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# Securing our future

## Summary Annual Report 2022/23

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TOITŪ KĀPITI

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# Introduction



# Mayor and Chief Executive message



Mayor of the Kāpiti Coast District, Janet Holborow (left) and Chief Executive of the Kāpiti Coast District Council, Darren Edwards (right).

**Paiahahā! Tēnā rawa atu koutou,  
te hāpori o Kāpiti. Nau mai! Nau mai!  
Arohia ki tō tatou rautaki ā tau 2022/23.  
Welcome to the Kāpiti Coast District  
Council's Annual Report for 2022/23.**

This is the second Annual Report against the Kāpiti Coast District Council's Long-term Plan for 2021–2041.

It's a snapshot of how we performed against the goals we set in the plan, including how well we managed our finances, and delivered our core services and other initiatives to enhance and futureproof the District.

When we adopted the Long-term Plan 2021–41 amid pandemic lockdowns, global markets were already feeling the pressure. The Ukrainian conflict followed soon after, disrupting the situation further with sharp inflation and interest rate increases. This drove up the cost of materials and skills we need to deliver our work programmes. Like households and businesses, we've had to re-prioritise, slowing down some work in favour of a sharper focus on other areas, such as building the resilience of the District's core infrastructure and services.

We're hopeful of a more settled economy and improved affordability in a few years. When that day comes, we'll be ramping up our plans to invest in the future – one that aligns with what our community wants and needs. Right now we are asking our residents what they think through Vision Kāpiti, which is exploring the community's aspirations for how future generations might live, work, and play in Kāpiti. The outcomes from this will help guide Council decision-making for many years to come, so thank you in advance for talking to us.



In the meantime, we had our AA credit rating reaffirmed by S&P Global. This means we have a very strong capacity to meet our financial obligations. It's fantastic news, especially given some of the challenges we've faced over the past few years. Council's rating was adjusted from stable to negative in recognition of the rising costs of essential materials and skills for all councils.

We achieved 76 percent of our non-financial performance measures this year – an improvement from the 68 percent recorded in 2021/22 – but we didn't do quite so well on the residents' opinion survey, with overall satisfaction down from 70 percent to 64 percent.

In the survey, 800 residents told us we can do better in a few specific areas, such as traffic flow, and road and footpath conditions. Other areas for improvement are perceptions of how well Council is making decisions, guiding the District, and demonstrating value for money. We're taking this feedback on board. This is where the insights from Vision Kāpiti will be so important for both lifting resident satisfaction, and for our short and long-term planning.



## Now let's talk about some of the big wins from the past year

In roading, the McKays to Peka Peka portion of the Old SH1 is now almost complete. This separates local and expressway traffic, helping to make travelling through the District safer and shorter. The transport hub at Paraparaumu, which aims to improve people's experience of public transport and connections to our retail area, is also receiving its finishing touches.



Lorna Irene playground.

It's been a big year for stormwater renewals and upgrades, with completed works in Paraparaumu, Waikanae and Ōtaki and progress on the multi-stage Amohia catchment upgrade in Paraparaumu. In Ōtaki the site of the new water reservoir has been confirmed so we can start construction later this year. The reservoir is a huge asset for the community as it will improve firefighting capability and provide secure water supply for existing and future homes in Ōtaki.



Kāpiti expressway.

Highlights in our community spaces include completing the new Toi Mahara Gallery, introduction of an Open Space Strategy and implementation plan to deliver on the aspirations of our communities as our District grows, and planting of more than 20,000 plants, shrubs, and trees. The Lorna Irene Drive Reserve playground in Raumati South was upgraded to cater for all abilities, with a bonus win of the Playground of the Year award at the Recreation Aotearoa NZ Parks Awards.

We've achieved a lot despite a challenging year and we're looking forward to the economy picking up so we can get back to some of the projects and initiatives that had to be put on hold or slowed down. In the meantime, our priorities will be to safeguard our essential infrastructure and strengthen community wellbeing with the knowledge and support of the people of Kāpiti.

**Toitū te whenua, toitū te wai, toitū te tāngata – toitū Kāpiti.**



**Janet Holborow**  
Mayor



**Darren Edwards**  
Chief Executive



Kāpiti road planting.



Exterior of the new Toi Mahara Gallery.





## We've had a big year

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13,459 service requests received

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28,140 front counter customers welcomed

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Over 42,000 customer calls answered

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1,110 voicemails responded to

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17,511 e-mail and website submissions received

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48.8 kilometres of open waterways cleaned

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11.6 kilometres of local roads re-sealed

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5 kilometres of new footpaths constructed

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6,000,000 m3 litres of treated potable water delivered to households

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18 new or upgraded street lights across the District

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12,000,000 m3 of wastewater treated at Paraparaumu and Otaki treatment plants

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Registered 8,324 dogs

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284,000 visits to our libraries

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12,000 visitors to the Kāpiti Coast Art Trail

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Hosted 3000 people at Movies in the Park

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20,000 plants, shrubs and trees planted

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6,231 hours weed eating and 8,625 hours on mowers and tractors

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312,000 visitors to our aquatics centres.

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More about what we delivered can be found in Section 3 of this report.

# Mihimihi greetings from mana whenua

Ka rere tāwhangawhanga te au o te kupu  
ki te Toi o Ngā Rangi, ki ngā pou tiriao o te  
ao wairua ōtira o te waahi ngaro e poipoia  
ana ngā tāonga kāmehameha no tua  
whakarere nei ra te mihi matakuihui nā  
te mana, nā te tapu o te whenua e hōrapa  
ana te mihi tēna koutou katoa!



The mana whenua of the district are Te Ātiawa ki Whakarongotai, Ngāti Raukawa represented through Ngā Hapū o Ōtaki and Ngāti Toa Rangatira, including whānau and hapū. In the 1820s–1830s they were firmly established in the district and were signatories to Te Tiriti o Waitangi at various locations on the Kāpiti coast. We recognise and affirm their whakapapa and their responsibilities to our past, present, and future peoples by protecting and improving the wellbeing of our land and waters, so we can create an environment that is able to sustain, support and nourish its communities.

TE ĀTIAWA KI KĀPITI



Ngā Hapū o Ōtaki

# Te moemoeā o te tangata whenua

## The vision of tangata whenua

**Te Harakeke, Te Kōrari**  
**The flax plant, the flax flower**

**Ngā taonga whakarere iho**  
**Treasures left down here**

**O te rangi. O te whenua. O ngā tūpuna**  
**Of the sky. Of the land. Of the ancestors**

**Homai he oranga mō mātou**  
**Give wellness to us all.**

**Tīhei Mauri Ora**  
**Sneeze the breath of life**

In developing the Long-term Plan 2021-41 (LTP), mana whenua of the district agreed to use Te Pā Harakeke (the flax bush) as a metaphor for their vision of the relationship between mana whenua and Kaunihera (the Council).

In the graphic representation used in the LTP, the roots of the Pā Harakeke are the principles and values agreed by iwi representatives and the councillors to guide our work together:

**Kaitiakitanga** – Guardianship. Sustaining the environment and people.

**Ūkaipōtānga** – Identity. Having a place where one belongs, where one counts, where one is important, and where one can contribute.

**Whanaungatanga** – Connectedness. A system of 'kinship', including rights and reciprocal obligations that underpin the social organisation of family, and community.

**Pūkengatanga** – Wisdom. Preserving, creating, teaching in building knowledge and understanding.

**Manaakitanga** – Support. Supporting each other through generosity, care, respect and reciprocity towards others.

Pā Harakeke is about protection of our most vulnerable, and collective strength. It fosters connection to the whenua (land) and to Papatūānuku (Earth Mother), as well as our connection to family (including extended family) and people – past, present and future.

Our principles and vision remain the same as we navigate another year working to establish the means to achieve our moemoeā (vision).

It has been a great year which has seen the elevation of the Iwi Partnerships function within Council to its own group – Honongā a-Iwi.

Mana whenua continue to be directly involved in governance through the Council and its committees – increasing capability within iwi and the Council. These developments reflect the mana-enhancing partnership we strive for.

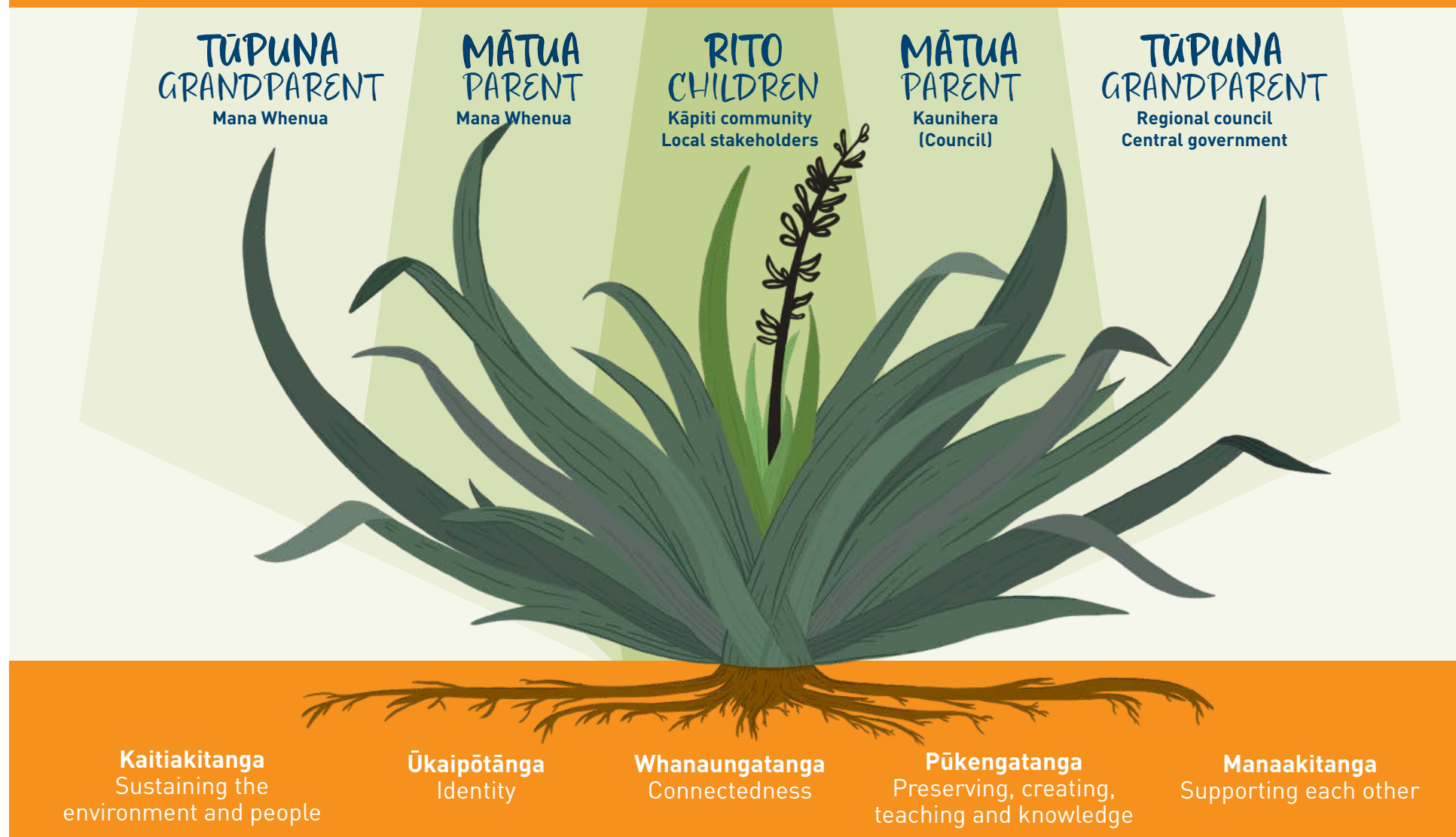
There is still much to be done, but we are heading in the right direction, with the refresh and review of our Partnership Agreement being a priority.

Nāku noa nei

**André Baker**  
**Kaihautu Te Whakaminenga o Kāpiti**



## TE KAUPAPA MĀTUA | toitū Kāpiti



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# Performance summary

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# Snapshot of the Council's performance for the year

## Financial performance/position

\$8.5m

Surplus is mainly due to external funding for capital works. This does not represent a cash surplus.

70%

Total income is derived from rates.

7.5%

Average rates increase 2022/23.

\$81.4m

Actual rates revenue for the year.

\$1.9b

The Council's net value as at 30 June 2023.

\$199.8m

Net debt at 30 June 2023.

AA/A-1+

credit rating from S&P Global.

## Capital projects

\$61.5m

Despite supply and resource shortages we achieved our highest capital spend.

73%

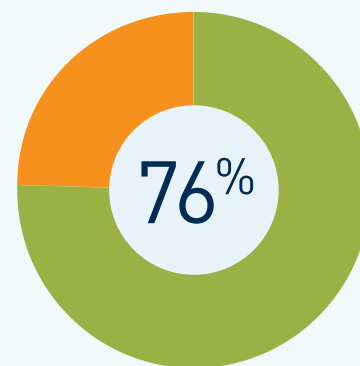
Capital expenditure budget spent.

\$23.2m

Carried over to 2023/24 and outyears.



## Service performance



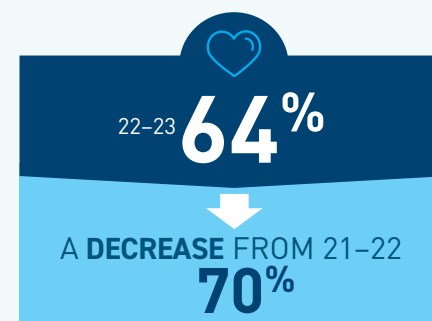
■ Achieved 76%  
■ Not achieved 24%

64  
Achieved

20  
Not achieved

Out of 84 performance measures.

## Residents' satisfaction



Compared to the previous year:

- overall adjusted **satisfaction** ↓ 6 %
- satisfaction with **value for money** ↓ 5%

**The three drivers of change in satisfaction relate to the Council:**

- Making good decisions
- Guiding the District in the right direction
- Value for money.

# Financial overview

Revenue for the year was  
**\$116.8 million**

Council's mainstream revenue includes rates, fees and charges and external grants and subsidies. This made up 89% of Council's total revenue for the year and was in line with budget. Old State Highway 1, the section from Mackays crossing to Peka-Peka, was planned to be vested to Council in 2022/23 at a fair value of \$49 million, which is accounted for as revenue. This did not eventuate and explains why Council's total revenue was \$49.5 million below budget for the full year.

Total expenses for the year were  
**\$108.3 million**

Total operating expenses, including personnel, depreciation and finance costs were in line with budget for the year.

Operating surplus for the year was  
**\$8.5 million**

Council's total revenue less total expenses has resulted in a surplus of \$8.5 million for the year. This mainly reflects external subsidies received for Council's capital works programme and does not represent a permanent cash surplus.





## Unrealised gain on derivatives **\$2.9 million**

This represents the difference between the current market value of the derivatives, compared to their original cost when acquired.

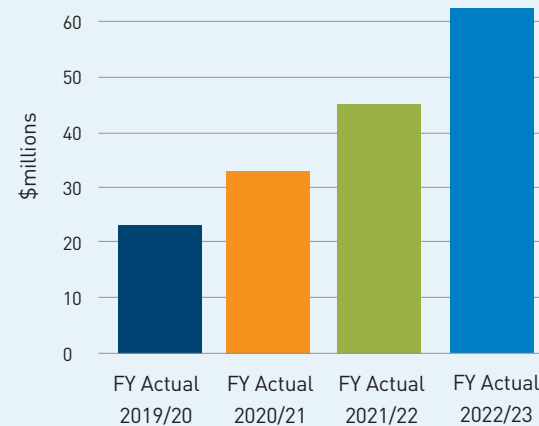
## Unrealised gain from revaluation of property, plant and equipment **\$221.9 million**

All assets were revalued this year and the assets' values have increased for land and buildings (\$124.8 million), roading and bridges including land under roads (\$67 million) and three waters (\$29.3 million) to reflect fair value, being current replacement costs less depreciation to account for the age of the assets. \$128.7 million (58% of total revaluation increase) relates specifically to Council-owned land, which was last revalued in 2020. These land valuations have no impact on Council rates. Land valuation movements depend on zoning and location.

## Capex spend this year was **\$61.5 million**

Delivering capital projects has proved challenging due to materials and labour shortages combined with changing circumstances and community preferences. A few projects were not completed as planned. \$23.2 million has been carried over to 2023/24 and out years.

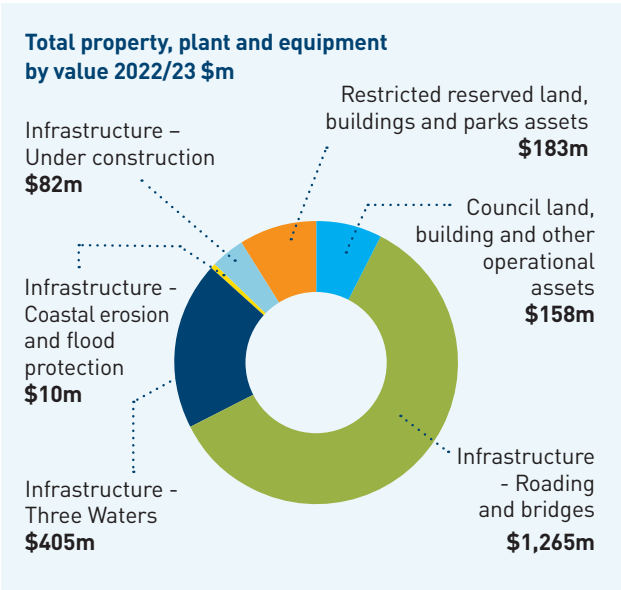
Capex spend



# Financial position

## Council assets at 30 June 2023 \$2.2 billion

95 percent of the Council's assets is property, plant and equipment (PPE). The PPE value is \$189.8 million higher than the budget due to the significant increase resulted from revaluation.



## Council liabilities at 30 June 2023 \$310.3 million

Gross borrowing of \$275 million made up 89 percent of total liabilities. The remainder is mainly trade creditors (8 percent of council liabilities).

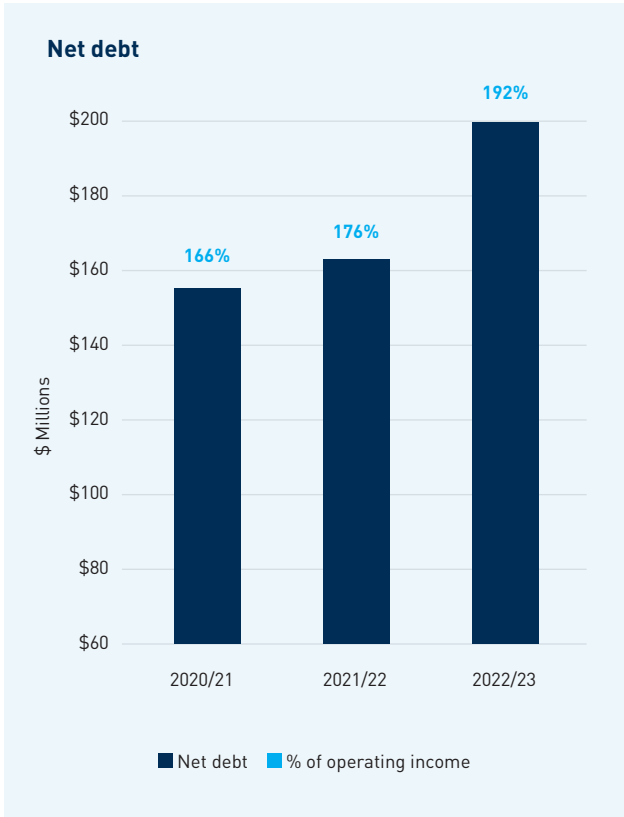
## Public equity at 30 June 2023 \$1.9 billion

Ratepayers' equity being the difference between total assets and liabilities, stood at \$1.9 billion, \$0.2 billion more than budget due to higher than budgeted revaluation increases of PPE.

### Cash and debt management

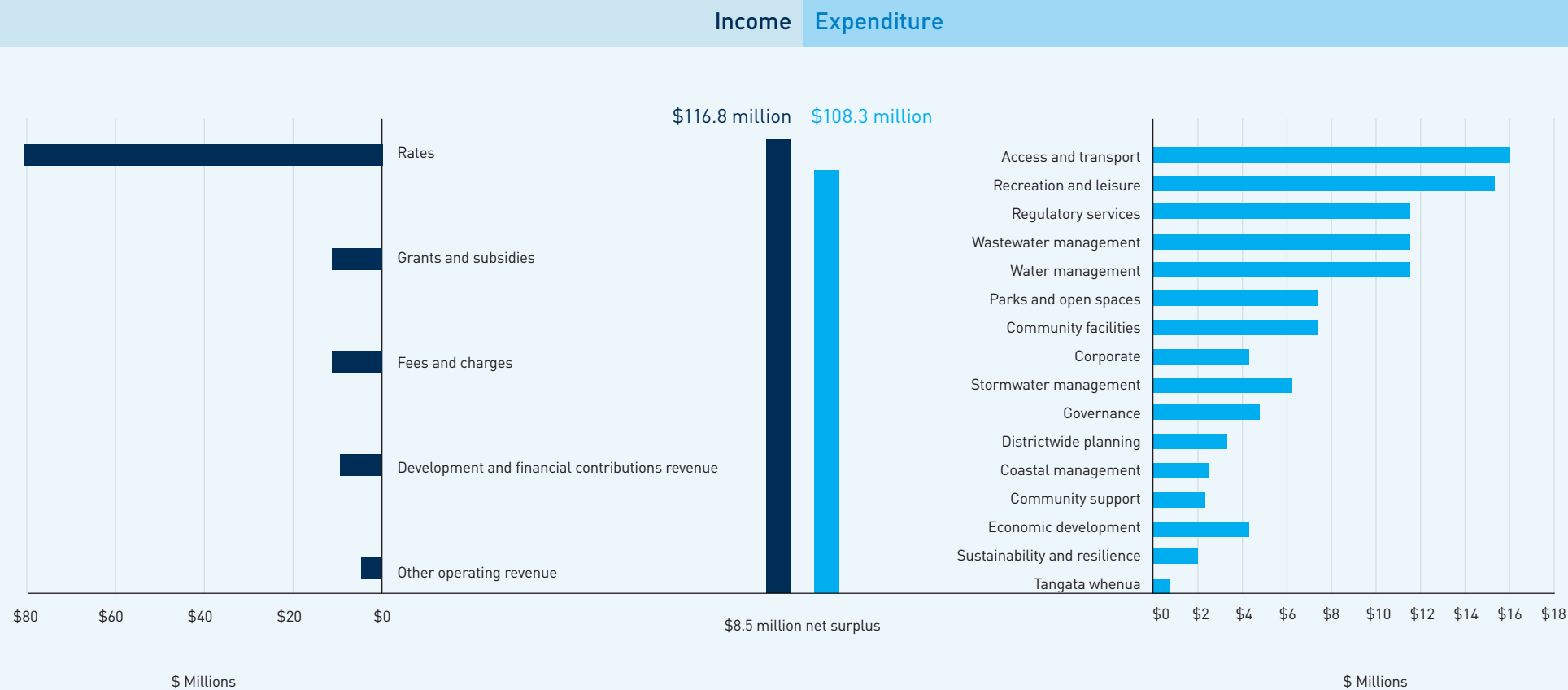
## Net debt was \$199.8 million 192.4 percent of operating income

Net debt (total borrowings less term deposits, borrower notes and cash) is well below the upper limit of 280 percent and preferred limit of 250 percent as set out in the LTP.





## Financial performance (\$ millions)



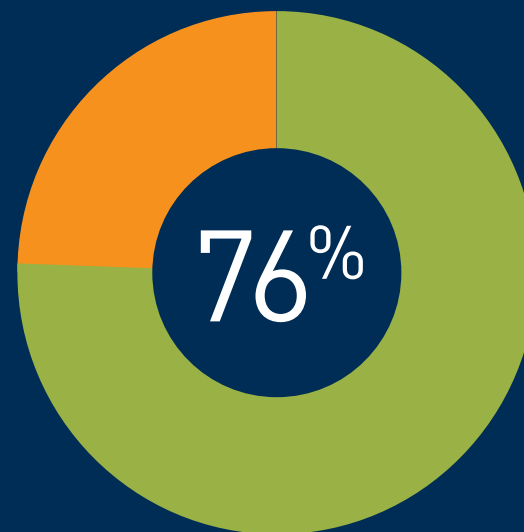
# Service performance overview

Council achieved 76 percent of the 84 performance targets that support the delivery of levels of service.

This result is higher than the previous year when 68 percent of performance measures were achieved.

While the 2022/23 year has seen improved performance in many areas, opportunities to improve are apparent.

The Council's overall performance measures as at 30 June 2023



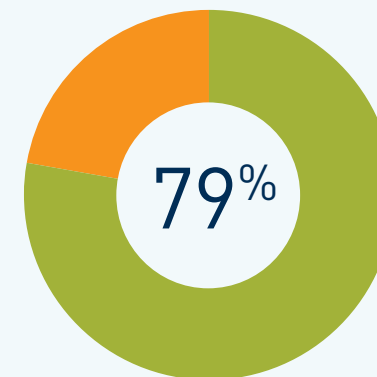
■ 64 Achieved (76%)

■ 20 Not achieved (24%)

Total 84

↑ 8 percent from 2021/22

Infrastructure performance measures as at 30 June 2023



■ 34 Achieved (79%)

■ 9 Not achieved (21%)

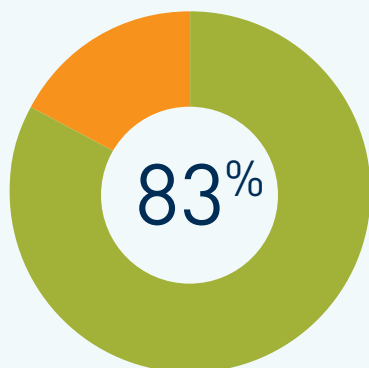
Total 43

↑ 6 percent from 2021/22

## Outcomes

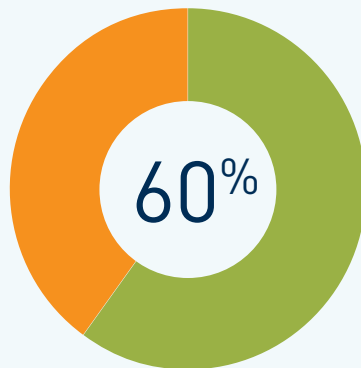
- Our communities are resilient, safe, healthy, thriving and connected. Everyone has a sense of belonging and can access the resources and services they need.
- Our local economy is prosperous with ample opportunities for people to work and learn in Kāpiti.
- Our natural environment is restored and enhanced as we transition to a low-carbon future.
- Mana whenua and the Council have a mutually mana-enhancing partnership.

### Community services performance measures as at 30 June 2023



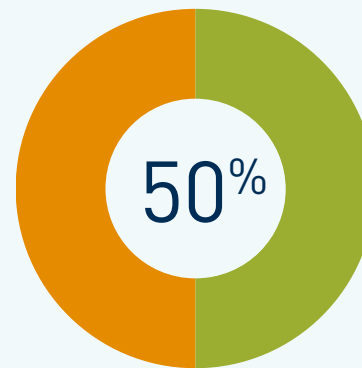
20 Achieved (83%)  
4 Not achieved (17%)  
Total 24  
↑ 16 percent from 2021/22

### Partnerships performance measures as at 30 June 2023



6 Achieved (60%)  
4 Not achieved (40%)  
Total 10  
No change from 2021/22

### Planning and regulatory performance measures as at 30 June 2023



3 Achieved (50%)  
3 Not achieved (50%)  
Total 6  
↓ 17 percent from 2021/22

### Corporate performance measures as at 30 June 2023



1 Achieved (100%)  
0 Not achieved  
Total 1  
No change from 2021/22

## Outcomes

- Our communities are resilient, safe, healthy, thriving and connected. Everyone has a sense of belonging and can access the resources and services they need.
- Our natural environment is restored and enhanced as we transition to a low-carbon future.
- Mana whenua and the Council have a mutually mana-enhancing partnership.

- Mana whenua and the Council have a mutually mana-enhancing partnership.
- Our local economy is prosperous with ample opportunities for people to work and learn in Kāpiti.

- People have access to suitable housing in Kāpiti so that they can live and thrive.
- Our communities are resilient, safe, healthy, thriving and connected. Everyone has a sense of belonging and can access the resources and services they need.
- Our natural environment is restored and enhanced as we transition to a low-carbon future.
- Mana whenua and the Council have a mutually mana-enhancing partnership.

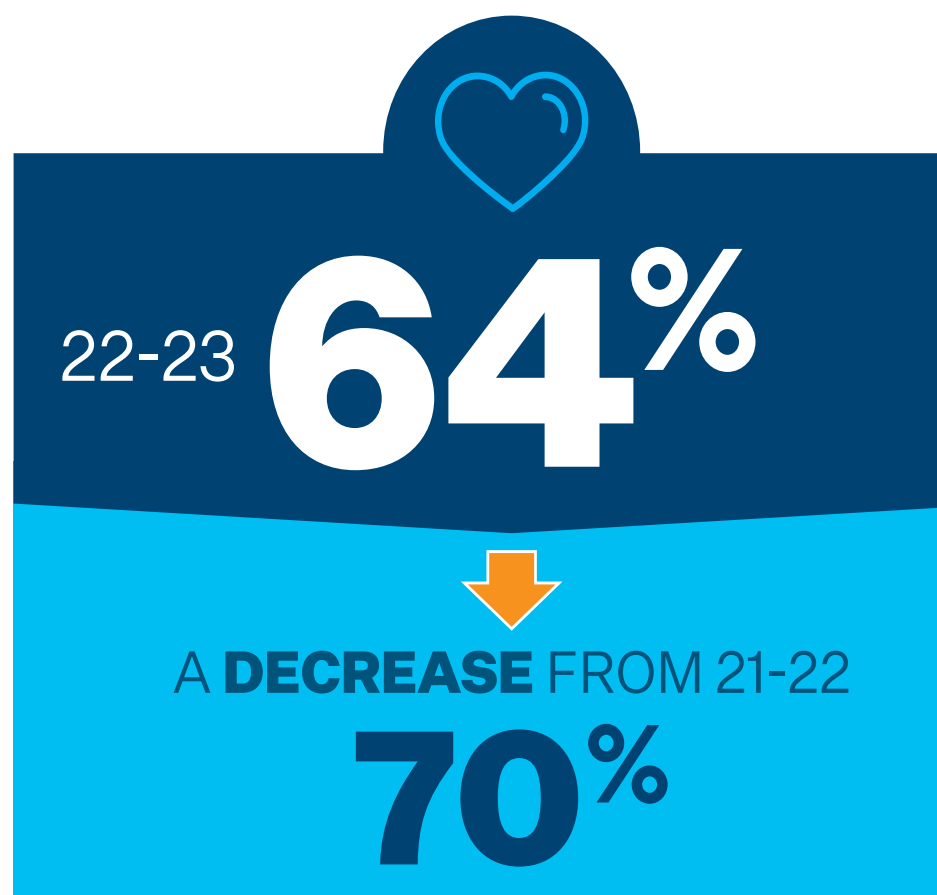
- Corporate activity supports other Council activities to deliver against outcomes.



# Residents' Opinion Survey results

Results that informed 2022/23 performance measures

## Overall Satisfaction

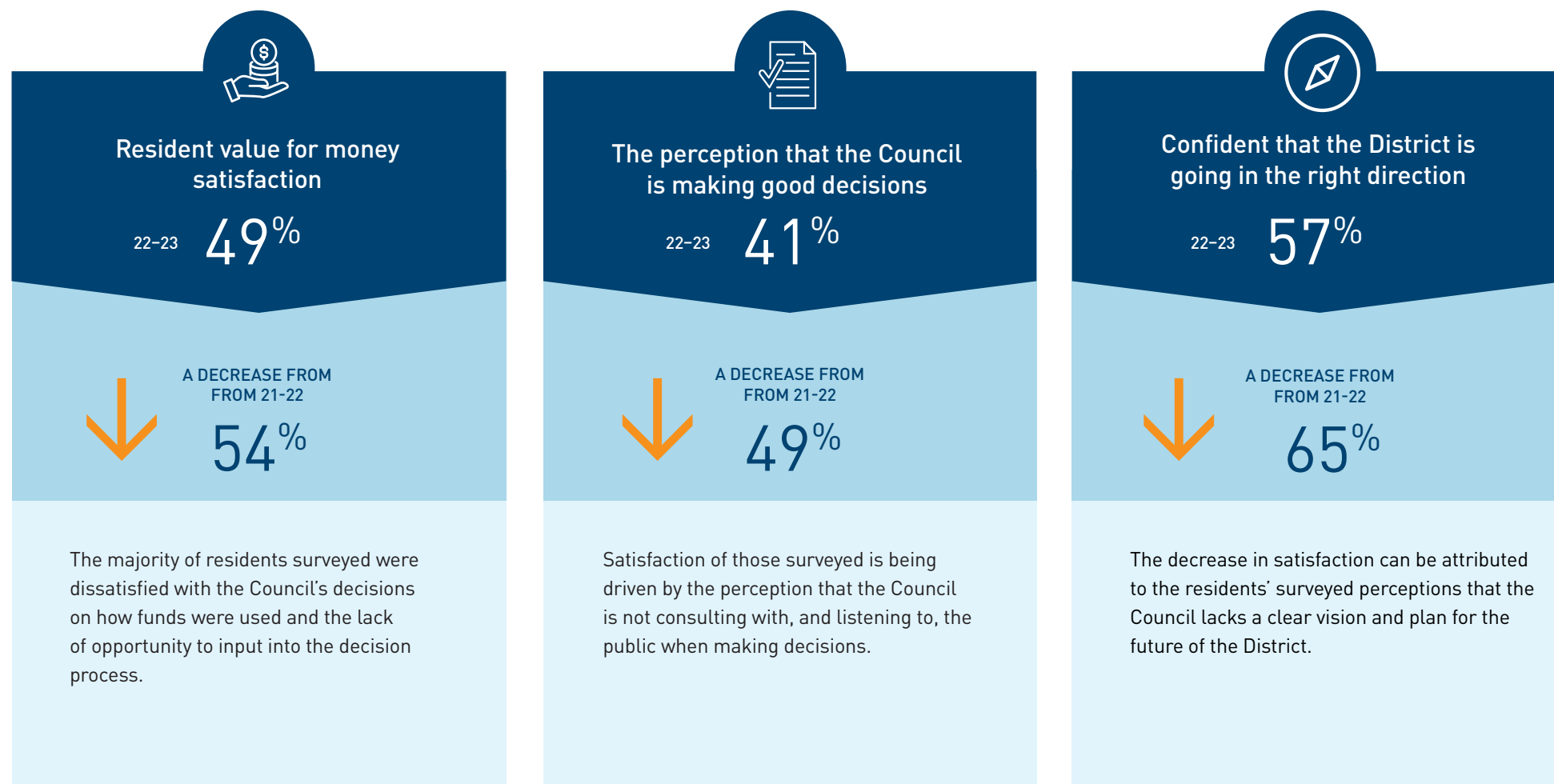


800 residents were surveyed during the year. This is considered to be a statistically valid sample size.

## Drivers of change in satisfaction

Quarterly surveys throughout the year indicate that the below drivers have influenced opinions during 2022/23.

Improving these aspects may improve residents' perceptions of the Council and ultimately raise overall satisfaction with the Council.

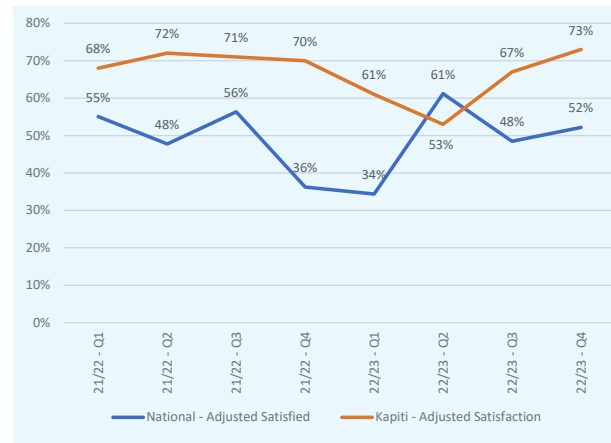


## National comparisons<sup>1</sup>

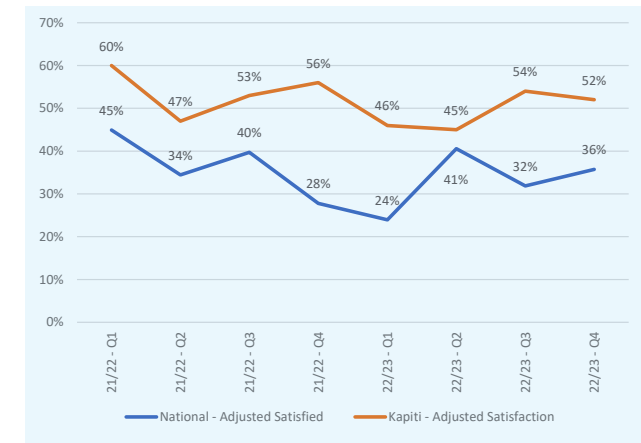
Overall satisfaction and value for money satisfaction in Kapiti are trending higher than national satisfaction results measured by quarter

However, whilst we are improving in these areas, we are still trending lower than the national average in terms of opportunities to have a say and information on decisions that may affect people, measured by quarter.

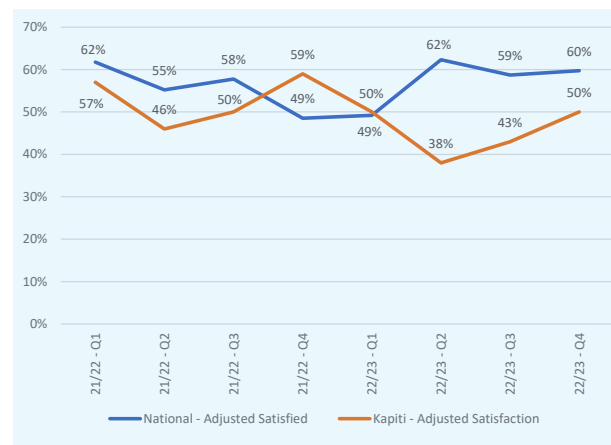
**Adjusted satisfaction – Overall satisfaction**



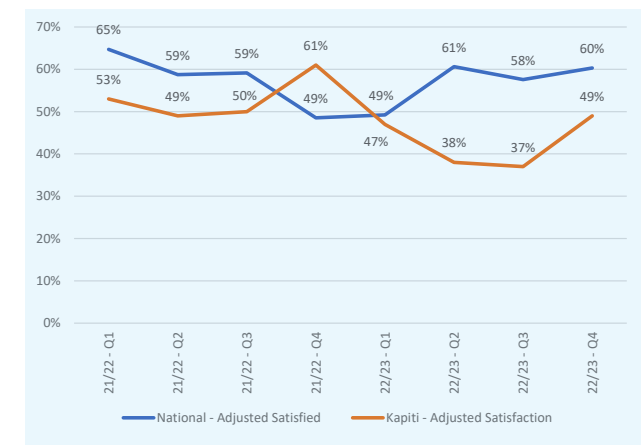
**Adjusted satisfaction – Value for money**



**Adjusted satisfaction – Opportunities to have my say**



**Adjusted satisfaction – Information on decisions that affect your area**



<sup>1</sup> Source: What is driving perceptions of Local Government? Research First, 2023.





# Our finances

In this section we provide summary financial information required by law as part of the Annual Report.

It includes the summary financial statements that show our actual expenditure and income, changes in our equity, total assets and liabilities and our cash flows for the 2022/23 financial year against budget.

## Summary statement of comprehensive revenue and expense for the year ended 30 June 2023

2021/22 Actual \$000		2022/23 Actual \$000	2022/23 Budget \$000
<b>Revenue</b>			
75,673	Rates	81,366	81,735
29,155	Other operating revenue	35,464	84,527
<b>104,828</b>	<b>Total revenue excluding gains</b>	<b>116,830</b>	<b>166,262</b>
<b>Expenses</b>			
90,701	Operating expenses	100,729	100,128
<b>90,701</b>	<b>Total expenses</b>	<b>100,729</b>	<b>100,128</b>
<b>Interest</b>			
1,346	Interest income	2,570	1,500
8,543	Interest expense	10,137	8,983
<b>7,197</b>	<b>Net interest expense</b>	<b>7,567</b>	<b>7,483</b>
<b>6,930</b>	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>8,534</b>	<b>58,651</b>
<b>Unrealised gains/(losses)</b>			
23,370	Unrealised gain/(loss) on revaluation of financial derivatives	2,947	7,210
<b>30,300</b>	<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>11,481</b>	<b>65,861</b>
<b>Other comprehensive revenue and expense</b>			
117,071	Revaluation of property, plant, and equipment	221,945	36,633
<b>147,371</b>	<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>	<b>233,426</b>	<b>102,494</b>

## Summary statement of financial position as at 30 June 2023

2021/22 Actual \$000		2022/23 Actual \$000	2022/23 Budget \$000
75,447	Current Assets	93,284	81,687
1,882,654	Non-Current Assets	2,123,679	1,965,419
<b>1,958,101</b>	<b>TOTAL ASSETS</b>	<b>2,216,963</b>	<b>2,047,106</b>
72,353	Current Liabilities	88,286	93,837
212,512	Non-Current Liabilities	222,020	248,952
<b>284,865</b>	<b>TOTAL LIABILITIES</b>	<b>310,306</b>	<b>342,789</b>
<b>1,673,236</b>	<b>TOTAL EQUITY</b>	<b>1,906,657</b>	<b>1,704,317</b>
<b>1,958,101</b>	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>2,216,963</b>	<b>2,047,106</b>

### Summary statement of changes in net assets/equity for the year ended 30 June 2023

2021/22 Actual \$000		2022/23 Actual \$000	2022/23 Budget \$000
<b>1,525,865</b>	<b>Equity at 1 July 2022</b>	<b>1,673,236</b>	<b>1,601,823</b>
30,300	Net operating surplus/(deficit)	11,481	65,861
117,071	Revaluation of property, plant, and equipment	221,945	36,633
147,371	Total comprehensive revenue and expense	233,426	102,494
-	Transfers from revaluation reserve	(5)	-
<b>1,673,236</b>	<b>CLOSING EQUITY AT 30 JUNE</b>	<b>1,906,657</b>	<b>1,704,317</b>
<i>Equity is represented by:</i>			
624,595	Accumulated funds	633,245	688,847
9,632	Reserves and special funds	13,252	8,306
1,039,009	Revaluation reserve	1,260,160	1,007,164
<b>1,673,236</b>	<b>CLOSING EQUITY AT 30 JUNE</b>	<b>1,906,657</b>	<b>1,704,317</b>

### Summary statement of cash flows for the year ended 30 June 2023

2021/22 Actual \$000		2022/23 Actual \$000	2022/23 Budget \$000
28,339	Net cash flow from operating activities	32,526	41,547
(40,966)	Net cash flow from investing activities	(44,514)	(78,012)
16,768	Net cash flow from financing activities	10,798	36,032
4,141	Net increase/(decrease) in cash and cash equivalents	(1,190)	(433)
11,133	Total cash and cash equivalents at 1 July	15,274	16,029
<b>15,274</b>	<b>TOTAL CASH AND CASH EQUIVALENTS AT 30 JUNE</b>	<b>14,084</b>	<b>15,596</b>



## Notes

Kāpiti Coast District Council (Council) is a territorial authority governed by the Local Government Act 2002.

The summary financials have been prepared in accordance with PBE FRS 43. They are presented in New Zealand dollars and rounded to the nearest thousand (\$'000).

The summary financial statements do not provide as complete an understanding as the full financial statements in the Annual Report 2022/23.

There have been no changes in the accounting policies in the year ended 30 June 2023.

### Water services reform programme

The New Zealand Government is implementing a water services reform programme that is intended to ensure all New Zealanders have safe, clean and affordable water services. The Government believes this will be achieved by establishing new public entities to take on the delivery of drinking water, wastewater and stormwater services across New Zealand. The reform will be enacted by three pieces of legislation:

- The Water Services Entities Act 2022, which (as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023) establishes ten publicly owned water services entities and sets out their ownership, governance and accountability arrangements. A water services entity is established (for transitional purposes) on the date on which the appointment of the entity's establishment board takes effect, and its establishment date (operational date) will be a date between 1 July 2024 and 1 July 2026.
- The Water Services Legislation Act 2023, which amended the Water Services Entities Act 2022 on 31 August 2023 to provide for the transfer of water services assets and liabilities to the water services entities.
- The Water Services Economic Efficiency and Consumer Protection Act 2023, which provides the economic regulation and consumer protection framework for water services. The consumer protection framework will come into force on 1 July 2024 and the rest of the Act came into force on 31 August 2023.

## Compliance

A statement of compliance to generally accepted accounting practice in New Zealand can be found in the full annual report. Council is a Tier 1 entity and the full financial statements comply with the standards for public sector public entities (PBE Standards) reporting.

The full and summary financial statements have been subject to audit and both received unqualified audit opinions.

## Events after the end of the reporting period

There are no material non-adjusting events after the reporting date.

This summary has been extracted from the Annual Report 2022/23, which was adopted by the Council on 26 October 2023. It contains detailed information about Council's service and financial performance for the year ending 30 June 2023.

**The full annual report can be viewed on the Council website [www.kapiticoast.govt.nz](http://www.kapiticoast.govt.nz). Printed copies of the annual report are available at the district's libraries and service centres.**

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Toll free: 0800 486 486

Fax: (04) 296 4830

Email: [kapiti.council@kapiticoast.govt.nz](mailto:kapiti.council@kapiticoast.govt.nz)

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# Independent auditor's report

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# INDEPENDENT AUDITOR'S REPORT

## TO THE READERS OF KĀPITI COAST DISTRICT COUNCIL'S SUMMARY OF THE ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

The summary of the annual report was derived from the annual report of the Kāpiti Coast District Council (the District Council) for the year ended 30 June 2023.

The summary of the annual report comprises the following summary statements on pages 16 to 17 and pages 22 to 23:

- the summary statement of financial position as at 30 June 2023;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended 30 June 2023;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision (referred to as service performance overview).

### 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 2023 in our auditor's report dated 26 October 2023. Our opinion included an emphasis of matter drawing readers' attention to the disclosures about the Government's three waters reform programme.

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

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

### Auditor's responsibility

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

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

In addition to our audit of the audited information and our report on the disclosure requirements, we have performed a limited assurance engagement related to the District Council's debenture trust deed. Other than this engagement, we have no relationship with, or interests in, the District Council.

#### Sam Nicolle

Ernst & Young  
Chartered Accountants  
On behalf of the Auditor-General  
Wellington, New Zealand  
27 October 2023



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## Contact information

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