



Pūrongo ā Tau  
Whakarāpopototanga 2025  
Annual Report Summary 2025





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This summary of Northland Regional Council activities is for the year 1 July 2024 to 30 June 2025 and contains information from our full Annual Report 2025. The full report for the financial year to 30 June 2025 was authorised for issue by resolution of Northland Regional Council on 23 September 2025. The Annual Report Summary was authorised for issue by the Tāhūhū Rangapū – Chief Executive Officer on 24 September 2025. For our full audited Annual Report, visit [www.nrc.govt.nz/annualreport](http://www.nrc.govt.nz/annualreport)





Ina tere ngā kapua, he hau kei muri  
Progress is built on applying shared values

# Kia ora and welcome

The 2024/25 year was busy across many areas for council. Balancing necessary work with fair rates remains a focus. In June, a 3.54% rates rise was adopted - well below the earlier forecast of 5.79% - thanks to efficiencies, savings and surpluses.

Post the 2023 national elections, major legislative changes continue under the coalition government, including significant Resource Management Act reforms.

A notable development over the year was council's joint investment in consolidating Marsden Maritime Holdings and Northport ownership, enhancing regional infrastructure, boosting iwi/hapū involvement and building economic resilience. Council now holds a 43% stake, alongside Port of Tauranga (50%) and Tupu Tonu - Ngāpuhi Investment Fund Limited (7%).

Council continues to collaborate with tāngata whenua, including signing Northland's first Iwi-Council Mana Whakahono ā Rohe (MWAR) agreement with Ngāti Hine, improving participation in RMA decision-making processes.

A year-long project began to improve flood resilience at 35 vulnerable marae across Te Taitokerau. This initiative supports tāngata whenua facing climate impacts, aligning with the Tāiki ē Te Tiriti Strategy.

In February, 22 community-led climate initiatives shared \$600,000 to build climate resilience.

Council's Natural Resources and Maritime teams partnered with hapū and marine biologists to monitor rāhui tapu zones at Rākaumangamanga/Cape Brett and Mimiwhangata, introduced no-take rules to protect these ecosystems, and assess their ecological recovery.

August marked the official opening of the \$7M Otiria/ Moerewa Spillway - a community-led flood solution - redirecting water into the Waiharakeke River and reducing risks to life and property. A \$1.1M upgrade to Quarry Rd bridge in Kaitaia eliminated a major flood pinch point, complementing the wider Awanui River flood scheme.

Council received \$6.2M in February to support efforts to eradicate the invasive exotic Caulerpa seaweed. Work to tackle this unwanted marine pest includes the development and testing of large scale suction dredging at Ōmakiwi Cove and surveying over 100 km of seafloor.

From November to March, initial public feedback helped inform the review of Northland's Regional Pest and Marine Pathway Management Plan, ahead of a revised draft in 2026. The plan seeks smarter, better-targeted pest control efforts.

In April, Ex-Tropical Cyclone Tam knocked out power for 24,000 homes. Council's Civil Defence, hydrology and response teams worked with partners to monitor, prepare, and update communities throughout the storm.

In closing, 2024/25 highlighted council's strong commitment to resilience, sustainability and partnership. With prudent financial decisions, strengthened tāngata whenua relationships, bold action on climate and biosecurity, and vital infrastructure investment, we remain focused on supporting a thriving Te Taitokerau.



**Jonathan Gibbard**  
Chief Executive Officer



**Geoff Crawford**  
Chair



It's important that we fulfil our role in a way that protects the environment, the wellbeing of whānau and communities and our economy.



# Ngā hua o 2024/25 | Highlights of 2024/25

## Te taiao | Natural environment

### Marine Protected Areas

Our Natural Resources and Maritime teams, in partnership with local hapū and supported by marine biologists, have been out monitoring marine life in and around the new rāhui tapu marine protected areas in Rākaumangamanga/ Cape Brett and Mimiwhangata.

We've introduced no-take rules to protect the significant ecological values of these areas, which have been severely impacted by fishing.

The aim of the monitoring is to keep track of whether the new rules are making a difference.

### Kaipara Moana Remediation Programme

As of 30 June 2025 (three and a half years into delivery) KMR has supported 862 sediment reduction plans, with a further 132 plans in development. More than 144,000ha are covered by KMR plans. Through investments worth over \$26M, KMR has supported over 2.67 million plants and trees in the ground or contracted to plant this winter, 1422ha planted or regenerating into native forest, and over 1000km of fencing – the equivalent distance from Cape Rēinga to Wellington. By year end, 1321 landowners had expressed interest in working with KMR, including 93 hapū, marae, community groups, catchment groups and other collectives. KMR has accredited 51 local businesses and nurseries and supported 217 people in training and skills development.

### Regional Plan for Northland

In late March council resolved to make the Regional Plan operative, and a copy was forwarded to the Minister of Conservation for final approval. This marks a significant milestone, and involved significant community and tangata whenua involvement, to set the policies and rules around the sustainable use, development and protection of our regions natural and physical environment.

### Freshwater Plan

Work on the Freshwater Plan Change was paused due to changes in central government direction. However, collaborative work continued with the Tāngata Whenua Water Advisory Group and the Primary Sector Liaison Group

to identify options for managing stock exclusion, with support from internal scientists and economists.

### Regional Pest and Marine Pathway Management Plan

From November to early March we asked for initial feedback on how invasive plants and animals are being managed in our region as part of a review of the Northland Regional Pest and Marine Pathway Management Plan.

The pest plan is about how pests can be best managed in Te Taitokerau, to protect te taiao (the natural environment), the wellbeing of whānau and communities, and our economy. There'll be another opportunity for input once a new Pest Plan is drafted and released for submissions in 2026.

The plan aims to get the right management approaches in place for the many species classed as pests in Te Taitokerau and direct the right balance of resourcing and funding to the right places and people to tackle them.

### Marine biosecurity – exotic Caulerpa

In February council was successful in securing \$6.2M in government funding for groundbreaking work to tackle invasive exotic Caulerpa seaweed in the region.

We are continuing to work with our partners to look at new and innovative ways to manage it, including developing and testing a suction dredge. While this is still in research, development, and design phase, it has been used to treat more than 20,000m2 of seafloor at Ōmakiwi Cove, and is the largest mechanical marine pest control operation internationally. Meanwhile, more than 100km of seafloor was surveyed by NRC dive teams and contractors looking for this marine pest.

### Hull surveillance

Council's annual hull surveillance programme resumed in December 2024, targeting 2000 vessels, approximately half of Northland's recreational fleet. The target was exceeded this year with 2300 vessels surveyed.



### Freshwater gold clam

A key operational priority was actively preventing the introduction and spread of the invasive freshwater gold clam into Northland. A biosecurity checkpoint at Kai Iwi Lakes (Dec 2024–Feb 2025) involved iwi, council, and community partners. A total of 826 surveys were completed. Visitor data confirmed travel links between Northland and Waikato, reinforcing the risk of potential pest transfer.

### Working towards a wild deer-free future

Only three sika deer remain in Russell Forest following a year-long eradication trial that began in May 2024. To date the project has successfully removed more than 60 deer and about 500 goats. This is the first step in a wider project aimed at achieving a wild deer-free Te Taitokerau.

### Pest plants

After the discovery of sea surge (*Euphorbia paralias*) at two sites in Northland last year, surveillance along the west coast was a major focus for 2024/2025. With funding secured from MPI, staff collaborated with local volunteers and iwi and hapū teams to survey more than 175km of coastline, install signage and distribute flyers to beach goers. Five new locations (comprising 20 smaller sites) were identified, including the first site on the northern coastline, at Kapowairua, Spirits Bay, in June 2025.

### Predator Free 2050 – Possum Free Whangārei Heads

Now in its fourth year, the Possum-Free Whangārei Heads project is making major strides toward eradication. An additional 1000ha has entered the final detect-and-response phase, with full mop-up across the remaining 2961ha targeted for completion by June 2026. A key milestone was the establishment of a defensive barrier (a virtual barrier made up of a concentrated network of new technology devices) between Parua Bay and the upper Pataua River. Work has expanded into the Kauri Mountain Reserve, with strong support from local hapū. This effort is critical to preventing reinvasion into previously cleared areas like Manaia and Te Whara.

### Predator Free 2050 – Pēwhairangi Whānui (Bay of Islands)

The Predator Free 2050 programme in the Bay of Islands is making notable headway across three key peninsulas: Russell, Purerua-Mataroa, and Rakaumangamanga/Cape Brett. Currently, 5745ha are close to complete pest elimination, while a further 13,555ha are actively managed and expected to meet elimination goals by the end of 2026.

**Russell Peninsula** – Strong community backing and public donations have enabled the project's expansion into the Tikitikioure bush, and near-zero pest levels have been achieved in Tapeka, Russell township, and the Old Russell peninsula.

**Purerua-Mataroa Peninsula** – The Kiwi Coast Trust has successfully maintained low possum numbers over 4595ha, supported by advanced AI traps and camera alerts targeting feral cats. Ngāti Rēhia has fully deployed devices across 485ha of whenua Māori, strengthening buffer zone suppression.

**Rakaumangamanga/Cape Brett Peninsula** – The Rakaumangamanga project, under the leadership of Te Rawhiti 3B2 Ahu Whēnua for Ngāti Kuta and Patukeha, has completed pest knockdown across 2200ha, with elimination efforts targeting 1100ha and additional funding from Ngā Whenua Rāhui supporting the remainder. Two new trapper huts have also been installed to facilitate extended field operations.

## Te aumangeatanga hapori | Community resilience

### Awanui Flood Scheme upgrade; Quarry Rd bridge project

A \$1.1M project to upgrade Kaitaia's Quarry Rd bridge, a known flooding 'pinch point', was finished in June.

The additional capacity created by the works, which included a 15m bridge extension, adds significant improvements to the Awanui River Flood Protection Scheme of further reducing the risk of flooding to adjacent properties and the township of Awanui. By leveraging central government funding, council reduced the cost of this work to local residents to approximately 12 cents per dollar.

### Otiria-Moerewa flood mitigation spillway and bridge

In August council welcomed the official opening of the \$7M Otiria/Moerewa Spillway, a major flood infrastructure asset for the region.

The community-led scheme is a testament to the collaboration between the council, the two local marae and hapū Ngati Kopaki and Ngati Te Ara kaumatua, kuia

and kaitiaki, the Taumarere Flood Management Working Group, the Far North District Council and Kānoa – Regional Economic Development & Investment Unit.

The work means that in a flood, most water will be sent down the new spillway and into the Waiharakeke River. While floods will still occur, parts of the area previously subjected to potentially damaging and life-threatening half-metre deep floodwaters should see that reduced to just ankle height. By leveraging central government and other funding, council reduced the cost of this work to local residents to approximately eight cents per dollar.

### Climate Resilience Fund

In February we announced 22 projects around Te Taitokerau would share \$600,000 of council funding designed to support communities to prepare for the growing effects of climate change and the natural hazard risks our region faces.





## We announced 22 projects around Te Taitokerau designed to support communities to prepare for the growing effects of climate change

### Flood Resilient Marae project

During the 2024/25 year we began a year-long project to bolster flood resilience of marae in Te Taitokerau. This project aimed to mitigate the risk of natural hazards on these vital community hubs. The initiative focused on marae most vulnerable to flooding, identified using council's GIS flood mapping throughout Te Taitokerau. This initiative aligns with one of the priorities set out in Tāiki ē, our Te Tiriti Strategy and Implementation Plan, to support tāngata whenua in addressing the effects of an uncertain climate and enhancing community resilience to natural hazards.

### Emergency management

**Mangawhai tornado** - On 26 January 2025 Kaipara District Council activated its Emergency Operations Centre (EOC) to support the response to the Mangawhai tornado. The EOC response was well supported by agencies including the Red Cross Disaster Welfare and Support Team, New Zealand Response Team, Task Force Kiwi, Auckland Emergency Management, Auckland City Council and Northland CDEM.

**Ex-Tropical Cyclone Tam** - In mid-April Ex-Tropical Cyclone Tam brought severe weather to Northland, causing power outages for over 24,000 homes and businesses, with around 25 properties remaining without power for more than five days.

In response, the Civil Defence team, alongside the regional council's hydrology and other functions, worked closely

with emergency services and partner agencies to monitor conditions, prepare for potential activation, and share safety updates with the community – ensuring readiness and keeping residents informed throughout the event.

**Tsunami sirens** - The tsunami siren replacement project continues to progress, with 89 of 94 new sirens installed across Northland. The project is a joint initiative by all four of Northland's councils, with the Northland Civil Defence Emergency Management (CDEM) group coordinating the project. Once complete, the new sirens, along with our other warning tools, will help provide more resilient and effective warnings to Northlanders for tsunami threats.

### Transport

**Total Mobility Scheme Whangārei** - This year there were 1955 more trips than the previous year due to the continuation of the government introduced 75% discount and the relaxed eligibility criteria. Total Mobility in Whangārei continues to rise in both client numbers and trips undertaken.

**Total Mobility Scheme Far North** - There are currently 413 clients registered to the scheme in the Far North. The service started in Kerikeri and has since extended to Kaikohe, Kawakawa, Paihia, and Mangōnui. In 2025 the focus is on growing the scheme in Kaitiaki.



## Te hautūtanga ā-rohe | Regional Leadership

### Northport ownership consolidated

One of the big changes over the 2024/25 year came when – alongside our strategic partners Port of Tauranga and Tupu Tonu (Ngāpuhi Investment Fund Ltd) – we decided to contribute to a landmark investment to consolidate Marsden Maritime Holdings and Northport ownership.

This move will enhance regional infrastructure, strengthen iwi/hapū participation and contribute to our region's long-term economic resilience.

Council now holds a 43% stake in Northport Group Limited, a new company holding the assets of both Marsden Maritime Holdings and Northport, Port of Tauranga holds a 50% stake and Tupu Tonu 7%.

### Rates rise

In June council adopted a rates rise of 3.54% for the 2025/26 financial year – considerably less than the 5.79% increase previously forecast.

The increase – which accounts to an increase of \$19.19c per rates bill on average over the next year – was originally forecast to be more than two percent higher under the council's Amended Long Term Plan 2024-2034. The smaller-than-expected increase was due to a combination of factors including efficiencies, savings and surpluses available to offset spending and funding shortfalls.

### Mana Whakahono ā Rohe

We have continued to work with our tāngata whenua partners across many areas, including in December when Ngāti Hine and council made history, signing Northland's first Iwi-Council resource management agreement – a Mana Whakahono ā Rohe (MWAR).

MWAR agreements were introduced into the Resource Management Act (RMA) in 2017 by the Crown as a way of improving working relationships between tāngata whenua and councils, and to provide more opportunities for tāngata whenua involvement in RMA decision-making processes. While several Northland hapū-NRC agreements have already been signed, the Ngāti Hine MWAR was the first for a Northland Iwi.

### Regional Rescue Services Rate allocated

In August more than \$2.8M of council's contestable Regional Rescue Services Rate money was allocated for the next three years with the Northland Emergency Services Trust, Surf Life Saving Northern Region and Coastguard Northern Region among the beneficiaries. After strong public support, council decided to continue funding regional rescue services as a form of fundraising and an administrative 'community good' service on behalf of the community.





## Tiakina te taiao, tuia te here tangata Nurture the environment, bring together the people.

### **\$3.8M of Regional Sporting Facilities Rate funding awarded**

In June council agreed Ruakākā Wahitakaro and Northland Regional Volleyball Arena would receive up to \$2.6M and Sportsville Dargaville Stage Two up to \$1.2M from the Regional Sporting Facilities Rate. The GST exclusive sums will go to Ruakākā Wahitakaro and Northland Regional Volleyball Arena in the 2025/26 financial year and to Sportsville Dargaville Stage Two in 2026-2027.

### **Tū i te ora Scholarships 2025**

Six Northland students were named as recipients of Northland Regional Council's annual Tū i te ora Scholarship, each receiving \$4000 and paid work experience with council over the next summer. This is the sixth year council has awarded the scholarship, which recognises, encourages and supports students to undertake study that relates to council's environmental and regulatory functions, whilst contributing to council's vision 'Tiakina te taiao, tuia te here tangata - Nurture the environment, bring together the people'.

### **Whakamānawa ā Taiao – Environmental Awards**

The sixth Whakamānawa ā Taiao – Environmental Awards celebration was held in June in Waitangi. These biennial awards recognise and celebrate individuals and groups making a meaningful impact to help Te Taitokerau thrive. This year, 11 winners were recognised – including nine category winners, one supreme winner, and one special award recipient – selected from a pool of 20 finalists. The next awards are scheduled for 2027.

### **Events and engagement**

Council had a strong presence at major regional events including Waitangi Day (80,000 attendees), Northland Field Days (2000+ engagements), and multiple A&P shows. Our interactive displays, wild food giveaways, and educational games helped raise awareness on topics like marine biosecurity, pest control, biodiversity, climate action and freshwater management.



**Ngāti Hine and council made history, signing Northland's first Iwi-Council resource management agreement.**



# Tā mātou mahi whakarāpopoto

## Summary of our performance

For more information, please refer to the full Annual Report 2025.

### Te taiao

### Natural environment

16 out of 18 targets met



<b>100%</b> Time that flood-level monitoring is accurate (to enable flood warnings to be developed) and is made available on council's website	<b>100%</b> Council environmental networks monitored for water quality and quantity, and ecology, with results made available on council's website	<b>100%</b> Freshwater management units where council is providing sustainable land management support
<b>15,926</b> (target 15,000) Plants provided through the CoastCare programme	<b>100%</b> High value water bodies vulnerable to the effects of climate change are identified and monitored, and work continues to improve their resilience	<b>100%</b> Of all resource consent applications were processed within statutory timeframes



### Te aumangeatanga hāpori

### Community resilience

12 out of 14 targets met



<b>100%</b> Of council's Climate Resilience Fund allocated to Northland's most vulnerable communities	<b>On track</b> Reduction in organisational emissions, in line with agreed targets in the Emissions Reduction Plan	<b>63 plans</b> (baseline set) Number of up-to-date community response plans and marae preparedness plans in place
<b>Zero</b> Floods occurred as result of failures of flood protection systems below specified design levels for the Awanui, Whangārei, Kāeo, Panguru and Otiria/ Moerewa schemes	<b>99%</b> (target 90%) Percentage of passengers surveyed on the Whangārei, Kaitaia and Mid-North bus services every two years that are satisfied with the overall service provided	

### Te hautūtanga ā-rohe

### Regional Leadership

11 out of 17 targets met

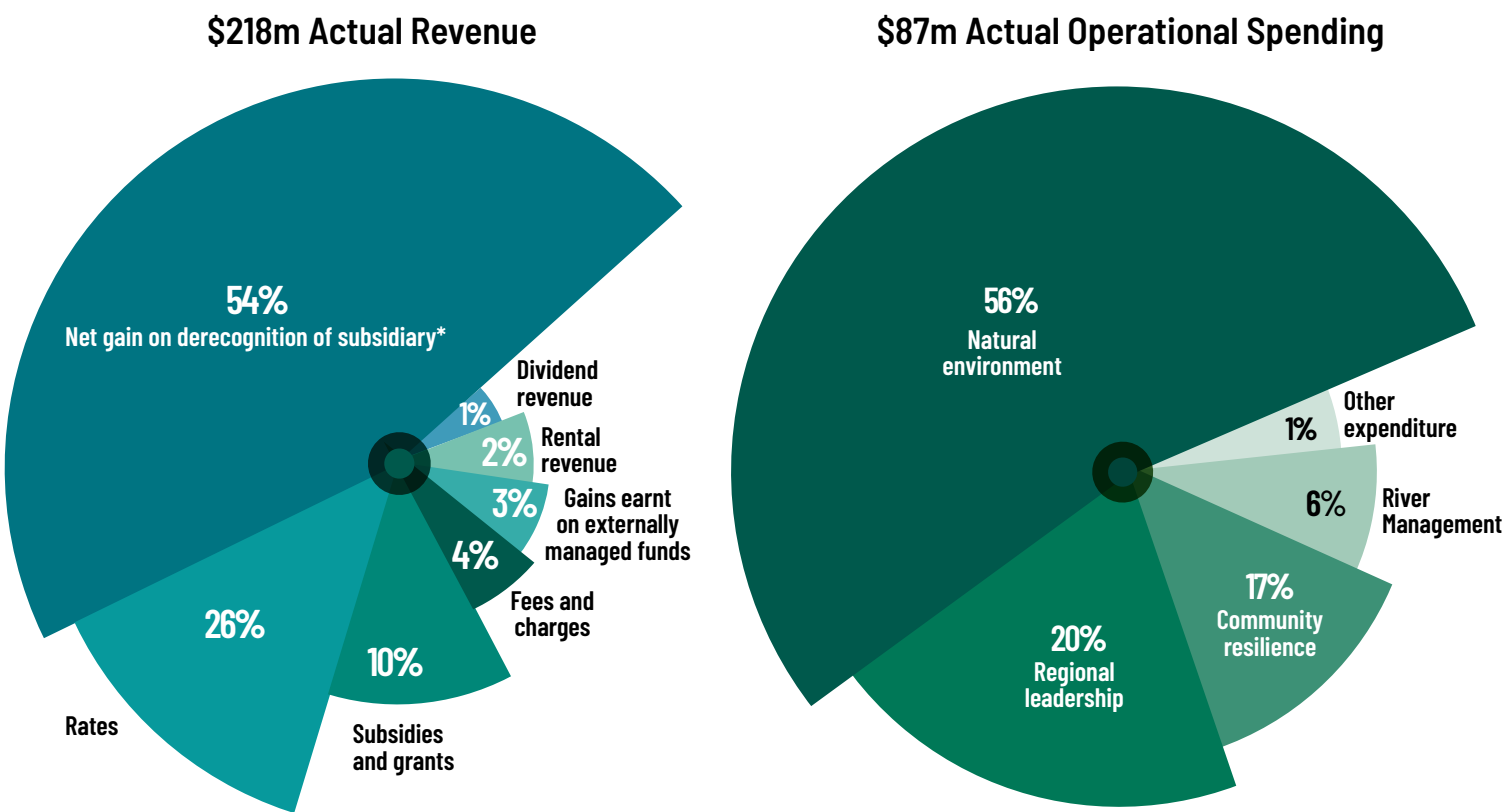


<b>99%</b> (target 100%) Of official information requests were responded to within 20 working days	<b>100%</b> Percentage of time that council decisions actively involve the community, in accordance with council's Significance and Engagement Policy	<b>Complete</b> An independent Treaty Health Check is completed bi-annually, and recommendations from this are being implemented
<b>100%</b> Of councillors and Executive Leadership Team participated in annual core cultural competency training	<b>100%</b> Council is contributing to at least one big infrastructure project that supports economic development in the region each year	



# Te whakarāpopoto o te pūrongo pūtea

## Financial summary



Councils revenue for the 2024–25 financial year was \$1m more than the Amended Long Term Plan budget for 2024–25, mainly due to:

- » Higher than budgeted subsidies of \$3.4m received for Caulerpa response.
- » Unbudgeted contributions received for the Tsunami Sirens Network programme of \$2m.
- » Higher than budgeted gains on revaluation of investment property of \$1.9m.
- » Unbudgeted subsidies received for the Flood Resilience Co-investment programme of \$1.4m.
- » Partially offset by the loss on disposal on shares in Marsden Maritime Holdings Ltd of \$7.8m.

Councils total expenditure for the 2024–25 financial year was \$5.4m lower than the Amended Long Term Plan budget for 2024–25 predominantly due to:

- » Lower than budgeted personnel costs due to delays in staff recruitment in a number of operational activities offset by higher than budgeted expenditure on subsidy funded programmes including councils Caulerpa response regional river programmes and the Flood resilient Co-investment programme. In addition the loss on the disposal of shares in

Marsden Maritime Holdings Ltd (\$7.8m) was budgeted as expenditure, however the actual loss was netted off against revenue, contributing to lower than budget expenditure.

**Other budget variations**

Council’s current asset position is higher than the Amended Long Term Plan budget for 2024–25, primarily due to an increased holding of short-term cash in bank accounts and term deposits as part of a derisking strategy. This is partially offset by a lower-than-anticipated level of assets held for sale, resulting from delays in planned commercial property transactions.

Councils non current assets are lower than the Amended Long Term Plan budget for 2024-25 predominantly due to lower than planned expenditure on commercial property development.

Council’s current liabilities are higher than the Amended Long Term Plan budget for 2024–25, primarily due to a higher level of short-term borrowings drawn down to support councils investment activities. This increase is partially offset by a lower level of long-term borrowings than originally budgeted.

Councils non-current liabilities are lower than the Amended Long Term Plan budget for 2024-25 predominantly due to lower than planned long term borrowings drawn down for projects and investment activities, noting that short term borrowing is higher than planned.

### Statement of Comprehensive Revenue and Expense

For the year ended	Council 30 Jun 25 \$000	Amended Long Term Plan 30 Jun 25 \$000	Council 30 Jun 24 \$000	Consolidated 30 Jun 25 \$000	Consolidated 30 Jun 24 \$000
REVENUE					
Net gain on derecognition of susidiary	116,173	124,000	-	37,500	-
Rates	55,216	54,815	47,676	55,216	47,676
Other Operating revenue (excluding share of associate and joint venture companyu surplus)	46,607	38,169	43,429	58,736	51,380
Total revenue	217,996	216,984	91,105	151,452	99,056
EXPENDITURE					
Loss on derecognition of subsidiary	-	7,828	-	-	-
Finance costs	1,277	2,031	852	3,601	2,702
Other Operating expenses	85,548	82,318	81,869	100,408	94,022
Total expenditure	86,825	92,177	82,721	104,009	96,724
Share of associate and joint venture company surplus	34	-	14	8,553	7,960
Income tax	-	-	-	114	(488)
SURPLUS/(DEFICIT) AFTER TAX	131,205	124,807	8,398	56,110	9,804
Attributable to:	-	-	-	-	-
Northland Regional Council	131,205	124,807	8,398	53,739	7,766
Non-controlling interest	-	-	-	2,371	2,038
OTHER COMPREHENSIVE REVENUE AND EXPENSE					
Financial assets at fair value through other comprehensive revenue and expense	-	-	-	-	-
Gains/(loss) on property revaluation (other than investment properties)	1,075	-	(745)	3,987	(2,306)
Gains/(loss) on Carbon Credit revaluation	-	-	245	-	245
Gains/(loss) on infrastructure asset revaluation	-	-	-	-	-
Net hedging movement	-	-	-	(781)	(643)
Total other comprehensive revenue and expense	1,075	-	(500)	3,206	(2,704)
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	132,280	124,807	7,898	59,316	7,100
Attributable to:	-	-	-	-	-
Northland Regional Council	-	-	-	55,958	6,084
Non-controlling interest	-	-	-	3,358	1,016
	-	-	-	59,316	7,100

### Statement of Financial Position

As at:	Council 30 Jun 25 \$000	Amended Long Term Plan 30 Jun 25 \$000	Council 30 Jun 24 \$000	Consolidated 30 Jun 25 \$000	Consolidated 30 Jun 24 \$000
Current assets	31,881	27,432	28,570	31,881	30,182
Non-current assets	413,747	419,829	244,806	413,747	430,451
TOTAL ASSETS	445,628	447,261	273,376	445,628	460,633
Current liabilities	(21,398)	(15,756)	(16,127)	(21,398)	(17,710)
Non-current liabilities	(59,803)	(69,975)	(25,102)	(59,803)	(60,744)
TOTAL LIABILITIES	(81,201)	(85,731)	(41,229)	(81,201)	(78,454)
NET ASSETS/EQUITY	364,427	361,530	232,147	364,427	382,179

16 \*During the year council disposed of its shares in Marsden Maritime Holdings Limited (a Subsidiary) and made a new investment (43% ownership) in Northport Group Limited (a Joint Venture company) which itself now holds 100% of the ordinary shares in Marsden Maritime Holdings Limited. The overall net gain of this transaction for council was \$116m and represents 54% of councils total revenue in the parent accounts for 2024-25.



# Te whakarāpopoto o te pūrongo pūtea

## Financial summary

### Statement of Changes in Equity

For the year ended	Council 30 Jun 25 \$000	Amended Long Term Plan 30 Jun 25 \$000	Council 30 Jun 24 \$000	Consolidated 30 Jun 25 \$000	Consolidated 30 Jun 24 \$000
OPENING BALANCE	232,147	236,723	224,249	382,179	377,666
Total comprehensive revenue and expense for the year	132,280	124,807	7,898	59,316	7,100
Dividends paid	-	-	-	(1,101)	(2,587)
Derecognition of hedging reserve on derecognition of subsidiary	-	-	-	260	-
Elimination of non controlling interest on derecognition of subsidiary	-	-	-	(76,227)	-
CLOSING EQUITY	364,427	361,530	232,147	364,427	382,179
Attributable to:	-	-	-	-	-
Northland Regional Council	364,427	361,530	232,147	364,427	308,329
Non-controlling Interest	-	-	-	-	73,850
	364,427	361,530	232,147	364,427	382,179
COMPONENTS OF EQUITY					
Accumulated funds	341,491	355,230	168,165	341,491	208,259
Asset revaluation reserve	8,977	8,402	8,712	8,977	44,522
Hedging reserve	-	-	-	-	278
Special reserves	13,959	(2,102)	55,270	13,959	55,270
Minority interest	-	-	-	-	73,850
	364,427	361,530	232,147	364,427	382,179

The accompanying notes from part of these financial statements.  
The summary financial statements are presented in New Zealand dollars rounded to the nearest thousand dollars (\$000), unless otherwise stated.

### Consolidated Statement of Cash Flows

For the year ended	Council 30 Jun 25 \$000	Amended Long Term Plan 30 Jun 25 \$000	Council 30 Jun 24 \$000	Consolidated 30 Jun 25 \$000	Consolidated 30 Jun 24 \$000
Net cash from operating activities	8,115	(260)	7,163	6,240	11,494
Net cash from investing activities	(46,569)	(49,175)	(10,590)	(50,416)	(13,684)
Net cash from financing activities	39,828	45,966	6,100	45,337	5,003
Net increase/(decrease) in cash, cash equivalents and bank overdrafts	1,374	(3,469)	2,673	1,161	2,813
Cash, cash equivalents and bank overdrafts at the beginning of the year	10,150	4,696	7,477	10,363	7,550
Closing cash, cash equivalents and bank overdrafts at the end of the year	11,524	1,227	10,150	11,524	10,363

### Accounting Policies

Northland Regional Council is a local authority governed by the Local Government Act 2002 and the Local Government (Rating) Act 2002. It’s domiciled and operates in New Zealand.

Audited statements of the council and group for the 12 months to 30 June 2025 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 generally accepted accounting practice in New Zealand (NZ GAAP).

The council has designated itself and the group as Tier 1 Public Benefit Entities (based on size). The summary financial statements have been prepared in accordance with Tier 1 Public Benefit Entity (PBE) accounting standards, as they relate to summary financial statements, and comply with Public Benefit Entity Financial Reporting Standard 43 (FRS43) Summary Financial Statements. The full financial statements of the council comply with PBE accounting standards.

The Annual Report Summary has been audited for consistency with the full Annual Report and the audit opinion issued by Deloitte, on behalf of the Auditor-General is included as part of this document. The full Annual Report received an unmodified Audit Report and was adopted by council on 23 September 2025.

In summary “council refers to Northland Regional Council only. The terms “consolidated and “group” refer to Northland Regional Council (the ‘council’) and the council’s interests in its:

- » Subsidiary – Marsden Maritime Holding Limited which was derecognised in a step-down transaction during the reporting period.
- » Joint ventures – Northport Group Limited which was acquired in 2025 and North Port Limited which was disposed of in 2025, and
- » Associates – Northland Inc Limited, and Regional Software Holdings Limited which was declassified as an Associate part way through the year at the time significant influence ceased.

All entities are incorporated and domiciled in New Zealand.

**The Amendments to PBE IPSAS 1 required a change in the disclosure of fees relating to services provided by councils audit or review firms. Council adopted the required changes in the year ending 2025 and the adoption did not result in any impact on the councils or groups financial statements.**

As all council transactions with related parties are within a normal supplier or client/recipient relationship and are all arms-length transactions, there are no related party transactions that require disclosure.

### Summary of Contingent Assets and Liabilities

**Contingent assets**

At 30 June 2025 the council and group has no contingent assets.

**Contingent liabilities**

Council is a guarantor of the New Zealand Local Government Funding Agency (NZLGFA). As part of the arrangement council has guaranteed the debt obligations of the LGFA along with other guaranteeing shareholders and participants of the LGFA in proportion to its level of rates revenue.

At 30 June 2025, the NZLGFA had borrowings totalling \$25,530m (2024: 23,030m).

A complicated civil claim was lodged against council in 2024, and 4 other parties, seeking damages of \$3.5m for alleged negligence in performing its responsibilities regarding the granting and monitoring of a resource consent. Council is defending the claim and is a third party to the proceedings, represented by its insurers counsel. At the end of the reporting period the proceedings are adjourned to allow the first and second parties to discuss the possibility of settlement.

In December 2020, proceedings were filed with the Māori Land Court which seek to establish “ownership” of waters of Poroti Springs and seeks that council pay damages relating to cultural, spiritual, and economic losses associated with council exercising its powers under the Resource Management Act 1991. Those proceedings have been on hold while the jurisdiction of Māori Land Court to hear and determine the proceedings is established by the higher courts. The matter is presently before the Court of

Appeal following the appeal on a High Court ruling that the Māori Land Court does not have jurisdiction to determine claims for customary title to water nor does it have jurisdiction to order damages for injury to customary title to water. The outcome of these proceedings and any financial exposure for these claims is uncertain at the end of the reporting period.

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 Riskpool scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance or where reinsurance is delayed), and to fund the ongoing operation of the scheme.

The likelihood of any call in respect of historical claims diminishes with each year as limitation periods expire. However, following the Supreme Court decision on 1 August 2023 in Napier City Council v Local Government Mutual Funds Trustee Limited, which addressed the treatment of claims against Riskpool that involved a mixture of non-weathertightness and weathertightness defects (mixed claims), a number of proceedings against Riskpool, which were stayed pending the Supreme Court’s decision in 2023, have since recommenced. Several member councils have brought proceedings against Riskpool related to mixed claims. Two of these claims are currently listed for trial in September 2025. These cases are important in clarifying the scope of Riskpool’s historical obligations and the interpretation of past Scheme terms. At this point the total potential liability of the outstanding claims against Riskpool is unable to be quantified.

Disclosing a contingent liability does not represent either an admission that the claim is valid or an estimation of the possible amount of any award against the council.

**Other Legal Claims**

At year end the council was a respondent or defendant in a number of other legal proceedings against council that had not been heard before the court or ruled upon which may result in a liability should council not successfully defend the proceedings. Consistent with the nature of the councils activities, these legal claims predominantly involve Environment, Māori Land, High and District court proceedings resulting from decisions made by the council as a planning and consenting authority under the Resource Management Act. The amount claimed or the maximum potential exposure for the councils not considered material and excludes any interest or costs that may be claimed if these cases were decided against council.

**Breach of legislation**

No significant breaches of legislation during the year.

**Events after balance date**

Subsequent to balance date, Northport Group Limited approved a shareholder loan interest payment and capital repayment to Council totalling \$2,974,679 to be paid on 30 September 2025.

There were no other significant events after balance date.



## Independent Auditor's Report to the Readers of Northland Regional Council's Summary of the Annual Report for the Year Ended 30 June 2025

The summary of the annual report was derived from the annual report of the Northland Regional Council (the *Regional Council*) for the year ended 30 June 2025

The summary of the annual report comprises the following information on pages 17 to 19:

- the summary Council and Consolidated Statement of Financial Position as at 30 June 2025;
- the summaries of the Council and Consolidated Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June 2025;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary Statement of Service Performance of the Regional Council.

### Opinion

In our opinion:

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

### Summary of the annual report

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

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

### The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2025 in our auditor's report dated 23 September 2025.

### Council's responsibility for the summary of the annual report

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

### Auditor's responsibility

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

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

## Independence

We are independent of the Regional Council and Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit, we have carried out assurance engagements with respect to a limited assurance report pursuant to the Council's Trust Deed, and maintenance of the register of security stock. We have also provided a fraud and corruption risk assessment and fraud and corruption risk focussed detection analytics, and an agreed procedures report in relation to the Kaipara Moana Remediation project. These services have not impaired our independence as auditor of the Council. Other than these engagements we have no relationship with or interests in the Regional Council or its subsidiaries and controlled entities.



Bennie Greyling,  
for Deloitte Limited  
**On behalf of the Auditor-General**  
**Auckland, New Zealand**  
23 September 2025



Our vision for the future is only as good  
as the actions we set in place to achieve it.







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**Northland**   
REGIONAL COUNCIL  
Te Kaunihera ā rohe o Te Taitokerau