

Plumbers, Gasfitters, and Drainlayers Board



Contents

**We protect the public by
ensuring the competency
of our practitioners.**

The Plumbers, Gasfitters, and Drainlayers Board is pleased to submit this report for the year ending 31 March 2025 to the Minister for Building and Construction. The report is presented in accordance with section 152 of the Plumbers, Gasfitters, and Drainlayers Act 2006.

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About us

Role of the Board

The Plumbers, Gasfitters, and Drainlayers Board (the Board) was established under the Plumbers Registration Act 1912. The Board currently operates under the Plumbers, Gasfitters, and Drainlayers Act 2006 (the Act). The Board’s main functions are set out in section 137 of the Act.

The Board currently has 10 members, of whom six are practitioners. The members are appointed by the Minister for Building and Construction.

Our functions

The primary functions of the Board are to register and license plumbers, gasfitters, and drainlayers and ensure the competency of those workers to protect public health and safety.

The mechanisms available to the Board to do this are:

- setting classes of registration
- ensuring a minimum standard of competence for practitioners to be registered and issued with licences
- holding disciplinary hearings following complaints about practitioners
- prosecuting those individuals who undertake unauthorised plumbing, gasfitting or drainlaying work
- educating practitioners.

The Board supports the competency of the New Zealand plumbing, gasfitting, and drainlaying industry and the maintenance of standards.

Since 7 December 2023, the Board has been responsible for the regulation of self-contained vehicles (SCV).



Strategic direction

Our purpose

We protect public health and safety by ensuring plumbers, gasfitters, and drainlayers are competent and fit to practice their trade. We regulate self-contained vehicles to manage the adverse effects of vehicle-based freedom camping on the natural environment.

Our strategic directions

To have a skilled, competent and professional workforce

To be an effective regulator

To have the trust and confidence of the public and practitioners

Our values



Mahi Tahī

We work better together within and outside our organisation to achieve and succeed.



Manaakitanga

We protect and look after the public and each other.



Whakapono

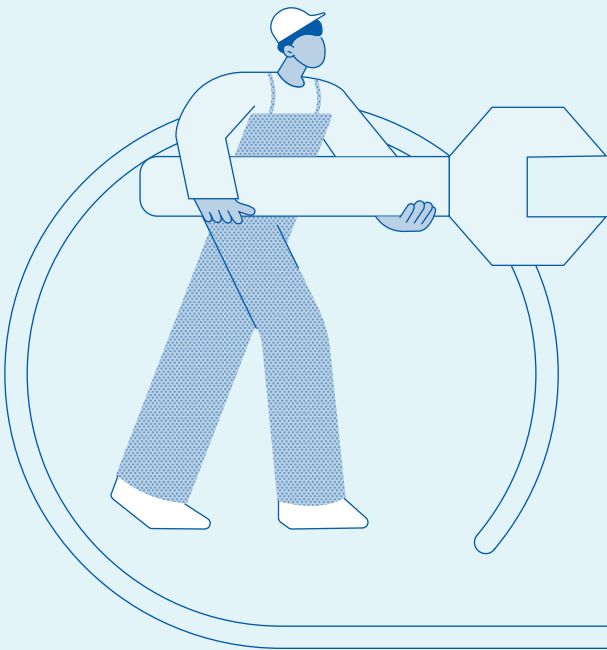
Lead with integrity, we do the right thing.



Kia Māia

We have the courage to make the right decisions.

2024/2025 by the numbers



15,236

individual plumbers, gasfitters, and
drainlayers authorised to practise
in Aotearoa

29,216

authorisations issued



597

certifying examinations held



20

hearings held



3,089

online examinations held for
plumbers, gasfitters, and
drainlayers during the year



7

individuals successfully prosecuted
for illegal plumbing, gasfitting, or
drainlaying work



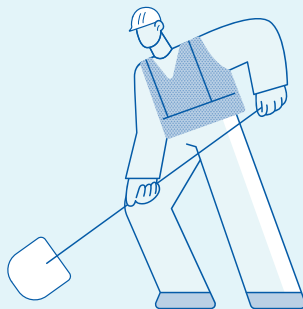
4,577

certifying plumbers



2,325

certifying gasfitters



3,575

certifying drainlayers



35

complaints investigated

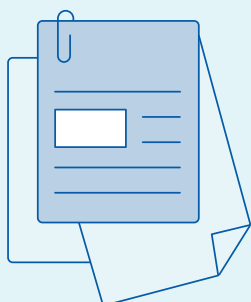
305

sites visited to carry out compliance checks

1,139

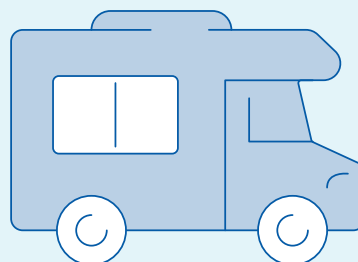
technical assistance calls received

2024/2025 by the numbers



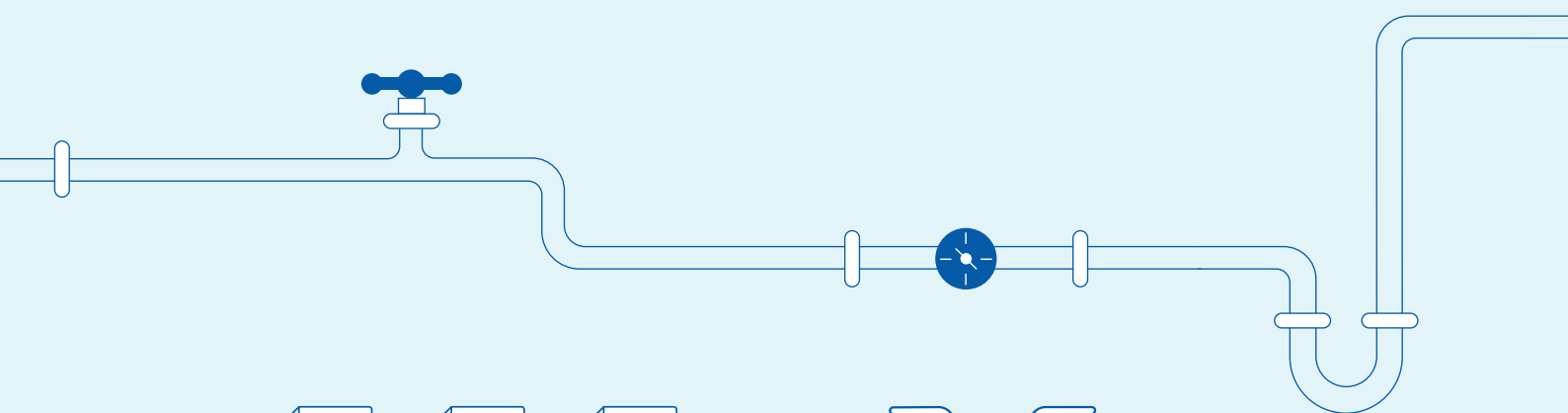
18

Certification authorities appointed
under the SCV regime



20,041

vehicle searches on nzscv.co.nz



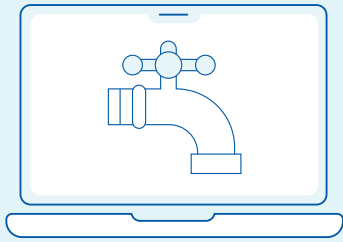
7

technical articles published



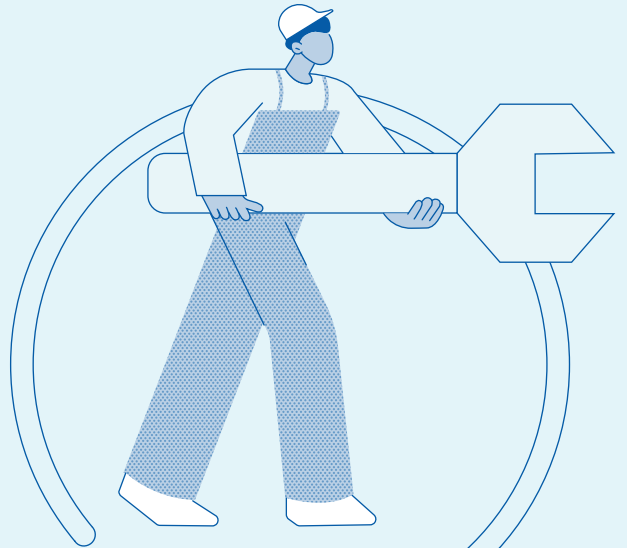
1%

increase in licences issued



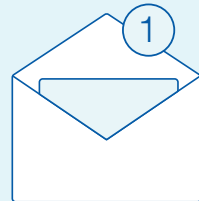
105,986

visits to www.pgdb.co.nz



10

issues of Info Brief e-newsletter sent to 20,000 subscribers



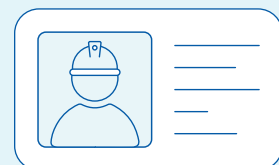
37

Continuing Professional Development (CPD) roadshows delivered across Aotearoa



15%

increase in registered drainlayers



From the Chair

It is a pleasure to present the Board's achievements for the year.

In February, I was honoured to be appointed Chair of the Board, with Selwyn Hikuroa stepping into the Deputy Chair role. I'd like to acknowledge Diana Kuhtz-Covich for her service as Chair over the past three years. We're grateful for her ongoing contribution as a member of the Board.

We also farewelled two long-serving members this year. Barry Willcox and Deborah Cranko both completed their terms after nearly a decade of service, having joined the Board in 2015. We thank them both for the depth of knowledge and commitment they brought to the table. In their place, we welcomed Ian Olan and Jason O'Connor in October 2024, Ian brings a strong background in finance and governance, while Jason, a Certifying Plumber and Gasfitter, brings valuable hands-on industry experience.

To support greater transparency and accountability we updated our Output Agreement with the Minister in August 2024. The new Agreement clarifies our responsibilities and adds a reporting measure on our working relationship with Waihanganga Rau (Construction and Infrastructure) Workforce Development Council. The new Output Agreement can be found on page 46.

It was a busy year for us through the District Courts, with seven sentencings for unauthorised work. The largest fine ordered was \$8,000 for issuing fake gas certificates and carrying out unsafe gasfitting work. It's pleasing to see traction pick up through the courts and higher fines imposed.

The core competencies were updated in July 2024. The Board reviewed the competencies back in 2023, assessing their relevancy and comprehensiveness. We also took the opportunity to simplify descriptions used in the competencies and order them logically. The Board worked with a group of practitioners to update the competencies before they went out for consultation.

The Board announced this year that registration class names would change on 1 April 2025 for Journeyman and Tradesman classes, to help the public better understand what their practitioner can do. Journeyman was changed to Restricted, and Tradesman removed to just make it plumber, gasfitter or drainlayer. The change also aims to make the plumbing, gasfitting and drainlaying trades a more inclusive industry to get into and attract a diverse workforce.

As the sector looks ahead to further reform, including self-certification, a code of ethics, and licence class changes, the Board is focused on working collaboratively with industry and government to ensure smooth implementation and ongoing public safety. The Board will also continue to push for progress in reforms to the Act to make the regulation function more effective and efficient for practitioners.

Ngā mihi nui,

Martin de Gouw
Chair



Chief Executive's report

Tēnā koutou katoa.

At the heart of the Board's work is the protection of the health and safety of the public. This year, we continued to strengthen our systems, processes and key relationships to ensure the competency and integrity of the plumbing, gasfitting, and drainlaying professions. Whether through regulation, practitioner support, or education, our focus remains firmly on ensuring that work in these trades is safe and compliant.

One of the more significant operational developments this year was the implementation of the self-contained vehicles regime. The Board appointed 18 certification authorities and approved access to the national register for 59 certifying plumbers. With the June 2026 deadline approaching for private vehicle compliance, we expect demand to keep growing.

Continuing professional development (CPD) is a highlight on the Board's calendar as it's a good opportunity to get out on the road and catch up with practitioners around the country. This year CPD travelled to 36 locations around New Zealand. The Board is dedicated to improving the CPD experience year-on-year for practitioners, with a programme that is tailored by industry subject matter experts. We were pleased to bring back shows in four locations in the Auckland area.

In August, the Board made submissions on proposed changes to the vocational education and training system. We emphasised the importance of industry consultation and the need for high-quality, fit-for-purpose training to ensure a capable and safe future workforce.

We continued our participation in the Plumbing Gasfitting and Drainlaying Strategic Reference Group, contributing advice on the qualifications and training programmes for the sector.

Support for those sitting certifying exams was strengthened through the launch of a new online interactive module and the publication of mock exams on our website — key resources for practitioners preparing for assessment.

We also attended national roadshows alongside Te Pūkenga, Industry Connection for Excellence (ICE), and Waihangā Ara Rau, providing practitioners and apprentices with an overview of changes to plumbing, gasfitting, and drainlaying qualifications.

Lastly, a big thank you to all the staff at the Board. It was a big year for us with the office move and it was awesome to see your mahi tahi shine through and make the transition to our new home as smooth as possible.

Ngā mihi,

Aleyna Hall
Chief Executive



The background is a solid teal color. Overlaid on this background are several concentric circles of a lighter shade of teal. These circles are centered towards the right side of the page and expand outwards towards the left, creating a sense of depth and movement.

1

Achievements 2024/2025

Achievements 2024/2025

Core competencies updated

The Board is responsible for setting the minimum standards for each class of registration in each of the trades, including standards relating to competency.

The Board reviewed the core competencies in 2023, working with groups of practitioners to assess whether they were current, comprehensive and fit for purpose. The Board then consulted on proposed minor changes, which were approved by the Minister for Building and Construction, and published the updates on 1 July 2024.

The updated competencies simplified descriptions, modernised terminology and re-ordered them into a logical and consistent order. Competencies relating to the use of natural resources and expanding on working in a regulated occupation were also added.

Supervision location checks

From 1 April 2024 the Board introduced a new supervision check within the licence renewal process. Now the system can automatically check the location of a nominated supervisor against the location of the supervisee. If the nominated supervisor is in a different region from the supervisee, the supervisee's licence will not go active until the Board can confirm that adequate supervision is being provided by the supervisor.

This check was introduced to ensure that the Board has confidence around supervision arrangements and that adequate supervision is being provided.



Registration class names updated

In November 2024 the Board announced it would be changing registration class names to make it easier for consumers to understand what their practitioner can do. The changes announced were:

- Journeyman Plumbers, Gasfitters, and Drainlayers would change to Restricted Plumbers, Gasfitters, and Drainlayers
- Tradesman Plumbers, Gasfitters, and Drainlayers would become Plumbers, Gasfitters, and Drainlayers.

There was no change for Certifying Plumbers, Gasfitters, and Drainlayers.

As well as making it easier for consumers to know what their practitioner can do, and what level of supervision they require, it was a good opportunity to move to gender inclusive names. The new names reflect a modern workforce and encourage diversity in the industry.

The changes came into effect on 1 April 2025.

Unauthorised work prosecutions

This year the Board prosecuted seven individuals for carrying out plumbing, gasfitting, and/or drainlaying work when they were not authorised to do so, i.e. they did not have the qualifications to carry out this restricted work. The Board lays charges in the District Court.

The largest fine, \$8,000, was imposed on an individual who unlawfully worked as a gasfitter and falsely advertised as a registered gasfitter. The individual had never been authorised to carry out gasfitting work yet installed a gas water heater in a motorhome after responding to a post on a Facebook motorhome group.

The water heater only worked for two days. Upon investigation, a certified gasfitter identified improper alignment of the flue, which could have led to gas build-up, poor combustion or even a fire.

The full list of sentencings and fines imposed are listed below.

1. May 2024, Greymouth District Court: an individual was fined \$1,950 for a replacing 'like-for-like' bathroom renovation in Greymouth.
2. June 2024, Dannevirke District Court: an individual was sentenced and fined \$9,000 for carrying out electrical and plumbing work at a Dannevirke property while unlicensed, which risked the health and safety of the property and its occupants. The court ordered the individual to pay fines of \$6,000 for the dangerous electrical work and \$3,000 for the negligent sanitary plumbing.
3. June 2024, Porirua District Court: an individual was sentenced and fined \$3,000 for unauthorised work.
4. July 2024, Taupo District Court: an individual was sentenced and fined \$7,500 for unlawfully completing sanitary plumbing work and falsely advertising as a plumber.
5. July 2024, Manukau District Court: an individual was sentenced for falsely advertising and working as a plumber. No fine was imposed as the person was serving a four-year sentence for fraud and the judge considered their ability to pay the fine was not realistic.
6. August 2024, Whangarei District Court: an individual was ordered to pay \$4,100 in reparation for unauthorised gasfitting.
7. December 2024, Whangarei District Court: an individual was fined \$8,000 for unauthorised gasfitting.

Achievements 2024/2025

Continuing professional development

In 2024 we held continuing professional development (CPD) roadshows in 36 locations around the country. Topics this year included updates to codes and standards, new products and technology, changes to drinking-water legislation, gully traps, and sewer overflows.

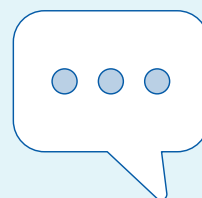
Feedback from the roadshows was mostly positive, but some commented they'd prefer to be presented with topics relating to just their trade. The Board considers all CPD feedback and uses this to ensure CPD has engaging, useful content for practitioners.



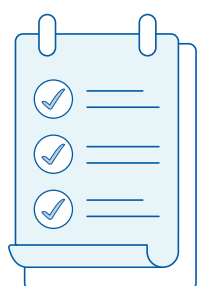
"I thought it was excellent, no wasted time"



"I really enjoyed this year's CPD very interesting and informative keep it up"



"The book was very comprehensive"



87%¹

of all authorised plumbers, gasfitters and drainlayers completed CPD in the 2024/2025 licensing year.



44%

of practitioners attended a roadshow.



43%

of practitioners completed CPD online.

¹ Not all authorised practitioners renew their licence every year which is why this figure is not 100%.

Consumer advisory group

The Board hosted a consumer advisory group in February 2025, made up of a diverse mix of homeowners who had recently or intend to do renovations on their home. The group shared their thinking and approach to engaging tradespeople.

It was valuable to hear that most in the group didn't know a plumber, gasfitter or drainlayer needed to be licensed, or where to go to check a licence. The stories and opinions shared will help form the public awareness campaign in 2025.

Consultation on a single registration class notice

In February 2025 the Board consulted on a move to a single registration class notice. The proposal was to make minor changes to the current registration and licensing requirements and to publish a new, single registration and licensing notice covering all three trades.

The Board received three responses to the consultation.

The move to a single notice makes it clearer and easier for practitioners to be registered and licensed. It removed old registration pathways for drainlayers and aligned it with the registration process for plumbers and gasfitters.

The Board approved the move to a single registration class at the March 2025 meeting. At 31 March 2025 the proposal was with the Minister for approval.

Online registration

The Board launched an online registration platform in July 2024. Previously, registration was paper based, which was time consuming for practitioners to fill out and for Board staff to process. The online platform allows practitioners to get registered more quickly as a plumber, gasfitter, drainlayer or certifier.

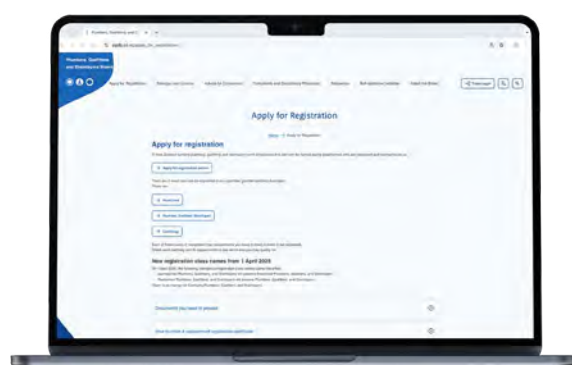
Roadshows with Waihangara Rau for new qualifications

We participated in roadshows across New Zealand with Waihangara Rau and Te Pūkenga. The purpose of these roadshows was to provide an overview of the changes to the plumbing, gasfitting, and drainlaying qualifications and what this means for apprentices and businesses. Apprentices, practitioners, and business owners were invited to these roadshows.

Trainee presentations

As part of an initiative to boost trainee interaction with the Board, we held 21 trainee presentations before the completion of their training. These online sessions help trainees connect with the Board early in their careers and provide an opportunity to discuss any matters of interest to them.

Training providers that were involved in the presentations included Ara Institute of Canterbury, Eastern Institute of Technology (EIT), ICE East Tāmaki, ICE East Ōtaki, Manukau Institute of Technology (MIT), Southern Institute of Technology (SIT), Unitec, Weltec, and Wintec.



Achievements 2024/2025

Certifying exams

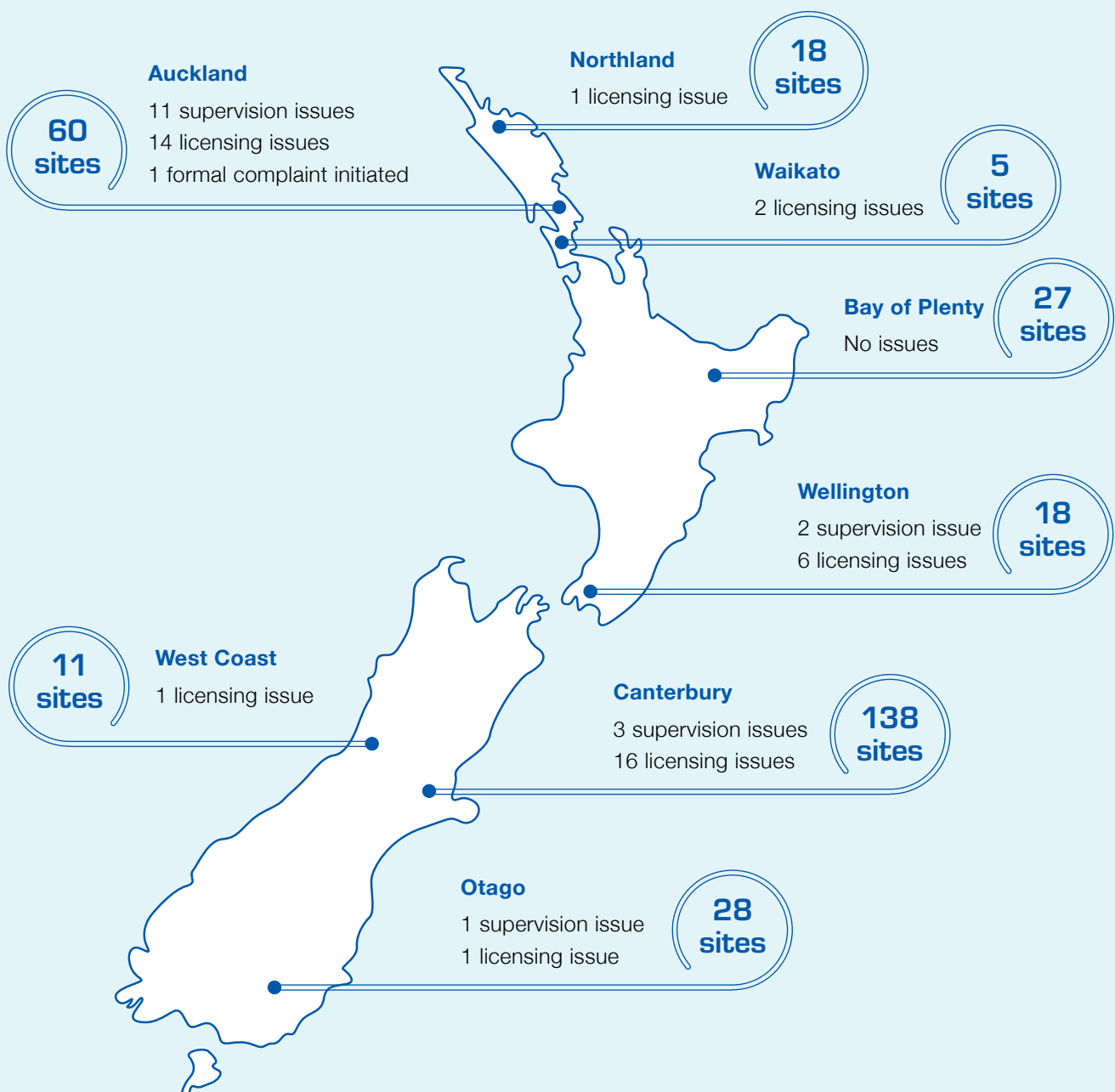
The Board continued to improve the delivery of certifying exams with access to an interactive module and mock exams. The module aims to demystify the exam experience by showing what to expect when you get to the exam venue, what to bring to the exam and what the questions look like. Mock certifying exams were made available on the Board's website in October 2024 to help with studying for the exams.



Site visits

As part of the Board's role in maintaining industry standards and ensuring that only authorised people carry out sanitary plumbing, gasfitting, and drainlaying, the Board has a programme of conducting compliance visits around the country. The Board goes to different locations and identifies building sites to visit where it meets with any person doing plumbing, gasfitting or drainlaying and checks they are authorised.

The Board undertook 53 targeted operations in which they completed 305 site visits across Aotearoa and spoke with 342 practitioners.





2

Report on operations

Report on operations

Industry engagement

The Board is part of the wider construction sector in New Zealand and ensures that the regulatory system for which we are responsible is robust and responsive.

Our stakeholders include individuals, groups and organisations that can influence or be influenced by our actions. They can assist us in achieving our fundamental objective to protect public health and safety.

Stakeholders include the public, plumbers, gasfitters, drainlayers, professional groups, employers, and those with an interest in regulation, from government to other regulators. Engaging with stakeholders supports our aim of ensuring that the standards we set to protect public health and safety are understood and supported.

Consultation on new projects, or the introduction of new initiatives, is particularly important and we value the input of all those who make submissions.

A key focus for us is to work with other government and non-government entities to promote the wellbeing of the public in navigating the construction environment, and working with entities to build a robust industry.

This requires us to work closely with those who manage the legal, regulatory and performance safeguards within the construction system.

We work with a range of associations, people and entities that have roles to play in the construction sector and protecting the interests of the public, including Master Plumbers, the Building Practitioners Board, WorkSafe, the Electrical Workers Registration Board, and the Ministry of Business, Innovation and Employment (MBIE). These and other relationships are critical to our ability to achieve our strategic directions.

Focus groups

The Board held five focus groups this year. We met with Building Consent Authorities, practitioners, and Board assessors to chat about the Board's priority in tackling unauthorised work. The Board also held a focus group with Board assessors on 2025 CPD topics.

Plumbing Gasfitting and Drainlaying Strategic Reference Group

The Board is an active member of the Plumbing Gasfitting and Drainlaying Strategic Reference Group (Group). The Group provides strategic and directional guidance on the long-term need for vocational education and training in the plumbing, gasfitting and drainlaying sector. Our main role is to provide strategic advice into workforce requirements and reviewing and endorsing advice to the Tertiary Education Commission.

Technical Advisory Group

We worked with Waihanga Ara Rau and alongside industry representatives to provide specialist advice and experiential knowledge on plumbing, gasfitting and drainlaying training and standards for the industry.

AS/NZ Joint Standards Committee

We contributed to the AS/NZS 3500 Plumbing and drainage Standards that have been finalised and are awaiting publication. We are also contributing to the ongoing AS/NZS 5601 Gas installations parts 1 and 2 revision, which will incorporate hydrogen.

Registration and licensing

In 2024/2025 the number of authorisations issued continued to climb. A total of 29,216 were issued, a 1% increase on the previous year. No practitioners were registered or issued with licences by the Board under the Electricity Act 1992.

Gender and diversity

Gender



13,967
Male



165
Female



97
Prefer not to disclose

Ethnicity	2024/2025
New Zealand European	9,844
Māori	1,383
Asian	721
Pasifika	433
Indian	318
European	57
South African	52
Other	1,420

Age

The average age of practitioners is 40.²

² The average age of all practitioners that held an authorisation from 1 April 2024 to 31 March 2025 includes trainees and exemption holders.

Registration and licensing

The table below shows the number of authorised practitioners, broken down by registration class. Some practitioners hold more than one registration.

Authorisations

	2024/2025	2023/2024
Certifying Plumber	4,577	4,489
Certifying Gasfitter	2,325	2,280
Certifying Drainlayer	3,575	3,476
Plumber	2,320	2,128
Gasfitter	965	896
Drainlayer	1,540	1,157
Restricted Plumber	260	287
Restricted Gasfitter	308	355
Restricted Drainlayer	86	76
Trainee Plumber	3,505	3,607
Trainee Gasfitter	2,660	2,789
Trainee Drainlayer	4,049	4,230
Exempt Plumber	1,350	1,371
Exemption under supervision (section 21(a)(ii) of the Act)	3	3
Exemption fitting of water heaters	2	2
Exempt Gasfitter	540	553
Exemption specific gasfitting equipment	27	28
Exempt Drainlayer	1,015	993
Employer Licence	10	12
Provisional Plumber Licence	76	92
Provisional Gasfitter Licence	5	6
Provisional Drainlayer Licence	18	15
Total authorisations	29,216	28,845

Applications

The Act requires the Board to report the number of people who applied for registration and practising licences, provisional licences, and employer licences during the year. Under the agreement the Board has with the Minister, registration applications are required to be processed within 10 working days and licensing applications within five working days. Reasons for rejecting applications include applications being incomplete and applications not meeting the 24-month plumber, gasfitter or drainlayer licence requirement.

Registration applications	2024/2025	2023/2024
Applications received	1,504	1,505
Applications processed within 10 days	1,501	1,401
Applications processed outside 10 days	3	53
Applications rejected	76	104
Licensing applications	2024/2025	2023/2024
Applications received	2,837	1,384
Applications processed within five days	2,765	1,328
Applications processed outside five days	71	38
Applications rejected	8	18

Registrations granted

Certifying registration	2024/2025	2023/2024
Certifying plumbing	221	295
Certifying gasfitting	101	113
Certifying drainlaying	208	180
Plumbing, Gasfitting or Drainlaying registration	2024/2025	2023/2024
Plumbing	522	373
Gasfitting	228	148
Drainlaying	648	457
Restricted registration	2024/2025	2023/2024
Restricted plumbing	20	51
Restricted gasfitting	15	54
Restricted drainlaying	12	8

Examinations

2024/2025	Candidates who sat an exam	Candidates who passed an exam	Pass rate
Certifying plumbing	261	147	56%
Certifying gasfitting	96	67	70%
Certifying drainlaying	240	160	67%
Plumbing	900	581	65%
Gasfitting	394	288	73%
Drainlaying	1,198	857	72%

2023/2024*	Candidates who sat an exam	Candidates who passed an exam	Pass rate
Certifying plumbing	297	211	71%
Certifying gasfitting	122	103	84%
Certifying drainlaying	203	150	74%
Plumbing	682	499	73%
Gasfitting	285	217	76%
Drainlaying	826	654	79%

* Certifying exams were previously held twice a year, in June and November. From 20 November 2023 certifying exams became available throughout the year.



Examination accessibility

We offer examination support options to ensure accessibility for all. We offer reader/writer assistance, extra time allocations, verbal examinations and special venue arrangements. These accommodations are available for individuals in specific circumstances and those with learning difficulties.

	2024/2025	2023/2024
Total special assessment conditions approved	112	74
Total verbal examinations approved	5	2

Special assessment conditions	2024/2025	2023/2024
Total applications processed	112	74
Total applicants yet to sit exam	21	22
Total sat	91	52
Total passed	47 (52%)	22 (42%)
Total failed	44 (48%)	30 (58%)

Verbal examinations	2024/2025	2023/2024
Total passed	5	2
Pass rate	100%	100%





Complaints

This year we received 187 complaints.

Any person can make a complaint to the Board about the competence and/or conduct of a plumber, gasfitter or drainlayer.

We have a clear focus on our regulatory responsibilities. We identify and respond to risks, support practitioners to meet their obligations and provide an effective complaints and disciplinary process.

2020/2021	110
2021/2022	124
2022/2023	218
2023/2024	217
2024/2025	187

The table below details complaints received by outcome in 2024/2025.

Complaints	No. of investigations
Did not proceed to investigation and no further action taken.	72
Proceeded to investigation	34
Still being processed at 31 March 2025*	52
Educative letters	29
Total	187

* Complaints received before 31 March 2025 may not have an outcome until the following financial year.

Complaints

Complaints about registered people

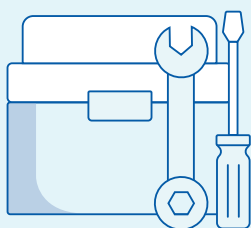
Most of the complaints we received were about registered people, with 78% of complaints being related to work done by registered people, supervised by registered people or directed by registered people.

Unauthorised work

Of the complaints we received 22% of our complaints were about unauthorised work being carried out by registered practitioners.

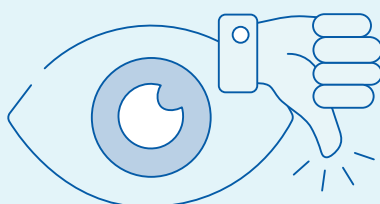
This means tradespeople were undertaking work without licences or in trades in which they are not registered or authorised to do so.

Key themes in complaints



Workmanship

There were 45 complaints in relation to concerns over the workmanship of registered practitioners.



Poor supervision

We received 17 complaints that included concerns about supervision by registered practitioners.

Poor supervision includes incorrect levels of oversight and control of limited certificate trainee holders and exemption holders, and failure to make sure that employees are appropriately authorised before directing them to undertake restricted work.



Building consent and invoicing complaints

There were 40 complaints concerning building consent and invoicing handled by registered practitioners. However, these are not matters in the Board's jurisdiction.

District Court prosecutions

2024/2025			
Trade	Number of charges under section 122	Number of charges under section 123	Number of charges under section 125
Plumbing	1	2	-
Gasfitting	5	5	1
Plumbing, gasfitting and drainlaying	-	3	-

2023/2024			
Trade	Number of charges under section 122	Number of charges under section 123	Number of charges under section 125
Plumbing	3	2	-
Gasfitting	6	8	1
Drainlaying	-	1	-

2024/2025	
Prosecution outcomes to type	
Unauthorised work	10
Advertising unauthorised work	6
Intentionally or negligently does work in a manner dangerous to life	1

Disciplinary hearings

The Board holds hearings to determine whether registered practitioners have committed disciplinary offences.

In 2024/2025 the Board held 20 disciplinary hearings to consider charges against 19 registered practitioners. All the registered practitioners pleaded guilty or were found guilty, although not all of the charges brought, or all aspects of the charges brought, were proven.

Of the cases considered by the Board, seven related to sanitary plumbing, 14 related to gasfitting and two related to drainlaying. Three of the cases involved more than one trade.

- If a registered practitioner is found guilty of a disciplinary offence, the Board can impose a range of penalties on them. These include:
- the cancellation or suspension of their registration and/or licence
 - an imposition of restrictions on their registration or licence
 - disqualification from doing some or all work
 - training
 - fine
 - censure
 - no penalty.

Subject to some limitations, some of these penalties can be combined.

In 2024/2025 the Board imposed the following orders on registered practitioners.

	2024/2025	2023/2024
Suspension	2	2
Training	4	4
Fine	20	21
Censure	1	-
Cancellation	-	-
No penalty	-	1

These figures are based on the formal written decisions issued by the Board between 1 April 2024 and 31 March 2025.



Disciplinary hearings

Section 89 of the Act outlines charges that can be brought against registered practitioners.

The charges can relate to: defective or non-compliant work; creating a risk of serious harm or significant property damage; failing to comply with terms or conditions of registration or a licence; carrying out work the practitioner is not authorised to do; certain forms of deceptive conduct; failing to provide statutory returns; employing, directing or permitting unauthorised people to carry out work; being convicted of an offence relating to work; and certain kinds of improper conduct.

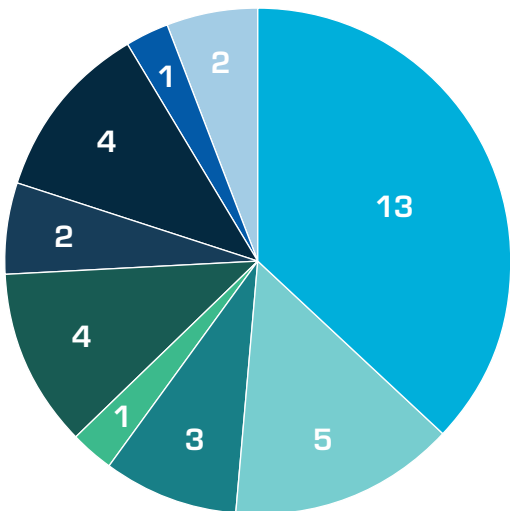
Description of disciplinary offences of which registered persons were found guilty*:

Offence	2024/2025	2023/2024
Negligent or incompetent work	13	11
Carrying out restricted work in a manner contrary to an enactment (while unauthorised)	5	4
Carrying out restricted work in a manner contrary to an enactment (non-compliant work)	3	7
Carrying out restricted work in a manner contrary to an enactment (failure to record high-risk work)	1	3
Failure to comply with a term or condition of registration or licence (for inadequate supervision)	4	4
Failing to provide a return/providing a false or misleading return (gas certificates)	2	6
Employing, directing or permitting an unauthorised person(s) to carry out restricted work	4	7
Improper conduct in carrying out work	1	2
Negligently creating a risk of serious harm to persons or property damage	2	-

* In some cases registered persons were found guilty of more than one disciplinary offence.

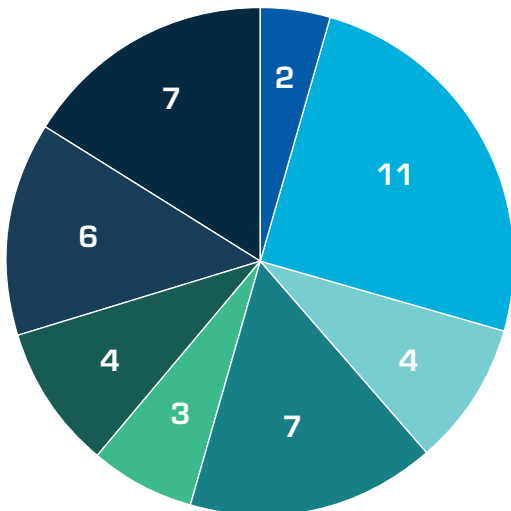
2024/2025

- Negligent or incompetent work
- Carrying out restricted work in a manner contrary to an enactment (while unauthorised)
- Carrying out restricted work in a manner contrary to an enactment (non-compliant work)
- Carrying out restricted work in a manner contrary to an enactment (failure to record high-risk work)
- Failure to comply with a term or condition of registration or licence (for inadequate supervision)
- Failing to provide a return/providing a false or misleading return (gas certificates)
- Employing, directing or permitting an unauthorised person(s) to carry out restricted work
- Improper conduct in carrying out work
- Negligently creating a risk of serious harm to persons or property damage



2023/2024

- Negligent or incompetent work
- Carrying out restricted work in a manner contrary to an enactment (while unauthorised)
- Carrying out restricted work in a manner contrary to an enactment (non-compliant work)
- Carrying out restricted work in a manner contrary to an enactment (failure to record high-risk work)
- Failure to comply with a term or condition of registration or licence (for inadequate supervision)
- Failing to provide a return/providing a false or misleading return (gas certificates)
- Employing, directing or permitting an unauthorised person(s) to carry out restricted work
- Improper conduct in carrying out work





Fees, and disciplinary and prosecution levy

The Board set the following fees (1 April 2024 to 31 March 2025).

Fee or levy	Amount
Registration (per registration class, per trade)	\$350
Provisional licence (per trade)	\$100
Practising licence (per registration class, per trade)	\$100
Notification of exemption under supervision under section 19, 21 or 25 of the Act	\$100
Trainee limited certificate (per person)	\$65
Exemption for installing and maintaining particular sanitary plumbing equipment (section 18 of the Act)	Full cost recovery
Exemption for person authorised to carry out or supervise gasfitting (section 20 of the Act)	Full cost recovery
Exemption for fixing of water heaters by gasfitters (section 24 of the Act)	Full cost recovery
Exemption from registration and licensing requirements and conditions (section 52 of the Act)	Full cost recovery
Employer licence	Full cost recovery
Advanced proficiency assessment	Full cost recovery
Certifying examination fee (per trade)	\$410
Plumbing, Gasfitting, or Drainlaying examination fee (per trade)	\$330
Verbal examination (Certifying or Plumbing, Gasfitting or Drainlaying)	Full cost recovery
Examination reconsideration	\$120
Disciplinary and prosecution levy	\$275

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3

Self-contained vehicles

Self-contained vehicles

Background

New Zealand's self-contained vehicles (SCV) system began on 7 December 2023.

Changes were made to the Plumbers, Gasfitters, and Drainlayers Act 2006 (the Act) and the Freedom Camping Act 2011 to establish a new regulatory system for the certification and registration of SCVs used for freedom camping. The changes were made to strengthen the rules around freedom camping and protect New Zealand's natural environment.

The Plumbers, Gasfitters and Drainlayer's Board is the regulator of the SCV system.

The Board's role includes:

- appointing self-containment certification authorities
- providing guidance for certification authorities
- monitoring certification authority compliance with the requirements
- handling complaints made against certification authorities
- maintaining a national register of self-contained vehicles.

Appointing self-containment certification authorities

In the SCV regulatory system, self-containment certification authorities are appointed by the Board to ensure vehicles meet the self-containment requirements, issue certificates of self-containment and warrant cards, and ensure that vehicle inspectors at their site(s) are competent and perform to a high standard.

The Board is responsible for assessing applications for appointment and assesses the policies and procedures of applicants to ensure that they meet the requirements to operate as a certification authority.

During the 2024/2025 year, the Board appointed 18 certification authorities, bringing the total number of appointed certification authorities to 21 and declined five applications for appointment. A further 11 applications for appointment were still in-progress at financial year end.

Until 6 June 2025, any person registered with the Board as a Certifying Plumber is deemed under the Act to be a certification authority. Being deemed a certification authority means that the Certifying Plumber can act as a certification authority without needing to complete a full application to the Board to be appointed.

This temporary arrangement was put in place to reduce the risk of insufficient inspection and certification capacity in the new SCV system. At the time of the laws being drafted there was a level of uncertainty about how many certification authorities under the old voluntary system would transition to the new SCV system and be available to certify the estimated 73,000 vehicles in the national fleet.

During the 2024/2025 year, 59 Certifying Plumbers were given access to the national register of self-contained vehicles, bringing the total number of deemed certification authorities to 104.

Providing guidance for certification authorities and vehicle inspectors

The Board develops and issues guidance notes to help certification authorities and their vehicle inspectors understand how to meet their responsibilities and how they can meet the performance-based requirements in the Plumbers, Gasfitters, and Drainlayers (Self-Contained Vehicles) Regulations 2023 (the Regulations). The Board's guidance notes supplement the general guidance that was issued when the SCV system began on 7 December 2023.

During the 2024/2025 year, the Board issued guidance notes to:

- clarify the Board's expectations around the use of remote inspections and considerations where this approach is used
- emphasise the importance of using photo evidence to support review of inspection records before issuing certification
- assist certification authorities in determining whether a toilet fixed in a vehicle using a Fix-a-Potty bracket meets the requirements.

Monitoring certification authority compliance with the requirements

The Board intends to audit the performance of each certification authority at least once during their five-year appointment period. The Board may require an audit at more frequent intervals or an additional audit at any time if it has concerns about a certification authority's performance.

The Board will audit the certification authority's compliance against their own procedures, which were assessed during the application process for appointment, and with the Act and the Regulations.

The audit is a means to ensure the certification authority is following the legal requirements and processes related to the carrying out of their core functions. It is also an opportunity for the Board to inform the certification authority about good practice. It is expected that certification authorities' performance will improve over time, as each responds to any non-conformances identified in their audit report.

The Board started its audit programme in March 2025.

Handling complaints made against certification authorities

Any person can make a complaint to the Board about a certification authority, if they believe a certification authority has failed to properly carry out one or more of their core functions, been negligent in carrying out one or more of their functions, or carried out one or more of their core functions improperly. The majority of complaints are about the potential non-compliance of a vehicle that has been certified as self-contained.

During the 2024/2025 year, the Board received 32 complaints about certification authorities. Of those complaints, two were still active at year end, two were withdrawn, five were closed with an educative approach being taken, six were referred back to the certification authority to follow-up with a particular vehicle inspector, and 14 were closed with no further action. Three complaints proceeded to investigation, of which two were closed with no further action and one investigation remains active at year end.

The majority of complaints received concerned smaller, converted vehicles being certified. The key themes arising from these complaints include:

- the type of toilet installed
- whether the toilet meets the requirement to be usable within the vehicle
- the provision of remote inspection services.

Maintaining a national register of self-contained vehicles

One of the key changes that was introduced through the SCV system was the establishment of a national register of self-contained vehicles in order to provide certainty for enforcement authorities of a vehicle's self-containment status.

The Board established the register in 2023 and is responsible for its ongoing maintenance.

During the 2024/2025 year, the register has been accessed to perform 22,077 searches for a certification authority and 20,041 vehicle searches. During the 2024/2025 year, a number of changes were made to the register to improve functionality for certification authorities.

The register was available for 99.89% of the time.

4

Service performance and financial reporting

Statement of Responsibility

The Board is responsible for the preparation of the Plumbers, Gasfitters, and Drainlayers Board's financial statements and statement of service performance, and for the judgements made in them.

The Board has the responsibility for establishing, and has established, a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the Board's opinion, these financial statements and accountability report fairly reflect the financial position and operations of the Plumbers, Gasfitters, and Drainlayers Board for the year ending 31 March 2025.



A blue ink signature of Martin de Gouw.

Martin de Gouw

Chair

22 July 2025



A blue ink signature of Selwyn Hikuroa.

Selwyn Hikuroa

Deputy Chair

22 July 2025



Statement of Service Performance

Entity information

The Board protects the health and safety of New Zealanders by ensuring the competency of our practitioners. The Board is also responsible for regulating self-contained vehicles to manage the adverse effects of vehicle-based freedom camping on the environment. Our strategic directions (page 4) are designed to guide the expectations and responsibilities related to the functions and powers of the Board contained in our Output Agreement with the Minister for Building and Construction.

In this Statement of Service Performance we present our achievements against the expectations contained in our Output Agreement.

Output Agreement

Pursuant to section 156 of the Plumbers, Gasfitters, and Drainlayers Act 2006

A new Output Agreement with the Minister for Building and Construction was signed and came into effect on 9 August 2024. The new Output Agreement enables us to monitor our respective expectation and responsibilities in relation to the function and powers of the Board. The following table sets out our achievements for the period 1 April 2024 to 31 March 2025.

Expectation	Performance measure	2024/2025 result	2023/2024 result
Registration and licensing system			
Registration and licensing functions are efficient.	Applications for registration and licensing are processed within the required timeframes.	99% of applications for registration were processed within 10 working days of receipt. 97.5% of licensing applications were processed within five working days.	95% of applications for registration have been processed (approved) within 10 working days of receipt. 97% of licensing applications were approved or declined within five working days.
The Board maintains and follows policies and procedures in relation to the registration and licensing system, including the delivery of examinations for trade certification.	No material breach of policies and procedures is identified.	All policies and procedures were reported on and no breaches were identified.	All policies and procedures were followed.
Competency and safe working practices of practitioners			
The Board works constructively with Waihangā Ara Rau (Construction and Infrastructure) Workforce Development Council to develop the education and training of plumbers, gasfitters and drainlayers.	A constructive relationship with Waihangā Ara Rau (Construction and Infrastructure) Workforce Development Council is maintained.	The Board has representation on the PGD Strategic Reference Group (SRG) established by Waihangā Ara Rau, where it participates in discussions around the strategic direction and development of training and education. The Board has been involved in the SRG roadshows discussing the changes to training.	Not reported on in the 2023/2024 Annual Report.

Expectation	Performance measure	2024/2025 result	2023/2024 result
The Board actively engages with practitioners and industry to ensure competent and safe working practices.	The Board completes its annual stakeholder engagement programme. Relevant Continuing Professional Development (CPD) courses and/or training events are available to registered persons.	The Board continues to meet regularly and engage with stakeholders and industry. 87% of practitioners completed their CPD by 31 March 2025.	The Board continues to meet regularly and engage with stakeholders and industry. 83% of practitioners completed their CPD by 31 March 2024.
The Board identifies and targets areas for regulatory enforcement.	A minimum of six targeted operations and 75 site visits are undertaken each calendar year to audit regulatory compliance.	We undertook 53 targeted operations and visited 305 sites to check on compliance.	We undertook 58 targeted operations and we visited 294 sites to check on compliance.
Consumer awareness and confidence			
The public are aware of the importance of using authorised practitioners to perform restricted work.	Complete a biennial survey measuring consumer confidence in the Board and licensed persons.	Not required to be undertaken until 2025/2026.	A consumer survey was carried out by Verian in December 2023. There was a 2% increase in public awareness that a practitioner must be licensed since the last report.
The public has confidence in the Board's role as regulator and the competency of licensed plumbers, gasfitters and drainlayers.	Complete a biennial survey measuring public awareness of the need to use licensed (or otherwise authorised) persons to carry out restricted work under the Act.	Not required to be undertaken until 2025/2026.	A consumer survey was undertaken in December 2023 and 92% of those surveyed said they were extremely confident, very confident or quite confident that an authorised plumber, gasfitter or drainlayer would do a good job – a 3% increase since the last survey.
Complaints and discipline			
Complaints regarding plumbing, gasfitting and drainlaying work are resolved fairly and efficiently.	The average time for completion of disciplinary investigations is less than 80 working days from receipt of complaint. Allegations of offences are processed to a decision about prosecution within 60 working days of receipt of the formal allegation from 9 August 2024, and within 40 working days for the period 1 April to 8 August 2024.	90% of disciplinary investigations were completed in fewer than 80 working days. 100% of decisions regarding prosecutions were made within 40 working days throughout the year.	97% of disciplinary investigations were completed in fewer than 80 working days. 92% of decisions regarding prosecutions were made within 40 working days.
Complaints regarding plumbing, gasfitting and drainlaying work are resolved fairly and efficiently.	Disciplinary decisions, including any decision on penalty, are released within 40 working days for the period 1 April to 8 August 2024 and within 60 working days of the hearing from 9 August 2024. Disciplinary processes are followed, and decisions made, in accordance with the Act and the principles of natural justice.	100% of decisions were issued within the 40-day timeframe between 1 April and 8 August 2024, and 100% decisions were issued within the 60-day timeframe from the period 9 August 2024 to 31 March 2025. No appeals were filed.	71% of decisions were issued within the 40-day timeframe. No appeals were filed.

Expectation	Performance measure	2024/2025 result	2023/2024 result
Governance			
The Board has robust planning processes that identify strategies for improving registration and licensing processes.	<p>The Board annually reviews its Strategic Plan and identifies risks and opportunities for achieving its goals.</p> <p>The Board delivers an Annual Report which reports on the implementation of strategies to achieve the Board's strategic goals and includes information on financial reporting as required by the Act.</p>	<p>The Board held its strategic planning day on 15 October 2024 and approved the Strategic Plan for 2024-2027 at the 26 November 2024 meeting.</p> <p>This Annual Report sets out the Board's progress against its strategic directions.</p>	<p>The Board finalised its strategic plan at its Board meeting on 28 November 2023.</p> <p>This Annual Report sets out the Board's progress against its strategic directions.</p>
Annual self-appraisal of the Board's performance (with a summary provided informally to MBIE on request).	The Board's self-appraisal identifies areas which are working well, areas for improvement, and the action the Board intends to take as a result.	<p>The Board undertook an independent self-appraisal and discussed the results of that at its Board meeting in September 2024.</p> <p>Training initiatives the Board participated in during the year include:</p> <ul style="list-style-type: none"> • Governance practices update • Board health check • Individual members attended Institute of Directors sessions including governance essentials and artificial intelligence. 	<p>An independent self-appraisal was undertaken.</p> <p>The Board participated in a wide range of training initiatives during the year:</p> <ul style="list-style-type: none"> • Audit and risk • Pre-hearing disciplinary processes • Developments in the disciplinary space • High Conflict Institute training.
The Board provides MBIE with any views on membership and succession.	The Board's view shows the current skills and experience of Board members and identifies any gaps and proposals for the Minister to consider in future appointment rounds.	Two new Board members were appointed in October 2024.	The Board worked with MBIE to identify the skills and experience required of individuals for appointment to the governing Board.
The Board meets all obligations under relevant legislation, including reporting under the Act.	All legislative obligation under the Act are met.	<p>Policies, systems and procedures are in place to ensure operational decisions are consistent with legislative requirements.</p> <p>The Annual Report was provided to the Minister by 31 July 2025.</p>	<p>Policies, systems and procedures are in place to ensure operational decisions are consistent with legislative requirements.</p> <p>The Annual Report was provided to the Minister by 31 July 2024.</p>

Self-contained vehicles

The following table sets out our achievements against our self-contained vehicles regime expectations and performance measures in the Output Agreement for the full 2024/2025 year.

Expectation and performance measure	2024/2025 result	2023/2024 result
Stakeholder engagement		
The Board actively engages with key stakeholders throughout the year including operating a sector stakeholder group.	Sector stakeholder group was established. Meetings were held in Q3 and Q4.	Not in Output Agreement before 2024/2025.
The Board responds to queries from certification authorities, prospective certification authorities, vehicle owners, rental operators, upstream suppliers and manufacturers, and industry stakeholders about matters within the Board's jurisdiction.	The Board responded to a range of technical and process queries during the reporting period.	Not in Output Agreement before 2024/2025.

Expectation and performance measure	2024/2025 result	2023/2024 result
The Board raises awareness of the self-containment inspection and certification requirements with certification authorities, vehicle inspectors, and vehicle owners/operators.	The Board issued three guidance notes during the reporting period to clarify expectations.	Not in Output Agreement before 2024/2025.
Compliance monitoring		
The Board audits certification authorities.	Audit programme started in Q4.	Not in Output Agreement before 2024/2025.
The Board institutes prosecutions against individuals for the breach of any applicable provisions in the Act relating to self-contained vehicles.	No prosecutions were taken during the reporting period.	Not in Output Agreement before 2024/2025.
Appointment		
The Board considers applications for and appoints certification authorities in appropriate cases.	18 certification authorities were appointed, and five applications were declined during the year.	Not in Output Agreement before 2024/2025. Three certification authorities were appointed and no applications declined in 2023/24.
All applications for appointment are processed within 20 working days of receipt of a complete application.	91% of complete applications were processed within 20 working days.	Not in Output Agreement before 2024/2025.
Register of vehicles		
The Board maintains a register of self-contained vehicles.	The register has been accessed to perform 22,077 searches for a certification authority and 20,041 vehicle searches. The register was available for 99.89% of the time.	Not in Output Agreement before 2024/2025.
The Board provides certification authorities, deemed certification authorities, and enforcement authorities with access to the register following their appointment or enrollment.	18 certification authorities, 59 deemed certification authorities, and four enforcement authorities were given access to the register.	Not in Output Agreement before 2024/2025. Three certification authorities, 45 deemed certification authorities and 11 enforcement authorities were given access to the register in 2023/2024.
Complaints and discipline		
The Board considers and processes complaints regarding certification authorities fairly and efficiently, within a timely manner.	32 complaints were received of which two were still active at 31 March 2025.	Not in Output Agreement before 2024/2025. Four complaints received in 2023/2024.
Disciplinary concerns relating to certification authorities are resolved fairly, efficiently and in accordance with the provisions of the Act and natural justice.	No disciplinary action was taken in relation to complaints received.	Not in Output Agreement before 2024/2025.
Governance		
All legislative obligations under Part 2A (Self-contained motor vehicles) of the Act are met.	All legislative obligations were met. Policies, systems, and procedures are in place to ensure operational decisions are consistent with legislative requirements.	Not in Output Agreement before 2024/2025.



Financial statements

Statement of comprehensive revenue and expense for the year ended 31 March 2025

Revenue	Notes	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue from non-exchange transactions				
Disciplinary levy		1,674,017	1,650,827	1,344,026
Prosecution levy		61	-	824,096
Licence fees		1,950,469	1,963,296	1,943,162
Disciplinary recoveries	2	293,219	210,000	166,746
Crown funding (self-contained vehicles)		1,408,864	1,898,000	2,168,166
Total non-exchange revenue		5,326,630	5,722,123	6,446,196
Revenue from exchange transactions				
Examination fees		988,108	767,652	759,662
Interest received		292,535	190,000	269,896
Registration fees		689,073	680,906	598,920
Continuing professional development		379,902	375,592	125,000
Other revenue	2	110,730	84,010	32,594
Total exchange revenue		2,460,348	2,098,160	1,786,072
Total revenue		7,786,978	7,820,283	8,232,268
Expenditure				
Administration	3	4,199,038	4,664,749	3,948,207
Governance		330,222	358,500	340,699
Examinations		685,676	593,172	528,474
Continuing professional development		239,235	285,000	305,150
Registration and licensing		998,281	1,219,257	963,885
Complaints and discipline		508,534	475,000	351,890
Prosecutions		136,433	150,000	144,789
Self-contained vehicles		624,152	915,262	735,258
Total expenditure		7,721,571	8,660,940	7,318,352
Net surplus/(deficit)		65,407	(840,657)	913,916
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		65,407	(840,657)	913,916

The accompanying accounting policies and notes form part of these financial statements. Explanations of major variances against budget are provided in note 18.

Statement of financial position as at 31 March 2025

	Notes	2025 Actual \$	2025 Budget \$	2024 Actual \$
Equity				
Accumulated funds		6,682,967	5,776,903	6,617,560
Total equity		6,682,967	5,776,903	6,617,560
Represented by:				
Assets				
Current assets				
Cash and cash equivalents	5,16	780,910	750,000	809,161
Accrued interest		56,561	50,000	21,942
Prepayments		-	15,000	15,630
Receivables from exchange transactions	6	34,837	30,000	28,051
Receivables from non-exchange transactions	6	464,140	695,000	775,938
Investments	7,16	7,133,897	4,305,775	4,825,940
Total current assets		8,470,345	5,845,775	6,476,662
Non-current assets				
Receivables	6	113,733	70,000	59,870
Property, plant and equipment	8	551,463	766,309	64,604
Intangible assets	9	2,485,995	2,426,352	3,069,733
Total non-current assets		3,151,191	3,262,661	3,194,207
Total assets		11,621,536	9,108,436	9,670,869

Liabilities

Current liabilities				
Revenue in advance	10	3,482,215	2,343,200	2,235,526
Payables	11	1,142,503	700,000	710,662
Employee entitlements	12	146,540	120,000	107,121
Deferred lease incentive		20,000	20,000	-
Total current liabilities		4,791,258	3,183,200	3,053,309

The accompanying accounting policies and notes form part of these financial statements.
Explanations of major variances against budget are provided in note 18.

Statement of financial position as at 31 March 2025

	Notes	2025 Actual \$	2025 Budget \$	2024 Actual \$
Non-current liabilities				
Deferred lease incentive		147,311	148,333	-
Total non-current liabilities		147,311	148,333	-
Total liabilities		4,938,569	3,331,533	3,053,309
Net assets		6,682,967	5,776,903	6,617,560

The accompanying accounting policies and notes form part of these financial statements.
Explanations of major variances against budget are provided in note 18.

Statement of changes in equity for the year ended 31 March 2025

	Notes	2025 Actual \$	2025 Budget \$	2024 Actual \$
Balance at 1 April		6,617,560	6,617,560	5,703,644
Total comprehensive revenue and expense		65,407	(840,657)	913,916
Balance at 31 March	19	6,682,967	5,776,903	6,617,560

The accompanying accounting policies and notes form part of these financial statements.
Explanations of major variances against budget are provided in note 18.

Statement of cash flows for the year ended 31 March 2025

	Notes	2025 Actual \$	2025 Budget \$	2024 Actual \$
Cash flows from operating activities				
Levy and fee revenue		6,620,980	6,010,389	5,650,885
Crown funding		2,534,428	1,712,418	2,087,132
Interest received		257,915	180,131	274,119
Other		294,759	264,010	32,598
Payments to suppliers		(3,859,874)	(4,749,435)	(4,409,075)
Payments to employees		(2,975,880)	(3,112,395)	(2,592,630)
SCV Levy collected as agent for the Crown (net)		88,680	-	-
Goods and Services Tax (GST) (net)		92,330	36,785	9,092
Net cash from operating activities		3,053,338	341,903	1,052,122
Cash flows from investing activities				
Investments maturing		4,825,940	4,807,751	5,890,621
Acquisition of investments		(7,133,899)	(4,305,775)	(4,807,751)
Purchase of property, plant and equipment	8	(555,480)	(793,040)	(36,960)
Purchase of intangibles	9	(218,150)	(110,000)	(1,784,263)
Net cash from investing activities		(3,081,589)	(401,064)	(738,353)
Net increase/(decrease) in cash and cash equivalents		(28,251)	(59,161)	313,769
Cash and cash equivalents at 1 April		809,161	809,161	495,392
Cash and cash equivalents at 31 March		780,910	750,000	809,161

The accompanying accounting policies and notes form part of these financial statements. Explanations of major variances against budget are provided in note 18.

The GST (net) component has been presented on a net basis as the gross amounts do not provide meaningful information for financial statement purposes, and to be consistent with the presentation basis of the other primary financial statements.

Notes to the financial statements

01.

Statement of accounting policies for the year ended 31 March 2025

Reporting entity

The Plumbers, Gasfitters, and Drainlayers Board (the Board) is constituted under section 133 of the Plumbers, Gasfitters, and Drainlayers Act 2006 (the Act). The Board is a body corporate under section 133(2) of the Act and is domiciled and operates in New Zealand. The Board was registered as a charitable entity under the Charities Act 2005 on 30 June 2008.

The primary function of the Board is to register and license plumbers, gasfitters and drainlayers and ensure the competency of those workers to protect public health and safety. From 7 December 2023, the Board became responsible for the regulation of self-contained vehicles (SCV). The Board is a not-for-profit organisation and is primarily funded by revenue from practitioners, licence, registration and examination fees, disciplinary and prosecution levies, and continuing professional development (CPD) revenue. The regulation of SCV is funded by the Crown. The Board is a public benefit entity (PBE) for financial reporting purposes.

The financial statements for the Board are for the year ended 31 March 2025 and were approved by the Board on 22 July 2025.

Basis of preparation

The financial statements have been prepared on a going-concern basis and the accounting policies have been applied consistently throughout the year.

Comparatives

Certain comparative amounts in the statement of cash flows have been reclassified to be consistent with current-year disclosure.

Statement of compliance

The financial statements of the Board have been prepared in accordance with the Act, which includes a requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The Board is a Tier 2 PBE because the total expenditure of the Board is less than \$30 million per annum. These financial statements have been prepared in accordance with PBE accounting standards.

Measurement base

The financial statements have been prepared on a historical cost basis except where modified by the impairment of receivables to fair value.

Functional and presentation currency

The financial statements are presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest dollar. The functional currency of the Board is NZ\$.

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate. Significant accounting policies that do not relate to specific notes are outlined below.

Goods and services tax (GST)

All items in the financial statements are presented exclusive of 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 GST paid to, or received from, Inland Revenue, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Income tax

The Board is a registered charity and is therefore not subject to income tax. Accordingly, no charge for income tax has been provided for.

Budget figures

The budget figures were approved by the Board on 26 March 2024 and were calculated on a basis consistent with previous years.

The budget figures were prepared in accordance with NZ GAAP using accounting policies that are consistent with those adopted by the Board for the preparation of the financial statements.

Cost allocation

Within the memorandum accounts and the statement of overheads allocation by function, costs have been allocated through a combination of direct cost allocations and indirect cost allocations. Costs directly attributed to a function are allocated to that function. Indirect costs comprise expenditure related to administration, including personnel, and governance.

These are allocated to functions based on the proportional share of full-time-equivalent employees working directly on each function.

Critical accounting estimates and assumptions

In preparing these financial statements the Board has made estimates and assumptions 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 a significant risk of causing material adjustments to carrying amounts of assets and liabilities within the next financial year are addressed below.

Impairment of a receivable is established when there is objective evidence that the Board will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, the probability that the debtor will enter bankruptcy, and defaults in payments are considered indicators that a debt is impaired.

The Board regularly reviews the useful-lives and residual-values of its property, plant and equipment and intangible assets.

Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment and intangible assets requires the Board to consider several factors, such as the physical condition of the assets, the expected period of use of the assets by the Board and the expected disposal proceeds from the future sale of the assets.

An incorrect estimate of a useful life or residual value will impact on the depreciation and amortisation expense recognised in the year and the carrying amount of the asset in the statement of financial position.

The Board minimises the risk of this uncertainty through:

- physical inspections of assets
- asset-replacement programmes
- reviews of the second-hand market prices for similar assets
- analyses of prior asset sales.

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying the Board's accounting policies for the year ended 31 March 2025.

Determining whether a lease agreement is a financing or operating lease requires judgement as to whether the agreement transfers substantially all the risks and rewards of the ownership to the Board.

Judgement is required for various aspects that include, but are not limited to, the fair value of the leased asset, whether to include renewal options in the lease term and determining an appropriate discount rate to calculate the present value of the minimum lease payments.

An asset's classification as a finance lease means it is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. The Board has exercised its judgement on the appropriate classification of equipment leases and has determined that the Board currently has no finance leases in place.

The Board acts as an agent for the Crown collecting self-contained vehicle levies from certification authorities and paying them into a MBIE held Crown Bank Account by the 20th of the month following collection. Collection is deemed to have occurred at the earlier of payment or invoicing.

Changes in accounting policy

There have been no significant changes in accounting policy during the year.

02. Revenue

Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Board and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. Specific recognition criteria must be met before revenue is recognised.

Accounting policies for significant revenue items are explained below.

Revenue from non-exchange transactions

Revenue from disciplinary and prosecution levies and licence fees are recognised in full upon the commencement of the practising years to which they relate.

Disciplinary recoveries represent fines and costs resulting from the Board's decisions because of Board hearings. The Board recognises these fines and costs when invoices are raised.

Crown revenue (self-contained vehicles)

Crown revenue received from the MBIE is recognised when control of the resource passes to the Board. Where there are unfilled conditions attached to a grant, the amount relating to the unfilled conditions is recognised as a liability and released to revenue as the conditions are met.

Crown revenue received in the 2023/2024 financial year was in three income streams:

- Detailed design and build of the register for SCV.
- Preparation for the regulatory function (6 June – 6 December 2023).
- Regulatory oversight (commencing 7 December 2023).

Revenue under the first two revenue streams was invoiced based on contracted milestones, with the ongoing regulatory oversight revenue invoiced periodically in advance in accordance with the Board Regulatory oversight agreement dated 5 December 2023.

From 7 December 2023 all Crown revenue is for the regulatory oversight function.

Revenue from exchange transactions

Examination fees

Revenue from examination fees is recognised once the monthly report advising the number of examinations sat has been received from Aspeq, our contractor, and they have been invoiced.

Interest received

Interest revenue is recognised by accruing on a time proportion basis the interest due from investments. Interest revenue is derived from exchange transactions.

Registration fees

Registration fees are recognised when the applications have been processed and paid.

CPD revenue

CPD revenue is recognised at the date invoiced except for revenue that is for the following year, which is treated as revenue in advance and recognised at the beginning of the next financial year.

Other revenue

Revenue from the provision of other services is recognised when the services have been provided.

	2025 Actual \$	2024 Actual \$
Other revenue from exchange transactions		
(Loss)/gain on sale of assets	(1,237)	511
Credit card fee recovery	75,879	94
Miscellaneous revenue	36,088	31,989
Total other revenue from exchange transactions	110,730	32,594
Other revenue from non-exchange transactions		
Fines and costs – discipline	255,100	147,400
Fines and costs – prosecution	38,119	19,346
Total other revenue from non-exchange transactions	293,219	166,746
Total other revenue	403,949	199,340

3.

Administration expenses

	Notes	2025 Actual \$	2024 Actual \$
Audit fees		32,162	29,076
Depreciation		64,593	24,705
Personnel cost	4	3,015,299	2,523,464
Professional services (legal and consultancy)		120,213	178,256
Information technology (support, web maintenance)		159,618	226,743
Rent		200,300	156,963
Communications and industry engagement		119,270	315,598
Other administration expenses		487,583	493,402
Total administration expenditure		4,199,038	3,948,207

Audit

Baker Tilly Staples Rodway is the Board’s external auditor appointed on behalf of the Office of the Auditor General. They have provided no non-audit services during the year (2024 Nil). Audit fees charged for the 2025 financial year are \$32,162 (2024 \$29,076).

Depreciation and amortisation

Administration expenses include depreciation on property plant and equipment of \$64,593 (2024 \$24,231). Registration and licensing expenditure includes amortisation of intangible assets of \$489,508 (2024 \$346,515). SCV expenditure includes amortisation of the SCV register of \$312,379 (2024 \$97,762).

4. Personnel costs

	Notes	2025 Actual \$	2024 Actual \$
Salaries and wages		2,901,211	2,377,257
Employer contributions to defined contribution plans		86,319	73,515
Increase in employment entitlements	12	27,769	72,692
Total personnel expenditure	3	3,015,299	2,523,464

Personnel costs include salaries and wages paid to staff, temporary staff, ACC levies and employer contributions to KiwiSaver.

Salaries and wages

All employees are on salary-only contracts and do not receive any other benefits either during or on cessation of their contracts. Salaries and wages are recognised as an expense as employees provide services.

Defined contribution schemes

The Board's contributions to KiwiSaver are accounted for as a defined contribution superannuation scheme and are recognised as an expense in the statement of comprehensive revenue and expense as incurred.

5. Cash and cash equivalents

	2025 Actual \$	2024 Actual \$
Cash on hand and at bank	780,910	809,161
Total cash and cash equivalents	780,910	809,161

Cash and cash equivalents include any cash on hand, bank deposits held on call and short-term deposits with original maturities of three months or less. The carrying value of cash at bank and short-term deposits with maturities less than three months approximates their fair value.

6. Receivables

	2025 Actual \$	2024 Actual \$
Current receivables		
Receivables from exchange transactions	34,837	28,051
Provision for doubtful debts – exchange	-	-
Receivables from exchange transactions	34,837	28,051
Receivables from non-exchange transactions	533,025	829,426
Provision for doubtful debts – non-exchange	(68,885)	(53,488)
Receivables from non-exchange transactions	464,140	775,938
Total current receivables	498,977	803,989
Non-current receivables		
Receivables from non-exchange transactions	186,054	140,826
Provision for doubtful debts – non-exchange	(72,321)	(80,956)
Total non-current receivables	113,733	59,870

Receivables are recorded at the amounts due less an allowance for credit losses. The Board applies the simplified expected credit loss model for recognising lifetime expected credit losses for receivables.

Except for miscellaneous items and recoveries from disciplinary proceedings, all services are provided by the Board only when payment has been received. A number of disciplinary fines and costs are being paid by way of installments beyond one year that show in the non-current receivables.

Fair value

The carrying value of receivables approximates their fair value.

Impairment

Movements in the provision for doubtful debts comprise unpaid fines and costs and are as follows:

	2025 Actual \$	2024 Actual \$
Balance at 1 April	134,444	205,545
Increase/(decrease) in provisions during the year	6,762	(25,643)
Receivables written off during the year	-	(45,458)
Balance at 31 March	141,206	134,444
Receivables written off during the year (not provisioned for)	17,200	-

7. Investments

	2025 Actual \$	2024 Actual \$
Current portion		
Term deposits	7,133,897	4,825,940
Total current investments	7,133,897	4,825,940

A bank term deposit is initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

The Board considers there has not been a significant increase in credit risk for the organisation's investments in term deposits, because the issuer of the investment continues to have a low credit risk at balance date. Term deposits are held with banks that have at least AA- investment grade credit ratings with the Standard and Poor's credit rating agency, which indicates the bank has a very strong capacity to meet its financial commitments.

No loss allowance for expected credit losses has been recognised, because the estimated 12-month expected loss allowance for credit losses is trivial.

8. Property, plant and equipment

Movements of each class of property, plant and equipment are as follows:

	Computers and electronic equipment \$	Office equipment and furniture \$	Leasehold improvements \$	Total \$
Cost				
Balance at 1 April 2023	152,100	97,103	-	249,203
Additions	34,245	2,715	-	36,960
Disposals	(59)	(2,048)	-	(2,107)
Balance as at 31 March 2024	186,286	97,770	-	284,056
Balance at 1 April 2024	186,286	97,770	-	284,056
Additions	72,374	86,465	396,641	555,480
Disposals	(52,461)	(74,278)	-	(126,739)
Balance as at 31 March 2025	206,199	109,957	396,641	712,797
Accumulated depreciation				
Balance at 1 April 2023	109,789	87,491	-	197,280
Depreciation expense	21,750	2,481	-	24,231
Disposals	(59)	(2,002)	-	(2,061)
Balance as at 31 March 2024	131,480	87,970	-	219,450
Balance at 1 April 2024	131,480	87,970	-	219,450
Depreciation expense	30,027	6,960	27,606	64,593
Disposals	(51,713)	(70,996)	-	(122,709)
Balance as at 31 March 2025	109,794	23,934	27,606	161,334
Carrying amounts				
At 31 March 2024	54,804	9,800	-	64,604
At 31 March 2025	96,405	86,023	369,035	551,463

The Board reviews the fair value of assets and the depreciation rates at each balance date so that the value in the accounts is not materially different from fair value.

Property, plant and equipment are shown at cost, less any accumulated depreciation and impairment losses.

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that the future economic benefits or service potential associated with the item will flow to the Board and the cost of the item can be measured reliably.

Gains and losses on disposals are determined by comparing proceeds with the carrying amounts of the assets. Gains and losses on disposals are reported net in the statement of comprehensive revenue and expense.

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write off the costs (or valuations) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of asset have been estimated as follows

Office equipment and furniture	10 years	(10%)
Computers and electronic equipment	4 – 7 years	(14 - 25%)
Leasehold improvements	9 years	(11%)

Leasehold improvements are depreciated over the lesser of the unexpired period of the lease or the estimated remaining useful lives of the respective improvements.

9. Intangible assets

	Acquired software \$	Practitioner database \$	SCV register \$	Website \$	Work in progress \$	Total \$
Cost						
Balance at 1 April 2023	11,699	2,616,876	-	24,700	55,949	2,709,224
Additions	-		1,123,797		660,467	1,784,264
Transfer to SCV register	-	-	49,349	-	(49,349)	-
Disposals (write-off work in progress)	-	-	-	(24,700)	(6,600)	(31,300)
Balance as at 31 March 2024	11,699	2,616,876	1,173,146	-	660,467	4,462,188
Balance at 1 April 2024	11,699	2,616,876	1,173,146	-	660,467	4,462,188
Additions	-	92,325	125,825	-	-	218,150
Transfer to Practitioner database	-	660,467	-	-	(660,467)	-
Disposals	-	-	-	-	-	-
Balance as at 31 March 2025	11,699	3,369,668	1,298,971	-	-	4,680,338
Accumulated amortisation						
Balance as at 1 April 2023	9,724	938,455	-	24,700	-	972,879
Amortisation	494	346,021	97,762		-	444,277
Disposals	-	-	-	(24,700)	-	(24,700)
Balance as at 31 March 2024	10,218	1,284,476	97,762	-	-	1,392,456
Balance as at 1 April 2024	10,218	1,284,476	97,762	-	-	1,392,456
Amortisation	494	489,014	312,379	-	-	801,887
Disposals	-	-	-	-	-	-
Balance as at 31 March 2025	10,712	1,773,490	410,141	-	-	2,194,343
Carrying amounts						
At 31 March 2024	1,481	1,332,400	1,075,384	-	660,467	3,069,733
At 31 March 2025	987	1,596,178	888,830	-	-	2,485,995

There are no restrictions on the title of the Board's intangible assets, nor are any intangible assets pledged as security.

Costs directly associated with the development of software for internal use by the Board are recognised as intangible assets. Costs associated with the development and maintenance of the Board's websites are recognised as expenses when incurred.

Computer software licences longer than 12 months are capitalised based on the costs incurred to acquire and make the specific software available for use.

The carrying amount of an intangible asset with a finite life is amortised on a straight-line basis 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 period is recognised as an expense in the statement of comprehensive revenue and expense.

The useful lives and associated amortisation rates for major classes of intangible assets have been estimated as follows:

Practitioner database	4-8 years	(12.5-25%)
SCV register	3-4 years	(25 – 33.3%)

10. Revenue in advance

	2025 Actual \$	2024 Actual \$
Fees in advance	2,532,697	2,049,944
Crown funding in advance – 2025/2026	460,382	185,582
Crown funding – unspent 2024/2025	489,136	-
Total revenue in advance	3,482,215	2,235,526

Annual relicensing opens in February each year. Revenue received in February and March for the upcoming licensing year is treated as revenue in advance at 31 March. Revenue from licence fees and disciplinary and prosecution levies collected during this period are recognised in full upon the commencement of the practising years to which they relate.

Due to the potential for unspent Crown funding to be returned per the Boards funding agreement with MBIE, this balance is recognised as revenue in advance. This aligns with PBE IPSAS 23. At 31 March 2025 the unspent Crown funding principally comprises unspent SCV Register amortisation.

11.

Creditors and other payables

	2025 Actual \$	2024 Actual \$
Payables under exchange transactions		
Creditors	266,176	206,455
Accrued expenses	121,792	187,512
Total payables under exchange transactions	387,968	393,967
Payables under non-exchange transactions		
SCV levy payable to the Crown	349,080	3,480
GST payable	405,455	313,215
Total payables under non-exchange transactions	754,535	316,695
Total payables	1,142,503	710,662

Payables

Short-term payables are recorded at the amounts payable. 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 values.

SCV levy payable to the Crown

The Board collects SCV levies on behalf of the Crown, paying levies collected into a MBIE Crown Bank Account by the 20th of the month following collection.

Provisions

The Board recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) because of a past event, when it is probable that the expenditure will be required to settle the obligation, and a reliable estimate can be made of the obligation. Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a discount rate that reflects the current market assessment of the time value of money and the specific risks of the obligation. Changes in provisions are recognised as expenses in the surplus or deficit as incurred.

There are no provisions made in these financial statements (2024 Nil).

12. Employee entitlements

	2025 Actual \$	2024 Actual \$
Accrued salaries	11,650	-
Annual leave	134,890	107,121
Total employment entitlements	146,540	107,121

The Board has no employee entitlements that span more than 12 months. Employee entitlements that the Board expects to be settled within 12 months of balance date are measured at undiscounted nominal values on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. These entitlements are classified as a current liability.

13. Related party transactions

Key management personnel compensation

	2025 Actual \$	2024 Actual \$
Board members		
Remuneration	188,088	192,288
Full-time-equivalent members	1.44	1.52
Leadership team		
Remuneration	1,389,912	1,092,447
Full-time-equivalent members	8	6
Total key management personnel remuneration	1,578,000	1,284,735
Total full-time-equivalent personnel	9.44	7.52

The full-time equivalent for Board members has been determined based on their hours claimed multiplied by their hourly rates divided by 1920 average hours worked by employees in a year.

Related party disclosures have not been made for transactions with related parties that are within normal supplier or client/recipient relationships, on terms and conditions no more or less favourable than those that it is reasonable to expect the Board to have adopted in dealing with the parties at arm's length in the same circumstances. Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken as normal supplier or client/recipient relationships on standard terms and conditions.

There have been no material related party transactions this year.

14. Events after the balance date

There have been no significant post-balance-date events.

15. Contingencies

There are no known contingent liabilities or contingent assets as at 31 March 2025 (2024 Nil).

16. Financial instruments

Financial instrument categories

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

	2025 Actual \$	2024 Actual \$
Financial liabilities		
Payables (excluding deferred revenue, taxes payable, SCV levy and grants received subject to conditions)	542,576	472,639
Total financial liabilities measured at amortised cost	542,576	472,639
Financial assets		
Cash and cash equivalents	780,910	809,161
Investments – term deposits	7,133,897	4,825,940
Receivables	579,063	845,670
Total financial assets	8,493,870	6,480,771

Financial assets and financial liabilities are recognised in the statement of financial position when the Board becomes a party to the contractual provision of the financial instruments.

The Board derecognises a financial asset or, where applicable, part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset/s have expired or been waived, or the Board has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party and either:

- the Board has transferred substantially all the risks and rewards of the asset; or
- the Board has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Financial liabilities

- The Board's financial liabilities include accounts payable (excluding GST and PAYE [pay as you earn]) and employee entitlements.
- All financial liabilities are initially recognised at fair value (plus transaction costs for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method, except for financial liabilities at fair value through surplus or deficit. Such liabilities are subsequently measured at fair value.

Financial assets

Financial assets within the scope of PBE IPSAS 41 Financial Instruments are initially recognised at fair value plus transaction costs unless they are measured at fair value through surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit. The Board classifies financial assets as subsequently measured at amortised cost, fair value through other comprehensive revenue and expenses, or fair value through surplus or deficit based on requirements as per PBE IPSAS 41 Financial Instruments.

Cash and cash equivalents

Cash and cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Cash and cash equivalents are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

Investments

Investments in term deposits are initially measured at the amounts invested, as these reflect the fair values of these market-based transactions. Interest is subsequently accrued and added to the investment balance. An allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Short-term investments comprise term deposits with terms of greater than three months that therefore do not fall into the cash and cash equivalents category.

Long-term investments comprise term deposits that have terms greater than 12 months.

Receivables (from exchange and non-exchange transactions)

Short-term receivables from exchange and non-exchange transactions are recorded at the amounts due, less an allowance for credit losses. The Board applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed collectively as they share credit-risk characteristics. They have been grouped based on the days past due.

Short-term receivables from exchange and non-exchange transactions are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery included the debtor being in liquidation.

The previous year's allowance for credit losses was based on the incurred credit loss model. An allowance loss was recognised only when there was objective evidence that the amount would not be fully collected.

17.

Statement of commitments as at 31 March 2025

Non-cancellable operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the Board are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease.

- 1. On 21 December 2023 the Board entered into an Agreement to Lease premises at Level 4, Midland Chambers, 45 Johnston Street, Wellington plus one carpark in the building. The Agreement to Lease is with the Board's existing landlord. The lease term for the new premises is nine years, with one right of renewal for a further six years. The Commencement Date was 12 August 2024. The initial annual rent for the office space is \$154,980 plus GST per annum, plus operating expenses estimated at \$81,918 per annum (\$185 per square metre) plus GST. The carpark's initial annual rental is \$6,240 plus GST. The total future minimum lease payment is \$2,089,725 (expiry date 12 August 2033).
- 2. The Board surrendered its lease for office premises at Level 8, 70 The Terrace, Wellington on 9 August 2024.
- 3. The Board has a current lease for meeting room technology equipment that started on 31 March 2023 with the final payment due on 12 September 2026. The annual rental is \$15,559 plus GST.
- 4. The Board entered into a new 48-month photocopier lease on 2 September 2024. The final payment is due on 16 November 2028. The annual rental is \$7,662.

	2025 \$	2024 \$
Non-cancellable lease		
Not later than 1 year	252,842	299,019
Later than 1 year and not later than 2 years	250,543	252,354
Later than 2 years and not later than 5 years	749,096	727,102
Later than 5 years	888,678	1,033,797
	2,141,159	2,312,272

18.

Explanation of significant variances against budget for the year ended 31 March 2025

Statement of comprehensive revenue and expense

Revenue (+\$0.033m)

Revenue of \$7.787m is \$0.033m more than budget.

Examination fees (+\$0.220m)

Examination fee revenue of \$0.988m is \$0.220m (28%) higher than budget. This reflects the higher number of people sitting tradesman exams, principally tradesman drainlayers. Apprentices supported by the Apprenticeship Boost Scheme, introduced in 2020, are now successfully completing their qualifications and becoming registered.

Interest income (+\$0.103m)

Interest received was higher than budget because of higher-than-expected bank balances and average interest rates.

Crown funding (-\$0.489m)

\$0.489m of crowing funding has been transferred to revenue in advance, representing unspent funding in the 2024/2025 financial year. The balance is principally comprised of SCV register amortisation which is being held in term deposits to fund the future asset renewal.

Expenditure (-\$0.939m)

Operating expenditure of \$7.722m is \$0.939m (11%) less than budget.

Administration (-\$0.466m)

The administration expenditure underspend can be attributed to:

- Personnel (\$0.115m) – the underspend in personnel expenditure reflects recruitment delays and the redistribution of planned activities.
- Professional services (\$0.130m) – a mix of projects costing less than expected, and funds not being required.
- Communications and industry engagement (\$0.196m).

Registration and licensing (-\$0.221m)

Registration and licensing costs of \$0.998m are \$0.221m (18%) less than budget. This reflects the lower than anticipated cost of exemptions (offset by a similar revenue variance) and the reallocation of budget for database enhancements from operating expenditure to capital expenditure to support the completion of the online registration and supervisor check project.

SCV (-\$0.291m)

Communications and engagement budget of \$0.184m was largely unspent. This was because the deadline requiring private vehicles to be compliant with the new regime moved out a year, to June 2026. This meant there was no need to carry out a public awareness campaign in the 2024/2025 financial year. Establishing the audit function, which became operational in the fourth quarter, and work within the complaints and investigation space cost less than expected.

Statement of financial position

Assets (+\$2.513m)

Total assets of \$11.622m are \$2.513m (27%) higher than budget.

Bank (cash and term deposits) (+\$2.859m)

At 31 March 2025 the Board had \$2.859m additional cash and term deposits than budgeted for. Key contributors to this included:

- \$1.026m less than anticipated spend on payments to suppliers and employees. These variances are explained in the expenditure section.
- \$0.460m of 2025/2026 Crown revenue was received in advance. It was anticipated that Crown revenue would have been paid quarterly in advance.
- \$0.610m of additional fee and levy revenue collected reflected the increased volume of practitioners relicensing and completing the registration process before 31 March 2025. Regulatory Services proactively targeted early online relicensing. In addition, there was significantly higher than anticipated volumes of exams sat during the year.
- Interest received and other revenue collected was also higher than expected.

Liabilities (+\$1.607m)

Notable variances include:

- Crown funding in advance of \$0.950m was unbudgeted.
- Payables were \$0.442m higher than anticipated. This principally relates to the SCV levy payable to MBIE. At 31 March 2025 this balance was \$0.345m (2024 \$0.004m). Prior to September 2024, no certification authorities were invoiced for levy payments. All levies were collected via bank payment thereby creating no payable obligations at month end.
- Registration and relicensing fees in advance were \$0.190m higher than expected due to early relicensing.

19. Equity

Memorandum accounts as at 31 March 2025

		2025 Actual \$	2024 Actual \$
Disciplinary process			
Revenue			
Disciplinary levy	1,674,017		1,344,026
Fines and costs discipline	255,100	1,929,117	147,400
Expenditure			
Direct expenditure	508,534		351,890
Allocated overheads	1,217,751	1,726,287	1,383,222
Net surplus/(deficit) for the year		202,830	(243,686)
Balance brought forward 1 April		255,535	499,221
Balance to carry forward to future years		458,365	255,535

Prosecutions

Revenue			
Prosecution levy	61		824,096
Fines and costs prosecutions	38,119	38,180	19,346
Expenditure			
Direct expenditure	136,433		144,789
Allocated overheads	496,821	633,254	649,052
Net (deficit)/surplus for the year		(595,074)	49,601
Balance brought forward 1 April		968,100	918,499
Balance to carry forward to future years		373,026	968,100

Self-contained vehicle's regulatory function

Revenue			
Crown funding	1,408,864		2,168,166
Other revenue	39,547	1,448,411	4,953
Expenditure			
Direct expenditure	624,152		735,258
Allocated overheads	978,174	1,602,326	399,896
Net surplus for the year		(153,915)	1,037,965
Balance brought forward 1 April		1,061,424	23,459
Balance to carry forward to future years		907,509	1,061,424

		2025 Actual \$	2024 Actual \$
General operations			
Revenue			
Revenue		4,371,270	3,724,281
Expenditure			
Direct expenditure	2,052,607		1,907,737
Allocated overheads	1,707,097	3,759,704	1,746,508
Net surplus		611,566	70,036
Balance brought forward 1 April		4,332,500	4,262,464
Balance to carry forward to future years		4,944,066	4,332,500
Net surplus		65,407	913,916
Balance brought forward 1 April		6,617,560	5,703,644
Balance to carry forward to future years		6,682,967	6,617,560

Statement of overheads' allocation by function for the year ended 31 March 2025

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue			
Revenue from non-exchange transactions			
Disciplinary levy	1,674,017	1,650,827	1,344,026
Prosecution levy	61	-	824,096
Licence fees	1,950,469	1,963,296	1,943,162
Disciplinary recoveries	293,219	210,000	166,746
Crown revenue	1,408,864	1,898,000	2,168,166
Total non-exchange revenue	5,326,630	5,722,123	6,446,196
Revenue from exchange transactions			
Examination fees	988,108	767,652	759,662
Interest received	292,535	190,000	269,896
Registration fees	689,073	680,906	598,920
CPD revenue	379,902	375,592	125,000
Other revenue	110,730	84,010	32,594
Total exchange revenue	2,460,348	2,098,160	1,786,072
Total revenue	7,786,978	7,820,283	8,232,268

Statement of overheads' allocation by function for the year ended 31 March 2025

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Expenditure			
Discipline direct expenditure	508,534	535,000	351,890
Discipline allocated overheads	1,217,751	1,269,013	1,383,222
Total discipline	1,726,285	1,804,013	1,735,112
Prosecutions direct expenditure	136,433	150,000	144,789
Prosecutions allocated overheads	496,821	560,796	649,052
Total prosecutions	633,254	710,796	793,841
Examinations direct expenditure	685,676	593,173	528,474
Examinations allocated overheads	178,074	167,292	132,115
Total examinations	863,750	760,465	660,589
Licensing direct expenditure	1,054,855	1,181,128	1,186,346
Licensing allocated overheads	1,031,180	1,242,371	889,671
Total licensing	2,086,035	2,423,499	2,076,017
Registrations direct expenditure	182,671	322,149	192,918
Registrations allocated overheads	627,249	782,002	724,721
Total registrations	809,920	1,104,151	917,639
SCV direct expenditure	624,152	920,256	735,258
SCV allocated overheads	978,175	937,760	399,896
Total self-contained vehicles	1,602,327	1,858,016	1,135,154
Total expenditure	7,721,571	8,660,940	7,318,352
Total comprehensive revenue and expenses	65,407	(840,657)	913,916

Practitioner database amortisation has been directly allocated to Licensing (80%) and Registration (20%) in the same proportions as database operational and maintenance costs.

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INDEPENDENT AUDITOR'S REPORT TO THE READERS OF PLUMBERS, GASFITTERS AND DRAINLAYERS BOARD'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

The Auditor-General is the auditor of the Plumbers, Gasfitters and Drainlayers Board ('the Board'). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the Board on his behalf.

Opinion

We have audited:

- the financial statements of the Board on pages 51 to 80 that comprise the statement of financial position as at 31 March 2025, the statement of comprehensive revenue and expense, the statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the performance information of the Board on pages 46 to 49.

In our opinion:

- the financial statements of the Board:
 - present fairly, in all material respects:
 - its financial position as at 31 March 2025; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime; and
- the performance information:
 - presents fairly, in all material respects, the Board's performance for the year ended 31 March 2025, in accordance with the requirements of section 151(1)(a) of the Plumbers Gasfitters and Drainlayers Act 2006; and
 - complies with generally accepted accounting practice in New Zealand and has been prepared in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime; and

Our audit was completed on 29 July 2025. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the Auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Baker Tilly Staples Rodway Audit Limited, incorporating the audit practices of Christchurch, Hawkes Bay, Taranaki, Tauranga, Waikato and Wellington.

Baker Tilly Staples Rodway Audit Limited is a member of the global network of Baker Tilly International Limited, the members of which are separate and independent legal entities.



In preparing the financial statements, the Board is responsible on behalf of the entity for assessing the Board's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate The Board and or to cease operations, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Plumbers Gasfitters and Drainlayers Act 2006.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and performance information.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the governing body.
- We evaluate the appropriateness of the reported performance information within the Board's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the governing body and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and performance information represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility arises from the Public Audit Act 2001 and section 149 of the Plumbers Gasfitters and Drainlayers Act 2006.

Other Information

The Board is responsible for all other information in the annual report that is not the financial statements and the audited performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

Other than the audit, we have no relationship with, or interests in, The Board.

A handwritten signature in blue ink, appearing to read 'Chrissie Murray', with a stylized flourish at the end.

Chrissie Murray
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand

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Corporate governance



Corporate governance

Members of the Board

The Plumbers, Gasfitters, and Drainlayers Board is governed by an independent Board. The Board consists of 10 Minister-appointed members representing both the trade and the public.

The Board reports to the Minister for Building and Construction. The Board has an Audit and Risk Committee, Employment Committee and Disciplinary Administration Committee.



Members of the Plumbers, Gasfitters, and Drainlayers Board as at 31 March 2025

1. Martin de Gouw – Chair
2. Selwyn Hikuroa – Deputy Chair
3. Ian Olan – Chair Audit and Risk
4. Beth Healy
5. Diana Kuhtz-Covich
6. Jason O'Connor
7. Sue Simons
8. James Smith
9. Tofa Suafole Gush
10. Ming-chun Wu

In February 2025 Martin de Gouw replaced Diana Kuhtz-Covich as Board Chair and Selwyn Hikuroa replaced Martin as Deputy Chair.

Ian Olan was appointed as the Audit and Risk Committee Chair in February 2025, replacing Martin de Gouw, who stepped in when Barry Willcox retired in September 2024.

Board member remuneration

Board members' remuneration paid or payable to each Board member during the year for governance:

	2025 Actual	2024 Actual
Board member remuneration	154,027	141,394
Remuneration for discipline functions	34,061	50,894
Total remuneration	188,088	192,288
Board expenses	135,773	127,304
Board training	6,361	20,947
Total governance	330,222	340,539

	Appointed	Term Ends / Finished	Number of Board meetings attended	Number of Audit and Risk meetings attended	Number of Hearings attended
Martin de Gouw	Aug 2019	Nov 2025	8	4	9
Selwyn Hikuroa	Apr 2023	Apr 2026	8	-	15
Ian Olan	Sept 2024	Sept 2027	3	1	-
Deborah Cranko	Sept 2015	Sept 2024	3	-	3
Beth Healy	Aug 2020	May 2027	8	2	13
Diana Kuhtz-Covich	Sept 2016	Dec 2024	8	3	20
Jason O'Connor	Sept 2024	Sept 2027	4	-	-
Sue Simons	Aug 2019	Nov 2025	4	-	9
James Smith	Dec 2021	Dec 2027	8	-	15
Tofa Suafole Gush	Aug 2020	May 2027	5	1	8
Barry Willcox	Sept 2015	Sept 2024	4	2	3
Ming-chun Wu	Aug 2020	Aug 2026	8	4	5

The Board has effected directors' and officers' liability and professional indemnity insurance cover during the financial year in respect of the liability or costs of board members and employees. No Board members received compensation or other benefits in relation to cessation (2024 \$Nil).

Role of the Board

Members of the Board set the strategic direction of the organisation, monitor the Chief Executive's performance and ensure the Board fulfils the requirements of the Plumbers, Gasfitters, and Drainlayers Act 2006 and other statutory obligations.

The Board is accountable for its performance and decisions to Parliament, the Minister for Building and Construction, practitioners and the public.

Board membership

The Minister for Building and Construction appoints the Board members. We aim to have members who represent a broad mix of practitioners and lay people of ages, genders and ethnicities that reflect the diversity of New Zealand society.

We are required to have:

- two or more registered plumbers
- two or more registered gasfitters
- two or more registered drainlayers
- two members who represent consumer interests
- up to one additional registered person
- one person with appropriate experience in relevant tertiary or vocational education.

Board committee structure

The Board operates three standing committees: Audit and Risk; Employment; and Disciplinary Administration. The Board receives committee meeting minutes at its formal meetings and, in approving those minutes, confirms the decisions made.

Links with industry bodies

We continue to be actively involved and collaborate with other registration bodies. We share ideas for future development and maintain contact with organisations including:

- Building Officials Institute of New Zealand
- Building Practitioners Board
- Electrical Workers Registration Board
- New Zealand Registered Architects Board
- New Zealand Water and Waste Association
- Standards New Zealand
- World Plumbing Council

As in previous years, the Board has had regular meetings with key stakeholders to discuss matters of mutual interest. Those stakeholders have included:

- Aspeq
- Energy Safety, part of WorkSafe New Zealand
- Master Plumbers
- Ministry of Business, Innovation and Employment (Building and Construction)
- Ministry of Business, Innovation and Employment (Tourism)
- Skills
- Te Pūkenga
- Trade Lab
- Waihanga Ara Rau (Construction and Infrastructure) Workforce Development Council.

Board committees

Board standing committees as at 30 March 2025:

Audit and Risk Committee

- Ian Olan (Chair)
- Martin de Gouw
- Tofa Suafole Gush
- Ming-chun Wu

Employment Committee

- Martin de Gouw
- Beth Healy
- Ian Olan
- Sue Simons

Disciplinary Administration Committee

- Martin de Gouw
- Selwyn Hikuroa
- Hearings Manager



Martin de Gouw
Chair



Tofa Suafole Gush



Ming-chun Wu



Beth Healy



Selwyn Hikuroa
Deputy Chair



Ian Olan
Chair Audit and Risk



Diana Kuhtz-Covich



Sue Simons



James Smith



Jason O'Connor

Banker

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