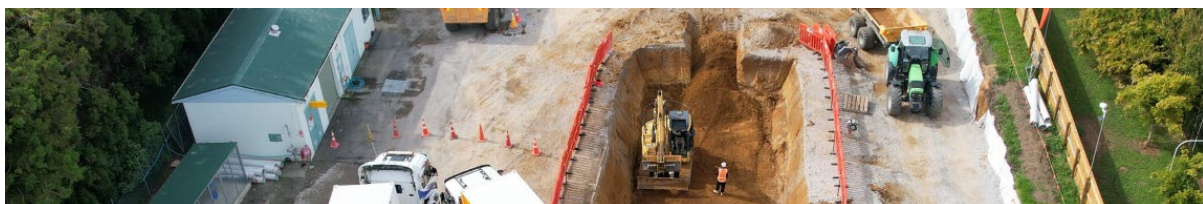
Sources of operating funding	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
General rates, uniform annual general charge, rates penalties	-	-	589
Targeted rates	12,439	13,995	14,142
Subsidies and grants for operating purposes	-	-	-
Fees and charges	2	52	95
Internal charges and overheads recovered	-	-	-
Local authorities for fuel tax, fines, infringement fees, and other receipts	51	2,000	2,290
Total sources of operating funding	12,492	16,047	17,116
Applications of operating funding			
Payments to staff and suppliers	(6,168)	(8,294)	(8,801)
Finance costs	-	(2,707)	(4,646)
Internal charges and overheads applied	(2,291)	(2,644)	(2,644)
Other operating funding applications	-	-	-
Total applications of operating funding	(8,459)	(13,644)	(16,091)
Surplus/(deficit) of operating funding	4,033	2,403	1,025
Sources of capital funding			
Subsidies and grants for capital expenditure	1,068	3,727	-
Development and financial contributions	1,802	3,309	2,543
Increase/(decrease) in debt	1,237	2,660	7,780
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	363	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	4,470	9,697	10,323
Applications of capital funding			
Capital expenditure:			
· To meet additional demand	(1,695)	-	(4,136)
· To improve the level of service	(64)	(11,965)	(1,934)
· To replace existing assets	(7,854)	(1,880)	(8,172)
(Increase)/decrease in reserves	1,110	1,746	2,894
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	(8,503)	(12,099)	(11,348)
Surplus/(deficit) of capital funding	(4,033)	(2,403)	(1,025)
Funding balance	-	-	-



Water Supply

Funding Impact Statement for 30 June 2025

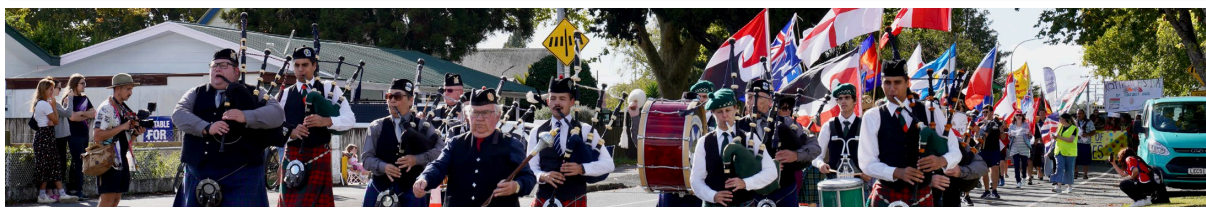
	Long Term Plan 2024 \$000's	Long Term Plan 2025 \$000's	Annual Report 2025 \$000's
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	12,342	12,145	12,783
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	96
Internal charges and overheads recovered	-	-	-
Local authorities for fuel tax, fines, infringement fees, and other receipts	43	-	185
Total sources of operating funding	12,385	12,145	13,064
Applications of operating funding			
Payments to staff and suppliers	(7,281)	(7,669)	(7,711)
Finance costs	-	(1,491)	(2,627)
Internal charges and overheads applied	(2,578)	(3,271)	(3,271)
Other operating funding applications	-	-	-
Total applications of operating funding	(9,859)	(12,431)	(13,609)
Surplus/(deficit) of operating funding	2,526	(286)	(545)
Sources of capital funding			
Subsidies and grants for capital expenditure	5,020	1,506	1,182
Development and financial contributions	1,886	1,944	1,472
Increase/(decrease) in debt	1,917	5,849	13,916
Gross proceeds from sale of assets	-	-	1,012
Lump sum contributions	214	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	9,037	9,299	17,582
Applications of capital funding			
Capital expenditure:			
· To meet additional demand	(7,690)	(1,903)	(9,543)
· To improve the level of service	(609)	(7,822)	(10,076)
· To replace existing assets	(2,702)	(3,591)	(6,331)
(Increase)/decrease in reserves	(563)	4,303	8,912
(Increase)/decrease of investments	-	-	-
Total applications of capital funding	(11,563)	(9,013)	(17,038)
Surplus/(deficit) of capital funding	(2,526)	286	545
Funding balance	-	-	-



Whole of Council

Funding Impact Statement for 30 June 2025

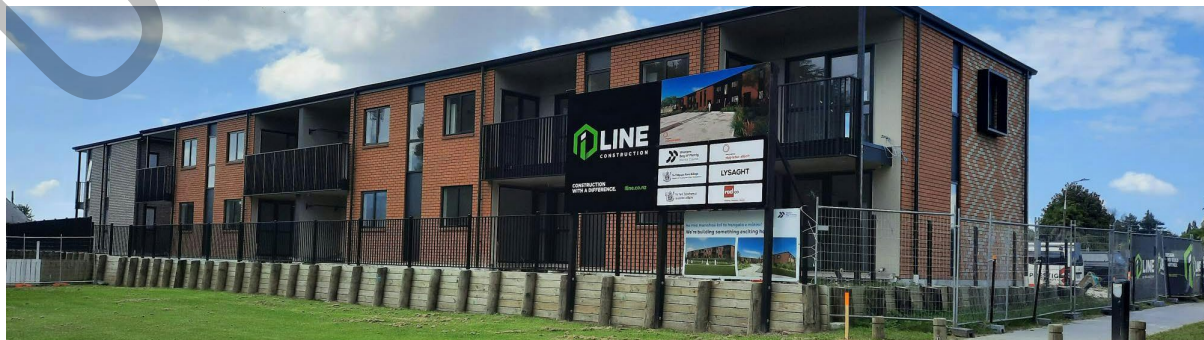
Sources of operating funding	Annual Plan 2024 \$000's	Annual Report 2024 \$000's	Annual Plan 2025 \$000's	Annual Report 2025 \$000's
General rates, uniform annual general charge, rates penalties	33,804	32,780	44,491	43,980
Targeted rates	58,359	56,244	60,506	61,081
Subsidies and grants for operating purposes	12,888	12,456	10,041	24,774
Fees and charges	11,289	11,073	10,571	10,917
Interest and dividends from investments	278	1,903	270	1,167
Local authorities for fuel tax, fines, infringement fees, and other receipts	3,111	9,513	3,581	5,840
Total sources of operating funding	119,729	123,970	129,459	147,758
Applications of operating funding				
Payments to staff and suppliers	(94,041)	(104,088)	(106,620)	(110,572)
Finance costs	(5,885)	(5,241)	(7,605)	(7,141)
Other operating funding applications	-	-	-	-
Total applications of operating funding	(99,926)	(109,329)	(111,225)	(117,713)
Surplus/(deficit) of operating funding	19,803	14,641	18,234	30,045
Sources of capital funding				
Subsidies and grants for capital expenditure	25,673	3,780	50,673	30,638
Development and financial contributions	12,011	10,802	13,412	13,741
Increase/(decrease) in debt	38,353	25,000	44,811	60,000
Gross proceeds from sale of assets	880	(720)	-	4,159
Lump sum contributions	2,428	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	79,345	38,862	108,896	108,537
Applications of capital funding				
Capital expenditure:				
• To meet additional demand	(79,080)	(38,244)	(62,250)	(64,683)
• To improve the level of service	(26,748)	(4,972)	(35,754)	(22,455)
• To replace existing assets	(14,523)	(15,171)	(28,229)	(46,952)
(Increase)/decrease in reserves	25,581	6,879	196	(165)
(Increase)/decrease of investments	(4,378)	(1,994)	(1,093)	(4,327)
Total applications of capital funding	(99,148)	(53,503)	(127,130)	(138,582)
Surplus/(deficit) of capital funding	(19,803)	(14,641)	(18,234)	(30,045)
Funding balance	-	-	-	-



Whole of Council - Reconciliation of summary funding impact statement to statement of comprehensive income and expense

Funding Impact Statement for 30 June 2025

	Actual 2025 \$000's	Actual 2024 \$000's
Total sources of operating funding per Funding Impact Statement	147,758	123,970
Add: Subsidies and grants for capital expenditure	30,638	3,781
Add: Financial Contributions	13,741	10,802
Total	192,137	138,552
Total revenue per Statement of Comprehensive Revenue and Expense	203,881	143,984
Less: Gain on disposal and revaluation gains	(3,508)	(54)
Less: Financial assets at fair value through other comprehensive revenue	(917)	-
Less: Change in fair value of shares	(183)	-
Less: Vested and found assets revenue	(7,236)	(5,378)
Less: Fair value movement in derivative financial instruments	100	-
Total	192,137	138,552
Total application of operation funding per Funding Impact Statement	115,883	109,329
Total expenditure per Statement of Comprehensive Revenue and Expense	151,554	149,354
Less: Depreciation and amortisation	(30,476)	(28,787)
Less: Provision for doubtful debts	(286)	(45)
Less: Unrealised hedging movement on interest rate swaps	(1,881)	(561)
Less: Change in fair value of shares	-	(36)
Less: Change in fair value of loans	(183)	(48)
Less: Asset revaluation losses	(345)	(3,890)
Less: Forestry revaluation losses	-	(426)
Less: Loss on disposal of property, plant and equipment	(670)	(6,232)
Less: Impairment of property, plant and equipment	(1,831)	-
Total	115,883	109,329
Net variance	-	-



Notes to the financial statements

Basis of reporting

This section contains the significant accounting policies of the Council and the group that relates to the financial statements as a whole.

Significant accounting policies are also included in the related note disclosures.

1. Statement of accounting policies for the year ended 30 June 2025

1.1 Reporting entity

Western Bay of Plenty District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Council's principal address is 1484 Cameron Road, Greerton, Tauranga.

The Council provides local infrastructure, local public services, and regulatory functions for the community. The Council does not operate to make a financial return.

The Council has designated itself as a public benefit entity (PBE) for reporting purposes and applies Tier 1 PBE accounting standards. These standards are based on International Public Sector Accounting Standards (IPSAS) with amendments for the New Zealand environment.

The financial statements of the Council are for the year ended 30 June 2025. The financial statements were authorised for issue by Council on 31 October 2025.

1.2 Adoption date

Under section 47(2) of part 8 of schedule 1AA of the Local Government Act, the annual report must be completed and adopted, by 31 October 2025.

2. Summary of significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the period.

Statement of compliance

The financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014 which include the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The financial statements and service performance information have been prepared in accordance with Tier 1 Public Benefit Entity (PBE) accounting standards.

Presentation of currency and rounding

The financial statements are presented in New Zealand dollars and all value are rounded to the nearest thousand dollars (\$000), other than the remuneration and the severance payment disclosures in Note 34 and Note 35. The remuneration and severance payments are rounded to the nearest dollar.

Measurement base

The financial statements have been prepared on a historical cost basis, except where modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets, and certain financial instruments (including derivative instruments).

Budget figures

The budget figures are those approved by Council in its 2024-2034 Long Term Plan. The budget figures have been prepared in accordance with GAAP, using accounting policies that are consistent with those adopted by the Council in preparing these financial statements.

Goods and services tax

Items in the financial statements are stated exclusive of goods and services tax (GST), except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from the IRD, including the GST relating to investing and financing activities, is classified as operating cashflow in the statement of cashflows.

Commitments and contingencies are disclosed exclusive of GST.

Cost allocation

The cost of service for each significant activity of the Council has been derived using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be attributed in an economically feasible manner with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on cost drivers and related activity or usage information. Depreciation is charged on the basis of asset utilisation. Personnel costs are charged on the basis of actual time incurred. Property and other premises costs, such as maintenance, are charged on the basis of floor area occupied for the production of each significant activity. Other indirect costs are assigned to significant activities based on the proportion of direct staff costs for each significant activity.

There have been no changes to the cost allocation methodology since the date of the last audited financial statements.

Standards and amendments issued that have been applied

Critical accounting estimates

In preparing these financial statements, estimates and assumptions have been made concerning the future.

These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

- Estimating the fair value of land and buildings, and infrastructure assets - Note 20
- Estimating the fair value of forestry assets - Note 23
- Estimating the retirement and long service leave obligations - Note 26
- Estimating the landfill aftercare provision - Note 27

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Donated or vested land and buildings with use or return conditions

The Council has received land and buildings from non-exchange transactions that contain use or return conditions. If revenue is not recognised immediately for such assets when received, there is the possibility that a liability would be recognised in perpetuity and no revenue would ever be recognised for the asset received.

The Council considers that an acceptable and more appropriate accounting treatment under PBE IPSAS 23 is to recognise revenue immediately for such transfers and a liability is not recognised until such time as it is expected that the condition will be breached.

Classification of property

Council owns a number of properties held to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding them. The properties are held for service delivery objectives are part of Council's social housing policy. The properties are therefore accounted for as property, plant, and equipment rather than investment property.

Treatment of airport land

The airport land consists of some 225 hectares of land of which some 86 hectares is jointly owned by Tauranga City Council (TCC) and Western Bay of Plenty District Council. TCC are the legal owners of the land and Western Bay of Plenty District Council are the beneficial or equitable owners of the jointly owned land. The jointly acquired land is held by TCC on trust for itself and Western Bay of Plenty District Council. As the legal owner TCC must exercise its rights of ownership in terms of the trust and for the benefit of the trustees.

The terms of the trust are that TCC may use the jointly acquired land rent free provided the land is used as an airport. In the event that the jointly own airport land is sold and the principal use of the land is no longer an airport then a liability to Western Bay of Plenty District Council is created for the sale price of the jointly owned land at that point.

2.2 Foreign currency transactions

Foreign currency transactions (including those subject to forward exchange contracts) are translated into New Zealand Dollars (the functional currency) using the spot exchange rate at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rate of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

2.3 Water services reform programme

TBC by sector guidance

3. Summary income and expenditure for group of activities

Income	Actual 2025 \$000's	Actual 2024 \$000's
Representation	4,281	3,979
Planning for the Future	4,922	4,508
Transportation	77,641	36,395
Water Supply	17,057	12,793
Communities	18,851	15,803
Recreation and Open Spaces	19,255	17,341
Regulatory Services	15,914	16,294
Wastewater	21,513	18,080
Solid Waste	6,029	5,237
Stormwater	14,263	9,512
Natural Environment and Sustainable Living	1,467	1,679
Economic Development	956	1,071
Support Services	1,731	1,291
Total operating income by activity	203,881	143,983
Expenditure		
Representation	4,003	3,846
Planning for the Future	4,239	4,481
Transportation	40,046	32,197
Water Supply	19,741	17,121
Communities	12,964	15,007
Recreation and Open Spaces	14,784	18,426
Regulatory Services	15,775	16,204
Wastewater	21,703	17,950
Solid Waste	5,088	5,062
Stormwater	8,705	6,047
Natural Environment and Sustainable Living	1,553	1,519
Economic Development	943	720
Support Services	2,000	10,776
Total operating expenditure by activity	151,544	149,354

Each significant activity is stated gross of internal costs and revenues, and includes general and targeted rates attributable to activities (refer to note 4).

4. Rates revenue

Accounting policy

Rates revenue is classified as non-exchange revenue and is measured at fair value.

The specific accounting policies for significant revenue items are explained below.

Rates revenue

Rates are set annually by a resolution from Council and relate to a financial year. All customers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by installments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.

- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Rates remissions

Under the Council's remissions policies, remissions are allowed for re-zoned land, land used for sport and games, covenanted land, contiguous land, natural disasters and emergencies, Māori freehold land in multiple ownership and in undeveloped state, water leaks and penalties in certain situations and at Council's discretion.

Non-rateable land

Under the Local Government (Rating) Act 2002 certain properties cannot be rated for general rates. These properties include (but are not limited to) schools, places of religious worship, public gardens, reserves and unused Māori freehold land. These non-rateable properties may be subject to targeted rates in respect of sewerage and water. Non-rateable land does not constitute a remission.

Rates revenue	Actual 2025 \$000's	Actual 2024 \$000's
General rates	42,209	33,240
Targeted rates		
Promotion	470	400
Libraries*	-	3,102
Community Board	450	485
Community Halls	690	533
Solid Waste	4,271	3,540
Sewerage	14,142	12,682
Water Supply	7,129	6,852
Stormwater	7,433	4,858
Roading	19,933	17,671
Environment	895	2,381
Museum*	-	73
Total targeted rates	55,413	52,577
Metered water charges	5,668	3,524
Rates remissions	(243)	(1,032)
Rating penalties	2,014	715
Total rates, including targeted water supply rates	105,061	89,024

*As part of Council's LTP 24-34, the Environment Protection Rate, Library Services Rate, Heritage Museum Rate and Rooding District Wide Rate were amalgamated into the Uniform Annual General Charge.

5. Rating base information

Rating units, capital value and land value

Rates revenue is the main source of funding for Western Bay of Plenty District Council.

The total number of rating units for 2025 was 24,970 compared with 24,697 for 2024.

The total capital and land valuations for the district are as follows:

	Actual 2025 \$000's	Actual 2024 \$000's
Capital value	42,760	41,795
Land value	23,335	22,481

6. Subsidies and grants

Accounting policy

NZ Transport Agency Waka Kotahi roading subsidies

The Council receives funding assistance from the NZ Transport Agency Waka Kotahi, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Grants

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Subsidies and grants	Actual 2025 \$000's	Actual 2024 \$000's
Bay of Plenty Regional Council	22	100
National Infrastructure Funding and Financing Limited*	25,156	1,128
Department of Internal Affairs	771	434
Ministry for the Environment	-	870
Ministry of Business, Innovation and Employment	237	440
Ministry of Education	536	-
Ministry of Housing and Urban Development	4,874	2,102
New Zealand Transport Agency Waka Kotahi	23,428	11,036
TECT	-	100
Other	389	27
Total subsidies and grants	55,413	16,237

*Previously called Crown Infrastructure Partners

There are unfulfilled conditions and other contingencies attached to subsidies and grants recognised.

7. Financial contributions, fees and charges, and other revenue

Accounting policy

Revenue is measured at fair value.

The specific accounting policies for significant revenue items are explained below.

Financial contributions

Financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Building and resource consent revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

Entrance fees

Entrance fees are fees charged to users of the Council's local facilities, such as pools. Revenue from entrance fees is recognised upon entry to such facilities.

Landfill fees

Fees for disposing of waste at the Council's landfill are recognised upon waste being disposed by users.

Provision of commercially based services

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date. Generally, this is determined by the proportion of costs incurred to date bearing to the estimated total costs of providing the service.

Sale of goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

Infringement fees and fines

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The fair value of this revenue is determined based on the probability of collecting fines, which is estimated by considering the collection history of fines over the preceding 2-year period.

Vested or donated physical assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer.

For long-lived assets that must be used for a specific use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if the Council expects that it will need to return or pass the asset to another party.

Donated or bequeathed financial assets

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability released to revenue as the conditions are met (e.g. as the funds are spent for the nominated purpose).

Financial Contributions, Fees and Charges, and Other Revenue

	Actual 2025 \$000's	Actual 2024 \$000's
Financial Contributions		
Recreation and open spaces	3,121	1,930
Transportation	5,795	5,225
Water Supply	1,472	1,394
Stormwater	662	672
Natural Environment	148	126
Wastewater	2,543	1,454
Total financial contributions	13,741	10,801
Fees and charges		
Building and resource consent charges	6,605	6,538
Animal services	837	757
Regulatory compliance	1,339	359
Swimming pool fees	94	76
Waste and refuse	571	597
Other fees and charges income	1,321	1,502
Water and wastewater	149	1,245
Total fees and charges	10,916	11,074
Other revenue		
Petrol tax	349	447
Sale of goods and services	3,630	5,448
Cost recoveries	197	2,282
Rental revenue	1,498	1,196
Fines	165	140
Gain on disposal	3,508	54
Vested assets	7,236	5,378
Change in fair value of shares	83	-
Total other revenue	16,666	14,945

8. Finance revenue and costs

Accounting policy

Interest and dividends

Interest revenue is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.

Dividends are recognised in surplus or deficit unless the dividend clearly represents a recovery part of the total of the investment.

Borrowing costs

Borrowing costs are expensed in the financial year in which they are incurred.

	Actual 2025 \$000's	Actual 2024 \$000's
Finance income		
Interest income	1,898	1,727
Dividends	159	150
Rates postponement scheme	27	25
Total finance income	2,084	1,902
Finance costs		
Interest on bank borrowings	(7,636)	(6,105)
Interest received/(paid) on derivatives	495	864
Total finance costs	(7,141)	(5,241)
Net finance income/(costs)	(5,057)	(3,339)

9. Depreciation and amortisation expense by group of activity - LG(FRP)R 5(4)

Directly attributable depreciation and amortisation expense by group of activity	Actual 2025 \$000's	Actual 2024 \$000's
Representation	13	18
Communities	989	894
Recreation and open spaces	2,761	2,502
Regulatory services	137	115
Stormwater	2,150	1,999
Transportation	12,630	11,644
Water supply	5,761	5,465
Wastewater	4,941	4,898
Solid waste	40	39
Support Services	1,055	1,213
Total directly attributable depreciation and amortisation by group of activity	30,477	27,574
Total depreciation and amortisation expense	30,477	28,787

10. Personnel costs

Accounting policy

Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

Superannuation schemes

Defined contribution schemes

Employer contributions to KiwiSaver, the Government Superannuation Fund, and other defined contribution superannuation schemes are accounted for as defined contribution schemes and are recognised as an expense in the surplus or deficit when incurred.

Defined benefit schemes

The Council makes employer contributions to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund (NPF). The scheme is a multi employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme the extent to which the surplus/deficit in the plan will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Further information on this scheme is disclosed in Note 26.

Personnel costs	Actual 2025 \$000's	Actual 2024 \$000's
Salaries and wages	33,257	30,865
Employer contributions to health insurance scheme	365	353
Total personnel costs	33,622	31,218

11. Other expenses

Accounting policy

Operating leases

An operating lease is a lease that does not substantially transfer all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Grant expenditure

The Council's grants awarded have no substantive conditions attached.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as an expense when approved by the Council and the approval has been communicated to the applicant.

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as an expense when an application that meets the specified criteria for the grant has been received.

Tax

Council does not pay income tax as Section CW39 of the Income Tax Act 2007 specifically exempts income that is derived by a local authority from income tax, unless that income is derived from a Council Controlled Organisation, a port related undertaking, or as a trustee.

The Council is exempt from paying Income Tax under section CW39 of the Income Tax Act 2007. This exemption applies to income derived by a local authority, except where the income is derived from a Council Controlled Organisation, a part related undertaking, or in the capacity of a trustee.

Other expenses

Other expenses are recognised as goods and services are received.

Other expenses	Actual 2025 \$000's	Actual 2024 \$000's
Fees to auditors		
• Audit fees to Audit New Zealand for financial statements audit	283	-
• Audit fees to Audit New Zealand for 2024 financial statements audit - additional cost	-	250
• Audit fees to Audit New Zealand for 2023 financial statements audit - additional cost	-	65
• Audit fees to Audit New Zealand for Long Term Plan audit	55	134
• Audit fees to Audit New Zealand for debenture trust	10	10
Consultant and legal fees	4,726	4,719
Community board members remuneration	124	115
Elected members remuneration	717	680
Computer software, internet and phones	3,471	3,482
Cost of forest harvest sales	1,069	2,137
Electricity	2,697	2,437
Grants and assets vested to the community	1,937	3,392
Impairment of receivables	1,885	503
Insurance premiums	1,416	1,456
Maintenance	43,512	38,086
Projects to improve service levels	9,407	9,454
Valuation fees	471	403
Asset impairment	2,415	-
Asset revaluation losses	670	3,890
Change in fair value of shares	-	36
Change in fair value of loans	183	48
Loss on sale of property, plant and equipment	345	6,232
Loss on revaluation of forest	-	426
Unrealised interest swap	1,881	561
Other expenditure	3,040	5,592
Total other expenses	80,314	84,108

12. Cash and cash equivalents

Accounting policy

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

Cash and cash equivalents	Actual 2025 \$000's	Actual 2024 \$000's
Cash at bank and in hand	17,334	10,972
Petty cash	3	3
Term deposits with maturities less than 3 months	-	-
Total cash and cash equivalents	17,337	10,975
Weighted average effective interest rate	2.64%	4.84%

13. Receivables

Accounting policy

Receivables are recorded at the amount due, less an allowance for Expected Credit Loss (ECL).

Council applies the simplified ECL model of recognising lifetime ECL for receivables.

The ECL allowance has been calculated based on a review of specific overdue receivables and a collective assessment. The collective allowance is based on an analysis of past collection history and debt write offs. Individual allowance has been determined based on the significant financial difficulties and circumstances being experienced by the debtor.

Rates are "written-off":

When remitted in accordance with the Council's rates remission policy and in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government Act 2022.

Other rates are written-off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

A receivable is considered uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amount expected to be collected.

Receivables	Actual 2025 \$000's	Actual 2024 \$000's
Rates debtors	10,346	8,563
Metered water debtors	3,081	2,480
Sundry debtors	9,123	2,567
Other trade debtors	8,381	8,995
GST receivables	4,068	4,426
Debtors and other receivables prior to impairment	34,999	27,031
Less provision for impairment of receivables	(4,181)	(4,074)
Net receivables	30,818	22,957

a) Expected credit loss

30 June 2025

Receivables days past due

Council	Current	More than 30 days	More than 60 days	More than 90 days	Total
Expected credit loss rate	0%	0%	0%	54.0%	9.2%
Gross carrying amounts (\$'000)	3,512	3,374	60	1,436	8,382
Lifetime expected credit loss (\$'000)	-	-	-	775	775

30 June 2024

Receivables days past due

Council	Current	More than 30 days	More than 60 days	More than 90 days	Total
Expected credit loss rate	0.0%	2.8%	0.3%	30.5%	9.8%
Gross carrying amounts (\$'000)	3,734	1,384	1,122	2,755	8,995
Lifetime expected credit loss (\$'000)	-	38	3	836	877

Movements in the allowance for credit losses are as follows:

	Actual 2025 \$000's	Actual 2024 \$000's
Opening balance as at 1 July	4,074	4,029
Additional allowance made during the year	4,181	4,074
Allowance reversed during the year	(4,074)	(4,029)
Receivables written-off during the year	-	-
At 30 June	4,181	4,074

Local government disclosures:

The Chief Executive approved the write-off of rates receivable during the year under the Local Government (Rating) Act 2002, as follows (in whole \$ numbers):

- Section 90A: \$20,385 (2024: \$245,557)
- Section 90B: Nil (2024: Nil)

14. Prepayments

Expenditure paid related to future periods.

Prepayments	Actual 2025 \$000's	Actual 2024 \$000's
Prepayments	1,660	2,224

15. Derivative financial instruments

Accounting Policy

Derivative financial instruments are used to manage exposure to interest rate and foreign exchange risks arising from Council’s operational activities and risks arising from Council’s financing and investing activities. In accordance with its treasury policy, Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured to their fair value at each balance date.

The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and, if so, the nature of the item being hedged.

Council has elected not to hedge account. Financial instrument risk is detailed in note 37.

The associated gains or losses on derivatives that are not hedge accounted are recognised in the surplus or deficit.

Derivative financial instruments	Actual 2025 \$000's	Actual 2024 \$000's
Current asset portion		
Interest rate swaps - fair value hedges	-	54
Total current asset portion	-	54
Non-current asset portion		
Interest rate swaps - fair value hedges	138	1,965
Total non-current asset portion	138	1,965
Total derivative financial instruments	138	2,019
Movement	(1,881)	(561)

Interest rate swaps

The fair values of interest rate swaps have been determined by calculating the expected cash flows under the terms of the swaps and discounting these values to present value. The inputs into the valuation model are from independently sourced market parameters such as interest rate yield curves. Most market parameters are implied from instrument prices.

As at 30 June 2025, the fixed interest rates of cash flow hedge interest rate swaps vary from 1.95% to 3.96% (2024: 1.95% to 5.41%). The portion of the fair value of a non-hedge accounted interest rate derivative that is expected to be realised within 12 months of balance date is classified as current, with the remaining portion of the derivative classified as non-current. As at 30 June 2025, the Council held \$0m (2024: \$26.5m) of current interest rate derivatives.

Timing of nominal principal amounts and average fixed rates of interest swaps

Council 2025	Less than 1 year	1 - 2 years	3 - 5 years	6+ years	Total
Interest rate swaps - not hedge accounted					
Nominal amount (\$000)	-	14,000	56,000	-	70,000
Average fixed rate	0.00%	3.67%	3.44%	0%	3.49%

The notional principal amount of all outstanding interest rate swap contracts for the Council were \$70 million (2024: \$71.5 million).

Council 2024	Less than 1 year	1 - 2 years	3 - 5 years	6+ years	Total
Interest rate swaps - not hedge accounted					
Nominal amount (\$000)	26,500	14,000	26,000	5,000	71,500
Average fixed rate	4.84%	3.67%	3.11%	3.96%	3.92%

16. Non-current assets held for sale

As at 30 June 2025, Western Bay of Plenty District Council held 26,490 shares in Zespri Group Limited and 11,247 shares in Seeka Limited. These shares were originally acquired as a by-product of Council's historical purchase of strategic land parcels that included operational kiwifruit orchards, rather than through a deliberate investment strategy. On 4 June 2025, Council resolved to sell both shareholdings as part of a broader financial strategy to rationalise non-core assets and improve liquidity. The shares are available for immediate sale, and the sale is expected to be completed within 12 months.

In accordance with NZ IFRS 5 Non-current Assets Held for Sale and Discontinued Operations, the shares have been reclassified as non-current assets held for sale as at 30 June 2025. No impairment loss has been recognised, as the fair value less costs to sell exceeds the carrying amount.

The assets are measured at the lower of their carrying amount and fair value less costs to sell. Based on observable market prices at balance date, the valuation of the shares is as follows:

Non-current assets held for sale	Actual 2025 \$000's	Actual 2024 \$000's
Non-current assets held for sale are:		
• Zespri Shares (26,490 shares @ \$6.90 per share)	183	119
• Seeka Shares (11,247 shares @ \$4.00 per share)	45	27
Total non-current assets held for sale	228	146

17. Other financial assets

Accounting policy

Classification

Other financial assets (other than shares in subsidiaries) are initially recognised at fair value.

They are then classified as, and subsequently measured under, the following categories:

- Amortised cost
- Fair value through other comprehensive revenue and expense (FVTOCRE); and
- Fair value through surplus and deficit (FVTSD).

Transaction costs are included in the value of the financial asset at initial recognition unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the Council's model for managing them.

A financial asset is classified and subsequently measured at Amortised Cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding and is held within a management model whose objective is to collect the contractual cashflows of the asset.

A financial asset is classified as subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, Council may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Subsequent measurement

Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL). Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans and loans to subsidiaries and associates.

Subsequent measure of financial assets at FVTOCRE

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus or deficit. Instruments in this category include Council listed bonds.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council designate into this category all equity investments that are not held for trading as they are strategic investments that are intended to be held for the medium to long-term.

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit. Interest revenue and dividends recognised from these financial assets are separately presented within revenue. Other than derivatives, the Council has no instruments in this category.

	Actual 2025 \$000's	Actual 2024 \$000's
Non-current portion		
Non-current assets available for sale are:		
Zespri Group Limited	183	119
Seeka Kiwifruit Industries Limited	45	27
Total non-current assets available for sale	228	146
Loans and receivables		
Te Tumu Investment (Note 37)	14,320	13,585
Unbilled recharges for TECT	209	209
Total loans and receivables	14,529	13,794
Total non-current other financial assets	14,757	13,940
Movement in other financial assets	817	975
Represented by:		
Change in fair value of shares	82	(37)
Change in fair value of loans	(183)	162
Change in fair value of other financial assets	(101)	125
Unrealised interest movement in Te Tumu	918	850
Total	817	975

18. Investments in associates

Accounting policy

An associate is an entity over which the Council has significant influence and that is neither a subsidiary nor an interest in a joint arrangement.

The Council's associate investment is accounted for in the financial statements using the equity method. The investment in an associate is initially recognised at cost and the carrying amount in the financial statements is increased or decreased to recognise the Council's share of the surplus or deficit of the associate after the date of acquisition.

Distributions received from an associate reduce the carrying amount of the investment in the Council's financial statements.

If the share of deficits of an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further deficits.

After the Council's interest is reduced to zero, additional deficits are provided for, and a liability is recognised, only to the extent that Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, the group will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

Share in associates	Actual 2025 \$000's	Actual 2024 \$000's
Western Bay of Plenty Tourism and Visitors' Trust (50%)	429	429
Total share in associates	429	429

19. Investments in CCO's and other similar entities

Investments in CCO's and other similar entities	Actual 2025 \$000's	Actual 2024 \$000's
Bay of Plenty Local Authority Shared Services Limited BOPLASS Limited 9.7% share (2024 - 9.7%)	14	14
Waikato Local Authority Shared Services Limited (CO-Lab) 1 share of 2,186,581 shares	-	-
Civic Financial Services Limited 28,142 shares (2024 - no change) with a market value as at 30 June 2025 of \$0.95 per share (2024 - \$0.93)	27	26
Local Government Funding Agency Limited 3,731,958 shares 8.3% (2024 - 8.3%)	9,395	9,395
Local Government Funding Agency Borrower Notes	5,685	2,175
Total investment in Council Controlled Organisations (CCO's) and other similar entities	15,521	11,610

20. Property, plant and equipment

Accounting policy

Property, plant and equipment consists of:

Operational assets – These include land, buildings, landfill post closure, plant and equipment, and motor vehicles.

Restricted assets – Restricted assets are parks and reserves owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure assets – Infrastructure assets are the fixed utility systems owned by the Council. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

Land (operational and restricted) is measured at fair value, and buildings (operational and restricted), and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation and impairment losses. All other asset classes are measured at cost less accumulated depreciation and impairment losses. If the share of deficits of an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further deficits.

After the Council's interest is reduced to zero, additional deficits are provided for, and a liability is recognised, only to the extent that Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, the group will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

Revaluation

Land and buildings (operational and restricted), and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years.

Revaluation movements are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive income but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Additions

The cost of an item of property, plant, and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Entity and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised in the surplus or deficit as they are incurred.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment other than land, at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Class of PP&E	Estimated useful life	Depreciation rates
Land and buildings		
Buildings	20 - 100 years	Straight line
Land	-	Not depreciated
Other operational assets		
Plant and equipment	4 - 10 years	Diminishing value
Office equipment and furnishings	4 - 10 years	Diminishing value
Computer systems	2 - 5 years	Diminishing value
Motor vehicles	4 - 5 years	Diminishing value
Library books	10 - 15 years	Diminishing value
Infrastructure assets		
Roading network		
Top surface (seal)	5 - 60 years	Straight line
Pavement (base course):		
Sealed	5 - 60 years	Straight line
Unsealed	3 - 5 years	Straight line
Other	5 - 70 years	Straight line
Formation	-	Not depreciated
Bridges	50 - 100 years	Straight line
Reticulation		
Water	15 - 80 years	Straight line
Sewerage	40 - 100 years	Straight line
Stormwater	70 - 120 years	Straight line
Treatment plants and equipment	5 - 80 years	Straight line
Other infrastructure assets		
Reservoirs	80 - 100 years	Straight line
Dams	100 years	Straight line
Bores	100 years	Straight line
Coastal structures	5 - 75 years	Straight line

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

Impairment

Property, plant, and equipment that have a finite useful life are reviewed for impairment at each balance date and whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. For revalued assets, the impairment loss is recognised against the revaluation reserve for that

class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in surplus or deficit.

For assets not carrying a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at revalued amount, the reversal of an impairment loss is recognised in surplus or deficit.

	Cost / revaluation 1 Jul 2024 \$'000	Accumulat- ed depreci- ation and impairment charges 1 Jul 2024 \$'000	Carrying amount 1 Jul 2024 \$'000	Current year additions \$'000	Current year disposals \$'000	Current year transfers \$'000	Current year vested \$'000	Current year impairment charges \$'000	Current year depreci- ation \$'000	Revaluation surplus \$'000	Cost / revaluation 30 Jun 2025 \$'000	Accumulat- ed depreci- ation and impairment charges 30 Jun 2025 \$'000	Carrying amount 30 Jun 2025 \$'000
2025													
Operational assets													
Land	58,343	-	58,343	-	(127)	3,259	-	-	-	(4,010)	57,465	-	57,465
Buildings	33,035	(1,065)	31,970	14,045	(4)	-	-	-	(616)	6,368	51,802	(39)	51,763
Coastal marine	22,847	(832)	22,015	2	-	-	-	-	(835)	-	22,850	(1,667)	21,183
Libraries	1,425	(11)	1,414	444	-	-	-	-	(130)	-	1,868	(141)	1,727
Office equipment	11,754	(8,033)	3,721	503	(1)	-	-	-	(840)	-	12,255	(8,873)	3,383
Plant and equipment	653	(192)	461	138	-	-	-	-	(117)	-	790	(309)	481
Vehicles	3,469	(1,962)	1,507	632	(213)	-	-	-	(498)	-	3,439	(2,011)	1,428
Total	131,526	(12,095)	119,431	15,764	(345)	3,259	-	-	(3,036)	2,358	150,469	(13,040)	137,429
Infrastructure assets													
Land	36,780	-	36,780	1,602	(4,987)	-	-	-	-	(6,109)	27,286	-	27,286
Buildings	4,342	(145)	4,197	-	-	-	-	-	(74)	482	4,607	(2)	4,605
Water	173,152	(5,476)	167,676	6,895	-	-	1,274	-	(5,717)	-	181,321	(11,193)	170,128
Stormwater	138,011	(2,093)	135,918	3,509	-	-	4,339	-	(2,026)	-	145,858	(4,119)	141,739
Wastewater	187,145	(4,828)	182,317	542	(436)	-	1,624	-	(4,846)	-	188,860	(9,659)	179,201
Land under roads	262,345	-	262,345	-	-	-	-	-	-	-	262,345	-	262,345
Road surface	640,499	(8,075)	632,424	14,143	-	-	-	-	(8,728)	-	654,641	(16,802)	637,839
Road other	100,243	(4,010)	96,233	3,548	-	-	-	-	(3,442)	-	103,792	(7,452)	96,340
Total	1,542,516	(24,627)	1,517,890	30,239	(5,423)	-	7,237	-	(24,833)	(5,627)	1,568,710	(49,227)	1,519,483
Restricted assets													
Land	137,445	-	137,445	-	-	-	-	-	-	(5,503)	131,942	-	131,942
Buildings	35,708	(1,367)	34,342	2,586	-	-	-	-	(1,961)	-	38,295	(3,328)	34,967
Improvements	10,394	(473)	9,921	-	-	-	-	-	(252)	(279)	9,390	-	9,390
Total	183,547	(1,839)	181,708	2,586	-	-	-	-	(2,213)	(5,782)	179,627	(3,328)	176,299
Work in progress	58,286	-	58,286	133,263	-	(40,825)	-	(2,415)	-	-	148,309	-	148,309
Total	1,915,875	(38,561)	1,877,315	181,852	(5,768)	(37,566)	7,237	(2,415)	(30,083)	(9,051)	2,047,115	(65,595)	1,981,520

	Cost / revaluation 1 Jul 2023 \$'000	Accumulat- ed depreci- ation and impairment charges 1 Jul 2023 \$'000	Carrying amount 1 Jul 2023 \$'000	Current year additions \$'000	Current year disposals \$'000	Current year transfers \$'000	Current year vested \$'000	Current year impairment charges \$'000	Current year depre- ciation \$'000	Revaluation surplus \$'000	Cost / revaluation 30 Jun 2024 \$'000	Accumulat- ed depreci- ation and impairment charges 30 Jun 2024 \$'000	Carrying amount 30 Jun 2024 \$'000
2024													
Operational assets													
Land	61,602	-	61,602	-	-	(3,259)	-	-	-	-	58,343	-	58,343
Buildings	33,199	(443)	32,756	2,623	(2,824)	-	-	-	(585)	-	33,035	(1,065)	31,970
Coastal marine	22,622	-	22,622	228	(3)	-	-	-	(832)	-	22,847	(832)	22,015
Libraries	1,428	-	1,428	359	-	-	-	-	(127)	(245)	1,425	(11)	1,414
Office equipment	10,804	(7,351)	3,453	956	(5)	-	-	-	(682)	-	11,754	(8,032)	3,721
Plant and equipment	235	(180)	55	223	-	-	194	-	(12)	-	653	(192)	461
Vehicles	3,206	(1,822)	1,384	700	(53)	-	-	-	(525)	-	3,469	(1,962)	1,507
Total	133,096	(9,796)	123,299	5,090	(2,886)	(3,259)	194	-	(2,764)	(245)	131,526	(12,095)	119,431
Infrastructure assets													
Land	38,090	-	38,090	3,690	(5,000)	-	-	-	-	-	36,780	-	36,780
Buildings	4,342	(71)	4,271	-	-	-	-	-	(74)	-	4,342	(145)	4,197
Water	166,361	(60)	166,301	5,869	-	-	922	-	(5,416)	-	173,152	(5,476)	167,676
Stormwater	130,561	(234)	130,327	4,701	-	-	2,749	-	(1,859)	-	138,011	(2,093)	135,918
Wastewater	184,755	(34)	184,721	878	-	-	1,513	-	(4,795)	-	187,145	(4,828)	182,317
Land under roads	262,345	-	262,345	-	-	-	-	-	-	-	262,345	-	262,345
Road surface	631,283	(163)	631,120	10,003	-	-	-	(787)	(7,912)	-	640,499	(8,075)	632,424
Road other	98,255	(684)	97,572	1,988	-	-	-	-	(3,327)	-	100,243	(4,010)	96,233
Total	1,515,992	(1,246)	1,514,747	27,128	(5,000)	-	5,183	(787)	(23,381)	-	1,542,516	(24,627)	1,517,890
Restricted assets													
Land	137,657	-	137,657	825	(1,037)	-	-	-	-	-	137,445	-	137,445
Buildings	29,739	1	29,741	5,185	(11)	-	-	-	(1,729)	1,156	35,708	(1,367)	34,342
Improvements	9,708	(226)	9,481	800	(111)	-	-	-	(249)	-	10,394	(473)	9,921
Total	177,104	(225)	176,879	6,810	(1,159)	-	-	-	(1,978)	1,156	183,547	(1,839)	181,708
Work in progress	30,306	-	30,306	71,635	-	(43,655)	-	-	-	-	58,286	-	58,286
Total	1,856,498	(11,267)	1,845,231	110,663	(9,045)	(46,914)	5,378	(787)	(28,123)	911	1,915,875	(38,561)	1,877,315

Core infrastructure asset disclosures - LG(FRP)R 6

Included within the Council infrastructure assets above are the following core assets:

	Carrying amount 30 Jun 2025	Additions: Constructed by Council	Additions: Transferred to Council	Carrying amount 30 Jun 2024
Water Supply - Treatment Plants and Facilities	35,145	-	-	36,685
Water Supply - Reticulation and other assets	134,983	6,895	1,274	130,991
Wastewater - Treatment Plants and Facilities	50,998	82	-	53,242
Wastewater - Reticulation and other assets	128,204	460	1,624	129,075
Stormwater	141,739	3,509	4,339	135,918
Roads and footpaths	734,179	17,691	-	728,657
Total	1,225,248	28,637	7,237	1,214,568

	Carrying amount 30 Jun 2024	Additions: Constructed by Council	Additions: Transferred to Council	Carrying amount 30 Jun 2023
Water Supply - Treatment Plants and Facilities	36,685	3,364	135	34,601
Water Supply - Reticulation and other assets	130,991	2,505	787	131,700
Wastewater - Treatment Plants and Facilities	53,242	623	133	54,795
Wastewater - Reticulation and other assets	129,075	256	1,380	129,926
Stormwater	135,918	4,701	2,749	130,327
Roads and footpaths	728,657	11,991	-	728,692
Total	1,214,568	23,440	5,184	1,210,041

Note disclosure

Property, plant and equipment notes

There were no assets lost or given up during the year.

Council has not pledged any property, plant or equipment as security for liabilities.

Land and buildings in the "Restricted Asset" category are subject to either restrictions on use, or disposal, or both. This includes restrictions from legislation (such as land declared as a reserve under the Reserves Act 1977), or other restrictions (such as land or buildings under a bequest or donation that restricts the purpose for which the assets can be used).

Reconciliation of property, plant and equipment to statement of financial position

- In respect of the roading component of infrastructural assets: Council has formerly recorded a decision to maintain the network in a defined and appropriate operating capacity by a programme of restoration to ensure that its life will be indefinitely prolonged.
- An appropriate Asset Management Plan has been adopted by Council. This plan provides:
 - The level of service required;
 - The current physical extent, condition and capacity of the network; and
 - The timing, extend and cost of work required to maintain and restore the network's defined operating capacity in future years.

Valuations

Operational and restricted land and buildings

The most recent valuation was performed by Opteon Solutions and the valuation was effective as at 30 June 2025.

Coastal and Marine Structures

At fair value determined on a depreciated replacement cost basis. Unit rates were reviewed by an independent consultant that specialises in these types of assets. The valuations were prepared internally by Council staff and peer reviewed by an independent valuer. The valuation is effective as at 1 July 2023.

Infrastructural asset classes

Land

The most recent valuation was performed by Opteon Solutions and the valuation is effective as at 30 June 2025.

Wastewater

At fair value determined on a depreciated replacement cost basis by an independent valuer. The most recent valuation was performed by AECOM and the valuation is effective as at 30 June 2023.

Stormwater

At fair value determined on a depreciated replacement cost basis by an independent valuer. The most recent valuation was performed by AECOM and the valuation is effective as at 30 June 2023.

Water

At fair value determined on a depreciated replacement cost basis by an independent valuer. The most recent valuation was performed by AECOM and the valuation is effective as at 30 June 2023.

Roading

At fair value determined on a depreciated replacement cost basis by an independent valuer. The most recent valuation was performed by AECOM and the valuation is effective as at 30 June 2023.

Land under roads

Land under roads was valued based on average land values of the comparable surrounding land within wards by Opteon Solutions, effective 1 July 2014. On transition to NZ IFRS Council elected to use the fair value of land under roads as at 1 July 2017 as deemed cost. Land under roads is no longer revalued. Subsequent additions have been recorded at cost.

Vested infrastructural assets

Valued based on the actual quantities of infrastructural components vested and the current in-ground cost of providing identical services. Assets vested to Council are recognised in the statement of comprehensive income as revenue and in the statement of financial position as property, plant and equipment.

Library collections

At fair value determined on a depreciated replacement cost basis. The valuations were prepared internally by Council staff and peer reviewed by an independent valuer. The most recent peer review was performed by AECOM and the valuation is effective as at 30 June 2023.

Airport land

The land consists of some 225ha of land of which some 86ha is jointly owned by Tauranga City Council (TCC) and Council. TCC are the legal owners of the land and Council are the beneficial or equitable owners of the land. Council own 14.45% of the land. The acquired land is held by TCC on Trust for itself and Council.

As the legal owner TCC must exercise its rights of ownership in terms of the Trust and for the benefit of the trustees. The terms of the Trust are that TCC may use the land rent free provided the land is used as an airport. In the event that the land is sold and the principal use of the land is no longer an airport then a liability to Council is created for the sale price of the land at that point.

21. Insurance of assets

Category A insurance contracts	Carry Amount 2025 \$000's	Insured Amount 2025 \$000's
Water	170,128	366,035
Wastewater	179,201	298,810
Stormwater	141,739	207,172
Mobile plant and vehicles	1,428	2,429
Forestry	4,644	4,644
Total category A insurance contracts	497,140	879,090
Material damage cover		
Buildings	91,335	138,586
Parks and reserves	9,390	-
Coastal marine	21,183	-
Libraries	1,727	-
Office equipment	3,383	19,061
Plant and equipment	481	-
Total material damage cover	127,499	157,647
Total category A insurance contracts	497,140	879,091
Total material damage contracts	127,499	157,647
Category A total	624,639	1,036,738
Category C self-insured assets	Carry Amount 2025 \$000's	Carry Amount 2024 \$000's
Disaster Contingency Reserve	9,820	9,262
Land under roads	262,345	262,345
Roading - other	96,340	96,233
Roading - surfaces	637,839	632,424
Land	216,693	235,001
Category C total	1,223,037	1,235,265

22. Intangible assets

There are no restrictions over the title of Western Bay's intangible assets, nor are any intangible assets pledged as security for liabilities.

Accounting policy

Purchased intangible assets are initially recognised at cost. For internally generated intangible assets, the cost includes direct employee costs, a reasonable portion of overhead and other direct costs that are incurred in the development phase of the asset.

Intangible assets acquired at no cost are initially recognised at fair value where they can be reliably measured. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and impairment losses, if any.

Computer software

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs directly associated with the development of identifiable and unique software products are recognised as an asset.

Costs for the development of software code that enhances or modifies, or creates additional capability to existing on-premise systems are recognised as intangible software assets and amortised over the useful life of the software on a straight-line basis.

Software as a service (SaaS)

Costs incurred to configure or customise software in a cloud computing i.e. software-as-a-service (SaaS) arrangement are recognised as an expense when incurred.

Costs incurred to develop customisations to software that exists in a cloud environment may be recognised as an intangible asset only if sufficient recognition criteria are met, indicators of which include that the Council controls the asset, the asset is identifiable and separable from the software and environment, and in the event that the asset may be made available to other users of the software then Council would be entitled to a share of revenue proceeds.

Staff training costs

Staff training costs are recognised as an expense when incurred.

Resource consents

Costs incurred in obtaining resource consents are capitalised and classified as intangible assets. Costs are amortised on a straight line basis over the term granted by the resource consent and are stated at cost less accumulated amortisation and impairment losses.

Easements

Easements are recognised at cost, being the costs directly attributable to bringing the asset to its intended use. Easements have an indefinite useful life and are not amortised, but are instead tested for impairment annually.

Carbon credits

Purchased carbon credits are recognised at cost on acquisition. Free carbon credits received from the Crown are recognised at fair value on receipt. They are not amortised, but are instead tested for impairment annually. They are derecognised when they are used to satisfy carbon emission obligations.

Amortisation

The carrying value of an intangible asset with a finite life is amortised based the Diminishing Value method over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Class of intangible asset	Estimated useful life	Amortisation rates
Computer software	3-5 years	20% - 33.3%
Resource consents	Life of the asset	5%
Property subdivision rights	19 years	3% - 5%
Emissions trading scheme	-	Not amortised

Impairment of intangible assets

Intangible assets that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment.

For further details, refer to the policy for impairment of property, plant, and equipment. The same approach applies to the impairment of intangible assets.

Breakdown of intangible assets and further information

Movements in the carrying value for each class of intangible asset are as follows:

	Computer software \$'000	Resource consents \$'000	Carbon credits \$'000	Easements \$'000	Total \$'000
Year ended 30 June 2025					
Opening net book amount	574	1,254	1,703	182	3,714
Additions	13	-	-	-	13
Impairment charge	-	-	-	-	-
Amortisation charge	(330)	(64)	-	-	(394)
Gain/loss	-	-	269	-	269
Disposal	-	-	-	-	-
Closing net book amount	257	1,190	1,972	182	3,602
At 30 June 2025					
Cost	6,800	1,778	714	181	9,473
Valuation	-	-	1,258	1	1,259
Accumulated amortisation and impairment	(6,543)	(588)	-	-	(7,131)
Net book amount	257	1,190	1,972	182	3,602
Year ended 30 June 2024					
Opening net book amount	983	1,318	1,383	200	3,885
Additions	191	-	-	-	191
Impairment charge	-	-	-	-	0
Amortisation charge	(600)	(64)	-	-	(664)
Gain/loss	-	-	320	-	320
Disposal	-	-	-	(18)	(18)
Closing net book amount	574	1,254	1,703	182	3,714
At 30 June 2024					
Cost	6,788	1,778	714	181	9,461
Valuation	-	-	989	1	990
Accumulated amortisation and impairment	(6,214)	(524)	-	-	(6,736)
Net book amount	574	1,254	1,703	182	3,715

Impairment

Easements

Easements are not cash-generating in nature as they give the Entity the right to access private property where infrastructural assets are located. As such, impairment of an easement is determined by considering the future service potential of the easement. No impairment losses have been recognised for easements, as they all have ongoing service potential.

Easements have been assessed as having an indefinite useful life because they provide the Entity with access to infrastructural assets for an indefinite time period.

Carbon credits

The Council considers that there is no impairment of carbon credits held, as they are expected to be fully utilised in satisfying carbon obligations from its forestry operations.

Carbon units have been assessed as having an indefinite useful life because they have no expiry date and will continue to have economic benefit for as long as the Emissions Trading Scheme is in place.

23. Forestry assets

Accounting policy

Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle. Gains or losses arising on initial recognition of forestry assets at fair value less costs to sell and from a change in fair value less costs to sell, are recognised in surplus or deficit.

Forestry maintenance costs are recognised in surplus or deficit when incurred.

TECT Park Forest

TECT Park total forest stocked area is 572 ha across 43 stands. A further 5 stands are subject to forestry rights where the tree crop is not owned by Council.

Of the total forest stocked area owned by Council: 499 ha is in Pinus radiata, 30.2 ha is in Douglas fir and remaining 42.2 ha in other mixed species. Tree crop ages range from 1 to 30 years.

After harvesting and revaluation in 2025, the total value for this forest is \$7.1m; which Council own 50%, \$3.6m.

Matakana Island Forest

Council owns 48.9 ha of Pinus Radiata forest which are in two stands aged 14 and 22 years old.

After harvest and revaluation in 2025, the total value of this forest is \$501,577.

Lund Road Forest

Council owns 54.1 ha of Pinus Radiata forest which are in two stands aged 10 and 12 years old.

After harvest and revaluation in 2025, the total value of this forest is \$578,013.

Critical account estimates and assumptions

Independent registered valuer, Interpine Group Limited, valued Councils forestry assets as at 30 June 2025. This valuation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silviculture costs. It takes into consideration environmental, operational and market restrictions. The following significant valuation assumptions have been adopted in determining the fair value of forestry assets:

- Forests have been valued on a going concern basis and only includes the value of the existing crops on a single rotation basis.
- Costs applied are current average costs for established stands for immature stands costs are compounded at 3.4% (2024: 3.4%).
- Notional land rental costs have been included for freehold land.
- No allowance for inflation has been provided.
- No allowance has been made for cost improvements in future operations.
- Log prices are based on a twelve quarter rolling average to June 2025, and there are no restrictions on title.
- A discount rate of 7.8% (2024: 7.8%) has been used to calculate the present value of expected cash flows.

Financial risk management strategies

The Council is exposed to financial risks arising from changes in timber prices. The Council is a long-term forestry investor and does not expect timber prices to decline significantly in the foreseeable future.

Therefore, no measures have been taken to manage the risks of a decline in timber prices. The Council reviews its outlook for timber prices regularly in considering the need for active financial risk management.

Securities

There are no restrictions over the title of Council's forestry assets, nor are any forestry assets pledged as security for liabilities.

Forestry assets	Opening value 1 July 2024	Movement	Closing value 30 June 2025
TECT Park Forest	3,181	383	3,564
Matakana Island Forest	465	37	502
Lund Road Forest	513	65	578
Total	4,159	485	4,644

24. Payables

Accounting policy

Short-term creditors and other payables are measured at the amount payable.

	Actual 2025 \$000's	Actual 2024 \$000's
Current		
Payables and accrued expenses	36,243	25,335
Bonds and deposits	3,988	1,763
Bay of Plenty Regional Council rates	554	561
Rates in advance	5,108	5,354
Other income in advance	4,133	1,901
Sundry payables	455	423
Total creditors and other payables	50,481	35,337
Exchange		
Trade payables	36,242	25,334
Other income in advance	4,133	1,901
Other payables	455	423
Total creditors and other payables from exchange transactions	40,830	27,658
Non-exchange		
Deposits and bonds	3,989	1,763
Bay of Plenty Regional Council rates	554	561
Rates in advance	5,108	5,355
Total creditors and other payables from non-exchange transactions	9,651	7,679
Total current creditors and other payables from exchange and non-exchange transactions	50,481	35,337

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value.

25. Borrowings and other financial liabilities

Accounting policy

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

	Actual 2025 \$000's	Actual 2024 \$000's
Current portion		
Secured		
Secured loans - fixed	15,000	10,000
Secured loans - floating	25,000	25,000
Total current secured loans	40,000	35,000
Total current borrowings	40,000	35,000
Non-current portion		
Secured		
Secured loans - fixed	75,000	15,000
Secured loans - floating	60,000	65,000
Total non-current secured loans	135,000	80,000
Total non-current borrowings	135,000	80,000
Total public debt	175,000	115,000

Interest terms and security for secured loans

A portion of Council’s secured debt of \$175.0m (2024: \$115.0m) is issued at floating rates of interest, with interest rates reset quarterly based on the 90-day bank bill rate plus a margin for credit risk. This is converted to fixed rates through the use of interest rate swaps in line with Council’s adopted treasury policy.

Council’s secured floating debt of \$85m (2024: \$90m) is issued at an average margin of 67bps (2024: 61bps) above bank wholesale rates BKBm.

The Council’s secured loans are secured by way of Debenture Trust Deed over Council’s rates.

Fair values

Due to interest rates on floating rate debt resetting to the market rate every three months, the carrying amounts of secured loans approximate their fair value.

Maturity analysis and effective interest rate	Actual 2025 \$000's	Actual 2024 \$000's
Repayment terms		
Less than one year	40,000	35,000
Weighted average effective interest rate	3.78%	6.02%
Later than one year but no more than five years	135,000	70,000
Weighted average effective interest rate	4.40%	6.23%
Later than five years	-	10,000
Weighted average effective interest rate	0.00%	5.28%
	175,000	115,000
Interest rates		
Secured loans and debentures	4.26%	6.09%

Council has elected not to hedge account for its derivative financial investments.

Council manages its borrowings in accordance with its funding and financial policies, which includes a Borrowings Management Policy. These policies have been adopted as part of the Long Term Plan.

Credit standby arrangements

Council has a secured Bank overdraft facility. The maximum amount that can be drawn down against the overdraft facility is \$600,000 (2024: \$600,000). There are no restrictions on the use of this facility.

As at 30 June 2025 Council had \$30.0 million of undrawn cash facilities available (2024: \$30.0 million).

Credit rating

Western Bay of Plenty’s credit rating is AA (long-term) and A-1+ (short-term) with a negative outlook.

26. Employee entitlements

Accounting policy

Short-term employee entitlements

Employee benefits that are anticipated to be settled wholly within twelve months following the end of the reporting period in which the employees render the related service are measured based on accrued entitlements at current rates of pay. These benefits include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date, and sick leave.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where past practice has established a constructive obligation a constructive obligation and a reliable estimate of the obligation can be made.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Sick leave, annual leave, and vested long service leave are classified as a current liability. Non-vested retirement and long service leave expected to be settled within 12 months of balance date are also classified as a current liability. All other employee entitlements are classified as a non-current liability.

Employee entitlements	Actual 2025 \$000's	Actual 2024 \$000's
Current portion		
Accrued pay	679	611
Annual leave and accrued entitlements	3,169	3,212
Sick pay	(144)	(144)
Total current portion	3,704	3,679
Non-current portion		
Retirement gratuities	6	13
Total non-current portion	6	13
Total employee entitlements	3,710	3,692

27. Provisions

Accounting policy

A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that an outflow of future economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation and discounted using market yields on government bonds at balance date with terms to maturity that match, as closely as possible, the estimated future cash flows. An increase in the provision due to the passage of time is recognised as an interest expense and is included in "finance costs".

Provisions	Actual 2025 \$000's	Actual 2024 \$000's
Current portion		
Landfill aftercare provision	32	(4)
Weathertight Homes Resolution Service	-	298
Legal claims	-	1,609
Total current portion	32	1,903
Non-current portion		
Landfill aftercare provision	211	272
Total non-current portion	211	272
Total provisions	243	2,175

Movements for each class of provision are as follows:

Council 2025	Landfill \$'000	Weathertightness \$'000	Legal claims \$'000	Total \$'000
Balance as at 1 July 2024	268	298	1,609	2,175
Additional provisions made	-	-	-	-
Amounts used	(25)	(298)	(1,609)	(1,932)
Balance as at 30 June 2025	243	-	-	243

Council 2024	Landfill \$'000	Weathertightness \$'000	Legal claims \$'000	Total \$'000
Balance as at 1 July 2023	277	298	-	575
Additional provisions made	26	-	1,609	1,635
Amounts used	(35)	-	-	(35)
Balance as at 30 June 2024	268	298	1,609	2,175

Weathertight Homes Resolution Services

Note 31 on page 141 provides additional information regarding this provision.

Landfill aftercare costs

Council gained resource consents to operate the Te Puke and Athenree landfills. Council has a responsibility under the resource consents for closure of the landfills and to provide ongoing maintenance and monitoring of the landfills after the sites are closed. The Te Puke landfill was closed in 1999 and the Athenree landfill in 2003.

Council's responsibilities include:

- Closure costs
- Final cover application and investigation
- Incremental drainage control features
- Facilities for leachate collection and monitoring
- Facilities for water quality monitoring.

Post closure costs include:

- Treatment and monitoring of leachate
- Groundwater surface monitoring
- Implementation of remedial measures as needed for cover and control systems
- On-going life maintenance of drainage systems, final cover and vegetation.

The estimated remaining liability for closure and post-closure of Athenree is \$190k (2024: \$210k) and for post-closure of Te Puke of \$120k (2024: \$140k) over the remaining life (Athenree 10 years, Te Puke 7 years) of the resource consents. This liability has been discounted back to a current value of \$250k (2024: \$270k) using a discount rate of 5% (2024: 5%).

28. Equity

Accounting policy

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Accumulated funds
- Restricted reserves
- Property revaluation reserve
- Fair value through other comprehensive revenue and expense reserve

Restricted reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party.

Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Property revaluation reserves

This reserve relates to the revaluation of property, plant, and equipment to fair value.

Fair value through other comprehensive revenue and expense reserve

This reserve comprises the effective portion of the cumulative net change in the fair value of assets classified through other comprehensive revenue and expense.

	Actual 2025 \$000's	Actual 2024 \$000's
Retained earnings	1,038,246	985,739
Reserves	802,347	807,398
Balance at 30 June	1,840,593	1,793,140
Retained earnings		
Balance at 1 July	985,740	988,014
Surplus/(deficit) for the year	52,327	(5,455)
Prior year adjustment	-	(788)
Net (decrease)/increase in reserves	1,245	(1,045)
Transfer from asset revaluation reserve on asset disposal	-	5,013
Equity adjustment - asset revaluation	(1,186)	(2,012)
Correction to asset disposal	120	-
Balance 30 June	1,038,246	985,739
(a) Reserves includes		
Asset revaluation reserves	770,266	774,341
Council created reserves	22,589	23,853
Restricted reserves	345	326
Other reserves - LGFA shares revaluation	7,529	7,529
Other reserves - carbon credits revaluation	1,618	1,349
Total reserves	802,347	807,398

The movements in each type of reserves are disclosed as follows:

Asset revaluation reserves

Balance at 1 July	774,341	778,442
Change in asset value	(9,051)	911
Transfer to retained earnings on disposal of property	4,977	(5,013)
Balance at 30 June	770,266	774,341

This covers all assets that are revalued except for investment properties, carbon credits and LGFA shares.

Property revaluation reserves for each asset class consists of:

	Actual 2025 \$000's	Actual 2024 \$000's
Operational assets		
Land	24,606	27,431
Buildings	15,485	9,136
Coastal marine	18,648	18,648
Library books	509	509
Infrastructure assets		
Land	7,366	12,804
Buildings	3,048	2,566
Wastewater	114,614	112,382
Water supply	109,540	109,066
Stormwater	67,939	67,772
Roading reserves	68,500	68,500
Roading surface	235,407	235,407
Other roading	39,405	39,405
Restricted assets		
Land	46,362	51,866
Buildings	6,309	6,589
Improvements	12,528	12,260
Total property revaluation reserves	770,266	774,341
Council created reserves		
Balance at 1 July	23,853	22,807
Transfers from: Accumulated funds	16,795	8,612
Transfers to: Accumulated funds	(18,060)	(7,566)
Balance at 30 June	22,589	23,853
Restricted reserves		
Balance at 1 July	326	326
Transfers from: Accumulated funds	19	-
Transfers to: Accumulated funds	-	-
Balance at 30 June	345	326
Other reserves - LGFA shares revaluation		
Balance at 1 July	7,529	6,919
Fair value gains/(losses)	-	609
Balance at 30 June	7,529	7,529
Other reserves - carbon credits revaluation		
Balance at 1 July	1,349	1,028
Fair value gains/(losses)	269	320
Balance at 30 June	1,618	1,348

29. Reserve funds

Restricted Reserves

Restricted reserves have been established from public bequests and are only able to be spent in the manner specified by the donor.

Restricted Reserves 2025	Purpose	Activity	Opening balance 1 July 2024 \$'000	Transfers in 2024/25 \$'000	Transfers out 2024/25 \$'000	Closing balance 30 June 2025 \$'000
Hunter Estate	Established from bequest made in the late 1980s. The funds can only be spent on capital expenditure in Katikati as detailed in our Reserve Management Plans.	Recreation and Open space	44	3	-	47
l'Anson Park Trust	The accumulated interest is available for both operational and capital expenditure undertaken in the Te Puna area.	Recreation and Open Space	10	-	-	10
Hastie Bequest	The principle settlement amount of \$100,000 is maintained and the interest can be used for Te Puke area library purchases.	Communities	262	16	-	278
CE Millar Estate	The interest on the capital of \$9,763 is available for the beautification of Katikati.	Recreation and Open Space	10	-	-	10
Total Restricted Reserves			326	19	-	345

Restricted Reserves 2024	Purpose	Activity	Opening balance 1 July 2023 \$'000	Transfers in 2023/24 \$'000	Transfers out 2023/24 \$'000	Closing balance 30 June 2024 \$'000
Hunter Estate	Established from bequest made in the late 1980's. The funds can only be spent on capital expenditure in Katikati as detailed in our Reserve Management Plans.	Recreation and open space	44	-	-	44
l'Anson Park Trust	The accumulated interest is available for both operational and capital expenditure undertaken in the Te Puna area.	Recreation and open space	10	-	-	10
Hastie Bequest	The principle settlement amount of \$100,000 is maintained and the interest can be used for Te Puke area library purchases.	Communities	262	-	-	262
CE Millar Estate	The interest on the capital of \$9,763 is available for the beautification of Katikati.	Recreation and open space	10	-	-	10
Total Restricted Reserves			326	-	-	326

Council Created Reserves

Community Board Reserves

We have five community boards and following the 2024 Representation Review they now cover all of our district. A review of the Community Board areas of benefit will be undertaken alongside the Annual Plan 2026-27 in order to confirm the new rate for each board. The level of rating has historically been determined based on the expected expenditure of the Board and may vary between boards. Any unspent money at year end is transferred to the respective community board reserve account. Reserve funds can only be used for capital, one-off, or non-recurring expenditure items of grants.

	Opening balance 1 July 2024 \$'000	Transfers in 2024/25 \$'000	Transfers out 2024/25 \$'000	Closing balance 30 June 2025 \$'000
Community Board Reserves 2025				
Waihi Beach Community Board	164	9	-	173
Katikati Community Board	100	12	(27)	85
Ōmokoroa Community Board	253	12	(140)	125
Te Puke Community Board	164	-	(39)	125
Maketu Community Board	171	26	(10)	187
Total Community Board Reserves	852	59	(216)	695

	Opening balance 1 July 2023 \$'000	Transfers in 2023/24 \$'000	Transfers out 2023/24 \$'000	Closing balance 30 June 2024 \$'000
Community Board Reserves 2024				
Waihi Beach Community Board	148	20	(4)	164
Katikati Community Board	69	31	-	100
Ōmokoroa Community Board	221	32	-	253
Te Puke Community Board	133	31	-	164
Maketu Community Board	157	14	-	171
Total Community Board Reserves	728	128	(4)	852

Other Community Reserves 2025	Purpose	Activity	Opening balance 1 July 2024 \$'000	Transfers in 2024/25 \$'000	Transfers out 2024/25 \$'000	Closing balance 30 June 2025 \$'000
Katikati Development Fund	Set up several years ago in anticipation of the Katikati By-pass impacts on the town and to provide funding for main street improvements and encourage business development in Katikati	Planning for the future	18	1	-	19
Waihi Beach Town Centre Development	For town centre development	Economic Development	484	109	-	593
Katikati Town Centre Development	For town centre development scheduled to begin in as and when opportunities arise	Economic Development	620	170	(466)	324
Ōmokoroa Town Centre Development	For town centre development scheduled to begin in as and when opportunities arise	Economic Development	118	88	-	206
Te Puke Town Centre Development	For town centre development	Economic Development	80	85	-	165
Maketu Town Centre Development	For town centre development	Economic Development	-	80	-	80
Pukehina Beach Development	Pukehina ratepayers are paying an annual rate of \$20 as a contribution towards a potential future sewerage scheme for the area	Planning for the Future	554	33	(105)	482
Pukehina Beach Protection Reserve	Beach nourishment and protection	Planning for the Future	295	46	(33)	308
General Town Centre Development Reserve	For town centre development	Planning for the Future	402	25	(402)	24
Total Other Community Reserves			2,571	637	(1,006)	2,202
Total Community Board and other Community Reserves			3,424	696	(1,222)	2,897

Other Community Reserves 2024	Purpose	Activity	Opening balance 1 July 2023 \$'000	Transfers in 2023/24 \$'000	Transfers out 2023/24 \$'000	Closing balance 30 June 2024 \$'000
Katikati Development Fund	Set up several years ago in anticipation of the Katikati Bypass impacts on the town and to provide funding for main street improvements and encourage business development in Katikati	Planning for the future	17	1	-	18
Waihi Beach Town Centre Development	For town centre development	Economic Development	465	28	(9)	484
Katikati Town Centre Development	For town centre development scheduled to begin in as and when opportunities arise	Economic Development	474	146	-	620
Ōmokoroa Town Centre Development	For town centre development scheduled to begin in as and when opportunities arise	Economic Development	119	7	(8)	118
Te Puke Town Centre Development	For town centre development	Economic Development	88	5	(13)	80
Pukehina Beach Development	Pukehina ratepayers are paying an annual rate of \$20 as a contribution towards a potential future sewerage scheme for the area	Planning for the Future	528	26	-	554
Pukehina Beach Protection Reserve	Beach nourishment and protection	Planning for the Future	254	41	-	295
General Town Centre Development Reserve	For town centre development	Planning for the Future	225	176	(1)	402
Total Other Community Reserves			2,172	430	(31)	2,571
Total Community Board and other Community Reserves			2,900	558	(34)	3,424

Financial Contribution Reserves

These are specific reserves that must be applied for a particular purpose and under specific criteria or qualifying conditions. These reserves are not cash reserves.

Financial Contribution Reserves 2025	Purpose	Activity	Opening balance 1 July 2024 \$'000	Transfers in 2024/25 \$'000	Transfers out 2024/25 \$'000	Closing balance 30 June 2025 \$'000
Ecological financial contributions - capital	Financial contributions split into capital and operational components that are to be spent based on Council's annually approved ecological education programme. Capital expenditure must be by Council resolution and satisfy criteria for privately owned land. Operational expenditure is based on the prior year's closing operations balance available.	Natural Environment and Sustainable Living	306	18	-	324
Ecological financial contributions - operational	As above	Natural Environment and Sustainable Living	827	199	-	1,026
Parks and Community financial contributions	To provide for teaching and public education/awareness raising purposes.	Recreation and Open Space	3,902	3,618	(4,398)	3,121
Parking space financial contributions	Provided from financial contributions from developers in the urban areas where they cannot provide public car parks themselves.	Regulatory	50	-	-	50
Lynley Park wastewater remedial	Established from money received from Durham Properties Limited, to be used to fund any infrastructure failures in the Lynley Park Development.	Wastewater	427	26	-	453
Total Financial Contributions Reserves			5,512	3,861	(4,398)	4,975

Financial Contribution Reserves 2024	Purpose	Activity	Opening balance 1 July 2023 \$'000	Transfers in 2023/24 \$'000	Transfers out 2023/24 \$'000	Closing balance 30 June 2024 \$'000
Ecological financial contributions - capital	Financial contributions split into capital and operational components that are to be spent based on Council's annually approved ecological education programme. Capital expenditure must be by Council resolution and satisfy criteria for privately owned land. Operational expenditure is based on the prior year's closing operations balance available.	Natural Environment and Sustainable Living	306	-	-	306
Ecological financial contributions - operational	As above	Natural Environment and Sustainable Living	701	126	-	827
Parks and Community financial contributions	To provide for teaching and public education/awareness raising purposes.	Recreation and Open Space	3,391	1,974	(1,463)	3,902
Parking space financial contributions	Provided from financial contributions from developers in the urban areas where they cannot provide public car parks themselves.	Regulatory	50	-	-	50
Lynley Park wastewater remedial	Established from money received from Durham Properties Limited, to be used to fund any infrastructure failures in the Lynley Park Development.	Wastewater	427	-	-	427
Total Financial Contributions Reserves			4,875	2,100	(1,463)	5,512

General Reserves

These are reserves established for specific purposes.

General Reserves 2025	Purpose	Activity	Opening balance 1 July 2024 \$'000	Transfers in 2024/25 \$'000	Transfers out 2024/25 \$'000	Closing balance 30 June 2025 \$'000
Community Discretionary	For any under spent expenditure at year end.	Communities	14	-	-	14
General Rate	For the accumulation of any net surplus arising from accounts that are general rate funded each year. Deficits are not permitted in this reserve.	All	738	6,451	(7,341)	(152)
Re-budgeted Reserve	To allow for the adjustment of timing and cost to Council's capital work programme.	All	(67)	67	-	-
Environmental Protection Rate	For the accumulation of any net surplus arising from the Environmental Protection Rate account. Deficits are not permitted in this reserve.	All	(30)	-	(81)	(111)
Traffic and Parking general	Holds the percentage balance of Council-issued infringement notice fines that were not payable to the Government as part of the legislation during the 1980's. Correspondence has not resolved whether the balance is still payable to the Government. No cash is held.	Regulatory	186	-	-	186
Total General Reserves			841	6,518	(7,422)	(63)

General Reserves 2024	Purpose	Activity	Opening balance 1 July 2023 \$'000	Transfers in 2023/24 \$'000	Transfers out 2023/24 \$'000	Closing balance 30 June 2024 \$'000
Community Discretionary	For any under spent expenditure at year end.	Communities	14	-	-	14
General Rate	For the accumulation of any net surplus arising from accounts that are general rate funded each year. Deficits are not permitted in this reserve.	All	1,885	5,087	(6,234)	738
Re-budgeted Reserve	To allow for the adjustment of timing and cost to Council's capital work programme.	All	-	180	(247)	(67)
Environmental Protection Rate	For the accumulation of any net surplus arising from the Environmental Protection Rate account. Deficits are not permitted in this reserve.	All	103	-	(133)	(30)
Traffic and Parking general	Holds the percentage balance of Council-issued infringement notice fines that were not payable to the Government as part of the legislation during the 1980's. Correspondence has not resolved whether the balance is still payable to the Government. No cash is held.	Regulatory	186	-	-	186
Total General Reserves			2,188	5,267	(6,614)	841

Special Reserves

Special Reserves 2025	Purpose	Activity	Opening balance 1 July 2024 \$'000	Transfers in 2024/25 \$'000	Transfers out 2024/25 \$'000	Closing balance 30 June 2025 \$'000
Special Reserves - Disaster Contingency	Council's infrastructure self-insurance fund provided from the sale of power company shares in the 1990s. Council's policy is to self insure based on the premise that commercial infrastructure insurance is not available. Major infrastructure, apart from District roading is geographically dispersed throughout our District (primarily stand-alone sewerage and water schemes) and the likelihood of failure of this entire infrastructure at once is assessed as very low.	Communities	9,263	558	-	9,820
Matakana Island Trust Reserve	Funds available to be used for the improvements to the Matakana Island community.	Planning for the Future	259	15	-	274
Corporate and property assets	For any surplus arising from the corporate property/land purchase account.	Support Services	439	-	-	439
Weathertight homes	To settle potential weathertightness claims that may arise.	Regulatory	260	-	(260)	-
Panepane Point	For reserves improvements to planting and forestry including roads, carparks and barge access.	Reserves	234	-	(234)	-
Te Tawa ki Tahataharoa Reserve	For improvements to wetland restoration and associated infrastructure in conjunction with Pirirakau hapū.	Reserves	150	9	-	159
Waihi Beach Dam Forestry Reserve	For funding Waihi Beach trail costs.	Reserves	107	7	-	114
Total Special Reserves			10,712	589	(494)	10,806

Special Reserves 2024	Purpose	Activity	Opening balance 1 July 2023 \$'000	Transfers in 2023/24 \$'000	Transfers out 2023/24 \$'000	Closing balance 30 June 2024 \$'000
Special Reserves - Disaster Contingency	Council's infrastructure self-insurance fund provided from the sale of power company shares in the 1990s. Council's policy is to self insure based on the premise that commercial infrastructure insurance is not available. Major infrastructure, apart from District roading is geographically dispersed throughout our District (primarily stand-alone sewerage and water schemes) and the likelihood of failure of this entire infrastructure at once is assessed as very low.	Communities	9,263	-	-	9,263
Matakana Island Trust Reserve	Funds available to be used for the improvements to the Matakana Island community.	Planning for the Future	259	-	-	259
Corporate and property assets	For any surplus arising from the corporate property/land purchase account.	Support Services	603	282	(446)	439
Weathertight homes	To settle potential weathertightness claims that may arise.	Regulatory	260	-	-	260
Panepane Point	For reserves improvements to planting and forestry including roads, car parks and barge access.	Reserves	246	-	(12)	234
Te Tawa ki Tahataharoa Reserve	For improvements to wetland restoration and associated infrastructure in conjunction with Pirirakau hapū.	Reserves	150	-	-	150
Waihi Beach Dam Forestry Reserve	For funding Waihi Beach trail costs.	Reserves	107	-	-	107
Total Special Reserves			10,888	282	(458)	10,712

Asset Replacement Reserves

General approach

Depreciation charged is transferred to the specified reserves detailed below and accumulated so that the interest earned on the reserves capital is available for asset replacement/renewals. The replacement/renewals programme is based on the renewals planned in our asset management plans. The reserves are not held as cash reserves.

Asset Replacement Reserves 2025	Activity	Opening balance 1 July 2024 \$'000	Transfers in 2024/25 \$'000	Transfers out 2024/25 \$'000	Closing balance 30 June 2025 \$'000
Asset Replacement - computers	Support Services	(1,299)	311	(361)	(1,349)
District Reserves	Support Services	2,781	925	(1,500)	2,206
Huharua Sub Regional Park	Recreation and Open Space	304	26	-	330
TECT Park	Recreation and Open Space	1,294	209	-	1,505
Asset Replacement - office buildings	Recreation and Open Space	(962)	512	(593)	(1,043)
Asset Replacement - vehicles	Support Services	(1,169)	829	-	(340)
Asset Replacement - civil defence - vehicle	Communities	183	4	(11)	176
Asset replacement - telemetry	Communities	56	3	-	59
Asset replacement - swimming pool	Recreation and Open Space	693	119	(1,079)	(267)
Asset replacement - library books	Communities	2,014	480	(437)	2,057
Asset replacement - cemetery	Communities	353	32	(62)	323
Asset replacement - Coastal Marine	Recreation and Open Space	(893)	1,699	(445)	361
Total Asset Replacement Reserves		3,355	5,149	(4,488)	4,018

Asset Replacement Reserves 2024	Activity	Opening balance 1 July 2023 \$'000	Transfers in 2023/24 \$'000	Transfers out 2023/24 \$'000	Closing balance 30 June 2024 \$'000
Asset Replacement - computers	Support Services	(1,873)	982	(408)	(1,299)
District Reserves	Support Services	2,172	1,229	(620)	2,781
Huharua Sub Regional Park	Recreation and Open Space	289	15	-	304
TECT Park	Recreation and Open Space	1,410	263	(377)	1,294
Asset Replacement - office buildings	Recreation and Open Space	(902)	485	(545)	(962)
Asset Replacement - vehicles	Support Services	(1,005)	658	(822)	(1,169)
Asset Replacement - civil defence - vehicle	Communities	138	45	-	183
Asset replacement - telemetry	Communities	56	-	-	56
Asset replacement - swimming pool	Recreation and Open Space	28	951	(286)	693
Asset replacement - library books	Communities	2,196	187	(369)	2,014
Asset replacement - cemetery	Communities	341	12	-	353
Asset replacement - Coastal Marine	Recreation and Open Space	(893)	-	-	(893)
Total Asset Replacement Reserves		1,957	4,827	(3,429)	3,355

Total Council Created Reserves

	Opening balance 1 July 2024 \$'000	Transfers in 2024/25 \$'000	Transfers out 2024/25 \$'000	Closing balance 30 June 2025 \$'000
Council Created Reserves 2025				
Community Board and other Community reserves	3,424	696	(1,222)	2,897
Financial Contribution reserves	5,512	3,861	(4,398)	4,975
General reserves	103	6,518	(7,422)	(63)
Special reserves	10,712	589	(494)	10,806
Asset Replacement reserves	3,355	5,149	(4,488)	4,018
Total Council Created reserves - 2025	23,844	16,813	(18,060)	22,633

	Opening balance 1 July 2023 \$'000	Transfers in 2023/24 \$'000	Transfers out 2023/24 \$'000	Closing balance 30 June 2024 \$'000
Council Created Reserves 2024				
Community Board and other Community reserves	2,900	558	(34)	3,424
Financial Contribution reserves	4,875	2,100	(1,463)	5,512
General reserves	2,188	4,529	(6,614)	103
Special reserves	10,888	282	(458)	10,712
Asset Replacement reserves	1,957	4,827	(3,429)	3,355
Total Council Created reserves - 2024	22,808	12,296	(11,998)	23,106

30. Capital commitments and operating leases

Accounting policy

Financing leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life.

If there is no certainty as to whether the Entity will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Capital commitments

Capital commitments represent capital expenditure contracted for at balance date, but not yet incurred.

	Actual 2025 \$000's	Actual 2024 \$000's
Capital commitments		
Buildings	4,004	6,277
Coastal marine	2,792	128
Water	6,224	1,337
Wastewater	4,549	7,045
Stormwater	560	2,271
Roading network	52,164	14,754
Total capital commitments	70,293	31,812

Operating leases as lessee

Council leases property, plant and equipment in the normal course of its business. The majority of these leases have a non-cancellable term of 36 months.

The future aggregate minimum lease payments payable under non-cancellable operating leases are as noted below:

	Actual 2025 \$000's	Actual 2024 \$000's
Operating leases		
Not later than one year	148	116
Later than one year and not later than two years	143	95
Later than two years and not later than five years	368	244
Later than five years	3,402	1,820
Total non-cancellable operating leases	4,061	2,275

Leases can be renewed at Council’s option, with rents set by reference to current market rates for items of equivalent age and condition.

There are no restrictions placed on the Western Bay of Plenty District Council by any of the leasing arrangements.

No contingent rents have been recognised during the year (2024: nil).

Other Commitments - roading network and utilities maintenance contracts

In July 2021, Council entered into a five year contract with Downer Ltd for the provision of maintenance and professional services to the utilities network. The value of the contract as of 30 June 2025 is \$40.00 million.

In July 2021 Council entered into a five year contract with Envirowaste Ltd for the provision of kerbside waste services. The value of the contract as of 30 June 2025 is \$26.14 million.

As part of these contracts there is ongoing performance and condition monitoring to ensure compliance with the key deliverables and performance of the contract. Failure to meet the deliverables and performance required can lead to termination of the contract.

31. Contingencies

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.

Building Act Claims

The Building Act 2004 imposes certain obligations and liabilities on local authorities with respect to the issue of building consent and inspection of work done. At the date of this report there is a no claims with potential liabilities (2024: nil) under the Act.

Unquantified Claims

There were no additional claims lodged with the Weathertight Homes Resolution Service (WHRS) as at 30 June 2025 (2024: nil). there are two claims relating to weather-tightness issues of homes in the Western Bay of Plenty District area and name Western Bay of Plenty District Council as well as other parties. There are no claims that are open as at balance date (2024: 2).

The costs of any successful claims against Western Bay with a claim date of 30 June 2009 or earlier are expected to be substantially covered under Western Bay’s insurance policies, subject to an excess of \$50,000 per claim.

Any costs associated with a successful claim received after 1 July 2009 will be entirely met by Western Bay.

Share of associates’ contingent liability

There are no shared contingent liabilities associated with any associates of Council.

Uncalled Capital

New Zealand Local Government Funding Agency (LGFA)

Western Bay of Plenty District Council is a shareholder of The New Zealand Local Government Funding Agency Limited (LGFA). Refer to note 19. LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. The LGFA has a current credit rating from Standard and Poor’s of AAA for local currency and a foreign currency rating of AA+ as at 17 March 2025.

As at 30 June 2025 there were 31 (2024: 31) shareholders made up of 30 local authorities and the Crown.

All 30 local authority shareholders have uncalled capital equal to their individual shareholding totaling \$20 million in aggregate which can be called on if an imminent default is identified. Also, together with the other shareholders and guarantors, the Council is a guarantor of all of the LGFA’s borrowings.

New Zealand Financial International Reporting Standards require Western Bay of Plenty 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;

- We are not aware of any local authority debt default 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

Western Bay of Plenty District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind down; however, the Council 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.

32. Related party transactions

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship and are on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Key management personnel include the Chief Executive Officer and other senior management personnel.

A Councillor is considered one full-time equivalent for the purposes of this disclosure.

An analysis of Councillor remuneration and further information on Chief Executive remuneration is provided in Note 33.

Council also pays \$3,708 in travel allowances to the Councillors which is separate to their remuneration.

Transactions with Councillors and key management personnel compensation	Actual 2025 \$000's	Actual 2024 \$000's
Councillors		
Full-time equivalent members	12	11
Salaries and other short-term employee benefits	718	680
Senior Management Team, including the Chief Executive		
Full-time equivalent members	4	5
Salaries and other short-term employee benefits	968	1,558
Total full-time equivalent personnel	16	16
Total Councillors and Senior Management Remuneration	1,686	2,238

33. Remuneration

Chief Executive

The Chief Executive of Western Bay of Plenty District Council under section 42 of the Local Government Act 2002 received a salary of \$327,811 (2024: \$374,042).

The Chief Executive left Council on 23/03/2025 and an interim Chief Executive was appointed. The Interim Chief Executive started on 31/03/2025 and received remuneration of \$110,400. The Interim Chief Executive will continue until a replacement has been recruited for.

In terms of the contract, the Chief Executive also received the following additional benefits:

Chief Executive	2025 Actual \$	2024 Actual \$
Salary	327,811	374,042
Employer contributions to KS superannuation	9,834	11,221
Vehicle (market value plus FBT)	9,046	12,245
Other benefits (including medical insurance)	3,375	4,197
Total remuneration	350,066	401,705

Councillors	2025 Actual \$	2024 Actual \$
Coxhead, Tracey	47,180	45,322
Crawford, Richard	-	36,606
Dally, Grant Ronald	47,180	45,322
Denyer, James Edward	151,758	142,613
Grainger, Murray	55,270	53,094
Henry, Anne Moreen	47,180	45,322
Joyce, Rodney Laurence	47,180	45,322
Murray-Benge, Margaret Elizabeth	55,270	53,094
Rae, Laura Andrea	44,531	-
Scrimgeour, John Robert	72,890	70,020
Sole, Allan	47,180	45,322
Thwaites, Donald Alan	55,270	53,094
Wichers, Andrew Albertus	47,180	45,322
Total remuneration	718,067	680,453

*Council also pays \$3,708 in travel allowances to the Councillors which is separate to their remuneration.

Community Board	2025 Actual \$	2024 Actual \$
Bell, Benjamin Trevor	4,450	4,250
Chauhan, Neena	6,132	4,305
Clements, John Richard	12,265	11,713
Corbett, Phillip Rewi	3,246	3,101
Earl, Andrew Stuart	6,132	5,856
Ellis, Kassie Dawn	12,265	11,713
Dever, Christopher	7,638	-
Goudie, Ross	7,275	9,646
Guptill, Heather Marie	5,049	4,822
Hopping, Tippianny Anne	6,170	3,101
Hughes, Allan Dennis	4,450	4,250
Kurtovich, Alan	-	717
Mayo, Norman	6,132	5,856
Neilson, Greig Antony	-	3,427
Presland, Peter John	5,388	8,498
Rae, Laura Andrea	622	6,200
Sage, Teresa	6,132	5,856
Simpson, Danielle	7,971	4,822
Snell, Dale	6,132	5,856
Stevenson, Wayne	5,049	2,239
Summerhays, Karen Mary	6,132	5,856
Walters, Donna-Marie Rangimarie	3,246	3,101
Waterhouse, Brett Leslie	2,127	-
Community Board Total	124,007	115,185

Remuneration scale	2025 Actual \$	2024 Actual \$
<\$60,000	33	43
\$60,000 - \$79,999	65	76
\$80,000 - \$99,999	89	79
\$100,000 - \$119,999	65	67
\$120,000 - \$139,999	45	36
\$140,000 - \$159,999	10	18
\$160,000 - \$179,999	14	6
\$180,000 - \$299,999	12	8
\$300,000 - \$399,999	-	-
\$400,000 - \$499,000	1	1
Total employees	334	334

Total remuneration includes non-financial benefits provided to the employees.

At balance date, the Council employed 275 (2024: 267) full-time employees, with the balance of 57 staff representing 38.53 (2024:67) full-time equivalent employees.

A full-time employee is determined on the basis of a 40-hour working week.

34. Severance payments

For the year ended 30 June 2025 Western Bay of Plenty District Council made five (2024: one) severance payments to employees totaling \$150,000 (2024: \$35,000).

The value of each of the severance payments was \$75,000, \$30,000, \$25,000, \$10,000 and \$10,000.

35. Events occurring after the balance date

There were no events which have caused significant impacts on the essential services of the organisation since balance date.

36. Financial instruments

The Council's activities expose it to a variety of financial risks (market risk, liquidity risk and credit risk). The Council's risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council. The Council uses derivative financial instruments such as interest rate swaps and forward foreign exchange contracts to hedge certain risk exposures.

Te Tumu Financial Instruments

In 2007, Western Bay of Plenty District Council and Tauranga City Council (TCC) together acquired a block of land referred to as Te Tumu. This land was purchased with the condition of providing the vendor the option to acquire it sometime from December 2016 to December 2026. The rationale for the councils purchasing the land was to ensure development of this land was consistent with the SmartGrowth strategy. With this purchase of land, the vendor has the right to use the land in its undeveloped state until December 2016 (extendable annually for a further ten years). As Council does not have the right to use this land over this period, it is not recognised as a traditional land purchase in the Council's accounts.

Instead, this transaction gives rise to the creation of a financial asset where Council has a right to receive cash when the vendor exercises their option to repurchase the property. This asset is recognised as an interest free loan. If the vendor does not exercise their right, the land reverts to Council and will be recognised as land in Council's accounts.

In the 2013 financial year, the value of the loan was determined based on the underlying "fair value" of the land. Council assumed that due to the general slowdown in growth at that time, the option would not be exercised in 2016.

The Council extended its assumptions and the exercise of the option to the end of the 10-year period. However, in December 2016, the vendor indicated that they would exercise the option prior to 2026.

In addition, a property subdivision right has been recognised. This represents the right the Council has obtained in ensuring development of this land is consistent with SmartGrowth. The initial impairment of the loan has been recognised as the amount payable for the right to use the land in its undeveloped state, which in turn created a "Property Subdivision Right" asset. The subdivision right was recognised as an intangible asset and amortised over the period the vendor was expected to exercise their option to repurchase the property. Refer Note 22 Intangible Assets.

This intangible asset was measured as the difference between the amount paid by the Council for this land and the present value of the future cash flow discounted on the option if exercised, at the difference in rate between the investment finance rate of 11.5% and the agreed rate of 7.5%.

During December 2020 Council entered into an unconditional agreement to dispose of its interest in Te Tumu to Tauranga City Council. This sale is backed by a registered loan, which requires Tauranga City Council to settle the full value of the loan by December 2026.

(a) Fair value estimation**Fair value hierarchy**

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

- Quoted market price (level 1) - Financial instruments with quoted prices for identical instruments in active markets.
- Valuation technique using observable inputs (level 2) - Financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.

- Valuation techniques with significant non-observable inputs (level 3) - Financial instruments valued using models where one or more significant inputs are non-observable.

The following table analyses the basis of the valuation of classes of financial instruments measured at fair value in the statement of financial position.

Financial Assets 30 June 2025	Total \$'000	Quoted market price \$'000	Observable inputs \$'000	Significant non- observable inputs \$'000
Te Tumu investment	14,320	-	-	14,320
NZ Local Government Funding Agency Limited	-	-	-	-
Local authority stock	41	41	-	-
Shares	228	228	-	-
Derivatives	138	-	138	-
Total financial assets	14,726	269	138	14,320

Financial Assets 30 June 2024	Total \$'000	Quoted market price \$'000	Observable inputs \$'000	Significant non- observable inputs \$'000
Te Tumu investment	13,585	-	-	13,585
NZ Local Government Funding Agency Limited	9,395	-	9,395	-
Local authority stock	40	40	-	-
Shares	146	146	-	-
Derivatives	2,019	-	2,019	-
Total financial assets	25,185	186	11,414	13,585

Valuation technique with significant non-observable inputs (level 3)

The table below provides a reconciliation from the opening balance to the closing balance for the level 3 fair value movements.

	2025 \$000's	2024 \$000's
Balance at 1 July	13,585	12,782
Gain and losses recognised in the surplus or deficit	735	803
Reversal of impairment	-	-
Balance at 30 June	14,320	13,585

(b) Financial instrument risk

Council has a series of policies to manage the risks associated with financial instruments. Council is risk averse and seeks to minimise exposure from its treasury activities. Council has established Council approved liability management and investment policies. These policies do not allow any transactions to be entered into that are speculative in nature.

Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices.

Council is exposed to equity securities price risk on its investments. This price risk arises due to market movements in listed securities. This price risk is managed by diversification of Council's investment portfolio in accordance with the limits set out in Council's investment policy.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

The Council purchases plant and equipment associated with the construction of certain infrastructural assets from overseas, which require it to enter into transactions denominated in foreign currencies. As a result of these activities, exposure to currency risk arises.

It is the Council's policy to manage foreign currency risks arising from contractual commitments and liabilities that are above \$100,000 by entering into forward foreign exchange contracts to manage the foreign currency risk exposure. This means the Council is able to fix the New Zealand dollar amount payable prior to delivery of the plant and equipment from overseas.

Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. Borrowings and investments issued at fixed rates of interest expose the Council to fair value interest rate risk. Council's liability management policy is to maintain a certain level of its borrowings in fixed rate instruments. Interest rate swaps are entered into to hedge the fair value interest rate risk arising from Council's borrowings to ensure they remain within these limits.

Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate

because of changes in market interest rates. Borrowings and investments issued at variable interest rates expose Council to cash flow interest rate risk.

Generally, Council raises long-term borrowings at floating rates and swaps them into fixed rates using interest rate swaps in order to manage the cashflow interest rate risk. Such interest rate swaps have the economic effect of converting borrowings at floating rates into fixed rates that are generally lower than those available if Council borrowed at fixed rates directly. Under the interest rate swaps, Council agrees with other parties to exchange, at specified intervals, the difference between fixed contract rates and floating-rate interest amounts calculated by reference to the agreed notional principal amounts.

Credit risk

Credit risk is the risk that a third party will default on its obligation to Council, causing Council to incur a loss. Due to the timing of its cash inflows and outflows, Council invests surplus cash into term deposits and local authority stock which gives rise to credit risk.

Council's investment policy limits the amount of credit exposure to anyone financial institution or organisation. Investments in other Local Authorities are secured by charges over rates. Other than other local authorities, the Council only invests funds with entities that have a Standard and Poor's or Moody's credit rating of A- or above for long-term investments.

Council has no collateral or other credit enhancements for financial instruments that give rise to credit risk.

Maximum exposure to credit risk

The maximum credit risk exposure for each class of financial instrument is as follows:

Credit risk	2025 \$000's	2024 \$000's
Cash at bank and term deposits	17,337	10,975
Debtors and other receivables	26,750	18,531
Local authority, CCO's (or similar) and listed shares	268	186
New Zealand Local Government Funding Agency - borrower notes	5,685	2,175
Derivative financial instruments	138	2,019
Financial instruments	14,320	13,585
Total credit risk	64,498	47,471

Credit quality of financial assets

Counterparties with credit ratings	2025 \$000's	2024 \$000's
Cash at bank and term deposits		
A-1+	17,337	10,975
Total cash at bank and term deposits	17,337	10,975
Local authority and government stock		
AA+	5,685	2,175
A	27	26
Total local authority and government stock	5,712	2,201
Derivative financial instruments		
AA-	138	2,019
Total derivative financial instruments	138	2,019
Financial instrument assets		
No rating	14,320	13,585
Total financial instrument assets	14,320	13,585
Counterparties without credit ratings		
Existing assets with no defaults in the past		
Existing assets with no defaults in the past	242	160
Total existing assets with no defaults in the past	242	160
Receivables		
Existing counterparty with no defaults in the past	26,750	18,531
Total receivables	26,750	18,531
Total credit risk	64,498	47,471

Debtors and other receivables mainly arise from Council's statutory functions, therefore there are no procedures in place to monitor or report the credit quality of debtors and other receivables with reference to internal or external credit ratings. Council has no significant concentrations of credit risk in relation to debtors and other receivables, as it has a large number of credit customers, mainly ratepayers and Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers.

Liquidity risk

Management of liquidity risk

Liquidity risk is the risk that Council will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Council aims to maintain flexibility in funding by keeping committed credit lines available.

Council manages its borrowings in accordance with its funding and financial policies, which include a Liability Management policy. These policies have been adopted as part of the Council's Long Term Plan. Council has a maximum amount that can be drawn down against its overdraft facility of \$600,000 (2024: \$600,000). There are no restrictions on the use of this facility.

Contractual maturity analysis of financial liabilities

The table below analyses Council's financial liabilities into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date.

Future interest payments on floating rate debt are based on the floating rate on the instrument at the balance date. The amounts disclosed are the contractual undiscounted cash flows.

	Carrying amount \$'000	Contractual cash flows \$'000	Less than 1 year \$'000	1-2 years \$'000	2-5 years \$'000	More than 5 years \$'000
Council 2025						
Creditors and other payables	45,377	45,377	45,377	-	-	-
Secured loans	175,000	194,548	41,196	53,764	99,588	-
Total	220,377	239,925	86,573	53,764	99,588	-
	Carrying amount \$'000	Contractual cash flows \$'000	Less than 1 year \$'000	1-2 years \$'000	2-5 years \$'000	More than 5 years \$'000
Council 2024						
Creditors and other payables	29,983	29,983	29,983	-	-	-
Secured loans	115,000	132,161	36,281	27,749	55,028	13,103
Total	144,983	162,144	66,264	27,749	55,028	13,103

Contractual maturity analysis of financial assets

	Carrying amount \$'000	Contractual cash flows \$'000	Less than 1 year \$'000	1-2 years \$'000	2-5 years \$'000	More than 5 years \$'000
Council 2025						
Cash and cash equivalents	17,337	17,337	17,337	-	-	-
Debtors and other receivables	26,750	26,750	26,750	-	-	-
Net settled financial instruments	14,320	14,320	-	-	14,320	-
Net settled derivatives	138	138	-	(113)	228	23
Other financial assets:						
• Term deposits with original maturities of greater than 3 months and remaining maturities of less than 12 months	-	-	-	-	-	-
• Local authority and government stock	-	-	-	-	-	-
Total	58,545	58,545	44,087	(113)	14,548	23

	Carrying amount \$'000	Contractual cash flows \$'000	Less than 1 year \$'000	1-2 years \$'000	2-5 years \$'000	More than 5 years \$'000
Council 2024						
Cash and cash equivalents	10,975	10,975	10,975	-	-	-
Debtors and other receivables	18,531	18,531	18,531	-	-	-
Net settled financial instruments	13,585	13,585	-	-	13,585	-
Net settled derivatives	2,019	2,019	54	-	1,745	220
Other financial assets:						
• Term deposits with original maturities of greater than 3 months and remaining maturities of less than 12 months	-	-	-	-	-	-
• Local authority and government stock	11,610	11,610	-	-	-	11,610
Total	56,720	56,720	29,560	0	15,330	11,830

Sensitivity analysis

The tables below illustrate the potential effect on the surplus or deficit and equity (excluding accumulated funds) for reasonably possible market movements, with all other variables held constant, based on the Council's financial instrument exposures at balance date.

	-100bps Surplus \$'000	-100bps Other equity \$'000	+100bps Surplus \$'000	+100bps Other equity \$'000
Interest Rate Risk 2025				
Financial assets				
Cash and cash equivalents	(173)	-	173	-
Financial instruments	(143)	-	143	-
Derivatives - interest rate swaps	(1,696)	-	1,890	-
Other financial assets				
• Local authority stock	-	(57)	-	57
Financial liabilities				
Borrowings:				
• Debentures	(850)	-	850	-
Total sensitivity to interest rate risk	(2,863)	(57)	3,057	57

	-100bps Surplus \$'000	-100bps Other equity \$'000	+100bps Surplus \$'000	+100bps Other equity \$'000
Interest Rate Risk 2024				
Financial assets				
Cash and cash equivalents	(110)	-	110	-
Financial instruments	(136)	-	136	-
Derivatives - interest rate swaps	451	-	3,529	-
Other financial assets				
• Local authority stock	-	(22)	-	22
Financial liabilities				
Borrowings:				
• Debentures	(900)	-	900	-
Total sensitivity to interest rate risk	(695)	(22)	4,675	22

	-100bps Surplus \$'000	-100bps Other equity \$'000	+100bps Surplus \$'000	+100bps Other equity \$'000
Equity Price Risk 2025				
Financial assets				
Other financial assets				
• Quoted share investments	-	(5)	-	5
Total sensitivity to equity price risk	-	(5)	-	5

	-100bps Surplus \$'000	-100bps Other equity \$'000	+100bps Surplus \$'000	+100bps Other equity \$'000
Equity Price Risk 2024				
Financial assets				
Other financial assets				
• Quoted share investments	-	(3)	-	3
Total sensitivity to equity price risk	-	(3)	-	3

Explanation of sensitivity analysis

Cash and cash equivalents

Cash and cash equivalents include deposits on call totaling \$17,337,000 (2024: \$10,975,000) which are at floating rates. A movement in interest rates of plus or minus 1.0% has an effect on interest income of \$173,370 (2024: \$100,975).

Financial instruments

Financial instruments include Te Tumu land purchase totaling \$14.32m (2024: \$13.59m). A movement in interest rates of 1.0% has an effect of \$143,200 (2024: \$135,855) on the unrealised value of the financial instruments.

Local authority stock

A total of \$5,685,000 (2024: \$2,175,000) of investments in local authority stock are classified at fair value through equity. A movement in interest rates of plus or minus 1.0% has an effect of \$56,850 (2024: \$21,750) on the fair value through other comprehensive income reserve.

Financial assets

Derivative financial assets not hedge accounted includes interest rate swaps with a fair value totaling \$0.14m (2024: \$2.02m). A movement in interest rates of plus 1.0% has an effect of increasing the swap value to \$1.89m (2024: \$3.529m). A movement in interest rates of minus 1.0% has an effect of reducing the swap value by \$1.558m (2024: \$1.568m).

Debentures - secured loans

Council has floating rate debt with a principal amount totaling \$85.0m (2024: \$90.0m). A movement in interest rates of plus or minus 1.0% has an effect on interest expense of \$850,000 (2024: \$900,000). A movement in market interest rates on fixed rate debt does not have any impact because secured loans are accounted for at amortised cost using the effective interest method.

Listed shares

Western Bay holds equity instruments in Zespri Group Limited valued at \$183,000 (2024: \$119,000) and Seeka Kiwifruit Industries Limited valued at \$45,000 (2024: \$26,500). Zespri shares are not publicly traded, however Seeka shares are publicly traded. If there was a movement of plus or minus 10% in the share price the effect would be a movement in the fair value through other comprehensive income reserve of \$4,500 (2024: \$2,650).

Creditors and other payables

Trade payables do not include any foreign currency denominated payables in relation to plant and equipment purchases. Therefore there is no currency price risk and no movement under sensitivity analysis.

(c) Financial instrument categories

The accounting policies for financial instruments have been applied to the line items below:

	Actual 2025 \$000's	Actual 2024 \$000's
Financial assets		
Fair value through other comprehensive revenue and expense		
Derivatives that are not hedge accounted		
Derivative financial instrument assets	138	2,019
Total derivatives that are not hedge accounted	138	2,019
Loans and receivables		
Cash and cash equivalents	17,337	10,975
Debtors and other receivables	26,750	18,531
Other financial assets:		
• Te Tumu Investment	14,320	13,585
• LGFA Borrower Notes	5,685	2,175
Total loans and receivables	64,092	45,266
Fair value through other comprehensive revenue and expense		
Other financial assets:		
• Local authority stock	41	40
• Listed shares	228	146
• New Zealand Local Government Funding Agency	-	9,395
Total fair value through other comprehensive revenue and expense	268	9,581
Financial liabilities		
Financial liabilities at amortised cost		
Creditors and other payables	45,377	29,983
Borrowings:		
• Secured loans	175,000	115,000
Total financial liabilities at amortised cost	220,377	144,983

37. Capital management

The Council's capital is its equity (or ratepayers' funds), which comprise retained earnings and reserves. Equity is represented by net assets.

The Local Government Act 2002 (the Act) requires the Council to manage its revenues, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers' funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for all major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the Council to make adequate and effective provision in its Long Term Plan (LTP) and in its annual plan (where applicable) to meet the expenditure needs identified in those plans. The Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the LTP.

Council has the following council created reserves:

- reserves for different areas of benefit;
- self-insurance reserves; and
- trust and bequest reserves.

Reserves for different areas of benefit are used where there is a discrete set of rate or levy payers as distinct from payers of general rates. Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves.

Self-insurance reserves are built up annually from general rates and are made available for specific unforeseen events. The release of these funds generally can only be approved by Council.

Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purposes. Interest is added to trust and bequest reserves where applicable and deductions are made where funds have been used for the purpose for which they were donated.

38. Explanation of major variances against budget

Explanations for major variations from Western Bay Council's estimated figures in the Annual Plan 2024/25 and 2025 actuals are as follows:

The major contributors to the variance are noted as follows:

Statement of Comprehensive Income

Actual 2025 surplus of \$52.3 million versus 2025 budget surplus of \$55.5 million. An unfavourable variance of \$3.2m. Total revenue was \$8.0 million better than budget. Total expenditure was \$11.2 million over budget.

Revenue variances	Variances \$'000	Explanation
Rates Revenue	864	Rating penalties were higher than budget, but this was offset by metered water charges being lower than budget.
Subsidies and Grants	(5,301)	Subsidies received from NZTA Waka Kotahi were higher compared to budget as were grants received from Crown Infrastructure Partners (now called National Infrastructure Funding and Financing Limited).
Finance Revenue	1,814	Interest revenue was higher as a result of higher cash on hand and cash invested than budgeted.
Financial Contributions	329	Financial contribution revenue is recorded at the time Council provides the related service these were higher than budget for the year.
Fees and Charges	1,401	Regulatory fees and charges and other fees and charges were higher than budget.
Other revenue	9,715	Higher than budgeted forestry harvesting proceeds, vested assets received and gain on disposal of assets, were offset by insurance recoveries that were budgeted for but received at the end of the 2024 financial year.
Total revenue variances	8,822	
Expenditure variances		
Personnel Costs	2,142	Salary and wage costs were targeted and achieved at a lower than budget level.
Depreciation and amortisation	(1,377)	Both depreciation and amortisation expenditure was higher than budget.
Finance costs	464	Lower than budget interest rates have resulted in lower interest costs for the year.
Other expenses	(12,561)	Increased costs compared to budget specifically include unrealised hedging movement, consultant and legal fees, insurance premiums, loss on disposal of assets, asset impairment, forestry harvest costs, and audit fees.
Total expenditure variances	(11,332)	

Statement of Financial Position Variances

Current Assets variances	16,656	Rates and sundry debtors are higher than budget this drives the higher current assets level.
Non-Current assets variances	(85,727)	Property plant and equipment is lower than budget due to timing of project completion.
Current Liabilities variances	49,993	Trade payables, accrued expenses, bonds and deposits, and income in advance are all higher than budgeted at year end as well as higher short term borrowings being in this category.
Non-Current Liabilities variances	(29,456)	Lower non-current borrowings compared to budget as there is a higher proportion of total borrowings in current liabilities compared to budget.
Equity variances	(89,608)	

Council Controlled Organisations

Bay of Plenty Local Authority Shared Services Limited (BOPLASS Limited)

The Council controlled organisation was formally established in January 2008. The company was set up by the eight local authorities in the Bay of Plenty region to foster collaboration between councils in the delivery of services particularly back office or support services. Gisborne District Council joined BOPLASS Limited during the 2009/10 financial year.

Financial performance for the year ended 30 June 2025	Actual 2025 \$000's	Actual 2024 \$000's
Revenue		2,461
Expenditure		(2,462)
Surplus/(deficit) before tax		(1)
Net surplus/(deficit) year		(1)
Total assets		1,609
Total liabilities		1,581

As a Council Controlled Organisation, Bay of Plenty Local Authority Shared Services Limited (BOPLASS Limited) is a separate legal entity from Council and is responsible for delivery of services in accordance with an agreed Statement of Intent. The company is governed by a Board of Directors being the Chief Executives of the constituent local authorities.

Statement of Intent and Performance

The company has complied with section 64 of the Local Government Act 2002 (LGA) and has had the Statement of Intent for 2023-2026 and associated budget formally adopted by the directors by resolution on 23 June 2023.

From pages xx-xx is a report of performance against targets set in the Statement of Intent for 2022/25.

Council Controlled Organisation		
BOPLASS Performance targets for 2024/2025		
Outcomes	Measures	Result

Unaudited Draft

New Zealand Local Government Funding Agency Limited (LGFA)

The Council controlled organisation was formally established in December 2011. The company was set up by the eighteen local authorities and the Crown to provide debt funding to local authorities in New Zealand.

As a Council Controlled Organisation, New Zealand Local Government Funding Agency Limited (LGFA) is a separate legal entity from Council and is responsible for delivery of services in accordance with an agreed Statement of Intent. The company is governed by a Board of Directors.

Financial performance for the year ended 30 June 2025	Actual 2025 \$000's	Actual 2024 \$000's
Revenue		21,803
Expenditure		(11,753)
Surplus/(deficit)		10,050
Total assets		23,507,816
Total liabilities		23,394,625

Statement of Intent and Performance

The Statement of Intent is prepared in accordance with section 64(1) of the Local Government Act 2002 (LGA) and is for the three-year period 1 July 2023 to 30 June 2026.

On pages xx-xx is a report of performance against targets set in the Statement of Intent for 2023/34.

Council Controlled Organisation LGFA Performance targets for 2024/2025		
Outcomes	Measures	Result

Western Bay of Plenty Tourism and Visitors Trust (Tourism Bay of Plenty)

Tourism Bay of Plenty is a Council Controlled Organisation of both the Tauranga City Council (TCC) and Western Bay of Plenty District Council and was formally established in July 2002.

As a Council Controlled Organisation, Tourism Bay of Plenty is a separate legal entity from Council and is responsible for delivery of services in accordance with an agreed Statement of Intent. The Trust is governed by a Board of Trustees.

Financial performance for the year ended 30 June 2025	Actual 2025 \$000's	Actual 2024 \$000's
Revenue		3,524
Expenditure		(3,697)
Net surplus/(deficit) for the year		(174)
Total assets		1,694
Total liabilities		836

Statement of Intent and Performance

The Trust has complied with section 64 of the Local Government Act 2002 (LGA) and has had the Statement of Intent for 2023/26 and associated budget formally adopted by the company. On pages xx-xx is a report of performance against targets set in the Statement of Intent for 2024/25.

Council Controlled Organisation Tourism Bay of Plenty Performance targets for 2024/2025		
Outcomes	Measures	Result

Waikato Local Authority Shared Services Limited (CO-Lab)

Local Authority Shared Services Limited was incorporated in December 2005, and changed its name to Waikato Local Authority Shared Services Limited (WLASS) in April 2016. WLASS is owned by 12 local authorities. WLASS provides a legal entity, representative of all the shareholding councils, which can enter into contracts and agreements with external suppliers and provide value to the shareholders by reducing costs. WLASS contracts are available to be joined by any shareholder that so chooses.

Western Bay District Council became a shareholder in 2023.

Financial performance for the year ended 30 June 2025	Actual 2025 \$000's	Actual 2024 \$000's
Revenue		9,845
Expenditure		(10,564)
Surplus/(deficit) before tax		(720)
Net surplus/(deficit) for the year		(720)
Total assets		5,299
Total liabilities		3,523

Statement of Intent and Performance

The company has complied with section 64 of the Local Government Act 2002 (LGA) and has had the Statement of Intent for 2022-2023 and associated budget as reviewed by the external auditors on 1st September 2023. From pages xx-xx is a report of performance against targets set in the Statement of Intent for 2022/23.

Council Controlled Organisations CO-Lab Performance targets for 2024/2025		
Outcomes	Measures	Result



Te mana whakahaere me te
aroturikitanga

Governance and monitoring

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Your Mayor and Councillors

Tō Koromatua me ngā Kaikaunihera

Your Mayor



James Denyer

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Katikati - Waihi Beach Ward Councillors



Rodney Joyce

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Kaimai Ward Councillors



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Murray Grainger

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Don Thwaites

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Te Puke - Maketu Ward Councillors



John Scrimgeour (Deputy Mayor)

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Andy Wichers

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Laura Rae

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Committees and memberships 2022-25

Council

Membership: All elected members
Oversees all functions and activities of administering the District, and has specific powers.

District Licensing Committee

Statutory committee made up of two elected members and community appointments. Their task is to consider and determine applications for liquor licenses and bar manager certificates.

District Plan Committee

Has delegated authority to hear and make decisions on District Plan matters. The District Plan sets the rules on development in our District.

Projects and Monitoring Committee

Membership: All elected members
Oversees the implementation and performance monitoring of the core services provided by Council.

Regulatory Hearings Committee

Membership: Six councillors
Makes decisions on statutory and regulatory matters Council manages under legislation. Much of this work involves assessing applications by people to undertake certain activities in the District. All chairs and members of hearing panels must be accredited under the Resource Management Act.

Strategy and Policy Committee

Membership: All elected members
Committee's role is to develop plans, policies and strategies for the future direction of our community.

Audit, Risk and Finance Committee

Membership: All elected members
Committee provides assurance and assistance to Council on management of Council's risks, financial control and compliance frameworks and its external accountability responsibilities.

Annual Plan and Long Term Plan Committee

Membership: All elected members
Committee manages the process of the Annual Plan, Long Term Plan and amendments, including determination of the nature and extent of community engagement approaches to be employed.

Community Committee

Membership: All elected members and Community Board chairpersons.

Committee role is to make recommendations on actions to address priority matters arising from Community Forums.

Community Forums (Katikati-Waihi Beach, Kaimai and Maketu-Te Puke)

Membership: Ward councillors

Committee's role is to develop community relationships to achieve solutions to local issues and to provide a voice on behalf of the community in relation to feedback and consultation for the Annual and Long Term Plan processes.

Joint Committees

SmartGrowth Leadership Group

Membership: Representation from Councils across the Bay of Plenty and Tangata Whenua.

SmartGrowth Leadership Group (SGLG) is a governance group responsible for prioritising, reviewing and monitoring the implementation of the SmartGrowth Strategy 2074.

Regional Transport Committee

Membership: Representation from Councils across the Bay of Plenty, Waka Kotahi NZ Transport Agency, NZ Police, and the Port of Tauranga.

Prepares and monitors implementation of a Regional Land Transport Plan.

Te Maru o Kaituna (Kaituna River Authority)

Membership: Representation from Councils across the Bay of Plenty and Tangata Whenua.

To restore, protect and enhance the environmental, cultural and spiritual health and wellbeing of the Kaituna River.

Community Board and Community Forum representatives 2022-25

Waihi Beach Community Board

- Member Ross Goudie
- Member Heather Marie Guptill
- Member Dani Simpson
- Member Wayne Stevenson
- Councillor Allan Sole
- Councillor Anne Henry

Katikati Community Board

- Member John Clements
- Member Norm Mayo
- Member Andy Earl
- Member Teresa Sage
- Councillor Anne Henry
- Councillor Rodney Joyce

Ōmokoroa Community Board

- Member Peter Presland
- Member Chris Dever
- Member Allan Hughes
- Member Ben Bell
- Councillor Murray Grainger
- Councillor Don Thwaites

Te Puke Community Board

- Member Karen Summerhays
- Member Neena Chauhan
- Member Kassie Ellis
- Member Dale Snell
- Councillor Grant Dally
- Councillor Andy Wichers

Maketu Community Board

- Member Brett Waterhouse
- Member Rewi Boy Corbett
- Member Tippianny Hopping
- Member Donna Walters
- Councillor John Scrimgeour
- Councillor Laura Rae

Katikati-Waihi Beach Community Forum

- Councillor Rodney Joyce
- Councillor Anne Henry
- Councillor Allan Sole

Kaimai Community Forum

- Councillor Tracey Coxhead
- Councillor Murray Grainger
- Councillor Margaret Murray-Benge
- Councillor Don Thwaites

Maketu-Te Puke Community Forum

- Councillor Laura Rae
- Councillor Andy Wichers
- Councillor Grant Dally
- Councillor John Scrimgeour

Organisational overview

CEO Group	Regulatory Services Group	Corporate Services Group	Infrastructure Group	Strategy and Community Group
Executive Assistance <ul style="list-style-type: none"> Chief Executive Mayor Communications <ul style="list-style-type: none"> Operational communications Corporate identity Online communications Strategic and governance communications 	Environmental Consents <ul style="list-style-type: none"> Resource Consents Property Information Memoranda (PIMs) Building Services <ul style="list-style-type: none"> Building Consents Land Information Memoranda (LIMs) Building compliance <ul style="list-style-type: none"> Pools, Building WOF, compliance schedules Compliance and Monitoring <ul style="list-style-type: none"> Animal control services Traffic and parking services Alcohol licensing Environmental Health General bylaw and resource consent compliance and monitoring Land Development <ul style="list-style-type: none"> Development code management Land engineering design approvals Development Projects <ul style="list-style-type: none"> Development advice 	Commercial and Finance <ul style="list-style-type: none"> Finance <ul style="list-style-type: none"> Financial Policy, Overview and Auditing Treasury Business Partnering Accounting Accounts Payable Revenue Annual Plan and Annual Report Risk and Assurance Contracts and Procurement <ul style="list-style-type: none"> General purchasing and contract advice Tenders Delegated financial authority governance Finance systems Insurance Corporate Performance <ul style="list-style-type: none"> Corporate Planning Business Planning Improvement and Project Management Quality Management Performance Monitoring and Reporting Benchmarking Asset Management <ul style="list-style-type: none"> Asset Management Systems Valuation Monitoring and Reporting IT Management <ul style="list-style-type: none"> Information Services and Systems Electronic Document Management Systems Information Technology IT Development IT Projects Geographical Information Systems People and Capability <ul style="list-style-type: none"> People and Capability Strategy Workforce Development Recruitment Training and Development Payroll Health and Safety Safety Compliance 	Management <ul style="list-style-type: none"> Strategic, Financial and Funding Management Project Monitoring and Reporting Transport <ul style="list-style-type: none"> Asset Management Roading Network West Roads Maintenance Contract Water Services <ul style="list-style-type: none"> Water Services Asset Management Wastewater Stormwater Potable Water 3 Waters Compliance Reserves and Facilities <ul style="list-style-type: none"> Reserves and Facilities Asset Management Reserves Esplanades Wharves Jetties and Boat Ramps Cemeteries Playgrounds Sub-regional parks Cycleways and walkways Sports fields Swimming Pools Emergency Management <ul style="list-style-type: none"> Response Capability Operations <ul style="list-style-type: none"> Corporate Asset Management Strategic Property Corporate Property Pensioner Housing Fleet Management Legal Property Solid Waste / Kerbside Collective Management Recycling Campgrounds CCTV Infrastructure Growth, Planning and Projects Delivery <ul style="list-style-type: none"> Structure Planning and Design Major Capital Projects 	Executive Assistance <ul style="list-style-type: none"> Deputy Chief Executive / General Manager Legal Delegations Privacy Officer Local Government Official Information and Meetings Act Requests Environmental Planning <ul style="list-style-type: none"> Infrastructure Planning District Plan Policy and Planning <ul style="list-style-type: none"> Recreational Planning Policy Analysis Long Term Plan (LTP) Annual Plan Bylaw Development Kaupapa Māori <ul style="list-style-type: none"> Tangata Whenua Engagement and Relationships Tangata Whenua Forums Iwi/Hapū Management Plans Community and Strategy <ul style="list-style-type: none"> Housing Climate Change Corporate Events Community Funding Customer Services <ul style="list-style-type: none"> Customer Relationships Service Requests Call Centre and Online Services Community Library Programmes Katikati Digital Hub Governance <ul style="list-style-type: none"> Support to Elected Members Support to Council Committees and Community Boards Meeting and Agenda Management Election Services

Independent Auditor's Report 2025

Unaudited Draft

10.2 CARRY FORWARDS FY2025 TO FY2026**File Number:** A6917959**Author:** Jonathan Fearn, Chief Financial Officer**Authoriser:** Adele Henderson, General Manager Corporate Services**EXECUTIVE SUMMARY**

1. The purpose of this report is to seek approval from Council to carry forward the operational and capital expenditure budgets of specific projects from 2025 financial year to the 2026 financial year and to ensure that the decision to approve the carry forwards is financially prudent, as required by the Local Government Act 2002.
2. These carry forwards have been requested by delegated budget holders and after a detailed review with Finance have been supported by the Chief Executive and Executive Leadership Team as part of the financial year end process.
3. Council is required to approve the budget for projects not commenced or completed during the 2024–2025 financial year that are to be carried forward into 2025–2026. There are a number of reasons for the change in timing of these projects. Many have been delayed either because of straightforward timing issues or reliance on the performance of third parties.

RECOMMENDATION


1. That the Chief Financial Officer's report dated 4 September 2025 titled 'Carry Forwards FY2025 to FY2026' be received.
2. That the report relates to an issue that is considered to be of **low** significance in terms of Council's Significance and Engagement Policy.
3. That the operational carry forwards of \$472,909 and capital carry forwards of \$28,679,544 be approved by Council.

BACKGROUND

4. Every year during the annual plan process various projects and initiatives are approved as part of Council's capital works and services programme. For a number of reasons not all these projects are commenced or completed as projected with an financial year. Reliance on the performance of third parties, external funding and weather events are just some of the reasons why the works are not completed
5. In some instances, these projects or programmes are difficult to forecast, and completion or non-completion is not a perfect science.

6. The approval process includes delegated budget holder providing a request for the carry forward to finance who collate the details and seek a detailed justification for the carry forward. Funding of the requested carry forward is considered as well as the available budget in the current year for that cost centre and/or activity.
7. Where these carry forward have sufficient justification approval is sought from the Chief Executive and Executive Leadership Team, prior to seeking approval from Council.
8. During the financial year there may have also been the opportunity for some projects to have been delivered early. In this case Bought Forward are used and often swapped out with projects that have been delayed.
9. The net of these Brought Forwards and Carry Forwards is the impact to the budget of the next financial year. Making the focus on funding during the approval process an important part of the process.
10. As part of the 2025 year end the Carry Forward process has been completed. A total of \$472,909 of operational and \$28,679,544 of capital has been approved. The capital programme has \$13,690,457 of Brought Forwards to off set the carry forwards in that area. Without considering the funding source, the net impact to the 2026 budget is \$15,461,996.
11. On approval these amounts will form a Revised Budget for 2026.
12. The \$473k of Operational Carry Forward budgets are predominately made up of Triennial Elections \$121k, MBIE ring fenced funding for Freedom Camping activities \$68k, contracted carbon and energy inventory audit \$92k, Waihi Beach WWTP consent requirements \$44k, Tu Mai Digital multi year contract \$34k, and Vision2Action community wellbeing plan \$37k. The remainder of these operational Carry Forwards, \$77k, are made up of smaller projects that have started or been committed to in the 2025 year for completion in the 2026 year.
13. The largest of the Capital Carry Forwards is that of the combined projects of the Omokoroa Structure plan stage 1, stage 2 and the temporary roundabout. The Carry Forwards value in 2026 of these combined structure projects are \$15.4m. These projects had a change in timing because of installation of a PowerCo cable along side the roading works, and intentional delayed procurement which achieved a \$4m saving to the project.

14. Below is a summary by each activity requesting Carry Forwards. A detailed list of the Capital Carry Forwards with the respective justification is included in **Attachment 1**.

2025 Financial Year Carry Forwards			 Western Bay of Plenty District Council	
Activity Group	Operational Carry Forwards	Capital Carry Forwards		Brought Forwards (into 2025)
Representation	\$120,510	\$0		\$0
Planning For Future	\$29,318	\$0		\$0
Rec & Open Spaces	\$6,219	\$4,683,442		\$0
Corp Services	\$62,260	\$74,693		\$0
Communities	\$36,711	\$113,999		-\$2,967,117
Economic Development	\$14,080	\$0		\$0
Natural Environment	\$92,000	\$0		\$0
Regulatory – Public Enquiries	\$67,811	\$0		\$0
Solid Waste	\$0	\$0		\$0
Stormwater	\$0	\$1,907,379		-\$167,000
Transport	\$0	\$15,497,282		-\$5,254,340
Water	\$0	\$1,567,818		-\$5,051,000
Wastewater	\$44,000	\$4,834,931		-\$251,000
	\$472,909	\$28,679,544		-\$13,690,457

ATTACHMENTS

1. **2025 Capital Carry Forwards – Detailed**  

2025 Capital Carry Forwards



Activity	Cost Centre	Project	Carry Forward Request	Justification	Funding Source
Transport	30*02*10 - Structure Plans - Omokoroa	303016 - Structure Plan - Omokoroa TS O-03-2.1, O-03-2 - Omokoroa Road Urbanisation Stage 1	\$2,052,009	Total Carry Forward Request \$15.4m (Omokoroa Stage 1, Stage 2, Roundabout) * The Omokoroa Stage 1 Urbanisation and the Temporary Roundabout are externally funded projects, with no contribution from rates or financial contributions and a total project funding of \$43m. * The Roundabout and Stage 1 have experienced delays due to installation of Powerco's 33kV cabling. These cables futureproof power supply to the Omokoroa Peninsula to meet current and projected demand. To avoid the newly constructed Omokoroa Road being dug up again in the near future, Council agreed to accommodate Powerco's works. This required redesign of service trenches to integrate power with other services and thermal fill to prevent overheating, further complicated trench design. The Powerco Betterment scope resulted a delay in the overall project schedule to accommodate this as part of the capital works project. *The roundabout construction was also delayed by an extended procurement process and a different contractor being selected, but with a saving to the project of \$4m. * Delays have also been influenced by early Structure Plan schedules (2025 AP) which were prepared with limited data and assumptions. These created expectations for delivery earlier than was practical. * The economic slowdown has, however, meant less development pressure in Omokoroa, allowing Council to align infrastructure delivery "just in time" with development needs. * Stage 2 has also experienced delay as procurement had not yet been completed when early schedules were published. The tendering process then contributed to the revised start date. * Also noting the construction methodology and constraints as Omokoroa Road is the only access road in and out of the peninsula. For safety and access reasons, no full closures are possible. * Council and contractors remain committed to the current estimated completion dates for Stage 1 and Stage 2. If delays do occur, they are expected to be limited to 2-3 months into FY27, and this has been factored into this CF request and will be considered for AP27.	External Crown \$38M NZTA \$5M
Transport	30*02*10 - Structure Plans - Omokoroa	303021 - Structure Plan - Omokoroa - TS O-02-1, O-02-2,O-03-1,O-04-1 - Omokoroa Road Urbanisation Stage 1	\$6,702,945		
Water	40*01*02 - Central Water	362106 - Structure Plan - Omokoroa - WS6A and WS6C - Omokoroa Road Urbanisation Stage 1	\$177,464		
Wastewater	60*01*03 - Omokoroa Wastewater	317302 - Structure Plan - Omokoroa - WW1-B - Omokoroa Road Urbanisation Stage 1	\$703,274		
StormWater	61*01*01 - Stormwater Network - Growth Communi	317204 - Structure Plan - Omokoroa - O-03-1,F3-1, P12 - Omokoroa Road Urbanisation Stage 1	\$1,714,689		
Transport	30*02*10 - Structure Plans - Omokoroa	303024 - Structure Plan - Omokoroa - TS O-06-1,O-07-2,O-08 - Omokoroa Road Urbanisation Stage 2	\$3,123,969		
Water	40*01*02 - Central Water	362107 - Structure Plan - Omokoroa - WS6B - Omokoroa Road Urbanisation Stage 2	\$310,368		
Water	40*01*02 - Central Water	362105 - Structure Plan - Omokoroa - WS5 - NZTA roundabout - temporary to Prole Road	\$59,154		
Transport	30*02*10 - Structure Plans - Omokoroa	303013 - Structure Plan - Omokoroa - TS P-02,P-03 - Prole Road Urbanisation	\$500,000		
Transport	30*02*10 - Structure Plans - Omokoroa	303027 - Structure Plan - Omokoroa - TS H-07,H-08,H-09.3 - Heartwood Avenue Bridge	\$1,247,333	Weather delays have impacted the timing of this project. Nearing completion Aug 25 with final account and variation reconciliation to come.	External Crown \$38M NZTA \$5M
Water	40*01*02 - Central Water	362102 - Structure Plan - Omokoroa - WS2 - Heartwood Avenue Bridge	\$122,986		
Transport	30*02*12 - Structure Plans - Te Puke	303105 - Structure Plan - Te Puke - Transportation - RD5-2 New Collector Road Intersection No 1 Road	\$52,000	This is a planned project for 2025 and 2026, that was not started in 2025, but still expected be completed during the FY26.	FINCO 100%
Wastewater	60*01*03 - Omokoroa Wastewater	317306 - Structure Plan - Omokoroa - WW9 - Eastern Gully WW gravity Main	\$572,514	No budget available in AP26, this was a 2025 project with construction award now been made in Aug 25 with works to start in Oct 25 and complete by Dec 25.	FINCO 100%

Activity	Cost Centre	Project	Carry Forward Request	Justification	Funding Source
Transport	30*05*03 – Road Safety	400324 – Transportation – NZTA \WK – Road Improvements	\$1,589,004	A reforecast at the end of 2025 has confirmed that the spend in FY26 will be \$4.5m. A majority of this rehab work including Welcome Bay Road has already been committed to. 51% of this funded by NZTA.	NZTA 51% Loan 40% FINCO 9%
StormWater	61*01*01 – Stormwater Network – Growth Communi	226356 – Stormwater – Waihi Beach – Diversion of Maranui Flood Water	\$83,810	This is a committed project with a PO in place.	Loans 96% Reserves 4%
Rec & Open Spaces	44*01*02 – District Reserves	166008 – Recreation & Open Spaces – Te Puke – Centennial Park sports fields renovation and drainage	\$114,501	Currently in construction phase, fully amount of CF almost all spent in FY26	Rates 89% FINCO 11%
Rec & Open Spaces	44*01*02 – District Reserves	212912 – Recreation & Open Spaces – Katikati – Moore Park – Toilet	\$56,832	The \$56k CF is to upgrade the existing toilet in Moore Park. The AP26 budget has been agreed spend of \$272k of 4 toilets into KK Sports & Rec Centre incorp building. MOU signing in August.	Rates 87% FINCO 11% Reserve 2%
Rec & Open Spaces	44*01*02 – District Reserves	245601 – Recreation & Open Spaces – Maketu – Spencer Ave funding for general development	\$46,810	Contract for walkway and paths will be executed in late 2025 year.	Rates 60% FINCO 40%
Rec & Open Spaces	44*01*02 – District Reserves	320801 – Recreation & Open Spaces – Asset Replacement Projects funding	\$134,125	Consent delays, delayed start of playgrounds all in construction now and all to be completed in FY26.	Reserves 100%
Rec & Open Spaces	44*01*02 – District Reserves	322101 – Recreation & Open Spaces – Waihi Beach – Wilson Park Entrance	\$12,050	Requested to support budget for Wilson park and entrance, works underway and will be completed in FY2026.	Reserves 60% FINCO 40%
Rec & Open Spaces	44*01*02 – District Reserves	342003 – Recreation and Open Spaces – Omokoroa – Precious Reserve foreshore to Kayelene Place Walkway	\$8,874	The \$9k is to continue this project, most was shifted into AP26 during planning of 2026 budgets.	Reserves 100%
Rec & Open Spaces	44*01*02 – District Reserves	354601 – Recreation & Open Spaces – Omokoroa – Precious Family Reserve Concept Plan implementation	\$134,543	Finalisation of Precious Reserve works. No AP26 budget as expected to be completed in 2025. Invoices now being received for completion of sealing internal road and toilet.	Reserves 100%
Rec & Open Spaces	44*01*02 – District Reserves	357501 – Recreation & Open Spaces – Bell Road Kaituna River access	\$59,748	This project aligns with the River Action Plan project. This access project started late 2025 as timing was delayed due to resources, it will be completed in FY26.	Rates 83% FINCO 17%
Rec & Open Spaces	44*01*04 – Swimming Pools	258205 – Recreation & Open Spaces – Katikati – Dave Hume Pool Bulkhead and Liner	\$2,671,879	Key community project, approved and committed. To be completed Summer 2025/26. CF and Budget consolidated from project 258204 (Dave Hume Pool)	Reserves 50% Rates 24% External 17% FINCO 8%
Rec & Open Spaces	44*02*01 – Harbour Structures	358901 – Recreation & Open Spaces – Matakana – Coastal & Marine – Panepane Wharf Replacement	\$1,279,690	Wharf replacement well underway, expected completion October 2025.	External 100%
Corp Services	80*03*01 – Information Technology	212302 – Information Technology – Infrastructure Development and Renewals	\$74,693	Server infrastructure replacement has begun, CF required to complete programme in FY26. Projects costs already at minimum.	Reserves 100%
Water	40*01*01 – Western Water	243623 – Structure Plan – Waihi Beach – WS4 and WS5 – Water main	\$143,580	Project under contract with supplier, spend has now started, no budget in FY26. CF required for project.	Reserves 60% External 40%
Water	40*01*01 – Western Water	243657 – Structure Plan – Katikati – WS9– Beach Road watermain	\$235,576	Project under contract with supplier, spend has now started, no budget in AP26. CF required for project.	Reserves 100%
Water	40*01*01 – Western Water	340801 – Water Supply – WSZ Reservoirs, Pumps & Controls Renewals	\$114,244	Project under contract with supplier, spend has now started, no budget in AP26. CF required for project.	Loans 91% FINCO 9%

Activity	Cost Centre	Project	Carry Forward Request	Justification	Funding Source
Water	40*01*02 – Central Water	243355 – Water Supply – CSZ – Treatment Plant Upgrade	\$213,287	Project almost completed as at August 25. CF needed as planned 2025 and 2026 budgeted	Loans 67% FINCO 33%
Water	40*01*03 – Eastern Water	287120 – Water Supply – ESZ – Groundwater Development	\$191,159	Project is at professional services and procurement stage. This is related to a second option for Rangiuuru Business Park water supply, need to continue in case this is needed.	Loans 90% FINCO 10%
Wastewater	60*01*02 – Katikati Wastewater	225746 – Wastewater – Katikati – Grit/stone interceptor chamber prior to Wills Rd Pump Stn	\$28,132	This relates to the professional fees to confirm actions on this project. Project itself will be in AP27. Scope confirmation to be confirmed in FY2026.	Loans 100%
Wastewater	60*01*04 – Te Puke Wastewater	225632 – Wastewater – Te Puke – Wastewater Treatment Plant Upgrade	\$3,500,000	This CF relates to the TPWWTP that is seeking direction from Council on 4 September. Depending on that decision this CF would be required to continue this project and provide for a budget of \$14m in the FY26.	Various depending on stage of project
Wastewater	60*01*05 – Maketu Wastewater	344302 – Wastewater – Maketu – Booster Pump Station Renewals	\$31,011	This is an active project now spread over financial years. Purchase orders are in place and it is required to address infrastructure degradation.	Loans 86% FINCO 14%
StormWater	61*01*01 – Stormwater Network – Growth Communi	226603 – Structure Plan – Te Puke – Pond 4	\$58,880	This is an active project now spread over 2 financial periods. Purchase orders are in place and project will be completed in FY26.	FINCO 100%
StormWater	61*01*01 – Stormwater Network – Growth Communi	331501 – Stormwater – Waihi Beach – Otawhiwhi/ Pio Shores Stormwater Improvements	\$50,000	Although more CF is available, only \$50k is requested to complete professional services to confirm scope. Project costs will then be sought in AP27.	Loans 100%
Transport	30*02*09 – Structure Plans – Katikati	302904 – Structure Plan – Katikati – Transportation RD16 – Middlebrook Gully Reserve Trail	\$31,822	Although the KO development is on hold the pathway to connect to Moore park is planned to be completed in FY26.	Reserves 50% FINCO 50%
Transport	30*02*13 – Regional Connections	361901 – Transportation – Te Puke – Waiari Bridge Area Restoration	\$198,200	This project is \$1.4m over three years, this project has begun and the carry forwards are part of the full budget.	Rates 100%
Communities	42*04*02 – Cemeteries	299602 – Recreation & Open Spaces – Maketu – Cemetery Extension	\$113,999	Construction is close to completion, CF required as no AP26 budget was requested as completion was expected in FY25.	Loans 89% FINCO 11%
Rec & Open Spaces	44*01*02 – District Reserves	342002 – Recreation and Open Spaces – Te Tawa Ki Tahataharoa – Flood resilience improvements	\$47,330	Weather delays have challenged the timing of this project which is now near completion. 3 areas have been identified to correct an erosion issue, carry forward is requested for this purpose.	Rates 100%
Rec & Open Spaces	44*01*02 – District Reserves	345301 – Recreation & Open Spaces – Cycleways & Walkways funding	\$117,060	Projects have had construction time delays due to the challenges with obtaining public easements over private property. Project will now be completed in FY26. This budget includes Athenree crossing, Waihi Beach water Catchment trails and Te Puke urban trails.	FINCO 70% Loans 30%
			\$28,679,544		

10.3 RIGHT-OF-WAY EASEMENT IN FAVOUR OF LOTS 1, 2, 3 AND 6 DEPOSITED PLAN 540637 OVER, AND CLASSIFICATION OF MUNRO GREENLANE RESERVE, MINDEN BEING LOT 4 DEPOSITED PLAN 540637

File Number: A6915792

Author: Joanne Hin, Legal Property Officer Reserves & Facilities

Authoriser: Scott Parker, Acting Reserves and Facilities Manager

EXECUTIVE SUMMARY

This report seeks Council's consent under its delegated authority in respect of:

The granting of rights of easements in accordance with Section 48(1) of the Reserves Act 1977, for right-of-way easements over Munro Greenlane Reserve (Lot 4 DP 540637) in favour of:

- Lot 1 DP 540637 – Title 906621; and
- Lot 2 DP 540637 – Title 906622; and
- Lot 3 and 6 DP 540637 – Title 906223.

On the basis of Council's existing Policy on Private Access over Reserve land, it is recommended that a Right-of-Way pursuant to Section 48 of the Reserves Act 1977, be granted subject to all statutory requirements being met; and

s16 (2A) Reserves Act 1977, to formally classify Munro Greenlane Reserve as Local Purpose (Greenlane) Reserve as intended by the vesting of the land via subdivision.

RECOMMENDATION

1. That the Legal Property Officer Reserves and Facilities' report dated 4 September 2025 and titled 'Right-of-way Easement in Favour of Lots 1, 2, 3 and 6 Deposited Plan 540637 Over, and Classification of Munro Greenlane Reserve, Minden being Lot 4 Deposited Plan 540637' be received.
2. That the report relates to an issue that is of **low** significance in terms of Council's Significance and Engagement Policy.
3. That having considered the provisions of Section 48 (3) of the Reserves Act 1977, Council, in its capacity as administering authority, does not require public notification of its intention to grant a right-of-way easement for the reasons contained in Section 2 of the report.
4. That pursuant to the authority delegated by the Minister of Conservation to the Western Bay of Plenty District Council, and the provisions of Section 48 of the Reserves Act 1977, Council hereby consents to the creation of a right-of-way

easement shown on the attached plan (**Attachment 1**) to allow to provide access to Lots 1, 2, 3, and 6 Deposited Plan 540637 subject to:

- a. The access being for ROW purposes only;
 - b. The Easement agreement includes conditions that protects Council against future maintenance; and
 - c. The costs associated with the granting of an Easement are borne by the applicant.
5. That Council, in its capacity as administering body of the reserve, resolves that Lot 4 Deposited Plan 540637 is classified in accordance with the Reserves Act 1977, s16 (2A) and classified as "Local Purpose (Greenlane) Reserve" in accordance with the Reserves Act 1977, s23.

BACKGROUND

1. Council is in receipt of a request from New Zealand Transport Agency (NZTA) on behalf of the landowners to obtain a Right-of-Way easement pursuant to Section 48 of the Reserves Act 1977, in order to gain legal access over two areas of Council reserve land.
2. As part of NZTA's SH 2 Takitimu North Link Project Council has been approached to acquire the necessary land required for construction. Some land needs partial or total acquisition by NZTA, whereas some land requires other rights such as easements, etc. Three landowners, as detailed in the Executive Summary, will lose their current access onto SH2 as a result of the project construction. A proposal for shared access to these landowner lots has resulted in NZTA requesting a ROW easement across two sections of Council owned reserve being Lot 4 DP 540637 (shown circled in red on **Attachment 1**). In return, NZTA will provide access rights over the adjoining Crown land (841 SH2 held in title 226892) for part of the proposed cycleway (as shown in magenta on **Attachment 1**).
3. NZTA and Council staff have entered into a joint valuation on the basis that NZTA will purchase this easement from Council. The agreed value is \$7,019.50 plus GST. An agreement to grant easement will be entered into to outline each parties actions in relation to the creation and registration of the easement. NZTA will pay all costs relative to this process.

Easement

4. Easements are the preferred option to ensure ongoing access certainty. While it is unlikely that the status of the reserve land would change in the future, without an easement there is no formal access available for the parties.
5. A survey plan will be required to be created to detail the proposed easement's location.

6. Council has an existing policy for private access over reserve land (see **Attachment 2**). Based on Council's existing policy, it is recommended that a Right-of-Way easement pursuant to Section 48 of the Reserves Act 1977 be granted, subject to appropriate easement conditions being agreed and all statutory requirements being met.

Advertising

7. One point Council needs to consider under the statutory process is whether there is a need to publicly advertise the intention to grant a right-of-way as required under Section 48 (2) of the Reserves Act 1977.
8. Section 48 (2) does not apply in any case where:
 - a. The reserve is vested in an administering body (Council) and is not likely to be materially altered or permanently damaged; and
 - b. The rights of the public in respect of the reserve are not likely to be permanently affected.

The proposed easement to allow

9. Given the above, it is highly unlikely that the public's rights would be permanently affected should a right-of-way for access purposes be established. Where the easement fully crosses the reserve, NZTA have agreed to installing signage warning reserve users that vehicles may be crossing ahead.
10. A right-of-way easement is not an exclusive right, and Council, along with members of the public, would retain access rights. On this basis, it is not deemed necessary to publicly advertise the proposed right-of-way easement in this instance. However, Council may choose to do so at its discretion.
11. The Department of Conservation require that, in terms of the delegation of the Minister's powers under the Reserves Act 1977, this is to be made by councils and recorded as such.

Sale of reserve land

12. Although potentially an option, the sale of reserve land would require a more rigorous statutory process involving the revocation of the reserve status over the subject area of land, public advertising under both the Reserves Act 1977 and the Local Government Act 2002, as Council has identified the sale of reserve land subject to the Reserves Act 1977 to be an issue of significance in its Long Term Plan.

Classification of Reserve in conjunction with easement process

13. At this time, it would also be practical to formally classify the reserve as intended by the vesting of the land via subdivision.
14. When a subdivision survey plan for deposit specifies that the land will vest in Council as a reserve under the Reserves Act 1977, the land is deemed to be subject to the Act once deposited. However, it remains unclassified until Council passes a formal

resolution. The resolution is then notified to the Commissioner who in turn updates the land register. The Director-General of Conservation has the authority to appoint specific officers as Commissioners for the purposes of the Reserves Act. A gazette notice will be published to record the classification type on the title.

15. Munro Greenlane Reserve, Minden, being Lot 4 Deposited Plan 540637 (shown marked green on **Attachment 1**) was vested as reserve in 2019 but not formally classified. Classifying the land will give full legal effect to the Management Plan and ensure the land's status is accurately reflected.

SIGNIFICANCE AND ENGAGEMENT

16. The Local Government Act 2002 requires a formal assessment of the significance of matters and decisions in this report against Council's Significance and Engagement Policy. In making, this formal assessment there is no intention to assess the importance of this item to individuals, groups, or agencies within the community and it is acknowledged that all reports have a high degree of importance to those affected by Council decisions.
17. The Policy requires Council and its communities to identify the degree of significance attached to particular issues, proposals, assets, decisions, and activities.
18. In terms of the Significance and Engagement Policy, this decision is of low significance. There will be increased access opportunities to reserve land which are currently unavailable to the public but there will be no change to the existing environment that affects those reserve users. There is low community and financial impact as a result.

ENGAGEMENT, CONSULTATION AND COMMUNICATION

Interested/Affected Parties	Completed/Planned Engagement/Consultation/Communication		
Name of interested parties/groups, Tangata Whenua, General Public	<p>Not undertaken.</p> <p>A right-of-way easement is not an exclusive right, and Council, along with members of the public, would retain access rights. On this basis, it is not deemed necessary to publicly advertise the proposed right-of-way easement in this instance. However, Council may choose to do so at its discretion.</p> <p>As the decision to provide a classification type to the reserve was undertaken at time of subdivision no further consultation is required. The adoption of the reserve type</p>	Planned	Completed

	will give full legal effect to the Management Plan and ensure the land's status is accurately reflected as per the deposited plan and land title.		
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ISSUES AND OPTIONS ASSESSMENT

<p style="text-align: center;">Option A Recommendation</p> <p>That pursuant to the authority delegated by the Minister of Conservation to the Western Bay of Plenty District Council, and the provisions of Section 48 of the Reserves Act 1977, Council hereby consents to the creation of a right-of-way easement shown on the attached plan (Attachment 1) to allow to provide access to Lots 1, 2, 3, and 6 Deposited Plan 540637 subject to:</p> <ul style="list-style-type: none"> (a) The access being for ROW purposes only; and (b) the Easement agreement includes conditions that protects Council against future maintenance; and (c) the costs associated with the granting of an Easement are borne by the applicant. <p>That Council, in its capacity as administering body of the reserve, resolves that Lot 4 Deposited Plan 540637 is classified in accordance with the Reserves Act 1977, s16 (2A) and classified as "Local Purpose (Greenlane) Reserve" in accordance with the Reserves Act 1977, s23.</p>	
<p>Assessment of advantages and disadvantages including impact on each of the four well-beings</p> <ul style="list-style-type: none"> • Economic • Social • Cultural • Environmental 	<p>This option is consistent with Council's Policy on this issue.</p> <p>Staff assess applications on a case-by-case basis with the assistance of the criteria contained in the policy.</p> <p>On this basis, staff consider that the establishment of a Section 48 right-of-way easement pursuant to the Reserves Act 1977 is the most practical option.</p> <p>This option would require due statutory process to be followed.</p> <p>Classification of the reserve at this time will also conclude the legal process for reserve land classification.</p>

Costs (including present and future costs, direct, indirect and contingent costs).	<p>Costs for the creation of the easement and gazette notice to classify the reserve are to be borne by NZTA.</p> <p>The easement Grantees will be required to contribute to maintenance costs.</p>
<p style="text-align: center;">Option B Status Quo</p>	
<p>Assessment of advantages and disadvantages including impact on each of the four well-beings</p> <ul style="list-style-type: none"> • Economic • Social • Cultural • Environmental 	<p>This option is not in keeping with Council's policy on private access across reserve land, and does assist with access to land that will lose its access as a result of the Takitimu North Link Project.</p> <p>The reserve will not be classified but still subject to section 16(6) of the Reserves Act 1977 which requires the land to be held and administered for the purpose of its existing reservation, and the Council shall continue to control and manage the reserve under the appropriate provisions of the Act pending its classification.</p>
Costs (including present and future costs, direct, indirect and contingent costs).	N/A

STATUTORY COMPLIANCE

19. Section 48 (1) and 48 (3) of the Reserves Act 1977 provides Council with the Statutory authority to grant easements over reserves.
20. Where a reserve has been vested in Council and has been created under part 10 of the Resource Management Act 1991 (Reserves Act s16(2A)(g)) Council must by resolution classify the reserve according to its principal or primary purpose, typically recreation or local purpose reserve.

FUNDING/BUDGET IMPLICATIONS

Budget Funding Information	Relevant Detail
No funding required	<p>An application fee of \$550 per land parcel for the ROW and all legal costs relative to the registration will be paid by the applicant.</p> <p>NZTA will pay for the gazette notice to formally classify the reserve.</p> <p>NZTA will pay for public signage to warn the public of the crossing of the reserve by the ROW.</p> <p>The easement instrument protects Council from further maintenance or replacement costs of the easement facility.</p> <p>Costs associated with installing any future driveway are to be borne by the Grantees.</p>

ATTACHMENTS

1. **Plan showing Munro Greenlane Reserve (Green) proposed easement sections** 
2. **Policy – Private Access over Reserve Land**  

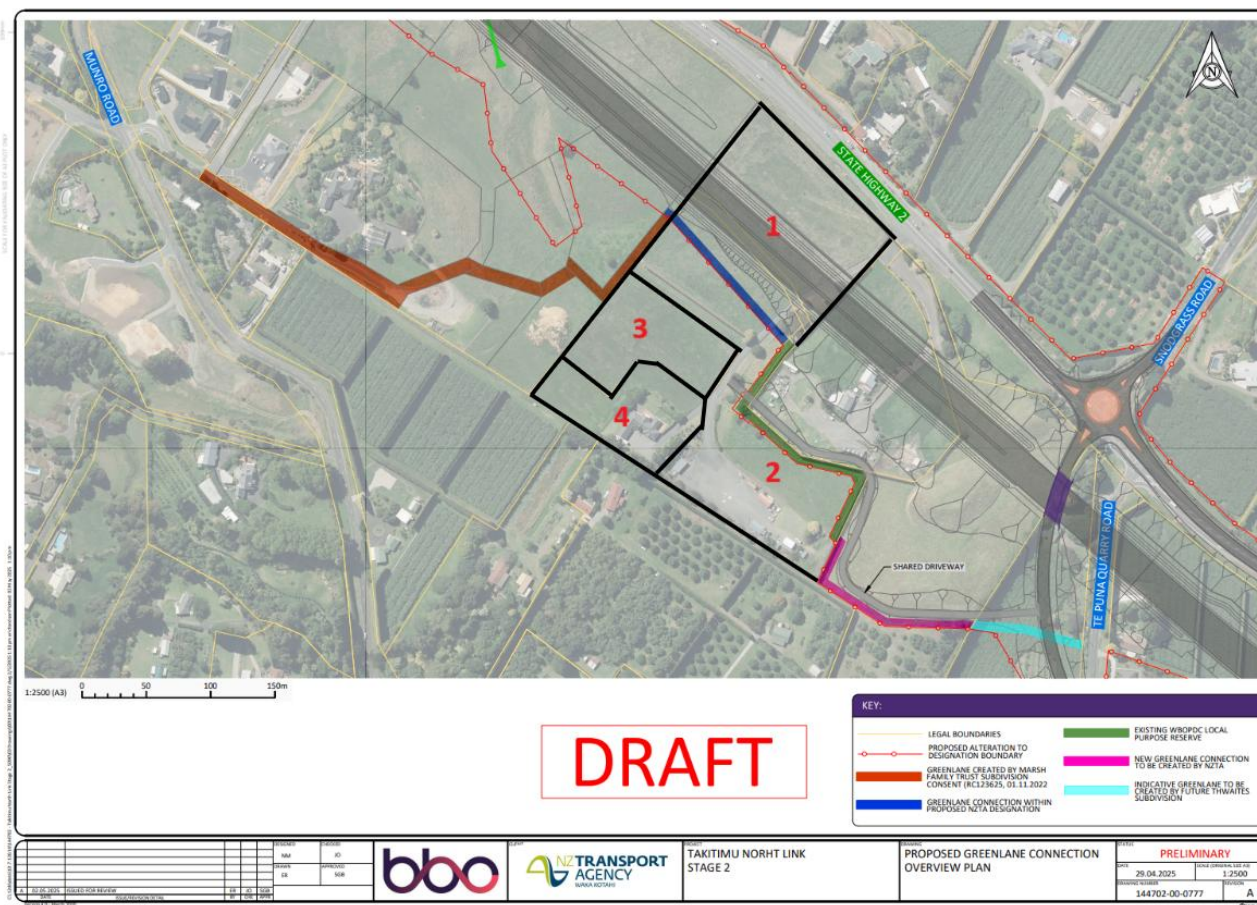
Plan showing proposed ROW sections over Munro Greenlane Reserve (Grey) and access rights over the adjoining Crown land (841 SH 2 held in title 226892) for part of the proposed cycleway (Magenta)

LEGEND:

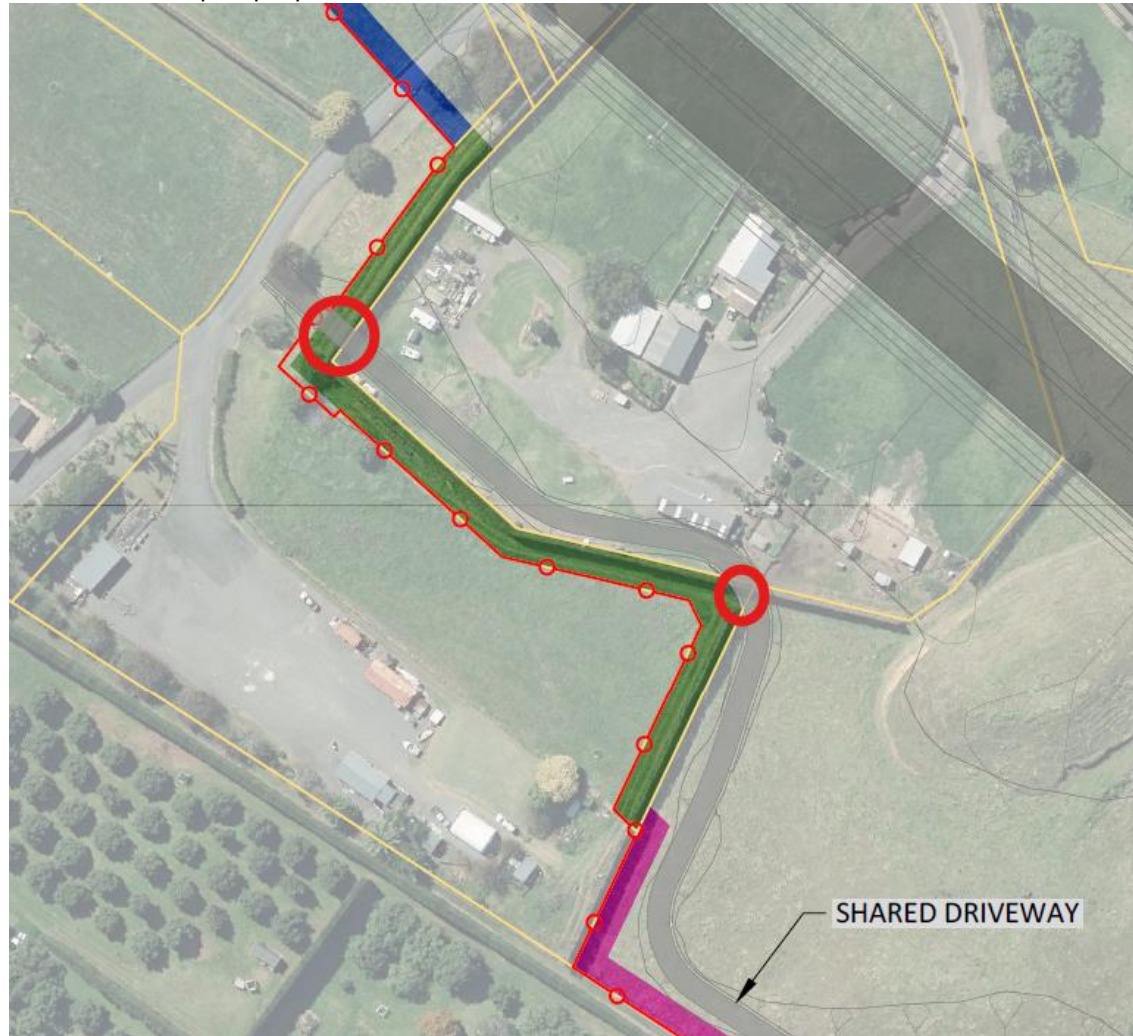
Grey section= ROW

Green section = Munro Greenlane Reserve

Lots serviced by the ROW - 1 = Lot 6 DP 540637, **2** = Lot 3 DP 540637, **3** = Lot 1 DP 540637, **4** = Lot 2 DP 540637



Plan 2 - Close up of proposed ROW areas (circled in red)



Policy 14 – Private Access over Reserve Land

Any existing or new private accessway over reserve land will be treated like an encroachment and will generally not be permitted, except where considered for approval and formalisation following written application to the Reserves and Facilities Manager, WBOPDC.

Applications will be assessed by Council on a case by case basis, with the assistance of the following criteria:

- Is the accessway beneficial for reserve management and/or general public use purposes?
- Does the accessway generate adverse effects in relation to the reserve's natural character, ecological, wildlife, landscape, cultural heritage, recreational, or other values?
- Is alternative access available?
- Are there any particular exceptional reasons why the accessway should be approved?
- Will approval have the potential to increase maintenance costs to Council over time?
- Is approval likely to create a precedent or encourage other requests for private access over reserve land?

Any accessway approved over reserve land will require formalisation by way of an easement (consistent with Section 48 of the Reserves Act 1977), the process of formalisation is subject to notification and will require the consent of the Minister of Conservation.

All costs associated with the granting of a formalised access will be borne by the party granted access. Annual rentals may also be required to be paid at the discretion of the Council.

Explanation: In many locations reserves abut private land and in some such locations access over reserve land provides desirable access to that land. In some places historical access occurs. Private access over reserve land can, however, affect the use, enjoyment and development of the reserve and generally should be avoided except in exceptional situations.

10.4 RECOMMENDATORY REPORT – WAIHĪ BEACH COMMUNITY BOARD – WILSON ROAD CARPARK LIGHTING

File Number: A6894884

Author: Sam Dunstan, Project Engineer Transportation

Authoriser: Calum McLean, Director Transportation

EXECUTIVE SUMMARY

Council is required to consider the recommendations from the Waihī Beach Community Board and resolve accordingly. This report seeks a decision from Council to approve the purchase and installation of two solar powered lights at Wilson Road carpark.

RECOMMENDATION

1. That the Project Engineer Transportation's report dated 4 September 2025 and titled 'Recommendatory Report – Waihī Beach Community Board – Wilson Road Carpark Lighting', be received.
2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
3. That Council approves up to \$25,000 from the Waihī Beach Town Centre Development Fund for costs relating to the installation of two solar powered lights at Wilson Road car park (25 Wilson Road).

OR

That Council does not approve the funds required to install two solar powered lights at Wilson Road car park (25 Wilson Road).

BACKGROUND

1. Since the Wilson Road car park (behind The Porch, 25 Wilson Road) has been expanded to include more vehicle spaces, car park users and adjacent business owners have voiced concerns about the safety of the area at night. At the Community Board workshop held during January 2025, Board Members requested that staff seek prices for lighting improvements.
2. At the 7 April 2025 Waihī Beach Community Board meeting, the Waihī Beach Community Board received the 'Wilson Road Car Park Lighting' report which provided two lighting options for the carpark. Option one being five solar powered lights and option two being five mains powered lights each estimated to cost approximately \$60,000. The Board requested further investigation into the feasibility and estimated cost of two alternative options:

- repurposing two existing lighting units from the Waihi Beach Library
 - and supplying two of the five proposed solar lights as standalone options.
3. Staff do not recommend attempting to reuse the second-hand lights because both are approaching end of life.
 4. The option to install two of the five proposed solar lights was investigated by staff and a report was provided to the Waihi Beach Community Board as part of the 04 August 2025 meeting agenda. The cost of supply and installation is detailed below:

Costs:

		Total Cost (excl. GST)
Solar power – 2 lights		
Supply 2 lights and poles @\$7,680ea	\$15,360	
Installation of lights and poles @ \$2,920ea	\$5,840	
<i>Note: While this option will improve lighting, some areas of the car park will remain dimly lit.</i>		\$21,200

5. The above prices assume that all work will be carried out:
 - during normal working hours (7:00am – 4.30pm Mon–Fri), and
 - during a single visit to site.
6. The product lead time is 8–10 weeks.
7. A solar powered luminaire can operate at 100% output (10W) from dusk for 5 hours, then dim to 20% for the remainder of the night. The motion sensor will restore 100% brightness for 1 minute when activated. If the lights are connected to mains power an additional cost is associated to have light dimming with similar functionality as the solar option (for \$4,233). The solar power option includes a 5-year manufacturer's warranty.
8. Maintenance and power costs (if applicable) are proposed to be funded from existing Transportation operational budgets.
9. A 10% allowance for contingency has been added to the estimate in the recommendation.

RECOMMENDATION FROM THE WAIHI BEACH COMMUNITY BOARD ON 4 AUGUST 2025**RESOLUTION WBC25–4.1**

Moved: Chairperson D Simpson

Seconded: Member R Goudie

2. In respect to the Wilson Road Car Park Lighting Project,

- a. That the Waihi Beach Community Board recommends that Council approves maximum expenditure of \$25,000 from the Waihi Beach Town Centre Development Fund for the supply and installation of two solar powered lights at Wilson Road car park (25 Wilson Road).

SIGNIFICANCE AND ENGAGEMENT

10. The Local Government Act 2002 requires a formal assessment of the significance of matters and decision in this report against Council's Significance and Engagement Policy. In making this formal assessment there is no intention to assess the importance of this item to individuals, groups, or agencies within the community and it is acknowledged that all reports have a high degree of importance to those affected by Council decisions.
11. The Policy requires Council and its communities to identify the degree of significance attached to particular issues, proposals, assets, decisions, and activities.
12. In terms of the Significance and Engagement Policy this decision is considered to be of **low** significance because the decision:
- Affects only a very small number of residents and ratepayers;
 - Does not require a policy or District Plan change;
 - Can be funded from an existing budget; and
 - Covers an activity routinely undertaken by Council.

.ENGAGEMENT, CONSULTATION AND COMMUNICATION

Interested/Affected Parties	Completed/Planned Engagement/Consultation/Communication		
Business owners and residents surrounding the car park.	Adjacent residents and property owners will be notified prior to installation.	Planned	Completed

ISSUES AND OPTIONS ASSESSMENT

Option A That Council approves up to \$25,000 from the Waihi Beach Town Centre Development Fund for costs relating to the installation of <u>two solar powered lights</u> at Wilson Road car park (25 Wilson Road).	
Assessment of advantages and disadvantages including impact on each of the four well-beings <ul style="list-style-type: none"> • Economic • Social • Cultural Environmental 	Advantages: <ul style="list-style-type: none"> • Uninterrupted power supply • Reduces crime by deterring antisocial behaviour, theft, and vandalism. • Helps pedestrians and drivers see better at night, reducing accidents. • Provides a sense of security for residents walking at night. • Can be implemented quicker than installing mains connected lights. Disadvantages: <ul style="list-style-type: none"> • Solar panels and batteries can be a target for vandalism. • Light spill may be perceived negatively by adjacent property owners. • While this option will improve lighting, some areas of the car park will remain dimly lit.
Costs (including present and future costs, direct, indirect, and contingent costs).	<p>Estimated \$23,320 to supply and install (incl. 10% contingency)</p> <p>Future maintenance costs to be funded from existing Transportation operational budgets.</p>

Option B

That Council does not approve the funds required to install two solar powered lights at Wilson Road car park (25 Wilson Road).

Assessment of advantages and disadvantages including impact on each of the four well-beings

- **Economic**
- **Social**
- **Cultural**
- **Environmental**

Advantages:

- No cost
- No risk that light spill could be perceived negatively by adjacent property owners.

Disadvantages:

- Does not reduce crime by deterring antisocial behaviour, theft and vandalism.
- Does not help pedestrians and drivers see better at night or reduce accidents.
- Does not provide a sense of security for residents walking at night.

STATUTORY COMPLIANCE

13. The recommendation(s) meets:

- Local Government Act 2002
- Development Code

FUNDING/BUDGET IMPLICATIONS

Budget Funding Information	Relevant Detail
\$25,000	Funding for this project is proposed to be from the Waihi Beach Town centre Development Fund. If Council does not approve the funding, alternative funding arrangements must be made.











10.5 RESOURCE MANAGEMENT ACT REFORM – SUBMISSIONS**File Number:** A6910457**Author:** Tracey Miller, Resource Management Strategic Advisor**Authoriser:** Emily Watton, Acting General Manager Strategy and Community**EXECUTIVE SUMMARY**

For the information of the Council meeting, this report presents the submissions made by Western Bay of Plenty District Council (WBOPDC) in relation to the Resource Management Act reform.

RECOMMENDATION

1. That the Resource Management Strategic Advisor's report dated 4 September 2025, titled 'Resource Management Act Reform – Submissions', be received.
2. That the following submissions, shown as **Attachment 1, 2, 3, 4 & 5** to this report, be received by Council and the information noted:
 - a. Submission on the RMA Fast-track Bill
 - b. Submission on the RMA Freshwater and Other Matters Amendment Bill (Bill 1)
 - c. Submission on RMA Consenting and Other System Changes Amendment Bill (Bill 2)
 - d. Submission on National Direction Packages – Infrastructure and Development (1), Primary Sector (2), Freshwater (3)
 - e. Submission on National Direction Package 4 – Going for Housing Growth.

ATTACHMENTS

1. **Resource Management Act Fast-Track Bill – WBOPDC submission**  
2. **Resource Management Act Freshwater and Other Matters Amendment Bill – WBOPDC submission**  
3. **Resource Management Act reform Bill 2 Consenting and Other System Changes – WBOPDC submission**  
4. **Resource Management Act National Policy Direction proposed amendments packages 1-3 – WBOPDC submission**  
5. **Resource Management Act National Policy direction package 4 – Going for Housing Growth – WBOPDC submission**  



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16/04/2024

Committee Secretariat
Environment Committee
Parliament Buildings
Wellington
Phone: 04 817 9520
By email: en@parliament.govt.nz

Name: Mayor James Denyer
Organisation: Western Bay of Plenty District Council
Postal address: Private Bag 12803, Tauranga, 3143
Daytime telephone: 0800 926 732
Email address: tracey.miller@westernbay.govt.nz

Draft submission RMA Fast-track Bill

1. Western Bay of Plenty District Council (WBOPDC) thanks the Environment Select Committee for the opportunity to make a submission on the Fast-track Approvals Bill (the Bill).
2. WBOPDC agrees that large scale infrastructure projects can sometimes be unnecessarily delayed due to onerous regulation. We acknowledge the intent of the Bill in wanting to enable regional and nationally significant projects to go ahead without unnecessary delays, however it is important that where possible public participation and environmental protection is upheld.
3. This submission covers the following points:
 - Environmental protection
 - Consultation
 - Timeframes for decision making and feedback
 - Decision-making
 - The Bill's interrelationship with the Urban Development Act and City Deals framework

Environmental protection

4. As outlined above, Council accepts the intent and purpose of the Bill and agrees that there is a need for critical infrastructure and housing projects to be able to be delivered without unnecessary delay. However, the Bill is a substantial digression from New Zealand's existing environmental and conservation laws.
5. We note that almost all projects are eligible for the fast-track approvals process, including the most damaging activities that are prohibited under the RMA. Projects need only to be of regional or national benefit, and this appears to be open to interpretation.



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The Bill would benefit from a decision-making framework which considers, environmental, social, economic, and cultural impacts to assist in good decision-making.

WBOPDC considers that Section 17(2) should include a statement that requires the joint Ministers to weigh up the benefits of a project going ahead against any environmental effects and how those effects would be mitigated.

6. ***WBOPDC requests that further consideration be given to a suitable environmental management framework which will ensure that there is a level of environmental protection, and in addition asks that careful consideration be given to removing the possibility for mining in national parks and marine reserves.***

Limited consultation with affected parties

7. The Bill removes the right for New Zealanders to be involved in decisions affecting New Zealand's environment. This is significantly different from existing environmental legislation. It is acknowledged that public involvement in decision-making processes can cause delays. Projects of regional and national significance have the potential to cause wide ranging impacts.

WBOPDC requests that consideration be given to public notification of projects of regional and national significance. There is the possibility that this could still be achieved within reasonable timeframes.

8. We understand that Ministers must invite comment from local government, other relevant Ministers and māori entities during the ministerial referral phase. However, it is not until the panel recommendation phase that the Panel must seek comment from owners and occupiers of the site and adjacent land. Council could be placed in a difficult position if asked to comment on an application that the landowners are unaware of until later in the process.

WBOPDC requests that landowners and adjacent owners are invited to provide comments during the ministerial referral phase.

9. Under existing RMA legislation projects of regional or national significant would draw a long list of potentially affected parties. The Bill allows for comment to be provided by owners of the land and adjacent landowners. However, consideration should be given to the potential for far reaching impacts of large-scale projects. For example, with potential downstream impacts spanning large geographical areas, more parties will be impacted other than just those directly adjacent.

WBOPDC requests that consideration be given to providing discretion for requesting comment from a broader range of landowners if considered necessary.

10. Certainty in decision-making increases when affected parties are engaged in the process and areas of disagreement minimised, which will lessen the chances of judicial review and appeals.
11. The Bill refers to inviting written comments from local authorities (amongst others) in Section 19(1) of the Bill. Section 19(2) identifies that joint Ministers must consult relevant iwi authorities (and others). It is not clear what is meant by 'invite comments' versus 'consult' and if the intention is the same between the two.

Te Kaunihera a rohe mai i ngā Kuri-a-Whārei ki Ōtamarākau ki te Uru



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WBOPDC requests that clarification be provided on what type and level of consultation is implied within the Bill, in particular what is the scope intended for consultation within the Bill.

Timeframes for decision making and feedback

12. The existing Covid-19 fast-track legislation requires decision-making within 25 working days. The Bill proposes the same timeframes for issuing a recommendation (Section 39(3)). It has been identified that this timeframe was very difficult to adhere to in the Covid-19 legislation. It is expected that applications under the Fast-track Bill will be more complex given they will be of regional / national significance and therefore resulting in arguably more complex applications under this Bill.
13. As well as complex applications, the suite of legislation that the Panel may have to consider could be extensive e.g., an application may be made under multiple pieces of legislation (the Conservation Act, the Crown Minerals Act etc).
14. The 25-working day timeframe could be very difficult for the Panel to be able to achieve and could result in inadequate decision-making as a result. Consequently, there is higher risk of appeal to the senior courts. Complex applications will require many different inputs, may span large geographical areas, and require specialist evidence with limited availability in New Zealand.

WBOPDC requests that consideration be given to the Panel having discretion over timeframes in certain circumstances and in particular support the ability to extend decision making to 50 working days (like the Covid-19 legislation).

15. Clarification is sought on whether or not any timeframes are required for decision-making by the Ministers. If no timeframes are prescribed, this has the potential to undermine the fast-track nature of the Bill.
16. WBOPDC understands that 10 working days is being provided to respond to requests for comment during the referral stage and panel recommendation phase. Due to this short timeframe, councils may require additional and/or specialised resource to be able to effectively comment on the referred matter. The importance of this process step is of particular interest to councils, who will be left with the compliance and monitoring functions, as well as managing community interface with the consented project long term. Apportionment of costs (both to resource the required administrative inputs and the longer term requirements) and adequate timeframes are key issues.

WBOPDC requests that consideration be given to 15 working days to ensure considered and informed feedback can be provided and consider the wider regulatory impact of this process step.

17. WBOPDC supports the inclusion of local authorities as groups that the Ministers / Panel must seek comments from both at the Ministerial referral phase and the panel recommendation phase. WBOPDC also supports the inclusion of the Ministers being able to seek clarification, further advice or further comments at the Minister's decision stage.



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Decision-making

18. The Ministry for the Environment has recommended that the expert panels be the ultimate decision-makers not Ministers.¹ There is a high degree of Ministerial involvement in decision-making. The Bill has been drafted to ensure that expert panels make recommendations on decision-making to the Ministers.

WBOPDC requests that consideration be given to ensuring that the Bill states that any departure from the Panel's recommendation be through a transparent and robust decision-making framework.

19. WBOPDC supports the provision within Schedule 3 for the expert Panel to have an understanding of te Tiriti o Waitangi/ the Treaty of Waitangi and its principles; and an understanding of tikanga Māori and Mātauranga Māori.

20. It is of concern that the joint Ministers responsible for the ultimate decision making do not include those ministers whose portfolios deal with environmental matters.

WBOPDC requests that consideration be given to including the Minister for the Environment and/or the Minister of Conservation in the joint Ministers.

Interrelationship with Urban Development Act and City Deals framework

21. WBOPDC seeks clarity on how the Bill interacts with the Urban Development Act and in particular powers under the Act, such as the establishment of a Specified Development Project (SDP). For example, which legislation would have precedence in the event that an SDP Development Plan was being developed or implemented. In addition, WBOPDC seeks clarity on how this Bill interacts with the City Deals framework.

Yours Sincerely,

A handwritten signature in black ink that reads 'James Denyer'. The signature is written in a cursive, flowing style.

James Denyer

Mayor

Western Bay of Plenty District Council

¹ Ministry for the Environment Supplementary Analysis Report: Fast Track Approvals Bill (2024) at 20



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27 June 2024

Committee Secretariat
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By email: pp@parliament.govt.nz

Name: Mayor James Denyer
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Western Bay of Plenty District Council submission on the Resource Management (Freshwater and Other Matters) Amendment Bill

1. Western Bay of Plenty District Council (WBOPDC) thanks the Primary Production Committee for the opportunity to make a submission on the Resource Management Act Freshwater and Other Matters Amendment Bill (the Bill).
2. The submission covers the following points:
 - Excluding the hierarchy of obligations within the National Policy Statement Freshwater Management 2020
 - Modifying local authority obligations under National Policy Statement Indigenous Biodiversity 2023 to identify new Significant Natural Areas and include them in district plans for three years
 - Amendments to speed up the process to prepare or amend national direction (national policy statements)
3. WBOPDC supports retaining the hierarchy of obligations under Te Mana o Te Wai as a logical and sound basis for managing freshwater. However, Council accepts the Government's plan to revisit the framework as to how it is interpreted, implemented and the associated decision-making processes.
4. Council seeks clarification on the standing of existing Significant Natural Areas (SNAs), newly identified SNAs during the 'stand down period', and significant ecological areas that are outside the areas of an SNA. Council understands the need

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Te Kaunihera a rohe mai i ngā Kuri-a-Whārei ki Ōtamarākau ki te Uru

for a review of the National Policy Statement – Indigenous Biodiversity, but is committed to protecting indigenous biodiversity. As such, Council would like to retain the ability (but not the requirement) to create new SNAs in alignment with its existing District Plan.

5. When preparing or amending national direction, WBOPDC considers that it is not appropriate to give the Minister power to make changes for such a wide number of reasons. WBOPDC agrees that in terms of making minor amendments, it is appropriate that the Minister be able to expedite this process. However, it depends on the scope of what is considered minor. The Bill as it stands implies that the Minister will be able to incorporate changes to national direction as a result of international obligations and treaties with no input from councils as to whether this is feasible. It is considered that these types of changes need to go through the usual select committee process.

Yours sincerely,



James Denyer

Mayor

Western Bay of Plenty District Council



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10/02/2025

Committee Secretariat
Environment Committee
Parliament Buildings
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Western Bay of Plenty District Council submission on the Resource Management (Consenting and Other System Changes) Amendment Bill

1. Western Bay of Plenty District Council (WBOPDC) thanks the Environment Committee for the opportunity to make a submission on the Resource Management Act Consenting and Other System Changes Amendment Bill (the Bill). We support the general intent of the Bill, in particular making it easier to consent large-scale infrastructure and enable housing and improve resource consent processes to ensure greater efficiencies.
2. This submission covers the following points:
 - Consenting and planning processes
 - Medium Density Residential Standards (MDRS)
 - Appointing Streamlined Planning Process panel members
 - Fixing administrative charges (compliance & enforcement tools)
 - Section 70 discharge rules
 - Natural hazards and risk assessments
 - Infrastructure and energy efficiency.

Consenting and planning processes:

3. We support the proposals in the Bill to improve efficiency in consenting and planning processes, noting WBOPDC already seeks these efficiencies in our consenting practices. In particular, under Section 92 the requirement to consider new matters before requesting additional information in order to reduce the length and number of Section 92 related delays and provide greater certainty for applicants.

Further, aligning the extent of information requested to the size, scale and complexity of the application itself is an appropriate amendment. This assists in providing clarity to applicants and consent planners and reinforces the differences between information needed to process applications and information required later through engineering approval phases once the consent is granted.

4. WBOPDC is concerned with altering the presumptions on holding a hearing. In particular, the Bill proposes that a hearing must not be held if the council has sufficient information to decide on an application, removing the ability for an applicant or submitters to request a hearing. Council is concerned that taking this right away negatively impacts on people's ability to have their say and for independent decision-making where necessary. There is also the possibility that it actually results in less efficient processes, as there could be an increase in appeals, judicial reviews and objections to decisions without the ability to resolve matters through a hearing.

Medium Density Residential Standards

5. Council seeks further clarity on the proposal to make the Medium Density Residential Standards (MDRS) optional and the need to demonstrate 30 years of housing growth capacity. In addition, Council would like the ability to seek a joined up approach to capacity requirements under this Bill and those under the NPS-UD in situations where an urban growth partnership and/or sub-regional spatial plan (in our case, the SmartGrowth Strategy 2024-2074) and Future Development Strategy demonstrate that growth has been planned cohesively across territorial land authorities. Applying a joint approach between councils for housing (and industrial land) capacity would address sub-regional housing capacity agnostic of council boundaries and without forcing development in unsuitable locations. However, it would be important to manage carefully over the longer term to ensure efficient use of existing urban land remains a priority.

We have concern over the requirement to revisit decision-making on MDRS that has already been implemented following RMA amendments in 2021. Revisiting MDRS should be optional. In our view, there is little value in revisiting decisions already made, and in any event, prior to there being clarity on the wider Going For Housing Growth policy framework.

Streamlined Planning Process and use of Independent Commissioners

6. The Bill identifies that any resulting MDRS plan changes will proceed via a Streamlined Planning Process with the use of a panel of independent accredited commissioners. This has the potential to remove local representation and local knowledge over significant plan making processes affecting our district.

It also has the potential to significantly reduce the current community input of elected members who are accredited RMA commissioners. Councils should have the ability to continue to use elected members in plan making processes, alongside independent commissioners where necessary. This will ensure community representation / input is able to be maintained. Assessment can be undertaken on the nature/scope of the specific planning process being considered, in accordance with Council's Appointment of Independent Hearing Commissioners Policy so that there is transparency for all parties involved and sufficient expertise to deal with the plan change matters at hand.

Fixing administrative charges (compliance & enforcement tools)

7. WBOPDC supports the ability for local authorities to fix administrative charges, however, is concerned that there may be an issue with staff needing to investigate unfounded claims of breaches of rules in relation to disputes. There is a risk that the person or parties being investigated may be found to be compliant yet still subject to a fee as a result of a vexatious claim from a neighbour or other disgruntled party. There needs to be an element of discretion to manage potentially unfounded or vexatious complaints.

Section 70 discharge rules

8. Council is concerned that the Bill proposes a relaxation of s70 discharge rules, and that this may lead to degradation of waterways. Much work has been done in our District to improve water quality, and we do not want to see this compromised. We seek standards to be introduced to manage discharges where there is the potential for significant adverse effects to aquatic life irrespective of whether there are existing significant adverse effects in the receiving waters. It is important that monitoring and enforcement provisions in relation to this requirement are feasible and that firm timelines are in place.

Natural hazards and risk assessments

9. WBOPDC would like more information on the ability for councils to refuse or grant land use consent subject to conditions based on an assessment of risk from natural hazards. We expect that existing information held in District Plans (or outside of regulatory documents) may be at times out of date, and risk assessments could provide more up to date and more relevant site-specific information. We note that risk assessments may provide more information than Council holds, and this enables staff to make more informed decisions. Section 106A(1) refers to 'existing risk' and 'significant risk' which are not defined in the RMA, which will be difficult for staff to provide clear rationale and justification. Clear guidance on when risk assessments will be needed, in order to provide transparency to the public as well as robust decision-making practices.

Infrastructure and Energy Efficiency

10. Council is supportive of the changes proposed regarding faster decision-making for renewable energy projects. Extending the duration of consents related to renewable energy generation and long-lived infrastructure projects as well as the introduction of longer lapse periods for renewable energy consents.

Yours sincerely,

A handwritten signature in black ink that reads "James Denyer". The signature is written in a cursive, flowing style.

James Denyer

Mayor

Western Bay of Plenty District Council



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25/07/2025

Ministry for the Environment
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Feedback submitted via <https://consult.environment.govt.nz/resource-management/infrastructure-development-primary-sector-nd/consultation/>

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**Western Bay of Plenty District Council submission on the National Direction packages 1-3
(Infrastructure and development, Primary sector, Freshwater)**

Western Bay of Plenty District Council (WBOPDC) thanks the Ministry for the Environment for the opportunity to make a submission on the suite of changes proposed across the 3 National Direction packages. We are generally supportive of the proposed changes where it is proposed to make it easier to consent infrastructure and consequently enable housing and improve resource consent processes to ensure greater efficiencies.

This submission has been prepared as three separate tables (for each package) and submitted under each package on the Ministry for the Environment webpage. The submission tables refer to general points or specific proposed provisions in each of the national direction instruments with some commentary and specific relief sought (where needed).

We welcome any further discussion required on any of these matters.

Yours sincerely,

A handwritten signature in black ink that reads 'James Denyer'. The signature is written in a cursive, flowing style.

James Denyer
Mayor
Western Bay of Plenty District Council

Western Bay of Plenty District Council (WBOPDC)
National Direction Packages 1-3
Feedback on Discussion Documents and Proposed Provisions

Package 1 – Infrastructure and Development

National Policy Statement for Infrastructure (NPS-I)		
Reference	Comment	Decision sought
The terms “supporting activities” and “where practicable” in proposed provisions	<p>The terms “supporting activities” and “where practicable” can be highly subjective and given they are widely used within the policies may cause consistency and interpretation issues.</p> <p>“Supporting activities” includes quarrying as an example of a critical activity needed to enable infrastructure. This is supported. However, the remainder of the definition has the potential to broadly capture a wide range of activities that may not have been anticipated by the proposal.</p> <p>“Where practicable” is used multiple times in the proposed NPS. For example, in P8 where it is stated that planning decisions must enable the efficient operation, maintenance and minor upgrade of existing infrastructure provided that</p>	<p>Amend the definition of “supporting activities” to more clearly define what types of activities other than quarrying are intended and/or provide a wider range of examples to guide decision makers.</p> <p>Instead of the terminology “where practicable” we request that examples or guidance is provided of where it is suitable to create an adverse effect.</p>

	effects are avoided, remedied or mitigated where practicable. The term will inevitably lead to differing opinions and could slow down decision making.	
Activities that are incompatible with or sensitive to infrastructure	It is not clear what activities are deemed to be sensitive or incompatible with infrastructure. This would again be open to differing views and slowing down the decision making process.	Provide sufficient guidance to ensure practitioners can clearly identify activities that are sensitive or incompatible with infrastructure.
Policy 5(1)(c) – Recognising and providing for Māori rights and interests	The proposal states “providing opportunities in appropriate circumstances for tangata whenua involvement in relation to sites of significance to Māori and issues of cultural significance”. However, there is no explanation as to what the appropriate circumstances may be. This leaves uncertainty for renewable energy providers, councils and tangata whenua.	Provide clarification on when it would not be appropriate for Māori to be involved in relation to sites of significance to Māori and issues of cultural significance.
National Policy Statement for Renewable Electricity Generation (NPS-REG)		
Reference	Comment	Decision Sought
Policy A – national significance and benefits of renewable electricity generation	This policy includes a benefit of renewable energy being “the temporary and reversible adverse effects of some REG technologies on the environment” However, it is not clear what temporary and reversible are considered to be.	Ensure there is clarity on what temporary and reversible adverse effects are in respect to the benefits of REG activities in Policy A.

Competing policy wording	Some policies appear to compete such as “The functional need or operational need of infrastructure to locate in particular environments” and “located where adverse effects on other activities are minimised”.	Ensure policy terminology and wording is aligned and not competing with each other.
“When making decisions on policy statements and plans, decision-makers must have regard to a reduction in the potential utilisation of renewable electricity resources from inappropriate subdivision, use and development”	This statement implies that councils need to identify land that could be utilised for REG development in advance of the mentioned activities (subdivision, use and development). This is reinforced by the statement: “... have sufficient and accessible land available to support all associated current and future REG activities at that particular location”. It is unclear how councils would need to meet this requirement as they would not currently do this in district/city plans. However, the intent may be through spatial plans?	Provide clarification on how the statement applies to the future sub-regional or regional spatial plan.
Policy 1(1)(c) Recognising and providing for Māori rights and interests	The proposal states “providing opportunities in appropriate circumstances for tangata whenua involvement in relation to sites of significance to Māori and issues of cultural significance”. However, there is no explanation as to what the appropriate circumstances may be. This leaves uncertainty for renewable energy providers, councils and tangata whenua.	Clarification needs to be provided on when it would not be appropriate for Māori to be involved in relation to sites of significance to Māori and issues of cultural significance.

National Policy Statement on Electricity Transmission (NPS-EN)		
Reference	Comment	Decision Sought
Route and site selection	The policies appear to afford Transpower and distribution businesses a weighted advantage in route and site selection. However, there is also a need for the transmission and distribution providers to work closely with local government in route and site selection. This could avoid electricity transmission infrastructure being placed in locations where there could be adverse effects and alternatives have not been adequately explored.	Reword to emphasise the need for the transmission and distribution providers to work closely with local government in route and site selection.
National Environmental Standard for Telecommunication Facilities Regulations 2016		
Reference	Comment	Decision Sought
National standardisation and increasing scope of permitted activity standards	Support national standardisation and updates to existing permitted activity standards to provide for future technologies and less regulation which will in turn reduce the number of consents for these activities.	Include the need for telecommunication providers to work closely with landowners and councils to find best possible solutions and create the most optimal outcomes for placing their infrastructure.
Rural coverage	Support the changes to greatly improve telecommunications coverage in rural areas and intensification in urban areas.	Include the need for telecommunication providers to work closely with landowners and councils to find best possible solutions and create the most optimal outcomes for placing their infrastructure.

Sharing of infrastructure to maximise coverage between telecommunication providers.	Although it has not been drafted into the scope of the NES review, consideration should be given to requiring telecommunication providers to work together on shared infrastructure to avoid duplication of infrastructure being located on public and private property.	Give consideration to whether telecommunication providers could be required to share infrastructure, acknowledging it is unlikely to be a requirement of an NES but rather a possible regulation under separate legislation for utility providers.
National Environmental Standards for Granny Flats (NES-GF)		
Reference	Comment	Decision Sought
Consistency between NES on Granny Flats and Building and Construction (Small Stand-alone Dwellings) Amendment Bill.	These two current government proposals do not align as much as they could and may cause confusion for landowners. The two proposals refer to the same activity using three different terms (minor residential units, granny flats and Small Stand-alone Dwellings). This is despite the National Planning Standards having a definition for minor residential units. The NES measures building size by internal floor area whereas the proposal for Small Stand-alone Dwellings is silent. This is also different to gross floor area as defined in the National Planning Standards which is measured from external walls. The NES requires minor residential units to be 2m from the nearest principal unit whereas the proposal for Small Stand-alone dwellings	Ensure wherever possible that there is a consistency between the NES and Small Stand-alone dwellings Amendment Bill in respect to their names, use of terminology, definitions and provisions.

	requires a 2m setback from all buildings. These are some examples but there may be others.	
Financial contributions	While most councils can charge development contributions for permitted activities through the building consent process, there are some councils (such as WBOPDC) that rely on financial contributions which can only be taken through the resource consent process. Under the proposed NES, these councils would not be able to take financial contributions for the one permitted minor residential unit per site. It would mean councils not being able to collect the money needed to provide the infrastructure required to service areas experiencing growth.	It's of critical importance that a clause to allow financial contributions to be taken for permitted minor residential units through the building consent process or other mechanism is included.
Minor residential units and the relationship to principal units	The definition of minor residential unit requires judgement as to whether a residential unit is "minor" if ancillary to a principal residential unit. The NES also requires judgment as to what a principal residential unit would be, as it is not defined. This subjective judgment call will need to be made by the landowners (given it is a permitted activity), and if councils do not agree they could seek to enforce the need for resource consent, leading to disputes. Also, for minor residential units needing resource consent for exceeding the 70m ² limit, there may also be disputes as to whether these were still "minor"	The definition of minor residential unit used from the National Planning Standards should be adjusted for the purpose of the NES to incorporate the size limit of 70m ² in the definition itself. This would clearly define minor residential unit and leave landowners and councils in no doubt. It will also make it clear what the principal unit is (those over 70m ² as they won't meet the definition of "minor"). This approach is used by WBOPDC and works well. The main issue has always been that landowners view 60m ² as being too small but this is now resolved through the NES.

	especially if they were to be a similar size to, or larger than, the existing residential unit on the site. It may lead to resource applications being returned or declined by councils on this basis. These parts of the proposal are confusing and appear to make the NES unworkable.	
All other provisions in district and regional plans	WBOPDC's District Plan has a performance standard for minor residential units that limits their garages (attached or detached) to 18m ² as it is proportional to their requirements. It also helps to ensure that landowners don't establish larger garages which they may later convert to housing (without consent) to exceed the size limit for minor residential units. This is already an issue with the smaller garages so would likely occur for larger garages too. The proposed NES explains which rules councils can or cannot continue to apply to minor residential units but garages are not mentioned.	Specifically allow councils to limit garage sizes associated with minor residential units or otherwise clarify that this is not the intention of the NES.
National Environmental Standard for Papakāinga (NES-P)		
Reference	Comment	Decision Sought
Whole proposal	Support the proposal as a whole as it is enabling of papakāinga and removes planning barriers that will allow the development of more housing and ancillary activities on whenua Māori. The	Proceed with drafting the NES as proposed subject to requested changes in the points below.

	proposal aligns with the Plan Change that WBOPDC had already commenced prior to the announcement about national direction. This includes allowing papakāinga as a permitted activity for up to 10 residential units along with other associated uses across a wider range of whenua Māori and zones, whilst removing other barriers such as land area per residential unit and housing limits per site on unsealed roads. The NES will support Māori in better utilising their land and providing for their traditional way of living in community.	
D28 – Zones for rural purposes	Not included in the zones for rural purposes is “rural lifestyle” from the National Planning Standards. This exclusion doesn’t appear to be intentional based on the purpose of the NES. In our district for example, there are Māori freehold titles and also potentially general land (as defined in this NES) which would not be able to have 10 permitted residential units or other permitted activities under this NES due to meeting the definition of “rural lifestyle”.	Add rural lifestyle zones to the list of zones for rural purposes which the NES would apply to, in order to allow these zones to have the permitted activities.
D12 – Marae complex	The explanation of the definition of marae shows that the intention is to capture both the buildings “and open spaces”. However, the definition refers to “the complex of buildings around the open area in front of the wharenuī”	Amend the definition to specifically include the open spaces to include for gatherings in these areas.

	and so may not capture of land itself. If the case, it is possible that the use of the open area associated with the marae for gatherings will not be provided for as a permitted activity.	
PAS2 – Minimum setbacks from site boundaries (rural zone)	The 3m setback from road boundaries in rural zones is very enabling for papakāinga and would be especially useful for smaller sites with limited space to develop. However, it may not protect landowners from the effects of light, noise, dust and vehicles colliding with homes etc which a larger setback would achieve.	Increase the setback from road boundaries to better protect landowners from these effects whilst still being more enabling than existing setbacks in district plans which are typically significantly larger. Consider increasing from 3m to 10m or similar.
Site	We understand that the NES will apply per “site” (a single record of title as defined in the national planning standards). This would permit 10 units per title but may (or may not) do this for each area subject to a hapū partition, licence to occupy or occupation order. It would depend on whether these are defined as a “site” or not.	Clarify whether the definition of “site” in the National Planning Standards (being a single record of title) is intended for applying the standards to Māori land. If this is the intent, it would be helpful in any guidance to explain how this would work in practice so that landowners are clear about what is possible or not.
PAS3 – Applicable rules of the underlying zone	The proposal explains that resource consent would still be required for papakāinga where underlying zone rules manage certain effects including those relating to matters of national importance. However, the list doesn’t appear to provide for those matters other than natural hazards which is specifically listed. This would mean matters such as protecting ecological	If intended to require resource consent for all developments where rules are in place to address matters of national importance, amend the list in PAS3 to make this clearer. The NES on Granny Flats has a similar proposal/explanation but specifically lists “Resource Management Act 1991 section 6 matters of national importance (eg, management of risks from natural hazards)”.

	and landscape features etc are excluded. Other parts of the proposal (RDM6) suggest that these matters are intended to be applicable however as drafted they only apply to 11-30 units per site.	
RDM6 – Proposed matters of discretion (11-30 units)	The matters of discretion refer generally to the need to consider the siting of buildings. It is therefore likely that landowners will show this on a site plan. However, there is no reference to the siting of other parts of a development proposal such as marae, other ancillary activities or on-site infrastructure such as access, roads, water, wastewater and stormwater. In our experience, it would be beneficial for landowners to address this on a site plan to make the best use of their whenua i.e. to ensure the appropriate locations are reserved for roads and other services. This would be especially beneficial if many different owners of the same site would be ready to build at different times to each other.	Add to the matters of discretion for 11-30 units the need for a site plan to show proposed units, other activities and on-site infrastructure requirements to ensure coordinated development.
Financial contributions	While most councils can charge development contributions for permitted activities through the building consent process, there are some councils (such as WBOPDC) that rely on financial contributions which can only be taken through the resource consent process. WBOPDC already waives financial contributions for 9 of the first 10 units per application for papakāinga.	Include a clause to allow financial contributions to be taken for permitted residential units through the building consent process or other mechanism.

	However, if the NES was to be drafted to allow more than 10 permitted units per site, or if the definition of site did allow multiple permitted units per hapū partition, licence to occupy or occupation order, this would become a greater issue for WBOPDC or other councils using financial contributions. It would mean councils not being able to collect the money needed to provide the infrastructure required to service areas experiencing growth.	
National Policy Statement for Natural Hazards (NPS–NH)		
Reference	Comment	Decision Sought
P1 – Risk assessments P2 – Proportionate management	We generally support the risk management and proportionate risk approaches. It is important to understand the areas which are susceptible to natural hazards and to manage significant risk to protect people, land and buildings.	Retain subject to changes requested below.
PC4 – Best available information	We also generally support the need to use the best information available. However, this NPS does not take the opportunity to define or provide guidance on what the best information may look like. One of the reasons for this NPS is to ensure consistency across the country, but as drafted it will still require councils to develop their own views on what is best. For example,	Whether included in the NPS itself, or provided as guidance to assist implementation, support councils by providing a nationally consistent means for how to determine the best information for natural hazard mapping and risk assessment. This includes what scenarios and climate change projections to use.

	making their own decisions on what scenarios to map (e.g. 1-in-100 year flood / 1-in-2500-year tsunami) and what climate change projections to rely on (e.g. RCP8.5 / RCP8.5+) over at least 100 years. While we understand that councils will never have perfect information or maps, our concern is that councils may be focusing on more 'worst case' scenarios than they need to and/or are not mapping and assessing risk the same way as other councils.	
Specified natural hazards	The NPS applies to flooding, landslips, coastal erosion, coastal inundation, active faults, liquefaction and tsunami. We support this list of applicable natural hazards for risk assessment as these cover the natural hazards that the district is or may be susceptible to, which we already map or are able to map, and for which subdivision and/or land use controls can be applied to manage significant risk.	Retain as proposed.
Activities and environments	The NPS applies to "all activities managed under the Resource Management Act 1991 (RMA) except primary production and infrastructure." As explained in the proposal, this captures the greatest number of activities so that councils can consider risk comprehensively. However, it means that even the most minor of activities could be required to carry out an assessment of	Do not require risk assessment for all activities managed under the RMA as currently proposed. The requirement should not apply to individual buildings and structures (such as the examples we have given) or to smaller developments which are already enabled in district plan zones/rules. It should only apply to new urban zonings, larger developments or larger individual activities such as hospitals, where

	significant risk which will be complex, costly and time-consuming for landowners. Council staff would also need to review. To enforce this for all activities (including individual units, sheds and fences etc.) will result in increased costs and time delays for small developments.	the time/cost invested is proportionate to the benefit of carrying out the assessment to manage risk. See the point below for a related suggestion.
D2 – New developments	The NPS defines “new development” as new buildings and structures on land that currently does not have buildings or structures on it. This definition will be easy to work around to avoid the need for risk assessment where it should have otherwise been required. For example, it could mean that a risk assessment would not be required for say a 10ha property for 200 new units if that land already has one unit, shed or fence on it. Conversely, it could mean that a risk assessment will be required for a single unit on a 300m ² property with no buildings on it yet. Risk assessment is also required for minor additions to existing buildings and structures as “new development” which again seems unnecessary. The NPS’s intent is to capture “undeveloped land” but this isn’t achieved.	Use policy wording that more broadly captures the situations which councils should consider for risk assessment. For example, housing developments of a minimum scale (based on numbers of lots/units). Otherwise use policy wording that gives general direction allowing councils to determine what is appropriate for their districts or regions.

Package 2 – Primary Sector

National Environmental Standard for Commercial Forestry (NES-CF)		
Reference	Comment	Decision Sought
Whole proposal	WBOPDC is supportive of the changes to the regulations to improve environmental management, reduce regulatory uncertainty, and ensure national consistency in how commercial forestry is managed. In particular WBOPDC is supportive of making the regulations clearer and easier to implement.	Proceed with the proposed clearer and easier to implement regulations.
National Policy Statement for Highly Productive Land (NPS-HPL)		
Reference	Comment	Decision Sought
Clause 3.4 – Significant agricultural areas and criteria	Support the proposal for Significant Agricultural Areas (SAAs) to be identified by councils to still protect some areas of LUC 3 which are key food growing areas. Also support the need for criteria to be added for how the SAA category would be	Retain the proposal allowing SAAs to be identified but add criteria for how these should be determined. It should be local government who determines (in partnership with tangata whenua and the community) where SAA areas should be identified.

	determined. It is possible that the Western Bay of Plenty District will have some SAAs given the role of horticulture in the district.	This should be supported by national guidance and direction or an outcome-based framework to work towards to ensure national consistency.
LUC 3 being exempted from restrictions	We support LUC 3 land being exempt from the restrictions of the NPS-HPL for the purposes of allowing urban rezoning.	Limit the removal of LUC 3 from the interim definition of HPL to allow urban rezoning on LUC 3 land.
Clause 3.5(7)- Definition of "identified for future development"	A pathway is needed for allowing future growth areas to be enabled sooner for council-led urban development, instead of being classified as HPL for more years to come and subject to restrictions. The current interim definition of HPL (in place until mapping is completed) requires that such land must be identified in a strategy before the October 2022 commencement date of the NPS-HPL. For the Western Bay of Plenty sub-region, SmartGrowth's Future Development Strategy (FDS) includes future growth areas but was created after the NPS-HPL commencement date. These are therefore currently included as HPL and subject to restrictions. If the mapping timeframe is pushed further out to 2027-2028 or beyond, these areas may not be developed when we require them to enable housing. For example the SmartGrowth 2024-2074 FDS identifies LUC 2 areas for growth in Te Puke. These areas would have been removed as HPL during the RPS mapping exercise (originally due	The definition for "identified for future development" should be redrafted to enable the development of future growth areas already identified in future development strategies or other similar strategies. We request either bringing the mapping timeframes forward or changing the interim definition to allow future growth areas already identified by councils (by say July 2025) to be removed from meeting the definition of HPL. A pathway should also be provided for other growth areas to be identified by councils in the future.

	October 2025), however due to the delay in this mapping the land remains HPL and has this constraint when considering growth through the current Te Puke spatial planning process (and any further planning required as a result). A pathway should also be provided for other future growth areas that councils are yet to identify, but will in due course through the likes of spatial planning. Otherwise, it could make it difficult to meet long-term growth targets.	
Amendments to Mining and Quarrying Provisions		
Reference	Comment	Decision Sought
General – environmental protection	WBOPDC supports the general concept of providing consistency between the different national direction instruments in relation to quarrying and mining. However, the provisions are inherently more enabling of mining and quarrying activities as a result. There is a need to carefully manage potential adverse environmental impacts. Being more enabling of mining and quarrying on highly productive land means that our highly productive land may be at greater risk.	Develop an effects management hierarchy to be incorporated into the policy instruments to provide greater clarity and certainty on what effects are considered acceptable and to ensure appropriate levels of environmental protection remain.
Stock Exclusion Regulations		

Reference	Comment	Decision Sought
Amendment to Regulation 17 - exclusion of stock from natural wetlands that support threatened species.	The proposal removes the requirement to exclude non-intensively grazed beef cattle and deer from wetlands that support threatened species. We do not support this proposal as allowing these animals in wetlands has the potential to damage wetland plants, cause a loss of biodiversity, reduce water quality through waste and cause erosion and sedimentation. While the proposal may make things easier and less costly for farmers in situations where wetlands may be small and/or grazing intensity low, the proposal also appears to allow grazed beef cattle and deer to enter into larger wetlands (or smaller but significant wetlands) and when farming intensity is higher (noting that there does not appear to be a definition of grazing intensity to know when it is low/high). In attempting to resolve an issue for farmers in some situations, it may lead to unacceptable effects in other situations.	Further thought needs to be given to better defining wetlands and farming/grazing intensity so that the proposal can better capture the situations where stock exclusion requirements should be relaxed and where they should still remain.

Package 3 – Freshwater

National Policy Statement and National Environment Standard for Freshwater (NPS-FM and NES-FM)		
Reference	Comment	Decision Sought
Te Mana O Te Wai	We support the intent to continue to safeguard freshwater for the benefit of all. This should still include the principles of Te Mana O Te Wai rather than removing it altogether from national direction. Of the options provided in the discussion document, none are the status quo (retaining the hierarchy of obligations in Te Mana O Te Wai). Therefore, Option 1 would be our preference as this would still allow councils to retain Te Mana O Te Wai by involving tangata whenua in processes relating to freshwater management. We also generally support the new objectives to safeguard the capacity of water and health of communities balanced with other well-beings and economic growth, require councils to set a long term vision for freshwater management, enable continued	<p>Option 1 - Remove hierarchy of obligations and clarify how Te Mana o te Wai applies.</p> <p>However, ensure that the provisions of the national direction are drafted to be clear how Te Mana O Te Wai would still apply and when. Also ensure that the enabling provisions for water use would not result in significant adverse effects on freshwater health and capacity through exceeding appropriate limits.</p>

	domestic supply of freshwater vegetables, and maintain and improving water quality.	
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15/08/2025

Te Tūāpapa Kura Kāinga – Ministry of Housing and Urban Development
PO Box 82
Wellington 6140

Emailed to: gfhg@hud.govt.nz

Name: Mayor James Denyer
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Going for Housing Growth – Providing for urban development in the new resource management system

Western Bay of Plenty District Council (WBOPDC) thanks Te Tūāpapa Kura Kāinga – Ministry of Housing and Urban Development and the Ministry for the Environment for the opportunity to make a submission on the Going for Housing Growth discussion document.

This submission has been prepared as a separate table, covering relevant topics from the Discussion Document. The submission table includes the relevant topic, general comments and a summary of feedback points.

We welcome any further discussion required on any matters raised in our submission.

Yours sincerely,

A handwritten signature in black ink that reads 'James Denyer'. The signature is written in a cursive, flowing style.

James Denyer
Mayor
Western Bay of Plenty District Council

Western Bay of Plenty District Council (WBOPDC)
National Direction Package 4
Feedback on Going for Housing Growth discussion document

Feedback on Going for Housing Growth – Western Bay of Plenty District Council		
Topic	General comment	Summary of feedback points
Spatial Planning & Future Development Strategies	<p>Support Spatial Plans being a key component of the new resource management framework.</p> <p>Support regional (or in our case the sub-regional) spatial plans having regulatory weight, requiring integration into the planning framework and enabling a joined-up planning approach, providing for greater certainty in regulatory decision-making. Timing between different planning processes needs to be aligned – for example, spatial planning should be undertaken before long term plans.</p> <p>Support not needing to revisit the Future Development Strategy (FDS) while we prepare (through our Urban Growth Partnership, SmartGrowth) for the sub-regional Spatial Plan. The settlement pattern (including short, medium and long-term growth areas) within the sub-region has been recognised through SmartGrowth for some time. SmartGrowth is continuing to understand further possibilities for growth and development in the sub-region. SmartGrowth has also recently reviewed / completed the FDS through the development of the SmartGrowth Strategy 2024-2074.</p>	<ul style="list-style-type: none"> • General and broad support for spatial planning • Support the provision for a sub-regional spatial plan. • Ensure timing between different planning mechanism is aligned • Support not needing to review the existing FDS and instead prepare for the upcoming sub-regional or regional spatial plan.

Topic	General comment	Summary of feedback points
Housing Growth Targets	<p>Council has some concerns regarding feasible and realistic development capacity (to meet 30 years of demand based on high household projections, plus a 20 percent contingency margin) which are set out below:</p> <p>Zoning land for development (without it being infrastructure ready) is likely to further push up the price of greenfield land. This is a particular issue for areas of land being considered in the long-term in our existing FDS. The future Eastern Town, known as Te Kāinga is a large-scale, long-term housing project which would see a new town developed to service future growth in the east. Located adjoining the Tauranga Eastern Link and nearby to the currently being constructed – Rangiuru Business Park. The specific location of the land has remained confidential to protect the potential future investment in the land. Council would like to retain the option of securing some affordable housing in the future and having different options available for alternative market interventions (rather than only developer-led).</p> <p>Given the considerable land constraints in the adjoining Tauranga City Council boundary, and in line with the submission being made by SmartGrowth, WBOPDC supports a sub-regional approach to housing growth targets.</p>	<ul style="list-style-type: none"> • Concern over land price of identified future growth areas • Recommend a sub-regional approach to housing growth targets • Support a staged approach to live zoning, and that not all capacity needs to be immediately serviced by infrastructure • Risks of undermining strategic infrastructure investment • Need for a 'Future urban zone' or similar

	<p>WBOPDC supports the direction that not all capacity needs to be immediately serviced by infrastructure and supports a staged approach.</p> <p>Further detail should be provided on infrastructure investment. Without detailed structure planning work being undertaken, there is a risk of uncertainty that infrastructure can be supplied. There is a risk that land becomes live zoned and it is then later determined that infrastructure to the area is not feasible, creating a great deal of uncertainty and risk to both the public and private sector.</p> <p>Zoning at this proposed scale risks undermining councils' strategic infrastructure investments, meaning that there is a possibility that infrastructure capacity may not be taken up if alternative development opportunities are taken up instead.</p> <p>While the SmartGrowth partnership is continuing work on long-term growth areas, there is still a significant amount of work that needs to be undertaken to determine if they are feasible and realistic.</p> <p>As identified in the SmartGrowth Strategy, it is recommended that there is a future urban zone / or</p>	
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	indicative future zone that would avoid the above-mentioned issue. This would allow the overall land use to be planned while continuing to work through resolving any infrastructure issues.	
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Topic	General comment	Summary of feedback points
Business land requirements	Support the provision for Councils to be required to provide enough development capacity for business land to meet 30 years of demand, on the basis that it would be consistent with zoning for residential land. Given the existing land supply constraints in the sub-region, there is a risk that insufficient land supply will be provided for commercial / industrial land unless this is actively planned for. Current projections show that WBOPDC has enough business / commercial land in the long term (largely because of Rangiuru Business Park) however there is a shortfall in the sub-region in the long-term, due to Tauranga City being unable to meet its shortfall.	<ul style="list-style-type: none"> • Support the need for Councils to provide development capacity for business land to meet 30 years of demand. • A sub-regional approach to business land capacity is needed.
Topic	General comment	Summary of feedback points
Responsive Planning	Regarding proposed changes to provide strengthened requirements for councils to be responsive to unanticipated or out-of-sequence development proposals, with less discretion for councils about what constitutes 'significant'	<ul style="list-style-type: none"> • Areas that sit outside of growth areas should be required to meet criteria that justify a movement away from growth areas that are planned for and

	<p>development capacity and greater clarity Council has the following comments:</p> <p>Support the continued option for Councils to be responsive to unanticipated or out of sequence development, however we note that there should be less need for unanticipated and out-of-sequence developments with 30 years of capacity being live zoned.</p> <p>Stronger requirements and more variation on what may constitute 'significant' development capacity would be a useful addition and provide greater clarity and certainty for councils and developers alike. As identified in the SmartGrowth submission, areas that sit outside of identified and planned growth areas should be required to meet criteria that illustrates their own merit and justifies the 'out of sequence' approach.</p> <p>Given the challenges associated with infrastructure delivery, we recommend responsive requirements do capture the 'growth pays for growth' principle.</p> <p>Development needs to be planned and coordinated to ensure that infrastructure is in place in time for development. We'd expect an alignment across all GfHG pillars on how this</p>	<p>enabled through the new system.</p> <ul style="list-style-type: none">• Recommend responsive requirements do capture the 'growth pays for growth' principle.• Development needs to be planned and coordinated to ensure that infrastructure is in place in time for development.
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	matter is addressed. It is expected it would also align and sit consistently alongside the associated national infrastructure strategy, and broader planning framework.	
Topic	General comment	Summary of feedback points
Rural-urban boundaries	<p>Regarding the removal of councils' ability to impose rural-urban boundary lines and/or any limiting objectives, policies and rules in their planning documents, it is noted that the Western Bay of Plenty does not currently impose any rural-urban boundaries or limits in plans.</p> <p>We submit that government should consider development of assessment criteria for 'leap frogging' development proposals, which would investigate beyond the subject development on how continuity of the urban environment and infrastructure capacity can occur in time. As identified in the SmartGrowth submission, leapfrogging can have significant negative implications on well-functioning urban and rural environments, as well as compromising strategic infrastructure investment.</p>	<ul style="list-style-type: none"> • There are no rural-urban boundaries limits in place in WBOP • Assessment criteria needed for consideration of leap-frogging
Topic	General comment	Summary of feedback points
Intensification	We support greater certainty given to determining walkable catchment areas.	<ul style="list-style-type: none"> • Support consideration of more flexibility in building heights • Offsetting needs criteria to determine equivalent area

	<p>We recognise the difficulty in not only ensuring development is feasible, but also affordable for home and business owners. We support the consideration of more flexibility in building heights where industry research supports this requirement and implementation of such building heights is appropriately located within catchments.</p> <p>If offsetting is provided in the new system, we recommend criteria are developed to help determine an equivalent area, particularly when having regard to how that may be determined over jurisdictional council boundaries.</p> <p>For WBOPDC it may be useful for a similar policy to Policy 3(d) to be provided due to the geography and make up of our largely rural environment. Without MDRS there is less direction on intensification, Policy 3(d) provided a degree of discretion for councils to determine where intensification may be needed, particularly as a result of demand.</p> <p>Without any detail on the standardised zones and associated provisions in the new system, it is difficult to determine whether an equivalent to Policy 3(d) is needed or not. We recommend this continues to be considered in unison by government and further information is provided for consultation to determine whether it is necessary or not.</p>	<ul style="list-style-type: none">• Further consideration of Policy 3(d) is needed in conjunction with the new RM system
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Topic	General comment	Summary of feedback points
Mixed-use development	<p>We support the inclusion of mixed-use zones within the new system. It is important nuisance factors are well considered. There are a range of provisions in many district plans that manage negative externalities already e.g. storage, signage, lighting, noise, service vehicle access etc. which should inform the new system.</p> <p>We support the identification of locations that are particularly suited to providing a wide range of uses. While providing more variability in mixing residential, commercial and community activities is appropriate in some areas, we do not consider that should be a blanket approach across all residential zones. There is the potential to undermine commercial centres and erode existing well-functioning residential areas through the ad hoc uptake of commercial or community activities. Areas of comparatively high concentrations of infrastructure (including social infrastructure and/or development intensity such as town centre locations, main transport hubs or community centres of a certain scale and/or location may be suitable areas for consideration of mixed-use zoning.</p>	<ul style="list-style-type: none"> • Mixed used zones are generally supported, but in the right places.
Topic	General comment	Summary of feedback points
Balconies and floor area requirements	We recognise some minimum building standards required by the RMA are also a requirement of the Building Code and	<ul style="list-style-type: none"> • Support removal of duplication across the RM system.

	<p>Building Act legislation. We believe there should be minimum standards to ensure homes are constructed so that they are healthy and safe to live in, and where there is sufficient control over these in the building system, we support the consideration of removing requirements in the RM system. This can remove the inconsistencies between two regulatory processes, which can add to the inefficiencies in consenting processes.</p> <p>We recommend careful consideration of how rules that are seen to have a disproportionate impact on development feasibility are taken out of the new system in their entirety. It is not only important to consider the development feasibility, but also the affordability and liveability of the homes and communities that are being created for generations beyond. There should still be a place for good urban design principles, guidelines and outcomes in the new system. There may even be the potential to further incentivise such outcomes in the new system for developers by providing additional development capacity, building heights for example, where other design standards can be met.</p>	<ul style="list-style-type: none"> • Further consideration of 'disproportionate impacts' that also take into account affordability and longer term liveability.
Topic	General comment	Summary of feedback points
Impacts of proposal on Māori	Existing barriers and the nature of whenua Māori may reduce the impact these proposals can have on unlocking whenua Māori, requiring other tailored interventions.	<ul style="list-style-type: none"> • The full extent of the impact of the proposal on Māori remains unknown until the draft RM

	<p>A shift towards more rigid, centrally determined policy, which provides for less local government discretion at the implementation stage, could function to narrow the scope for Māori engagement in the policy process.</p> <p>The full extent of the impact of the proposal on Māori will be unclear until we have more detailed information around the changes and the new Resource Management system as a whole.</p>	<p>replacement legislation is provided.</p>
Topic	General comment	Summary of feedback points
Transition to Phase three	<p>As identified above and within the SmartGrowth submission, a review of the FDS should not be required by 2027, given that the focus will shift to the sub-regional or regional spatial plan (which requires commencement of preparation in 2027).</p> <p>As identified in the SmartGrowth submission, the NPS-UD should be amended once the new “development capacity” housing and business targets/methodology is resolved, rather than waiting for legislation. That would allow the work to get underway and minimise delays in progressing delivery of the sub-regional or regional spatial plan.</p>	<ul style="list-style-type: none"> • Support not needing to review the existing FDS and instead prepare for the upcoming sub-regional or regional spatial plan. • The NPS-UD should be amended once the new “development capacity” housing and business targets/methodology is resolved. • A review of the HBA should only occur if there is clarity around housing targets and the methodology for HBAs.

	HBAs should be required as they provide an important evidence base. However, a review of the HBA should only occur if there is clarity around housing targets and the methodology for HBAs.	
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10.6 WESTERN BAY OF PLENTY DISTRICT COUNCIL SUBMISSION ON THE LOCAL GOVERNMENT (SYSTEM IMPROVEMENTS) AMENDMENT BILL

File Number: A6922238

Author: Matthew Leighton, Policy and Planning Manager

Authoriser: Emily Watton, Acting General Manager Strategy and Community

EXECUTIVE SUMMARY

For the information of Council, this report presents a submission made by Western Bay of Plenty District Council on the following matter:

- (a) Local Government (System Improvements) Amendment Bill.

RECOMMENDATION

1. That the Policy and Planning Manager's report dated 4 September 2025 titled 'Western Bay of Plenty District Council submission on the Local Government (System Improvements) Amendment Bill' be received.
2. That the following submission, shown as **Attachment 1** to this report, be received by Council and the information noted.
 - a. Submission on Local Government (System Improvements) Amendment Bill.

ATTACHMENTS

1. **Western Bay of Plenty District Council's submission on the Local Government (Systems Improvements) Amendment Bill**  



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27 August 2025

Committee Secretariat
Governance and Administration Committee
Parliament Buildings
Wellington
By email: ga.legislation@parliament.govt.nz

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Organisation: Western Bay of Plenty District Council
Postal Address: Private Bag 12803, TAURANGA 3143
Daytime telephone: 0800 926 732
Email address: matthew.leighton@westernbay.govt.nz

Tēnā koe Sir / Madam,

Western Bay of Plenty District Council submission on the Local Government (System Improvements) Amendment Bill

Thank you for the opportunity to provide feedback on Local Government (System Improvements) Amendment Bill. We do not wish to speak to our submission.

Purpose of Local Government

We would like to emphasise the need for cross-party consensus and agreement on the purpose of local government and any changes to s10. This would provide certainty and continuity for the sector and avoid successive governments alternating the fundamental purpose for councils.

The focus on 'good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses' aligns with Council's current focus, including our strategic priority of 'Providing well maintained, resilient and effective infrastructure'. While we note the proposed removal of the four wellbeing from the Act, we recognise that acting in the interests of communities has always been the core driver of local government.

We do note that the refined purpose is not without potential issues and costs. As there is no definition provided for the phrase 'cost effective', we can see this being a matter of debate and potential legal challenge. This brings with it the risk of increased costs.

Similarly, the new provision to 'support local economic growth and development' may be open to debate and challenge. It is also difficult to measure how much a council has achieved, compared to other macro-economic factors. It should be noted that an important lever councils can pull to 'support local economic growth and development' is working to improve an area's appeal to attract investment, businesses and skilled workers. This investment in place shaping can directly lead to economic growth and can also leverage other investment, and a broad reading of this purpose should be accepted.

We are pleased to see that the purpose of Local Government in Section 10(a) of the Local Government Act 2022, is 'Democratic local decision-making and action by, and on behalf of, communities', is retained as. This is an essential tenet of what makes local government "local" and able to deliver what communities need. It should be noted that doing this well requires resource. Engaging well with communities and supporting local decision-making requires Local Government to build and maintain good networks and relationships, and to leverage community expertise and resources. This approach has continued to grow given that 'traditional' methods and approaches are not as successful as previously (for example low voter turnout in elections).

Core Services

We are generally supportive of the list of core services and note that these reflect the majority of Council's work. However, we seek consideration of 'Regulatory Services' as an additional core service and seek clarity as to why this is currently not included as it reflects a large portion of our work, as required by a range of legislation. This includes everything from building consents, resource consents, animal control to traffic management plans and infrastructure monitoring. We also request the recognition of other activities as core services that are prescribed by the Local Government Act or any other Act. For example, the provision of cemeteries as prescribed in the Burials and Cremation Act 1964

Whilst the Bill's overarching purpose is to reduce 'pressure on council rates', it should be noted that these core services are the major driver of overall rates. This is especially the case as the wider sector looks to address historic under-investment in network infrastructure, and deal with increases in the cost of providing that network infrastructure.

It should also be noted that the functions and requirements placed on Local Government by other legislation and by Central Government direction contribute to councils' overall costs. We request that government is mindful of passing on unfunded mandates.

This can create funding challenges for local government, when required to take on additional responsibilities or significant process requirements without further direct funding or additional tools to generate income beyond rates.

Benchmarking

We are supportive of the Bill's intent to make council performance clearer and more consistent across the country. We seek further consideration and engagement with the sector to ensure the efficiency of any future system. We also seek cross-party consensus for any measures, to provide a level of consistency and certainty for the sector.

The introduction of new measures with a consistent approach, including benchmarking, would help provide a clear picture of what 'good' looks like. The improved visibility this provides for the public to fully understand how their council is performing is welcomed. We would suggest that any benchmarking has the ability to provide reasons for results that are out of the ordinary (i.e., due to high population growth or in the wake of a natural disaster). This would allow a more complete picture to be presented to the community.

Performance measures set by the Department of Internal Affairs (DIA) are currently in place and extending this to other metrics is not a significant stretch and could provide consistency across the sector. However, it should be noted that some of the existing measures are becoming outdated, may not directly relate to matters under councils' control, and have had a variety of reporting methodologies applied to them. At times, this has led to interpretation issues between councils and audit. We therefore seek that new performance measures should be developed through conversations with the Local Government Sector, audit and technical experts to ensure that the measures are clear, easily and cost-effectively measured, and useful. We wish to ensure that any new measures should not add undue costs to councils. We also wish to note that there needs to be consideration given to how well measures translate across different councils – some measures suited to metropolitan councils may not always be relevant or meaningful for provincial or rural areas.

Prescription of groups of activities is accepted as it enables consistency of planning and reporting across councils. This would enable better comparison and easier access to information for the public, as well as potential efficiencies in document creation across councils. We note there may be one-off costs to implement any changes, with financial and reporting software likely requiring some work, and that sufficient time be allowed to implement any changes.

Reporting the expenditure on consultants and contractors is supported, but it should be accompanied by appropriate narrative to explain where the majority of these costs sit. Blind comparisons could lead to miscommunication with the public, as some councils may deliver a service in-house, whilst another may contract it out (for example Reserve maintenance). A consistent approach to defining who is and is not a consultant or a contractor is required for the sector, to prevent unnecessary costs, rework, or audit time.

Governance Principles

We are generally supportive of the two new governance principles. We feel that a collaborative approach to Council's agenda, policy and decision-making is an important part of being an effective governance team.

Council Transparency and Accountability

A standardised code of conduct and standing orders is partially supported. Whilst the intention for nation-wide consistency is positive, some flexibility to allow for differences between how, say, a large council and a small community board operate would be beneficial.

Generally, the existing standard standing orders are used with two areas of discretion around a casting vote and the method of debate rules (out of three options). This allows the Council to determine themselves how they best wish to work together and function. This discretion is sought to be retained.

We seek assurance that any standardised standing orders should be publicly available and not require additional council expenditure. The concern that this may sit solely with Standards NZ, raises issues around public accessibility, copywrite, ability for updates and cost.

A standardised code of conduct may offer some wider benefits and allow for consistent training and expectations across the country. Alongside any changes to a code of conduct, we would seek to see an alternative pathway to resolve matters that are more personality based and not code of conduct issues, to enable the free functioning of Councils as a team. We seek consideration of developing these alternative pathways alongside the code of conduct development.

The new clause S.26A – 'Member entitled to documents held by local authority', is generally supported. We see this as a good protection where the relationship between elected members and the chief executive may not be ideal and see this as reducing the need for some LGOIMAs.

However, it is recommended that new clause S.26A be amended with the inclusion of 'relevant to the decisions at hand' at the end of the clause. This amendment seeks to ensure that documents provided are relevant to decisions being made by council at that time, avoiding costly exercises of providing additional information that is not relevant for decision-making. The provision of the right information, at the right level and with the right context is important. Providing too much detail can result in confusion rather than clarity, and unfettered access could create significant workload on matters not relevant to current decision-making priorities.

It is suggested that the term 'documents' be defined to aid in clarity and avoid potential confusion in the future. We would also suggest that the Chief Executive be empowered to give reasons for declining a request, potentially along the lines of those provided for LGOIMAs. Alternatively, the Department of Internal Affairs could prescribe circumstances in which information need not be supplied.

Regulatory Relief

We are largely supportive of the regulatory relief offered by the Bill but seek consideration of additional relief.

The removal of S.17A Reviews is supported and removes an overly prescriptive process.

Updating the public notice requirements is supported. However, we suggest that this could go further, and that other related Acts also be updated with a similar change. In particular, we seek such consideration for the Reserves Act 1977, Local Government Act 1974, and the Local Government (Rating) Act 2002. We acknowledge that the use of newspapers circulating in the area concerned can continue to be used and that councils would determine the most appropriate tool for their communities and any particular topic.

The change allowing acting/interim Chief Executives to sign s118 certificates is supported.

Allowing the employment of Chief Executives to move to a five-year term with a renewal of up to five years is generally supported. The ability for councils to regularly consider the CE performance is important and allowing the flexibility to consider a renewal of up to five years (but also less than this) allows the retention of quality chief executives.

Council acknowledges that the requirement in section 57(3) for a local authority to consider, when identifying the skills, knowledge, and experience required of directors of a council-controlled organisation, whether knowledge of tikanga Māori may be relevant to the governance of that organisation, is proposed to be removed. We note that Council may still determine that this is a necessary requirement and expect that in many cases this assessment would still be necessary. We note that it is unclear if there are cost savings associated with this amendment.

A further minor change is sought that would remove unnecessary regulatory requirements. Rather than amend Clause 2(1)(c) in schedule 10, as currently proposed by Clause 26 of the Bill, we recommend that instead this requirement be fully deleted. The requirement to 'outline any significant negative effects that any activity within the group of activities may have on the local community' in the Long Term Plan could be considered irrelevant and superfluous. It does not add value to the community conversations required through the Long Term Plan, nor does it aid in decision-making. Consideration of negative impacts of activities and projects is better dealt with at the relevant decision-making stage through the Council report and consultation documents.

Yours faithfully,



James Denyer

Mayor

Western Bay of Plenty District Council

10.7 END OF TRIENNIUM 2022–2025**File Number:** A6841502**Author:** Robyn Garrett, Governance Manager**Authoriser:** Emily Watton, Acting General Manager Strategy and Community**EXECUTIVE SUMMARY**

This report to Council notes the implications of the pending triennial elections on Council and committee meetings, and proposes the appropriate delegations to the Interim Chief Executive Officer until the new Council is sworn in.

RECOMMENDATION

1. That the Governance Manager's report dated 4 September 2025 titled 'End of Triennium 2022–2025' be received.
2. That the report relates to an issue that is considered to be of low significance in terms of Council's Significance and Engagement Policy.
3. That Council delegates the Interim Chief Executive Officer, subject to the limitations set out in clause 32(1) of Schedule 7 of the Local Government Act 2002, to make decisions on behalf of the Council and community boards during the period between the declaration of election results and elected members being sworn into office, in respect of urgent matters and, when the Mayor-elect is known, in consultation with the Mayor-elect.
4. That Council notes that any decisions made under this delegation will be reported to the first ordinary meeting of the Council.
5. That Council approves that, under clause 30(7) of Schedule 7 of the Local Government Act 2002, the current District Licensing Committee is not discharged on the coming into office of the members of the Council elected or appointed at, or following, the October 2025 triennial general elections, and it continues to exercise its delegations.
6. That Council delegates to the Interim Chief Executive Officer, in consultation with the General Manager Regulatory Services, the authority to appoint hearings panels if required to consider any Resource Management Act 1991 consenting or planning matters during the period between the existing Council going out of office and the new Council establishing its committee arrangements and delegations.

BACKGROUND

1. Sections 115 and 116 of the Local Electoral Act 2001 (LEA) advise that candidates who are declared to be elected come into office on the day after the day the official result of the election is declared by public notice (expected to be on or around 16 October 2025), and that the current members of a local authority vacate office at that same time.
2. However, Schedule 7 clause 14 of the Local Government Act 2002 (LGA) states that the councillors-elect may not act as members (i.e. the incoming Council cannot make decisions or conduct business) until they have made an oral declaration and written attestation of a declaration provided within the LGA. This swearing in takes place at an inaugural meeting of Council, scheduled for 5 November 2025.
3. This results in a period of time (the interregnum) when neither the outgoing nor the incoming elected members can act in their capacity as members of the Council. Council needs to consider arrangements to ensure the effective and efficient conduct of Council's business during the interregnum period.
4. Providing a time-limited delegation to the Chief Executive Officer to act on behalf of Council allows for urgent or emergency decisions and mitigates risk to Council. All decisions made under this delegation will be reported to the first ordinary meeting of the new Council.
5. The LGA provides that all committees, subcommittees and subordinate decision-making bodies are discharged at the time new members come into office, unless Council resolves otherwise. There is a period of time between the election of the new Council, new members taking office and the appointment of members to committees during which there will be no committees constituted.
6. During this period, Council will need to continue to carry out its regulatory functions under the Sale and Supply of Alcohol Act 2012 and the Resource Management Act 1991. Council's alcohol regulatory function is currently delegated to the District Licensing Committee; and it is recommended that the District Licensing Committee is not discharged following the triennial elections and continues to operate under its statutory and delegated powers. To perform its regulatory functions under the Resource Management Act 1991, Council will need the ability to convene hearings for any resource management matters that may occur during this period, therefore it is recommended that Council delegates the appointment of hearing panels to the Interim Chief Executive Officer in conjunction with the General Manager Regulatory Services.

SIGNIFICANCE AND ENGAGEMENT

7. The LGA requires a formal assessment of the significance of matters and decision in this report against Council's Significance and Engagement Policy. In making this formal assessment there is no intention to assess the importance of this item to

individuals, groups, or agencies within the community and it is acknowledged that all reports have a high degree of importance to those affected by Council decisions.

8. The Policy requires Council and its communities to identify the degree of significance attached to particular issues, proposals, assets, decisions, and activities.
9. In terms of the Significance and Engagement Policy this decision is considered to be of low significance because it is essentially an administrative matter to ensure provision is made for emergency decisions and for the conduct of urgent Council business for the period between election result declaration day and the inaugural meeting of Council. Any actions taken in the period covered by the delegation will be in consultation with the Mayor-elect (when known) and reported to the first ordinary meeting of the new Council, or relevant Community Board.

ENGAGEMENT, CONSULTATION AND COMMUNICATION

Interested/Affected Parties	Completed/Planned Engagement/Consultation/Communication		
Council	Council will receive a full report of any action or decision taken by the Interim Chief Executive Officer during the interregnum period at its first business meeting.	Planned	Complete

ISSUES AND OPTIONS ASSESSMENT

Option A Decision-making delegation provided to the Interim Chief Executive Officer for the interregnum period	
Assessment of advantages and disadvantages including impact on each of the four well-beings <ul style="list-style-type: none"> • Economic • Social • Cultural • Environmental 	Mitigates risk to Council and the community from potential emergency or unexpected urgent decisions required. Decisions made are limited as per Clause 32(1) of Schedule 7 of the LGA and reported to Council.
Costs (including present and future costs, direct, indirect and contingent costs).	None

Option B No decision-making delegation provided to the Interim Chief Executive Officer for the interregnum period	
Assessment of advantages and disadvantages including impact on each of the four well-beings <ul style="list-style-type: none"> • Economic • Social • Cultural • Environmental 	Unable to make significant decisions that may be required Unnecessary exposure to risk for Council and the community.
Costs (including present and future costs, direct, indirect and contingent costs).	None

STATUTORY COMPLIANCE

10. A local election is a mandatory process under Section 10(2) of the LEA. Consequently, when every member of a local authority leaves office under section 116 of the LEA, the Council has the option of delegating to the Chief Executive its responsibilities, duties, and powers for the period in question, except those set out in paragraphs (a) to (h) of clause 32(1) of Schedule 7 of the LGA. This paper provides the legal mechanism to allow for urgent decisions to be made and is consistent with the Local Government Act 2002; and also provides for Council to continue to meet its regulatory functions under the Sale and Supply of Alcohol Act 2012 and the Resource Management Act 1991.

FUNDING/BUDGET IMPLICATIONS

Budget Funding Information	Relevant Detail
None	

10.8 MAYOR'S REPORT TO COUNCIL**File Number:** A6918041**Author:** Charlene Page, Senior Executive Assistant Mayor/CEO**Authoriser:** James Denyer, Mayor**EXECUTIVE SUMMARY**

The purpose of this report is for the Mayor to provide updates to Council on the below subjects.

RECOMMENDATION

That the Senior Executive Assistant – Mayor/CEO's report dated 4 September 2025 titled 'Mayor's Report to Council', be received.

MEETINGS

External functions and meetings attended by Mayor James Denyer between 14 July and 25 August include:

EMA Chief Executive John Fraser-Mackenzie & Beca function	14 July
LGNZ conference, Christchurch	16–17 July
Tapuika Iwi Authority	21 July
Regional Deal presentation hosted by Priority One, Tauranga	21 July
Western Bay Museum, Power to the People exhibition opening, Katikati	22 July
National Science Roadshow, Katikati College, Katikati	23 July
TVNZ interview	23 July
Francis Young et al, re Lockington House	23 July
Tauranga City Council office show around, Tauranga	23 July
Priority Te Puna public meeting re TPIL consent, Te Puna	23 July
Waitekohekohe bridge visit, Aongatete	24 July
Regional Deal weekly update, Teams	25 July
Nathan York, Bluehaven Group	25 July
Sirens and Services event, Te Puke	26 July
Vanuatu language week flag raising	28 July
Regional Deal catch-up, Teams	28 July
Regional Deal negotiator meet and greet, Tauranga	31 July
Regional Deal weekly update, Teams	1 August
LWDW meeting with partnership forums	1 August
Kevin Bluegum, Katikati	4 August
NZKGI Executive Committee, Tauranga	6 August
Service Delivery Contract Expo	6 August
Geoffrey Ford et al re Te Tumu	7 August

Chinese students' visit to Chambers	7 August
Regional Deals weekly update, Teams	8 August
Conway Reserve playground opening, Paengaroa	8 August
Tūmanako children's art exhibition opening, Tauranga	8 August
Bill Wasley	12 August
Urban Growth Partnership leads, catch-up, Teams	12 August
Te Tumu Development workshop, Tauranga	12 August
Peter McKinlay	13 August
Business Breakfast speech, hosted by Katch Katikati, Katikati	14 August
Future Proof / SmartGrowth joint meeting, Matamata	14 August
Nigel Tutt, Priority One farewell function, Tauranga	14 August
Regional Deals weekly update, Teams	15 August
Regional Deal negotiator online greet, Teams	15 August
Theatre opening night "Accomplice", Tauranga	15 August
Te Maire catch up re funding streams, Katikati	18 August
Alastair Rhodes, BayTrust	18 August
Code of Conduct stakeholder panel, Teams	20 August
Katikati BA5, Katikati	20 August
Craig Batchelar, SmartGrowth catch up, Teams	21 August
Bay Conservation Cadets completion celebration, Tauranga	21 August
Regional Deals weekly update, Teams	22 August
Opening of Evergreen House, affordable housing, Te Puke	24 August
Western Bay of Plenty Neighbourhood Support AGM, Tauranga	25 August

External functions and meetings attended by CEO Miriam Taris between 14 July and 25 August 2025 include:

CEO on leave until	05 August
Meet Mary Hill (CLM) & internal staff	07 August
Priority One	11 August
Lara Burkhardt, John Dillon and Rik Flowerday & WBOPDC	13 August
Peter McKinlay	13 August
Nigel Tutt, Priority One farewell function, Tauranga	14 August
Regional Deals weekly update, Teams	15 August
Alastair Rhodes, BayTrust	18 August
Regional Deals weekly CE's update, Teams	19 August
SmartGrowth Implementation Group Meeting	20 August
Regional Deals weekly update, Teams	22 August

Regional Deal

Following the signing of the MOU, a negotiation team has been assembled and negotiations with central government have now started. Councillors will continue to receive regular updates to keep up to speed as the deal process develops.

End of Triennium

This will be my last Mayor's Report of the 2022–25 triennium. I want to thank all our Councillors and Community Board members for their support and contribution throughout the period. We have achieved a lot and I thank you all for your work in both your governance and representation roles and wanting to do the best for your communities.

I also wish to thank our staff for all their support and doing the mahi for our district.

Lastly, I acknowledge and thank all the members of the community who have presented to us, provided feedback, and taken part in consultation. It is always good to hear the views of our people to guide our decision-making and make sure we understand the issues or challenges that our residents are facing.

11 INFORMATION FOR RECEIPT

11.1 AUDIT NEW ZEALAND ENGAGEMENT LETTERS

File Number: A6921951

Author: Sarah Bedford, Finance Manager

Authoriser: Adele Henderson, General Manager Corporate Services

EXECUTIVE SUMMARY

Audit New Zealand is Council's audit service provider appointed by the Office of the Auditor General to perform audit and assurance services for public entities. This report contains the Audit Engagement Letter for the audit of Western Bay of Plenty District Council Annual Report for the years 30 June 2025 to 30 June 2027. It also includes the tri-partite engagement letter confirming Audit New Zealand's appointment to provide a Limited Assurance Report under clause 12.2.6 of the Debenture Trust Deed between the Council and Trustees Executors Limited, based on procedures performed as part of the 2024/25 annual audit. These engagement letters have been approved by Mayor James Denyer and are here for your information purposes.

BACKGROUND

Annual Report Engagement

The Auditor-General has appointed Anton Labuschagne of Audit New Zealand to conduct annual audits of WBOPDC for the financial years ending 30 June 2025 to 30 June 2027.

The audit covers financial statements and performance information, aiming to provide an independent opinion and report on any significant issues.

Limited Assurance Report in Respect of the Western Bay of Plenty District Council's Debenture Trust Deed

The tri-partite engagement letter dated 25 July 2025 confirms the appointment of Audit New Zealand to provide a Limited Assurance Report under clause 12.2.6 of the Debenture Trust Deed between Western Bay of Plenty District Council and Trustees Executors Limited. This engagement leverages information obtained during the annual audit of the Council's financial statements and performance information for the year ending 30 June 2025.

ATTACHMENTS

1. **Audit Engagement Letter 2025-2027**  
2. **2025 Tri-partite engagement letter – Debenture Trust Deed – Signed**  



AUDIT NEW ZEALAND
Mana Arotake Aotearoa

8 April 2025

745 Cameron Road
PO Box 621, Tauranga 3144

James Denyer
Western Bay of Plenty District Council
Private Bag 12803
Tauranga Mail Centre
Tauranga 3143

Tēnā koe James

Audit Engagement Letter

This audit engagement letter is sent to you on behalf of the Auditor-General who is the auditor of all “public entities”, including Western Bay of Plenty District Council (the District Council), under section 14 of the Public Audit Act 2001 (the Act). The Auditor-General has appointed me, Anton Labuschagne, using the staff and resources of Audit New Zealand, under sections 32 and 33 of the Act, to carry out the annual audits of the District Council’s financial statements and performance information. We will be carrying out these annual audits on the Auditor-General’s behalf, for the years ending 30 June 2025 to 30 June 2027.

This letter outlines:

- the terms of the audit engagement and the nature, and limitations, of the annual audit; and
- the respective responsibilities of the governing body (the council) and me, as the Appointed Auditor, for the financial statements and performance information.

The objectives of the annual audit are:

- to provide an independent opinion on the District Council’s financial statements and performance information; and
- to report on other matters that come to our attention as part of the annual audit (typically those matters will relate to issues of financial management and accountability).

We will carry out the audit 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 (collectively the Auditing Standards). The Auditing Standards require that we comply with ethical requirements, and plan and perform the annual audit to obtain reasonable assurance about whether the Western Bay of Plenty District Council’s financial statements and performance information are free from material misstatement. The Auditing Standards also require that we remain alert to issues of concern to the Auditor-General. Such issues tend to relate to matters of financial management and accountability.

The council's responsibilities

Our audit will be carried out on the basis that the council, as the governing body, acknowledges that it has responsibility for:

- preparing the financial statements and performance information in accordance with any applicable legal requirements and financial reporting standards;
- having such internal control as determined necessary to enable the preparation of financial statements and performance information that are free from material misstatement, whether due to fraud or error; and
- providing us with:
 - access to all information relevant to preparing the financial statements and performance information such as records, documentation, and other information;
 - all other information, in addition to the financial statements and performance information, to be included in the annual report;
 - additional information that we may request from the District Council for the purpose of the audit;
 - unrestricted access to council members and employees that we consider necessary; and
 - written confirmation concerning representations made to us in connection with the audit;

In addition, the council is responsible for:

- the preparation of the summary financial statements and summary performance information;
- making the audited summary financial statements and summary performance information readily available to the intended users of that information; and
- including our audit report on the summary financial statements and summary performance information in any document that contains that information and that indicates that we have reported on that information.

The council's responsibilities extend to all resources, activities, and entities under its control. We expect that the council will ensure:

- the resources, activities, and entities under its control have been operating effectively and efficiently;
- it has complied with its statutory obligations including laws, regulations, and contractual requirements;
- it has carried out its decisions and actions with due regard to minimising waste;

- it has met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector in that it has carried out its decisions and actions with due regard to probity; and
- its decisions and actions have been taken with due regard to financial prudence.

We expect the council and/or the individuals within the District Council with delegated authority, to immediately inform us of any suspected fraud, where there is a reasonable basis that suspected fraud has occurred – regardless of the amount involved. Suspected fraud also includes instances of bribery and/or corruption.

The council has certain responsibilities relating to the preparation of the financial statements and performance information and in respect of financial management and accountability matters. These specific responsibilities are set out in Appendix 1. Appendix 1 also contains some additional responsibilities relating to the health and safety of audit staff. We expect members of the council to be familiar with those responsibilities and, where necessary, have obtained advice about them. Appendix 2 outlines respective responsibilities when using Audit New Zealand's client portal tool.

The council should have documented policies and procedures to support its responsibilities. It should also regularly monitor performance against its objectives.

Our responsibilities

Carrying out the audit

We are responsible for forming an independent opinion on whether the financial statements of the District Council:

- present fairly, in all material respects:
 - its financial position; and
 - its financial performance and cash flows for the financial year;
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards¹.

We are also responsible for forming an independent opinion on whether the performance information of District Council:

- presents fairly, in all material respects, the performance for the financial year, including:
 - its performance achievements as compared with the intended levels of service for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the Long-Term Plan and Annual Plan for the financial year; and

¹ Or "Public Benefit Entity Standards Reduced Disclosure Regime" if applicable.

- complies with generally accepted accounting practice in New Zealand.

In addition to the above we are also responsible for forming an independent opinion whether:

- the funding impact statement of District Council, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the Long-term plan; and
- the statement about capital expenditure for each group of activities of District Council, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the Long-term plan; and
- the funding impact statement for each group of activities of District Council, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the Long-term plan.

We are also required to report on whether the District Council has:

- complied with the requirements of Schedule 10 of the Local Government Act 2002 that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

An audit involves obtaining evidence about the amounts and disclosures in the financial statements and performance information. How we obtain this information depends on our judgement, including our assessment of the risks of material misstatement of the financial statements and performance information, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements and performance information.

We do not examine every transaction, nor do we guarantee complete accuracy of the financial statements and performance information. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with the Auditing Standards.

During the audit, we obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council's internal controls. However, we will communicate to you in writing about any significant deficiencies in internal control relevant to the audit of the financial statements and performance information that we identify during the audit.

During the audit, the audit team will:

- be alert for issues of effectiveness and efficiency – in particular, how the council and the District Council have carried out their activities;
- consider laws and regulations relevant to the audit;

- be alert for issues of waste – in particular, whether the council obtained and applied the resources of the District Council in an economical manner, and whether any resources are being wasted;
- be alert for issues of a lack of probity – in particular, whether the council and the District Council have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector; and
- be alert for issues of a lack of financial prudence.

Our independence

It is essential that the audit team and Audit New Zealand remain both economically and attitudinally independent of District Council; including being independent of management personnel and members of the council). This involves being, and appearing to be, free of any interest that might be regarded, whatever its actual effect, as being incompatible with the objectivity of the audit team and the Audit New Zealand.

To protect our independence, specific limitations are placed on us in accepting engagements with the council other than the annual audit. We may accept certain types of other engagements, subject to the requirements of the Auditing Standards. Any other engagements must be the subject of a separate written arrangement between the council and me or Audit New Zealand.

Reporting

We will issue an independent audit report that will be attached to the financial statements and performance information. This report contains our opinion on the fair presentation of the financial statements and performance information and whether they comply with the applicable reporting requirements. The audit report may also include comment on other financial management and accountability matters that we consider may be of interest to the addressee of the audit report.

In addition, we will issue an audit report that will be attached to the summary financial statements and summary performance information. This audit report will contain an opinion that provides the same level of assurance as the audit report on the full financial statements and full performance information.

We will also issue a report that will be sent to the council. This report communicates any matters that come to our attention during the audit that, in our opinion, are relevant to the council. Typically, those matters will relate to issues of financial management and accountability. We may also provide other reports to District Council from time to time. We will inform the council of any other reports we have issued.

Please note that the Auditor-General may publicly report matters that are identified in the annual audit, in keeping with section 21 of the Public Audit Act 2001.

Next steps

Please acknowledge receipt of this letter and the terms of the audit engagement by signing the letter in the space provided and returning a copy to me. The terms will remain effective until a new Audit Engagement Letter is issued.

If you have any questions about the audit generally, or have any concerns about the quality of the audit, you should contact me as soon as possible. If, after contacting me, you still have concerns, you should contact the Director of Auditor Appointments at the Office of the Auditor-General on (04) 917 1500.


If you require any further information, or wish to discuss the terms of the audit engagement further before replying, please do not hesitate to contact me.

Nāku noa, nā



Anton Labuschagne
Appointed Auditor
On behalf of the Auditor-General

I acknowledge the terms of this engagement and that I have the required authority on behalf of the council.

Signature:		Date:	23/07/2025
Name:	James Denyer		
Title:	Mayor		

Appendix 1: Respective specific responsibilities of the council (the governing body) and the Appointed Auditor

Responsibilities of the council	Responsibility of the Appointed Auditor
Responsibilities for the financial statements and performance information	
<p>You are required by legislation to prepare financial statements and performance information in accordance with legal requirements and financial reporting standards.</p> <p>You must also ensure that any accompanying information in the annual report is consistent with that reported in the audited financial statements and performance information.</p> <p>You are required by legislation to prepare the financial statements and performance information and provide that information to us before the statutory reporting deadline. It is normal practice for you to set your own timetable to comply with statutory reporting deadlines. To meet the reporting deadlines, we are dependent on receiving the financial statements and performance information ready for audit and in enough time to enable the audit to be completed. "Ready for audit" means that the financial statements and performance information have been prepared in accordance with legal requirements and financial reporting standards, and are supported by proper accounting records and complete evidential documentation.</p>	<p>We are responsible for carrying out an annual audit, on behalf of the Auditor-General. We are responsible for forming an independent opinion on whether the financial statements:</p> <ul style="list-style-type: none"> • present fairly, in all material respects: <ul style="list-style-type: none"> ◦ the financial position; and ◦ the financial performance and cash flows for the financial year; • comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards. <p>We are also responsible for forming an independent opinion on whether the performance information:</p> <ul style="list-style-type: none"> • presents fairly, in all material respects, the performance for the financial year, including: <ul style="list-style-type: none"> ◦ the performance achievements as compared with the intended levels of service for the financial year; and ◦ the actual revenue and expenses as compared with the forecasts included in the Long-Term Plan and Annual Plan for the financial year. • complies with generally accepted accounting practice in New Zealand. <p>In addition to the above we are also responsible for forming an independent opinion whether:</p> <ul style="list-style-type: none"> • the funding impact statement of District Council, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the Long-term plan; and

Responsibilities of the council	Responsibility of the Appointed Auditor
	<ul style="list-style-type: none"> the statement about capital expenditure for each group of activities of District Council, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the Long-term plan; and the funding impact statement for each group of activities of District Council, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the Long-term plan. <p>We are also required to report on whether District Council has:</p> <ul style="list-style-type: none"> complied with the requirements of Schedule 10 of the Local Government Act 2002 that apply to the annual report; and made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014. <p>We will also read the other information accompanying the financial statements and performance information and consider whether there are material inconsistencies with the audited financial statements and performance information.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
	<p>Materiality is one of the main factors affecting our judgement on the areas to be tested and on the timing, nature, and extent of the tests and procedures performed during the audit. In planning and performing the annual audit, we aim to obtain reasonable assurance that the financial statements and performance information do not have material misstatements caused by either fraud or error. Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence the audit report addressee's overall understanding of the financial statements and performance information.</p> <p>If we find material misstatements that are not corrected, they will be referred to in the audit opinion. The Auditor-General's preference is for you to correct any material misstatements and avoid the need for them to be referred to in the audit opinion.</p> <p>An audit also involves evaluating:</p> <ul style="list-style-type: none"> • the appropriateness of accounting policies used and whether they have been consistently applied; • the reasonableness of the significant accounting estimates and judgements made by those charged with governance; • the appropriateness of the content and measures in any performance information; • the adequacy of the disclosures in the financial statements and performance information; and • the overall presentation of the financial statements and performance information. <p>We will ask you for written confirmation of representations made about the financial statements and performance information. In particular, we will seek confirmation that:</p> <ul style="list-style-type: none"> • the adoption of the going concern basis of accounting is appropriate; • all material transactions have been recorded and are reflected in the financial statements and performance information;

Responsibilities of the council	Responsibility of the Appointed Auditor
	<ul style="list-style-type: none"> all instances of non-compliance or suspected non-compliance with laws and regulations have been disclosed to us; and uncorrected misstatements noted during the audit are immaterial to the financial statements and performance information. <p>Any representation made does not in any way reduce our responsibility to perform appropriate audit procedures and enquiries.</p> <p>We will ensure that the annual audit is completed by the reporting deadline or, if that is not practicable because of the non-receipt or condition of the financial statements and performance information, or for some other reason beyond our control, as soon as possible after that.</p> <p>The work papers that we produce in carrying out the audit are the property of the Auditor-General. Work papers are confidential to the Auditor-General and subject to the disclosure provisions in section 30 of the Public Audit Act 2001.</p>
Responsibilities for the accounting records	
<p>You are responsible for maintaining accounting and other records that:</p> <ul style="list-style-type: none"> correctly record and explain the transactions of District Council; enable you to monitor the resources, activities, and entities under your control; enable District Council's financial position to be determined with reasonable accuracy at any time; enable you to prepare financial statements and performance information that comply with legislation (and that allow the financial statements and performance information to be readily and properly audited); and are in keeping with the requirements of the Commissioner of Inland Revenue. 	<p>We will perform sufficient tests to obtain reasonable assurance as to whether the underlying records are reliable and adequate as a basis for preparing the financial statements and performance information.</p> <p>If, in our opinion, the records are not reliable or accurate enough to enable the preparation of the financial statements and performance information and the necessary evidence cannot be obtained by other means, we will need to consider the effect on the audit opinion.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
Responsibilities for accounting and internal control systems	
<p>You are responsible for establishing and maintaining accounting and internal control systems (appropriate to the size of District Council), supported by written policies and procedures, designed to provide reasonable assurance as to the integrity and reliability of financial and performance information reporting.</p>	<p>The annual audit is not designed to identify all significant weaknesses in your accounting and internal control systems. We will review the accounting and internal control systems only to the extent required to express an opinion on the financial statements and performance information.</p> <p>We will report to you separately, on any significant weaknesses in the accounting and internal control systems that come to our notice and that we consider may be relevant to you. Any such report will provide constructive recommendations to assist you to address those weaknesses.</p>
Responsibilities for preventing and detecting fraud and error	
<p>The responsibility for the prevention and detection of fraud and error rests with you, through the implementation and continued operation of adequate internal control systems (appropriate to the size of District Council) supported by written policies and procedures.</p> <p>We expect you to formally address the matter of fraud, and formulate an appropriate policy on how to minimise it and (if it occurs) how it will be dealt with. Fraud also includes bribery and corruption.</p> <p>We expect you to consider reporting all instances of actual, suspected, or alleged fraud to the appropriate law enforcement agency, which will decide whether proceedings for a criminal offence should be instituted. We expect you to immediately inform us of any suspected fraud where you, and/or any individuals within District Council with delegated authority have a reasonable basis that suspected fraud has occurred – regardless of the amount involved.</p>	<p>We design our audit to obtain reasonable, but not absolute, assurance of detecting fraud or error that would have a material effect on the financial statements and performance information. We will review the accounting and internal control systems only to the extent required for them to express an opinion on the financial statements and performance information, but we will:</p> <ul style="list-style-type: none"> • obtain an understanding of internal control and assess its ability for preventing and detecting material fraud and error; and • report to you any significant weaknesses in internal control that come to our notice. <p>We are required to immediately advise the Office of the Auditor-General of all instances of actual, suspected, or alleged fraud.</p> <p>As part of the audit, you will be asked for written confirmation that you have disclosed all known instances of actual, suspected, or alleged fraud to us.</p> <p>If we become aware of the possible existence of fraud, whether through applying audit procedures, advice from you, or management, or by any other means, we will communicate this to you with the expectation that you will consider whether it is appropriate to report the fraud to the appropriate law enforcement agency. In the event that you do not report the fraud to the appropriate law enforcement agency, the Auditor-General will consider doing so, if it is appropriate for the purposes of protecting the interests of the public.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
Responsibilities for compliance with laws and regulations	
<p>You are responsible for ensuring that District Council has systems, policies, and procedures (appropriate to the size of District Council) to ensure that all applicable legislative, regulatory, and contractual requirements that apply to the activities and functions of District Council are complied with. Such systems, policies, and procedures should be documented.</p>	<p>We will obtain an understanding of the systems, policies, and procedures put in place for the purpose of ensuring compliance with those legislative and regulatory requirements that are relevant to the audit. Our consideration of specific laws and regulations will depend on a number of factors, including:</p> <ul style="list-style-type: none"> • the relevance of the law or regulation to the audit; • our assessment of the risk of non-compliance; • the impact of non-compliance for the addressee of the audit report <p>The way in which we will report instances of non-compliance that come to our attention will depend on considerations of materiality or significance. We will report to you and to the Auditor-General all material and significant instances of non-compliance.</p> <p>We will also report to you any significant weaknesses that we observe in internal control systems, policies, and procedures for monitoring compliance with laws and regulations.</p>
Responsibilities to establish and maintain appropriate standards of conduct and personal integrity	
<p>You should at all times take all practicable steps to ensure that your members and employees maintain high standards of conduct and personal integrity. You should document your expected standards of conduct and personal integrity in a “Code of Conduct” and, where applicable, support the “Code of Conduct” with policies and procedures.</p> <p>The expected standards of conduct and personal integrity should be determined by reference to accepted “Codes of Conduct” that apply to the public sector.</p>	<p>We will have regard to whether you maintain high standards of conduct and personal integrity – particularly in matters relating to financial management and accountability. Specifically, we will be alert for significant instances where members and employees of District Council may not have acted in accordance with the standards of conduct and personal integrity expected of them.</p> <p>The way in which we will report instances that come to our attention will depend on significance. We will report to you and to the Auditor-General all significant departures from expected standards of conduct and personal integrity that come to our attention during the audit.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
	<p>The Auditor-General, on receiving a report from us, may, at his discretion and with consideration of its significance, decide to conduct a performance audit of, or an inquiry into, the matters raised. The performance audit or inquiry will be subject to specific terms of reference, in consultation with you. Alternatively, the Auditor-General may decide to publicly report the matter without carrying out a performance audit or inquiry.</p>
Responsibilities for conflicts of interest and related parties	
<p>You should have policies and procedures to ensure that your members and employees carry out their duties free from bias.</p> <p>You should maintain a full and complete record of related parties and their interests. It is your responsibility to record and disclose related-party transactions in the financial statements and performance information in accordance with generally accepted accounting practice.</p>	<p>To help determine whether your members and employees have carried out their duties free from bias, we will review information provided by you that identifies related parties, and will be alert for other material related-party transactions. Depending on the circumstances, we may enquire whether you have complied with any statutory requirements for conflicts of interest and whether these transactions have been properly recorded and disclosed in the financial statements and performance information.</p>
Responsibilities for publishing the audited financial statements on a website	
<p>You are responsible for the electronic presentation of the financial statements and performance information on District Council's website. This includes ensuring that there are enough security and controls over information on the website to maintain the integrity of the data presented.</p> <p>If the audit report is reproduced in any medium, you should present the complete financial statements, including notes, accounting policies, and any other accountability statements.</p>	<p>Examining the controls over the electronic presentation of audited financial statements and performance information, and the associated audit report, on your website is beyond the scope of the annual audit.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
Responsibilities under the Health and Safety at Work Act 2015	
<p>We expect you to work with us to ensure the health and safety of our audit staff.</p> <p>You must ensure, so far as is reasonably practicable, the health and safety of our audit staff while they are on your premises, or otherwise engaging with you on their audit work. We expect you to provide a safe and healthy work environment, which includes, but is not limited to, providing:</p> <ul style="list-style-type: none"> • information, training instruction, and supervision to protect them from work related health and safety risks, including inductions on workplace emergency evacuation procedures; • suitably designed workstations that support and maintain an ergonomically correct body posture, including adequate lighting and ventilation; • adequate welfare facilities, such as appropriate bathroom and washing amenities, suitable drinking water, and rest facilities; • appropriately labelled and equipped first-aid kits; • personal protective equipment (PPE) when all other control measures can't adequately eliminate or minimise risks to a worker's health and safety; and • protection from offence conduct such as aggressive slurs and/or behaviours, physical assaults or threats, intimidation, ridicule or mockery, insults, or put-downs. <p>We expect you to work with us to resolve any health and safety concerns related to our audit staff.</p>	<p>The Auditor-General and Audit New Zealand take seriously their responsibility to provide a safe working environment for audit staff. Under the Health and Safety at Work Act 2015, as a person conducting a business or undertaking (PCBU), we will make arrangements with you to keep our audit staff safe while they are working at your premises or otherwise engaging with you on their audit work.</p> <p>We will obtain an understanding of health and safety systems, policies, and procedures put in place for the purpose of ensuring compliance with legislative and regulatory requirements.</p> <p>We will take reasonable care of our own health and safety, and we will take reasonable care that what we do or don't do does not adversely affect the health and safety of other people.</p> <p>We will co-operate with the workplace health and safety policies and procedures of the Western Bay of Plenty District Council and comply with any reasonable instructions given.</p> <p>We will monitor the health and safety of our audit staff (in particular, to ensure you are providing the things listed under your responsibilities to ensure a safe and healthy work environment for our audit staff when they are on your premises), and we may advise someone at your premises (such as a Chief Financial Officer and/or a health and safety representative) if we have a health and safety concern related to our audit staff. We will work with you to resolve any health and safety concerns related to our audit staff.</p>

Appendix 2: Respective responsibilities when using Audit New Zealand's client portal tool

Audit New Zealand has engaged Audit Dashboard Incorporated to provide a client portal, AuditDashboard.

AuditDashboard is a secure online tool that will make it easier for files to be shared between Audit New Zealand and the District Council and for your people to work with us. We will request and receive files from your organisation through AuditDashboard.

For more information, please refer to: <https://auditnz.parliament.nz/working-with-your-auditor/portal/>.

Your organisation's obligations when using AuditDashboard

AuditDashboard implements industry standard encryption and security controls to keep your organisation's data safe. However, each user of AuditDashboard is responsible for ensuring these controls can operate. Your organisation is responsible for your users' use of AuditDashboard.

Upon registering, each user will be required to read and accept individual Terms of Use. These are aligned with your organisation's obligations in this letter. The Terms of Use can be viewed at auditnz.auditdashboard.com/Account/Terms.

We expect you to ensure that AuditDashboard users in your organisation know that they must only access AuditDashboard using devices that have been approved for work purposes by your organisation. By using approved devices in conjunction with complying with your organisation's own policy on computer use, users are more likely to comply with the Terms of Use that each user must agree to.

We expect your organisation to provide an environment that supports AuditDashboard users in your organisation to:

- use a secure network with firewall protection;
- use a modern, up-to-date browser, and an operating system that features integrated anti-virus and anti-malware software;
- use their own unique user account each time they access AuditDashboard, and comply with the password security measures in the Terms of Use;
- take the same precautions when using AuditDashboard as they would with other secure online transactions, such as ecommerce and banking;
- logout of AuditDashboard, lock their system and secure their computer when left unattended;
- not misuse AuditDashboard.

Your organisation must inform Audit New Zealand if a user leaves, or if a change in circumstances (for example, a change in role) means that a user should no longer have access to AuditDashboard. Once we have been informed, we will remove access for that user.

Your organisation must inform Audit New Zealand of any information that should be restricted so it can only be viewed by specified users, such as payroll data.

Your organisation must notify Audit New Zealand immediately of any unauthorised use of an AuditDashboard account or in the event that a user's account details are compromised.

We expect your organisation to maintain the confidentiality and integrity of the content and technology of AuditDashboard to at least the same level of care required by your organisation in respect of its own confidential information, but in no event using less than a reasonable standard of care.

Your obligations when your agent uses AuditDashboard

Your organisation might engage an agent ("your agent") to perform some financial functions, for example, an external accountant to prepare your organisation's financial statements. In such circumstances, your agent might hold files, on behalf of your organisation, that are relevant to your organisation's audit.

If your organisation requests Audit New Zealand to add your agent as an AuditDashboard user, your organisation is wholly responsible for your agent's use of AuditDashboard. Accordingly, your organisation must ensure that your agent:

- is aware of your organisation's obligations to Audit New Zealand;
- is aware that they must agree to and abide by the Terms of Use that apply to AuditDashboard users;
- is required to be subject to a computer use policy, and work in a secure environment, that enables them to comply with the Terms of Use; and
- agrees to notify your organisation immediately of any unauthorised use of an AuditDashboard account.

Our responsibilities

We are responsible for the security of the data provided by you to us for the purpose of an audit engagement.

We are responsible for obtaining assurance that AuditDashboard is secure for the classification and sensitivity of data that is involved. When we engaged AuditDashboard, we considered risk, security, privacy, functionality and business requirements. These are all fundamental requirements for information governance and assurance².

² NZ Information Security Manual v3 – section 4.1.11 & 4.1.12

Audit New Zealand does not guarantee the availability of AuditDashboard. We reserve the right to withdraw AuditDashboard at our discretion. Where possible, we will notify your organisation in advance.

If our contract with AuditDashboard is terminated, AuditDashboard will delete your organisation's data, except if you request its return, or such data is required by Audit New Zealand to perform the audit engagement.



AUDIT NEW ZEALAND
Mana Arotake Aotearoa

25 July 2025

The Council
Western Bay of Plenty District Council
Private Bag 12803
Tauranga Mail Centre
Tauranga 3143

745 Cameron Road
PO Box 621
Tauranga 3144
Ph 04 496 3099

The Board Members
Trustees Executors Limited
PO Box 4197
Shortland Street
Auckland 1140

Tēnā koutou Councillors and Trustees Executors Limited Board Members

Confirmation of Engagement – Limited Assurance Report in respect of the Western Bay of Plenty District Council’s Debenture Trust Deed

The purpose of this letter is to confirm our understanding of our respective responsibilities arising from your request to provide a report under clause 12.2.6 of the Debenture Trust Deed between Trustees Executors Limited, (the Trustee) and Western Bay of Plenty District Council (The Council) dated 8 October 1999 (the Trust Deed) as amended.

The purpose of this letter is to confirm the terms of our Limited Assurance Engagement and the nature of, and limitations to the services that we will provide. All services are provided subject to the terms and limitations set out in this letter (including any appendices).

Scope of the engagement

The Auditor-General is the auditor of the Council pursuant to the Public Audit Act 2001. The Auditor-General has appointed me David Walker, using the staff and resources of Audit New Zealand to carry out the audit of the annual financial statements and performance information of the Council.

The objective of the audit of the annual financial statements and performance information, which is the subject of a separate letter of engagement with the Council dated 8 April 2025, (attached as Appendix A), is to report our opinion on those annual financial statements and performance information on behalf of the Auditor-General.

As auditors appointed for the audit of the annual financial statements and performance information, we are not responsible for:

- the preparation of the annual financial statements and performance information of the Council;
- any Reporting Certificate(s) issued to the Trustee by the Council;
- the Council's compliance with the Trust Deed; or
- the obligations of the Trustee, as defined in the Trust Deed and relevant legislation, or the Trustee's execution of those responsibilities in accordance with the Trust Deed and relevant legislation.

The procedures performed when carrying out the audit of the annual financial statements and performance information of the Council are not designed to assess whether the Council has complied with the Trust Deed or to make an evaluation of the Reporting Certificate(s) the Council issued to the Trustee.

The scope of this Limited Assurance Engagement is to report on certain matters stated in clause 12.2.6 of the Trust Deed based on information obtained as a by-product of the audit of the annual financial statements and performance information of the Council for the year ending 30 June 2025.

For the purpose of providing our Limited Assurance report (Report), (example attached as Appendix B), other than as expressly stated in the section below titled "Scope of Auditor's Responsibilities", we will not perform any further procedures beyond those required to complete the audit of the annual financial statements and performance information of the Council.

In the performance of our duties as auditors, unless expressly stated, we do not perform any work at the time the Council's Reporting Certificate for the year ended 30 June 2025 is prepared. Accordingly, our statements contained in the Report in relation to the matters addressed in clause 12.2.6 of the Trust Deed must be viewed in that context.

Scope of the Council's responsibilities

The Council is required to provide a copy of the annual report, which includes the audited financial statements and performance information of the Council and our audit opinion, to the Trustee under clause 12.2.1 of the Trust Deed.

The Council is responsible for preparing Reporting Certificates to the Trustee in accordance with clause 12.2.1 of the Trust Deed. The Council is responsible for such internal control as is determined necessary to ensure compliance with the requirements of the Trust Deed and also to enable the preparation of Reporting Certificates that are free from material misstatement, whether due to fraud or error.

The Council is responsible for keeping the Register and ensuring that it is separately audited in accordance with clause 4.1 and 4.2.9 of the Trust Deed.

The Council is required to comply with the full requirements of the Trust Deed, including the continuing covenants and reporting requirements.

The Council is responsible for interpreting the clauses and definitions in the Trust Deed. We make no representations as to whether these interpretations of the Trust Deed are appropriate.

Scope of the Trustee's responsibilities

The Trustee monitors the Council's compliance under the terms of the Trust Deed. The terms of the Trust Deed were agreed by the Trustee and the Council. We are not a signatory to the Trust Deed and we were not consulted about the terms of the Trust Deed. We therefore take no responsibility for the adequacy of the terms of the Trust Deed for monitoring the Council.

The receipt of the Report and the audited annual financial statements and performance information of the Council, and any reliance on the audit opinion contained in our auditor's report attached to those audited annual financial statements and performance information, does not relieve the Trustee of its responsibilities under the Trust Deed and relevant legislation.

The Financial Markets Authority (FMA) issued a guidance note titled "Monitoring by Securities Trustees and Statutory Supervisors"¹. This guidance note sets out the FMA's expectations about how Trustees will carry out their monitoring functions effectively. Where applicable, it is the Trustee's responsibility to meet the FMA's expectations as set out in the guidance note.

Scope of the Auditor's responsibilities

Our responsibility is to express a limited assurance conclusion based on the procedures we will perform and the evidence we will obtain. We will conduct our limited assurance engagement in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised): *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the New Zealand Auditing and Assurance Standards Board. A copy of this standard is available on the External Reporting Board's website.

A limited assurance engagement is not an audit and the procedures that will be performed are substantially less than for an audit where reasonable assurance is provided. As a result, the level of assurance that will be obtained is substantially lower than the assurance that would have been obtained had an audit been performed.

We will report to you on the following specific matters under clause 12.2.6 of the Trust Deed:

- From our perusal of the Reporting Certificate dated 30 June 2025 given on behalf of the Council pursuant to clause 12.2.4 and, as far as matters that we will observe in the performance of our duties as auditors are concerned, whether anything is brought to our attention to indicate that the statements made in such Reporting Certificate are not materially correct.

¹ Please refer to the FMA website for a copy of the guidance note titled "Monitoring by Securities Trustees and Statutory Supervisors" (2013).

In meeting this responsibility we will agree the total amount of all categories of stock in the Reporting Certificate dated 30 June 2025 with Computershare Investor Services and the Local Government Funding Agency.

With reference to the other assertions the Chief Executive will make in the Reporting Certificate our procedures will be limited to talking to management and considering any issues which might have come to our attention as a by-product of our engagement to perform the audit of the annual financial statements and performance information of the Council.

- Whether in performing our duties as auditors, we have:
 - become aware of any matters which, in our opinion, are relevant to the exercise or performance of the powers or duties conferred or imposed on the Trustee; and
 - disclosed any matter that, in our opinion, calls for further investigation by the Trustee in the interests of the Stockholders.

In meeting this responsibility, our procedures will be limited to talking to management and considering any issues which might come to our attention as a by-product of the audit of the annual financial statements and performance information of the Council.

- As at the end of the financial year, from the audit procedures performed as part of the audit of the annual financial statements and performance information of the Council, whether anything came to our attention to indicate that, in all material respects, principal money due and payable on the Stock and interest due and payable on the Stock, had not been paid.

We will not test that each individual Stockholder has received all monies due and payable to them.
- Whether the Council's agents have maintained the Register in accordance with the requirements of the Trust Deed.

The Council is responsible for maintaining the Register and ensuring it is separately audited in accordance with clause 4.1 and 4.2.9.

We will not audit the Register for the year ended 30 June 2025. Our procedures will be limited to asking the Council for a copy of the audit report about the audit of the Register.
- As at 30 June 2025:
 - the amount of Stock and how much is Security Stock and Bearer Stock; and
 - the Principal Money owing or secured under the Stock distinguishing between Security Stock and other categories of Stock.

In meeting this responsibility, we will agree the total of all categories of Stock with Computershare Investor Services and the Local Government Funding Agency. We will not test that each individual Stockholder has received all monies due and payable to them.

Our Limited Assurance Engagement to provide the Report will be completed in accordance with the scope defined in this letter and any reliance on the Report can only be in the context of the scope as defined. The Report will therefore not be suitable for any other purpose.

Inherent limitations

We will report to you as accountants, not lawyers. Accordingly we are not aware of all the powers and duties of trustees which may exist in statute, regulation, case law, legal precedent or otherwise.

Because of the inherent limitations in evidence gathering procedures, it is possible that fraud, error or non-compliance may occur and not be detected. As the procedures performed for this engagement will not be performed continuously throughout the period and the procedures performed in respect of the Council's compliance with the Trust Deed will be undertaken on a test basis (that is, we will not check every transaction), our Report cannot be relied on to detect all instances where the Council may not have complied with the requirements of the Trust Deed. Our Conclusion will be formed on the above basis.

Restricted use

Our Report will be addressed to the Council and the Trustee. This Report has been prepared solely for the Council and the Trustee in accordance with the requirements of clauses 12.2.6 of the Trust Deed. We disclaim any assumption of responsibility for any reliance on this report to any persons other than the Council and the Trustee or for any purpose other than that for which it was prepared.

Our Report is not to be copied or made available (in whole or in part), or recited or referred to in any document, made available to any other person, without our prior written consent except as may be required by law. In addition, we will take no responsibility for, nor do we report on, any part of the Trust Deed not specifically mentioned in the report.

Independence and quality control

We will comply with the Auditor-General's:

- Independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1 issued by the New Zealand Auditing and Assurance Standards Board; and
- Quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended) issued by the New Zealand Auditing and Assurance Standards Board.

Timetable

Our work will be completed concurrently with the audit of the annual financial statements and performance information. We will complete our Report as soon as possible once the Council has signed the annual financial statements and performance information and provided us with the Reporting Certificate given on behalf of the Council pursuant to clause 12.2.6 of the Trust Deed.

Fees

The fee will be payable by the Council for this Limited Assurance Engagement. The total fee is estimated to be \$10,300 (2024: \$10,000).

Supporting documentation required

In order to complete this engagement we will need access certain information and documentation that council should have in its files supporting its reporting certificate. Please refer to Appendix C for details of the information and documentation we will need.

Agreement

If you have any questions about this letter, please contact me. Please confirm your agreement to the terms and limitations of this engagement letter by signing below and returning a copy to us.

Nāku, na



Anton Labuschagne
Audit New Zealand
On behalf of the Auditor-General
Tauranga, New Zealand

The Council acceptance

The Council confirms and accepts the engagement of Audit New Zealand to provide the services on the terms and conditions set out in this engagement letter.



(Signature)

James Denyer

(Name)

Mayor

(Position)

Trustee acceptance

Trustees Executors Limited as Trustee for the Council confirms and accepts the engagement of Audit New Zealand to provide the services on the terms and conditions set out in this engagement letter.

Trustees Executors Limited has entered into this letter of engagement in its capacity as Trustee of the Council and accordingly its liability shall not be personal and unlimited but shall be limited to the assets of the Council available to it from time to time in that capacity.



(Signature)

Cindy Chan

(Name)

Operational Risk Analyst

(Position)

Appendix A: Engagement Letter – audit of the annual financial statements and performance information



AUDIT NEW ZEALAND
Mana Arotake Aotearoa

8 April 2025

745 Cameron Road
PO Box 621, Tauranga 3144

James Denyer
Western Bay of Plenty District Council
Private Bag 12803
Tauranga Mail Centre
Tauranga 3143

Tēnā koe James

Audit Engagement Letter

This audit engagement letter is sent to you on behalf of the Auditor-General who is the auditor of all “public entities”, including Western Bay of Plenty District Council (the District Council), under section 14 of the Public Audit Act 2001 (the Act). The Auditor-General has appointed me, Anton Labuschagne, using the staff and resources of Audit New Zealand, under sections 32 and 33 of the Act, to carry out the annual audits of the District Council’s financial statements and performance information. We will be carrying out these annual audits on the Auditor-General’s behalf, for the years ending 30 June 2025 to 30 June 2027.

This letter outlines:

- the terms of the audit engagement and the nature, and limitations, of the annual audit; and
- the respective responsibilities of the governing body (the council) and me, as the Appointed Auditor, for the financial statements and performance information.

The objectives of the annual audit are:

- to provide an independent opinion on the District Council’s financial statements and performance information; and
- to report on other matters that come to our attention as part of the annual audit (typically those matters will relate to issues of financial management and accountability).

We will carry out the audit 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 (collectively the Auditing Standards). The Auditing Standards require that we comply with ethical requirements, and plan and perform the annual audit to obtain reasonable assurance about whether the Western Bay of Plenty District Council’s financial statements and performance information are free from material misstatement. The Auditing Standards also require that we remain alert to issues of concern to the Auditor-General. Such issues tend to relate to matters of financial management and accountability.

The council's responsibilities

Our audit will be carried out on the basis that the council, as the governing body, acknowledges that it has responsibility for:

- preparing the financial statements and performance information in accordance with any applicable legal requirements and financial reporting standards;
- having such internal control as determined necessary to enable the preparation of financial statements and performance information that are free from material misstatement, whether due to fraud or error; and
- providing us with:
 - access to all information relevant to preparing the financial statements and performance information such as records, documentation, and other information;
 - all other information, in addition to the financial statements and performance information, to be included in the annual report;
 - additional information that we may request from the District Council for the purpose of the audit;
 - unrestricted access to council members and employees that we consider necessary; and
 - written confirmation concerning representations made to us in connection with the audit;

In addition, the council is responsible for:

- the preparation of the summary financial statements and summary performance information;
- making the audited summary financial statements and summary performance information readily available to the intended users of that information; and
- including our audit report on the summary financial statements and summary performance information in any document that contains that information and that indicates that we have reported on that information.

The council's responsibilities extend to all resources, activities, and entities under its control. We expect that the council will ensure:

- the resources, activities, and entities under its control have been operating effectively and efficiently;
- it has complied with its statutory obligations including laws, regulations, and contractual requirements;
- it has carried out its decisions and actions with due regard to minimising waste;

- it has met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector in that it has carried out its decisions and actions with due regard to probity; and
- its decisions and actions have been taken with due regard to financial prudence.

We expect the council and/or the individuals within the District Council with delegated authority, to immediately inform us of any suspected fraud, where there is a reasonable basis that suspected fraud has occurred – regardless of the amount involved. Suspected fraud also includes instances of bribery and/or corruption.

The council has certain responsibilities relating to the preparation of the financial statements and performance information and in respect of financial management and accountability matters. These specific responsibilities are set out in Appendix 1. Appendix 1 also contains some additional responsibilities relating to the health and safety of audit staff. We expect members of the council to be familiar with those responsibilities and, where necessary, have obtained advice about them. Appendix 2 outlines respective responsibilities when using Audit New Zealand's client portal tool.

The council should have documented policies and procedures to support its responsibilities. It should also regularly monitor performance against its objectives.

Our responsibilities

Carrying out the audit

We are responsible for forming an independent opinion on whether the financial statements of the District Council:

- present fairly, in all material respects:
 - its financial position; and
 - its financial performance and cash flows for the financial year;
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards¹.

We are also responsible for forming an independent opinion on whether the performance information of District Council:

- presents fairly, in all material respects, the performance for the financial year, including:
 - its performance achievements as compared with the intended levels of service for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the Long-Term Plan and Annual Plan for the financial year; and

¹ Or "Public Benefit Entity Standards Reduced Disclosure Regime" if applicable.

- complies with generally accepted accounting practice in New Zealand.

In addition to the above we are also responsible for forming an independent opinion whether:

- the funding impact statement of District Council, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the Long-term plan; and
- the statement about capital expenditure for each group of activities of District Council, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the Long-term plan; and
- the funding impact statement for each group of activities of District Council, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the Long-term plan.

We are also required to report on whether the District Council has:

- complied with the requirements of Schedule 10 of the Local Government Act 2002 that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

An audit involves obtaining evidence about the amounts and disclosures in the financial statements and performance information. How we obtain this information depends on our judgement, including our assessment of the risks of material misstatement of the financial statements and performance information, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements and performance information.

We do not examine every transaction, nor do we guarantee complete accuracy of the financial statements and performance information. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with the Auditing Standards.

During the audit, we obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council's internal controls. However, we will communicate to you in writing about any significant deficiencies in internal control relevant to the audit of the financial statements and performance information that we identify during the audit.

During the audit, the audit team will:

- be alert for issues of effectiveness and efficiency – in particular, how the council and the District Council have carried out their activities;
- consider laws and regulations relevant to the audit;

- be alert for issues of waste – in particular, whether the council obtained and applied the resources of the District Council in an economical manner, and whether any resources are being wasted;
- be alert for issues of a lack of probity – in particular, whether the council and the District Council have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector; and
- be alert for issues of a lack of financial prudence.

Our independence

It is essential that the audit team and Audit New Zealand remain both economically and attitudinally independent of District Council; including being independent of management personnel and members of the council). This involves being, and appearing to be, free of any interest that might be regarded, whatever its actual effect, as being incompatible with the objectivity of the audit team and the Audit New Zealand.

To protect our independence, specific limitations are placed on us in accepting engagements with the council other than the annual audit. We may accept certain types of other engagements, subject to the requirements of the Auditing Standards. Any other engagements must be the subject of a separate written arrangement between the council and me or Audit New Zealand.

Reporting

We will issue an independent audit report that will be attached to the financial statements and performance information. This report contains our opinion on the fair presentation of the financial statements and performance information and whether they comply with the applicable reporting requirements. The audit report may also include comment on other financial management and accountability matters that we consider may be of interest to the addressee of the audit report.

In addition, we will issue an audit report that will be attached to the summary financial statements and summary performance information. This audit report will contain an opinion that provides the same level of assurance as the audit report on the full financial statements and full performance information.

We will also issue a report that will be sent to the council. This report communicates any matters that come to our attention during the audit that, in our opinion, are relevant to the council. Typically, those matters will relate to issues of financial management and accountability. We may also provide other reports to District Council from time to time. We will inform the council of any other reports we have issued.

Please note that the Auditor-General may publicly report matters that are identified in the annual audit, in keeping with section 21 of the Public Audit Act 2001.

Next steps

Please acknowledge receipt of this letter and the terms of the audit engagement by signing the letter in the space provided and returning a copy to me. The terms will remain effective until a new Audit Engagement Letter is issued.

If you have any questions about the audit generally, or have any concerns about the quality of the audit, you should contact me as soon as possible. If, after contacting me, you still have concerns, you should contact the Director of Auditor Appointments at the Office of the Auditor-General on (04) 917 1500.


If you require any further information, or wish to discuss the terms of the audit engagement further before replying, please do not hesitate to contact me.

Nāku noa, nā



Anton Labuschagne
Appointed Auditor
On behalf of the Auditor-General

I acknowledge the terms of this engagement and that I have the required authority on behalf of the council.

Signature:		Date:	23/07/2025
Name:	James Denyer		
Title:	Mayor		

Appendix 1: Respective specific responsibilities of the council (the governing body) and the Appointed Auditor

Responsibilities of the council	Responsibility of the Appointed Auditor
Responsibilities for the financial statements and performance information	
<p>You are required by legislation to prepare financial statements and performance information in accordance with legal requirements and financial reporting standards.</p> <p>You must also ensure that any accompanying information in the annual report is consistent with that reported in the audited financial statements and performance information.</p> <p>You are required by legislation to prepare the financial statements and performance information and provide that information to us before the statutory reporting deadline. It is normal practice for you to set your own timetable to comply with statutory reporting deadlines. To meet the reporting deadlines, we are dependent on receiving the financial statements and performance information ready for audit and in enough time to enable the audit to be completed. "Ready for audit" means that the financial statements and performance information have been prepared in accordance with legal requirements and financial reporting standards, and are supported by proper accounting records and complete evidential documentation.</p>	<p>We are responsible for carrying out an annual audit, on behalf of the Auditor-General. We are responsible for forming an independent opinion on whether the financial statements:</p> <ul style="list-style-type: none"> • present fairly, in all material respects: <ul style="list-style-type: none"> ◦ the financial position; and ◦ the financial performance and cash flows for the financial year; • comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards. <p>We are also responsible for forming an independent opinion on whether the performance information:</p> <ul style="list-style-type: none"> • presents fairly, in all material respects, the performance for the financial year, including: <ul style="list-style-type: none"> ◦ the performance achievements as compared with the intended levels of service for the financial year; and ◦ the actual revenue and expenses as compared with the forecasts included in the Long-Term Plan and Annual Plan for the financial year. • complies with generally accepted accounting practice in New Zealand. <p>In addition to the above we are also responsible for forming an independent opinion whether:</p> <ul style="list-style-type: none"> • the funding impact statement of District Council, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the Long-term plan; and

Responsibilities of the council	Responsibility of the Appointed Auditor
	<ul style="list-style-type: none"> the statement about capital expenditure for each group of activities of District Council, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the Long-term plan; and the funding impact statement for each group of activities of District Council, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the Long-term plan. <p>We are also required to report on whether District Council has:</p> <ul style="list-style-type: none"> complied with the requirements of Schedule 10 of the Local Government Act 2002 that apply to the annual report; and made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014. <p>We will also read the other information accompanying the financial statements and performance information and consider whether there are material inconsistencies with the audited financial statements and performance information.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
	<p>Materiality is one of the main factors affecting our judgement on the areas to be tested and on the timing, nature, and extent of the tests and procedures performed during the audit. In planning and performing the annual audit, we aim to obtain reasonable assurance that the financial statements and performance information do not have material misstatements caused by either fraud or error. Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence the audit report addressee's overall understanding of the financial statements and performance information.</p> <p>If we find material misstatements that are not corrected, they will be referred to in the audit opinion. The Auditor-General's preference is for you to correct any material misstatements and avoid the need for them to be referred to in the audit opinion.</p> <p>An audit also involves evaluating:</p> <ul style="list-style-type: none"> • the appropriateness of accounting policies used and whether they have been consistently applied; • the reasonableness of the significant accounting estimates and judgements made by those charged with governance; • the appropriateness of the content and measures in any performance information; • the adequacy of the disclosures in the financial statements and performance information; and • the overall presentation of the financial statements and performance information. <p>We will ask you for written confirmation of representations made about the financial statements and performance information. In particular, we will seek confirmation that:</p> <ul style="list-style-type: none"> • the adoption of the going concern basis of accounting is appropriate; • all material transactions have been recorded and are reflected in the financial statements and performance information;

Responsibilities of the council	Responsibility of the Appointed Auditor
	<ul style="list-style-type: none"> all instances of non-compliance or suspected non-compliance with laws and regulations have been disclosed to us; and uncorrected misstatements noted during the audit are immaterial to the financial statements and performance information. <p>Any representation made does not in any way reduce our responsibility to perform appropriate audit procedures and enquiries.</p> <p>We will ensure that the annual audit is completed by the reporting deadline or, if that is not practicable because of the non-receipt or condition of the financial statements and performance information, or for some other reason beyond our control, as soon as possible after that.</p> <p>The work papers that we produce in carrying out the audit are the property of the Auditor-General. Work papers are confidential to the Auditor-General and subject to the disclosure provisions in section 30 of the Public Audit Act 2001.</p>
Responsibilities for the accounting records	
<p>You are responsible for maintaining accounting and other records that:</p> <ul style="list-style-type: none"> correctly record and explain the transactions of District Council; enable you to monitor the resources, activities, and entities under your control; enable District Council's financial position to be determined with reasonable accuracy at any time; enable you to prepare financial statements and performance information that comply with legislation (and that allow the financial statements and performance information to be readily and properly audited); and are in keeping with the requirements of the Commissioner of Inland Revenue. 	<p>We will perform sufficient tests to obtain reasonable assurance as to whether the underlying records are reliable and adequate as a basis for preparing the financial statements and performance information.</p> <p>If, in our opinion, the records are not reliable or accurate enough to enable the preparation of the financial statements and performance information and the necessary evidence cannot be obtained by other means, we will need to consider the effect on the audit opinion.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
Responsibilities for accounting and internal control systems	
<p>You are responsible for establishing and maintaining accounting and internal control systems (appropriate to the size of District Council), supported by written policies and procedures, designed to provide reasonable assurance as to the integrity and reliability of financial and performance information reporting.</p>	<p>The annual audit is not designed to identify all significant weaknesses in your accounting and internal control systems. We will review the accounting and internal control systems only to the extent required to express an opinion on the financial statements and performance information.</p> <p>We will report to you separately, on any significant weaknesses in the accounting and internal control systems that come to our notice and that we consider may be relevant to you. Any such report will provide constructive recommendations to assist you to address those weaknesses.</p>
Responsibilities for preventing and detecting fraud and error	
<p>The responsibility for the prevention and detection of fraud and error rests with you, through the implementation and continued operation of adequate internal control systems (appropriate to the size of District Council) supported by written policies and procedures.</p> <p>We expect you to formally address the matter of fraud, and formulate an appropriate policy on how to minimise it and (if it occurs) how it will be dealt with. Fraud also includes bribery and corruption.</p> <p>We expect you to consider reporting all instances of actual, suspected, or alleged fraud to the appropriate law enforcement agency, which will decide whether proceedings for a criminal offence should be instituted. We expect you to immediately inform us of any suspected fraud where you, and/or any individuals within District Council with delegated authority have a reasonable basis that suspected fraud has occurred – regardless of the amount involved.</p>	<p>We design our audit to obtain reasonable, but not absolute, assurance of detecting fraud or error that would have a material effect on the financial statements and performance information. We will review the accounting and internal control systems only to the extent required for them to express an opinion on the financial statements and performance information, but we will:</p> <ul style="list-style-type: none"> • obtain an understanding of internal control and assess its ability for preventing and detecting material fraud and error; and • report to you any significant weaknesses in internal control that come to our notice. <p>We are required to immediately advise the Office of the Auditor-General of all instances of actual, suspected, or alleged fraud.</p> <p>As part of the audit, you will be asked for written confirmation that you have disclosed all known instances of actual, suspected, or alleged fraud to us.</p> <p>If we become aware of the possible existence of fraud, whether through applying audit procedures, advice from you, or management, or by any other means, we will communicate this to you with the expectation that you will consider whether it is appropriate to report the fraud to the appropriate law enforcement agency. In the event that you do not report the fraud to the appropriate law enforcement agency, the Auditor-General will consider doing so, if it is appropriate for the purposes of protecting the interests of the public.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
Responsibilities for compliance with laws and regulations	
<p>You are responsible for ensuring that District Council has systems, policies, and procedures (appropriate to the size of District Council) to ensure that all applicable legislative, regulatory, and contractual requirements that apply to the activities and functions of District Council are complied with. Such systems, policies, and procedures should be documented.</p>	<p>We will obtain an understanding of the systems, policies, and procedures put in place for the purpose of ensuring compliance with those legislative and regulatory requirements that are relevant to the audit. Our consideration of specific laws and regulations will depend on a number of factors, including:</p> <ul style="list-style-type: none"> • the relevance of the law or regulation to the audit; • our assessment of the risk of non-compliance; • the impact of non-compliance for the addressee of the audit report <p>The way in which we will report instances of non-compliance that come to our attention will depend on considerations of materiality or significance. We will report to you and to the Auditor-General all material and significant instances of non-compliance.</p> <p>We will also report to you any significant weaknesses that we observe in internal control systems, policies, and procedures for monitoring compliance with laws and regulations.</p>
Responsibilities to establish and maintain appropriate standards of conduct and personal integrity	
<p>You should at all times take all practicable steps to ensure that your members and employees maintain high standards of conduct and personal integrity. You should document your expected standards of conduct and personal integrity in a “Code of Conduct” and, where applicable, support the “Code of Conduct” with policies and procedures.</p> <p>The expected standards of conduct and personal integrity should be determined by reference to accepted “Codes of Conduct” that apply to the public sector.</p>	<p>We will have regard to whether you maintain high standards of conduct and personal integrity – particularly in matters relating to financial management and accountability. Specifically, we will be alert for significant instances where members and employees of District Council may not have acted in accordance with the standards of conduct and personal integrity expected of them.</p> <p>The way in which we will report instances that come to our attention will depend on significance. We will report to you and to the Auditor-General all significant departures from expected standards of conduct and personal integrity that come to our attention during the audit.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
	<p>The Auditor-General, on receiving a report from us, may, at his discretion and with consideration of its significance, decide to conduct a performance audit of, or an inquiry into, the matters raised. The performance audit or inquiry will be subject to specific terms of reference, in consultation with you. Alternatively, the Auditor-General may decide to publicly report the matter without carrying out a performance audit or inquiry.</p>
Responsibilities for conflicts of interest and related parties	
<p>You should have policies and procedures to ensure that your members and employees carry out their duties free from bias.</p> <p>You should maintain a full and complete record of related parties and their interests. It is your responsibility to record and disclose related-party transactions in the financial statements and performance information in accordance with generally accepted accounting practice.</p>	<p>To help determine whether your members and employees have carried out their duties free from bias, we will review information provided by you that identifies related parties, and will be alert for other material related-party transactions. Depending on the circumstances, we may enquire whether you have complied with any statutory requirements for conflicts of interest and whether these transactions have been properly recorded and disclosed in the financial statements and performance information.</p>
Responsibilities for publishing the audited financial statements on a website	
<p>You are responsible for the electronic presentation of the financial statements and performance information on District Council's website. This includes ensuring that there are enough security and controls over information on the website to maintain the integrity of the data presented.</p> <p>If the audit report is reproduced in any medium, you should present the complete financial statements, including notes, accounting policies, and any other accountability statements.</p>	<p>Examining the controls over the electronic presentation of audited financial statements and performance information, and the associated audit report, on your website is beyond the scope of the annual audit.</p>

Responsibilities of the council	Responsibility of the Appointed Auditor
Responsibilities under the Health and Safety at Work Act 2015	
<p>We expect you to work with us to ensure the health and safety of our audit staff.</p> <p>You must ensure, so far as is reasonably practicable, the health and safety of our audit staff while they are on your premises, or otherwise engaging with you on their audit work. We expect you to provide a safe and healthy work environment, which includes, but is not limited to, providing:</p> <ul style="list-style-type: none"> • information, training instruction, and supervision to protect them from work related health and safety risks, including inductions on workplace emergency evacuation procedures; • suitably designed workstations that support and maintain an ergonomically correct body posture, including adequate lighting and ventilation; • adequate welfare facilities, such as appropriate bathroom and washing amenities, suitable drinking water, and rest facilities; • appropriately labelled and equipped first-aid kits; • personal protective equipment (PPE) when all other control measures can't adequately eliminate or minimise risks to a worker's health and safety; and • protection from offence conduct such as aggressive slurs and/or behaviours, physical assaults or threats, intimidation, ridicule or mockery, insults, or put-downs. <p>We expect you to work with us to resolve any health and safety concerns related to our audit staff.</p>	<p>The Auditor-General and Audit New Zealand take seriously their responsibility to provide a safe working environment for audit staff. Under the Health and Safety at Work Act 2015, as a person conducting a business or undertaking (PCBU), we will make arrangements with you to keep our audit staff safe while they are working at your premises or otherwise engaging with you on their audit work.</p> <p>We will obtain an understanding of health and safety systems, policies, and procedures put in place for the purpose of ensuring compliance with legislative and regulatory requirements.</p> <p>We will take reasonable care of our own health and safety, and we will take reasonable care that what we do or don't do does not adversely affect the health and safety of other people.</p> <p>We will co-operate with the workplace health and safety policies and procedures of the Western Bay of Plenty District Council and comply with any reasonable instructions given.</p> <p>We will monitor the health and safety of our audit staff (in particular, to ensure you are providing the things listed under your responsibilities to ensure a safe and healthy work environment for our audit staff when they are on your premises), and we may advise someone at your premises (such as a Chief Financial Officer and/or a health and safety representative) if we have a health and safety concern related to our audit staff. We will work with you to resolve any health and safety concerns related to our audit staff.</p>

Appendix 2: Respective responsibilities when using Audit New Zealand's client portal tool

Audit New Zealand has engaged Audit Dashboard Incorporated to provide a client portal, AuditDashboard.

AuditDashboard is a secure online tool that will make it easier for files to be shared between Audit New Zealand and the District Council and for your people to work with us. We will request and receive files from your organisation through AuditDashboard.

For more information, please refer to: <https://auditnz.parliament.nz/working-with-your-auditor/portal/>.

Your organisation's obligations when using AuditDashboard

AuditDashboard implements industry standard encryption and security controls to keep your organisation's data safe. However, each user of AuditDashboard is responsible for ensuring these controls can operate. Your organisation is responsible for your users' use of AuditDashboard.

Upon registering, each user will be required to read and accept individual Terms of Use. These are aligned with your organisation's obligations in this letter. The Terms of Use can be viewed at auditnz.auditdashboard.com/Account/Terms.

We expect you to ensure that AuditDashboard users in your organisation know that they must only access AuditDashboard using devices that have been approved for work purposes by your organisation. By using approved devices in conjunction with complying with your organisation's own policy on computer use, users are more likely to comply with the Terms of Use that each user must agree to.

We expect your organisation to provide an environment that supports AuditDashboard users in your organisation to:

- use a secure network with firewall protection;
- use a modern, up-to-date browser, and an operating system that features integrated anti-virus and anti-malware software;
- use their own unique user account each time they access AuditDashboard, and comply with the password security measures in the Terms of Use;
- take the same precautions when using AuditDashboard as they would with other secure online transactions, such as ecommerce and banking;
- logout of AuditDashboard, lock their system and secure their computer when left unattended;
- not misuse AuditDashboard.

Your organisation must inform Audit New Zealand if a user leaves, or if a change in circumstances (for example, a change in role) means that a user should no longer have access to AuditDashboard. Once we have been informed, we will remove access for that user.

Your organisation must inform Audit New Zealand of any information that should be restricted so it can only be viewed by specified users, such as payroll data.

Your organisation must notify Audit New Zealand immediately of any unauthorised use of an AuditDashboard account or in the event that a user's account details are compromised.

We expect your organisation to maintain the confidentiality and integrity of the content and technology of AuditDashboard to at least the same level of care required by your organisation in respect of its own confidential information, but in no event using less than a reasonable standard of care.

Your obligations when your agent uses AuditDashboard

Your organisation might engage an agent ("your agent") to perform some financial functions, for example, an external accountant to prepare your organisation's financial statements. In such circumstances, your agent might hold files, on behalf of your organisation, that are relevant to your organisation's audit.

If your organisation requests Audit New Zealand to add your agent as an AuditDashboard user, your organisation is wholly responsible for your agent's use of AuditDashboard. Accordingly, your organisation must ensure that your agent:

- is aware of your organisation's obligations to Audit New Zealand;
- is aware that they must agree to and abide by the Terms of Use that apply to AuditDashboard users;
- is required to be subject to a computer use policy, and work in a secure environment, that enables them to comply with the Terms of Use; and
- agrees to notify your organisation immediately of any unauthorised use of an AuditDashboard account.

Our responsibilities

We are responsible for the security of the data provided by you to us for the purpose of an audit engagement.

We are responsible for obtaining assurance that AuditDashboard is secure for the classification and sensitivity of data that is involved. When we engaged AuditDashboard, we considered risk, security, privacy, functionality and business requirements. These are all fundamental requirements for information governance and assurance².

² NZ Information Security Manual v3 – section 4.1.11 & 4.1.12

Audit New Zealand does not guarantee the availability of AuditDashboard. We reserve the right to withdraw AuditDashboard at our discretion. Where possible, we will notify your organisation in advance.

If our contract with AuditDashboard is terminated, AuditDashboard will delete your organisation's data, except if you request its return, or such data is required by Audit New Zealand to perform the audit engagement.

12 RESOLUTION TO EXCLUDE THE PUBLIC

RESOLUTION TO EXCLUDE THE PUBLIC

RECOMMENDATION

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
12.1 – Confidential Minutes of the Council Meeting held on 24 July 2025	<p>s7(2)(a) – the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons</p> <p>s7(2)(b)(ii) – the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(g) – the withholding of the information is necessary to maintain legal professional privilege</p> <p>s7(2)(h) – the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p>	s48(1)(a)(i) – the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

<p>12.2 – Confidential Minutes of the Council Meeting held on 5 August 2025</p>	<p>s7(2)(b)(ii) – the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(i) – the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>s48(1)(a)(i) – the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>
<p>12.3 – Confidential Minutes of the Council Meeting held on 15 August 2025</p>	<p>s7(2)(b)(ii) – the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(e) – the withholding of the information is necessary to avoid prejudice to measures that prevent or mitigate material loss to members of the public</p> <p>s7(2)(h) – the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p> <p>s7(2)(i) – the withholding of the information is necessary to enable Council to carry on, without prejudice or</p>	<p>s48(1)(a)(i) – the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7</p>

	disadvantage, negotiations (including commercial and industrial negotiations)	
12.4 – Te Puke Wastewater Treatment Plant – consideration of feedback, options to proceed and proposed contract award	<p>s7(2)(g) – the withholding of the information is necessary to maintain legal professional privilege</p> <p>s7(2)(i) – the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	s48(1)(a)(i) – the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
12.5 – Review of Council Current Accounts and Reserves including Strategic Property	<p>s7(2)(b)(ii) – the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>s7(2)(h) – the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities</p>	s48(1)(a)(i) – the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

13 VALEDICTORY SPEECHES