



# Annual Report Pūrongo ā-Tau 2024/25



# Role of the Annual Report

## Te Wāhi ki te Pūrongo ā-Tau

The Annual Report for the 2024/25 financial year compares Manawatū District Council's (Council) actual performance against year one of the Long-term Plan (LTP) 2024-34. This report has been prepared under section 98 of the Local Government Act 2002 (and includes the provisions of schedule 10, section 3).

The Annual Report:

- reports against the Council's key activities, performance indicators, and budgets outlined in the 2024-34 LTP - we are reporting against what we said we would do in the 2024/25 financial year (year one) of the LTP
- reports against Council policies, such as the Funding Policy and Borrowing Management and Investment Policies
- outlines how Council has spent money collected from ratepayers, residents, financial institutions and government agencies

The Annual Report includes both financial and non-financial information.

The report is broken into four sections:

### Section One: Introduction & Audit

Provides an overview of the 2024/25 year, including key highlights.

### Section Two: Activity Summaries

Summarises what Council has achieved in each activity group, including performance indicators.

### Section Three: Financial Information

Provides a financial overview, including financial statements, notes to the accounts and reports against the Revenue and Financing Policy and the Liability Management and Investment Policies.

### Section Four: Other Information

Provides other information, including summary information about the Council, elected representatives, staff and grants.

# Contents – To be done when document is finished

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# Section Wāhanga

# 01

## Introduction & Audit

## Te Whakatakinga me te tātari kaute





# Annual Report joint message

## He karere nā te Kahika me te Tumu Whakarae



Tēnā koutou,

**This year has been one of momentum and connection for the Manawatū District. Across our towns and villages, projects have taken shape that not only meet today's needs but lay strong foundations for a thriving future. From large-scale infrastructure to local community initiatives, the year's achievements reflect the dedication of Council staff, elected members, partners, and volunteers alike.**

The changing national landscape brought both opportunities and uncertainty as central government reshaped priorities and paused existing strategies. The lasting effects of Cyclone Gabrielle continued to be felt in the northern part of our District, reinforcing the importance of resilience and preparedness in our planning and investment.

Over the past 12 months, we have seen projects that improve daily life, enhance our spaces, and strengthen community ties. These include:

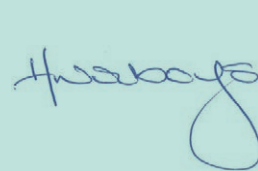
- Opening of the redeveloped Manawatū Community Hub Libraries, in Te Āhuru Mōwai
- Expanding the events offered through the Makino Aquatic Centre and achieving a record-breaking total usage of 142,226 the highest since records began
- Working alongside the Pohangina Valley Community Committee to complete the landscape design and planting in the Pohangina Domain
- Adopting a modern approach to parking enforcement through the implementation of License Plate Recognition (LPR) technology
- Increasing our waste diversion from landfill rate by 10%

- Constructing two stormwater detention ponds on the eastern side of Maewa
- Equipping a Major Incident Air Shelter (MIAS) to serve as an alternative Emergency Operations Centre if required in a Civil Defence Emergency
- Completing the Stanway-Halcombe reservoir that has a total of 4,000 cubic metres of storage capacity to provide the water scheme with resilience and an improved level of service for new and existing scheme members for many years to come
- Voting to retain an in-house, stand-alone Water Services Delivery model in response to Local Water Done Well
- Preparing and submitting 30 submissions to central government, one to LGNZ, and one to Horizons, advocating on a range of topics and proposed changes impacting the District.

These milestones are just a glimpse of the work carried out across the year. Work that combines strategic planning with practical delivery, and vision with action.

As we look ahead, we remain committed to fostering vibrant communities, supporting economic growth, and caring for the natural environment that defines our District. It is a privilege to serve the people of Manawatū and to contribute to making it a place where opportunity, connection, and quality of life continue to flourish.

**Helen Worboys,**  
**Mayor**



**Shayne Harris**  
**Chief Executive**



# Key numbers

## Ngā nama matua



**500**  
building  
consents  
received



**210,704**  
total in-person and  
digital book, magazine  
and resource checkouts



**362**  
resource  
consents  
received



**78,809**  
total e-services and  
resources provided  
by the Library



**476**  
potholes  
filled



**142,226**  
people visiting and  
using the Makino  
Aquatic Centre



**73,650**  
native plants  
dispatched from  
our plant nursery



**72,000**  
exotic plant species  
distributed from our  
plant nursey



**4,502**  
tonnes of solid  
waste processed



**2,024**  
tonnes of recycling  
processed



**1,123**

animal control  
issues or enquiries



**23,535**

calls answered by  
customer service



**6,328**

customer requests  
for services or  
information received



**113,000**

visits to our website



**73,273**

visits to our  
Facebook page



School Visit to the MDC  
Resource Recovery Centre

# The Manawatū District At a Glance

## He kōrero whānui mō te rohe o Manawatū

Stretching from the Tasman Sea in the west to the Ruahine Ranges in the east, the mighty Manawatū takes its name from one of the two great awa (rivers) that run through the district – the Manawatū and Rangitīkei. Manawatū means ‘heart standing still’, a reflection of the diverse landscapes, sweeping dunes, fertile flood plains, rolling hills and rugged ranges.

Manawatū District Council was established on 1 November 1989, bringing together the five former authorities of Oroua, KIWITEA, Pohangina, Manawatū and Feilding. The District has a rich cultural heritage, shaped in partnership with iwi and hapū who reside or have connection to the Manawatū area; Ngāti Kauwhata, Ngāti Raukawa, Ngāti Tūwharetoa, Ngāti Maniapoto, Rangitāne ki Manawatū, Ngāti Hauiti, Ngāti Apa, Muaupoko and Ngāti Toa Rangatira.

At the heart of the district sits Feilding, which not only has been named 16 times as New Zealand’s most beautiful town, but is also home to the iconic livestock sale yards, the Coach House Museum, Manfeild Park and a thriving weekly farmers market. The district has a highly productive farming and agricultural sector, enjoying a rural lifestyle and easy connectivity to the rest of the North Island.

For those who call Manawatū home, life offers the perfect balance of city attractions, the charm of smaller towns and villages and the peace of rural living. The sea and mountains are within easy reach, and the capital city of Wellington is only a couple of hours to the south.

Here are some key facts and figures that showcase what makes Manawatū District such a special place.

### Our industries



Agriculture, forestry and fishing



Manufacturing



Defence, Public administration and safety



Rental, hiring and real estate services



Construction



Professional, scientific and technical services



Retail trade



Wholesale trade



Health care and social assistance



Education and training

## Our Population



**33,700**  
people live in our  
District (March 2024)



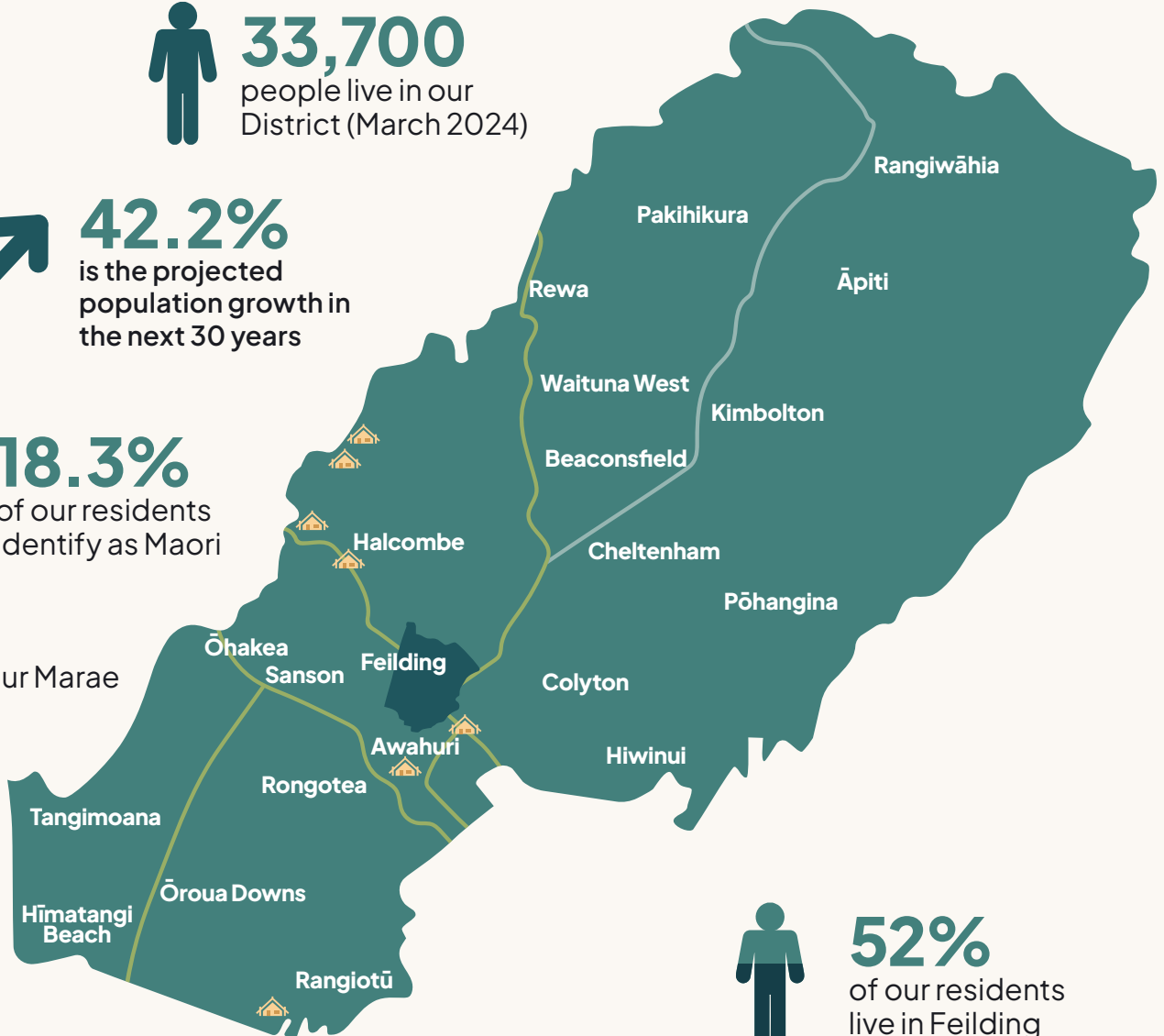
**42.2%**  
is the projected  
population growth in  
the next 30 years



**18.3%**  
of our residents  
identify as Maori



Our Marae



**52%**  
of our residents  
live in Feilding

## Our Economy



**17%**

of District GDP comes  
from agriculture  
and forestry



**\$284M**

spent in the District  
in 2024/25 up **2.1%**  
from previous year



**1.5%**

Employment  
growth in 2024 from  
the previous year



**2.7%**

Unemployment rate  
in 2024 below the  
national average

Infometrics, 2025, Manawatū District Economic Profile, accessed from <http://rep.infometrics.co.nz/manawatu-district>

# Your Council – who are we? Tō Kaunihera – ko wai mātou?

## Manawatū District Mayor



**Helen  
Worboys**



**Bridget  
Bell**

## Feilding Ward 5 Elected Members



**Michael  
Ford**  
Deputy Mayor



**Grant  
Hadfield**



**Lara  
Blackmore**



**Kerry  
Quigley**



**Stuart  
Campbell**

## Manawatū Rural Ward 5 Elected Members



**Alison  
Short**



**Andrew  
Quarrie**



**Colin  
McFadzean**



**Fiona  
Underwood**



**Steve  
Bielski**

# Council Priorities

## Ngā Whāinga Matua

Below you'll see our priorities for the next 10 years. Have a look at how we plan to make the Manawatū District a productive and vibrant place to live, work, visit and invest.

Kei konei ngā matawhānui, ngā whāinga me ngā kaupapa matura hei whakatutuki, haere ake nei.



**A place to belong and grow**  
He kāinga e ora pai ai te katoa

We provide leisure and sports facilities and support community activities to encourage social and cultural wellbeing for everyone.



**A future planned together**  
He kāinga ka whakamaherea tahitia tōna anamata e te hāpori tonu

We work with all parts of our community to plan for a future everyone can enjoy.



**An environment to be proud of**  
He kāinga ka rauhitia tōna taiao

We protect and care for Manawatū District's natural and physical resources.



**Infrastructure fit for future**  
He kāinga ka tūwhenua tonu ōna pūnahanga, haere ake nei te wā

We ensure the Manawatū District has infrastructure (water, roads, etc.) that meets the needs of the community now and into the future.



**A prosperous, resilient economy**  
He kāinga ka tōnui tōna ōhanga

We aim to make the Manawatū District a great place to live, to visit and to do business.



**Value for money and excellence in local government**  
He kāinga ka eke tōna kāwanatanga ā-rohe ki ngā taumata o te kairangi

We take pride in serving our communities. We focus on doing the best for the district.

# Independent Auditor's Report











# Section Wāhanga 02

## Activity Summaries Hei Whakarāpopoto i ngā Mahi





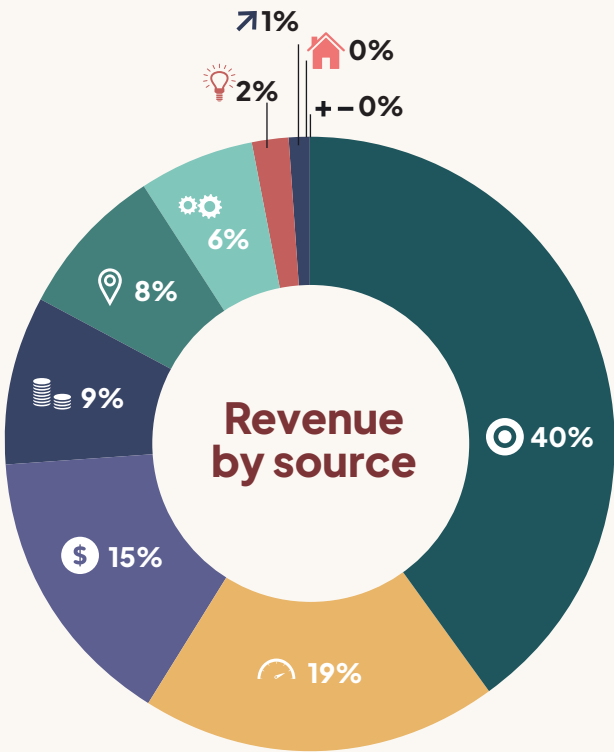
FL-0301  
Filtration Stage 2  
(1-micron)

3M

Roots St West Water Treatment Plant

# Where did Council get money?

## Nō hea ngā pūtea a te Kaunihera?

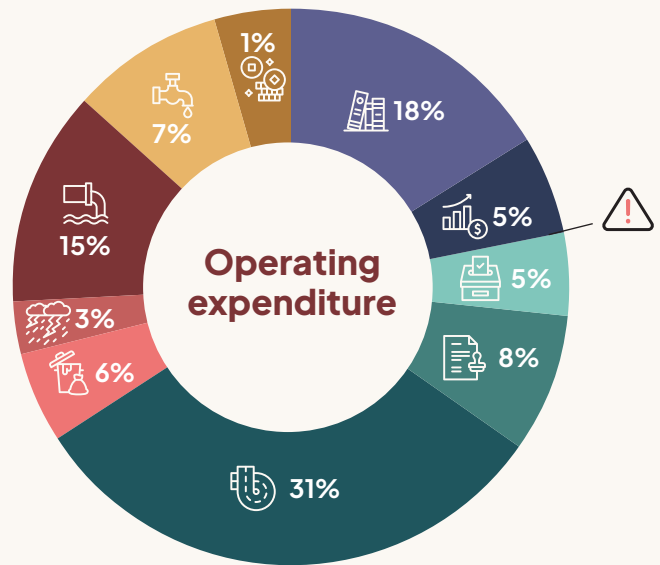


| Revenue by source   | %    | \$M    |
|---|------|--------|
|  Targeted rates                        | 40%  | 34.404 |
|  Rates penalty                         | 19%  | 16.369 |
|  Other subsidies and grants            | 15%  | 12.775 |
|  User fees and charges                 | 9%   | 7.990  |
|  Vested assets                         | 8%   | 7.120  |
|  Development and capital contributions | 6%   | 4.953  |
|  Sundry income                         | 2%   | 1.551  |
|  Dividends                             | 1%   | 0.639  |
|  General rates                         | 0%   | 0.351  |
|  Gain on sale of assets                | 0%   | 0.252  |
| Total   | 100% | 86.404 |

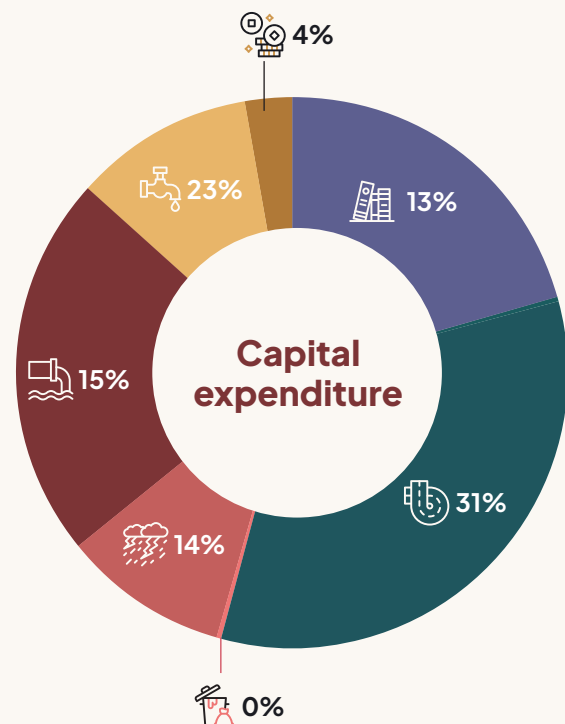
# How did Council spend money?

## I pēhea tā te Kaunihera whakapau i āna pūtea?

| Operating expenditure   | %           | \$M           |
|---|-------------|---------------|
|  Community Facilities    | 18%         | 13.157        |
|  District Development    | 5%          | 4.177         |
|  Emergency Management    | 1%          | 0.405         |
|  Governance and Strategy | 5%          | 3.847         |
|  Regulatory              | 8%          | 6.203         |
|  Roading                | 31%         | 23.140        |
|  Solid Waste           | 6%          | 4.231         |
|  Stormwater            | 3%          | 1.936         |
|  Wastewater            | 15%         | 10.725        |
|  Water Supply          | 7%          | 4.917         |
|  Support Services      | 1%          | 0.974         |
| <b>Total</b>  | <b>100%</b> | <b>73.711</b> |



| Capital expenditure   | %           | \$M           |
|---|-------------|---------------|
|  Community Facilities    | 13%         | 6.284         |
|  District Development    | 0%          | 0.039         |
|  Emergency Management    | 0%          | 0.094         |
|  Governance and Strategy | 0%          | 0.000         |
|  Regulatory              | 0%          | 0.003         |
|  Roading                 | 31%         | 15.350        |
|  Solid Waste             | 0%          | 0.174         |
|  Stormwater              | 14%         | 6.922         |
|  Wastewater              | 15%         | 6.911         |
|  Water Supply            | 23%         | 11.294        |
|  Support services        | 4%          | 2.006         |
| <b>Total</b>  | <b>100%</b> | <b>49.077</b> |



# Statement of Service Performance

## Tauākī Tutukinga Ratonga

**To measure Council's performance against the six Council Outcomes, Levels of service framework (LOS) are included in the 2024 – 34 Long Term and subsequent Annual Plans, along with including performance targets in each of the Statements of Intent set by Council for the Council Controlled Organisations: Manawatū Community Trust, Awahuri Forest/Kitchener Park Trust, Feilding Civic Centre Trust, and Central Economic Development Agency (CEDA).**

For the 2024/25 year, Council is reporting against 102 measures within the levels of service framework, which are detailed in the relevant activity summaries. Council has achieved

86.3% of its measures, which is an increase from the previous year of 77.9% (2023/24). We acknowledge that there were 14 instances where we did not achieve the measures (23 instances in 2023/24).

One of the measures not met was due to results in our satisfaction survey – Council continues to endeavour to provide excellence in local government and has not identified clear causes for reductions or stagnations in customer satisfaction. Another measure that was not met relates to our cemeteries. The target is to have no complaints about late or inadequate interment services., however this year two complaints were made that resulted in changes that will ensure these complaints do not happen again.

Two measures not met related to Building Warrant of Fitness (BWof) requirements for Council-owned property. Remedial actions are planned to resolve the issues within the agreed period.

The target for responding to complaints within a specified timeframe for building control services was not met. Resources were prioritised to work on meeting BWof inspection targets which reduced capacity to respond to building services complaints, meaning that some complaints took longer to respond to than usual.

Two measures were not met for roading services. One of these has highlighted that further investigation is required to determine additional improvements for preventing crashes on the Council's roading network. The other was a result of resurfacing work being undertaken over key areas in the district so the overall percentage of the network was less than the target.

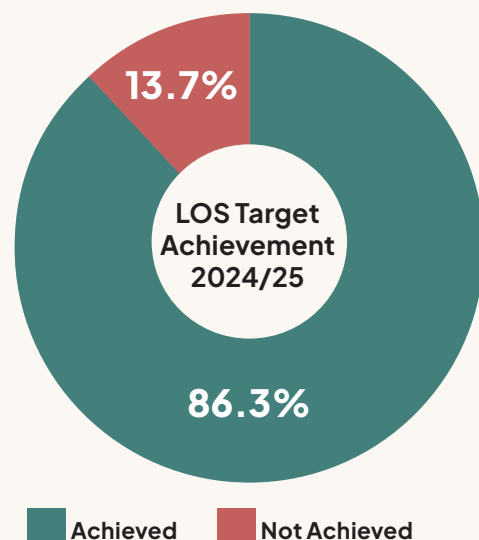
Drinking Water Services had seven measures not met due to the complexity of calculating water use and water loss in Waituna West, additional water turbidity at Himatangi and Waituna West treatment plants, minor non-compliances due to calibration at Stanway Halcombe and the Chlorine Contact Time at the Awa Street plant in Feilding.

### Rationale for selection of performance measures

The Department of Internal Affairs sets some mandatory measures that all Councils need to include in their long-term plans.

Other performance measures are set by Council and aim to report against key activities and programmes Council is delivering for each group of activities.

All measures are reviewed as part of the Long-term Plan process to ensure Council is providing the level of service the community expects and measuring results in a way that reflects the levels of service.



A summary of the Level of Service measures for Council and the Performance measures for the Council Controlled Organisations against the Council outcomes is outlined below:

|  | Council         |          | Manawātū Community Trust |          | Central Economic Development Agency |          | Awahuri Forest / Kitchener Park Trust |          | Feilding Civic Centre Trust* |          |
|--|-----------------|----------|--------------------------|----------|-------------------------------------|----------|---------------------------------------|----------|------------------------------|----------|
|  | No. of measures | Achieved | No. of measures          | Achieved | No. of measures                     | Achieved | No. of measures                       | Achieved | No. of measures              | Achieved |
| <b>1</b><br>A place to belong and grow                         | 30              | 21       | 6                        | 4        | 2                                   | 2        | 7                                     | 5        | N/A                          | N/A      |
| <b>2</b><br>A future planned together                          | 37              | 29       | 3                        | 2        | 0                                   | 0        | 0                                     | 0        | N/A                          | N/A      |
| <b>3</b><br>An environment to be proud of                      | 41              | 35       | 0                        | 0        | 1                                   | 1        | 12                                    | 9        | N/A                          | N/A      |
| <b>4</b><br>Infrastructure fit for future                      | 54              | 43       | 2                        | 1        | 5                                   | 5        | 5                                     | 5        | N/A                          | N/A      |
| <b>5</b><br>A prosperous, resilient economy                    | 32              | 25       | 3                        | 2        | 11                                  | 11       | 0                                     | 0        | N/A                          | N/A      |
| <b>6</b><br>Value for money and excellence in local government | 91              | 79       | 12                       | 10       | 8                                   | 8        | 2                                     | 2        | N/A                          | N/A      |











There are 102 measures within the levels of service framework for the Council and 37 for the Council Controlled Organisations, however, a measure can be linked to more than one community outcome. Therefore, the total number of measures in the table above is more than the total measures.

\*Feilding Civic Centre Trust Statement of Intent was deferred to 2025/26, therefore Council is unable to report against the performance measures. For more details, refer to the Feilding Civic Centre Trust disclosure on page 207.

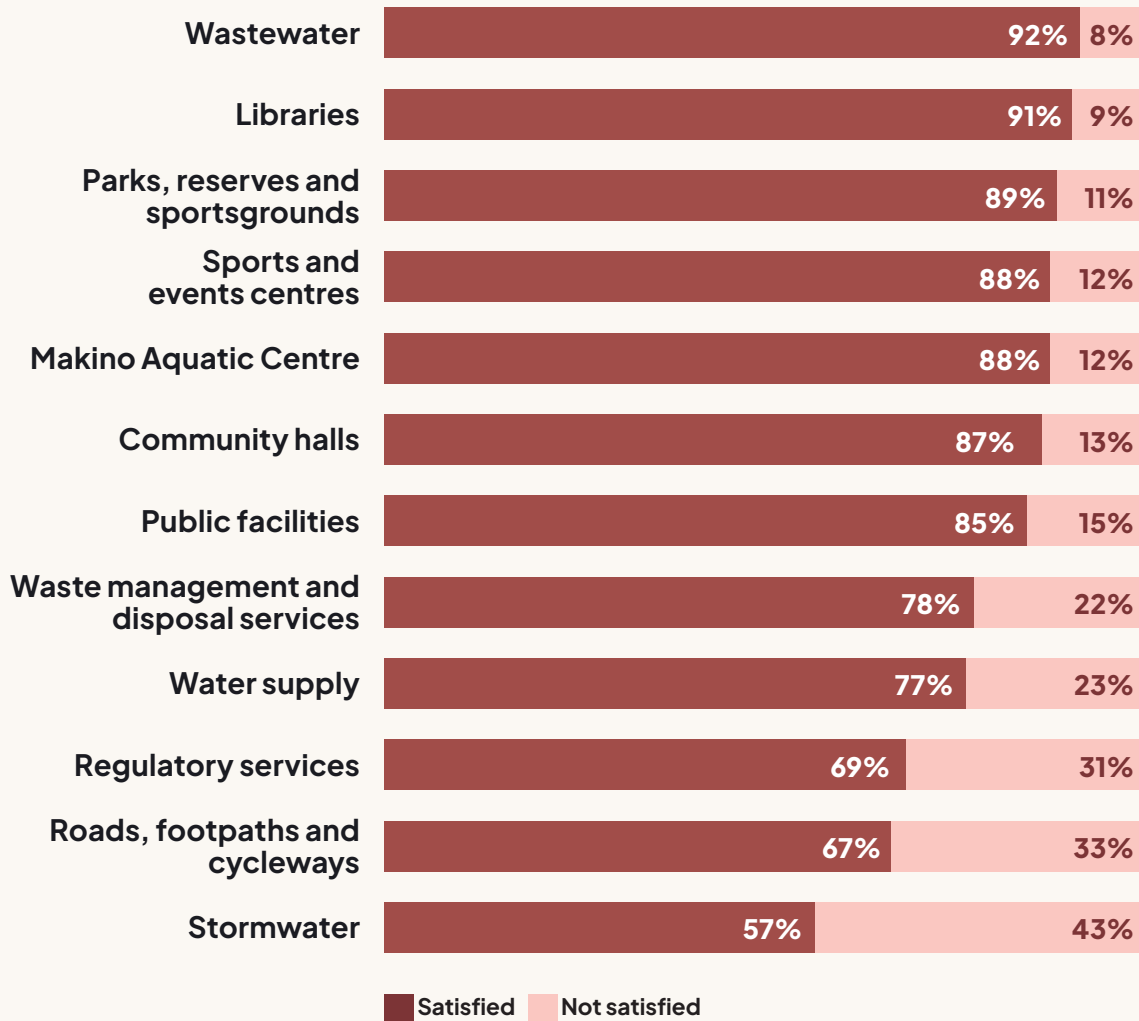


The Service performance information contained on pages xx to xx and xx to xx relates to the Council only. The Council Controlled Organisations’ performance information is reflected on pages xx – xx.

Information on the groups of activities and their service performance, including measures, current year results and previous year results, can be found on the following pages:

| Groups  | Page |
|---|------|
|  Community facilities  | XX   |
|  District development  | XX   |
|  Regulatory            | XX   |
|  Emergency management  | XX   |
|  Governance & Strategy | XX   |
|  Rooding               | XX   |
|  Water supply          | XX   |
|  Wastewater            | XX   |
|  Stormwater            | XX   |
|  Solid waste           | XX   |

# Overall resident satisfaction with Council services 2024/25



## Resident satisfaction survey

Council uses a resident satisfaction survey to measure satisfaction for a number of key performance indicators (KPIs). The survey is conducted quarterly and aims to achieve a representative view across gender, age, ethnicity, and location across Manawatū District residents.

### Other key judgements

The methodology for the performance measure 'the percentage of real water loss from the network reticulation system' is disclosed on page 91.

The methodology for the performance measure 'the percentage of real water loss from the network reticulation system' is disclosed on page xx.

The survey results for 2024/25 are based on the responses of 459 residents, which meets the number required for statistical reliability with a 95% confidence interval. Overall community satisfaction levels with Council services ranged between 40% and 94%.

For more detail, the full report can be found on Council's website at:  
[www.mdc.govt.nz/documents/reports/resident-satisfaction-survey](http://www.mdc.govt.nz/documents/reports/resident-satisfaction-survey)

# Statement of Compliance and Responsibility

## Tauākī Whakapūmau i tā te Ture, me te Haepapa

### Compliance

The Council and management of Manawatū District Council confirm that they have complied with all the statutory requirements of section 98 of the Local Government Act 2002.

### Responsibility

The Council and management of Manawatū District Council accept responsibility for the preparation of the annual Financial Statements and the judgements used in them.

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

The Council and management of Manawatū District Council accept responsibility for the delivered levels of service for the activity groups described in Section Two.

In the opinion of the Council and management of Manawatū District Council, the Annual Financial Statements for the year ended 30 June 2025 fairly reflect the financial position and operations of Manawatū District Council.

**Helen Worboys**  
Manawatū District Mayor

**Shayne Harris**  
Chief Executive



Space for Youth, Te Āhuru Mōwai

# Our work this year

## A mātau mahi i tēnei tau

From the roads we drive on, to the parks where families gather, to the ways we reduce and reuse waste, Council's work is woven into everyday life throughout the Manawatū District. This work helps communities thrive, supports local growth, and cares for the places that make the district unique.

Over the past year, Council teams have delivered projects both large and small, each designed to improve life today while laying strong foundations for the future.

The following pages highlight key initiatives, improvements, and community partnerships that have shaped the past 12 months.

### Manawatū Community Hub Libraries

A year on from its redevelopment, the Manawatū Community Hub Libraries (MCHL) new facility in Feilding known as Te Āhuru Mōwai, has established itself not just as a library, but as a place to connect, learn, create, and belong. So much so it's often referred to as The Hub!



Te Āhuru Mōwai, Feilding

The public response has been overwhelmingly positive, leading to the introduction of Open Plus service in response to requests for extended hours. MCHL is first in New Zealand to offer after-hours library access to the community. By signing up and completing the Open Plus induction, public gain access during unstaffed hours - up to 11 p.m., including Sundays and public holidays. Since its launch, 2,278 people or groups have swiped in to use Open Plus, including seven visits recorded on Christmas Day. A clear sign of the trust and value the community places in this flexible model of service.

Partnerships have grown with over a dozen community organisations now regularly delivering their services from Te Āhuru Mōwai. From drop-in Justice of the Peace and Community Law sessions, to Healthy Heart checks, Alzheimer's Manawatū support, and St John's outreach, Te Āhuru Mōwai is becoming a trusted destination for both practical support and community connection.

Te Āhuru Mōwai was recognised nationally in two different award categories: Gold Award in the Civic category at the NZ Commercial Project Awards, scoring over 90% to earn the distinction, and as a winner in the Public Architecture category of the NZ Institute of Architects Western Architecture Awards.

This year marked a significant milestone for the MCHL team, for the first time in years, all levels of service targets across borrowing (both digital and physical), log-ins to access MCHL's digital resources (whether from inside the Hub or remotely), and in programme satisfaction, were met. Feedback from 57 surveyed programmes or events returned a 99% satisfaction rate, reinforcing the strength of current offerings while highlighting opportunities for continued growth. Positive and constructive suggestions continue to shape our future programming ensuring that what is delivered continues to reflect the needs and interests of our community.

The Makerspace area has become a creative powerhouse in its own right, drawing hobbyists, students, and tinkerers from across the region. Projects have ranged from signage and CNC heartbeat art, to bird-leg splints, resin jewellery, and dinosaur skeleton kits to accompany travelling museum exhibitions. Visitors from Palmerston North and Whanganui now make the trip to access services like sublimation printing, and for the first time we've been able to offer Feilding Intermediate students a rich, hands-on alternative to their out-of-town camp. We've even made our own signage in-house, further embedding the space into our daily operations.



**Te Āhuru Mōwai, Gold Award Winner**

The merging of the Information Centre with MCHL services in February brought new capability to our front-of-house, enabling the sale of bus, ferry and soon rail tickets. Tourism brochures have proven popular as visitors and locals alike plan activities around the district. In June, we added the ability to sell EventFinda tickets, strengthening our role as a gateway to experiences across the region.

## **Makino Aquatic Centre**

The Makino Aquatic Centre (MAC) continues to be a valued and well-used asset for the Manawatū District.

This year, Council continued its contract with Community Leisure Management (CLM) to provide lifeguard services at the facility. Notably, all levels of service targets were successfully met this year - a reflection of the commitment to excellence and consistency.

One of the most encouraging results came through our customer satisfaction survey, which recorded a 93% satisfaction score (from a record 299 survey returns), exceeding our target of 90%. This result was a proud moment for the team and affirmed the value of the improvements made across the board.

The MAC also achieved a record-breaking total usage of 142,226 - the highest since records began, surpassing even the pre-COVID peak of 141,796 in 2018/19.

There were many event highlights throughout the year. The much-loved annual Dogs in Togs event brought together 111 dogs and their owners to mark the end of the outdoor pool season, continuing to attract attention from both local and visiting communities. The “Manu” (bombing) Competition returned as a MAC-led event, offering a very popular splash-filled celebration of skill and fun.

The Splash N Dash, delivered in partnership with Sport Manawatū, was another key success, blending swimming and running into a family-friendly event that promoted active lifestyles and community spirit.

The launch of our school holiday programmes, which were jointly promoted alongside Manawatū Community Hub Libraries has been a major success. While the MAC delivered its own programme, the crossover activities helped extend reach, offered variety to families, and strengthened the connection between two of Council’s key community spaces. The school holiday sessions build water confidence with tamariki through aquatic experiences including canoe paddling, snorkelling, water safety sessions, and three themed pool discos adding fun and festivity.

The MAC introduced an important change to our Swim School enrolment process, implementing an automatic roll-over system. This now ensures that existing families can retain their bookings from term to term, reducing the stress of rebooking



Playground at Te Āhuru Mōwai, Feilding



Swim School, Makino Aquatic Centre

and improving enrolment satisfaction. The process has been well received and has helped us better plan and manage capacity.

Community group and club support remained strong. Over 1,600 canoe polo players used the facility through weekly programmes. The centre hosted numerous carnivals, squad trainings, and school swimming events. The Makino Swim School had a record-breaking year, delivering over 25,000 lessons – comprising of 15,000 community lessons and over 10,00 lessons delivered through school-based programmes, reflecting both strong community demand and the continued success of our school partnerships.

The Aqua Fitness programme remained well attended, reflecting the community's ongoing interest in accessible wellness options. This, alongside our other initiatives, continues to highlight MAC's role not just as a facility, but as a hub of vitality, wellbeing, and belonging.

## Grants and funding

Manawatū District Council provides a variety of grants to assist not-for-profit groups, organisations and individuals to run, promote or participate in programmes or events that contribute to achieving Council's strategic outcomes.

These grants include:

- **Priority services funding** which is

available every three years and is defined as a programme or service that supports our communities to be connected and included, actively engaged, lifelong learners, and resilient. There is a particular focus on recognising the diversity of people and our heritage, opportunities to empower communities, preparing for a sustainable and resilience environment, and providing opportunities for people to gain and share knowledge throughout the lifecycle.

18 organisations were successful in gaining a priority service grant this year and have entered into a contract with Council to deliver the agreed outcomes for our communities. A list of these services is contained in section 4.

- **Community development grants** are often available annually. These grants have the same criteria as priority services but are for grassroots organisations who have a short-term service or projects. Refer to section 4 for the full list of grant recipients.
- **Community event grants** are available annually. Events are an important part of our districts vibrancy, bringing locals together and visitors to the Manawatū District. Council approved funding towards the running of 26 events catering to a wide array of interests. Some highlights included



Canoe Polo, Makino Aquatic Centre



Aqua Fit, Makino Aquatic Centre

Diwali Festival 2024, Manawatū Tattoo and ANZAC Concert, Kimbolton Arts and Sculpture Festival, D1NZ National Drifting Championship and the Carols event.

→ **Representative grants** are available to support individuals or teams selected or qualified to represent the Manawatū District or New Zealand at a national or international event. 33 recipients

received financial support to help enable them to represent Manawatū on the national or international stage.

**Some of these include:**

- ▶ Canoe Polo World Championships,
- ▶ Netball, Basketball, Hockey and Touch Rugby national finals,
- ▶ World Cup Placements Tournament for U18 Women's Baseball,
- ▶ World Triathlon Multisport Championships,
- ▶ Ironman 70.3 World Championships,
- ▶ ITF Taekwon-Do World Cup,
- ▶ Agri-Kids National Finals,
- ▶ National Jump Jam Competition,
- ▶ World Kick Boxing Championships, and
- ▶ Te Matatini o Te Kaahui Maunga 2025 (National Kapa Haka Competition).



Chorus Box: Royal Birds



Diwali Festival 2024



## Using Chorus Boxes as a canvas

Council has continued its partnership with Chorus through their annual Art Programme. A total of 10 Chorus cabinets have been turned into beautiful works of art by talented artists across the district. This year two Feilding Chorus cabinets were painted along with one in Himatangi Beach and one in Cheltenham.

The Chorus Art Programme is proving invaluable to help promote a sense of community belonging, identity and pride while also helping to discourage anti-social behaviour.

This partnership is a win-win for our communities. Not only do we get fantastic art works in our streetscape, but also it provides work for, and promotion of, our local artists. Unfortunately, this is the final year that Chorus is funding the Art Programme.



Youth Fest 2024



Young Achievers Awards

## MDC Youth Council

The Youth Council has had another busy and productive year, marked by significant growth and a shift towards a more inclusive and informal structure as it continues to play role in providing a platform for young voices to be heard.

This year, the Youth Council saw an increase in membership, growing from 10 to 19 active members. This growth has enhanced the diversity of the Youth Council, allowing a better representation of the various voices and perspectives of youth on a range of topics such as input into the Feilding Town Centre Refresh Project and input into three strategies that Council is developing: community development, economic development, and environmental.

The Youth Council organised the following notable events throughout the year:

- **Youth Fest:** The Youth Fest provides a platform for young innovative business owners and entrepreneurs to display, market and sell their products, ranging from handmade crafts to innovative tech solutions.
- **Manawatū Young Achievers Awards:** This event brought the community together to celebrate and acknowledge the hard work and achievements of approximately 120 young leaders.

## Welcoming Communities Programme

Council was successful in joining the National Welcoming Communities Programme through funding provided by the Ministry of Business Innovation and Employment.

One of the highlights of the welcoming programme this year was the completion of the Welcoming Communities Focus Group Plan 2025-2027. A plan that has been developed in collaboration with key stakeholders includes a number of Central Government Agencies as well as local organisations including Ngāti Kauwhata, Bhartiya Samaj, Central Economic Development Agency, Manawatū Chamber of Commerce, Feilding and District Promotions, Feilding Health Care, Manawatū Multicultural Council, Ovation Feilding, THINK Hauora and Volunteer Central. These stakeholders make up the Welcoming Communities Focus Group and have identified actions within the plan that they can implement.

Two programmes were delivered during the year, both hosted at Te Āhuru Mōwai. The Westpac Smart Series Workshop "Unbiased Discrimination Workshop" attracted approximately 50 participants and the Manawatū Multicultural Council Community Connectors monthly walk-in sessions are proving to be popular, for migrants, who now no longer need to travel to Palmerston North to gain support.



**Pohangina Domain**



**Planting at Te Āhuru Mōwai**

## **Parks and green spaces**

**Council's parks, playgrounds and reserves remain a valuable part of the community, providing safe, green spaces for residents and visitors to get closer to nature and to enjoy a healthy, active lifestyle.**

The parks team works closely with community groups, schools, iwi, and a range of organisations, to collaboratively and collectively enhance the use, care and future development of our open spaces.

Over the year, Council carried out a variety of projects to improve and upgrade existing park, playground, and reserve assets across the District. In many cases projects were designed and delivered in collaboration with community committees and sporting clubs throughout the District.

These projects included:

- Renewal of the playgrounds in Kimbolton and Rangiwahia in conjunction with the Community Committee.
- Further development of the relationships with EnviroSchools and St Joseph's school, to encourage nature-play and education.
- Development and planting of the landscaping at Te Āhuru Mōwai, including installation of paths and a basketball half-court.

- Completion and legalisation of the North Street to Port Street and Port Street to Root Street land purchases. This land will be developed into a walkway from North Street to the Maewa suburb to the north of Feilding.
- Landscape design and planting in the Pohangina Domain in conjunction with the Pohangina Domain Committee and the Pohangina Valley Community Committee.
- Continued development of the Kaikokopu stream reserve design at Himatangi Beach in conjunction with the local community committee and a bunch of passionate residents.

## **Community Halls**

**Council's 16 community halls continue to be accessible to the public, serving as vital hubs for social interaction, cultural events, community meetings, recreational programs, and local celebrations which foster a sense of belonging and connection across neighbourhoods. By offering flexible venues for both formal and informal gatherings, the halls play an important role in strengthening community ties and supporting civic engagement.**

Usage levels vary across the halls, and maintenance funding is generally aligned with how frequently each hall is used. Recognising that many of the halls are

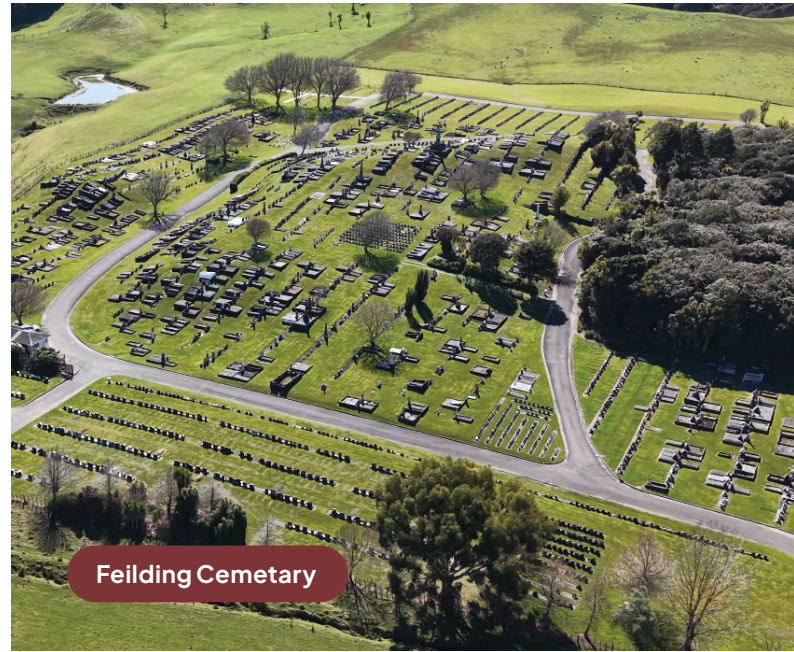
aging, Council aims to balance available resources with the upkeep required to keep halls functional. Council collaborates with Community and Hall Committees to maintain the halls in good condition and ensure they meet basic compliance standards.

This past year has seen renewal work undertaken at Stanway and Awahuri Halls following Council commissioned building condition assessments. Work included roofing, structural work and improving the weather-tightness of the buildings. In addition, work was carried out on several halls to ensure compliance with current fire regulations.

## Cemeteries

**Cemeteries are more than resting places - they are peaceful, reflective spaces where individuals can honour and remember loved ones. These sacred grounds offer a sense of continuity, history, and connection, allowing people to grieve, heal, and find comfort in memory.**

This past year saw new beams installed at Halcombe and Feilding Cemeteries. Design work was also completed at Feilding Cemetery for the development of both the subsection 9 area and children's area. Plans have been finalised to relocate the entrance gates enabling the gates to be locked in evenings helping to reduce ongoing vandalism.



Feilding Cemetery



Kimbolton Cemetery



Stanway Community Hall Before and After



## **Preserving and improving our community assets**

**Council-owned properties across the Manawatū District include everything from buildings to vacant land. This year, various property-related projects were completed or progressed, including:**

- Negotiations continued with Te Arawhiti, the Office for Māori Crown Relations, for the sale of Council's Feilding Depot at 139 South Street.
- Council has one remaining section listed for sale with an agency on South Street as part of the Special Development Zone vacant land sales. Construction has started on several of the sections sold by Council on South Street this year. One development was completed and operating on Kawakawa Road.
- Roof flashings were replaced at the Palmerston North Surf Lifesaving Clubrooms at Himatangi Beach.
- No further work has been carried out on the demolition of the buildings at the Pohangina Depot, Community House (Feilding), the Pohangina Road

residential tenancy house, or the Red Cross House (Feilding). However, these properties are approved to be disposed of and this will be explored in the coming years.

- Planning to demolish an earthquake prone brick store building at 10 Eyre Street, Feilding is now complete with demolition scheduled for early in the 2025/26 financial year, ahead of the planned sale of land.
- The strengthening and reroof project for Council's administration building on Manchester Street, Feilding has moved into the physical construction stage. The roof tiles are being replaced to protect Council's significant technology assets in the ceiling which have been affected by an increasing number of leaks during rain. The building also requires earthquake strengthening. Stage one of three has already been completed, with the full project completion expected by the end of the calendar year.
- Several new leases and licences to use Council property have been granted and existing leases and licences renewed.



**MDC Reroof Project**

## Leisure & Recreational Facilities

Leisure and recreational facilities play a vital role in building strong, healthy, and connected communities. They provide safe, inclusive spaces where people of all ages can engage in physical activity, relax, socialize, and develop new skills.

This year saw the replacement of the carpet at the Te Kawanu Memorial Recreation Centre, along with condition assessments at the Feilding Little Theatre and Pohangina Old School Pool.

Remedial work was completed at the Feilding Civic Centre to resolve some immediate safety concerns. Council commissioned a detailed seismic assessment (DSA) on the building that found that the building is earthquake prone. Council, and its council-controlled organisation, the Feilding Civic Centre Trust, are considering future options for the building as a result of the earthquake prone result.

## Public conveniences

**Public toilets are a small but vital part of everyday life. Well placed and well-maintained public toilets are vital assets that support local businesses and tourism by encouraging people to stay longer in town centres, parks, and recreational areas.**

This year saw refurbishment work carried out on a number of public toilets throughout the district. The Feilding railway toilets were closed when Feilding and District Promotion moved to their new offices in the Market Square.

Levels of vandalism at public toilets across the district continue to increase, requiring numerous repairs and replacement of purpose built fixtures and fittings that make it more challenging to break or take.

## Council Controlled Organisations (CCOs)

### Manawatū Community Trust (MCT)

promotes housing for senior and disabled residents of the Manawatū District along with the promotion of wellbeing services for residents of the district.

MCT lodged an application to be a Community Housing Provider (CHP) in 2024, however the shifting of focus by Ministry of Housing and Urban Development (HUD) means the Manawatū region is not a priority area and therefore the application is not being progressed.

MCT is working hard towards their goal of achieving 250 housing units by 2030. There are currently 205 completed units, with 4 new units in development and a further 12 units to commence later in 2025. All current housing stock has been upgraded to achieve a 3-star rating or above (the rating system is from 1 to 5 stars), with 100% healthy homes compliance.

Following a credible 9 years on the Trust, including a term as Chair, Tyson Schmidt was farewelled as a Trustee. A recruitment process has been completed to fill the vacancy, together with two re-appointments through the year ensuring continuity of a competent board of five Trustees.

Council has introduced a Statement of Expectation for MCT for 2025/26, in line with Council's other CCOs.

**Feilding Civic Centre Trust** promotes and encourages participation in arts, culture, recreation and sport in the district, as well as governing the Civic Centre as a multi-purpose community venue. Two Trustee positions became vacant during the year, and a successful recruitment process filled these positions. Seven Trustees work to enhance participation in arts, culture and maximise the venue for the community and district. The Trust is working with Council on options for the venue as a result of a detailed seismic assessment that was completed and other remedial work that is required.



**Awahurui Kitchener Park**

Collaboration between the Trust and Council has enabled an inaugural Statement of Expectation and Statement of Intent to be introduced for the coming 2025/26 year, ensuring a joint focus on the strategic direction, priorities, and targets.

**Awahuri Forest Kitchener Park Trust** provides governance for long-term planning for re-forestation, planting, biodiversity, hydrology, education, and infrastructure in the forest / park. There has been an emphasis over the year on planting the new wetland and planting the forest west side, which will become apparent over the next few years as this establishes. The new westside loop board walk has been completed, giving the public a unique walk through a regenerating wetland forest.

The Trust has gained a body of knowledge over the last five years researching the invasive pest weed phragmites karka. The Trust has observed the plants behaviours, ecosystem and mapped the areas of infestation regionally, while also trialling a range of mechanisms to manage the weed. Council is very supportive of the Trust's drive to encourage relevant agencies to register phragmites karka on the national weed register given the threat to waterways and land.

Jill Darragh's tenure as a passionate Trustee concluded during the year after serving over ten years, with the majority of those



**CEDA at TRENZ 2025**

as Chair steering the Trust to achieve the development of the Park enjoyed today. Two new Trustees have joined the board when vacancies arose, complementing a competent board totalling five Trustees.

**Central Economic Development Agency (CEDA)** continues working to progress its vision towards being New Zealand's most progressive region, encompassing the aspirations of Manawātū District along with Palmerston North City Council as the two shareholders. This included:

- Launching a refreshed strategy for Te Utanganui, building on the original 2020 version. This updated document sets out a clear vision, goals, and roadmap for the future of the Central New Zealand Distribution Hub.
- A Memorandum of Understanding was signed with Air New Zealand and Palmerston North Airport to support regional economic outcomes, particularly in air freight, distribution and logistics and pilot training.
- A new suite of curated inward investment collateral was launched.
- A tourism focus which included:
  - Manawātū being represented for the first time at TRENZ – New Zealand's largest tourism trade event; a workshop was facilitated in the region for nearly 20 tourism businesses to identify key

considerations and needs of marketing in a changing tourism sector;

- ▶ Partnering with Feilding and District Promotions with a dedicated 'Manawatū' stand at CD Field Days focused on encouraging visitors to explore the region while they were here and enticing them to come back;
  - ▶ and funding was secured for a targeted campaign into Australia with key partners including WebJet, plus TripAdvisor and Wellington International Airport as our gateway.
- Under the regional Manawatū Food Strategy objectives, some of the activity included successfully hosting the Boma E-Tipu Agri Summit in the region for the first time, and developing a land diversification tool which unlocks the potential for Manawatū farmers and landholders.

## Community Honours

**Council selected two recipients to receive Community Honours this year; Dennis Emery and Hinekahu Gotty.**

Both were nominated for their contribution to their various communities and the wider Manawatū District. Presented annually, these awards are a timely reminder of the hard-working, warm-hearted and community-minded people living in the Manawatū.

## Planning and placemaking in the district

### Reviewing the District Plan

**Council's District Plan is the blueprint for how the Manawatū District can be developed and changed over time.**

In line with our statutory responsibilities, Council has an ongoing programme to review the District Plan to ensure it meets the needs and priorities of our District. Central Government legislative reforms, new policy direction from national and regional government, and the changing needs of our communities are further reasons Council reviews the District Plan.



**Community Honours Recipients  
Dennis Emery and Hinekahu Gotty**

Council's three priority projects are the Residential Zone Review (Plan Change B), Town Centre and Mixed-Use Zone Review (Plan Change E) and Rural and Flood Channel Review (Plan Change A).

The Residential Zone Review ensures the District Plan contains the correct provisions to build the future housing needed. Changes are proposed to enable greater choice of housing (e.g. terraced housing) and small units. The proposal also updates a range of standards, including how stormwater is managed. Formal public notification of the proposed plan change associated with the Residential Zone Review occurred on 19 June 2025.

The Town Centre and Mixed-Use Zone Review plans for the future of Feilding's Town Centre. A number of changes have been proposed to better enable redevelopment opportunities, including a greater diversity of land uses. Formal public notification of the proposed plan change associated with the Town Centre and Mixed-Use Zone Review occurred on 19 June 2025.

Council's work on Plan Change A (Rural and Flood Channel Zones) has progressed to the stage where formal public notification may be considered in the 2025/2026 financial year.

Central government is making significant changes to the New Zealand planning system. These are expected to impact Council's activities in future years. Council is monitoring these changes closely and continues to make submissions on Bills and discussion documents as they are published.

Other projects Council has been working on:

- Implementing the National Planning Standards, which requires an update to the District Plan format and structure to align with national direction.
- Preparing for a review and update of the designations contained in the District Plan
- Making Plan Change I (Minor Amendments) operative.
- Contributing to broader project work associated with the Feilding Town Centre Refresh.

### **Planning for future growth**

The population of the Manawatū District is expected to grow over the next 30 years. Council is setting the overall direction for this growth, considering where new housing and commercial activity should be located, whether current approaches need to change, and how much growth should be planned for.

In 2013, Council completed a growth review that led to the creation of the Feilding Framework Plan. This plan is now being updated and renamed to set the direction for growth across the entire District. The updated framework will go beyond the Feilding urban area to include village blueprints, which will guide future planning and infrastructure projects.

Some of the work that was undertaken this year to help inform and support the growth framework includes monitoring housing demand and supply and quarterly reporting of housing development trends in line with the National Policy Statement: Urban Development.

## **Planning and Placemaking Initiatives**

**Over the past 12 months, a stronger relationship has been established with our development community, leading to a more proactive approach to pre-application meetings.**

As a result, we are now seeing a more integrated, whole-of-Council approach when engaging with developers and customers. An example of this was the public consultation process on Development Contributions which led to discussions with local developers about forming a Council-Developer working group to share knowledge and perspectives and to provide a forum for generating ideas to support growth in the Manawatū District.

The Feilding Town Centre Refresh project is an initiative approved through Councils Long-term Plan. Council has committed to



**A connected,  
vibrant and enjoyable  
central place to live,  
work, play and grow.**



a ten-year capital investment in the town centre, aimed at refreshing existing assets and exploring new spaces. The goal is to create a sense of vibrancy that encourages people to spend more time in the heart of Feilding. This investment reflects the confidence Council has in Feilding and the private development expected in the town in the coming years.

The Town Centre Refresh project is built on community feedback gathered over a number of years and recent engagement with stakeholders, including CBD businesses, building owners, Youth Council, community groups and Feilding & District Promotion (FDP) who have helped shape the proposed work. Concept drawings are being developed to illustrate some of work that will commence in the next financial year.

FDP is a critical to this project and has been tasked by Council with activating more events and pop-up activities to attract people into the town centre to help drive business for our local retail, hospitality and service businesses.

## Building Services

**Maintaining timely and efficient processing of building consents and inspections remains a key focus for Council, ensuring compliance with statutory obligations and high service standards.**

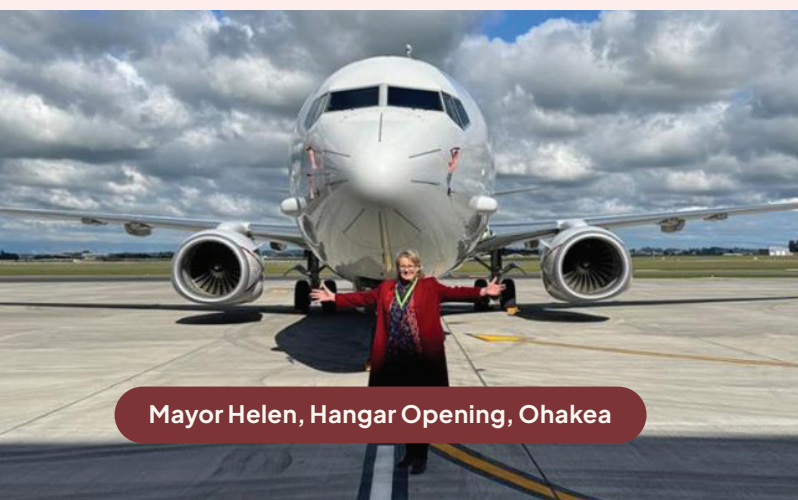
Council continues to contract with Palmerston North City Council to process building consent applications, provide inspection services, and complete code of compliance certificates.

Over the past year, Council received and processed 506 building consent applications compared to 761 the previous year and issued 522 code compliance certificates compared to 882 last year. This year, a total of 5,010 building inspections were carried out, down from 6,459 in the previous year. This year equates to an average of 418 inspections per month.

These activities ensure that building work across the district continues to meet the standards of the New Zealand Building Code.

The decline in building consent applications and code compliance certificate requests reflects the ongoing impact of economic uncertainty on development activity within the district.

A significant infrastructure build was completed during the year at the RNZAF Base Ohakea to house the New Zealand Defence Force's (NZDF) new P-8A Poseidons and associated support facilities. The build consisted of two large hangers and



interconnecting two storey structures for a training centre, operations centre and administration block. Council's senior building inspectors worked extensively with the NZDF build team to ensure the new development met the New Zealand Building Code.

Council's regulatory team also successfully maintained its accreditation as a Building Consent Authority during the year, demonstrating the robustness of its consenting processes and its commitment to delivering high-quality regulatory services to the community.

Beyond core consenting and inspection functions, Council maintained a strong commitment to regulatory compliance. This included:

- Building Warrant of Fitness (BWOFF) inspections, which verify that specified systems within buildings are inspected, maintained, and reported on in accordance with their compliance schedules ensuring ongoing safety for occupants and the public.
- Swimming pool inspections, which ensure that pool areas meet the safety requirements set out in the Building Act 2004 and associated regulations, helping to reduce the risk of preventable harm.

## Animal Control

**Animal Control is delivered as a shared service between Manawātū District Council and Rangitikei District Council, covering a combined area of 7,050 km<sup>2</sup>. The service operates 24 hours a day, seven days a week, providing responsive animal control across both districts.**

Council's Animal Control Officers remain committed to protecting public safety, promoting responsible dog ownership, and reducing risks associated with uncontrolled dogs and wandering stock.

This year, there has been a strong focus on education and community engagement, with proactive efforts to raise awareness about the responsibilities of dog ownership and encourage compliance with the legislation.

In 2024/25, Animal Control Officers responded to a total of 1,015 incidents, down from 1,198 incidents in 2023/24. These incidents are classified into three priority categories:

- Priority 1 – 334 incidents: Included dog attacks, aggressive roaming dogs, stock on roads, and other urgent matters requiring immediate intervention.
- Priority 2 – 346 incidents: Comprised barking complaints, non-aggressive roaming dogs, and other issues necessitating a timely but non-urgent response.
- Priority 3 – 335 Information requests and general inquiries.

These efforts support Council's commitment to public safety and responsible dog ownership in partnership with the community.

## Consent Planning

**Maintaining timely and efficient processing of resource consents remains a key focus for Council, ensuring compliance with statutory obligations and high service standards.**

Despite changing market conditions, the number of resource consents processed has remained relatively steady, although slightly down on the previous year. Council processed 115 land use consents, down from 141 the previous year, and 137 subdivision consents, down from 142 the previous year. These activities support development across the district, ensuring that land use and subdivision activities meet the requirements of the Resource Management Act and the Manawātū District Plan.

The slight decline in land use and subdivision consent applications reflects the ongoing impact of economic uncertainty on development activity within the district.

Beyond core consenting functions, Council maintained a strong commitment to regulatory planning compliance. This included monitoring and compliance activities to ensure that consent conditions

are adhered to, protecting the environment and ensuring that development aligns with community expectations and statutory requirements.

## Food Safety

**Ensuring that food premises comply with the requirements of the Food Act (2014) and associated regulations helps to keep food safe and suitable for consumption.**

Of the 115 food premises registered with Council, 78 required verification during the 2024/2025 year. During the year, 76 of these 78 premises were verified, demonstrating Council's commitment to maintaining high standards of food safety across the district.

Food premises inspection cycles are determined by their food control plans, which can require inspections every 12, 18, or 24 months. These verification activities protect public health and provide assurance to the community that food sold within the district meets required safety standards.

Beyond core verification functions, Council maintained a strong commitment to food safety compliance. This included providing guidance and support to food business operators to help them understand and meet their obligations, while fostering a culture of continuous improvement in food safety practices.

## Health Inspections

**Council's regulatory team ensures that hairdressers and barbers meet the necessary health standards. Of the 22 premises registered with Council, 21 were inspected.**

Moving forward, significant changes will be implemented in New Zealand's hairdressing and barbering industry regulations. The Health (Hairdressers) Regulations 1980 are set to be revoked, eliminating the requirement for Environmental Health Officers (EHOs) to conduct inspections and issue health licences for hairdressing premises.



**Animal Control service**  
a combined area of  
**7,050km<sup>2</sup>**  
24 hours 7 days a week



**78** food premises  
inspected in  
the 2024/25 year



**21 Hairdressers & Barbers** inspected  
in the 2024/25 year

## Alcohol Licencing

**The regulatory team keep our community safe by monitoring licensed premises that sell alcohol to ensure they comply with their licensing conditions. Between 1 July 2024 and 30 June 2025, all 52 licensed premises in our district were inspected to ensure that they complied with the conditions of their licence and the Sale and Supply of Alcohol Act 2012.**

During the year the following alcohol licences and manager certificates were issued:

- 6 new on-licences
- 1 new off-licences
- 7 on-licence renewals
- 3 off-licence renewals
- 3 club licence renewals
- 89 special licences
- 29 new manager certificates
- 43 manager certificate renewals
- 7 temporary authorities
- 0 permanent club charter.



## Bylaws Compliance

**Council's regulatory team continues to respond to complaints relating to breaches of bylaws and associated legislation to maintain public safety, amenity, and wellbeing across the district. This includes investigating and resolving complaints about issues such as overgrown vegetation, abandoned vehicles, parking enforcement and obstructions within public spaces.**

This year, Council adopted a modern approach to parking enforcement through the implementation of License Plate Recognition (LPR) technology. LPR is a mobile system that can be installed in any vehicle, enabling license plates to be scanned automatically as the vehicle drives around town. The system checks in real-time for any non-compliance, allowing for efficient and accurate monitoring of parking activity.

Council chose this technology as it provides a streamlined, effective method of enforcement while enhancing staff safety. It significantly reduces the need for officers to walk the streets, instead allowing enforcement tasks to be carried out from within a vehicle. Additionally, the system is simple to operate, supporting our commitment to adopting tools that improve our services for the community in a cost-effective and safe manner.

Council places a strong focus on education and guidance to support compliance with bylaws and legislation, working proactively with residents and businesses to address concerns and encourage voluntary cooperation. This approach helps to build community understanding of bylaw requirements while ensuring that the district remains a safe and pleasant place for all.

Council completed its statutory review of the Freedom Camping Bylaw on 19 June 2025. The completion of this review means that Council's bylaw is now consistent with recent legislative changes and ensures that any prohibitions or restrictions on freedom camping are appropriate and proportionate. Recent changes to the Freedom Camping Act to specifically exclude unhoused individuals has complicated Council's enforcement of the bylaw. Council has been providing feedback to the Ministry for Business, Innovation and Employment in relation to these enforcement challenges to inform their report to the Minister on the effect of freedom camping changes on homelessness.



MDC Emergency Operations Activation Exercise

## Emergency Management

To support rural communities in their resilience to emergencies, Council has been working with each Community Committee to form Community Response and Recovery Plans. These plans are tailored to the specific community and their unique needs when it comes to civil defence response and recovery actions.

A major piece of work delivered during 2024/25 was the acquisition and roll out of the D4H Incident Management Platform. This software has enabled Council to streamline event response and management processes. Training of staff will be an ongoing focus to uplift capability and confidence in the system.

Training and education were a key focus for 2024/25, including a rapid onset, full Emergency Operations Centre (EOC) activation exercise in April 2025 titled 'Exercise Pau Katoa.' This exercise was held at an alternate EOC facility that gave Council staff the opportunity to set up a full EOC in an unfamiliar building. Two full EOC shifts were exercised along with D4H Incident Management platform. The exercise proved to be an excellent way of putting training into practice, and to experience how real events test our skills, strengths and weaknesses.

Council completed the district radio upgrade, culminating in a full switch to the

Digital Radio Network. A CDEM Radio has also been installed at one of our remote Marae to support communication and resilience in our rural communities. Many of the District's rural schools are equipped with VHF radios, which are tested with Council every Wednesday morning during the school term. These regular check-ins ensure functionality and gives the students' hands on experience using the radios. At the end of the year, the school with the most check-ins receives an Emergency Management focused prize.

To strengthen resilience and improve the ability to respond to a major emergency, Council has acquired and equipped a Major Incident Air Shelter (MIAS) to serve as an alternative EOC if required. This structure has been named, The Quarrie, is the same used by NZDF, St. John, FENZ, the National Emergency Management Agency and Red Cross enabling Council to scale up and collaborate with partner agencies when needed.



The Quarrie



Newbury School – Plastic Lid Competition Winners

## Waste Management and Minimisation

**Council continues to implement the actions outlined in our Waste Management and Minimisation Plan 2022-2028. Many of these initiatives are partially or fully funded through the Waste Levy received from the Ministry for the Environment, helping to reduce the financial burden of waste minimisation on our ratepayers and communities.**

A change of government meant that the previously planned mandated kerbside food scraps collection was removed. Despite this, Council has decided to continue with introducing this service to Feilding, including registered food businesses. Food waste makes up approximately 38% of the refuse disposed of via the blue rubbish bag collection. A food scraps collection presents an excellent opportunity to reduce our waste going to landfill. The procurement process is now complete, with the collection contract awarded to Low Cost Bins. We now are working towards launching the service in Feilding before the end of 2025.

The Manawatū Resource Recovery Centre in Feilding is now a registered Tyrewise collection point. Tyrewise is a regulated product stewardship scheme led by Auto Stewardship NZ and overseen by the Ministry for the Environment. The scheme ensures tyres are tracked and responsibly managed, avoiding illegal dumping, stockpiling, or disposal to landfill. Members of the public can now drop off up to five tyres at a time, free of charge. Tyrewise covers the cost of collection and

transportation to approved processors. Since becoming a collection point on 1 September 2024, the centre has diverted 52.46 tonnes of tyres through the scheme, contributing to an estimated 70% reduction in fly-tipped tyres across the district.

To help reinforce recycling habits among younger residents, Council held a plastic lid collection competition in November 2024 in partnership with schools across the district. Students were challenged to collect as many clean plastic bottle lids as possible, with the winning school receiving a pizza party. The initiative served as a fun reminder of the kerbside recycling rule to remove lids, and many schools integrated the activity into maths lessons by counting the lids weekly. A total of 13 schools participated, collecting 139,087 lids. These were sent to FuturePost where they were repurposed into durable fenceposts and railings.

Council held trials for the recycling of both construction and demolition waste, and polystyrene waste at the Manawatū Resource Recovery Centre. Construction and demolition waste was sent to Central Environmental for recycling, and polystyrene was sent to E-Cycle. Both trials proved successful, and the decision has been made to continue these initiatives permanently.

As in previous years, Council continued to support local waste minimisation initiatives through the Waste Not Want Not fund in 2024/25. This funding empowers individuals, schools, and organisations to implement innovative projects that help reduce waste across the Manawatū District. Recipients were:

### Enviroschools

Facilitators supported 1,722 local students with hands-on environmental learning. Council provides funding support to the Enviroschools programme which is delivered by the Horizons Regional Council.

### Zero Waste Education

Popular education sessions taught students to reduce, recycle, and rethink rubbish.

### Paper4Trees

277 schools recycled paper and earned native trees in return.

### Feilding Repair Café

Volunteers fixed 131 items in three events, cutting down waste to landfill.

### Blister Pack Recycling

Nine TerraCycle bins were placed in Feilding, with strong public use.

### Waste-Free Period Programme

Four schools received education and samples promoting reusable period products.

### Lytton Street Circular Economy

Students created compost, grew food and learned sustainable practices.

### Wastewater Sludge Briquettes

Explored if wastewater sludge could be turned into fuel (briquettes) for biomass boilers.

## Waste and recycling



**Up 10%**  
Our diversion  
from landfill rate  
from last year!



**1,518 tonnes  
of green waste**  
dropped off at the  
Resource Recovery  
Centre this year.



Compared to 2023/24,  
fly tipping in the district  
has **decreased by**  
**an average of 1.3**  
**tonnes per month.**



Our trial to divert  
polystyrene waste  
from landfill achieved  
the repurposing of  
**57 cubic metres**  
**of polystyrene.**



Our trial to divert construction and demolition  
waste from landfill achieved the recycling of:  
**11.35 tonnes of timber**  
**1.63 tonnes of GIB**  
**4.24 tonnes of concrete and brick**

## Roading

### Maintenance

General and routine maintenance activities continue under the road maintenance contract. A combination of network inspections asset management data and customer requests drive the day-to-day roading operations to ensure Council is achieving the targeted levels of service across both the sealed and unsealed roads/streets of the district.

The network inspections drive the development and delivery of the monthly work programmes to ensure Council is aligned with its asset management principles of maintaining the existing condition and integrity across the range of roading assets.



### Renewals

A 1.06km section of Stewart Rd was rehabilitated this construction season. This was inclusive of roadside drainage re-shaping, pavement strengthening and first coat chipseal.

42.4 km of chip seal resurfacing has been undertaken across the district on sections identified as part of the roading asset forward works programme and condition inspections.

The intersection of Rangiotu Road / Pyke Road, Rangiotu was renewed with a thin asphalt concrete resurfacing to address a significant flushing and seal instability issue.

### Emergency Works

Four of the five emergency works sites, remaining from the 2023 Cyclone Gabrielle events, are either complete or in progress, as tabled below. The Makieke Bridge replacement is scheduled for an October 2025 start once the neighbouring Churchill Road bridge is completed, and resources relocated to this site from the Churchill Bridge site.

| Project                           | Status                              |
|-----------------------------------|-------------------------------------|
| PVE RP 10.4 Retaining Wall        | Complete                            |
| Churchill Bridge Replacement      | Underway                            |
| Makieke Bridge Replacement        | Commence-<br>ment Octo-<br>ber 2025 |
| Terrace Rd RP2.23km.              | Retreat<br>underway                 |
| Pararorangi Bridge: Investigation | Complete                            |
| Pararorangi Bridge: Design        | Underway                            |

The investigation phase of the Pararorangi Bridge, Waituna West is complete with design work nearing completion. The ford remains in place as the replacement option

is determined.

### Crown Resilience Funding

Four projects have been completed as part of the crown resilience funding package for local roads. All four are based on the Pohangina Valley East Rd and contributed to improving scour protection around bridge structures and adjoining river margins abutting the road.

### Customer Requests / Interactions

During the 2024/25 financial year, the roading team responded to 1,263 customer interactions. The importance of continuing to maintain and renew the assets is paramount to ensure both resilient and accessible roads are available to our road users.

Of note from the 12-month summary is the 4 key areas of road condition, slips/blockages, drainage/flooding and roadmarking / signage. All play a significant role in ensuring continued

access for our road users / customers.

### Temporary Traffic Management and Corridor Access Requests

During the 12 month period, Council has facilitated and monitored 467 CAR's, and 619 TMP's which enabled access for maintenance activities, capital works and third party work across the district. This ensures compliance to standards for reinstatement, safe working spaces and an indicator of continued growth across the district.

### Footpath Improvements

Banks Road, Rongotea had a section of new footpath constructed to facilitate improved pedestrian access in the vicinity of the developments area on the west side of the settlement.

## Growth Works – Residential

### Maewa

Maewa is Council's primary residential growth area, located at the northern end of Feilding. Council continues to proactively invest in infrastructure in Maewa to encourage residential growth and to ensure a well-connected and vibrant community.

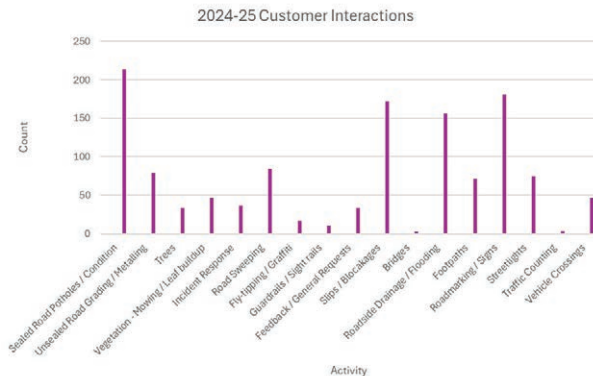
A number of key Maewa growth projects have progressed this year.

### Echo Street, Feilding – Stage 2

Stage 2 of works on Echo Street in Maewa was completed on 31 August 2024, following the completion of Stage 1 in May 2023. Stage 2 included the installation of water supply, wastewater, stormwater systems, vehicle crossings, and service connections to surrounding developments. All properties along Echo Street now have water, stormwater, and wastewater connections in place. A formal change to the name of Echo Place to Echo Street was also approved to accommodate the road now being a through road.

### Roots Street East, Feilding Upgrades

Upgrades of Roots Street East continues to advance in stages to fit within budget allocation. Council's initial focus for the



Echo Street, Stage 2

upgrade is installing key services to enable pending developments in the area.

#### **Roots Street East Upgrade (Makino Stream to Churcher Street)**

This upgrade stage has reached a number of key milestones this year, including the completion of the 1650mm stormwater pipeline and associated manholes in July 2024.

Work temporarily paused to prioritise the construction of the Parakaraka stormwater detention pond outlet structure, and then resumed with final reinstatement tasks to be completed July 2025.

#### **Roots Street East Upgrade (Churcher Street to Echo Street)**

Council has been able to progress this stage of the Roots Street East upgrade due a financial agreement between Council and a neighbouring developer.

Stormwater, water, and wastewater services are now installed. By May 2025, 80% of the road had been cut for final pavement works. Remaining tasks include berm clean-up, kerb and footpath pours, final sealing at the Churcher Street and Roots Street East intersection, and completion of power installation.

#### **Parakaraka (Maewa East Stormwater Detention Ponds and Recreation Area)**

The construction of two stormwater detention ponds on the eastern side of Maewa has reached completion, with excavation volumes reaching 48,000 m<sup>3</sup> in total. These stormwater detention ponds provide a stormwater management solution to enable growth in Maewa.

Mana whenua to Feilding, Ngāti Kauwhata have named the area Parakaraka, which will be formed into a recreation area for the community. Native plants sourced from Council's Kawakawa Nursery are scheduled for planting in Winter 2026, alongside

formation of an approximately 1.5km loop pathway and stream lookout points.

## **Growth Works – Industrial**

#### **Turners Road, Feilding Extension - Stages 2 & 3**

Turners Road extension is a key part of enabling industrial growth in Feilding within the Kawakawa Industrial and Agri-business Park (Precinct 5).

Following the completion of Stage 1 in the 2023/24 financial year, the focus for this year was on completing final design elements for the next two stages.

To support long-term successful stormwater management in Feilding's Industrial Area, further stormwater modelling was completed to assess ponding depths and any attenuation needs. The results confirmed the stormwater network design for the Turners Road culvert is sufficient, provided new stormwater requirements within developments are enforced through Council's Land Development process. A Precinct 5 stormwater management guide is being developed to support developers with this requirement.

Construction of future stages will recommence within the summer period in the 2025/26 financial year.

## **Water Supply**

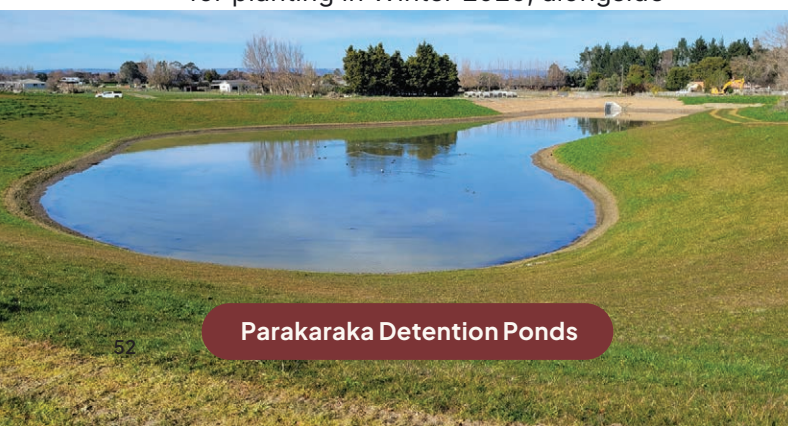
#### **Feilding Water Resilience**

Work to ensure the resilience of Feilding's water supply has continued this year. Council has committed to a multi-year investment programme to ensure that Feilding's drinking water supply continues to meet the current and future needs of the town.

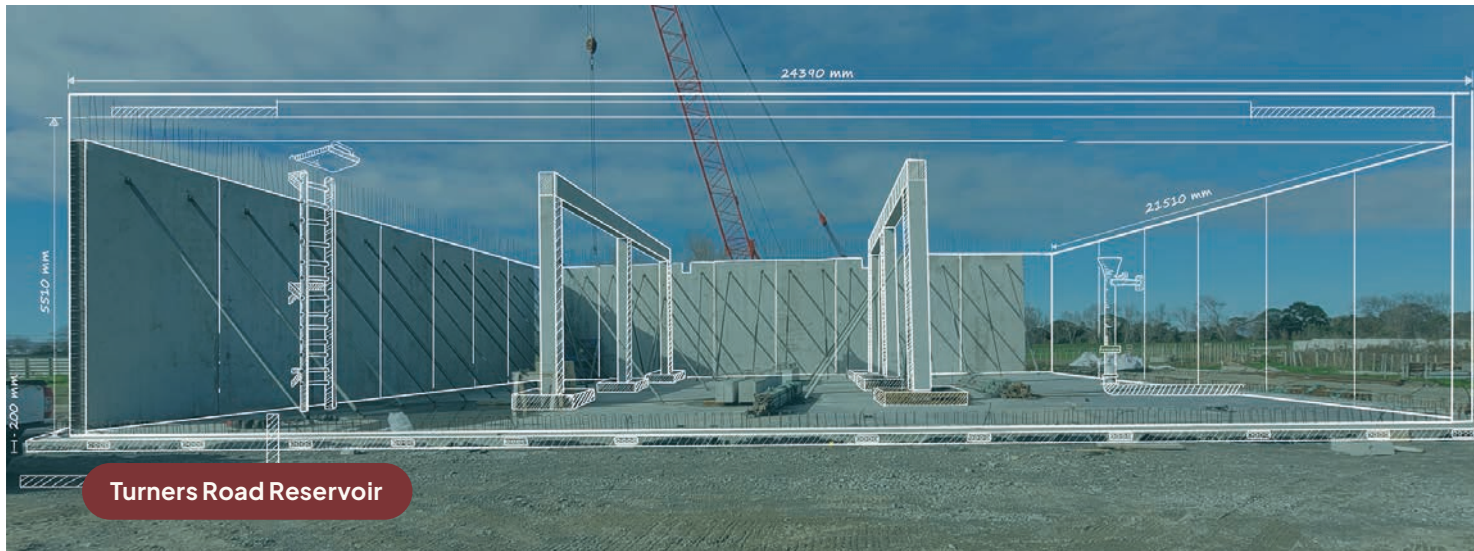
#### **Campbell Road Bore Upgrade and New Water Treatment Plant**

Key milestones have been achieved this year on the Campbell Road Bore upgrade and new Water Treatment Plant.

Required new pipework and installation of a chlorine shed were completed. Electrical and chlorine system fit-out is set to begin next, with completion expected by early



**Parakaraka Detention Ponds**



October 2025.

Entry and exit hardstands and security fencing have also been installed, improving site access and safety.

The project remains on track, with major infrastructure now in place and system integration progressing.

#### **Turners Road New Reservoir**

A new reservoir is being installed at Turners Road in Feilding to ensure there is sufficient water pressure to support industrial developments within the Kawakawa Industrial and Agri-business Park and nearby.

The foundation for the new reservoir has been undercut and rebuilt with engineered hardfill, and the reservoir floor was poured in June 2025 using post-tensioned concrete. Precast wall panels are now being fabricated for installation once the floor cures.

#### **New Feilding Bore (Roots Street West)**

A new 400 meter deep bore to provide Feilding water supply has been constructed and tested. This new source will help to reduce reliance on the Ōroua River surface water take, aligning with Council's commitment to the river's long-term health. The bore will supply up to 60 litres per second of raw water to a new treatment plant planned for construction on the same site within the Long-term Plan 2024–34.

The design of the Roots Street West Water Treatment Plant (WTP) has been completed, enabling early procurement of long-lead items and minimising delays. The civil



contractor established on site in late 2024, quickly completing earthworks and subbase preparation for the associated storage area.

Civil construction began shortly after with significant progress made. All buried pipework and ducting - covering water, wastewater, electrical, telecommunications, and stormwater - has been installed. External three waters services have also been connected, marking a key integration milestone. Foundational works is complete and the project is entering its final phase with WTP completion expected in September 2025, on track for commissioning and handover.

#### **Stanway Halcombe Rural Water Scheme Upgrades**

In 2018, Central Government updated their rules for drinking water supplies. This meant Council needed to commence work on installing a new Water Treatment Plant for the Stanway Halcombe Rural Water Scheme.

The new Water Treatment Plant was completed this year, and includes advanced filtration systems, UV disinfection and chlorination.

As the Water Treatment Plant was being constructed, the water scheme was faced with another key challenge.

In early 2023, the impact of Cyclone Gabrielle in the upper catchment of the Rangitīkei River resulted in the loss of 100 metres of riverbank adjacent to the scheme's water intake point.

This erosion reduced the natural filtration previously provided by the fine gravels, leading to elevated turbidity levels in the water supply. With the new Water Treatment Plant not yet commissioned, this triggered the need for Council to issue a boil water notice across water supply users as we could not be sure the water was consistently compliant.

Council officers worked closely with the Stanway-Halcombe Water Scheme Committee to decide on an appropriate long-term solution to tackle this issue. With the existing water storage reservoir for the water scheme reaching an advanced age, a decision was made to invest in an additional reservoir to provide more storage capacity to mitigate any future temporary increases in water turbidity.

Council was successful in gaining \$1.7 million dollars from the Local Government Flood Resilience Co-Investment Fund administered by National Infrastructure Funding and Financing to support the reservoir project. This fund was created by Central Government to support Councils to manage the impacts of Cyclone Gabrielle and to increase the resilience of assets to future flood events.

The new reservoir construction is now complete and has a total of 4,000 cubic metres of storage capacity to provide the water scheme with resilience and an improved level of service for new and existing scheme members for many years to

come. The Stanway-Halcombe Rural Water Scheme is now fully compliant with the New Zealand drinking water regulations.

## **Wastewater**

### **Village Wastewater Centralisation**

**This programme of work takes management of wastewater away from ageing village wastewater treatment plants, reduces the environmental impacts of multiple discharges into the Ōroua River, its tributaries and other waterways across the district. This innovative approach leverages off the significant investment already made in the Manawatū Wastewater Treatment Plant in Feilding.**

#### **Rongotea Stage**

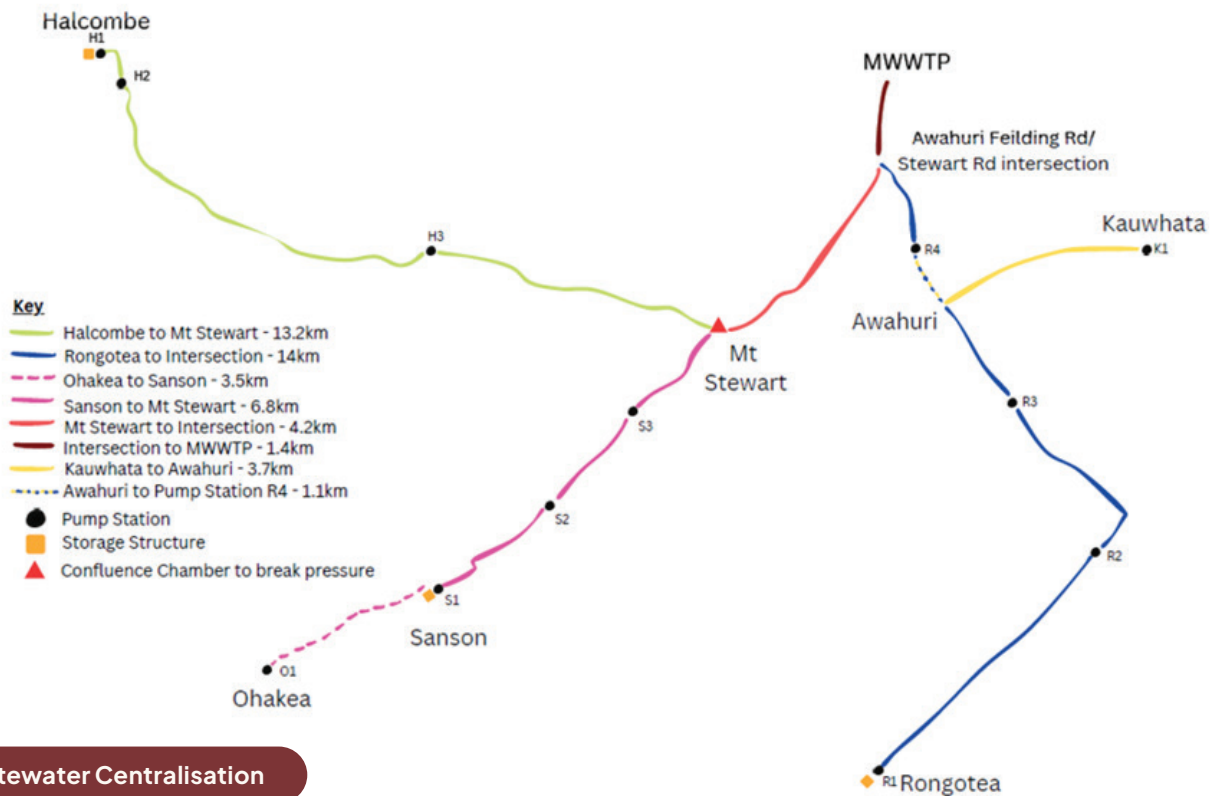
All land tenure negotiations for the Rongotea Stage of the Wastewater Centralisation Programme have now concluded.

Design for the pipeline connections between the Rongotea Road rising main and the Main Pump Station was largely completed in-house, and a construction contract has been awarded. Detailed design for the Main Pump Station was finalised in June 2025, enabling construction planning to commence.

To manage seasonal impacts, the Main Pump Station is scheduled to commence construction after winter, while associated minor construction works can progress throughout winter. The Trent Street access track and utility services were completed in June 2025. Construction of the Rongotea Intermediate Pump Stations commenced in June 2025.

#### **Halcombe Stage**

Design work for the pipeline associated with the Halcombe Stage of Wastewater Centralisation Programme has been successfully completed in-house. This phase of the design was able to progress



## Wastewater Centralisation

efficiently while Council Officers awaited the release of key design elements from the Rongotea Stage, allowing the overall programme timeline to remain on track.

In April 2025, the construction contract for the pipeline and confluence chamber connecting Mt Stewart to Ngaio Road was awarded. Site works commenced in May 2025, with progress advancing steadily. Completion of this section is anticipated by August 2025, representing a significant step forward in the broader centralisation initiative. This phase will provide critical connectivity within the network and support future integration across the system.

## Stormwater

### Feilding Stormwater Improvements

There are a number of both short-term and long-term projects planned to improve stormwater management in Feilding. Council has made strong progress on land tenure and design for these projects this year.

### Short-Term Solutions

#### Poplar Grove, Feilding Flood Mitigation

Design is completed for a stormwater retaining wall to mitigate potential future flooding impacts to Poplar Grove in Feilding.

An existing stormwater ponding site upstream of Poplar Grove has been identified as a key opportunity to better attenuate stormwater flow in high rainfall events for a slower release into the existing stormwater network.

We are working to gain the appropriate land tenure to enable the construction works to commence.

### Long-Term Solutions

#### New Port Street West, Feilding Outfall

Council is working to further develop the design for a project to construct a new stormwater outfall on Port Street West from the existing railway crossing downstream of Poplar Grove to the Makino Stream. This project will help to address flooding impacts on Poplar Grove, and on nearby parts of Makino Road.

Stormwater modelling has demonstrated the successful reduction in stormwater ponding in sample rainfall events to support the justification for the proposed project. Design work will continue throughout 2025/26.

### **Stormwater Attenuation in Feilding Growth Precincts 1, 2 and 3**

Through stormwater modelling and site investigations, it has been identified that stormwater from Precinct 1 and Precinct 2 in Feilding drains via gullies into the Makino Stream and to downstream areas within Feilding. Concept designs are underway for upstream detention ponds to reduce peak flows and enhance the flood resilience of downstream communities.

Stormwater runoff from Precinct 3 in the north drains through several gullies into Precinct 4 (west). Design work is also progressing for detention areas in Precinct 3 to manage runoff, protect downstream capacity, and support sustainable development in Maewa, Feilding.

### **Railway Line Stormwater Diversion/ Haybittle Street Improvements**

A preferred alignment option has been identified from concept design work this year for diverting the flows away from Haybittle Street where significant ponding has been observed. This alignment allows the proposed pipeline to cut off four railway culverts from the upstream network to reduce downstream flooding along South Street while decreasing flood depths along Weld Street, as well as further north on Kimbolton Road. A new stormwater discharge to the Oroua River will be required.

Design work will continue into the next year, as well as resource consenting investigations and land tenure processes.

### **Village Stormwater Improvements**

#### **Halcombe Stormwater Detention Areas**

Last year, Council completed a stormwater model for the Halcombe village to provide further detail on key overland stormwater flow and ponding issues being experienced on properties.

Design on three stormwater detention areas has progressed this year, as well as land tenure negotiations. The detention areas will hold stormwater in key strategic locations for slow release back into the existing stormwater network. This will lessen the load of the stormwater network in high rainfall events, including the main open drain that runs through the village.

### **Himatangi Beach Stormwater Improvements**

Council has initiated the design and consenting process for stormwater improvements at Himatangi Beach to address ongoing inundation issues affecting the community, particularly residents near the beach.

As part of the initial investigations, Council assessed the feasibility of reusing or recovering the existing stormwater pipe which runs overtop of sand dunes. However, this option proved unviable.

Council is now investigating alternative solutions, including a potential new alignment along Hunia Terrace and the construction of a new outlet to the creek. Civil design for this option is currently underway, with plans to tender for hydraulic modelling, pump installation, and associated electrical works next year.

## **Local Water Done Well**

**As required under central government legislation, Council explored a range of collaborative options for delivering Water Services. Through an extensive consultation process, Council sought feedback on three models:**

- an in-house, stand-alone delivery model,
- a multi-council Water Services Council Controlled Organisation jointly owned by Palmerston North City Council and Manawatū District Council, and
- a multi-council Water Services CCO jointly owned by Horowhenua District Council, Kāpiti Coast District Council, Palmerston North City Council and Manawatū District Council.

Council received more than 500 submissions and after careful consideration, Elected Members voted to retain an in-house, stand-alone model. This decision was largely influenced by the significant financial benefits it provides to local ratepayers.

Council is now preparing its Water Services Delivery Plan, which will be formally adopted in August before being submitted to the Department of Internal Affairs, meeting the legislative deadline of September 2025.

## Kawakawa Nursery

The end of the financial year is within the peak dispatch season, making July 2024 a particularly busy period. During this time, nearly 30,000 plants were prepared and dispatched to wrap up the planting season. In preparation for the coming 2025/26 season, the nursery has propagated over 60,000 native plants to supply both internal and external clients. The equates to 185,000 seeds being sown.

A decline in orders from previous years has occurred due to changes in central government funding streams, which have traditionally supported Horizons Regional Council's planting initiatives. In response, the nursery has been pursuing new partnerships and strengthening existing ones to support ongoing production and ensure sustainability. In the interim, staffing levels have been adjusted to reflect current demand with a team of six reducing to three, starting in the new financial year.

Of the total plants produced for this winter:

- 19,000 natives have been planted at the Manawātū Wastewater Treatment Plant buffer, which now has a management plan in place for the next three years.
- 16,000 natives were supplied directly to Horizons Regional Council.
- Internal Council teams were supported by developing planting plans for various projects, including pump stations, Campbell Road Bore, and the Stanway-Halcombe Reservoir, with natives used for both screening and beautification.
- The remainder were distributed to Awahuri Kitchener Park Forest and to Tararua District Council projects, including the Eketāhuna Wastewater Plant constructed wetland.

Beyond plants:

- On site improvements in site drainage by relocating culverts, clearing drains, and removing exotic vegetation.
- The Nursery Propagation Guide is in its final design stages and set for release at the start of the 2025/26 year.
- A barcode-based inventory management system has been implemented to streamline stocktake and improve efficiency.
- Council continues to engage externally and expand our outreach (focusing on our rural communities), to boost awareness with the aim of increasing sales.



Local Water Done Well

Kawakawa Nursery













# Guide to Groups of Activities

## He Arataki i ngā Mahi ā-Rōpū

The following pages provide details on what we have been doing in the Manawatū District and how we have performed for the 2024/25 year.

We have continued to deliver 22 different services and facilities across the District, organised into 10 groups of activities.

This section summarises results from the 2024/25 financial year for Council’s groups of activities can be found on the following pages:

| Groups  | Page | Groups   | Page |
|---|------|--|------|
|  Community facilities    | XX   |  Roothing     | XX   |
|  District development    | XX   |  Water supply | XX   |
|  Regulatory              | XX   |  Wastewater   | XX   |
|  Emergency management    | XX   |  Stormwater   | XX   |
|  Governance and strategy | XX   |  Solid waste  | XX   |

# Contribution to community wellbeing Te hāngai ki te oranga o te hāpori

Our groups of activities impact the four wellbeings set out in the Local Government Act 2002 as follows:

| Group of activities     |  Social |  Cultural |  Economic |  Environment |
|-------------------------|--|--|--|---|
| Community facilities    | ✓  | ✓  | ✓  | ✓   |
| District development    | ✓  | ✓  | ✓  | ✓   |
| Emergency management    | ✓  | ✓  | ✓  | ✓   |
| Governance and strategy | ✓  | ✓  | ✓  | ✓   |
| Regulatory              | ✓  |  | ✓  | ✓   |
| Roading                 | ✓  | ✓  | ✓  | ✓   |
| Solid waste             | ✓  | ✓  | ✓  | ✓   |
| Stormwater              | ✓  |  | ✓  | ✓   |
| Wastewater              | ✓  | ✓  | ✓  | ✓   |
| Water supply            | ✓  | ✓  | ✓  | ✓   |

# Overview of Activity Summaries

## Tirohanga whānui ki te whakarāpopoto o ngā mahi

For each activity summary provided in this section of this report, you will find the following information:

### What we do

A description of what activities, services and facilities are included in each group, and where to find this activity group in the 2024-34 Long Term Plan.

### What has Council achieved in 2024/25?

Summaries of performance within each activity are provided, which show what is being measured, including community opinion, response times, deadlines and compliance with regional standards. Key projects are also summarised.

### Funding Impact Statement

A Funding Impact Statement for each group of activities is shown and presents the actual costs and sources of funding for the 2024/25 financial year. For comparison purposes, the first column contains actual data for 2024/25, the second column is Year 1 of the Long Term Plan 2024-34 and the last column contains information from Year 3 of the Long Term Plan 2021-31.

The Overall Funding Impact Statement presents the actual financial results for the 2023/24 and 2024/25 financial years, compared with the Annual Plans for those years.

### Performance Targets

For this section, the results are indicated by:



Target met



Target not met

A number of performance indicators refer to the annual Manawatū District Council Residents' Survey carried out by an independent research agency.

Residents were asked to rate our services on a scale from 1-10. Responses in the 1-5 range are considered to be "dissatisfied" and those in the 6-10 range are considered "satisfied". Throughout this section we have provided a more detailed breakdown of the responses:

- Very dissatisfied / poor 1 - 4
- Somewhat dissatisfied / poor 5
- Somewhat satisfied / good 6
- Satisfied / good 7 - 8
- Very satisfied / excellent 9 - 10

# Community Facilities Group

## Ngā Taiwhanga Hapori

This group of activities can be found on page 122 of the 2024–34 Long-term Plan.

### What we do

#### Makino Aquatic Centre Te Taiwhanga Wai Rēhia o Mākino

We provide a safe, quality aquatic complex, including indoor and outdoor swimming pools, to deliver aquatic programmes for water education and fitness.

#### Manawatū Community Hub Libraries Ngā Whare Pukapuka o Te Pokapū o Manawatū

We provide Manawatū Community Hub Libraries (MCHL) services at our facility - Te Āhuru Mōwai for the whole community and its visitors. Te Āhuru Mōwai is a place where people can meet, access MCHL services, find information, participate in social, community and lifelong learning experiences, get inspired and innovate, create, discover and do.

#### Property Ngā Rawa Tūwāhi

We manage, support and administer Council's wide range of property portfolio assets and services.

#### Halls and Recreational Complexes Ngā Whare Huihui me ngā Taiwhanga Rēhia

We provide 16 Council-owned halls and support the management of seven community-owned halls.

#### Parks, Reserves and Sports Grounds Ngā Papa Rēhia, Papa Tāpui, Papa Hākinakina hoki

We provide our community with opportunities for leisure and recreation through the provision of parks and sports grounds including open spaces, gardens, trees, and playgrounds to ensure our community has access to a wide range of leisure and recreation opportunities.

#### Cemeteries Ngā Urupā

We provide and maintain cemeteries in park-like settings to provide places of remembrance, and facilities for burials and interments of ashes.

#### Public Conveniences Ngā Wharepaku Tūmatanui

We provide and maintain public toilets to protect public health and meet the expectations of residents and visitors.

### Why we do it

We work to ensure a vibrant and thriving interconnected network of community facilities that cater for the social, recreational and cultural needs of our communities and their visitors, now and into the future.

Our strategic goals for community facilities are as follows:

1. To have a resilient network of community facilities across the Manawatū District
2. To ensure that our community facilities are sustainable
3. To encourage collaboration and customer focused planning of community facilities
4. To support and help implement the Wellbeing Framework within the Community Development Strategy

## Contributions to Community Outcomes:

The Community Facilities Group contributes to the following community outcomes:

|  | A place to belong and grow<br>He kāinga e ora pai ai te katoa                     | A future planned together<br>He kāinga ka whakamahereā<br>tahitia tōna anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tōna taiao                   | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna punahahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tōna ōhanga                  | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te katoa He<br>kāinga ka eke tōna kāwanatanga<br>ā-rohe ki ngā taumata o te<br>kairangi |
|--|---|--|---|--|---|---|
| By providing facilities that deliver a community service or offer a place for any person to go and feel a part of the community.         |  |  |   |  |   |   |
| By providing fit for purpose adaptable district or local level facilities that contribute to health and wellbeing outcomes.              |   |                   |   |  |   |   |
| By improving the environmental performance of community facilities that can play a role in the future sustainability of our communities. |   |  |  |  |   |   |
| By providing higher quality facilities that are multipurpose, accessible and meet community expectations.                                |   |  |   |                   |   |   |
| By attracting and retaining residents through providing facilities that respond to community need.                                       |   |  |   |  |  |   |
| By providing a network of community facilities that are value for money and affordable for the community.                                |   |  |   |  |   |    |



The Makino Aquatic Centre

## How we do it

### Makino Aquatic Centre

At the Makino we are a Poolsafe-accredited facility that provides space for aquatic play, recreation and education throughout the year.

We have a variety of pools, both indoor and outdoor, and including a purpose-built Learn-to-Swim pool. Learn-to-Swim classes, recreation programmes, and Aqua Fitness sessions are held year-round and support water safety awareness, health and wellbeing and a sense of community. We are a fully accessible facility, with accessible changing rooms, pool hoists and water wheelchairs.

We also have the opportunity for lane and pool hire and work with local, regional and national clubs to host aquatic events and community events.

The Makino Aquatic Centre supports the district's schools through the delivery of Water Safety programmes.

### Manawatū Community Hub Libraries

Manawatū Community Hub Libraries provide a wide range of services for the whole community and its visitors:

- **Content and Access** – Access to a range of services and content for ease of life, learning, literacy, leisure and knowledge.
- **Social Connection, Collaboration and Learning** – Opportunities, programmes and events that build, promote and encourage social connection, new experiences, lifelong learning, literacy (including digital literacy), entrepreneurship, and community connection.
- **Services** – Working with others to add value to our community.
- **Outreach** – Breaking down barriers to make accessing Manawatū Community Hub Library services available to the whole community.

## Property

We manage Council owned property through leasing and general day-to-day operations functions and carry out renewal and building improvement programmes to make sure Council properties are well-maintained, safe and meet quality standards. We work with local groups to provide access to community property for a range of community uses. We plan for future property needs by proposing and implementing development projects and regularly review the rationale of holding the property, including considering disposal or repurposing of Council property where appropriate.

### Halls and Recreational Complexes

Council owns 16 halls and supports the management of five community-owned halls. We work with and support halls and Community Committees across the district in delivering day-to-day hall services. We carry out renewal and building improvement programmes to ensure our facilities are well-maintained, safe and meet quality standards, including improving existing halls and recreational complexes to meet public expectations. When appropriate, this includes expanding or providing new facilities to meet changing community needs.

### Parks, Reserves and Sports Grounds

We maintain parks, reserves and sports grounds to ensure provision of quality, safe spaces for recreation and leisure, and continually improve accessibility to parks, sports grounds and facilities, making them available for a wide variety of users.

We foster collaboration between sport and recreation groups to encourage high-use facilities and opportunities for cost efficiencies and manage parks and sports grounds bookings, fees and charges while liaising with ground staff to ensure facilities are ready for use.

We work with Sport Manawatū and other organisations to deliver programmes throughout the district to get 'everyone active, everyday' and liaise with Community Committees and user groups of parks and sports grounds.

We develop, promote and follow plans and strategies that guide the development and management of parks and sports grounds and are planning on providing a walking and cycling network that links neighbourhoods, schools and community facilities.

### Cemeteries

We manage, maintain and plan for future improvements where required for the

eight cemeteries in the district, including maintaining accurate burial records.

We work with the community to meet changing demands and community needs and ensure that all cemeteries are maintained to a high standard.







We meet the requirements of the Burial and Cremations Act 1964.

### Public Conveniences

We provide a network of public toilets across the district and maintain facilities to ensure they are clean, accessible and fit for purpose.

## How we did






### Makino Aquatic Centre

| 1. You can expect safe pools   |                            |             |   |   |  |
|--|----------------------------|-------------|---|---|--|
| Measure  | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25  | Comments   |
| Pool safe accreditation (annually)   | 1, 2 & 6                   | Accredited  | <br>Pool safe accreditation retained | <br>Pool safe accreditation retained | PoolSafe accreditation, is valid to April 2026   |
| 2. You can expect a provision of a range of quality educational and recreational aquatic experiences           |                            |             |   |   |  |
| Measure  | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25  | Comments   |
| The number of participants in water activities and learning programmes per annum.                              | 1, 2 & 6                   | >45,142     | <br>44,719                           | <br>53,253                           | 18% higher than target. Water Activities and Programmes have been a focus point this year. Our lessons have seen high all year participation and more schools are now booking MAC instructors to undertake lessons instead of just booking pool space and relying on volunteers to help. We have brought back more programmes, especially in the school holidays with things like snorkelling and 'float-in' movies which is seeing our activity numbers increase. |
| Percentage of survey participants satisfied with the quality of their experience at the Makino Aquatic Centre. | 4 & 6                      | 90%         | <br>92%                              | <br>93%                              |  |

## Manawatū Community Hub Libraries



### 1. You can expect access to a range of information, resources and experiences that support community wellbeing and interconnectedness, continue to build and promote lifelong learning and bridge the digital divide.

\* The target set in the Long-term Plan 2021–31 for 2023/24 is not comparable to targets set under this Longterm Plan due to changes in the way that Pressreader digital access statistics are recorded. Targets set in the Long-term Plan 2024–34 exclude Pressreader statistics.

| Measure   | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25   | Comments  |
|---|----------------------------|-------------|---|--|---|
| The number of physical and digital collection items borrowed or accessed per capita, per annum.   | 1, 2, 4 & 5                | 5           | <br>11.28  | <br>6.04   |   |
| The number of logins to library e-resources and apps (including digital learning apps and heritage platforms), Manawatū District Libraries app and Wi-Fi and computer usage, per annum.   | 6                          | ≥49,317     | <br>43,629 | <br>78,809 | There is encouraging growth in use of the MCHL App with people using it to place holds and manage their library renewals and card use. A notable success story is our Language app which saw use grow from the first quarter of the year to more than double by the last quarter. |
| Percentage of survey participants satisfied with the quality of their experience attending a programme, class, exhibition, event, digital learning programme or other social interaction group at the Manawatū Community Hub Libraries. | 1, 4 & 6                   | 80%         | New measure 2025  | <br>99%  |   |

## Property

### 1. You can expect well maintained, safe Council-owned buildings and properties

| Measure  | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25   | Comments   |
|--|----------------------------|-------------|---|--|--|
| Percentage in-use Council-owned buildings and properties are compliant with the relevant safety regulations. | 1 & 4                      | 100%        | <br>100% | <br>60% | Two of Council's five in-use properties were unable to display a BWoF at the end of the year. The Council's administration building could not display a BWoF as the compliance schedule needed to be amended to remove a reference to a fire separation wall in the file room that was no longer relevant. The Feilding Little Theatre and Te Manawa building also could not display a BWoF as this building requires exit door and pathway work to be completed before they will be made compliant. This work is scheduled. |

Halls and Recreational Complexes

| 1. You can expect that in-use Council-owned halls and recreational complexes are safe  |                            |             |                            |                           |   |
|--|----------------------------|-------------|----------------------------|---------------------------|---|
| Measure  | Link to community outcomes | Target 2025 | Result 2023/24             | Result 2024/25            | Comments  |
| % of in-use Council-owned halls and recreational complexes are compliant with current building warrant of fitness requirements and FENZ evacuation procedures. | 1 & 4                      | 100%        | <div><div></div>100%</div> | <div><div></div>60%</div> | Six of Council's fifteen community halls were unable to display a BWoF at the end of the year due to a number of non-compliance items identified through the BWoF audit process carried out across 2024 and 2025. This work to remedy three of the six halls had been completed by the end of the year and await compliance assessment. Three of the halls (with low utilisation) remain non-compliant and will be resolved in the next financial year. |

Parks, Reserves and Sportsgrounds

| 1. You can expect satisfaction with our parks, reserves and sports grounds   |                            |             |                           |                           |  |
|--|----------------------------|-------------|---------------------------|---------------------------|--|
| Measure  | Link to community outcomes | Target 2025 | Result 2023/24            | Result 2024/25            | Comments   |
| Percentage of survey participants satisfied with Council's parks, reserves and sportsgrounds.  | 1, 2 & 6                   | 90%         | <div><div></div>91%</div> | <div><div></div>89%</div> | The respondents who gave low scores for Council's parks and sportsgrounds did not provide comments or explanations for their low scores. |
| 2. You can expect safe parks, reserves and sports grounds  |                            |             |                           |                           |  |
| Measure  | Link to community outcomes | Target 2025 | Result 2023/24            | Result 2024/25            | Comments   |
| Number of health and safety incidents or injuries reported that occurred due to inadequate or poor maintenance in our parks, reserves and sports grounds | 1, 2 & 6                   | 0           | <div><div></div>0</div>   | <div><div></div>0</div>   |  |



Kowhai Park



## Feilding Cemetery

### Cemeteries

#### 1. You can expect satisfaction with the maintenance of our cemeteries

| Measure  | Link to community outcomes | Target 2025          | Result 2023/24 | Result 2024/25 | Comments  |
|--|----------------------------|----------------------|----------------|----------------|---|
| Percentage of survey participants who were satisfied with the maintenance of cemeteries. | 1                          | New baseline 2024/25 | New            | 85%            | The majority of respondents who gave a lower score did not provide comment to understand how this could be improved. This years result 2024/25 is the new baseline. |

#### 2. You can expect professional and timely interment services

| Measure   | Link to community outcomes | Target 2025 | Result 2023/24 | Result 2024/25 | Comments  |
|---|----------------------------|-------------|----------------|----------------|---|
| The number of complaints about late or inadequate interment services. | 6                          | 0           | 0              | 2              | Two complaints were received in the third quarter of the year. Council's open spaces contractor has put new processes in place to ensure that the events that lead to these complaints do not happen again. |

### Public conveniences

#### You can expect clean and well-maintained public toilets

*\*Excludes complaints that do not relate to the service council provides*

| Measure   | Link to community outcomes | Target 2025   | Result 2023/24 | Result 2024/25 | Comments |
|---|----------------------------|---------------|----------------|----------------|----------|
| Monitoring the number of complaints* received about inadequate maintenance and/or poor cleaning of our toilets. | 6                          | <8 complaints | 4              | 4              |          |



## Manawatū District Council Funding Impact Statement for the year ended 30 June 2025 Community Facilities

### **Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2025 Taiwhanga Hapori**

All external borrowing is managed through Council's treasury function, which borrows externally to maintain sufficient liquidity for the day-to-day operations. Community facilities group of activities may have a mixture of internal and external loans to fund its capital projects. Internal loans are raised by the activity from Council's treasury.

The interest charged on internal borrowings for Community Facilities Group of Activities, for the year ended 30 June 2025 is disclosed under finance costs.



|   | Actual<br>2025<br>\$000 | LTP<br>2025<br>\$000 | LTP<br>2024<br>\$000 |
|---|-------------------------|----------------------|----------------------|
| <b>Sources of operating funding</b>                                     |                         |                      |                      |
| General rates, uniform annual general charge, rates penalties           | 2,542                   | 2,443                | 2,285                |
| Targeted rates  | 8,090                   | 8,239                | 7,892                |
| Subsidies and grants for operating purposes                             | 3                       | 1                    | 1                    |
| Fees and charges  | 1,130                   | 930                  | 1,320                |
| Internal charges and overheads recovered                                | 3                       | -                    | -                    |
| Local authorities fuel tax, fines, infringement fees and other receipts | 119                     | 66                   | 29                   |
| <b>Total operating funding</b>  | <b>11,887</b>           | <b>11,680</b>        | <b>11,527</b>        |
| <b>Applications of operating funding</b>                                |                         |                      |                      |
| Payments to staff and suppliers   | 7,823                   | 7,753                | 6,805                |
| Finance costs   | 648                     | 764                  | 913                  |
| Internal charges and overheads applied                                  | 2,104                   | 2,170                | 1,700                |
| Other operating funding applications                                    | -                       | -                    | -                    |
| <b>Total applications of operating funding</b>                          | <b>10,576</b>           | <b>10,686</b>        | <b>9,418</b>         |
| <b>Surplus (deficit) of operating funding</b>                           | <b>1,311</b>            | <b>994</b>           | <b>2,109</b>         |
| <b>Sources of capital funding</b>                                       |                         |                      |                      |
| Subsidies and grants for capital expenditure                            | 132                     | -                    | -                    |
| Development and financial contributions                                 | 560                     | 352                  | 490                  |
| Increase (decrease) in debt   | 2,683                   | 2,586                | 31                   |
| Gross proceeds from sale of assets                                      | -                       | -                    | -                    |
| Lump sum contributions  | -                       | -                    | -                    |
| Other dedicated capital funding   | -                       | -                    | -                    |
| <b>Total sources of capital funding</b>                                 | <b>3,375</b>            | <b>2,938</b>         | <b>521</b>           |
| <b>Application of capital funding</b>                                   |                         |                      |                      |
| Capital expenditure   |                         |                      |                      |
| - to meet additional demand   | 1,063                   | 1,114                | 836                  |
| - to improve the level of service                                       | 2,701                   | 2,676                | 1,044                |
| - to replace existing assets  | 2,520                   | 2,891                | 1,234                |
| Increase (decrease) in reserves   | (1,597)                 | (2,749)              | (485)                |
| Increase (decrease) of investments                                      | -                       | -                    | -                    |
| <b>Total applications of capital funding</b>                            | <b>4,686</b>            | <b>3,932</b>         | <b>2,629</b>         |
| <b>Surplus (deficit) of capital funding</b>                             | <b>(1,311)</b>          | <b>(994)</b>         | <b>(2,109)</b>       |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>             | <b>-</b>             |
| <b>Community Facilities Internal Borrowings</b>                         |                         |                      |                      |
| Opening balance 1 July  | 14,562                  |                      |                      |
| Internal loans raised during the year                                   | 3,100                   |                      |                      |
| Internal loans repaid during the year                                   | (418)                   |                      |                      |
| <b>Closing balance at 30 June</b>                                       | <b>17,245</b>           |                      |                      |

# District Development Group

## Te Tipu o te Rohe

**This group of activities can be found on page 140 of the 2024–34 Long-term Plan.**

### What we do

#### Community Development

Community development is about whanaungatanga - building relationships, sharing experiences and working together to create a sense of belonging. We partner with businesses, social and community groups and not-for profit organisations to:

- Celebrate our diversity
- Welcome newcomers
- Learn and share our knowledge with others
- Building strong, resilient, sustainable local communities
- Strengthen the interests and values of our district's residents by encouraging active participation
- Generate community led opportunities and outcomes
- See ourselves as a single, cohesive community as well as a collection of smaller communities based on our geographical location or on areas of special interest or identity.

#### Economic Development

Economic development is about improving the standard of living of the people in the district through activity that positively influences economic resilience and growth. Our approach to economic development is reflected in our commitment to:

- Provide opportunities for businesses and for all people in our district
- Ensure the district is a great place to live and visit with a range of facilities, activities, events and open spaces to engage in
- Be open to supporting development and innovation initiatives where possible
- Advocate for integrated growth by linking economic activities with regional growth projects
- Liaising with institutional partners and neighbouring territorial authorities to coordinate regional economic development activities.

#### District Planning

District planning is a mix of reviewing and updating the District Plan and planning for future growth. The District Plan is the main planning document for the District and it is reviewed on a section-by-section basis, responding to national direction, regional policy, and local issues. As part of comprehensive district planning we:

- Plan for growth of the district through the districts growth framework
- Prepare strategy, structure plans, rezone land, and monitor available housing and commercial land, ensuring sufficient land is available in the short, medium and long term.
- Participate in regional planning and work with stakeholders



## Why we do it

### Community Development

Council actively engages with diverse community groups and community leaders to ensure Council's approach to community development is informed by the needs and aspirations of its diverse community and seeks to build inclusive, connected and active communities.

Council supports the social, cultural, economic and environmental wellbeing of our people and places by offering a high quality of life for all, guided by the Community Development Strategy, which was created in collaboration with our community.

### Economic Development

Economic development and community development are closely linked. Council recognises that creating the conditions for a prosperous, diversified and resilient economy is one of its key roles to ensure the economic wellbeing of the district's communities. Therefore, the Economic Development activity aims to provide an environment that is conducive to both retaining and growing existing, as well as attracting new businesses and commercial activities, to reap economic benefits for the wider community.

## District Planning

District planning activities are provided to ensure Council meets its obligations under the Resource Management Act 1991. Critically, District Planning contributions are guided by the National Policy Statement on Urban Development 2020 (NPS-UD). The NPS-UD seeks to ensure New Zealand towns and cities have well-functioning urban environments that enable all people and communities to provide for their social, economic, and cultural wellbeing, while also ensuring the provision of sufficient development capacity to meet the different needs of people. Taken as a whole, the rationale for District Planning is about:

- strategically planning for growth of the district, making sure future land use and infrastructure decisions are aligned
- Ensuring planning rules are up-to-date and reflect current and future issues
- Avoiding, remedying or mitigating effects on the environment.

## Council Controlled Organisations (CCOs)

CCOs deliver economic and community wellbeing outcomes on behalf of the Manawātū District Council. Refer to Table 1 for a description of our CCOs and their contribution to the Community and Economic Development Activity. Refer to Section 7, Appendix 2 of the Long-term Plan for the Statement on Council Controlled Organisations.

## Contributions to Community Outcomes:

### Community Development

The Community Development activity contributes to the following community outcomes, which are linked through to the Community Development Strategy:

|   | A place to belong and grow<br>He kāinga e ora pai ai te katoa | A future planned together<br>He kāinga ka whakamahereā<br>tahitia tōna anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tōna taiao | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna pūnahahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tōna ōhanga | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te<br>katoa He kāinga ka eke tōna<br>kāwanatanga ā-rohe ki ngā<br>taumata o te kairangi |
|---|---|--|---|--|--|---|
| We work with the business community and other economic stakeholders to provide an environment that is conducive to retain, grow and attract business.   |   |  |   |  |  |   |
| We encourage diverse economic activities to strengthen economic resilience.   |   |  |   |  |  |   |
| We actively consult with economic and commercial stakeholders to build partnerships and to ensure a more harmonised and coordinated approach to regional economic growth and development initiatives. |   |  |   |  |  |   |
| We prepare for tomorrow today - our natural, physical and social environment is safe, sustainable and resilient.  |   |  |   |  |  |   |
| Community success is enabled by quality infrastructure, services and technology.  |   |  |   |  |  |   |
| Our people and communities feel safe.   |   |  |   |  |  |   |
| We are guardians (kaitiakitanga) of the natural environment.  |   |  |   |  |  |   |
| We are actively engaged - our people are empowered to strengthen and influence their communities.   |   |  |   |  |  |   |
| We have creative, cultural and recreational participation in our communities.   |   |  |   |  |  |   |
| We work together to make our whānau and communities better.   |   |  |   |  |  |   |
| Tāngata whenua are visible.   |   |  |   |  |  |   |
| We prepare for tomorrow today - our natural, physical and social environment is safe, sustainable and resilient.  |   |  |   |  |  |   |
| Community success is enabled by quality infrastructure, services and technology.  |   |  |   |  |  |   |
| Our people and communities feel safe.   |   |  |   |  |  |   |
| We are guardians (kaitiaki) of the natural environment.   |   |  |   |  |  |   |

## Contributions to Community Outcomes:

### Economic Development

The economic development activity contributes to the following community outcomes.

|   | A place to belong and grow<br>He kāinga e ora pai ai te katoa | A future planned together<br>He kāinga ka whakamahereā<br>tahitā tōna anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tōna taiao | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna pūnahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tōna ōhanga | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te<br>katoa He kāinga ka eke tōna<br>kawanatanga ā-rohe ki ngā<br>taumata o te kairangi |
|---|---|---|---|--|--|---|
| We work with the business community and other economic stakeholders to provide an environment that is conducive to retain, grow and attract business.   |   |   |   |  |  |   |
| We encourage diverse economic activities to strengthen economic resilience.   |   |   |   |  |  |   |
| We actively consult with economic and commercial stakeholders to build partnerships and to ensure a more harmonised and coordinated approach to regional economic growth and development initiatives.                     |   |   |   |  |  |   |
| We strive to maintain and invest in infrastructure to meet the technological and other infrastructural needs that are required to strengthen areas of economic activities where the Manawatū has a comparative advantage. |   |   |   |  |  |   |
| We recognise that strengthening and supporting the district's diverse local economy is linked to enhanced community wealth building.  |   |   |   |  |  |   |

### District Planning

|   |  |  |  |  |  |  |
|---|--|--|--|--|--|--|
| We review the district plan to ensure we are providing for different housing needs and choices across the district.   |  |  |  |  |  |  |
| We encourage diverse economic activities to strengthen economic resilience.   |  |  |  |  |  |  |
| We take an 8 - 80 approach – making sure we're planning for all ages.   |  |  |  |  |  |  |
| We review and update the district plan, taking into account community, tāngata whenua, and stakeholder views.   |  |  |  |  |  |  |
| The District Plan Changes are informed by principles of sustainable land use and aligned with Council's obligations under the Resource Management Act 1991. |  |  |  |  |  |  |
| Ensuring sufficient housing and business land is available in the short, medium and long-term provides opportunities for investment in the district.        |  |  |  |  |  |  |

## **How we do it**

### **Economic Development**

We provide event funding for a wide range of activities such as Event Funding that are linked to economic activities.

We provide business support services including economic analysis, business intelligence and capacity building through the Central Economic Development Agency (CEDA). Moreover, we actively promote Feilding and engage in district-wide destination branding through partnering with Feilding and District Promotion.

We are liaising with neighbouring territorial authorities to ensure a coordinated approach to tapping into economic development activities and capturing dividends that arise out of regional economic development programmes.

We are working with commercial and industrial stakeholders to provide knowledge for capacity building and pathways for economic activities and development opportunities.

### **Community Development**

We review and administer contestable funding and ensure allocation of funding aligns with outcomes sought in the Community Development Strategy. We partner with community groups and not-for-profit organisations that deliver local solutions that promote economic, social, ecological and cultural wellbeing in our district and maintain and develop relationships with funding recipients.

We also administer the Manawatū District Creative Communities Scheme on behalf of Creative New Zealand.

We partner with those communities that have participated in our Community Planning programme to implement identified projects and actions and to work with those remaining communities who are wishing to participate in community planning. We support Community Committees throughout the district. We furthermore support the Manawatū Youth Council that advocates

for the needs of youth and that provides a youth perspective into district issues, policies and future planning.

We are part of the Ministry of Business, Innovation and Employment's Welcoming Communities Programme and will be engaging with groups to develop a Welcoming Plan for the Manawatū District. Furthermore, we have implemented both a Youth Action Plan and a Better Later Living Action Plan in recognition of the different needs of distinctive age groups at both ends of the demographic spectrum. The establishment of a Community Hub Library that is expected to open in July 2024 will further foster multiple social and cultural wellbeing by providing dedicated event and meeting spaces and programmes for lifelong learning opportunities (te taha hinengaro), social interaction and wellbeing (te taha whānau), physical wellbeing (te taha tinana), literacy (including digital literacy) opportunities and a safe place for the community.

### **District Planning**

We review and update the District Plan on a section-by-section basis, working with stakeholders and the community to ensure our natural and physical resources are sustainably managed, and avoid, remedy or mitigate any potential environmental effects.

We monitor and plan for future growth of the district by ensuring sufficient housing and commercial land is available in the short, medium and long-term.







We respond to Horizons Regional Council (Manawatū-Whanganui Regional Council) and central government policy proposals relevant to strategic planning issues in the district.

We participate in regional planning and prepare for the transition to new central government direction for resource management.

We process private plan change requests as required and we ensure information about the planning is up-to-date and easily accessible via Council's website.

## How we did

### District Development Group

| 1. You can expect satisfaction with district development service delivery   |                            |             |   |   |          |
|---|----------------------------|-------------|---|---|----------|
| Measure   | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25  | Comments |
| Percentage of targets CEDA has achieved under the relevant Statement of Intent.   | 5                          | 80%         | <br>100% | <br>89%   |          |
| Percentage of Results Based Accountability targets achieved under Priority Service Contracts  | 5                          | 80%         | <br>86%  | <br>100%  |          |
| 2. You can expect Council to support community development through administration of its contestable Community Funding                            |                            |             |   |   |          |
| Measure   | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25  | Comments |
| Percentage of survey participants that were satisfied with the transparency of the decision-making and application process for Community Funding. | 1, 2 & 6                   | 80%         | New measure 2025  | <br>92%  |          |
| 3. You can expect Council to support Community Committees to advocate on behalf of their communities  |                            |             |   |   |          |
| Measure   | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25  | Comments |
| Percentage of survey participants that were satisfied with the level of support they receive from Council.  | 1, 2 & 6                   | 80%         | New measure 2025  | <br>93% |          |

## **Manawatū District Council Funding Impact Statement for the year ended 30 June 2025 District Development**

### **Te Kaunihera ā-Rohe o Manawatū Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2025 Te Tipu o te Rohe**

All external borrowing is managed through Council's treasury function, which borrows externally to maintain sufficient liquidity for the day-to-day operations. Internal loans are raised by the activity from Council's treasury.

The interest charged on internal borrowings for District Development Group of Activities, for the year ended 30 June 2025 is disclosed under finance costs.



Awahuri Kitchener Forest Park

|   | Actual<br>2025<br>\$000 | LTP<br>2025<br>\$000 | LTP<br>2024<br>\$000 |
|---|-------------------------|----------------------|----------------------|
| <b>Sources of operating funding</b>                                     |                         |                      |                      |
| General rates, uniform annual general charge, rates penalties           | 4,384                   | 4,367                | 3,881                |
| Targeted rates  | 85                      | 85                   | 84                   |
| Subsidies and grants for operating purposes                             | 40                      | 35                   | 36                   |
| Fees and charges  | -                       | -                    | -                    |
| Internal charges and overheads recovered                                | -                       | -                    | -                    |
| Local authorities fuel tax, fines, infringement fees and other receipts | 179                     | 0                    | 84                   |
| <b>Total operating funding</b>  | <b>4,689</b>            | <b>4,487</b>         | <b>4,085</b>         |
| <b>Applications of operating funding</b>                                |                         |                      |                      |
| Payments to staff and suppliers   | 3,022                   | 3,065                | 2,717                |
| Finance costs   | 237                     | 269                  | 119                  |
| Internal charges and overheads applied                                  | 915                     | 778                  | 1,030                |
| Other operating funding applications                                    | -                       | -                    | -                    |
| <b>Total applications of operating funding</b>                          | <b>4,174</b>            | <b>4,112</b>         | <b>3,866</b>         |
| <b>Surplus (deficit) of operating funding</b>                           | <b>515</b>              | <b>374</b>           | <b>219</b>           |
| <b>Sources of capital funding</b>                                       |                         |                      |                      |
| Subsidies and grants for capital expenditure                            | -                       | -                    | -                    |
| Development and financial contributions                                 | -                       | -                    | -                    |
| Increase (decrease) in debt   | (394)                   | (374)                | (219)                |
| Gross proceeds from sale of assets                                      | -                       | -                    | -                    |
| Lump sum contributions  | -                       | -                    | -                    |
| Other dedicated capital funding   | -                       | -                    | -                    |
| <b>Total sources of capital funding</b>                                 | <b>(394)</b>            | <b>(374)</b>         | <b>(219)</b>         |
| <b>Application of capital funding</b>                                   |                         |                      |                      |
| <b>Capital expenditure</b>  |                         |                      |                      |
| - to meet additional demand   | -                       | -                    | -                    |
| - to improve the level of service                                       | 39                      | -                    | -                    |
| - to replace existing assets  | -                       | -                    | -                    |
| Increase (decrease) in reserves   | 82                      | -                    | -                    |
| Increase (decrease) of investments                                      | -                       | -                    | -                    |
| <b>Total applications of capital funding</b>                            | <b>121</b>              | <b>-</b>             | <b>-</b>             |
| <b>Surplus (deficit) of capital funding</b>                             | <b>(515)</b>            | <b>(374)</b>         | <b>(219)</b>         |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>             | <b>-</b>             |
| <b>Community Facilities Internal Borrowings</b>                         |                         |                      |                      |
| Opening balance 1 July  | 3,282                   |                      |                      |
| Internal loans raised during the year                                   | -                       |                      |                      |
| Internal loans repaid during the year                                   | (394)                   |                      |                      |
| <b>Closing balance at 30 June</b>                                       | <b>2,888</b>            |                      |                      |

# Regulatory Group

## Te Rōpū Whakature

This group of activities can be found on page 150 of the 2024–34 Long-term Plan.

### What we do

#### Animal Control Te Rauhi Kararehe

We provide animal control services, including dog safety education programmes, throughout the district.

#### Building Control Te Whakatū Whare

We process building consent applications for compliance with the Building Act 2004 and the New Zealand Building code. We also issue certificates of acceptance, certificates for public use, and code compliance certificates. We conduct inspections, respond to building complaints, and monitor swimming pool and spa fencing and building warrants of fitness.

#### Compliance and Monitoring Te Whakaū i ngā Ture me te Arotake

We monitor, mitigate, and minimise potentially harmful activities. We process alcohol licences, food control plans and monitor licensed and registered premises.

#### Consents Planning Ngā Whakaaetanga

We provide planning resource consent guidance and consenting to help ensure our natural and physical resources are sustainably managed, and avoid, remedy, or mitigate any potentially detrimental environmental effects.

### Why we do it

We work to provide for public safety and amenity, and the protection and sustainable management of the natural and physical environment, to make the Manawatū District a desirable place to live, visit, and do business. We adhere to legislative requirements, including the Building Act 2004 and the Resource Management Act 1991.



Animal Control Officers

## Contributions to Community Outcomes:

The Regulatory Group contributes to the following outcomes:

|  | A place to belong and grow<br>He kāinga e ora pai ai te katoa | A future planned together<br>He kāinga ka whakamahereā<br>tahitia tona anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tona taiao | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna pūnahahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tona ōhanga | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te<br>katoa He kāinga ka eke tōna<br>kāwanatanga ā-rohe ki ngā<br>taumata o te kairangi |
|--|---|--|---|--|--|---|
| By ensuring a safe environment to live, work, and play.  |   |  |   |  |  |   |
| By protecting our natural environment through monitoring and enforcing compliance with the District Plan and Resource Management Act 1991. |   |  |   |  |  |   |
| By ensuring our built environment and food/alcohol and health premises are safe and fit for purpose.                                       |   |  |   |  |  |   |
| By making sure buildings and new developments are safe and accessible.   |   |  |   |  |  |   |
| By processing quality building and resource consents and promoting sustainable development.  |   |  |   |  |  |   |
| By aiming to deliver a customer focused service while meeting legislative requirements.  |   |  |   |  |  |   |

## How we do it

We develop, monitor, and enforce bylaws and policies to ensure a safe and useable environment for all members of the community.

### Animal Control

We administer the Dog Control Act 1996, Impounding Act 1955, Council's Dog Control Policy and Animal Control and Dog Control Bylaws, and ensure dogs are registered and controlled throughout the district. We classify the district's 'menacing' and 'dangerous' dogs and maintain Council's National Dog Database interface.

We provide access to a 24-hour 7-day-a-week animal control service for

priority 1 call outs/ responses and impound nuisance, surrendered or unregistered dogs and wandering stock at our Awa Street site for collection by owners, rehoming or destruction.

We offer a "selected ownership" status, provide dog education programmes and sponsor obedience training certificates to the Feilding Dog Training Club.

### Building Control

Council is an accredited Building Consent Authority and administers the Building Act 2004. This includes responding to earthquake-prone, dangerous, or insanitary buildings issues, as well as responding to building related complaints and providing advice.

We assist in the development of policies for dangerous, affected, and insanitary buildings and administer the earthquake-prone building legislation under the Building Act 2004.

We facilitate key stakeholder meetings for the construction and development industry and have a building officer on duty to assist with building control advice for new or existing buildings, building consent application lodgements and pre-application meetings to provide clarification/interpretation of the Building Act and Building Code.

We work to make Building Control Services information current and accessible via Council's website and Council office (printed copy) and make building consenting application services accessible and transparent via the online portal.

We ensure the built environment meets safety and accessibility standards including ensuring buildings provide facilities for people with disabilities where required, and monitoring swimming pool/spa fencing to protect children under 5 years from drowning.

### **Compliance and Monitoring**

We administer the Health Act 1956, Food Act 2014, Litter Act 1979, Resource Management Act 1991, Amusement Devices Regulations 1978, Hazardous Substances and New Organisms Act 1996, the Gambling Act 2003, the Freedom Camping Act 2011, and the Sale and Supply of Alcohol Act 2012.

Some of Council's legislative responsibilities include:

- Annual inspections of registered health premises to ensure they comply with licence conditions;
- Registering and auditing premises that prepare and sell food;
- Enforcing legislation relating to hazardous substances;
- Issuing permits and inspecting amusement devices;

- Enforcing bylaw provisions;
- Monitoring and enforcing compliance with land use and subdivision consent conditions;
- Responding to complaints, including by providing a 24-hour per day, 7-day-a-week noise response service;
- Educating and providing advice to the public and businesses on Council's compliance and monitoring services.

Licensing inspectors, appointed by Council in accordance with the Sale and Supply of Alcohol Act 2012, collaborate with the New Zealand Police, Te Whatu Ora Health New Zealand, and Fire and Emergency New Zealand (FENZ), and together with Council's appointed District Licensing Committee, make decisions on applications for:

- New and renewed licences and managers' certificates
- Temporary authorities and temporary licences
- Variation of licences
- Special licences

### **Consents Planning**

We apply the District Plan and policies that reflect the direction given by central government and the Manawatū-Whanganui Regional Council ("Horizons"). This includes processing resource consents and assessing all building consent applications to ensure they meet the provisions of the District Plan. We process private plan change requests and notices of requirements for designations.







We ensure information about the resource consent application process is up-to-date and easily accessible via Council's website and at the Council office (printed copy). There is a duty planner available to assist with general planning or resource consent application enquiries.

We also have input into the approval of alcohol licenses, and Land Information Memorandums (LIMs).

## How we did



### Animal Control

#### 1. You can expect a safe environment and protecting the community through timely responses to requests for service

| Measure  | Link to community outcomes | Target 2025 | Result 2023/24   | Result 2024/25   | Comments  |
|--|----------------------------|-------------|--|--|---|
| Percentage of urgent requests about dog attacks/ wandering stock responded to or caller contacted within 15 minutes of Council receiving request. (Priority 1) | 6                          | 90%         | <br>92.9% | <br>92.9% | 334 (Priority 1) requests for urgent service received. 333 were responded to within the required timeframe. |
| Percentage of notifications of roaming dogs responded to or caller contacted the next working day from Council receiving request. (Priority 2)                 | 6                          | 90%         | <br>95.6% | <br>98.8% | 346 Priority 2 requests for service. 342 were responded to within the required timeframe.                   |
| Percentage of routine animal control issues responded to, or caller contacted the next working day from Council receiving notification. (Priority 3)           | 6                          | 90%         | <br>93.6% | <br>97.9% | 335 Priority 3 requests for service. 328 were responded to within the required timeframe.                   |



### Building Control

#### 1. Ensuring life safety by monitoring commercial and public buildings for compliance with the Building Warrant of Fitness

| Measure   | Link to community outcomes | Target 2025 | Result 2023/24   | Result 2024/25   | Comments   |
|---|----------------------------|-------------|--|--|--|
| Percentage of the district's commercial and public buildings that hold a current compliance schedule are audited every 3 years. | 1 & 4                      | 95%         | <br>85.9% | <br>96.2% | 396 buildings required inspections for compliance schedules. 381 inspections were been completed |

#### 2. You can expect we are meeting the statutory obligations of the Building Act as an Accredited BCA, providing a safe built environment, and providing a responsive building control service .







*\*excludes complaints that do not relate to the service council provides*

| Measure  | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25  | Comments   |
|--|----------------------------|-------------|---|---|--|
| Percentage of complaints that are investigated and responded to relating to our building control service within the specified timeframes.* | 6                          | 90%         | <br>93.59% | <br>72.62% | 84 complaints received. 61 were responded to within the required timeframe. Resources were directed to focus on meeting the Building Warrant of Fitness (BWof) inspection target, a priority to ensure the safety of public buildings. This temporarily reduced capacity to respond to complaints within the desired timeframe, however a plan is now in place to lift performance and ensure the target is met. |

## Building Control



### 2. You can expect we are meeting the statutory obligations of the Building Act as an Accredited BCA, providing a safe built environment, and providing a responsive building control service.

*\*excludes complaints that do not relate to the service council provides*







| Measure   | Link to community outcomes | Target 2025 | Result 2023/24   | Result 2024/25   | Comments   |
|---|----------------------------|-------------|--|--|--|
| Percentage of residential swimming pools that are inspected every 3 years to ensure compliance with the Building Act.                 | 4 & 6                      | 95%         |  99.4%  |  99.4%  | 360 pools requiring inspection, of which 358 have been inspected within timeframe  |
| Percentage of applications processed within the statutory and specified timeframes:   |                            |             |  |  |  |
| A. Building consent applications and Code of compliance certificates are processed and approved within the statutory 20 working days. | 4 & 6                      | 95%         |  98.75% |  98.55% | 506 building consents issued (including fast track) and 522 Code Compliance Certificate's issued.<br><br>Of those processing performance for building consents were 99.0% and processing performance for CCC's were 98.1%. Medium of 98.55% performance. |
| B. Fixed fee (small works) building consent applications are processed and approved within 10 working days. (internal target).        | 4 & 6                      | 95%         |  99.6% |  98.3% | 231 fast track building consents for small building work processed, 227 were processed within required timeframe   |

## Compliance Monitoring



### 1. You can be assured the community has safe food premises and hygienic health registered premises

| Measure  | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25  | Comments |
|--|----------------------------|-------------|---|---|----------|
| Percentage of all food premises are verified as per legislative requirements under the Food Regulations 2015 | 3 & 6                      | 90%         |  79% |  100% |          |

### 2. You can expect we are protecting community amenity and providing a responsive compliance service with timely responses to requests for service





| Measure  | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25   | Comments   |
|--|----------------------------|-------------|---|--|--|
| Percentages of requests for service related to incidents that endanger public health are responded to within 24 hours of notification.       | 3 & 6                      | 85%         |  87.9% |  100%  |  |
| Percentage of urban noise complaints that are responded to within one hour of notification.  | 3 & 6                      | 85%         |  89.7% |  96.3% | 379 complaints of excessive noise were received for the urban area. 365 were responded to within required timeframe. |
| Percentage of requests for service related to incidents that do not endanger public health are responded to within 48 hours of notification. | 6                          | 85%         |  99%   |  97.8% | 363 complaints were received. 355 complaints were responded to within the required timeframe.                        |

### 3. You can expect us to monitor selected licensed premises selling alcohol for compliance with their license conditions

| Measure   | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25   | Comments |
|---|----------------------------|-------------|---|--|----------|
| Percentage of licensed premises that are inspected annually to ensure compliance with the conditions of their license and to work with those who do not comply to bring them up to compliance | <b>3 &amp; 6</b>           | 95%         | <br>100% | <br>100% |          |

## Consent Planning

### 1. You can expect the Consents Planning Team are meeting the statutory obligations of the RMA to protect the environment and ensure compliance with the District Plan

| Measure  | Link to community outcomes | Target 2025 | Result 2023/24   | Result 2024/25  | Comments  |
|--|----------------------------|-------------|--|---|---|
| 1. Percentage of applications for permitted boundary activities under the Resource Management Act are processed in accordance with the statutory timeframes.   | <b>3 &amp; 6</b>           | 90%         | <br>95%     | <br>99.6%   | 27 permitted boundary applications received. 26 permitted boundary consents were processed within the required timeframe. |
| 2. A. Percentage of applications for resource consent under the Resource Management Act are processed in accordance with the statutory timeframes: <ul style="list-style-type: none"> <li>Non-Notified</li> </ul>                      | <b>3 &amp; 6</b>           | 90%         | <br>95.6% | <br>98.8% | 251 out of 252 consents processed within the statutory timeframe.   |
| B. Percentage of applications for resource consent under the Resource Management Act are processed in accordance with the statutory timeframes: <ul style="list-style-type: none"> <li>Limited Notified (with hearing)</li> </ul>      | <b>3 &amp; 6</b>           | 90%         | N/A  | N/A   | Council did not receive any notified or limited notified consents (requiring a hearing).                                  |
| C. Percentage of applications for resource consent under the Resource Management Act are processed in accordance with the statutory timeframes: <ul style="list-style-type: none"> <li>Limited Notified (without a hearing)</li> </ul> | <b>3 &amp; 6</b>           | 90%         | N/A  | N/A   | Council did not receive any notified or limited notified consents (not requiring a hearing).                              |
| D. Percentage of applications for resource consent under the Resource Management Act are processed in accordance with the statutory timeframes: <ul style="list-style-type: none"> <li>Notified</li> </ul>                             | <b>3 &amp; 6</b>           | 90%         | N/A  | N/A   | Council did not receive any notified consents   |

## Manawatū District Council Funding Impact Statement for the year ended 30 June 2025 Regulatory Group

### Te Kaunihera ā–Rohe o Manawatū Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2025 Whakatureture

All external borrowing is managed through Council's treasury function, which borrows externally to maintain sufficient liquidity for the day-to-day operations. Internal loans are raised by the activity from Council's treasury. The interest charged on internal borrowings for Regulatory Group of Activities, for the year ended 30 June 2025 is disclosed under finance costs.

|   | Actual<br>2025<br>\$000 | LTP<br>2025<br>\$000 | LTP<br>2024<br>\$000 |
|---|-------------------------|----------------------|----------------------|
| <b>Sources of operating funding</b>                                     |                         |                      |                      |
| General rates, uniform annual general charge, rates penalties           | 2,648                   | 2,517                | 3,063                |
| Targeted rates  | 31                      | 31                   | -                    |
| Subsidies and grants for operating purposes                             | -                       | -                    | -                    |
| Fees and charges  | 2,799                   | 5,235                | 2,826                |
| Internal charges and overheads recovered                                | -                       | -                    | -                    |
| Local authorities fuel tax, fines, infringement fees and other receipts | 74                      | 69                   | 78                   |
| <b>Total operating funding</b>  | <b>5,553</b>            | <b>7,853</b>         | <b>5,968</b>         |
| <b>Applications of operating funding</b>                                |                         |                      |                      |
| Payments to staff and suppliers   | 2,725                   | 3,985                | 2,125                |
| Finance costs   | -                       | -                    | -                    |
| Internal charges and overheads applied                                  | 3,433                   | 3,839                | 3,805                |
| Other operating funding applications                                    | -                       | -                    | -                    |
| <b>Total applications of operating funding</b>                          | <b>6,159</b>            | <b>7,824</b>         | <b>5,930</b>         |
| <b>Surplus (deficit) of operating funding</b>                           | <b>(606)</b>            | <b>29</b>            | <b>38</b>            |
| <b>Sources of capital funding</b>                                       |                         |                      |                      |
| Subsidies and grants for capital expenditure                            | -                       | -                    | -                    |
| Development and financial contributions                                 | -                       | -                    | -                    |
| Increase (decrease) in debt   | 3                       | -                    | -                    |
| Gross proceeds from sale of assets                                      | -                       | -                    | -                    |
| Lump sum contributions  | -                       | -                    | -                    |
| Other dedicated capital funding   | -                       | -                    | -                    |
| <b>Total sources of capital funding</b>                                 | <b>3</b>                | <b>-</b>             | <b>-</b>             |
| <b>Application of capital funding</b>                                   |                         |                      |                      |
| Capital expenditure   |                         |                      |                      |
| - to meet additional demand   | -                       | -                    | -                    |
| - to improve the level of service                                       | 3                       | 4                    | -                    |
| - to replace existing assets  | -                       | -                    | -                    |
| Increase (decrease) in reserves   | (606)                   | 25                   | 38                   |
| Increase (decrease) of investments                                      | -                       | -                    | -                    |
| <b>Total applications of capital funding</b>                            | <b>(603)</b>            | <b>29</b>            | <b>38</b>            |
| <b>Surplus (deficit) of capital funding</b>                             | <b>606</b>              | <b>(29)</b>          | <b>(38)</b>          |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>             | <b>-</b>             |

# Emergency Management Group

## Te Rauhi Hapori i te Ohotata

This group of activities can be found on page 160 of the 2024–34 Long-term Plan.

### What we do

We manage the day-to-day functions of Emergency Management, ensuring that Council is able to respond to events that affect our district. We work with our communities to provide awareness of their local hazardscape so that they can make better informed decisions, are better prepared to respond to and recover from an emergency event that may impact them or the district.

We establish, manage and maintain district and regional partnerships to ensure that Council can deliver a coordinated response to, and the district can recover from an emergency event that has occurred: prior, during and afterwards.

### Why we do it

To meet statutory requirements and community expectations to provide an active and responsive emergency management service.

To prepare and empower communities to become more resilient, informed about their hazardscape and better prepared to take action and look after each other.



Emergency Management, The Quarrie

## Contributions to Community Outcomes:

Emergency Management contributes to the following community outcomes:

|  | A place to belong and grow<br>He kāinga e ora pai ai te katoa | A future planned together<br>He kāinga ka whakamahereā<br>tahitia tona anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tōna taiao | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna pūnahahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tōna ōhanga | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te<br>katoa He kāinga ka eke tōna<br>kāwanatanga ā-rohe ki ngā<br>taumata o te kairangi |
|--|---|--|---|--|--|---|
| By educating the community about Emergency Management and the part they play in Civil Defence, and ensuring residents are supported and able to act if an emergency occurs.  |   |  |   |  |  |   |
| By starting education about emergency preparedness early in life, ensuring the next generation is more resilient.  |   |  |   |  |  |   |
| By working with the community to plan for emergency situations. This ensures residents and businesses are prepared and confident in our district's ability to deal with emergencies.   |   |  |   |  |  |   |
| Council is actively involved in local, regional, and national emergency management exercises, and giving confidence in our ability to respond and recover.   |   |  |   |  |  |   |
| By hastening economic recovery from emergency events through community and Council coordination and planning.  |   |  |   |  |  |   |
| By understanding and reducing impacts of natural hazards in our district.  |   |  |   |  |  |   |
| By ensuring that all the five environments are catered for in recovery. The five environments are: social, built, economic, rural, and natural.  |   |  |   |  |  |   |
| By giving effect to the Manawatū-Whanganui Emergency Management Group Plan, New Zealand Critical Infrastructure Vulnerability Assessment and Regional Critical Infrastructure Plans to understand and plan for hazards, including flood mapping and active fault line mapping. We can use this knowledge to inform future infrastructure planning. |   |  |   |  |  |   |
| Learnings from 'Lessons Learnt' from local impacts of historic events. We can use this knowledge to inform future local infrastructure planning.   |   |  |   |  |  |   |
| By coordinating responses to and providing information about emergency situations.   |   |  |   |  |  |   |
| By working in partnership with local agencies, businesses, and communities in preparedness for response and recovery to an emergency.  |   |  |   |  |  |   |
| By being an active participant and partner in the Manawatū-Whanganui Emergency Management Group.   |   |  |   |  |  |   |
| By collaborating with nearby territorial authorities and Horizons Regional Council to maximise our Emergency Management effectiveness through shared resourcing.   |   |  |   |  |  |   |

## How we do it

Emergency Management works to increase Council and the public's awareness of the district's hazardscape. We work to increase knowledge of how an emergency event may impact them and the district and how best to prepare and recover from this.

Emergency Management works with the district's Community Committees and relevant community organisations and strategic partners to promote emergency management in neighbourhoods across the district and the wider community.

To support Council and the communities' preparedness, Emergency Management undertakes an emergency management exercise programme.

We fulfil Council's statutory obligations under the Civil Defence Emergency Management (CDEM) Act (soon to be replaced by the Emergency Management Act) by actively promoting and working towards the 4 Rs of Emergency Management: Reduction, Readiness, Response and Recovery.

We fulfil the public's expectation that Council will, in conjunction with our partner agencies, provide leadership in the case of a natural or other disaster that necessitates a coordinated, multi-agency response. We will engage with and support iwi and community driven initiatives within the Manawatū

District to support vulnerable community members during events.

We give effect to the Manawatū-Whanganui Civil Defence Emergency Management Group Plan, which focuses on:

- Risk reduction • Identifying risk reduction initiatives
- Risk information exchange
- Risk reduction programming
- Flood plain mapping and modelling
- Risk reduction programmes for business, communities, and care facilities
- Readiness, response, and preparedness education
- Information activity through marketing opportunities with the support of our national organisation

As a Council, we are represented in committees and groups including:

- Joint Civil Defence and Emergency Management Committee
- Coordinating Executive Group
- Local Emergency Management Committee (MDC coordinated)
- Local Welfare Forum
- Regional Emergency Management Professionals

## How we did

### Emergency Management

#### 1. You can expect Council will be prepared to assist the community in the event of an emergency

| Measure  | Link to community outcomes | Target 2025  | Result 2023/24   | Result 2024/25   | Comments  |
|--|----------------------------|--------------|--|--|---|
| Percentage of Incident Management Team personnel trained to at least intermediate level of the Integrated Training Framework (ITF) for Emergency Management Manawatū   | 6                          | ≥75%         | <br>90% | <br>85% | Reduction from previous year due to staff moves and training cycle  |
| Percentage of survey participants involved in the development, delivery or review of Community Response and Recovery Plans that are satisfied with the level of education and information provided by Council. | 2 & 6                      | New Baseline | New Measure 2025   | N/A  | There has not been an event that has met the criteria for a survey. |

## Manawatū District Council Funding Impact Statement for the year ended 30 June 2025 Emergency Management

### Te Kaunihera ā-Rohe o Manawatū Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2025 Te Rauhi Hapori i te Ohotata

All external borrowing is managed through Council's treasury function, which borrows externally to maintain sufficient liquidity for the day-to-day operations. Internal loans are raised by the activity from Council's treasury.

The interest charged on internal borrowings for Emergency Management Group of Activities, for the year ended 30 June 2025 is disclosed under finance costs.

|   | Actual<br>2025<br>\$000 | LTP<br>2025<br>\$000 | LTP<br>2024<br>\$000 |
|---|-------------------------|----------------------|----------------------|
| <b>Sources of operating funding</b>                                     |                         |                      |                      |
| General rates, uniform annual general charge, rates penalties           | 471                     | 471                  | 313                  |
| Targeted rates  | -                       | -                    | -                    |
| Subsidies and grants for operating purposes                             | -                       | -                    | -                    |
| Fees and charges  | -                       | -                    | -                    |
| Internal charges and overheads recovered                                | -                       | -                    | -                    |
| Local authorities fuel tax, fines, infringement fees and other receipts | -                       | -                    | -                    |
| <b>Total operating funding</b>  | <b>471</b>              | <b>471</b>           | <b>313</b>           |
| <b>Applications of operating funding</b>                                |                         |                      |                      |
| Payments to staff and suppliers   | 202                     | 226                  | 202                  |
| Finance costs   | 1                       | 2                    | 1                    |
| Internal charges and overheads applied                                  | 176                     | 203                  | 99                   |
| Other operating funding applications                                    | -                       | -                    | -                    |
| <b>Total applications of operating funding</b>                          | <b>379</b>              | <b>431</b>           | <b>302</b>           |
| <b>Surplus (deficit) of operating funding</b>                           | <b>92</b>               | <b>40</b>            | <b>12</b>            |
| <b>Sources of capital funding</b>                                       |                         |                      |                      |
| Subsidies and grants for capital expenditure                            | -                       | -                    | -                    |
| Development and financial contributions                                 | -                       | -                    | -                    |
| Increase (decrease) in debt   | 63                      | 71                   | (1)                  |
| Gross proceeds from sale of assets                                      | -                       | -                    | -                    |
| Lump sum contributions  | -                       | -                    | -                    |
| Other dedicated capital funding   | -                       | -                    | -                    |
| <b>Total sources of capital funding</b>                                 | <b>63</b>               | <b>71</b>            | <b>(1)</b>           |
| <b>Application of capital funding</b>                                   |                         |                      |                      |
| Capital expenditure   |                         |                      |                      |
| - to meet additional demand   | -                       | -                    | -                    |
| - to improve the level of service                                       | 77                      | 82                   | -                    |
| - to replace existing assets  | 18                      | -                    | -                    |
| Increase (decrease) in reserves   | 61                      | 29                   | 10                   |
| Increase (decrease) of investments                                      | -                       | -                    | -                    |
| <b>Total applications of capital funding</b>                            | <b>155</b>              | <b>112</b>           | <b>10</b>            |
| <b>Surplus (deficit) of capital funding</b>                             | <b>(92)</b>             | <b>(40)</b>          | <b>(12)</b>          |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>             | <b>-</b>             |

# Governance and Strategy Group

## Te Rōpū Mahi Kāwanatanga me te Whakatau Rautaki

This group of activities can be found on page 166 of the 2024–34 Long-term Plan.

### What we do

We assist elected members to set the strategic direction for the district and help guide decision-making to achieve that direction.

We prepare submissions on behalf of Council and the Manawatū District in response to central government direction and new legislation.

We are responsible for developing and reviewing Council's Governance Policies and Bylaws.

We also provide structures and processes for local democracy and decision making.

We ensure that the Council complies with its Governance, Electoral and other processes as set out in legislation.

We ensure that the Council maintains an appropriate risk management framework.

### Why we do it

To equip the elected members to make decisions that balance affordability with community aspirations.

Supporting healthy democratic practices by promoting the principles of transparency and participation.

We want our strategies, policies, plans and bylaws to reflect the diverse needs and interests of communities within the Manawatū, including tangata whenua.

We work to promote and advocate for the best interests of the district at regional and central government levels.

### How we do it

Council has statutory obligations around the way that meetings and elections are run, and the way that we engage with the community over significant decisions.

This work is underpinned by the following statutes:

- Local Government Act 2002
- Local Government Official Information and Meetings Act 1987
- Local Electoral Act 2001
- Local Electoral Regulations 2001

As well as the formal Council team made up of 11 elected members and the Mayor we have five standing committees;

- Audit and Risk Committee
- District Development Committee
- Hearings Committee
- Chief Executive's Employment Committee
- Creative Communities Assessment Committee

We have five informal focus groups – Economic Development, District Plan, Infrastructure, Town Centre Refresh and Community Development – to keep our finger on the pulse of progress in these three areas in the district.

We have a Submissions Assessment Panel that oversees the development of submissions on behalf of Council and the community.

We work closely with our 16 community committees as well as the Manawatū District Youth Council as specific communities of interest.

We provide opportunities for the public to be involved in the important decisions that Council makes about the Manawatū District.

## Contribution to Community Outcomes

The Governance and Strategy Group contributes to the following community outcomes:

|  | A place to belong and grow<br>He kāinga e ora pai ai te katoa                     | A future planned together<br>He kāinga ka whakamahereā<br>tahitia tōna anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tōna taiao                     | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna pūnahahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tōna ōhanga                  | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te<br>katoa He kāinga ka eke tōna<br>kāwanatanga ā-rohe ki ngā<br>taumata o te kairangi |
|--|---|--|---|--|---|---|
| By aligning decision making with community feedback.   |  |  |   |  |   |   |
| By exceeding legal requirements for community inclusion.   |  |  |   |  |   |   |
| By collaborating with the community in strategic planning.   |  |  |   |  |   |   |
| By providing opportunities to participate in the democratic processes and decision making.   |  |  |   |  |   |   |
| By collaborating with the community around statutory and non-statutory planning.   |   |                 |   |  |   |   |
| By using relevant engagement methods that are flexible, responsive and innovative.   |   |                 |   |  |   |   |
| By making informed and prudent decisions with our environment in mind.   |   |  |  |  |   |   |
| By involving the community in the decision-making process and keeping the interests of community and business in mind, we can support healthy economic growth. |   |  |   |  |  |   |
| By collaborating internally and externally to maximise efficiency.   |   |  |   |  |   |    |
| By exercising wise stewardship of public money.  |   |  |   |  |   |    |
| By staying aware of community opinion.   |   |  |   |  |   |    |
| By providing excellent customer service.   |   |  |   |  |   |    |




Outlined in the table below are the submissions prepared and submitted by Manawatū District Council to central government and other agencies over the course of the 2024/25 financial year, reflecting the Council's role in contributing to national policy development and legislative processes.

| <b>Month/<br/>Year<br/>Submitted</b> | <b>Who it went to</b>  | <b>Topic</b>  |
|--------------------------------------|--|---|
| <b>July<br/>2024</b>                 | <b>Toitu Te Whenua Land<br/>Information New Zealand</b>  | Rating Valuation Rules Review   |
| <b>July<br/>2024</b>                 | <b>Ministry for Transport</b>  | Setting of Speed Limits Consultation  |
| <b>August<br/>2024</b>               | <b>Ministry of Business,<br/>Innovation and Employment</b>   | Making it Easier to Build Granny<br>Flats (2024)  |
| <b>August<br/>2024</b>               | <b>Ministry for Environment</b>  | New Zealand's Second Emissions<br>Reduction Plan 2024   |
| <b>August<br/>2024</b>               | <b>Transport and<br/>Infrastructure Committee</b>  | Building (Earthquake-prone Building<br>Deadlines and Other Matters) Amendment<br>Bill   |
| <b>September<br/>2024</b>            | <b>Ministry of Transport</b>   | LTIB- Travel Demand in 2050   |
| <b>October<br/>2024</b>              | <b>Health Committee</b>  | Smokefree Environments and Regulated<br>Products Amendment<br>Bill (No 2)   |
| <b>October<br/>2024</b>              | <b>NZ Transport Agency<br/>Waka Kotahi</b>   | Toll Proposal for Te Ahu a Turanga:<br>Manawatu Tararua Highway   |
| <b>October<br/>2024</b>              | <b>Taumatā Arowai</b>  | Proposed changes to New Zealand's<br>Drinking Water Quality Assurance Rules for<br>supplies that serve 500<br>or fewer people |
| <b>October<br/>2024</b>              | <b>Ministry of Business,<br/>Innovation and Employment</b>   | Consultation on the Work Health and<br>Safety Regulatory System   |
| <b>November<br/>2024</b>             | <b>Ministry of Business,<br/>Innovation and Employment</b>   | Freedom Camping – Review of Transitional<br>Period for Privately<br>Owned Vehicles  |
| <b>November<br/>2024</b>             | <b>Transport and<br/>Infrastructure Committee</b>  | Building (Overseas Building Products,<br>Standards, and Certification Schemes)<br>Amendment Bill TBC                          |
| <b>November<br/>2024</b>             | <b>Department of the Prime Minister<br/>and Cabinet (DPMC), and the<br/>Ministry for the Environment</b> | Long Term Insights Briefing- Building<br>Resilience to Natural Hazards  |
| <b>November<br/>2024</b>             | <b>Ministry of Business,<br/>Innovation and Employment</b>   | Consultation on Increasing the Use<br>of Remote Inspections in the Building<br>Consent Process.                               |
| <b>November<br/>2024</b>             | <b>Manatū Taonga   Ministry<br/>for Culture &amp; Heritage</b>   | Amplify: A Creative and Cultural Strategy<br>for New Zealand  |

| <b>Month/<br/>Year<br/>Submitted</b> | <b>Who it went to</b>   | <b>Topic</b>  |
|--------------------------------------|---|---|
| <b>January<br/>2025</b>              | <b>Justice Committee</b>  | Principles of the Treaty of Waitangi Bill (The Bill)  |
| <b>February<br/>2025</b>             | <b>Environment Committee</b>                                      | Resource Management (Consenting and Other System Changes) Amendment Bill  |
| <b>February<br/>2025</b>             | <b>Finance and<br/>Expenditure Committee</b>                      | Local Government (Water Services) Amendment Bill-   |
| <b>February<br/>2025</b>             | <b>Department of Conservation</b>                                 | Proposals to Modernise the Conservation Systems   |
| <b>March<br/>2025</b>                | <b>Heritage New Zealand</b>                                       | Review of Heritage New Zealand Pouhere Taonga Statements of General Policy  |
| <b>March<br/>2025</b>                | <b>Commerce Commission</b>  | Information Disclosure Discussion Paper (Commerce Commission)   |
| <b>April<br/>2025</b>                | <b>Economic Development, Science<br/>and Innovation Committee</b> | Consumer Guarantees (Right to Repair) Amendment Bill  |
| <b>April<br/>2025</b>                | <b>Taumata Arowai</b>   | Help shape New Zealand's wastewater future  |
| <b>May<br/>2025</b>                  | <b>Horizons Regional Council</b>                                  | 2024-34 Long-term Plan amendment and 2025-26 Annual Plan   Have Your Say  |
| <b>May<br/>2025</b>                  | <b>National Emergency<br/>Management Agency</b>                   | Strengthening New Zealand's emergency management legislation  |
| <b>May<br/>2025</b>                  | <b>Justice Committee</b>  | Sale and Supply of Alcohol (Sales on Anzac Day Morning, Good Friday, Easter Sunday, and Christmas Day) Amendment Bill |
| <b>June<br/>2025</b>                 | <b>Ministry for the Environment</b>                               | Proposed amendments to the Waste Minimisation and Management Act and the Litter Act.                                  |
| <b>June<br/>2025</b>                 | <b>Ministry for the Environment</b>                               | Proposed product stewardship regulations for agrichemicals, their containers and farm plastics                        |
| <b>June<br/>2025</b>                 | <b>Finance and Expenditure<br/>Committee</b>                      | Regulatory Standards Bill.  |
| <b>June<br/>2025</b>                 | <b>Transport and Infrastructure<br/>Committee</b>                 | Building and Construction (Stand-Alone Dwellings) Amendment Bill  |
| <b>June<br/>2025</b>                 | <b>Ministry of Business,<br/>Innovation and Employment</b>        | Draft Building Product Specifications   |

## How we did

### Governance and Strategy Group

| 1. You can expect us to facilitate democratic decision-making   |                            |  |                  |   |          |
|---|----------------------------|--|------------------|---|----------|
| Measure   | Link to community outcomes | Target 2025  | Result 2023/24   | Result 2024/25  | Comments |
| % of meeting and committee agendas made available to the public within statutory timeframes.  | 6                          | 100%   | New Measure 2025 | <br>100%   |          |
| 2. You can expect us to hold elections of Elected Members to the Council, polls and representative reviews in accordance with statutory requirements            |                            |  |                  |   |          |
| Measure   | Link to community outcomes | Target 2025  | Result 2023/24   | Result 2024/25  | Comments |
| Provide and maintain robust processes that ensure all local elections, polls and representation reviews are held with full statutory compliance..               | 2 & 6                      | 100% compliance and no complaints regarding statutory compliance are upheld by the Ombudsman or the Courts | New measure 2025 | <br>100%   |          |
| 3. You can expect us to provide and support community engagement and consultation planning and delivery to teams across the organisation and to elected members |                            |  |                  |   |          |
| Measure   | Link to community outcomes | Target 2025  | Result 2023/24   | Result 2024/25  | Comments |
| % of consultations implemented in accordance with the principles of the Local Government Act 2002.  | 2 & 6                      | 100%   | New measure 2025 | <br>100% |          |

## Manawatū District Council Funding Impact Statement for the year ended 30 June 2025 Governance and Strategy

### Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2025 Ngā Mahi Kāwanatanga me te Whakatau Rautaki

There are no loans (internal or external) for Governance and Strategy Group of Activity.

|   | Actual<br>2025<br>\$000 | LTP<br>2025<br>\$000 | LTP<br>2024<br>\$000 |
|---|-------------------------|----------------------|----------------------|
| <b>Sources of operating funding</b>                                     |                         |                      |                      |
| General rates, uniform annual general charge, rates penalties           | 4,319                   | 4,247                | 3,313                |
| Targeted rates  | -                       | -                    | -                    |
| Subsidies and grants for operating purposes                             | -                       | -                    | -                    |
| Fees and charges  | -                       | -                    | -                    |
| Internal charges and overheads recovered                                | -                       | -                    | -                    |
| Local authorities fuel tax, fines, infringement fees and other receipts | 5                       | -                    | -                    |
| <b>Total operating funding</b>  | <b>4,324</b>            | <b>4,247</b>         | <b>3,313</b>         |
| <b>Applications of operating funding</b>                                |                         |                      |                      |
| Payments to staff and suppliers   | 767                     | 841                  | 889                  |
| Finance costs   | -                       | -                    | -                    |
| Internal charges and overheads applied                                  | 3,079                   | 3,398                | 2,424                |
| Other operating funding applications                                    | -                       | -                    | -                    |
| <b>Total applications of operating funding</b>                          | <b>3,846</b>            | <b>4,239</b>         | <b>3,313</b>         |
| <b>Surplus (deficit) of operating funding</b>                           | <b>478</b>              | <b>8</b>             | <b>-</b>             |
| <b>Sources of capital funding</b>                                       |                         |                      |                      |
| Subsidies and grants for capital expenditure                            | -                       | -                    | -                    |
| Development and financial contributions                                 | -                       | -                    | -                    |
| Increase (decrease) in debt   | -                       | -                    | -                    |
| Gross proceeds from sale of assets                                      | -                       | -                    | -                    |
| Lump sum contributions  | -                       | -                    | -                    |
| Other dedicated capital funding   | -                       | -                    | -                    |
| <b>Total sources of capital funding</b>                                 | <b>-</b>                | <b>-</b>             | <b>-</b>             |
| <b>Application of capital funding</b>                                   |                         |                      |                      |
| Capital expenditure   |                         |                      |                      |
| - to meet additional demand   | -                       | -                    | -                    |
| - to improve the level of service                                       | -                       | -                    | -                    |
| - to replace existing assets  | -                       | -                    | -                    |
| Increase (decrease) in reserves   | 478                     | 8                    | -                    |
| Increase (decrease) of investments                                      | -                       | -                    | -                    |
| <b>Total applications of capital funding</b>                            | <b>478</b>              | <b>8</b>             | <b>-</b>             |
| <b>Surplus (deficit) of capital funding</b>                             | <b>(478)</b>            | <b>(8)</b>           | <b>-</b>             |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>             | <b>-</b>             |

# Roading Group

## Te Rōpū Ara Waka

This group of activities can be found on page 172 of the 2024–34 Long-term Plan.

### What we do

We maintain and deliver a roading network that provides suitable access to business, educational, social and recreational services for the district's residents and businesses, as well as encouraging the uptake of walking and cycling as transport modes and for recreation. We provide an appropriate network of tourism routes.

### Why we do it

We provide an integrated and resilient land transport network that ensures safe and efficient travel for everyone who lives in and passes through our district.

We optimise maintenance programmes to improve the reliability and cost effectiveness of the road network.

We improve the resilience of the road network to reduce the impact of natural hazard events and improve the safety of the road network.

### Aspirations for the roading network

- Fit for purpose, safe and affordable roading network
- Maximise NZTA funding
- Improve resident perception
- Roothing supports not inhibits the economy
- Key linkages to Palmerston North and the State Highway network

### How we do it

Through the:

- development, maintenance and renewal of sealed and unsealed roads and active mode infrastructure;
- maintenance of the road reserve including: moving, weeding, sweeping, cleaning, dust mitigation measures;
- provision of traffic services including signage, road marking and other road furniture;
- safety improvements, including through the installation, upgrade or amendment to signage, removing roadside hazards, improving sightlines, traffic calming near schools and other minor safety improvements;
- planning and management to ensure the transportation system is able to cope with future needs; and
- periodic reassessment of problems and robust assessment of the forward work programmes.

## Contribution to Community Outcomes

The Roding Group contributes to the following community outcomes:

|  | A place to belong and grow<br>He kāinga e ora pai ai te katoa                     | A future planned together<br>He kāinga ka whakamahereā<br>tahitā tōna anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tōna taiao | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna pūnahahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tōna ōhanga                  | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te<br>katoa He kāinga ka eke tōna<br>kāwanatanga ā-rohe ki ngā<br>taumata o te kairangi |
|--|---|---|---|--|---|---|
| By ensuring that our roads and footpaths are safe to use, while encouraging the community to drive, walk, or cycle for business or pleasure.               |  |   |   |  |   |   |
| By being committed to protecting and enhancing the natural, cultural and built environment.  |   |                 |   |  |   |   |
| By being prepared for the changing needs of our communities and being resilient to evolving environmental conditions.                                      |   |   |   |                    |   |   |
| By enabling the safe and efficient transport of goods and services throughout the district and connecting the Manawatū with the wider New Zealand economy. |   |   |   |  |  |   |
| By employing Better Business Case principles to ensure robust and targeted investment decisions.   |   |   |   |  |   |    |



Turners Road



## How we did

### Roading Group

#### 1. You can expect to get to where you need to go safely using our road network

| Measure   | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25  | Comments  |
|---|----------------------------|-------------|---|---|---|
| The change in the number of fatalities and serious injury crashes on the local road network from the previous financial year, expressed as a number . | 1 & 4                      | <0          | <br>-6 | <br>+3 | There were 19 crashes reported resulting in 4 fatalities and 15 serious injuries. Last year there were 16 crashes resulting in 3 fatalities and 13 serious injuries. Further ongoing road safety focus is required to mitigate the fatality and serious injury rate, plus investigating the contributing factors to ensure the investment remains targeted. |



#### 2. You can expect the roads to be in good condition

| Measure   | Link to community outcomes | Target 2025 | Result 2023/24   | Result 2024/25   | Comments                                |
|---|----------------------------|-------------|--|--|---|
| The average quality of ride on a sealed local road network, measured by Smooth Travel Exposure (STE) index ratings (percentage of assessed network length where roughness is under the relevant threshold)* | 4 & 6                      | 90%         | <br>97% | <br>96% | The STE index report dated 30 July 2025 |



\*A High Speed Data Survey will be carried out every two years on all sealed roads.

The condition of the asset is described by a set of attributes. The quality of these attributes changes over the lifetime of the asset. Sound decisions about interventions and investments rely to a large degree on knowledge of the current condition and the rate of change in the condition of the asset.

#### 3. You can expect the roading network to be well maintained

| Measure  | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25  | Comments  |
|--|----------------------------|-------------|---|---|---|
| The percentage of the sealed local road network that is resurfaced | 4 & 6                      | 5%          | <br>3.5% | <br>4.1% | The annual resealing programme is 100% complete. 4.1% of the local road network has been resurfaced due to constrained budgets. |

#### 4. You can expect the roading network to be well maintained

| Measure   | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25  | Comments   |
|---|----------------------------|-------------|---|---|--|
| The percentage of footpaths within the district that fall within the level of service or service standard for the condition of footpaths that is set out in Council's Activity Management Plan (for example, cracking, breaks, high lips, trip hazards etc.). | 1, 4 & 6                   | 95%         | <br>99.29% | <br>99.29% | Data in the 2023 Footpath Rating survey remains current for 2025. Footpath inspection is conducted every 2-3 years for the whole network |

How we did

Roading Group

| 5. You can expect the roading network to be well maintained   |                            |             |                            |                              |   |
|---|----------------------------|-------------|----------------------------|------------------------------|---|
| Measure   | Link to community outcomes | Target 2025 | Result 2023/24             | Result 2024/25               | Comments  |
| Percentage of customer service requests relating to roads and footpaths responded to within the following timeframes:   |                            |             |                            |                              |   |
| A. Urgent requests*: within three hours of the request being lodged with Council.   | 6                          | 90%         | <div><div></div></div> 95% | <div><div></div></div> 92.7% | 233 Urgent requests were received. 216 were responded to within timeframe   |
| B. Non-urgent requests: the repairs will be included in the 3 month rolling programme or as instructed by Council's Roding Team.  | 6                          | 90%         | <div><div></div></div> 84% | <div><div></div></div> 90.2% | 1026 Non Urgent requests were received, of which 873 have been resolved within 3 months. Of the remaining 87 open CCR's 53 are still within the allowed 3 month time frame. |
| <p>*"Urgent" roading call-outs include the following: sealed and unsealed road failures affecting traffic safety and showing signs of rapid deterioration; removal of offensive graffiti; replacement and painting (where required) of defective or damaged barriers where traffic or public safety is seriously compromised; potholes on arterial roads; removal of offensive and dangerous litter and debris (e.g. dead animals, vomit, excrement, broken glass etc) on all urban roads; and unsealed roads that have subgrade exposure and slippery conditions, where road user safety is at risk.</p> <p>All other roading and footpath requests for services are considered "non-urgent." Further detail on the frequency of inspections and response times is included in Appendix 9 of the Roding Activity Management Plan</p> |                            |             |                            |                              |   |



Manawatū District Council

Funding Impact Statement for the year ended 30 June 2025

Roding Network

Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū

mō te tau ka mutu i te 30 o Pipiri 2025 Whatunga Ara Waka

All external borrowing is managed through Council’s treasury function, which borrows externally to maintain sufficient liquidity for the day-to-day operations. Internal loans are raised by the activity from Council’s treasury.

The interest charged on internal borrowings for Roding Network Group of Activities, for the year ended 30 June 2025 is disclosed under finance costs.

|   | Actual<br>2025<br>\$000 | LTP<br>2025<br>\$000 | LTP<br>2024<br>\$000 |
|---|-------------------------|----------------------|----------------------|
| <b>Sources of operating funding</b>                                     |                         |                      |                      |
| General rates, uniform annual general charge, rates penalties           | 198                     | 200                  | 7                    |
| Targeted rates  | 11,639                  | 11,696               | 8,997                |
| Subsidies and grants for operating purposes                             | 3,145                   | 3,127                | 3,264                |
| Fees and charges  | 117                     | 165                  | 205                  |
| Internal charges and overheads recovered                                | -                       | -                    | -                    |
| Local authorities fuel tax, fines, infringement fees and other receipts | 307                     | 226                  | 229                  |
| <b>Total operating funding</b>  | <b>15,406</b>           | <b>15,414</b>        | <b>12,702</b>        |
| <b>Applications of operating funding</b>                                |                         |                      |                      |
| Payments to staff and suppliers   | 5,607                   | 5,316                | 6,456                |
| Finance costs   | 710                     | 824                  | 524                  |
| Internal charges and overheads applied                                  | 1,674                   | 1,610                | 73                   |
| Other operating funding applications                                    | -                       | -                    | -                    |
| <b>Total applications of operating funding</b>                          | <b>7,991</b>            | <b>7,749</b>         | <b>7,053</b>         |
| <b>Surplus (deficit) of operating funding</b>                           | <b>7,415</b>            | <b>7,665</b>         | <b>5,649</b>         |
| <b>Sources of capital funding</b>                                       |                         |                      |                      |
| Subsidies and grants for capital expenditure                            | 7,002                   | 4,378                | 4,996                |
| Development and financial contributions                                 | 1,287                   | 1,688                | 912                  |
| Increase (decrease) in debt   | 280                     | 164                  | 1,867                |
| Gross proceeds from sale of assets                                      | -                       | -                    | -                    |
| Lump sum contributions  | -                       | -                    | -                    |
| Other dedicated capital funding   | -                       | -                    | -                    |
| <b>Total sources of capital funding</b>                                 | <b>8,570</b>            | <b>6,230</b>         | <b>7,775</b>         |
| <b>Application of capital funding</b>                                   |                         |                      |                      |
| <b>Capital expenditure</b>  |                         |                      |                      |
| - to meet additional demand   | 1,195                   | -                    | 1,800                |
| - to improve the level of service                                       | 3,497                   | 2,282                | 3,705                |
| - to replace existing assets  | 10,658                  | 13,673               | 6,082                |
| Increase (decrease) in reserves   | 635                     | (2,060)              | 1,837                |
| Increase (decrease) of investments                                      | -                       | -                    | -                    |
| <b>Total applications of capital funding</b>                            | <b>15,985</b>           | <b>13,895</b>        | <b>13,424</b>        |
| <b>Surplus (deficit) of capital funding</b>                             | <b>(7,415)</b>          | <b>(7,665)</b>       | <b>(5,649)</b>       |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>             | <b>-</b>             |
| <b>Road Network - Internal Borrowings</b>                               |                         |                      |                      |
| Opening balance 1 July  | 15,952                  |                      |                      |
| Internal loans raised during the year                                   | 723                     |                      |                      |
| Internal loans repaid during the year                                   | (442)                   |                      |                      |
| <b>Closing balance at 30 June</b>                                       | <b>16,232</b>           |                      |                      |

# Water Supply Group

## Te Rōpū Ratonga Wai

**This group of activities can be found on page 178 of the 2024–34 Long-term Plan.**

### What we do

We provide a reliable, safe and compliant drinking water supply for residents and businesses across the district.

### Why we do it

Clean, safe and compliant drinking water contributes to the health and wellbeing of our residents, making our district a great place to live and do business.

Sustainable management of water supply recognises that water resources are not unlimited, and need to be protected and managed in a sustainable way for the community now and into the future.

### How we do it

We provide water supply to meet residential and industrial/commercial needs via five urban drinking water schemes: Feilding, Hīmatangi Beach, Sanson, Rongotea and Ōhakea.

We provide rural water schemes in Stanway/ Halcombe and Waituna West to meet residential and agricultural needs.

We monitor compliance and perform treatment upgrades where necessary to ensure water supplies meet the New Zealand Drinking Water Standards.

We administer two rural water supply schemes that are community operated (Kiwitea and Ōroua No. 1).

We undertake an asset management programme to maintain Council-owned water treatment plants, water storage facilities, and reticulation networks.

We engage with local iwi to ensure cultural and environmental wellbeing of waterways and our environment are upheld in the allocation of water supply now and into the future.

## Contribution to Community Outcomes

The Water Supply Group contributes to the following community outcomes:















|  | A place to belong and grow<br>He kāinga e ora pai ai te katoa | A future planned together<br>He kāinga ka whakamahereā<br>tahitā tōna anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tōna taiao | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna pūnahahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tōna ōhanga | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te<br>katoa He kāinga ka eke tōna<br>kāwanatanga ā-rohe ki ngā<br>taumata o te kairangi |
|--|---|---|---|--|--|---|
| Water supply and quality help to ensure the Manawatū District remains open for business, whilst maintaining public health, and providing capacity and cost certainty into the future.                |   |   |   |  |  |   |
| Council enables residential, commercial and industrial growth across our district through well planned water supply infrastructure investment.   |   |   |   |  |  |   |
| The community are connected to our rivers and other water bodies, with demands on waterways from our water supply systems minimised wherever possible through prioritisation of groundwater sources. |   |   |   |  |  |   |



Turners Road Reservoir Construction

## How we did

### Water Group

| 1. You can expect the provision of a safe water supply  |                            |                                      |             |   |  |  |
|---|----------------------------|--------------------------------------|-------------|---|--|--|
| Measure   | Link to community outcomes |                                      | Target 2025 | Result 2023/24  | Result 2024/25   | Comments   |
| The extent (%) to which Council's drinking water supply complies with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 and the Drinking Water Quality Assurance Rules 2022 in relation to bacteria compliance criteria. | <b>1 to 6</b>              | Feilding – Almadale                  | 100%        |    |    |  |
|   |                            | Feilding – Awa Street/ Campbell Road | 100%        |    |    | Non-compliant for C.t - concentration (C) and the contact time(t) at Campbell Road bore site. The chlorination upgrade is underway. This is scheduled for September 2025   |
|   |                            | Himatangi Beach                      | 100%        |    |    | Turbidity Incident in Reservoir in April 2025 led to Non-compliance with bacteria requirements for 4 days. The water supply was still safe to drink.   |
|   |                            | Rongotea                             | 100%        |   |   | Calibration processes  |
|   |                            | Sanson                               | 100%        | N/A   | N/A  | Not required. The Ohakea Water Treatment Plant is supplying Sanson Village   |
|   |                            | Stanway Halcombe                     | 100%        |  |  | During 1 July 2024 – 17 February 2025, the Stanway Halcombe Water Treatment Plant did not meet the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 and the Drinking Water Quality Assurance Rules 2022 in relation to the bacteria compliance criteria.<br><br>The new plant began operation on 17 February 2025. There have been some minor non-compliances due to calibration and communication issues however the drinking water is now complying with the DWQARs. |
|   |                            | Waituna West                         | 100%        |  |  | Due to Turbidity leaving reservoir 2 days in May 2025 the target was not met. This was due to the water leaving the reservoir having a turbidity of above 1 but below 2 NTU over part of 2 days. The water supply was still safe to drink. This is 0.5% of the time that water is supplied.  |
|   |                            | Ohakea                               | 100%        |  |  |  |

## 1. You can expect the provision of a safe water supply

| Measure  | Link to community outcomes | Location                             | Target 2025 | Result 2023/24 | Result 2024/25 | Comments   |
|--|----------------------------|--------------------------------------|-------------|----------------|----------------|--|
| The extent (% compliance) to which Council's drinking water supply complies with Part 5 of the NZ Drinking Water Standards. (protozoal compliance criteria).*# | 1 to 6                     | Feilding – Almadale                  | 100%        |                |                |  |
|  |                            | Feilding – Awa Street/ Campbell Road | 0%          |                |                |  |
|  |                            | Himatangi Beach*                     | 100%        |                |                |  |
|  |                            | Rongotea*                            | 100%        |                |                |  |
|  |                            | Sanson*                              | 100%        |                | N/A            | Not required. The Ohakea Water Treatment Plant is supplying Sanson Village   |
|  |                            | Stanway Halcombe                     | 0%          |                |                | During 1 July 2024 – 17 February 2025, the Stanway Halcombe Water Treatment Plant, did not comply with Part 5 of the NZ Drinking Water Standards in relation to the protozoal compliance criteria.<br><br>The new plant began operation on 17 February 2025. There have been some minor non-compliances due to calibration and communication issues however the drinking water is now complying with the DWQARs. |
|  |                            | Waituna West*                        | 100%        |                |                |  |
|  |                            | Ohakea                               | 100%        |                |                |  |

\* Schemes Automatically comply with Protozoa compliance due to secure bore status (Himatangi Beach, Rongotea, Sanson, Stanway Halcombe, Waituna West)

# Stanway Halcombe scheme upgrades are underway and are expected to be compliant in 2022









## 2. You can expect the water reticulation network to be well maintained

| Measure   | Link to community outcomes | Location         | Target 2025 | Result 2023/24 | Result 2024/25 | Comments  |
|---|----------------------------|------------------|-------------|----------------|----------------|---|
| The estimated percentage of real water loss from Council's networked reticulation system using minimum night flow (MNF) analysis, measured per water supply scheme. | 3, 4 & 6                   | Feilding         | < 35%       | <br>16%        | <br>22%        |   |
|   |                            | Himatangi Beach  | < 35%       | <br>31%        | <br>35%        |   |
|   |                            | Rongotea         | < 35%       | <br>5%         | <br>19%        |   |
|   |                            | Sanson           | < 35%       |                |                | Sanson now a zone of Ohakea   |
|   |                            | Stanway Halcombe | < 35%       | <br>18%        | <br>20%        |   |
|   |                            | Waituna West     | < 35%       | <br>34%        | <br>N/A        | Difficult to calculate due the majority of the scheme being for stock usage |

## How we did



### Water Group

#### 3. You can expect faults to be responded to and resolved in a timely manner













| Measure  | Link to community outcomes | Target 2025               | Result 2023/24  | Result 2024/25   | Comments   |
|--|----------------------------|---------------------------|---|--|--|
| <b>Urgent callouts* to a fault or unplanned interruption to Council's networked reticulation system:</b>   |                            |                           |   |  |  |
| Median attendance time from the time the Council receives notification to the time that service personnel reach the site                                     | 6                          | <2 hours                  | <br>0.26 hours   | <br>0.505 hours |  |
| Median resolution time from the time the Council receives notification to the time that service personnel confirm that the water supply has been reinstated. | 6                          | <9 hours                  | <br>1.98 hours   | <br>1.59 hours  | Non-compliant for C.t - concentration (C) and the contact time(t) at Campbell Road bore site. The chlorination upgrade is underway. This is scheduled for September 2025 |
| <b>Non-urgent call outs to a fault or unplanned interruption to Council's networked reticulation system:</b>   |                            |                           |   |  |  |
| Median attendance time from the time the Council receives notification to the time that service personnel reach the site.                                    | 6                          | <5 working days           | <br>2.1 hours   | <br>1.7 hours  |  |
| Median resolution time from the time the Council receives notification to the time that service personnel confirm resolution of the fault or interruption.   | 6                          | A further <5 working days | <br>14.6 hours | <br>12 hours  | Non-compliant for C.t - concentration (C) and the contact time(t) at Campbell Road bore site. The chlorination upgrade is underway. This is scheduled for September 2025 |

Note: An "urgent" call-out is one in which there is a complete loss of water

#### 4. You can expect satisfaction with the quality of water service

| Measure   | Link to community outcomes | Target 2025 | Result 2023/24   | Result 2024/25   | Comments |
|---|----------------------------|-------------|--|--|----------|
| Monitoring the total number of complaints received by Council about any of the following: <ul style="list-style-type: none"> <li>• Drinking water clarity</li> <li>• Drinking water taste</li> <li>• Drinking water odour</li> <li>• Drinking water pressure or flow</li> <li>• Continuity of supply</li> <li>• The local authority's response to any of these issues</li> </ul> Expressed per 1,000 connections to the Council's networked reticulation system | 1 to 6                     | <20         | <br>3.6 | <br>5.2 |          |

### 5. You can expect us to manage the demand for domestic water supply

| Measure   | Link to community outcomes | Location             | Target 2025 | Result 2023/24   | Result 2024/25   | Comments   |
|---|----------------------------|----------------------|-------------|--|--|--|
| The average consumption of drinking water per day, per resident within Council's authority area: (MEASURE: litres/ person/day for domestic supply only)   | 2 & 6                      | Feilding 17,350      | <300        | <br>184   | <br>217     |  |
|   |                            | Himatangi Beach 513  | <1000       | <br>590   | <br>730     |  |
|   |                            | Rongotea 639         | <300        | <br>153   | <br>123     |  |
|   |                            | Sanson 582           | <300        |  |  | Included as part of Ohakea RWS below                           |
|   |                            | Stanway Halcombe 554 | <1000       | <br>294   | <br>479     |  |
|   |                            | Waituna West 226     | <1000       | <br>784 | <br>1,215 | A lot of stock use on this scheme and the summer was quite dry |
|   |                            | Ohakea RWS           | <1000       | <br>330 | <br>412   |  |
| <ul style="list-style-type: none"><li>• Feilding target excludes metered water (industrial and commercial)</li><li>• Waituna West and Stanway Halcombe are rural schemes and therefore the target is 1000l/per to reflect the stock water use</li><li>• Due to holiday homes the water use at the Hīmatangi Beach scheme is significantly higher than the permanent population.</li><li>• The Urban non holiday/rural schemes has been increased to 300 from 250 to reflect the targets set in the One Plan (Regional Council overarching plan)</li></ul> |                            |                      |             |  |  |  |

## Manawatū District Council Funding Impact Statement for the year ended 30 June 2025 Water Supply

### Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2025 Te Ratonga Wai

All external borrowing is managed through Council's treasury function, which borrows externally to maintain sufficient liquidity for the day-to-day operations. Internal loans are raised by the activity from Council's treasury.

The interest charged on internal borrowings for Water Supply Group of Activities, for the year ended 30 June 2025 is disclosed under finance costs.

|   | Actual<br>2025<br>\$000 | LTP<br>2025<br>\$000 | LTP<br>2024<br>\$000 |
|---|-------------------------|----------------------|----------------------|
| <b>Sources of operating funding</b>                                     |                         |                      |                      |
| General rates, uniform annual general charge, rates penalties           | -                       | -                    | -                    |
| Targeted rates  | 5,855                   | 5,579                | 5,227                |
| Subsidies and grants for operating purposes                             | -                       | -                    | -                    |
| Fees and charges  | 87                      | -                    | -                    |
| Internal charges and overheads recovered                                | (315)                   | 783                  | 588                  |
| Local authorities fuel tax, fines, infringement fees and other receipts | (111)                   | 5                    | 4                    |
| <b>Total operating funding</b>  | <b>5,516</b>            | <b>6,367</b>         | <b>5,818</b>         |
| <b>Applications of operating funding</b>                                |                         |                      |                      |
| Payments to staff and suppliers   | 867                     | 1,569                | 1,493                |
| Finance costs   | 242                     | 364                  | 431                  |
| Internal charges and overheads applied                                  | 1,282                   | 2,354                | 1,867                |
| Other operating funding applications                                    | -                       | -                    | -                    |
| <b>Total applications of operating funding</b>                          | <b>2,392</b>            | <b>4,287</b>         | <b>3,791</b>         |
| <b>Surplus (deficit) of operating funding</b>                           | <b>3,125</b>            | <b>2,080</b>         | <b>2,027</b>         |
| <b>Sources of capital funding</b>                                       |                         |                      |                      |
| Subsidies and grants for capital expenditure                            | 1,618                   | -                    | -                    |
| Development and financial contributions                                 | 634                     | 443                  | 336                  |
| Increase (decrease) in debt   | 3,673                   | 4,714                | (354)                |
| Gross proceeds from sale of assets                                      | -                       | -                    | -                    |
| Lump sum contributions  | -                       | -                    | -                    |
| Other dedicated capital funding   | -                       | -                    | -                    |
| <b>Total sources of capital funding</b>                                 | <b>5,924</b>            | <b>5,157</b>         | <b>(18)</b>          |
| <b>Application of capital funding</b>                                   |                         |                      |                      |
| <b>Capital expenditure</b>  |                         |                      |                      |
| - to meet additional demand   | 752                     | 520                  | 690                  |
| - to improve the level of service                                       | 6,522                   | 4,987                | 1,464                |
| - to replace existing assets  | 4,021                   | 3,090                | 405                  |
| Increase (decrease) in reserves   | (2,246)                 | (1,360)              | (550)                |
| Increase (decrease) of investments                                      | -                       | -                    | -                    |
| <b>Total applications of capital funding</b>                            | <b>9,049</b>            | <b>7,237</b>         | <b>2,009</b>         |
| <b>Surplus (deficit) of capital funding</b>                             | <b>(3,125)</b>          | <b>(2,080)</b>       | <b>(2,027)</b>       |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>             | <b>-</b>             |
| <b>Water Supply - Internal Borrowings</b>                               |                         |                      |                      |
| Opening balance 1 July  | 5,491                   |                      |                      |
| Internal loans raised during the year                                   | 3,951                   |                      |                      |
| Internal loans repaid during the year                                   | (278)                   |                      |                      |
| <b>Closing balance at 30 June</b>                                       | <b>9,164</b>            |                      |                      |

# Wastewater Group

## Te Rōpū Wai Para

**This group of activities can be found on page 186 of the 2024–34 Long-term Plan.**

### What we do

We collect, treat and dispose of wastewater, including domestic, commercial and industrial waste.

### Why we do it

We manage wastewater to uphold the wellbeing of the community and our environment.

We work to ensure wastewater systems minimise contaminants to the district's waterways to protect our environment.

### How we do it

We maintain reticulated wastewater networks in Feilding, Awahuri, Cheltenham, Halcombe, Kimbolton, Rongotea, Sanson and Hīmatangi Beach.

We maximise investment in the Manawatū Wastewater Treatment Plant in Feilding, and work to minimise consenting, compliance, and financial risks of multiple rural treatment plants by executing a multi-year programme of work to centralise wastewater from Sanson, Rongotea, Halcombe, Cheltenham, Awahuri and Kimbolton to Feilding.

Council works to ensure that we meet resource consent requirements for the discharge of treated wastewater to either land or water from the district's wastewater treatment plants and meet statutory obligations under the Local Government Act 2002, Health Act 1956, and Resource Management Act 1991.










We engage with local iwi to ensure cultural and environmental wellbeing of waterways and our environment are upheld in the management of wastewater now and into the future.



Sanson Wastewater Centralisation

**Contributions to  
Community Outcomes:**

The Wastewater Group contributes to the following community outcomes:



















|   | A place to belong and grow<br>He kāinga e ora pai ai te katoa                     | A future planned together<br>He kāinga ka whakamahereā<br>tahitia tōna anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tōna taiao                    | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna pūnahahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tōna ōhanga                | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te<br>katoa He kāinga ka eke tōna<br>kāwanatanga ā-rohe ki ngā<br>taumata o te kairangi |
|---|---|--|--|--|---|---|
| Wastewater systems help to ensure the Manawatū District remains open for business, whilst maintaining public health, and providing capacity and cost certainty into the future. |  |  |  |                     |  |    |
| Council enables residential, commercial, and industrial growth across our district through well planned wastewater infrastructure investment.                                   |   |                   |  |                     |  |   |
| The community are connected to our rivers and other water bodies, with impacts from our wastewater systems mitigated wherever possible.   |   |  |  |                   |   |   |



**Sanson Wastewater Centralisation**

## How we did

### Wastewater Group

| 1. You can expect us to effectively manage Councils reticulated wastewater system   |                            |             |   |  |          |
|---|----------------------------|-------------|---|--|----------|
| Measure   | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25   | Comments |
| Number of dry weather sewerage overflows from Council's sewerage system, expressed per 1000 SUIPs (separately used inhabited parts of a rating unit).             | 3, 4 & 6                   | <6          | <br>2            | <br>0             |          |
| 2. You can expect compliance with the Council's resource consents for discharge from its treated wastewater system  |                            |             |   |  |          |
| Measure   | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25   | Comments |
| The number of abatement notices advising or breaches of resource consent conditions per scheme  | 3 & 6                      | <2          | <br>1            | <br>1             |          |
| The number of infringement notices, enforcement orders, and convictions received by Council in relation to resource consent conditions per scheme                 | 3 & 6                      | 0           | <br>0           | <br>0            |          |
| 3. You can expect timely response and resolution to faults or blockages   |                            |             |   |  |          |
| Measure   | Link to community outcomes | Target 2025 | Result 2023/24  | Result 2024/25   | Comments |
| Median response time from the time the Council receives notification to the time that service personnel reach the site. (Urgent)                                  | 6                          | <2 hours    | <br>0.25 hours | <br>1 hour      |          |
| Median response time from the time the Council receives notification to the time that service personnel reach the site. (Non-Urgent)                              | 6                          | 5 days      | <br>0.9 hours  | <br>15.91 hours |          |
| Median response time from the time the Council receives notification to the time that service personnel reach the site. (Combined)                                | 6                          | 5 days      | <br>0.6 hours  | <br>1.08 hours  |          |
| Median resolution time: from the time Council receives notification to the time service personnel confirm resolution of the blockage or other fault. (Urgent)     | 6                          | < 5 hours   | <br>1.82 hours | <br>4 hours     |          |
| Median resolution time: from the time Council receives notification to the time service personnel confirm resolution of the blockage or other fault. (Non-urgent) | 6                          | 10 days     | <br>2.4 hours  | <br>4 hours     |          |
| Median resolution time: from the time Council receives notification to the time service personnel confirm resolution of the blockage or other fault. (Combined)   | 6                          | 10 days     | <br>2.4 hours  | <br>35.83 hours |          |

| 5. You can expect satisfaction with our service  |                            |             |                           |                            |          |
|--|----------------------------|-------------|---------------------------|----------------------------|----------|
| Measure  | Link to community outcomes | Target 2025 | Result 2023/24            | Result 2024/25             | Comments |
| Monitoring the total number of complaints received by Council about any of the following: <ul style="list-style-type: none"><li>• Drinking water clarity</li><li>• Drinking water taste</li><li>• Drinking water odour</li><li>• Drinking water pressure or flow</li><li>• Continuity of supply</li><li>• The local authority's response to any of these issues</li></ul> Expressed per 1,000 connections to the Council's networked reticulation system | 4 & 6                      | <20         | <div><div></div>4.2</div> | <div><div></div>4.45</div> |          |
| <i>*excludes complaints that do not relate to the service council provide</i>  |                            |             |                           |                            |          |



Roots St West Water Treatment Plant

Manawatū District Council

Funding Impact Statement for the year ended 30 June 2025

Wastewater

Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū

mō te tau ka mutu i te 30 o Pipiri 2025 Te Wai Para

All external borrowing is managed through Council's treasury function, which borrows externally to maintain sufficient liquidity for the day-to-day operations. Internal loans are raised by the activity from Council's treasury.

The interest charged on internal borrowings for Wastewater Group of Activities, for the year ended 30 June 2025 is disclosed under finance costs.

|   | Actual<br>2025<br>\$000 | LTP<br>2025<br>\$000 | LTP<br>2024<br>\$000 |
|---|-------------------------|----------------------|----------------------|
| <b>Sources of operating funding</b>                                     |                         |                      |                      |
| General rates, uniform annual general charge, rates penalties           | -                       | -                    | -                    |
| Targeted rates  | 7,086                   | 7,098                | 5,365                |
| Subsidies and grants for operating purposes                             | -                       | -                    | -                    |
| Fees and charges  | 1,860                   | 1,992                | 2,242                |
| Internal charges and overheads recovered                                | (91)                    | 1,408                | 782                  |
| Local authorities fuel tax, fines, infringement fees and other receipts | 742                     | 485                  | 185                  |
| <b>Total operating funding</b>  | <b>9,597</b>            | <b>10,983</b>        | <b>8,575</b>         |
| <b>Applications of operating funding</b>                                |                         |                      |                      |
| Payments to staff and suppliers   | 4,051                   | 3,131                | 3,206                |
| Finance costs   | 1,447                   | 1,635                | 1,137                |
| Internal charges and overheads applied                                  | 1,593                   | 3,001                | 1,915                |
| Other operating funding applications                                    | -                       | -                    | -                    |
| <b>Total applications of operating funding</b>                          | <b>7,091</b>            | <b>7,767</b>         | <b>6,259</b>         |
| <b>Surplus (deficit) of operating funding</b>                           | <b>2,506</b>            | <b>3,216</b>         | <b>2,316</b>         |
| <b>Sources of capital funding</b>                                       |                         |                      |                      |
| Subsidies and grants for capital expenditure                            | -                       | -                    | -                    |
| Development and financial contributions                                 | 1,179                   | 122                  | 775                  |
| Increase (decrease) in debt   | (771)                   | 952                  | (799)                |
| Gross proceeds from sale of assets                                      | -                       | -                    | -                    |
| Lump sum contributions  | -                       | -                    | -                    |
| Other dedicated capital funding   | -                       | -                    | -                    |
| <b>Total sources of capital funding</b>                                 | <b>408</b>              | <b>1,073</b>         | <b>(23)</b>          |
| <b>Application of capital funding</b>                                   |                         |                      |                      |
| <b>Capital expenditure</b>  |                         |                      |                      |
| - to meet additional demand   | 215                     | -                    | 375                  |
| - to improve the level of service                                       | 1,991                   | 1,615                | 390                  |
| - to replace existing assets  | 4,705                   | 7,512                | 2,475                |
| Increase (decrease) in reserves   | (3,998)                 | (4,838)              | (947)                |
| Increase (decrease) of investments                                      | -                       | -                    | -                    |
| <b>Total applications of capital funding</b>                            | <b>2,914</b>            | <b>4,289</b>         | <b>2,293</b>         |
| <b>Surplus (deficit) of capital funding</b>                             | <b>(2,506)</b>          | <b>(3,216)</b>       | <b>(2,316)</b>       |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>             | <b>-</b>             |
| <b>Wastewater - Internal Borrowings</b>                                 |                         |                      |                      |
| Opening balance 1 July  | 32,587                  |                      |                      |
| Internal loans raised during the year                                   | 731                     |                      |                      |
| Internal loans repaid during the year                                   | (1,502)                 |                      |                      |
| <b>Closing balance at 30 June</b>                                       | <b>31,815</b>           |                      |                      |

# Stormwater Group

## Te Rōpū Wai Ua

**This group of activities can be found on page 194 of the 2024–34 Long-term Plan.**

### **What we do**

Provide a network of stormwater systems throughout the District.

### **Why we do it**

Our Council provides and enhances stormwater networks to protect the community and property within our district from inundation.

We work to ensure stormwater systems minimise contaminants to the district's waterways to protect our environment

### **How we do it**

We maintain reticulated stormwater systems in Feilding, Rongotea and Sanson including inlets, pipes, open drains, and outlets to receiving environments.

We maintain shared stormwater assets with Council's roading activity in Hīmatangi Beach, Halcombe, Āpiti, Kimbolton, Pōhangina, Rangiwāhia and Cheltenham.

We carry out significant ongoing maintenance to the four rural drainage schemes: Bainesse, Maire, Makowhai and Ōroua.

We engage with local iwi to ensure cultural and environmental wellbeing of waterways and our environment are upheld in the management of stormwater now and into the future.

Contribution to  
Community Outcomes













The Wastewater Group contributes to the following community outcomes:

|   | A place to belong and grow<br>He kāinga e ora pai ai te katoa | A future planned together<br>He kāinga ka whakamahereā<br>tahitia tōna anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tōna taiao | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna pūnahahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tōna ōhanga | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te<br>katoa He kāinga ka eke tōna<br>kāwanatanga ā-rohe ki ngā<br>taumata o te kairangi |
|---|---|--|---|--|--|---|
| Wastewater systems help to ensure the Manawatū District remains open for business, whilst maintaining public health, and providing capacity and cost certainty into the future. |   |  |   |  |  |   |
| Council enables residential, commercial, and industrial growth across our district through well planned wastewater infrastructure investment.                                   |   |  |   |  |  |   |
| The community are connected to our rivers and other water bodies, with impacts from our wastewater systems mitigated wherever possible.   |   |  |   |  |  |   |



## How we did

### Stormwater Group

| 1. You can expect us to effectively manage Councils reticulated wastewater system   |                            |                |   |  |  |
|---|----------------------------|----------------|---|--|--|
| Measure   | Link to community outcomes | Target 2025    | Result 2023/24  | Result 2024/25   | Comments   |
| The number of flooding events in the District.*   | 2 & 4                      | <2             | <br>1    | <br>0   | Target for 2024 was 0 making a result of 1 event not achieved. |
| The number of habitable floors affected during each flooding event. (Expressed per 1000 properties connected to Councils stormwater system)                                 | 2 & 4                      | <10            | <br>0.01 | <br>0   |  |
| * A flooding event is defined as an overflow of the urban stormwater system that enters a habitable floor   |                            |                |   |  |  |
| 2. You can expect us to comply with resource consent conditions for discharge from Council’s stormwater systems   |                            |                |   |  |  |
| Measure   | Link to community outcomes | Target 2025    | Result 2023/24  | Result 2024/25   | Comments   |
| The number of:  | 3, 4 & 6                   |                |   |  |  |
| A. Abatement notices  |                            | <2             | <br>0  | <br>0 |  |
| B. infringement notices   |                            | 0              | <br>2  | <br>0 |  |
| C. enforcement orders   |                            | 0              | <br>0  | <br>0 |  |
| D. successful prosecutions received in relation to those resource consents  |                            | 0              | <br>0  | <br>0 |  |
| 3. You can expect a timely response to flooding events  |                            |                |   |  |  |
| Measure   | Link to community outcomes | Target 2025    | Result 2023/24  | Result 2024/25   | Comments   |
| Measuring the median response times to attend a flooding event, measured from the time that Council receives notification to the time that service personnel reach the site | 6                          | Within 2 hours | N/A   | N/A  | There were no flood events to respond to.                      |
| 4. You can expect satisfaction with the performance of Council’s reticulated stormwater system  |                            |                |   |  |  |
| Measure   | Link to community outcomes | Target 2025    | Result 2023/24  | Result 2024/25   | Comments   |
| The number of complaints received by Council about the performance of its stormwater system (expressed per 1,000 properties connected to Council’s stormwater system)*      | 2, 4 & 6                   | <20*           | 3.96  | 5.4  | There were no flood events to respond to.                      |

\*excludes complaints that do not relate to the service council provides



Village Stormwater Improvements

## Manawātū District Council Funding Impact Statement for the year ended 30 June 2025 Stormwater and Drainage

### Te Kaunihera ā-Rohe o Manawātū

### Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2025 Te Wai Ua me te Wāra

All external borrowing is managed through Council's treasury function, which borrows externally to maintain sufficient liquidity for the day-to-day operations. Internal loans are raised by the activity from Council's treasury.

The interest charged on internal borrowings for Stormwater and Drainage Group of Activities, for the year ended 30 June 2025 is disclosed under finance costs.

|   | Actual<br>2025<br>\$000 | LTP<br>2025<br>\$000 | LTP<br>2024<br>\$000 |
|---|-------------------------|----------------------|----------------------|
| <b>Sources of operating funding</b>                                     |                         |                      |                      |
| General rates, uniform annual general charge, rates penalties           | 261                     | 262                  | 305                  |
| Targeted rates  | 1,186                   | 1,172                | 1,311                |
| Subsidies and grants for operating purposes                             | -                       | -                    | -                    |
| Fees and charges  | 43                      | -                    | -                    |
| Internal charges and overheads recovered                                | (1,898)                 | 346                  | 374                  |
| Local authorities fuel tax, fines, infringement fees and other receipts | 134                     | 13                   | 14                   |
| <b>Total operating funding</b>  | <b>(274)</b>            | <b>1,792</b>         | <b>2,004</b>         |
| <b>Applications of operating funding</b>                                |                         |                      |                      |
| Payments to staff and suppliers   | 313                     | 307                  | 308                  |
| Finance costs   | 642                     | 945                  | 587                  |
| Internal charges and overheads applied                                  | (1,682)                 | 527                  | 724                  |
| Other operating funding applications                                    | -                       | -                    | -                    |
| <b>Total applications of operating funding</b>                          | <b>(726)</b>            | <b>1,779</b>         | <b>1,618</b>         |
| <b>Surplus (deficit) of operating funding</b>                           | <b>452</b>              | <b>13</b>            | <b>385</b>           |
| <b>Sources of capital funding</b>                                       |                         |                      |                      |
| Subsidies and grants for capital expenditure                            | -                       | -                    | -                    |
| Development and financial contributions                                 | 1,292                   | 1,880                | 968                  |
| Increase (decrease) in debt   | 4,239                   | 1,779                | 69                   |
| Gross proceeds from sale of assets                                      | -                       | -                    | -                    |
| Lump sum contributions  | -                       | -                    | -                    |
| Other dedicated capital funding   | -                       | -                    | -                    |
| <b>Total sources of capital funding</b>                                 | <b>5,531</b>            | <b>3,659</b>         | <b>1,038</b>         |
| <b>Application of capital funding</b>                                   |                         |                      |                      |
| <b>Capital expenditure</b>  |                         |                      |                      |
| - to meet additional demand   | 3,704                   | -                    | 320                  |
| - to improve the level of service                                       | 3,175                   | 2,959                | 629                  |
| - to replace existing assets  | 43                      | 162                  | 65                   |
| Increase (decrease) in reserves   | (938)                   | 551                  | 409                  |
| Increase (decrease) of investments                                      | -                       | -                    | -                    |
| <b>Total applications of capital funding</b>                            | <b>5,983</b>            | <b>3,672</b>         | <b>1,423</b>         |
| <b>Surplus (deficit) of capital funding</b>                             | <b>(452)</b>            | <b>(13)</b>          | <b>(385)</b>         |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>             | <b>-</b>             |
| <b>Stormwater - Internal Borrowings</b>                                 |                         |                      |                      |
| Opening balance 1 July  | 14,391                  |                      |                      |
| Internal loans raised during the year                                   | 4,561                   |                      |                      |
| Internal loans repaid during the year                                   | (322)                   |                      |                      |
| <b>Closing balance at 30 June</b>                                       | <b>18,630</b>           |                      |                      |

# Solid Waste Group

## Te Rōpū Para Totoka

**This group of activities can be found on page 200 of the 2024–34 Long-term Plan.**

### What we do

We ensure the health of the Manawatū district community and the environment are protected through provision of effective waste management and minimisation services and initiatives.

### Why we do it

Our Council is committed to being a community leader who aims to enable a circular economy for all waste streams. In a circular economy, everything people use to live, work and play is designed to be reused, repaired, or safely returned to the environment, so the materials they are made of are never wasted.

Council also has statutory obligations under the Waste Minimisation Act 2008, Local Government Act 2002, Health Act 1956, and Resource Management Act 1991 to provide effective waste management and minimisation within the district.

### How we do it

We provide urban customers in Feilding and the villages of Sanson, Rongotea, Hīmatangi Beach and Halcombe with kerbside collection services for refuse and recycling waste streams. We also provide urban customers in Feilding with a kerbside food collection service.

We provide rural customers with weekly refuse bag collection from rural drop-off points, and mobile recycling centres in villages for recycling.

We provide and maintain the Manawatū Resource Recovery Centre for managing Council-controlled waste streams, and to provide refuse, recycling, food waste and green waste drop-off to the community.

We meet our legal obligations under the Waste Minimisation Act 2008, Local Government Act 2002, Health Act 1956, and Resource Management Act 1991 to provide solid waste services, including inspecting waste collection points for contamination and fly-tipping.


We regularly review our Waste Minimisation Management Plan and implement the actions identified within the plan to minimise waste within the Manawatū District and beyond.

We monitor three closed landfills in Feilding, Tangimoana and Kimbolton to ensure they do not pose a risk to the environment or public health.

Council investigates and removes fly tipping from across the Manawatū district.

## Contribution to Community Outcomes

The Waste Management and Minimisation Group contributes to the following community outcomes:

|   | A place to belong and grow<br>He kāinga e ora pai ai te katoa | A future planned together<br>He kāinga ka whakamahereā<br>tahititā tōna anamata e te<br>hapori tonu | An environment to be proud of<br>He kāinga ka rauhitia tōna taiao                  | Infrastructure fit for future<br>He kāinga ka tūwhenua tonu<br>ōna pūnahahanga, haere ake<br>nei te wā | A prosperous, resilient<br>economy<br>He kāinga ka tōnui tōna ōhanga | Value for money and<br>excellence in local government<br>He kāinga e ora pai ai te katoa He<br>kāinga ka eke tōna kāwanatanga<br>ā-rohe ki ngā taumata o te<br>kairangi |
|---|---|---|--|--|--|---|
| Work in partnership with the community to plan, implement and fund initiatives that promote a circular economy for waste.   |   |                    |  |  |  |   |
| Practice kaitiakitanga (guardianship and protection of the environment) by prioritising the health of people the environment through waste management in a way that is affordable to the community. |   |   |  |                     |  |    |




School Visit to the Resource Recovery Centre

## How we did

### Solid Waste



#### 1. We will prioritise a circular economy for all waste streams

| Measure  | Link to community outcomes | Target 2025 | Result 2023/24   | Result 2024/25   | Comments   |
|--|----------------------------|-------------|------------------|--|--|
| % of actions set within the Waste Management and Minimisation Plan (WMMP) for that year that are achieved. | 2, 3, 4, & 6               | 50%         | New Measure 2025 | <br>77% | This includes the things like the Waste Not Want Not Fund, Polystyrene Recycling, Construction and Demolition Waste Diversion from landfill, Battery Recycling set up in partnership with Mitre 10, Lid Collection Competition with local schools, and engagement with the public at things like the Friday Market and the Family Fun Day. |

#### 2. We will provide kerbside collection services for refuse, food waste and recycling waste streams to Feilding urban customers

| Measure   | Link to community outcomes | Target 2025 | Result 2023/24   | Result 2024/25  | Comments |
|---|----------------------------|-------------|------------------|---|----------|
| The number of missed collections of kerbside refuse, food waste, and recycling.   |                            | <100        | New Measure 2025 | <br>91      |          |
| % of issues raised with Council about kerbside collection of refuse, food waste or recycling, other than a missed collection, that are responded to* within 3 days. |                            | 95%         | New Measure 2025 | <br>98.16% |          |
| *‘responded to’ means that initial contact is made with the customer, but not necessarily that the issue is resolved.   |                            |             |                  |   |          |

#### 3. We will provide accessible refuse and recycling services for rural and village residents

| Measure  | Link to community outcomes | Target 2025 | Result 2023/24   | Result 2024/25   | Comments                                  |
|--|----------------------------|-------------|--|--|---|
| % of rural residents who have a Council refuse bag drop-off point close to their homes.                            | 4 & 6                      | 90%         | <br>90% | <br>90% | There were no flood events to respond to. |
| Mobile recycling centres are conveniently located within all identified villages within 5km of the village centre. | 4 & 6                      | Yes         | <br>Yes | <br>Yes |   |



Murph at MDC Resource Recovery Centre

## Manawatū District Council Funding Impact Statement for the year ended 30 June 2025 Solid Waste

### **Te Kaunihera ā-Rohe o Manawatū Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2025 Para Totoka**

All external borrowing is managed through Council's treasury function which borrows externally to maintain sufficient liquidity for the day-to-day operations. Internal loans are raised by the activity from Council's treasury.

The interest charged on internal borrowings for Solid Waste Group of Activities, for the year ended 30 June 2025 is disclosed under finance costs.

|   | Actual<br>2025<br>\$000 | LTP<br>2025<br>\$000 | LTP<br>2024<br>\$000 |
|---|-------------------------|----------------------|----------------------|
| <b>Sources of operating funding</b>                                     |                         |                      |                      |
| General rates, uniform annual general charge, rates penalties           | 1,191                   | 1,114                | 1,688                |
| Targeted rates  | 752                     | 752                  | 969                  |
| Subsidies and grants for operating purposes                             | 684                     | 148                  | 159                  |
| Fees and charges  | 1,916                   | 2,543                | 2,104                |
| Internal charges and overheads recovered                                | 332                     | 389                  | 212                  |
| Local authorities fuel tax, fines, infringement fees and other receipts | 7                       | 20                   | -                    |
| <b>Total operating funding</b>  | <b>4,882</b>            | <b>4,966</b>         | <b>5,132</b>         |
| <b>Applications of operating funding</b>                                |                         |                      |                      |
| Payments to staff and suppliers   | 3,319                   | 3,660                | 4,070                |
| Finance costs   | 222                     | 269                  | 152                  |
| Internal charges and overheads applied                                  | 856                     | 902                  | 636                  |
| Other operating funding applications                                    | -                       | -                    | -                    |
| <b>Total applications of operating funding</b>                          | <b>4,397</b>            | <b>4,832</b>         | <b>4,857</b>         |
| <b>Surplus (deficit) of operating funding</b>                           | <b>485</b>              | <b>134</b>           | <b>275</b>           |
| <b>Sources of capital funding</b>                                       |                         |                      |                      |
| Subsidies and grants for capital expenditure                            | 151                     | -                    | -                    |
| Development and financial contributions                                 | -                       | -                    | -                    |
| Increase (decrease) in debt   | 66                      | (56)                 | (73)                 |
| Gross proceeds from sale of assets                                      | -                       | -                    | -                    |
| Lump sum contributions  | -                       | -                    | -                    |
| Other dedicated capital funding   | -                       | -                    | -                    |
| <b>Total sources of capital funding</b>                                 | <b>217</b>              | <b>(56)</b>          | <b>(73)</b>          |
| <b>Application of capital funding</b>                                   |                         |                      |                      |
| <b>Capital expenditure</b>  |                         |                      |                      |
| - to meet additional demand   | -                       | -                    | -                    |
| - to improve the level of service                                       | 174                     | 296                  | 19                   |
| - to replace existing assets  | -                       | -                    | -                    |
| Increase (decrease) in reserves   | 528                     | (218)                | 184                  |
| Increase (decrease) of investments                                      | -                       | -                    | -                    |
| <b>Total applications of capital funding</b>                            | <b>702</b>              | <b>78</b>            | <b>203</b>           |
| <b>Surplus (deficit) of capital funding</b>                             | <b>(485)</b>            | <b>(134)</b>         | <b>(276)</b>         |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>             | <b>-</b>             |
| <b>Roading Network - Internal Borrowings</b>                            |                         |                      |                      |
| Opening balance 1 July  | 4,744                   |                      |                      |
| Internal loans raised during the year                                   | 170                     |                      |                      |
| Internal loans repaid during the year                                   | (103)                   |                      |                      |
| <b>Closing balance at 30 June</b>                                       | <b>4,810</b>            |                      |                      |



## **Manawatū District Council Funding Impact Statement for the year ended 30 June 2025 Whole of Council**

### **Te Kaunihera ā-Rohe o Manawatū Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2025 Kaunihera Whārahi**

All external borrowing is managed through Council's treasury function which borrows externally to maintain sufficient liquidity for the day-to-day operations. Internal loans are raised by the activity from Council's treasury.

The finance costs disclosed to the right are in relation to external loans only, as the internal interest received by Council's treasury for internal loans advanced to each group of activities is offset against interest expenses charged on internal loans raised by each group of activities. For the internal interest expense charged on internal loans advanced to each group of activities please refer to Funding Impact Statements for each group of activities.

|   | Actual<br>2025<br>\$000 | Annual<br>Plan<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Annual<br>Plan<br>2024<br>\$000 |
|---|-------------------------|---------------------------------|-------------------------|---------------------------------|
| <b>Sources of operating funding</b>                                     |                         |                                 |                         |                                 |
| General rates, uniform annual general charge, rates penalties           | 16,720                  | 16,251                          | 16,280                  | 15,715                          |
| Targeted rates  | 34,724                  | 34,372                          | 31,116                  | 30,915                          |
| Subsidies and grants for operating purposes                             | 3,873                   | 3,310                           | 4,675                   | 3,164                           |
| Fees and charges  | 7,990                   | 10,903                          | 7,482                   | 9,085                           |
| Internal charges and overheads recovered                                | 639                     | 575                             | 1,096                   | 435                             |
| Local authorities fuel tax, fines, infringement fees and other receipts | 1,551                   | 1,204                           | 3,613                   | 4,341                           |
| <b>Total operating funding</b>  | <b>65,495</b>           | <b>66,615</b>                   | <b>64,263</b>           | <b>63,656</b>                   |
| <b>Applications of operating funding</b>                                |                         |                                 |                         |                                 |
| Payments to staff and suppliers   | 44,257                  | 46,632                          | 46,090                  | 45,735                          |
| Finance costs   | 4,221                   | 4,470                           | 4,503                   | 3,824                           |
| Internal charges and overheads applied                                  | -                       | -                               | -                       | -                               |
| Other operating funding applications                                    | 48,479                  | 51,102                          | 50,593                  | 49,560                          |
| <b>Total applications of operating funding</b>                          | <b>4,397</b>            | <b>4,832</b>                    | <b>4,857</b>            | <b>4,857</b>                    |
| <b>Surplus (deficit) of operating funding</b>                           | <b>17,016</b>           | <b>15,513</b>                   | <b>13,670</b>           | <b>14,096</b>                   |
| <b>Sources of capital funding</b>                                       |                         |                                 |                         |                                 |
| Subsidies and grants for capital expenditure                            | 8,903                   | 4,378                           | 11,288                  | 6,017                           |
| Development and financial contributions                                 | 4,953                   | 4,484                           | 2,092                   | 3,524                           |
| Increase (decrease) in debt   | 9,000                   | 9,789                           | 1,400                   | 7,850                           |
| Gross proceeds from sale of assets                                      | 222                     | -                               | 944                     | (39)                            |
| Lump sum contributions  | -                       | -                               | -                       | -                               |
| Other dedicated capital funding   | -                       | -                               | -                       | -                               |
| <b>Total sources of capital funding</b>                                 | <b>23,077</b>           | <b>18,651</b>                   | <b>15,724</b>           | <b>17,352</b>                   |
| <b>Application of capital funding</b>                                   |                         |                                 |                         |                                 |
| Capital expenditure   |                         |                                 |                         |                                 |
| - to meet additional demand   | 6,929                   | 1,634                           | 4,494                   | 3,583                           |
| - to improve the level of service                                       | 18,274                  | 14,935                          | 8,567                   | 14,417                          |
| - to replace existing assets  | 23,874                  | 30,927                          | 16,150                  | 14,296                          |
| Increase (decrease) in reserves   | (8,984)                 | (13,332)                        | 182                     | (848)                           |
| Increase (decrease) of investments                                      | -                       | -                               | -                       | -                               |
| <b>Total applications of capital funding</b>                            | <b>40,094</b>           | <b>34,164</b>                   | <b>29,395</b>           | <b>31,448</b>                   |
| <b>Surplus (deficit) of capital funding</b>                             | <b>(17,016)</b>         | <b>(15,513)</b>                 | <b>(13,670)</b>         | <b>(14,096)</b>                 |
| <b>Funding balance</b>  | <b>-</b>                | <b>-</b>                        | <b>-</b>                | <b>-</b>                        |

## Reconciliation of surplus of Whole of Council operating funding to operating surplus before gains and losses

The following table reconciles the difference between the funding impact statement and the statement of comprehensive revenue and expenditure

|  |         | Actual<br>2025<br>\$000 | Annual<br>Plan<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
|--|---------|-------------------------|---------------------------------|-------------------------|
| <b>Surplus of Operating Funding</b>                              |         | 17,016                  | 15,513                          | 13,670                  |
| <i>Operating surplus items not included in operating funding</i> |         |                         |                                 |                         |
| Net proceeds from sale of assets                                 | Note 6  | 252                     | 311                             | (81)                    |
| Vested Assets Revenue  | Note 6  | 7,120                   | -                               | 110                     |
| Depreciation   | Note 8  | (25,191)                | (27,274)                        | (25,597)                |
| Impairment of Other assets Impairment of Receivables             | Note 10 | 1                       | -                               | -                       |
| Impairment of Receivables  | Note 10 | (20)                    | -                               | (63)                    |
| Loss on disposal of property, plant and equipment                | Note 10 | (2)                     | -                               | -                       |
| Impairment of other assets                                       |         | -                       | -                               | -                       |
| Subsidies and grants for capital expenditure                     |         | 8,903                   | 4,378                           | 11,288                  |
| Development and financial contributions                          |         | 4,953                   | 4,484                           | 2,092                   |
| <i>Operating funding items not included in operating surplus</i> |         |                         |                                 |                         |
| Subsidies and grants   |         | -                       | -                               | -                       |
| Internal Rates   |         | (320)                   | -                               | (293)                   |
| Impairment of Receivables  |         | (20)                    | -                               | (63)                    |
| <b>Surplus/(deficit) before tax</b>                              |         | <b>12,690</b>           | <b>(2,588)</b>                  | <b>1,061</b>            |



Rongotea Intermediate Pump Station



Manawātū Community Hub Libraries



Inflatables at Makino Aquatic Centre



Churchill Bridge Construction



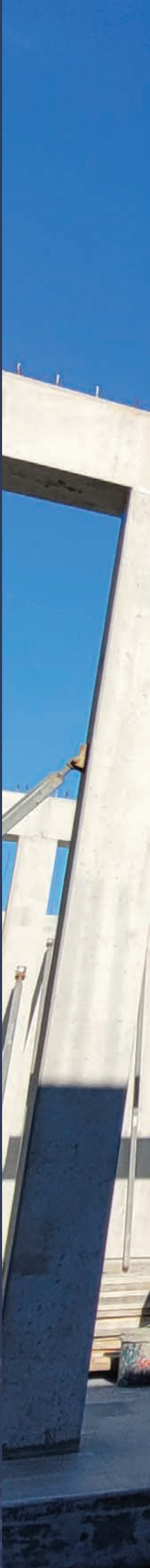
MDC Emergency Management



StoryWalk at Kowhai Park

# Section Wāhanga 03

## Financial Information Tauākī Ahumoni





Turners Road Reservoir Construction

# Manawatū District Council Statement of Comprehensive Revenue and Expense for the year ended 30 June 2025

Te Tauākī a Te Kaunihera ā-Rohe o Manawatū  
mō te tau ka mutu i te 30 o Pipiri 2025 – Ngā Moni  
Whiwhi, Whakapaunga

|  | Notes | COUNCIL                 |                         |                         | GROUP                   |                         |
|--|-------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|  |       | Actual<br>2025<br>\$000 | Budget<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2025<br>\$000 |
| Revenue  |       |                         |                         |                         |                         |                         |
| Rates revenue  | 3     | 51,124                  | 50,623                  | 47,102                  | 50,921                  | 46,956                  |
| Financial revenue  | 4     | 639                     | 575                     | 1,096                   | 473                     | 972                     |
| Subsidies and grants   | 5     | 12,775                  | 7,688                   | 15,964                  | 13,030                  | 16,345                  |
| Development and financial contributions  |       | 4,953                   | 4,484                   | 2,092                   | 4,953                   | 2,092                   |
| Other revenue  | 6     | 16,912                  | 12,107                  | 11,124                  | 20,134                  | 14,093                  |
| Other gains/(losses)   | 6     | -                       | 311                     | -                       | -                       | -                       |
| Total revenue  | 2     | 86,403                  | 75,788                  | 77,378                  | 89,511                  | 80,459                  |
| Expenses   |       |                         |                         |                         |                         |                         |
| Personnel costs  | 7     | 14,399                  | 15,438                  | 15,820                  | 15,084                  | 16,342                  |
| Depreciation and amortisation  | 8     | 25,191                  | 27,274                  | 25,597                  | 26,247                  | 26,594                  |
| Finance costs  | 9     | 4,221                   | 4,470                   | 4,503                   | 4,304                   | 4,646                   |
| Other operating expenses   | 10    | 29,900                  | 31,194                  | 30,397                  | 31,008                  | 31,565                  |
| Total operating expenditure  | 2     | 73,711                  | 78,376                  | 76,317                  | 76,643                  | 79,147                  |
| Share of associate's surplus / deficit   | 15    | -                       | -                       | -                       | 59                      | 22                      |
| Surplus/(deficit) before tax   |       | 12,692                  | (2,588)                 | 1,061                   | 12,927                  | 1,334                   |
| Income tax expense   | 11    | -                       | -                       | -                       | -                       | -                       |
| Surplus/(deficit) after tax  |       | 12,692                  | (2,588)                 | 1,061                   | 12,927                  | 1,334                   |
| Other comprehensive revenue and expense  |       |                         |                         |                         |                         |                         |
| Financial assets at fair value through other comprehensive revenue and expense | 26    | (307)                   | -                       | -                       | (307)                   | -                       |
| Gains/(losses) on the revaluation of property, plant and equipment             | 26    | 21,264                  | 33,485                  | 32,013                  | 21,264                  | 32,196                  |
| Total other comprehensive revenue and expense                                  | 26    | 20,958                  | 33,485                  | 32,013                  | 20,958                  | 32,196                  |
| Total comprehensive revenue and expense  |       | 33,650                  | 30,897                  | 33,074                  | 33,885                  | 33,530                  |

Explanations of major variances against budget are provided in note 36.  
The accompanying notes form part of these financial statements.

# Manawatū District Council Statement of Financial Position as at 30 June 2025

## Te Tauākī a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2025 – te Tūnga Ahumon

|   |       | COUNCIL                 |                         |                         | GROUP                   |                         |
|---|-------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Notes | Actual<br>2025<br>\$000 | Budget<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Assets  |       |                         |                         |                         |                         |                         |
| Current assets  |       |                         |                         |                         |                         |                         |
| Cash and cash equivalents                                 | 12    | 10,402                  | 4,431                   | 11,297                  | 11,097                  | 11,999                  |
| Debtors and other receivables                             | 13    | 7,764                   | 5,450                   | 8,676                   | 7,804                   | 8,821                   |
| Investments in council organisations and similar entities | 14    | 609                     | 305                     | 290                     | 310                     | -                       |
| Inventory   | 16    | 279                     | -                       | 272                     | 286                     | 278                     |
| Other financial assets                                    | 17    | 14                      | 25                      | 2,119                   | 685                     | 2,169                   |
| Derivative Financial Instruments                          |       | -                       | -                       | -                       | -                       | -                       |
| Non-current assets held for sale                          | 19    | 3,824                   | -                       | 3,824                   | 3,824                   | 3,824                   |
| Total current assets                                      |       | 22,892                  | 10,211                  | 26,478                  | 24,006                  | 27,091                  |
| Non-current assets  |       |                         |                         |                         |                         |                         |
| Property, plant and equipment                             | 20    | 1,227,612               | 1,260,380               | 1,182,430               | 1,263,972               | 1,219,167               |
| Intangible assets   | 21    | 20                      | 86                      | 27                      | 20                      | 27                      |
| Investment in associate                                   | 15    | 1                       | 1                       | 1                       | 375                     | 316                     |
| Investments in council organisations and similar entities | 14    | 7,193                   | 9,039                   | 6,916                   | 2,658                   | 2,034                   |
| Other financial assets                                    | 17    | 117                     | 130                     | 141                     | 117                     | 141                     |
| Derivative Financial Instrument                           |       | -                       | -                       | -                       | -                       | -                       |
| Total non-current assets                                  |       | 1,234,944               | 1,269,636               | 1,189,516               | 1,267,143               | 1,221,685               |
| Total assets  |       | 1,257,836               | 1,279,847               | 1,215,994               | 1,291,149               | 1,248,776               |
| Liabilities   |       |                         |                         |                         |                         |                         |
| Current liabilities                                       |       |                         |                         |                         |                         |                         |
| Creditors and other payables                              | 22    | 14,004                  | 9,803                   | 13,783                  | 14,296                  | 14,250                  |
| Provisions  | 23    | 28                      | 504                     | 446                     | 28                      | 446                     |
| Employee entitlements                                     | 24    | 933                     | 1,582                   | 1,334                   | 988                     | 1,403                   |
| Borrowings  | 25    | 27,900                  | 3,789                   | 25,900                  | 28,193                  | 26,243                  |
| Derivative Financial Instruments                          |       | -                       | -                       | -                       | -                       | -                       |
| Total current liabilities                                 |       | 42,865                  | 15,678                  | 41,464                  | 43,504                  | 42,341                  |
| Non-current liabilities                                   |       |                         |                         |                         |                         |                         |
| Provisions  | 23    | 594                     | 700                     | 1,110                   | 594                     | 1,110                   |
| Borrowings  | 25    | 76,331                  | 109,675                 | 69,331                  | 76,998                  | 69,465                  |
| Derivative Financial Instruments                          |       | 307                     | -                       | -                       | 307                     | -                       |
| Total non-current liabilities                             |       | 77,231                  | 110,375                 | 70,441                  | 77,898                  | 70,575                  |
| Total liabilities   |       | 120,097                 | 126,053                 | 111,905                 | 121,403                 | 112,916                 |
| Equity  |       |                         |                         |                         |                         |                         |
| Retained earnings   | 26    | 506,941                 | 516,514                 | 494,609                 | 523,206                 | 510,638                 |
| Other reserves  | 26    | 630,798                 | 637,280                 | 609,480                 | 646,539                 | 625,221                 |
| Total equity  | 26    | 1,137,739               | 1,153,794               | 1,104,089               | 1,169,745               | 1,135,860               |
| Total Liabilities and Equity                              |       | 1,257,836               | 1,279,847               | 1,215,994               | 1,291,148               | 1,248,776               |

Explanations of major variances against budget are provided in note 36.  
The accompanying notes form part of these financial statements.

## Manawatū District Council Statement of Changes in Net Assets/Equity for the year ended 30 June 2025

Te Tauākī a Te Kaunihera ā-Rohe o Manawatū  
mō te tau ka mutu i te 30 o Pipiri 2025  
Ngā Panonitanga Huarawa, Whai Tūtanga

|  | Notes     | COUNCIL                 |                         |                         | GROUP                   |                         |
|--|-----------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|  |           | Actual<br>2025<br>\$000 | Budget<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2025<br>\$000 |
| Balance at 1 July                                      |           | 1,104,089               | 1,122,898               | 1,071,015               | 1,135,860               | 1,102,330               |
| Total comprehensive revenue/<br>(expense) for the year |           | 33,650                  | 30,897                  | 33,074                  | 33,885                  | 33,530                  |
| <b>Balance as at 30 June</b>                           | <b>26</b> | <b>1,137,739</b>        | <b>1,153,794</b>        | <b>1,104,089</b>        | <b>1,169,744</b>        | <b>1,135,860</b>        |

*The accompanying notes form part of these financial statements.*

## Manawatū District Council Statement of Cash Flows for the year ended 30 June 2025

**Te Tauākī a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu  
i te 30 o Pipiri 2025 – te Pari me te Timu o Ngā Moni**

|   |       | COUNCIL                 |                         |                         | GROUP                   |                         |
|---|-------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Notes | Actual<br>2025<br>\$000 | Budget<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2025<br>\$000 |
| Cash flows from operating activities                                    |       |                         |                         |                         |                         |                         |
| Receipts from rates revenue   |       | 51,210                  | 50,623                  | 46,690                  | 51,007                  | 46,544                  |
| Interest received   |       | 607                     | 570                     | 894                     | 440                     | 770                     |
| Dividends received  |       | 7                       | 5                       | 6                       | 7                       | 6                       |
| Receipts from other revenue   |       | 27,987                  | 24,279                  | 27,494                  | 31,552                  | 30,684                  |
| Payments to suppliers and employees                                     |       | (45,229)                | (46,632)                | (44,228)                | (47,420)                | (44,484)                |
| Interest paid   |       | (4,237)                 | (4,340)                 | (4,337)                 | (4,527)                 | (4,624)                 |
| Goods and services tax (net)  |       | (44)                    | -                       | (299)                   | (46)                    | (267)                   |
| Net cash from operating activities                                      | 27    | 30,301                  | 24,504                  | 26,221                  | 31,019                  | 28,629                  |
| Cash flows from investing activities                                    |       |                         |                         |                         |                         |                         |
| Receipts from sale of property, plant and equipment                     |       | 312                     | 0                       | 29                      | 317                     | 29                      |
| Receipts from sale of investments                                       |       | -                       | 301                     | -                       | -                       | -                       |
| Purchase of intangibles assets  |       | -                       | (13)                    | (0)                     | -                       | (0)                     |
| Purchase of property, plant and equipment                               |       | (41,242)                | (47,483)                | (27,347)                | (41,921)                | (28,181)                |
| Acquisitions of investments   |       | 734                     | -                       | 3,109                   | 113                     | 3,109                   |
| Net cash from investing activities                                      |       | (40,196)                | (47,195)                | (24,209)                | (41,491)                | (25,043)                |
| Cash flows from financing activities                                    |       |                         |                         |                         |                         |                         |
| Proceeds from borrowing   |       | 73,900                  | 13,986                  | 58,300                  | 73,900                  | 58,300                  |
| Repayment of borrowings   |       | (64,900)                | (4,197)                 | (56,907)                | (64,330)                | (57,919)                |
| Net cash from financing activities                                      |       | 9,000                   | 9,789                   | 1,393                   | 9,570                   | 381                     |
| Net (decrease)/increase in cash, cash equivalents and bank overdrafts   |       |                         |                         |                         |                         |                         |
|   |       | (895)                   | (12,902)                | 3,405                   | (902)                   | 3,968                   |
| Cash, cash equivalents and bank overdrafts at the beginning of the year |       | 11,297                  | 17,333                  | 7,892                   | 11,999                  | 8,031                   |
| Cash, cash equivalents and bank overdrafts at the end of the year       | 12    | 10,402                  | 4,431                   | 11,297                  | 11,097                  | 11,999                  |

*The accompanying notes form part of these financial statements.*

# Notes to Financial Statements

## Hei whakamārama i ngā Tauākī Ahumoni

### 1. Statement of Accounting Policies

#### Reporting entity

**Manawatū District Council (Council) is a territorial local authority governed by the Local Government Act 2002 and is domiciled and operates in New Zealand.**

The financial statements presented are those of the Manawatū District Council (the Council) together with its Council Controlled Organisations (CCO's)

The Group consists of Manawatū District Council, which is the controlling entity and four controlled entities; The Feilding Civic Centre Trust, the Manawatū Community Trust, Awahuri Forest / Kitchener Park Trust and Heartland Contractors Ltd (100% owned), and are included in the consolidated accounts. The Group also includes Central Economic Development Agency Limited, (50% owned) and Manawatū Whanganui LASS (14.3%). All entities are incorporated and domiciled in New Zealand. The Council is not aware of any restrictions that may have been imposed upon the CCO's other than normal banking covenants, or any risks associated with them.

The primary objective of Council is to provide goods or services for the community and social benefits, rather than making a financial return. Accordingly, Council has designated itself and the Group as Public Benefit Entities (PBEs) as defined under the Public Benefit Entities International Public Sector Accounting Standards (PBE IPSAS).

The financial statements of Council and Group are for the year ended 30 June 2025. The financial statements were authorised for issue by Council on XX October, 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 period.

#### Statement of compliance

The financial statements of Council and Group have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The financial statements and service performance information have been prepared in accordance with the PBE Accounting Standards for Tier 1 entity.

These financial statements comply with the PBE Standards.

The financial statements have been prepared on an historical cost basis, except for assets and liabilities, which are recorded at fair value. These are detailed in the specific policies below.

#### Presentation currency and rounding

The financial statements are presented in New Zealand dollars and values are rounded to the nearest thousand dollars (\$'000). Consequently there may be rounding discrepancies in the financial statements. The functional currency of Council and its controlled entities and associates is New Zealand dollars.

## Summary of significant accounting policies

### Basis of consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue and expenses of entities in the Group on a line-by-line basis. All intra-group balances, transactions, revenues and expenses are eliminated on consolidation.

### Controlled entities

In the Group financial statements Council consolidates all entities where Council has the capacity to control its financing and operating policies, so as to obtain benefits from the activities of that entity. This power exists where Council controls the majority voting power on the governing body, or where such policies have been irreversibly predetermined by Council, or where the determination of such policies is unable to impact materially on the level of potential ownership benefits that arise from the activities of the controlled entity.

Council's investment in its controlled entities is carried at cost in Council's parent entity financial statements.

### Associates

Council's associates are accounted for in the Group financial statements using the equity method. An associate is an entity over which Council has significant influence and that is neither a subsidiary nor an interest in a joint venture. The investment in an associate is initially recognised at cost and the carrying amount in the Group financial statements is increased or decreased to recognise the Group's share of the surplus or deficit of the associate after the date of acquisition.

Distributions received from an associate reduce the carrying amount of the investment. If the share of deficits of an associate equals or exceeds its interest in the associate, the Group discontinues recognising its share of further deficits. After the Group's interest is reduced to zero, additional deficits are provided for, and a liability is recognised, only to the extent that Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, the Group will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

Where the Group transacts with an associate, surpluses or deficits are eliminated to the extent of the Group's interest in the associate. Dilution gains or losses arising from investments in associates are recognised in the surplus or deficit.

The investment in the associate is carried at cost in Council's parent entity financial statements.

### Joint ventures

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control. For jointly controlled operations Council and Group recognises in its financial statements the assets it controls, the liabilities and expenses it incurs, and the share of income that it earns from the joint venture.

## Budget figures

The budget figures are those approved by Council in the 2023/24 Annual Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those used for preparing these financial statements.

## Exchange transactions

Exchange transactions are transactions where Council receives assets (primarily cash) or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services, or use of assets) to another entity in exchange.

## Non-exchange transactions

In a non-exchange transaction Council either receives value from or gives value to another entity without directly giving or receiving approximately equal value in exchange.

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As Council satisfies a present obligation (recognised as a liability) in respect of an inflow of resources from a non-exchange transaction (recognised as an asset), it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

## Revenue

Revenue is measured at the fair value of consideration received or receivable.

Revenue may be derived from either exchange or non-exchange transactions.

## Specific revenue policies

Specific accounting policies for major categories of revenue are outlined below:

- Rates are set annually by a resolution by Council and are recognised at the

start of the financial year to which the resolution relates. All ratepayers are invoiced within the financial year to which the rates have been set.

- Rates arising from late payment penalties are recognised as revenue when penalties are applied on overdue rates as per Council's rates resolution.
- Rates remissions are recognised as a reduction of rates revenue when Council has received an application that satisfies its rates remission policy.
- Water billing revenue is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year-end, is accrued on an average usage basis.
- Government grants and subsidies are recognised upon entitlement, which is when the conditions pertaining to eligible expenditure have been fulfilled. The most significant government grant is from New Zealand Transport Agency, which subsidises part of the costs in maintaining the local roading infrastructure network.
- Revenue from other services is recognised when the service has been rendered to a third party.
- Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.
- Sales of goods are recognised when the goods are delivered.
- Interest revenue is accrued on a time basis, by reference to the investment principal and the effective interest applicable.
- Dividends (net of imputation credits) are recognised when the right to receive payment has been established.
- Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as revenue. Assets vested

in Council are recognised as revenue when control over the asset is obtained.

- Revenue derived through acting as an agent for another party is recognised as a commission or fee on the transaction.

Development contributions are recognised as revenue when Council provides, or is able to provide, the services that gave rise to the charging of the contribution. Otherwise, development contributions are recognised as liabilities until such time as Council provides, or is able to provide, the service.

### **Borrowing costs**

All borrowing costs are recognised as an expense in the period in which they are incurred.

### **Cost allocation**

Costs directly attributable to an activity are charged directly to that activity. Indirect costs are charged to activities using appropriate cost drivers such as; actual usage, staff numbers and floor area.

### **Foreign currency**

Foreign currency transactions are translated into New Zealand dollars (the functional currency) using the spot exchange rate prevailing at the date of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denomination in foreign currencies are recognised in the surplus or deficit.

### **Grant expenditure**

Non-discretionary grants are those grants that are awarded if the grant application meets a specified criteria. Expenditure is recognised when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application. Expenditure is

recognised when a successful applicant has been notified of Council's decision.

### **Income tax**

Income tax expense includes current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the prospective financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the economic entity expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting surplus nor taxable profit.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

## Goods and Service Tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax, then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD including the GST relating to investing and financing activities is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

## Financial instruments

Council is party to financial instruments as part of its normal operations. These include bank accounts, investments, accounts receivable, accounts payables and borrowings. All financial instruments are recognised in the statement of financial position and all revenues and expenses in relation to financial instruments are recognised in the surplus or deficit.

Unless otherwise covered by a separate policy, all financial instruments are reported at their fair value.

## Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. All these deposits are reflected at their fair value.

## Debtors and other receivables

Debtors and other receivables

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL).

The Council and group apply the simplified ECL model of recognising lifetime ECL for receivables.

In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are “written-off”:

- when remitted in accordance with the Council’s rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery.

## Financial assets

Other financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

- amortised cost;
- fair value through other comprehensive revenue and expense (FVTOCRE); or
- fair value through surplus and deficit (FVTSD).

Transaction costs are included in the carrying value of the financial asset at initial recognition, unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the Council and group's management model for managing them.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding, and is held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council and group may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

### **Financial assets at fair value through surplus or deficit**

This category has two sub-categories: financial assets held for trading, and those designated at fair value through surplus or deficit at inception.

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading. Gains or losses due to change in fair value are recognised in the surplus or deficit.

Currently, Council does not hold any financial assets in this category.

### **Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets,

except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, they are measured at amortised cost using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Loans to community organisations made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return of a similar financial instrument. The difference between the face value and the present value of the expected future cash flows of the loan recognised in the surplus or deficit as grant expenditure. The loans are subsequently measured at amortised costs using the effective interest method.

Council has provided a number of loans or advances to community-based organisations that have specific conditions attached. In some circumstances these loans are only repayable should the community-based organisation cease to operate in accordance with the loan conditions. Those loans that are not expected to be repaid to Council in the foreseeable future are recorded at fair value and shown as a contingent asset.

Receivables are classified as "Accounts Receivables" in the statement of financial position. Advances and loans are classified as "Other Financial Assets" in the statement of financial position.

### **Held-to-maturity investments**

Held-to-maturity investments are assets with fixed or determinable payments and fixed maturities that Council has the positive intention and ability to hold to maturity. e.g. Local Government Stock and Bonds.

After initial recognition they are measured at amortised cost using the effective interest method less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

## **Financial assets at fair value through other comprehensive revenue and expense**

Financial assets at fair value through other comprehensive revenue and expense are those that are designated as fair value through equity or are not classified in any of the other categories above.

This category encompasses:

- Investments that Council intends to hold long-term, but may be realised before maturity; and
- Shareholdings held for strategic purposes (other than Council's investments in its controlled entity).

Gains and losses are recognised directly in other comprehensive revenue and expense except for impairment losses, which are recognised in the surplus or deficit. In the event of impairment, even though the asset has not been derecognised, any cumulative losses previously recognised in other comprehensive revenue and expense will be recognised in the surplus or deficit. On de-recognition of the asset the cumulative gain or loss previously recognised in other comprehensive revenue and expense is recognised in the surplus or deficit.

## **Impairment of financial assets**

Financial assets are assessed for objective evidence of impairment at each balance date. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognised in the surplus or deficit.

## **Non-current assets held for sale**

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are

recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal economic entity) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal economic entity classified as held for sale continue to be recognised.

## **Property, plant and equipment**

Property, plant and equipment consists of:

- Operational assets: includes land, buildings, library books, plant and equipment, and motor vehicles.
- Restricted assets: includes parks, reserves and associated assets owned by Council, which provide a benefit or service to the community and cannot be disposed of because of legal or other Council restrictions.
- Infrastructure assets: the fixed utility systems that provide a continuing service to the community and are generally regarded as non-tradeable. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

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

## **Cash and non-cash generating assets**

Non-cash generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure

value in use depends on the nature of the impairment and availability of information.

Cash generating assets are those assets that are held with the primary objective of generating a commercial return. Council does not hold any cash-generating assets.

## Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land (which is not depreciated), at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The residual value and useful life of an asset is reviewed and adjusted, if applicable, at each financial year-end. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

## Additions

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

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

## Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying

| Asset class                      | Useful life    | Depreciation rate |
|----------------------------------|----------------|-------------------|
| <b>Non Infrastructure assets</b> |                |                   |
| Buildings                        | 40 – 80 years  | 0.3 – 28.5%       |
| Plant and equipment              | 3 – 10 years   | 2 – 33%           |
| Motor vehicles                   | 3 – 5 years    | 20 – 33%          |
| Library books                    | 10 years       | 10%               |
| <b>Infrastructural assets</b>    |                |                   |
| <b>Roading network</b>           |                |                   |
| Top surface (seal)               | 2 – 23 years   | 4.3 – 33.3%       |
| Pavement (base course)           | 69 years       | 1.45%             |
| Sealed                           | 69 years       | 1.45%             |
| Unsealed                         | -              | Not Depreciated   |
| Formation                        | -              | Not depreciated   |
| Culverts                         | 50 – 100 years | 1 – 2%            |
| Footpaths                        | 25 – 70 years  | 1.4 – 4%          |
| Kerbs                            | 50 – 67 years  | 1 – 1.49%         |
| Signs                            | 15 years       | 6.67%             |
| Streetlights                     | 25 – 70 years  | 1.4 – 4%          |
| Bridges                          | 50 – 100 years | 1 – 2%            |
| <b>Water system</b>              |                |                   |
| Pipes                            | 34 – 120 years | 0.8 – 2.9%        |
| Valves, hydrants                 | 50 years       | 2%                |
| Pump stations                    | 25 years       | 4%                |
| Treatment, supply and storage    | 10 – 100 years | 1 – 10%           |
| <b>Wastewater system</b>         |                |                   |
| Pipes                            | 50 – 120 years | 0.8 – 2.9%        |
| Manholes                         | 100 years      | 1%                |
| Pump stations                    | 25 years       | 4%                |
| Treatment plant                  | 10 – 50 years  | 2 – 10%           |
| <b>Drainage network</b>          |                |                   |
| Pipes                            | 34 – 120 years | 0.8 – 2.9%        |
| Manholes, cesspits               | 100 years      | 0.01              |

amount of the asset. Gains and losses on disposals are included in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

## Work in progress

All assets constructed by Council are initially recorded as work in progress. Work in progress is recognised at cost less impairment and it is not depreciated. Upon completion, these assets are transferred to their relevant asset class and depreciation commences.

## Revaluation

Those asset classes that are revalued are valued on either a one-year or a three-yearly valuation cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value. If a material difference exists, a revaluation will be undertaken.

### Operational and restricted – land and buildings

- These assets are revalued to fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Quotable Value NZ as at 30 June 2025. Council's policy is to revalue land and buildings every three years.
- Manawatū Community Trust's land and buildings were revalued as at 30 June 2023, the valuation was prepared by independent valuer Morgan Property Advisors.

### Infrastructural asset classes: water supply, wastewater, stormwater, drainage systems and roads

- These assets are revalued annually to fair value on a depreciated replacement cost basis. The valuation was performed

internally by engineering staff and will be peer reviewed every three years. The most recent valuation was 30 June 2025.

### Land under roads

- Land under roads was valued based on fair value of adjacent land determined by Tony Jones of Quotable Value NZ, effective 1 July 2005. Council has elected to use the fair value of land under roads as at 30 June 2005 as deemed cost. Land under roads is therefore no longer revalued.

### Library collections

- The library collections were initially valued at depreciated replacement cost in accordance with the guidelines released by the New Zealand Library Association and the National Library of NZ. This is considered deemed cost and is no longer revalued.

## Accounting for revaluations

Council accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluing are credited or debited to other comprehensive revenue and expense and are accumulated in an asset revaluation reserve in equity for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is recognised in the surplus or deficit. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then credited to other comprehensive revenue and expense.

## Intangible assets

### Software acquisition and development

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs associated with maintaining computer

software are recognised as an expense when incurred.

Staff training costs are recognised in the surplus or deficit when incurred.

Costs that are directly associated with the development of software for internal use by Council are recognised as an intangible asset. Direct costs include the software development, employee costs and an appropriate portion of relevant overheads.

Software is amortised on a straight-line basis over the estimated useful life of the asset (usually 4 years). The amortisation charge for each period is recognised in the surplus or deficit.

Costs associated with development and maintenance of Council's website are recognised as an expense when incurred.

### **Easements**

Easements that are an integral part of an infrastructure asset are included in the value of the asset. Other easements are not recognised.

## **Impairment of property, plant and equipment and intangible assets**

Council's non-financial assets are split between cash generating assets and non-cash generating assets. Cash generating assets are assets held with the primary objective of generating a commercial return. Non-cash generating items are non-financial assets other than cash generating assets. The majority of Council non-financial assets are non-cash generating assets.

At each balance date, Council assesses whether there is any objective evidence that any non-financial asset has been impaired (unable to provide the intended level of service). Any impairment losses are recognised in the surplus or deficit.

If the carrying amount of a class of assets is increased as a result of a revaluation, the increase shall be credited directly to revaluation surplus. However, the increase shall be recognised in surplus or deficit to the

extent that it reverses a revaluation decrease of the same class of assets previously recognised in surplus or deficit.

If the carrying amount of a class of assets is decreased as a result of a revaluation, the decrease shall be recognised in surplus or deficit. However, the decrease shall be debited directly to revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that class of assets.

## **Financial liabilities**

### **Trade payables**

Short-term payables are recorded at the amount payable.

### **Loans and borrowings**

Loans/borrowings are initially recognised at their fair value.

Borrowings are classified as current liabilities unless Council or group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

## **Short-term employee entitlements**

Employee benefits are expected to be settled within 12 months after the end of the period in which services are rendered for 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.

Annual leave has been calculated on an actual entitlement basis at current rates of pay. Sick leave has not been included, as the amount of accumulated sick leave that is anticipated to be taken in future periods is not considered to be material.

## **Financial Instruments**

Financial liabilities are initially measured at fair value plus transaction costs, unless they are carried at fair value through profit or loss, in which case the transaction costs are recognised in the surplus or deficit.

## Superannuation schemes

### Defined contribution schemes

Obligations for contributions to Defined Contribution Superannuation Schemes are recognised as an expense in the surplus or deficit as incurred.

### Defined benefit schemes

The Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine, from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a Defined Contribution Scheme.

## Provisions – landfill closure and aftercare costs

As the previous operator of landfills, Council has a legal obligation to rehabilitate landfill sites post-closure and to provide ongoing maintenance and monitoring services after closure. The costs to meet these post-closure landfill obligations are recognised within the provision.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.

## Financial guarantee contracts

A financial guarantee contract is a contract that requires Council and group to make specified payments to reimburse the holder

of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's-length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a financial guarantee cannot be reliably determined, a liability is recognised at the amount of the loss allowance determined in accordance with the ECL model.

Financial guarantees are subsequently measured at the higher of:

- the amount determined in accordance with the ECL model; and
- The amount initially recognised less, when appropriate, cumulative amortisation as revenue.

## Leases

### Finance leases

A finance lease is a lease which transfers to the lessee substantially all the risks and benefits incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, Council recognises the leased asset and corresponding liability in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The asset is depreciated over the period Council is expected to gain benefit from the use of the asset.

### Operating leases

An operating lease is a lease where the

lessor effectively retains all the risks and benefits of ownership of an asset.

Lease payments under an operating lease are recognised as an expense on a straight line basis over the lease term.

## **Net assets/equity**

Net assets or equity is the community's interest in Council and is measured as the difference between total assets and total liabilities.

The components of equity are:

- Retained earnings
- Restricted and Council created reserves
- Asset revaluation reserves

### **Restricted and Council created reserves**

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. These reserves may be legally restricted or created by Council.

Restricted reserves are those subject to specific conditions accepted as binding by Council and which may not be revised without reference to the Courts or a third party. Transfers from these reserves may be made for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of Council.

### **Asset revaluation reserves**

This reserve relates to the revaluation of property, plant, and equipment to fair value.

## **Related parties**

Related parties arise where one entity has the ability to affect the financial and operating policies of another through the presence of control or significant influence. Related parties include controlled entities

and key management personnel, including the Mayor and elected members, the Chief Executive and members of the executive team.

## **Critical judgements in applying accounting policies, estimates and assumptions**

All judgements, accounting estimates and assumptions are included in the accounting policies. None is considered critical, with the exception of the following:

### **Properties that receive rent**

Properties that receive rent have been classified as Property Plant and Equipment rather than Investment Properties, as these are held for strategic purpose rather than to earn rentals or for capital appreciation.

### **Landfill aftercare provision**

The exposure of Council in relation to the estimates and uncertainties surrounding the landfill aftercare provision is based on discounted cash flows of estimated liability costs.

### **Infrastructural assets**

There are a number of assumptions and estimates used when performing depreciated replacement cost (DRC) valuations over infrastructural assets. These include:

- The physical determination and condition of an asset. For example, Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example, storm water, wastewater and water supply pipes that are underground.
- This risk is minimised by Council performing a combination of physical inspections and condition modelling assessment of underground assets;
- The replacement cost of an asset is based on recent construction contracts in the region for modern equivalent assets, from which unit rates are determined. Unit rates have

been applied to components of the network based on size, material, depth and location. If recent contract cost information is considered out of date, it is indexed using the Consumers Price Index for civil constructions to convert them to current dollar value at the valuation date.

- Estimating any obsolescence or surplus capacity of an asset; and
- estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example, weather patterns and traffic growth.

If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the surplus or deficit.

To minimise this risk, Council's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Economic Entity, and have been adjusted for local conditions based on experience.

Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced valuers perform Council's infrastructural asset revaluations.

## Comparatives

To ensure consistency with the current year, certain comparative information has been reclassified where appropriate. This has occurred:

- where classifications have changed between periods;

- where Council has made additional disclosure in the current year, and where a greater degree of disaggregation of prior year amounts and balances is therefore required; and
- where there has been a change of accounting policy.

## Standards recently adopted

The New Zealand Accounting Standards Board (NZASB) issued an amendment to Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1) effective for periods beginning on or after 1 January 2024, this standard was adopted for 30 June 2025.

The amendment changes the required disclosures for fees for services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories.

There have been no other changes in accounting policies.

## Standards issued and not yet effective, and not early adopted

No new standards issued remain un-adopted.



Hīmatangi Beach

## 2. Summary Cost of Activity Services

|  | COUNCIL ONLY            |                         |                         |
|--|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Budget<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Revenue*</b>                          |                         |                         |                         |
| Community Facilities                     | 12,667                  | 12,032                  | 15,020                  |
| District Development                     | 4,689                   | 4,487                   | 4,456                   |
| Emergency Management                     | 471                     | 471                     | 415                     |
| Governance and Strategy                  | 4,324                   | 4,247                   | 3,737                   |
| Regulatory                               | 5,599                   | 7,853                   | 6,045                   |
| Roading                                  | 26,550                  | 21,480                  | 18,712                  |
| Solid Waste                              | 4,701                   | 4,577                   | 4,709                   |
| Stormwater                               | 5,059                   | 3,326                   | 2,342                   |
| Wastewater                               | 11,921                  | 9,696                   | 12,027                  |
| Water Supply                             | 9,152                   | 6,026                   | 5,940                   |
| <b>Total activity revenue</b>            | <b>85,134</b>           | <b>74,196</b>           | <b>73,404</b>           |
| Other revenue                            | 1,269                   | 1,592                   | 3,974                   |
| <b>Total operating revenue</b>           | <b>86,403</b>           | <b>75,788</b>           | <b>77,378</b>           |
| <b>Expenditure*</b>                      |                         |                         |                         |
| Community Facilities                     | 13,157                  | 13,509                  | 12,445                  |
| District Development                     | 4,177                   | 4,112                   | 4,195                   |
| Emergency Management                     | 405                     | 471                     | 296                     |
| Governance and Strategy                  | 3,847                   | 4,247                   | 3,637                   |
| Regulatory                               | 6,203                   | 7,904                   | 5,855                   |
| Roading                                  | 23,140                  | 23,479                  | 23,879                  |
| Solid Waste                              | 4,231                   | 4,580                   | 4,336                   |
| Stormwater                               | 1,936                   | 2,223                   | 1,930                   |
| Wastewater                               | 10,725                  | 9,931                   | 9,962                   |
| Water Supply                             | 4,917                   | 6,379                   | 6,149                   |
| <b>Total activity expenditure</b>        | <b>72,737</b>           | <b>76,835</b>           | <b>72,684</b>           |
| Other expenditure/ (overheads allocated) | 974                     | 1,541                   | 3,633                   |
| <b>Total operating expenditure</b>       | <b>73,711</b>           | <b>78,376</b>           | <b>76,317</b>           |

**\* Note:**

The above summary cost of services includes non-cash items such as vested assets revenue, depreciation and amortisation expense which are not required to be included in the funding impact statements.

Each significant activity is stated gross of internal costs and revenues, and includes

targeted rates attributable to activities (refer to note 3). In order to fairly reflect the total external operations for the council in the statement of comprehensive revenue and expense, these transactions are eliminated in the other revenue and other expenditure lines. Non activity based revenue and expenditure is also included in other revenue and other expenditure lines.

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Total revenue comprises of:</b>     |                         |                         |                         |                         |
| Revenue from exchange transactions     | 633                     | 3,381                   | 3,741                   | 6,462                   |
| Revenue from non-exchange transactions | 85,770                  | 73,997                  | 85,770                  | 73,997                  |
| <b>Total operating revenue</b>         | <b>86,403</b>           | <b>77,378</b>           | <b>89,511</b>           | <b>80,459</b>           |

### 3. Rates Revenue

|  | COUNCIL           |                   |
|--|-------------------|-------------------|
|  | Actual 2024 \$000 | Actual 2023 \$000 |
| <b>General Rates attributable to Activities:</b> |                   |                   |
| Community Facilities                             | 2,542             | 2,270             |
| District Development                             | 4,384             | 4,060             |
| Emergency Management                             | 471               | 414               |
| Governance and Strategy                          | 4,319             | 3,734             |
| Regulatory                                       | 2,648             | 3,043             |
| Roading  | 198               | 31                |
| Solid Waste                                      | 1,191             | 1,676             |
| Stormwater                                       | 261               | 339               |
| Other Support Activities                         | 354               | 388               |
| <b>Total General Rates</b>                       | <b>16,369</b>     | <b>15,955</b>     |

|  |               |               |
|--|---------------|---------------|
| <b>Uniform Targeted Rates (UTR) and Targeted Rates attributable to Activities:</b> |               |               |
| Community Facilities   | 8,090         | 7,761         |
| District Development   | 85            | 87            |
| Roading  | 11,639        | 9,097         |
| Solid Waste  | 752           | 672           |
| Stormwater   | 1,186         | 1,525         |
| Wastewater   | 7,086         | 6,328         |
| Water - Rates  | 4,169         | 4,160         |
| Water By Meter   | 1,686         | 1,481         |
| Total Uniform Targeted Rates and Targeted Rates                                    | 34,724        | 31,111        |
| plus rates penalties   | 351           | 329           |
| less internal rates charged  | (320)         | (293)         |
| <b>Total Revenue from Rates</b>  | <b>51,124</b> | <b>47,102</b> |

#### Rates Written Off

For the year ended 30 June 2025, the amount of rates written off by Council was \$25 (Last year: \$2k).

#### Rates remissions

Rates revenue is shown net of rates remissions. Council's rates remission policy (as detailed in the long term plan) allows Council to remit rates under Section 85 of

the Local Government (Rating) Act 2002. Remissions are available for non-contiguous properties, additional dwellings, penalties, serviceable wastewater targeted rate (half charge) and serviceable water targeted rate (half charges), school sewerage charges, public utilities owned by not-for-profit organisations, community, sporting and other organisations, small dwellings, land affected by natural calamity, and miscellaneous circumstances.

|  | COUNCIL AND GROUP       |                         |
|--|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Rates and penalties levied</b>      | 53,002                  | 48,916                  |
| less Rates Remissions                  | (1,558)                 | (1,521)                 |
| less Internal Rates Charged            | (320)                   | (293)                   |
| <b>Rates Revenue Net of Remissions</b> | <b>51,124</b>           | <b>47,102</b>           |

In accordance with the Local Government (Rating) Act 2002 certain properties are not rated for general rates. These include schools, places of religious worship, public gardens and reserves. These non-rateable properties, where applicable, may be subject to targeted rates in respect of sewerage, water, refuse and sanitation. Non-rateable land does not constitute a remission under Council's rates remission policy. These and other not-for-profit organisations are not subject to rates.

| Rate base information   | The number of<br>non-rateable units<br>within the District | The number of<br>rateable units<br>within the District | The total capital<br>value of rating<br>units within the<br>District \$000 | The total land<br>value of rating<br>units within the<br>District \$000 |
|---|--|--|--|---|
| <b>At the end of the<br/>preceding financial<br/>year (i.e. 30 June 2023)</b> | 649  | 14,931   | 15,946,224   | 9,882,330   |

The Council is required by the LGFA Guarantee and Indemnity Deed to disclose in its financial statements (or notes) its annual rates revenue. That Deed defines annual rates revenue as an amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating Act) 2002 together with any revenue received by the Council from other local authorities for services provided by that Council for which those other local authorities rate. The annual rates revenue of the Council for the year ended 30 June 2025 for the purposes of the LGFA Guarantee and Indemnity Deed disclosure is shown below:

|  | COUNCIL                 |                         |
|--|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Total Revenue from Rates</b>                                | 51,124                  | 47,102                  |
| Add back Internal Rates Charged                                | 320                     | 293                     |
| Add Rangitikei District Council Shared Service Revenue         | -                       | 2,260                   |
| Add Palmerston North City Council Enforcement Contract Revenue | 19                      | 24                      |
| <b>Total Annual Rates Income</b>                               | <b>51,462</b>           | <b>49,679</b>           |

## 4. Financial Revenue

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Interest revenue for financial assets not at fair value through surplus or (deficit) | 631                     | 1,090                   | 465                     | 966                     |
| Dividend revenue   | 7                       | 6                       | 7                       | 6                       |
| <b>Total Financial Revenue</b>   | <b>639</b>              | <b>1,096</b>            | <b>473</b>              | <b>972</b>              |

## 5. Subsidies and Grants

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| New Zealand Transport Agency subsidies | 10,148                  | 8,602                   | 10,148                  | 8,602                   |
| Grants received                        | 1,752                   | 3,784                   | 2,007                   | 4,165                   |
| Other subsidies                        | 875                     | 3,578                   | 875                     | 3,578                   |
| <b>Total Subsidies and Grants</b>      | <b>12,775</b>           | <b>15,964</b>           | <b>13,030</b>           | <b>16,345</b>           |

There are no unfulfilled conditions and other contingencies attached to New Zealand Transport Agency subsidies, grants received and other subsidies recognised

## 6. Other Revenue

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| User fees and charges                                      | 7,990                   | 7,482                   | 7,990                   | 7,531                   |
| Shared service revenue                                     | (6)                     | 2,285                   | (6)                     | 2,352                   |
| Petrol tax   | 206                     | 229                     | 206                     | 227                     |
| Vested assets  | 7,120                   | 110                     | 7,120                   | 2,278                   |
| Other revenue  | 1,350                   | 1,099                   | 4,572                   | 4,372                   |
| Gain / (loss) on disposal of property, plant and equipment | 252                     | (81)                    | 252                     | (52)                    |
| <b>Total Other Revenue</b>                                 | <b>16,912</b>           | <b>11,124</b>           | <b>20,134</b>           | <b>16,708</b>           |

## 7. Personnel Costs

|   | COUNCIL                 |                         | GROUP                   |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Salaries and wages                                      | 15,153                  | 15,995                  | 15,800                  | 16,480                  |
| Employer contributions to defined contribution plans    | 544                     | 561                     | 558                     | 574                     |
| Increase/(decrease) in employee entitlement liabilities | (401)                   | (29)                    | (378)                   | (5)                     |
| <b>Total Personnel Costs</b>                            | <b>15,295</b>           | <b>16,526</b>           | <b>15,980</b>           | <b>17,048</b>           |
| Less Salaries and Wage Capital work                     | (896)                   | (706)                   | (896)                   | (706)                   |
| <b>Total Operational Personnel Costs</b>                | <b>14,399</b>           | <b>15,820</b>           | <b>15,084</b>           | <b>16,342</b>           |

## 8. Depreciation and Amortisation

|   | COUNCIL                 |                         |
|---|-------------------------|-------------------------|
|   | Actual<br>2024<br>\$000 | Actual<br>2023<br>\$000 |
| Depreciation and Amortisation Expense per Group of Activities |                         |                         |
| Community Facilities  | 2,584                   | 2,524                   |
| District Development  | 3                       | 3                       |
| Emergency Management  | 24                      | 19                      |
| Regulatory  | 38                      | 40                      |
| Governance and Strategy                                       | 1                       | 4                       |
| Roading Network   | 15,148                  | 15,183                  |
| Solid Waste   | 164                     | 191                     |
| Stormwater and Drainage                                       | 764                     | 716                     |
| Wastewater  | 3,542                   | 3,538                   |
| Water Supply  | 2,210                   | 2,700                   |
| Support Services  | 712                     | 679                     |
|   | <b>25,191</b>           | <b>25,597</b>           |

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Depreciation (note 19)                       | 25,184                  | 25,590                  | 26,240                  | 26,587                  |
| Amortisation (note 20)                       | 7                       | 7                       | 7                       | 7                       |
| <b>Total Depreciation &amp; Amortisation</b> | <b>25,191</b>           | <b>25,597</b>           | <b>26,247</b>           | <b>26,594</b>           |

## 9. Finance Costs

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Interest Expense                         |                         |                         |                         |                         |
| Interest on borrowings                   | 4,211                   | 4,413                   | 4,294                   | 4,556                   |
| Provisions: discount unwinding (note 23) | 10                      | 90                      | 10                      | 90                      |
| <b>Total Finance Costs</b>               | <b>4,221</b>            | <b>4,503</b>            | <b>4,304</b>            | <b>4,646</b>            |

## 10. Other Operating Expenses

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Fees to principal auditor (note 1)</b>  |                         |                         |                         |                         |
| <i>During the year, the following fees were incurred for services provided by our principal auditor:</i> |                         |                         |                         |                         |
| - Audit fees for financial statement audit MDC (note 2)  | 280                     | 249                     | 280                     | 249                     |
| - Audit fees for Manawatū Community Trust  |                         |                         | 57                      | 49                      |
| <i>Audit or review related services</i>  |                         |                         |                         |                         |
| - Audit fees for Debenture Trust   | 6                       | 6                       | 6                       | 6                       |
| - Audit fees for 2024-34 Long Term Plan  | -                       | 126                     | -                       | 126                     |
| <b>Total fees incurred for services provided by our principal auditor</b>                                | <b>286</b>              | <b>381</b>              | <b>343</b>              | <b>430</b>              |
| <b>Fees to other auditors (note 3)</b>   |                         |                         |                         |                         |
| Audit fees for Feilding Civic Centre Trust   | -                       | -                       | 5                       | 3                       |
| Audit fees for Awahuri Forest / Kitchener Park Trust   | -                       | -                       | 7                       | -                       |
| <b>Total fees incurred for services provided by other auditor</b>  | <b>-</b>                | <b>-</b>                | <b>12</b>               | <b>3</b>                |
| <b>Total Fees incurred for services provided</b>   | <b>286</b>              | <b>381</b>              | <b>355</b>              | <b>433</b>              |
| <b>Impairment and losses</b>   |                         |                         |                         |                         |
| Impairment of Community Investments  | (1)                     | -                       | (1)                     | -                       |
| Impairment of Accounts Receivable  | 20                      | 63                      | 20                      | 63                      |
| Loss on disposal of property, plant and equipment  | 2                       | -                       | 2                       | -                       |
| <b>Other operating expenses</b>  |                         |                         |                         |                         |
| Minimum lease payments under operating leases  | 14                      | 12                      | 14                      | 12                      |
| Legal fees   | 123                     | 202                     | 123                     | 204                     |
| Chemicals  | 1,383                   | 1,163                   | 1,383                   | 1,163                   |
| Consultants and Consultant Costs   | 901                     | 822                     | 901                     | 822                     |
| Contract Payments  | 4,350                   | 4,148                   | 4,350                   | 4,148                   |
| Energy - Electricity and Gas   | 1,735                   | 1,353                   | 1,744                   | 1,360                   |
| Grants Made to other Organisations   | 2,331                   | 2,376                   | 2,150                   | 2,263                   |
| Insurance  | 1,560                   | 1,386                   | 1,917                   | 1,708                   |
| Maintenance and Materials  | 5,332                   | 3,095                   | 5,792                   | 3,345                   |
| Operational Projects   | 6,849                   | 7,856                   | 6,849                   | 7,856                   |
| Rates Paid   | 426                     | 389                     | 430                     | 389                     |
| Refuse Disposal Costs  | 1,044                   | 1,082                   | 1,059                   | 1,097                   |
| Other expenses   | 3,545                   | 6,068                   | 3,920                   | 6,702                   |
| <b>Total Other Expenses (note 4)</b>   | <b>29,900</b>           | <b>30,397</b>           | <b>31,008</b>           | <b>31,565</b>           |

**Note 1:** The Council and group's financial statements and service performance information for the year ended 30 June 2025 (the "financial report") are audited by Audit New Zealand on behalf of the Auditor-General.

**Note 2:** The audit fee disclosed for the financial report represents the fee for the annual statutory audit engagement carried out under the Auditor-General's auditing standards, as described in the audit report on pages xx. This fee also includes the audit of the summary annual report, also a statutory requirement, which is completed in conjunction with this engagement and not billed separately.

**Note 3:** Feilding Civic Centre Trust's and Awahuri Forest / Kitchener Park Trust's financial statements and service performance information for the year ended 30 June 2025 (the "financial report") are audited by Cotton Kelly Smit Limited.

**Note 4:** Rates remitted are deducted from rates revenue rather than treated as an operating expense (as disclosed in note 3).

## 11. Income Tax

| Relationship between<br>Tax Expense and Accounting<br>Surplus/(Deficit) | COUNCIL                 |                         | GROUP                   |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Surplus/(deficit) before tax  | 12,692                  | 1,061                   | 12,927                  | 1,334                   |
| Tax at 28%  | 3,554                   | 297                     | 3,620                   | 374                     |
| Plus/(less) tax effect of:  |                         |                         |                         |                         |
| Non-deductible expenditure  | -                       | -                       | -                       | -                       |
| Non-taxable revenue   | (3,554)                 | (297)                   | (3,620)                 | (374)                   |
| Taxation loss not recognised  | -                       | -                       | -                       | -                       |
| Prior year adjustment   | -                       | -                       | -                       | -                       |
| Tax losses utilised   | -                       | -                       | -                       | -                       |
| <b>Tax Expense</b>  | -                       | -                       | -                       | -                       |

### Income tax recognised directly in equity

The amount of current and deferred tax charged or credited to equity during the period was \$nil (Last year: \$nil).

| Components of Tax Expense  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Current tax expense  | -                       | -                       | -                       | -                       |
| Adjustments to current tax in prior years                          | -                       | -                       | -                       | -                       |
| Deferred tax asset arisen from previously<br>unrecognised tax loss | -                       | -                       | -                       | -                       |
| Deferred tax expense   | -                       | -                       | -                       | -                       |
| <b>Income Tax Expense</b>  | -                       | -                       | -                       | -                       |

| Deferred tax assets/(liabilities)                             | Property<br>Plant and<br>Equipment | Unused tax<br>losses | Total |
|---|------------------------------------|----------------------|-------|
| <b>Council and Group</b>                                      |                                    |                      |       |
| <b>Balance at 1 July 2022</b>                                 | -                                  | -                    | -     |
| Charged to surplus or deficit                                 | -                                  | -                    | -     |
| Charged / credited to other comprehensive revenue and expense | -                                  | -                    | -     |
| <b>Balance at 30 June 2023</b>                                | -                                  | -                    | -     |
| Charged / credited to surplus or deficit                      | -                                  | -                    | -     |
| Charged to other comprehensive revenue and expense            | -                                  | -                    | -     |
| <b>Balance at 30 June 2024</b>                                | -                                  | -                    | -     |

## Additional disclosure

Council has tax losses of \$501,236 (Last year: \$498,711) with a tax effect of \$140,346 (Last year: \$139,639), which are available for carry forward to offset assessable income in future income years. A deferred tax asset has not been recognised in relation to the unused tax losses of \$501,236, as it is unlikely that the Council will generate sufficient taxable profit in the foreseeable future against which the unused tax losses can be utilised.

Heartland Contractors Limited has unrecognised tax losses of \$501,000 (Last year: \$501,000), which are available for carry forward in offsetting assessable income in future income years. A deferred tax asset has not been recognised in relation to the unused tax losses of \$501,000, as it is unlikely that the Company will generate sufficient taxable profit in the foreseeable future against which the unused tax losses can be utilised.

Under current income tax legislation the tax losses do not expire.

## 12. Cash and Cash Equivalents

|   | COUNCIL                 |                         | GROUP                   |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Cash at bank and in hand                                | 10,402                  | 8,297                   | 11,097                  | 8,999                   |
| Short term deposits with a term of three months or less | -                       | 3,000                   | -                       | 3,000                   |
| <b>Total Cash and Cash Equivalents</b>                  | <b>10,402</b>           | <b>11,297</b>           | <b>11,097</b>           | <b>11,999</b>           |

The carrying value of short-term deposits with a term of three months or less approximates their fair value.

The total value of cash and cash equivalents that can only be used for a specified purpose as outlined in the relevant trust funds is \$102,404 (Last year: \$101,245). Refer to note 26 for detail of trust funds.

### 13. Debtors and Other Receivables

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Rates receivables                            | 1,579                   | 1,580                   | 1,579                   | 1,580                   |
| New Zealand Transport Agency Subsidy         | 1,609                   | 2,075                   | 1,609                   | 2,075                   |
| Other receivables                            | 2,815                   | 3,272                   | 2,865                   | 3,440                   |
| Related party receivables                    | 17                      | 66                      | -                       | -                       |
| Accrued revenue                              | 96                      | 114                     | 96                      | 114                     |
| GST receivable                               | 832                     | 626                     | 832                     | 638                     |
| Prepayments                                  | 942                     | 1,053                   | 950                     | 1,085                   |
| Less provision for impairment of receivables | (126)                   | (110)                   | (126)                   | (110)                   |
| <b>Total</b>                                 | <b>7,764</b>            | <b>8,676</b>            | <b>7,804</b>            | <b>8,821</b>            |

#### Total receivables comprise:

|   |              |              |              |              |
|---|--------------|--------------|--------------|--------------|
| Receivables from non-exchange transactions<br>(includes amounts outstanding from rates, grants,<br>infringements and fees and charges partly subsidised by rates) | 5,708        | 6,282        | 5,708        | 6,282        |
| Receivables from exchange transactions<br>(includes amounts outstanding for fees and charges not<br>subsidised by rates)  | 2,056        | 2,394        | 2,096        | 2,539        |
| <b>Total</b>  | <b>7,764</b> | <b>8,676</b> | <b>7,804</b> | <b>8,821</b> |

The carrying value of debtors and other receivables approximates their fair value.

There is no concentration of credit risk with respect to receivables outside the group, as the group has a large number of customers.

Council does not provide for any impairment on rates receivable (except for rate penalties and uncollectable Māori land), as it has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. Ratepayers can apply for payment plan options in special circumstances. Where such payment plans are in place, debts are discounted to the present value of future payments.

These powers allow Council to commence legal proceedings to recover any rates that remain

unpaid five months after the due date for payment. If payment has not been made within three months of the Court's judgement, then Council can apply to the Registrar of the High court to have the judgement enforced by sale or lease of the rating unit.

At balance date each year, all overdue receivables, except for rates receivable, have been assessed for impairment and appropriate provisions applied. Council holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

The impairment provision has been calculated based on expected losses for Council's pool of debtors. Expected losses have been determined based on an analysis of Council's losses in previous periods, and review of specific debtors.

**Movements in provision for impairment of general receivables and community loans are as follows:**

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| As at 1 July   | 110                     | 50                      | 110                     | 50                      |
| Additional / (reductions) in provisions made during the year | 16                      | 60                      | 16                      | 60                      |
| Receivables written off during period                        | -                       | -                       | -                       | -                       |
| <b>As at 30 June</b>   | <b>126</b>              | <b>110</b>              | <b>126</b>              | <b>110</b>              |

As at 30 June 2025, all overdue debtors and other receivables have been assessed for impairment and appropriate provisions applied, as detailed below:

**Council – Rates receivables**

|                             | Gross<br>\$000 | Impairment<br>\$000 | Net 2024<br>\$000 | Net 2023<br>\$000 |
|-----------------------------|----------------|---------------------|-------------------|-------------------|
| Not past due - current year | 1,268          | (21)                | 1,247             | 1,242             |
| Past due by 1 year          | 146            | (22)                | 123               | 127               |
| Past due by 2 years+        | 74             | (24)                | 50                | 44                |
| <b>Total</b>                | <b>1,487</b>   | <b>(67)</b>         | <b>1,420</b>      | <b>1,413</b>      |

**Council – Other receivables and Related party receivables**

|                     | Gross<br>\$000 | Impairment<br>\$000 | Net 2024<br>\$000 | Net 2023<br>\$000 |
|---------------------|----------------|---------------------|-------------------|-------------------|
| Not past due        | 1,877          | -                   | 1,877             | 2,794             |
| Past due 1-30 days  | 90             | -                   | 90                | 140               |
| Past due 31-61 days | 236            | -                   | 236               | 85                |
| Past due > 61 days  | 629            | -                   | 629               | 319               |
| <b>Total</b>        | <b>2,833</b>   | <b>-</b>            | <b>2,833</b>      | <b>3,338</b>      |

All receivables greater than 30 days in age are considered to be past due.

## 14. Investments in Council Controlled Organisations and similar entities

|   | COUNCIL                 |                         | GROUP                   |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Investments in Council Controlled Organisations and similar entities classified as current</b> |                         |                         |                         |                         |
| <i>Loans and receivables</i>  |                         |                         |                         |                         |
| Community loans - Manawatū Community Trust  | 299                     | 290                     | -                       | -                       |
| NZ Local Government Funding Agency borrower's notes   | 310                     | -                       | 310                     | -                       |
| <b>Total Current Portion</b>  | <b>609</b>              | <b>290</b>              | <b>310</b>              | <b>-</b>                |
| <b>Investments in Council Organisation and similar entities classified as non-current</b>         |                         |                         |                         |                         |
| <i>Loans and receivables</i>  |                         |                         |                         |                         |
| Community loans - Manawatū Community Trust  | 4,535                   | 4,882                   | -                       | -                       |
| NZ Local Government Funding Agency borrower's notes   | 2,352                   | 1,728                   | 2,352                   | 1,728                   |
| <i>Fair value through other comprehensive revenue and expense</i>                                 |                         |                         |                         |                         |
| Unlisted shares in Manawatū - Whanganui LASS Limited  | 16                      | 16                      | 16                      | 16                      |
| Unlisted shares in Civic Financial Services Ltd   | 190                     | 190                     | 190                     | 190                     |
| Unlisted shares in NZ Local Government Funding Agency   | 100                     | 100                     | 100                     | 100                     |
| <i>Investments in subsidiary (at cost)</i>  |                         |                         |                         |                         |
| Heartland Contractors Ltd - shares  | -                       | -                       | -                       | -                       |
| <b>Total Non-Current Portion</b>  | <b>7,193</b>            | <b>6,916</b>            | <b>2,658</b>            | <b>2,034</b>            |
| <b>Total Investments in Council Organisation and similar entities</b>                             | <b>7,802</b>            | <b>7,206</b>            | <b>2,968</b>            | <b>2,034</b>            |

Council has a 100% shareholding in Heartland Contractors Ltd, which comprises of 100 ordinary shares. Council has exempted Heartland Contractors Ltd from being a Council Controlled Organisation based on section 7(4) of Local Government Act 2002.

Council has a 100% control of Manawatū Community Trust. Manawatū Community Trust was established as a Council Controlled Organisation under requirements of section 6 of the Local Government Act 2002. The purpose of the Trust is the provision of housing for the elderly and disabled of the Manawatū District and promotion of health and wellbeing services for the residents of the Manawatū District.

Council has lent money to Manawatū Community Trust. With the exception of the loan for the Feilding Integrated Family Health Centre (FIFHC)

the interest rate for these loans is based on Council's weighted average cost of borrowing rate of 3.82% (Last year: 4.74%). The amount of the loan borrowed represents fair value based on Council's external borrowing rate and other associated borrowing costs.

The interest rate for the \$2.5 million loan for the FIFHC is 50% at Council's external borrowing rate and 50% interest free. Council has impaired the carrying value of the loan to fair value, to recognise the impact of the interest free portion. The term of this loan is 15 years, of which 5 years remain.

|  | <b>COUNCIL</b>                   |                                  | <b>GROUP</b>                     |                                  |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
|  | <b>Actual<br/>2025<br/>\$000</b> | <b>Actual<br/>2024<br/>\$000</b> | <b>Actual<br/>2025<br/>\$000</b> | <b>Actual<br/>2024<br/>\$000</b> |
| Face value of the loan                                       | 899                              | 1,074                            | -                                | -                                |
| Opening balance of the loan                                  | 1,063                            | 1,207                            | -                                | -                                |
| Loan Raised  | -                                | -                                | -                                | -                                |
| Grant expenditure from low interest loans                    | (10)                             | 54                               | -                                | -                                |
| Repaid this year   | (198)                            | (198)                            | -                                | -                                |
| <b>Fair value - loan to MCT for the FIFHC included above</b> | <b>855</b>                       | <b>1,063</b>                     | <b>-</b>                         | <b>-</b>                         |

Council has a 100% control of the Feilding Civic Centre Trust. The Feilding Civic Centre Trust was established as a Council Controlled Organisation under requirements of section 6 of the Local Government Act 2002. The purpose of the Trust is to provide a sports and entertainment facility which engenders a feeling of civic pride and which is recognised as the "venue of choice for community activities" in the Manawatū District.

Council has a 100% control of the Awahuri Forest / Kitchener Park Trust. The Awahuri Forest / Kitchener Park Trust was established as a Council Controlled Organisation under requirements of section 6 of the Local Government Act 2002. The purpose of the Trust is to assist in ecological restoration, management and enhancement of the land, native plant and animal species of Kitchener Park and to educate the general public of the Manawatū District about the need to conserve and protect native forest environments in New Zealand.

Council has 14.29% interest in Manawatū Whanganui Local Authority Shared Service Limited, which comprises 7 shares, all held by local authorities. Council has exempted Manawatū Whanganui Local Authority Shared Service Limited from being a Council Controlled Organisation as per section 7(4) of the Local Government Act 2002.

Council has 203,964 shares in Civic Financial Services Ltd, whose shareholders are local government authorities. Civic Financial Services Ltd is exempt from being a Council Controlled Organisation by virtue of section 6(4)f of the Local Government Act 2002.

Council acquired 100,000 \$1.00 shares in NZ Local Government Funding Agency (NZLGFA) in December 2012 and is one of 31 shareholders. Refer to Note 29 for more information. NZLGFA is exempt from being a Council Controlled Organisation by section 6(4) of the Local Government Act 2002.

During the year, Council received NZLGFA borrower's notes with a face value of \$70,000 (Last year: \$272,500) at a fixed interest rates of 4.30% per annum (Last year: between 5.05% and 5.11%). There were NZLGFA borrower's notes with a face value of \$1,100,000 (Last year: none) at floating rates between 3.62% and 4.07%. The NZLGFA borrower's notes are recognised at amortised cost. The face value of NZLGFA borrower's notes as at 30 June 2025 approximates their fair value.

### Unlisted shares

Unlisted shares are recognised at cost, because they do not have a quoted market price in an active market and their fair value cannot be measured reliably.

## 15. Investment in Associate

| Non Current Portion   | COUNCIL                 |                         | GROUP                   |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Investment in Central Economic Development Agency Ltd (at cost) | 1                       | 1                       | 1                       | 1                       |
| Increase from share of associate's (surplus / deficit)          | -                       | -                       | 374                     | 315                     |
| <b>Total non current portion</b>                                | <b>1</b>                | <b>1</b>                | <b>375</b>              | <b>316</b>              |

### MDC's 50% share of associate's summarised financial information

|   |       |       |
|---|-------|-------|
| Assets  | 611   | 576   |
| Liabilities   | 237   | 261   |
| Revenues  | 1,935 | 1,980 |
| Surplus / (Deficit)   | 59    | 22    |
| Group's interest  | 50%   | 50%   |
| Share of contingent liabilities incurred jointly with other investors | -     | -     |

## 16. Inventory

|                                | COUNCIL                 |                         | GROUP                   |                         |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Inventory on Hand              |                         |                         |                         |                         |
| Infrastructure - spares        | 22                      | 27                      | 22                      | 27                      |
| Makino Aquatic Centre          | 30                      | 21                      | 30                      | 21                      |
| Plant Nursery                  | 226                     | 224                     | 226                     | 224                     |
| Other Inventory                | -                       | -                       | 7                       | 6                       |
| <b>Total Inventory on Hand</b> | <b>279</b>              | <b>272</b>              | <b>286</b>              | <b>278</b>              |

Plants are held for provision of services by Council and are supplied to other Councils on a non-commercial basis, the Makino Pool holds stock for their retail shop and Infrastructure carries spare parts. Inventories are measured at cost and are adjusted, when applicable, for any loss of service potential.

The write down of inventory during the year was \$nil (Last year: \$nil). There have been no reversals of write downs (Last year: \$nil). No inventory is pledged as security for liabilities (Last year: \$nil).

## 17. Other Financial Assets

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Current Portion</b>                         |                         |                         |                         |                         |
| <i>Loans and receivables</i>                   |                         |                         |                         |                         |
| Community loans - other                        | 6                       | 5                       | 6                       | 5                       |
| Hīmatangi Beach Sewerage Scheme Contributions  | 6                       | 7                       | 6                       | 7                       |
| Rongotea Water Supply Scheme Contributions     | 2                       | 7                       | 2                       | 7                       |
| Held to maturity investments                   |                         |                         |                         |                         |
| Term deposits with maturity less than one year | -                       | 2,100                   | 671                     | 2,150                   |
| <b>Total Current Portion</b>                   | <b>14</b>               | <b>2,119</b>            | <b>685</b>              | <b>2,169</b>            |
| <b>Non-Current Portion</b>                     |                         |                         |                         |                         |
| <i>Loans and receivables</i>                   |                         |                         |                         |                         |
| Community loans - other                        | 38                      | 44                      | 38                      | 44                      |
| Hīmatangi Beach Sewerage Scheme Contributions  | 60                      | 75                      | 60                      | 75                      |
| Rongotea Water Supply Scheme Contributions     | 19                      | 22                      | 19                      | 22                      |
| <b>Held to maturity investments</b>            |                         |                         |                         |                         |
| Term deposits with maturity of over one year   | -                       | -                       | -                       | -                       |
| <b>Total Non-Current Portion</b>               | <b>117</b>              | <b>141</b>              | <b>117</b>              | <b>141</b>              |
| <b>Total Other Financial Assets</b>            | <b>131</b>              | <b>2,260</b>            | <b>802</b>              | <b>2,310</b>            |

## Fair values

### Term deposits

The carrying amount of term deposits approximates their fair value.

### Community Loans

The above community loans have been advanced at interest rates ranging from 0% to 4.74% (Last year: from 0% to 4.67%).

The fair value of community loans is \$44,190 (Last year: \$49,540). The face value of community loans is \$4,918,207 (Last year: \$5,276,908). Some of these community loans are only repayable, should the entity concerned cease to operate for the purpose that the loan was given for. Detail of these loans is provided below.

### Community Loans at nil fair value

There was no movement in community loans at nil fair value during the year.

The Council has a \$2,500,000 community loan to the Manfeild Park Trust. Loan funds were used to finance the building of a stadium. Interest accrued against this loan until 2010

and the loan now stands at \$2,952,703. In 2010 Council suspended interest and principal repayments for a five year period which was extended for a further 18 months. In June 2016 converted the loan to a suspensory loan and the loan was impaired to \$nil.

On 30 September 2004 Council sold all the land and buildings associated with the Feilding racecourse to the Manfeild Park Trust for the sum of \$1,650,000. In return for this Council holds a Community Interest in this Trust to the same value. This investment is only repayable to the Council should the Manfeild Park Trust be wound up. Therefore the fair value of this investment is nil.

The Council has a community loan with Manawatū Historical Vehicle Trust totalling \$200,000 but only repayable if the Trust ceases to operate a facility for the storage, display and restoration of appropriate historic and vintage vehicles.

The Council has a \$50,000 community loan with Manchester House, which is secured over buildings, but only repayable if the Trust ceases to operate a facility for social services in the district.

Council has a \$71,000 community loan with the Feilding & District Steam Rail Society Inc., which is secured over buildings, but is only repayable if the society ceases to operate a facility for presentation and storage of steam engines in Feilding.

### Hīmatangi Beach Sewerage Scheme and Rongotea Water Supply Scheme Contributions

Hīmatangi Beach and Rongotea residents were offered the option to pay the capital contribution for the new sewerage and water scheme over

a 3, 5, 10 or 20 year period. The interest rate charged was 7%.The repayment of this debt is being processed through the rating system and therefore a charge against the relevant property.

### Impairment

Other than disclosed above, there were no impairment provisions for other financial assets.

For more information on financial assets refer to note 34, financial instruments.

## 18. Derivative Financial Instruments

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Current Asset Portion</b>               |                         |                         |                         |                         |
| Interest rate swaps                        | -                       | -                       | -                       | -                       |
| <b>Total Current Asset Portion</b>         | -                       | -                       | -                       | -                       |
| <b>Non-Current Asset Portion</b>           |                         |                         |                         |                         |
| Interest rate swaps                        | -                       | -                       | -                       | -                       |
| <b>Total Non-Current Asset Portion</b>     | -                       | -                       | -                       | -                       |
| <b>Current Liability Portion</b>           |                         |                         |                         |                         |
| Interest rate swaps                        | -                       | -                       | -                       | -                       |
| <b>Total Current Liability Portion</b>     | -                       | -                       | -                       | -                       |
| <b>Non-Current Liability Portion</b>       |                         |                         |                         |                         |
| Interest rate swaps                        | 307                     | -                       | 307                     | -                       |
| <b>Total Non-Current Liability Portion</b> | <b>307</b>              | -                       | <b>307</b>              | -                       |

Council has a number of interest swaps in place:

| Trade Date | Effective Date | Termination Date | Rate % | COUNCIL                 |                         |
|------------|----------------|------------------|--------|-------------------------|-------------------------|
|            |                |                  |        | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| 25/06/2024 | 15/04/2026     | 15/10/2029       | 4.05%  | 6,500                   | -                       |
| 27/09/2024 | 15/04/2025     | 15/10/2029       | 3.44%  | 3,750                   | -                       |
| 27/09/2024 | 15/04/2025     | 15/04/2030       | 3.49%  | 3,750                   | -                       |
| 28/03/2025 | 15/04/2025     | 15/04/2028       | 3.57%  | 7,500                   | -                       |
| 28/03/2025 | 15/04/2025     | 15/04/2027       | 3.48%  | 7,500                   | -                       |
| 28/03/2025 | 15/04/2025     | 15/10/2030       | 3.84%  | 7,500                   | -                       |
|            |                |                  |        | <b>36,500</b>           | -                       |

The fair values of interest rate swaps have been determined by calculating the expected future cash flows under the terms of the swaps and discounting these values to present value. The inputs into the valuation model are from independently sourced market parameters such as interest rate yield curves. Most market parameters are implied from instrument prices.

## 19. Non-Current Assets Held for Sale

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Non-Current Assets held for Sale are:</b>         |                         |                         |                         |                         |
| Land held for sale                                   | 3,140                   | 3,140                   | 3,140                   | 3,140                   |
| Buildings and improvements held for Sale             | 684                     | 684                     | 684                     | 684                     |
|  | <b>3,824</b>            | <b>3,824</b>            | <b>3,824</b>            | <b>3,824</b>            |
| Current Portion                                      | 3,824                   | 3,824                   | 3,824                   | 3,824                   |
| Term Portion   | -                       | -                       | -                       | -                       |
| <b>Total</b>   | <b>3,824</b>            | <b>3,824</b>            | <b>3,824</b>            | <b>3,824</b>            |
| Opening balance assets for sale                      | 3,824                   | 4,741                   | 3,824                   | 4,741                   |
| Assets classified as held for sale during the period | -                       | -                       | -                       | -                       |
| Assets revalued or reclassified during the year      | -                       | -                       | -                       | -                       |
| Less assets transferred or sold during the year      | -                       | (917)                   | -                       | (917)                   |
| <b>Closing balance assets held for sale</b>          | <b>3,824</b>            | <b>3,824</b>            | <b>3,824</b>            | <b>3,824</b>            |

Council owned land on Kawakawa Road and South Street' are currently being marketed for sale through a real estate agency. The sale of 139 South Street is currently under negotiation for sale.

The accumulated property revaluation reserve recognised in equity for the current assets held for sale is \$1,785,145 (Last year: \$1,785,145).

## 20A. Property, Plant and Equipment

| 2025                                | Cost/ Revaluation | Accumulated Depreciation and Impairment Charges | Carrying Amount \$000 |
|-------------------------------------|-------------------|---|-----------------------|
|                                     | \$000             | \$000   | \$000                 |
| <b>COUNCIL</b>                      |                   |   |                       |
| <b>Operational Assets</b>           |                   |   |                       |
| Land                                | 24,495            | -   | 24,495                |
| Buildings and Improvements          | 32,918            | (2,178)   | 30,740                |
| Library Books                       | 2,394             | (1,568)   | 826                   |
| Plant , Equipment and Furniture     | 7,338             | (5,076)   | 2,262                 |
| Motor Vehicles                      | 2,465             | (1,088)   | 1,377                 |
| <b>Total operational assets</b>     | <b>69,610</b>     | <b>(9,910)</b>                                  | <b>59,700</b>         |
| <b>Infrastructural assets</b>       |                   |   |                       |
| Land                                | 8,398             | -   | 8,398                 |
| Solid Waste                         | 939               | (560)   | 379                   |
| Wastewater                          | 145,040           | (6,843)   | 138,198               |
| Stormwater and Drainage             | 90,724            | (1,469)   | 89,255                |
| Water Supply                        | 136,057           | (5,298)   | 130,760               |
| Roads and Footpaths                 | 700,500           | (30,331)  | 670,169               |
| Land Under Roads                    | 65,359            | -   | 65,359                |
| <b>Total infrastructural assets</b> | <b>1,147,017</b>  | <b>(44,500)</b>                                 | <b>1,102,516</b>      |
| <b>Restricted assets</b>            |                   |   |                       |
| Land                                | 31,980            | -   | 31,980                |
| Buildings and Improvements          | 37,734            | (5,788)   | 31,946                |
| Plant and Equipment                 | 3,458             | (1,987)   | 1,471                 |
| <b>Total restricted assets</b>      | <b>73,172</b>     | <b>(7,775)</b>                                  | <b>65,397</b>         |
| <b>Total Council</b>                | <b>1,289,800</b>  | <b>(62,185)</b>                                 | <b>1,227,612</b>      |
| <b>Other Group Assets</b>           |                   |   |                       |
| Land                                | 8,692             | -   | 8,692                 |
| Buildings and Improvements          | 27,631            | (909)   | 26,723                |
| Furniture and equipment             | 899               | (131)   | 768                   |
| Leasehold Improvements              | 193               | (16)  | 177                   |
| <b>Total</b>                        | <b>37,415</b>     | <b>(1,055)</b>                                  | <b>36,360</b>         |
| <b>Group Assets</b>                 | <b>1,327,215</b>  | <b>(63,241)</b>                                 | <b>1,263,973</b>      |

| 2024                                | Cost/ Revaluation | Accumulated Depreciation and Impairment Charges | Carrying Amount  |
|-------------------------------------|-------------------|---|------------------|
|                                     | \$000             | \$000   | \$000            |
| <b>COUNCIL</b>                      |                   |   |                  |
| <b>Operational Assets</b>           |                   |   |                  |
| Land                                | 26,328            | -   | 26,328           |
| Buildings and Improvements          | 22,730            | (1,448)   | 21,282           |
| Library Books                       | 2,212             | (1,399)   | 813              |
| Plant , Equipment and Furniture     | 5,796             | (4,651)   | 1,145            |
| Motor Vehicles                      | 1,810             | (831)   | 979              |
| <b>Total operational assets</b>     | <b>58,876</b>     | <b>(8,329)</b>                                  | <b>50,547</b>    |
| <b>Infrastructural assets</b>       |                   |   |                  |
| Land                                | 7,870             | -   | 7,870            |
| Solid Waste                         | 765               | (537)   | 229              |
| Wastewater                          | 137,606           | (3,423)   | 134,183          |
| Stormwater and Drainage             | 82,356            | (715)   | 81,640           |
| Water Supply                        | 122,361           | (3,090)   | 119,272          |
| Roads and Footpaths                 | 657,000           | (15,183)  | 641,817          |
| Land Under Roads                    | 65,360            | -   | 65,360           |
| <b>Total infrastructural assets</b> | <b>1,073,319</b>  | <b>(22,948)</b>                                 | <b>1,050,371</b> |
| <b>Restricted assets</b>            |                   |   |                  |
| Land                                | 38,746            | -   | 38,746           |
| Buildings and Improvements          | 45,822            | (3,866)   | 41,955           |
| Plant and Equipment                 | 2,670             | (1,859)   | 811              |
| <b>Total restricted assets</b>      | <b>87,237</b>     | <b>(5,725)</b>                                  | <b>81,512</b>    |
| <b>Total Council</b>                | <b>1,219,432</b>  | <b>(37,002)</b>                                 | <b>1,182,430</b> |
| <b>Other Group Assets</b>           |                   |   |                  |
| Land                                | 8,692             | -   | 8,692            |
| Buildings and Improvements          | 28,077            | (890)   | 27,187           |
| Furniture and equipment             | 756               | (89)  | 667              |
| Leasehold Improvements              | 209               | (18)  | 191              |
| <b>Total</b>                        | <b>37,734</b>     | <b>(997)</b>                                    | <b>36,737</b>    |
| <b>Group Assets</b>                 | <b>1,257,166</b>  | <b>(37,999)</b>                                 | <b>1,219,167</b> |

## 20B. Movements for each class of plant, property and equipment

| 2025                                | Carrying Amount<br>1 July 2023 | Revaluation<br>Movement | Additions     | Reclassification | Disposals   | Impairment of<br>Assets | Current Year<br>Depreciation | Carrying Amount<br>30 June 2025 |
|-------------------------------------|--------------------------------|-------------------------|---------------|------------------|-------------|-------------------------|------------------------------|---------------------------------|
|                                     | \$000                          | \$000                   | \$000         | \$000            | \$000       | \$000                   | \$000                        | \$000                           |
| <b>Council</b>                      |                                |                         |               |                  |             |                         |                              |                                 |
| <b>Operational assets</b>           |                                |                         |               |                  |             |                         |                              |                                 |
| Land                                | 26,328                         | (2,481)                 | 647           | -                | -           | -                       | -                            | 24,495                          |
| Buildings and Improvements          | 21,282                         | (4,840)                 | 2,630         | 12,396           | -           | -                       | (730)                        | 30,740                          |
| Library Books                       | 813                            | -                       | 183           | -                | -           | -                       | (169)                        | 826                             |
| Plant, Equipment and Furniture      | 1,145                          | -                       | 1,541         | -                | -           | -                       | (424)                        | 2,262                           |
| Motor Vehicles                      | 979                            | -                       | 716           | -                | (60)        | -                       | (257)                        | 1,377                           |
| <b>Total operational assets</b>     | <b>50,547</b>                  | <b>(7,321)</b>          | <b>5,718</b>  | <b>12,396</b>    | <b>(60)</b> | <b>-</b>                | <b>(1,580)</b>               | <b>59,700</b>                   |
| <b>Infrastructural assets</b>       |                                |                         |               |                  |             |                         |                              |                                 |
| Land                                | 7,870                          | 529                     | -             | -                | -           | -                       | -                            | 8,398                           |
| Solid Waste                         | 229                            | (1)                     | 174           | -                | -           | -                       | (24)                         | 379                             |
| Wastewater                          | 134,183                        | 699                     | 6,735         | -                | -           | -                       | (3,420)                      | 138,198                         |
| Stormwater and Drainage             | 81,640                         | 1,516                   | 6,852         | -                | -           | -                       | (753)                        | 89,255                          |
| Water Supply                        | 119,272                        | 2,387                   | 11,308        | -                | -           | -                       | (2,208)                      | 130,760                         |
| Roads and Footpaths                 | 641,817                        | 28,151                  | 15,348        | -                | -           | -                       | (15,148)                     | 670,169                         |
| Land Under Roads                    | 65,360                         | -                       | -             | -                | -           | -                       | -                            | 65,359                          |
| <b>Total infrastructural assets</b> | <b>1,050,371</b>               | <b>33,282</b>           | <b>40,416</b> | <b>-</b>         | <b>-</b>    | <b>-</b>                | <b>(21,553)</b>              | <b>1,102,516</b>                |
| <b>Restricted assets</b>            |                                |                         |               |                  |             |                         |                              |                                 |
| Land                                | 38,746                         | (7,881)                 | 1,116         | -                | -           | -                       | -                            | 31,980                          |
| Buildings and Improvements          | 41,955                         | 2,634                   | 1,676         | (12,396)         | -           | -                       | (1,922)                      | 31,946                          |
| Plant and Equipment                 | 811                            | 552                     | 236           | -                | -           | -                       | (128)                        | 1,471                           |
| <b>Total restricted assets</b>      | <b>81,512</b>                  | <b>(4,696)</b>          | <b>3,027</b>  | <b>(12,396)</b>  | <b>-</b>    | <b>-</b>                | <b>(2,050)</b>               | <b>65,397</b>                   |
| <b>Total Council</b>                | <b>1,182,430</b>               | <b>21,264</b>           | <b>49,161</b> | <b>-</b>         | <b>(60)</b> | <b>-</b>                | <b>(25,183)</b>              | <b>1,227,612</b>                |
| <b>Other Group Assets</b>           |                                |                         |               |                  |             |                         |                              |                                 |
| Land                                | 8,692                          | -                       | -             | -                | -           | -                       | -                            | 8,692                           |
| Buildings and Improvements          | 27,187                         | -                       | 445           | -                | -           | -                       | (909)                        | 26,723                          |
| Furniture and equipment             | 667                            | -                       | 232           | -                | -           | -                       | (131)                        | 768                             |
| Leasehold Improvements              | 191                            | -                       | 2             | -                | -           | -                       | (16)                         | 177                             |
| <b>Total</b>                        | <b>36,737</b>                  | <b>-</b>                | <b>679</b>    | <b>-</b>         | <b>-</b>    | <b>-</b>                | <b>(1,055)</b>               | <b>36,360</b>                   |
| <b>Group Assets</b>                 | <b>1,219,167</b>               | <b>21,264</b>           | <b>49,840</b> | <b>-</b>         | <b>(60)</b> | <b>-</b>                | <b>(26,239)</b>              | <b>1,263,973</b>                |

|  | Actual<br>\$000 |
|--|-----------------|
| <b>Included on previous page is work in progress</b> |                 |
| Operational Buildings and Improvements               | 1,266           |
| Plant , Equipment and Furniture                      | (92)            |
| Restricted land                                      | -               |
| Restricted Buildings and Improvements                | 970             |
| Solid Waste  | 385             |
| Wastewater   | 7,118           |
| Stormwater and Drainage                              | 6,815           |
| Water Supply   | 12,421          |
| Roading and Footpaths                                | 2,296           |
| <b>Total Council</b>                                 | <b>31,179</b>   |
| Manawatū Community Trust - Buildings                 | 455             |
| <b>Group Assets</b>                                  | <b>31,634</b>   |

## 20B. Movements for each class of plant, property and equipment

| 2024                                | Carrying Amount<br>1 July 2023 | Revaluation<br>Movement | Additions     | Reclassification | Disposals    | Impairment of<br>Assets | Current Year<br>Depreciation | Carrying Amount 30 June<br>2024 |
|-------------------------------------|--------------------------------|-------------------------|---------------|------------------|--------------|-------------------------|------------------------------|---------------------------------|
|                                     | \$000                          | \$000                   | \$000         | \$000            | \$000        | \$000                   | \$000                        | \$000                           |
| <b>COUNCIL</b>                      |                                |                         |               |                  |              |                         |                              |                                 |
| <b>Operational Assets</b>           |                                |                         |               |                  |              |                         |                              |                                 |
| Land                                | 24,735                         | -                       | 1,013         | 580              | -            | -                       | -                            | 26,328                          |
| Buildings and Improvements          | 10,374                         | -                       | 6,966         | 4,719            | -            | -                       | (777)                        | 21,282                          |
| Library Books                       | 888                            | -                       | 99            | -                | -            | -                       | (174)                        | 813                             |
| Plant, Equipment and Furniture      | 1,139                          | -                       | 274           | 113              | -            | -                       | (381)                        | 1,145                           |
| Motor Vehicles                      | 845                            | -                       | 471           | -                | (109)        | -                       | (228)                        | 979                             |
| <b>Total operational assets</b>     | <b>37,981</b>                  | <b>-</b>                | <b>8,823</b>  | <b>5,412</b>     | <b>(109)</b> | <b>-</b>                | <b>(1,561)</b>               | <b>50,547</b>                   |
| <b>Infrastructural Assets</b>       |                                |                         |               |                  |              |                         |                              |                                 |
| Land                                | 8,450                          | -                       | -             | -580             | -            | -                       | -                            | 7,870                           |
| Solid Waste                         | 86                             | -                       | 194           | -                | -            | -                       | (51)                         | 229                             |
| Wastewater                          | 128,938                        | 4,665                   | 4,003         | -                | -            | -                       | (3,423)                      | 134,183                         |
| Stormwater and Drainage             | 78,378                         | 1,962                   | 2,015         | -                | -            | -                       | (715)                        | 81,640                          |
| Water Supply                        | 116,767                        | 3,763                   | 1,440         | -                | -            | -                       | (2,698)                      | 119,272                         |
| Roads and Footpaths                 | 624,262                        | 21,607                  | 11,131        | -                | -            | -                       | (15,183)                     | 641,817                         |
| Land Under Roads                    | 65,360                         | -                       | -             | -                | -            | -                       | -                            | 65,360                          |
| <b>Total infrastructural assets</b> | <b>1,022,241</b>               | <b>31,997</b>           | <b>18,783</b> | <b>-580</b>      | <b>-</b>     | <b>-</b>                | <b>(22,070)</b>              | <b>1,050,371</b>                |
| <b>Restricted Assets</b>            |                                |                         |               |                  |              |                         |                              |                                 |
| Land                                | 38,718                         | -                       | 28            | -                | -            | -                       | -                            | 38,746                          |
| Buildings and Improvements          | 47,041                         | 16                      | 1,454         | -4,719           | -            | -                       | (1,837)                      | 41,955                          |
| Plant and Equipment                 | 964                            | -                       | 82            | -113             | -            | -                       | (122)                        | 811                             |
| <b>Total restricted assets</b>      | <b>86,722</b>                  | <b>16</b>               | <b>1,564</b>  | <b>-4832</b>     | <b>-</b>     | <b>-</b>                | <b>(1,959)</b>               | <b>81,512</b>                   |
| <b>Total Council</b>                | <b>1,146,944</b>               | <b>32,013</b>           | <b>29,170</b> | <b>-</b>         | <b>(109)</b> | <b>-</b>                | <b>(25,590)</b>              | <b>1,182,430</b>                |
| <b>Other Group Assets</b>           |                                |                         |               |                  |              |                         |                              |                                 |
| Land                                | 9,848                          | -1,156                  | -             | -                | -            | -                       | -                            | 8,692                           |
| Buildings and Improvements          | 26,472                         | 183                     | 563           | 859              | -            | -                       | (890)                        | 27,187                          |
| Furniture and equipment             | 212                            | -                       | 262           | 285              | (3)          | -                       | (89)                         | 667                             |
| Leasehold Improvements              | 191                            | -                       | 6             | 12               | -            | -                       | (18)                         | 191                             |
| <b>Total</b>                        | <b>36,723</b>                  | <b>(973)</b>            | <b>831</b>    | <b>1156</b>      | <b>(3)</b>   | <b>-</b>                | <b>(997)</b>                 | <b>36,737</b>                   |
| <b>Group Assets</b>                 | <b>1,183,667</b>               | <b>31,040</b>           | <b>30,001</b> | <b>1,156</b>     | <b>(112)</b> | <b>-</b>                | <b>(26,587)</b>              | <b>1,219,167</b>                |

|  | Actual<br>\$000 |
|--|-----------------|
| <b>Included on previous page is work in progress</b> |                 |
| Operational Buildings and Improvements               | 12,025          |
| Plant, Equipment and Furniture                       | 8               |
| Restricted land                                      | 28              |
| Restricted Buildings and Improvements                | 665             |
| Solid Waste  | 230             |
| Wastewater   | 7,991           |
| Stormwater and Drainage                              | 2,852           |
| Water Supply   | 4,933           |
| Roading and Footpaths                                | 2,006           |
| <b>Total Council</b>                                 | <b>30,736</b>   |
| Manawatū Community Trust - Buildings                 | 445             |
| <b>Group Assets</b>                                  | <b>31,181</b>   |

## 20C Core Infrastructure Assets

Includes roads, water supplies, sewerage treatment infrastructure, stormwater, and drainage works.

The table below reports on the core infrastructural assets as required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

| <b>2025</b>                         | <b>Assets<br/>Constructed<br/>by Council</b> | <b>Assets<br/>Transferred to<br/>Council</b> | <b>"Carrying<br/>Amount<br/>30 June 2025"</b> | <b>Replacement<br/>Cost 30 June<br/>2025</b> |
|-------------------------------------|--|--|---|--|
|                                     | <b>\$000</b>                                 | <b>\$000</b>                                 | <b>\$000</b>                                  | <b>\$000</b>                                 |
| <b>Wastewater</b>                   |  |  |   |  |
| Treatment Plant and Facilities      | 948  | -  | 51,538  | 83,973                                       |
| Other Assets (Reticulation Systems) | 5,734  | 53   | 86,660  | 130,324                                      |
|                                     | 6,682  | 53   | 138,198                                       | 214,297                                      |
| <b>Stormwater Drainage</b>          | <b>6,830</b>                                 | <b>22</b>                                    | <b>89,255</b>                                 | <b>120,815</b>                               |
| <b>Water Supply</b>                 |  |  |   |  |
| Treatment Plant and Facilities      | 1,532  | -  | 46,808  | 46,808                                       |
| Other Assets (Reticulation Systems) | 9,741  | 35   | 83,952  | 180,100                                      |
|                                     | 11,273                                       | 35   | 130,760                                       | 226,908                                      |
| <b>Roads and Footpaths</b>          | <b>15,348</b>                                | <b>-</b>                                     | <b>670,169</b>                                | <b>1,210,462</b>                             |

## Revaluation of assets – Critical accounting estimates and assumptions

Estimating the fair value of land, buildings, and infrastructure.

Property, plant and equipment have been valued in accordance with the accounting policy set out in the Statement of Accounting Policy, under the 'asset revaluation' section (note 1).

Assets are valued to 'fair value' under the highest and best use scenario. Fair value is the amount for which an item could be exchanged or settled between knowledgeable willing parties in an arm's length transaction. Where the fair value of the asset can be determined by reference to the price in an active market for the same asset or similar asset, the fair value of the asset is determined using this information.

Where direct evidence of value is not available from an active market, fair value is determined from market-based evidence by appraisal, undertaken by a professionally qualified valuer. If there is no market-based evidence of fair value because of the specialised nature of the asset and the asset is rarely sold, fair value will be determined using the optimised depreciated replacement cost approach.

### Operational land and buildings

Fair value of land was determined from market-based evidence based on highest and best use by an independent valuer with reference to comparable land sales. Where buildings and site improvements have been identified as being earthquake prone, then the valuation has been reduced by the estimated earthquake strengthening costs. The most recent valuation was performed by Quotable Value NZ, last valued effective 30 June 2025.

Site improvements or other improvements relating to the various land assets have been assessed on a fair market value basis where relevant. Specialised building are valued using the depreciated replacement cost approach because no reliable market data is available for such buildings. The most recent valuation was performed by Quotable Value NZ, last valued effective 30 June 2025.

### Restricted land and buildings

Fair value was determined from market-based evidence by an independent valuer with specialised building being valued using the depreciated replacement cost approach when no reliable market data was available. The most recent valuation was performed by Quotable Value NZ, last valued effective 30 June 2025.

### Roading assets

Roading assets were last valued effective 30 June 2025. The fair value of roading assets was determined on an optimised depreciated replacement cost basis, assuming continuation of current asset capability and processing requirements.

The valuation was undertaken by Scott McIntyre, the Datastake Limited. As part of the current valuation process, Manawatu District Council engaged Stantec to undertake a review of all unit rates used for infrastructure valuations in 2025. Total useful lives and overhead percentages were also reviewed.

### Water supply, wastewater and stormwater assets (Three waters assets)

3 waters assets were last valued effective 30 June 2025. The fair value of 3 waters assets, excluding land, was determined on an optimised depreciated replacement cost basis, assuming continuation of current asset capability and processing requirements.

The valuation was undertaken by Hamish Harding, Asset Engineer – Utilities (MDC). As part of the current valuation process, Manawatu District Council engaged Stantec to undertake a review of all unit rates used for infrastructure valuations in 2025. Total useful lives and overhead percentages were also reviewed.

Buildings included under the 3 waters categories (e.g. treatment plants) and utilities land were valued separately by Quotable Value NZ, based on depreciated replacement cost last valued effective 30 June 2025.

## Key estimates and assumptions used

There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated replacement cost method. These include:

- The replacement costs of the specific assets are adjusted where appropriate for optimisation due to over-design or surplus capacity. There have been no optimisation adjustments for the most recent valuations.
- Estimating the replacement cost of the asset. The replacement cost of infrastructure assets is based on recent construction contracts in the region for modern equivalent assets, from which unit rates are determined. Unit rates have been applied to components of the network based on size, material, depth, and location. If recent contract cost information is considered out of date, it is indexed using appropriate indices. For roading assets the Waka Kotahi Structures New Index for Civil Structures and the Waka Kotahi Constructions New Index for Civil Constructions are used. Further adjustments are then made to the unit rates following a comparison with Manawatu District Council contract schedules, unit rates from other local authorities and Stantec's own in-house database of costs.

Rates for the replacement cost of specialised buildings are derived from construction contracts of like assets, reference to publications such as QV Cost Builder, recent costings obtained from construction details and Property Institute of New Zealand's cost information.

- There are no significant asbestos issues associated with the buildings.
- Two buildings within the portfolio which are considered to be earthquake prone, being Manawatu District Council Main Administration Building and Feilding Little Theatre. The values calculated in this valuation make allowances for

works required to the two buildings in this regard.

- Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions. For example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over-or underestimating the annual depreciation charge recognised as an expense in the statement of comprehensive revenue and expense. To minimise this risk, infrastructural asset useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition modelling are also carried out regularly as part of asset management planning activities, which provide further assurance over useful life estimates.
- The remaining useful life of buildings is estimated after considering factors such as the condition of the asset, future maintenance and replacement plans, and experience with similar buildings.
- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (for example, residential and office buildings) are valued at fair value using market-based evidence. Significant assumptions in the 30 June 2025 valuation include market rents and capitalisation rates.

- Capitalisation rates and yields are assessed by comparing the subject property to similar properties that have recently sold with adjustments for factors taken into consideration for factors such as tenure, quality of construction, condition, size, lease

terms, quality of tenant and security of income. The capitalisation rate must in essence reflect the rates of return actually being achieved for comparable investments in the market.

## Group assets

Assets owned by Manawatu Community Trust form part of the group assets included in the financial statements. Manawatu Community Trust had two categories of assets with valuation movements, as at 30 June 2023.

## Residential Land, Buildings and Improvements.

For the year ended 30 June 2025 QV were engaged by the Trust to consider and analyse the indicative percentage movement of the residential properties under the ownership of the Trust for the 12-month period from 1 July 2024 to 30 June 2025. QV reported a 10-15% decrease in the market valuations. Therefore, JP Morgans and Associates Limited were engaged to complete a full valuation of the residential properties. Due to the significant decrease that the Morgans valuation indicates for the fair value of land and residential buildings, the Trust has used the valuation as a basis for adjusting the carrying value of land and residential buildings as at 30 June 2025.

Significant assumptions in the 30 June 2025 valuation of residential property include market rents and market yields:

- Market rents for a unit range from \$200/pw - \$450/pw
- Market yield ranged from 2.95%-10.31%. The yield of 2.95% related to a property with a large amount of surplus land. The yield on the assessed market rental excluding surplus land is 5.96%

### Commercial Land and Buildings

A full revaluation of the Feilding Health Centre was undertaken by JP Morgans and Associates Limited, effective 30 June 2023. In determining fair value the valuer considered the replacement cost of new structures less an allowance for depreciation and saleability, the income capitalisation and discounted cash flow method, and a comparison of assets with identical or comparable assets for which market price is available.

Significant assumptions in the 30 June 2025 valuation of the FHC include rental increases and capitalisation rate:

- Rental increase of 3%-3.50%
- Capitalisation rates of 7.30%-8.50% on actual rentals.
- Discount rates in the range of 8.15% to 8.65% have been utilised reflecting the current ten-year Government Stock plus an increased margin for investment risk/property type.

| <b>2024</b>                         | <b>Assets<br/>Constructed<br/>by Council</b> | <b>Assets<br/>Transferred to<br/>Council</b> | <b>"Carrying<br/>Amount<br/>30 June 2024"</b> | <b>Replacement<br/>Cost 30 June<br/>2024</b> |
|-------------------------------------|--|--|---|--|
|                                     | <b>\$000</b>                                 | <b>\$000</b>                                 | <b>\$000</b>                                  | <b>\$000</b>                                 |
| <b>Infrastructural Assets</b>       |  |  |   |  |
| <b>Wastewater of which:</b>         |  |  |   |  |
| Treatment Plant and Facilities      | 948  | -  | 51,538  | 83,973                                       |
| Other Assets (Reticulation Systems) | 3,002  | 53   | 82,645  | 127,592                                      |
|                                     | 3,950  | 53   | 134,183                                       | 211,565                                      |
| Stormwater Drainage                 | 1,993  | 22   | 81,640  | 115,978                                      |
| <b>Water Supply of which:</b>       |  |  |   |  |
| Treatment Plant and Facilities      | 1,532  | -  | 46,808  | 46,808                                       |
| Other Assets (Reticulation Systems) | (127)  | 35   | 72,464  | 170,232                                      |
|                                     | 1,405  | 35   | 119,272                                       | 217,040                                      |
| Roads and Footpaths                 | 11,131                                       | -  | 641,817                                       | 1,206,246                                    |

## Insurance Cover

### Insurance Arrangements

At 30 June 2024 Council had the following insurance cover in place for the following assets:

|  | <b>Insurance<br/>Deductible* \$</b> | <b>Replacement<br/>Cover \$000</b> | <b>Replacement<br/>Cover \$000</b> |
|--|-------------------------------------|------------------------------------|------------------------------------|
|  |                                     | <b>COUNCIL</b>                     | <b>GROUP</b>                       |
| Material damage cover - buildings (operational and restricted)           | \$100,000                           | 285,383                            | 285,383                            |
| Material damage cover - plant and equipment                              | \$100,000                           | 11,141                             | 11,141                             |
| Motor vehicle cover  | 1% sum insured                      | 2,165                              | 2,165                              |
| Material damage cover - water and wastewater - treatment and supply      | \$100,000                           | 447,289                            | 447,289                            |
| Underground assets (water / stormwater/ wastewater) for natural disaster | \$250,000                           | 435,537                            | 435,537                            |

### Assets not covered by Insurance

Council does not insure its roading assets. In the event of a disaster it is expected that the repair and/ or replacement of our roading assets will attract a high subsidy from the New Zealand Transport Agency. Council self insures the unsubsidised portion of roading.

Council does not insure land.

Council has no insurance in relation to intangible assets and financial assets.

### Risk Sharing Agreement

In the event of a disaster it is anticipated that the remaining 60% of reinstatement costs will be recovered from Central Government under the Civil Defence Emergency Management Plan.\* Loss or damage below the insurance deductible is covered by Council (either as an operating cost or is funded from the Insurance Reserve - see note 26).

## 21. Intangible Assets

|   | COUNCIL AND GROUP       |                         |
|---|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Balance at 1 July</b>                |                         |                         |
| Cost                                    | 3,016                   | 3,016                   |
| Accumulated amortisation and impairment | (2,989)                 | (2,982)                 |
| Opening Carrying amount                 | 27                      | 34                      |
| Additions                               | -                       | -                       |
| Less disposals at cost                  | -                       | -                       |
| Accumulated amortisation on disposals   | -                       | -                       |
| Less amortisation charge                | (7)                     | (7)                     |
| <b>Closing carrying amount</b>          | <b>20</b>               | <b>27</b>               |
| <b>Balance at 30 June</b>               |                         |                         |
| Cost                                    | 3,016                   | 3,016                   |
| Accumulated amortisation and impairment | (2,996)                 | (2,989)                 |
| <b>Closing carrying amount</b>          | <b>20</b>               | <b>27</b>               |

There are no restrictions over the title of Council's intangible assets, nor are any intangible assets pledged as security for liabilities.

All intangible assets are software.

## 22. Creditors and Other Payables

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Trade payables   | 9,087                   | 8,739                   | 9,379                   | 9,206                   |
| Deposits and bonds                                       | 1,851                   | 1,863                   | 1,851                   | 1,863                   |
| Accrued expenses   | 1,407                   | 1,427                   | 1,407                   | 1,427                   |
| Amounts due to related parties (note 29)                 | -                       | -                       | -                       | -                       |
| Revenue in advance                                       | 1,659                   | 1,754                   | 1,659                   | 1,754                   |
| <b>Total creditors and other payables</b>                | <b>14,004</b>           | <b>13,783</b>           | <b>14,296</b>           | <b>14,250</b>           |
| <b>Total creditor and other payables comprise:</b>       |                         |                         |                         |                         |
| Creditors/other payables from exchange transactions      | 12,345                  | 12,029                  | 12,637                  | 12,496                  |
| Creditors/other payables from non- exchange transactions | 1,659                   | 1,754                   | 1,659                   | 1,754                   |
| <b>Total Creditors and other payables</b>                | <b>14,004</b>           | <b>13,783</b>           | <b>14,295</b>           | <b>14,250</b>           |

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value.

## 22. Provisions

|   | COUNCIL AND GROUP       |                         |
|---|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Current Provisions are represented by:</b>     |                         |                         |
| Financial guarantees                              | -                       | -                       |
| Almadale water treatment plant closure provision  | -                       | 267                     |
| Wastewater treatment plant closure provision      | -                       | 136                     |
| Landfill aftercare provision                      | 28                      | 43                      |
| <b>Total Current Provisions</b>                   | <b>28</b>               | <b>446</b>              |
| <b>Non-Current Provisions are represented by:</b> |                         |                         |
| Financial guarantees                              | -                       | -                       |
| Almadale water treatment plant closure provision  | -                       | 442                     |
| Wastewater treatment plant closure provision      | 364                     | 361                     |
| Landfill aftercare provision                      | 230                     | 307                     |
| <b>Total Non-Current provisions</b>               | <b>594</b>              | <b>1,110</b>            |

|  | COUNCIL AND GROUP       |                         |
|--|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Opening balance</b>                     | <b>1,556</b>            | <b>1,580</b>            |
| Additional provisions made during the year | 0                       | 0                       |
| Amounts used during the year               | (24)                    | (14)                    |
| Unused amounts reversed during the year    | (921)                   | (100)                   |
| Discount unwinding                         | 10                      | 90                      |
| <b>Closing balance</b>                     | <b>621</b>              | <b>1,556</b>            |

### Provision for landfill aftercare costs

Council has recognised a provision for the aftercare costs of the Feilding landfill and two smaller landfills (located at Kimbolton and Tangimoana) which are no longer operational.

## Feilding Landfill

The resource consent to operate the Feilding landfill expires on 1 July 2029. The Council has a responsibility under the conditions of the resource consent to rehabilitate and restore the landfill site and to provide on going maintenance and monitoring of the site for at least thirty years after closure.

Closure responsibilities include providing for:

- additional soil cover
- contouring and shaping the site
- grassing
- drainage structures including berms, chutes and drains
- Post closure costs include providing for:
  - monitoring and treatment of leachate
  - ground water and surface water monitoring
  - on-going management including maintenance of grass cover, drainage systems and fencing.

The cash outflows for landfill post-closure are expected to occur from 2006 to 2036 (30 years). The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account existing technology and using a discount rate of 3.14%. Each year part of the discounted amount will be unwound and recognised as an interest expense in the operating costs while at the same time adding this to the provision.

The following major assumptions have been made in the calculation of the provision:

- The annual price index used is the Local Government Cost Index as detailed in the 2024-2034 Long-term Plan
- An annual discount rate of 3.14%
- Aftercare period of 30 years after closure.

## Other Landfills

Provision has been made for the ongoing aftercare of the Kimbolton and Tangimoana landfills that are no longer in use. Ongoing monitoring and maintenance expenditure has been allowed for these sites.

## Almadale Water Treatment Plant Closure

Last year, Council recognised a \$709k provision for the costs associated with making safe the land at the Almadale Water Treatment Plant. The exposure of the Council in relation to the estimates and uncertainties surrounding the water supply plant closure provision was based on discounted cash flows of estimated costs. As part of the 2024-34 Long Term Plan, Council removed the disposal of Almadale Water Treatment Plant from the Infrastructure Asset Management Plan as new discussions around re-purposing or decommissioning the plant are still being had. As a result, the provision was reversed this year as there is no longer a present obligation for future outflow of resources. The impact of this reversal on the Statement of Comprehensive Revenue and Expense is a decrease in expenses and increase in surplus of \$709k. The impact of this reversal on the Statement of Financial Position is a reduction to the provision liability by \$709k.

## Wastewater Plant closure

Council has recognised a provision for the costs associated with making safe the land at wastewater treatment plants (located in Awahuri, Cheltenham, Halcombe, Kimbolton, Sanson and Rongotea). The exposure of the Council in relation to the estimates and uncertainties surrounding the wastewater plant closure provision is based on discounted cash flows of estimated costs.

## 24. Employee Entitlement Liabilities

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Accrued pay  | (248)                   | 262                     | (207)                   | 301                     |
| Accrued leave                                      | 1,180                   | 1,072                   | 1,196                   | 1,102                   |
| <b>Total Employee Entitlements and Liabilities</b> | <b>933</b>              | <b>1,334</b>            | <b>988</b>              | <b>1,403</b>            |
| Comprising:  |                         |                         |                         |                         |
| Current  | 933                     | 1,334                   | 988                     | 1,403                   |
| Non-current  | -                       | -                       | -                       | -                       |
| <b>Total Employee Entitlement Liabilities</b>      | <b>933</b>              | <b>1,334</b>            | <b>988</b>              | <b>1,403</b>            |

## 25. Borrowings

|   | COUNCIL                 |                         | GROUP                   |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Opening Balance of Term Borrowings        | 95,231                  | 93,838                  | 95,707                  | 95,326                  |
| Loans raised during the year              | 73,900                  | 58,300                  | 73,900                  | 58,300                  |
| Loans repaid during the year              | (64,900)                | (56,907)                | (64,416)                | (57,919)                |
| <b>Closing Balance of Term Borrowings</b> | <b>104,231</b>          | <b>95,231</b>           | <b>105,191</b>          | <b>95,707</b>           |
| <b>Current:</b>                           |                         |                         |                         |                         |
| Secured loans                             | 27,900                  | 25,900                  | 28,193                  | 26,243                  |
| <b>Total current borrowings</b>           | <b>27,900</b>           | <b>25,900</b>           | <b>28,193</b>           | <b>26,243</b>           |
| <b>Non-current:</b>                       |                         |                         |                         |                         |
| Secured loans                             | 76,331                  | 69,331                  | 76,998                  | 69,465                  |
| <b>Total non-current borrowings</b>       | <b>76,331</b>           | <b>69,331</b>           | <b>76,998</b>           | <b>69,465</b>           |

As at 30 June 2025, there is a credit card facility in place with Bank of New Zealand for a limit of \$188k, which includes a purchase card facility (Last year: \$188k). There is a "multi-option" facility - treasury solution of \$10 million of which \$0 (Last year: \$0) is used as of balance date.

### Fixed-rate debt

\$51.0 million of debt (Last year \$35.4 million) has been issued at floating interest rate and the remainder is at fixed rates of interest. The borrowing rates ranged from 1.1% to 5.51% (Last year: 1.1% to 6.6%).

When Council borrows on a fixed rate that differs from the current market rate offered, we receive a discount or pay a premium on the face value. This discount or premium is apportioned over the term of the loan and the amount repaid is equal to the face value of the loan received. The amounts disclosed above include the discount or premium of \$68.9k (Last year \$68.9k). The face value of fixed rate debt is \$53.3m.

### Security

Council does not have any overdraft facilities associated with its bank accounts.

Council's loans are secured over the rating revenue of the District by way of a debenture trust.

Loans to the Manawatū Community Trust from Council are secured by way of registered first mortgage over the land owned by the Trust at 100 Awahuri Road, Feilding. Council does not hold security for the loan made to the Trust for the construction of the Feilding Integrated Family Health Centre. ANZ Bank holds a General Security Agreement of the assets of the Trust for their loan for the Feilding Integrated Family Health Centre.

### Management

Council manages its borrowings in accordance with its funding and financial policies, which includes a Liability Management policy. These policies have been adopted as part of the Council's Long-term Plan.

### Internal borrowings

Information about internal borrowings are provided for each group of activities, as part of the funding impact statements for group of activities.

## 26. Equity

| 2025   | Opening<br>Balance | Net<br>Surplus | Transfers<br>In | Transfers<br>Out | Revaluation<br>Changes | Closing<br>Balance |
|--|--------------------|----------------|-----------------|------------------|------------------------|--------------------|
|  | \$000              | \$000          | \$000           | \$000            | \$000                  | \$000              |
| <b>Retained Earnings</b>                                   |                    |                |                 |                  |                        |                    |
| Accumulated General Funds                                  | 486,234            | 12,692         | 120,765         | (127,950)        |                        | <b>491,741</b>     |
| Separate Funds   | (16,095)           |                | 91,797          | (86,143)         |                        | <b>(10,441)</b>    |
| Growth Funds   | 38                 |                | 8,689           | (8,727)          |                        | <b>(0)</b>         |
| Depreciation Funds   | 24,432             |                | 27,059          | (25,849)         |                        | <b>25,642</b>      |
|  | <b>494,609</b>     | <b>12,692</b>  | <b>248,309</b>  | <b>(248,669)</b> | <b>-</b>               | <b>506,941</b>     |
| <b>Other Reserves</b>                                      |                    |                |                 |                  |                        |                    |
| Trust Funds  |                    |                |                 |                  |                        |                    |
| - Hook Bequest   | 9                  |                | -               | -                |                        | <b>9</b>           |
| - Trewin Bequest   | 1                  |                | -               | -                |                        | <b>1</b>           |
| - Wakerill Trust   | 1                  |                | -               | -                |                        | <b>1</b>           |
| - Robert Dickson Library Trust                             | 4                  |                | -               | -                |                        | <b>4</b>           |
| - P A Broad Memorial Trust                                 | 7                  |                | 1               | -                |                        | <b>8</b>           |
| - Historical Trust   | -                  |                | -               | -                |                        | <b>-</b>           |
| - Robert Dickson Educational Trust                         | 14                 |                | -               | (1)              |                        | <b>13</b>          |
| - Feilding and District Relief Trust                       | 1                  |                | -               | -                |                        | <b>1</b>           |
|  | <b>101</b>         | <b>-</b>       | <b>2</b>        | <b>(1)</b>       | <b>-</b>               | <b>102</b>         |
| Special Funds  |                    |                |                 |                  |                        |                    |
| - General Purpose Special Fund                             | 1,233              |                | 377             | (45)             |                        | <b>1,565</b>       |
| - Land Subdivision Reserve Special Fund                    | 322                |                | 5               |                  |                        | <b>327</b>         |
| - Insurance Fund   | 890                |                | 13              |                  |                        | <b>904</b>         |
|  | <b>2,445</b>       | <b>-</b>       | <b>395</b>      | <b>(45)</b>      | <b>-</b>               | <b>2,795</b>       |
| Revaluation Reserves                                       |                    |                |                 |                  |                        |                    |
| - Operational Land   | 15,454             |                |                 |                  | (2,481)                | <b>12,973</b>      |
| - Operational Buildings and Improvement                    | 8,063              |                |                 |                  | (4,840)                | <b>3,223</b>       |
| - Restricted Land  | 28,309             |                |                 |                  | (7,881)                | <b>20,428</b>      |
| - Restricted Buildings and Improvement                     | 19,275             |                |                 |                  | 2,632                  | <b>21,907</b>      |
| - Restricted Plant and Equipment                           |                    |                | 9               |                  | 552                    | <b>561</b>         |
| - Infrastructural Land                                     | 3,695              |                |                 |                  | 529                    | <b>4,224</b>       |
| - Solid Waste  | 0                  |                |                 |                  | (1)                    | <b>(1)</b>         |
| - Utilities (water, stormwater and wastewater)             | 178,401            |                |                 |                  | 4,603                  | <b>183,004</b>     |
| - Rooding Network  | 353,737            |                |                 |                  | 28,151                 | <b>381,889</b>     |
|  | <b>606,934</b>     | <b>-</b>       | <b>9</b>        | <b>-</b>         | <b>21,265</b>          | <b>628,207</b>     |
| Fair value through other comprehensive revenue and expense |                    |                |                 |                  |                        |                    |
| - Cash flow hedge reserve                                  | 0                  |                |                 |                  | (307)                  | <b>(307)</b>       |
| <b>Total Other Reserves</b>                                | <b>609,480</b>     | <b>-</b>       | <b>406</b>      | <b>(46)</b>      | <b>20,958</b>          | <b>630,797</b>     |
| <b>Total Council Equity</b>                                | <b>1,104,089</b>   | <b>12,692</b>  | <b>248,715</b>  | <b>(248,715)</b> | <b>20,958</b>          | <b>1,137,739</b>   |
| <b>Other Entities</b>                                      |                    |                |                 |                  |                        |                    |
| General Fund   | 13,471             | 235            |                 |                  |                        | <b>13,706</b>      |
| Restricted Land  | -                  |                |                 |                  |                        | <b>-</b>           |
| Restricted Buildings and Improvement                       | -                  |                |                 |                  |                        | <b>-</b>           |
| Revaluation Reserves                                       | -                  |                |                 |                  |                        | <b>-</b>           |
| - Operational Land   | 6,740              |                |                 |                  |                        | <b>6,740</b>       |
| - Operational Buildings and Improvement                    | 11,560             |                |                 |                  |                        | <b>11,560</b>      |
| <b>Total Group Equity</b>                                  | <b>1,135,861</b>   | <b>12,927</b>  | <b>248,715</b>  | <b>(248,715)</b> | <b>20,958</b>          | <b>1,169,744</b>   |

| 2024   | Opening<br>Balance | Net<br>Surplus | Transfers<br>In | Transfers<br>Out | Revaluation<br>Changes | Closing<br>Balance |
|--|--------------------|----------------|-----------------|------------------|------------------------|--------------------|
|  | \$000              | \$000          | \$000           | \$000            | \$000                  | \$000              |
| <b>Retained Earnings</b>                       |                    |                |                 |                  |                        |                    |
| Accumulated General Funds                      | 491,294            | 1,061          | 110,594         | (116,715)        |                        | <b>486,234</b>     |
| Seperate Funds                                 | (12,804)           |                | 80,177          | (83,468)         |                        | <b>(16,095)</b>    |
| Growth Funds                                   | 183                |                | 5,477           | (5,622)          |                        | <b>38</b>          |
| Depreciation Funds                             | 15,221             |                | 30,522          | (21,311)         |                        | <b>24,432</b>      |
|  | <b>493,894</b>     | <b>1,061</b>   | <b>226,770</b>  | <b>(227,116)</b> | <b>-</b>               | <b>494,609</b>     |
| <b>Other Reserves</b>                          |                    |                |                 |                  |                        |                    |
| Trust Funds                                    |                    |                |                 |                  |                        |                    |
| - Hook Bequest                                 | 8                  |                | 1               |                  |                        | <b>9</b>           |
| - Trewin Bequest                               | 1                  |                | -               |                  |                        | <b>1</b>           |
| - Wakerill Trust                               | 1                  |                | -               |                  |                        | <b>1</b>           |
| - Robert Dickson Library Trust                 | 4                  |                | -               |                  |                        | <b>4</b>           |
| - P A Broad Memorial Trust                     | 7                  |                | -               |                  |                        | <b>7</b>           |
| - Historical Trust                             | -                  |                | -               |                  |                        | <b>-</b>           |
| - Robert Dickson Educational Trust             | 14                 |                | -               |                  |                        | <b>14</b>          |
| - Feilding and District Relief Trust           | -                  |                | 1               |                  |                        | <b>1</b>           |
|  | 96                 | -              | 6               | -                | -                      | <b>101</b>         |
| Special Funds                                  |                    |                |                 |                  |                        |                    |
| - General Purpose Special Fund                 | 961                |                | 464             | (193)            |                        | <b>1,233</b>       |
| - Land Subdivision Reserve Special Fund        | 304                |                | 18              |                  |                        | <b>322</b>         |
| - Insurance Fund                               | 840                |                | 50              |                  |                        | <b>890</b>         |
|  | <b>2,105</b>       | <b>-</b>       | <b>533</b>      | <b>(193)</b>     | <b>-</b>               | <b>2,445</b>       |
| Revaluation Reserves                           |                    |                |                 |                  |                        |                    |
| - Operational Land                             | 15,044             |                |                 |                  | 410                    | <b>15,454</b>      |
| - Operational Buildings and Improvement        | 8,198              |                |                 |                  | (135)                  | <b>8,063</b>       |
| - Restricted Land                              | 28,309             |                |                 |                  | -                      | <b>28,309</b>      |
| - Restricted Buildings and Improvement         | 19,124             |                |                 |                  | 151                    | <b>19,275</b>      |
| - Infrastructural Land                         | 4,105              |                |                 |                  | (410)                  | <b>3,695</b>       |
| - Utilities (water, stormwater and wastewater) | 168,011            |                |                 |                  | 10,390                 | <b>178,401</b>     |
| - Roothing Network                             | 332,130            |                |                 |                  | 21,607                 | <b>353,737</b>     |
|  | 574,921            | -              | -               | -                | 32,013                 | <b>606,934</b>     |
| <b>Total Other Reserves</b>                    | <b>577,121</b>     | <b>-</b>       | <b>539</b>      | <b>(193)</b>     | <b>32,013</b>          | <b>609,480</b>     |
| <b>Total Council Equity</b>                    | <b>1,071,015</b>   | <b>1,061</b>   | <b>227,309</b>  | <b>(227,309)</b> | <b>32,013</b>          | <b>1,104,089</b>   |
| <b>Other Entities</b>                          |                    |                |                 |                  |                        |                    |
| General Fund                                   | 13,197             | 274            |                 |                  |                        | <b>13,471</b>      |
| Restricted Land                                | -                  |                |                 |                  |                        | <b>-</b>           |
| Restricted Buildings and Improvement           | -                  |                |                 |                  |                        | <b>-</b>           |
| Revaluation Reserves                           | -                  |                |                 |                  |                        | <b>-</b>           |
| - Operational Land                             | 6,740              |                |                 |                  |                        | <b>6,740</b>       |
| - Operational Buildings and Improvement        | 11,378             |                |                 |                  | (973)                  | <b>11,560</b>      |
| <b>Total Group Equity</b>                      | <b>1,102,330</b>   | <b>1,335</b>   | <b>227,309</b>  | <b>(227,309)</b> | <b>32,196</b>          | <b>1,135,860</b>   |

## Separate funds

When Council has used targeted rates for a specified purpose, unspent funds are separately accounted for and are applied in subsequent years to the specified activity.

## Growth funds

These funds are created from Development Contributions levied. They are used for growth related expenditure for the creation of community assets. These include roads, parks and reserves, stormwater, wastewater and water supply.

## Depreciation fund

These funds are created from depreciation and amortisation funded through revenue sources. These funds are only applied to the renewal of existing assets and for principal repayments of loans.

## Purpose of each Special Fund is detailed below:

General Purpose Special Fund - General expenditure

Land Subdivision Reserve Special Fund - Reserves contributions in accordance with the Local Government Act

Insurance Fund - Small claims and insurance excess not covered by external insurance policy.

Special funds are restricted by Council resolution and may only be applied to the purpose that established the fund.

## Purpose of each Trust Fund is detailed below:

**Hook Bequest:** Assist poor or needy/charitable purposes in Feilding

**Trewin Bequest:** Maintenance of the Trewin monument

**Wakerill Trust:** Maintenance of the Wakerill monument

**Robert Dickson Library Trust:** Children's books

**P.A. Broad Memorial Trust:** Books on NZ sport and wildlife

**Historical Trust:** To enhance the library's local research area

**Robert Dickson Educational Trust:** Advice/guidance/assistance to solo mothers and their children for education matters and advancement in life

**Museum Trust:** Council directs trust to enhance the library's local research area

**Feilding And District Relief Trust:** Donations from 2004 flood.

## 27. Reconciliation of Net Surplus/ (deficit) after Tax to Net Cash Flow from Operating Activities

|   | COUNCIL                 |                         | GROUP                   |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Surplus/(deficit) after tax                                       | 12,692                  | 1,061                   | 12,927                  | 1,334                   |
| Add/(less) non-cash items:  |                         |                         |                         |                         |
| Depreciation and amortisation                                     | 25,191                  | 25,597                  | 26,247                  | 26,594                  |
| Vested assets   | (7,120)                 | (110)                   | (7,120)                 | (110)                   |
| Grant expenditure from low interest loans                         | -                       | -                       | -                       | -                       |
| Add/(less) items classified as investing or financing activities: |                         |                         |                         |                         |
| Investment revenue direct to investment                           | -                       | -                       | (59)                    | (22)                    |
| Repayments of borrowings  | -                       | -                       | (436)                   | 1,109                   |
| (Gains)/losses on disposal of property, plant and equipment       | (250)                   | 84                      | (245)                   | 84                      |
| Add/(less) movements in working capital items:                    |                         |                         |                         |                         |
| (Increase)/decrease in accounts receivable                        | 1,117                   | (2,808)                 | 1,210                   | (2,940)                 |
| Increase (decrease) in accounts payable                           | 214                     | 2,831                   | 37                      | 2,997                   |
| Increase (decrease) in provisions                                 | (935)                   | (24)                    | (935)                   | (24)                    |
| Increase (decrease) in employee benefits                          | (402)                   | (29)                    | (414)                   | (22)                    |
| Net GST   | (205)                   | (381)                   | (194)                   | (370)                   |
| <b>Net cash from operating activities</b>                         | <b>30,301</b>           | <b>26,221</b>           | <b>31,019</b>           | <b>28,630</b>           |

## 28. Capital Commitments and Operating Leases

| Capital Commitments   | COUNCIL                 |                         | GROUP                   |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment |                         |                         |                         |                         |
| - Land  | -                       | -                       | -                       | -                       |
| - Buildings   | 1,137                   | 54                      | 2,446                   | 96                      |
| - Roading   | 12,702                  | 7,372                   | 12,702                  | 7,372                   |
| - Stormwater  | 560                     | 232                     | 560                     | 232                     |
| - Wastewater  | 5,638                   | 797                     | 5,638                   | 797                     |
| - Water Supply  | 2,989                   | 749                     | 2,989                   | 749                     |
| <b>Total Capital Commitments</b>  | <b>23,027</b>           | <b>9,204</b>            | <b>24,335</b>           | <b>9,246</b>            |

The amount of capital expenditure (under contract at balance date) that is expected to be applied to projects within a year of balance date.

The capital commitment for roading will be partly financed by a subsidy from the New Zealand Transport Agency of \$8.7M (Last year \$4.0M).

### Operating Leases as Lessee

Council leases property, plant and equipment in the normal course of its business. The majority of these leases have a non-cancellable term of 166 months. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Non-cancellable operating leases as lessee         |                         |                         |                         |                         |
| Not later than one year                            | 31                      | 29                      | 31                      | 29                      |
| Later than one year and not later than two years   | 31                      | 29                      | 31                      | 29                      |
| Later than two years and not later than five years | 74                      | 87                      | 74                      | 87                      |
| Later than five years                              | 107                     | 98                      | 107                     | 98                      |
| <b>Total non-cancellable operating leases</b>      | <b>244</b>              | <b>243</b>              | <b>244</b>              | <b>243</b>              |

### Operating Leases as Lessor

The future aggregate minimum lease payments to be collected under operating leases are as follows:

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| Operating leases as lessor                         |                         |                         |                         |                         |
| Not later than one year                            | 205                     | 76                      | 235                     | 106                     |
| Later than one year and not later than two years   | 203                     | 74                      | 233                     | 104                     |
| Later than two years and not later than five years | 400                     | 222                     | 490                     | 312                     |
| Later than five years                              | 626                     | 470                     | 1,216                   | 1,090                   |
| <b>Total operating leases</b>                      | <b>1,433</b>            | <b>841</b>              | <b>2,173</b>            | <b>1,611</b>            |

## 29. Contingencies

### Contingent Liabilities

#### Risk Pool Insurance

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

#### Building Act Claims

The Building Act 2004 imposes certain obligations and liabilities on local authorities in respect to the issue of building consents and building inspections work done. At the date of this report, there are no claims filed with the Weathertight Homes Tribunal.

Council is named as a party in one Weathertight Homes claim. The claim is in its early days and no quantum has been disclosed by the claimant. Council has also been named as a party to the Carter Holt Harvey representative claim regarding an alleged defective product "Shadowclad". This quantum regarding this claim has not been disclosed by the claimant.

#### Uncalled capital – NZLGFA

The Council is a shareholder of the NZLGFA. The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand and had a foreign currency rating of AA+ and a local currency rating of AAA from Standard and Poors at 2 March 2021. The Council is one of 31 shareholders of the NZLGFA. In that regard, Council has uncalled capital of \$100,000. When aggregated with

the uncalled capital of other shareholders, \$20 million is available in the event of an imminent default. Together with the other shareholders, the Council is a guarantor to all of NZLGFA's borrowings. At 30 June 2025, the NZLGFA had borrowings totalling \$25.530 billion (Last year: \$23.030 billion). The Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of the NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

- it is not aware of any local authority debt default events in New Zealand
- local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

#### Defined Benefit Scheme

Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined accounting as it is not possible to determine from the terms of the Scheme the extent to which the deficit will affect future contributions by employers, as there is no prescribed basis for allocation.

#### Guarantees

Council is one of the guarantors to the Deed of Lease of commercial property signed with Manawatū-Whanganui LASS Limited which is a Council Controlled Organisation, whereby the Council guarantees jointly and severally the payment of the rent and performance by the Tenant of the covenants in the lease. As at balance date, Manawatū Whanganui LASS Limited had complied with all terms of the lease agreement.

#### Other Legal Proceedings – Unquantified Claims

The Council is a party to a further claim at balance date. It is too early in the claims process to determine if the claim has merit and, if so, to provide an estimate of the amount of the claim (last year \$nil).

## Contingent Assets

### Buildings on Reserve Land

Council has a number of sports clubs that have constructed facilities (e.g. club rooms) on reserve land. The clubs control the use of these facilities and Council will only gain control of the asset if the clubs vacate the facility. Until this event occurs these assets are not recognised as assets in the statement of financial position.

## Community Loans

A number of loans have been given to community organisations. These loans become repayable only if the organisation ceases to provide a service within the District. At this stage Council is not aware of any circumstance in which the loan becomes repayable. These loans are recorded at fair value (\$nil) in the statement of financial position. These loans total \$4.97M (Last year: \$5.28M). Refer to note 17.

## 30. Related Party Transactions

Council is the ultimate parent of the group and controls four entities, being Heartland Contractors Ltd, the Feilding Civic Centre Trust, the Awahuri Forest/Kitchener Park Trust and the Manawatū Community Trust. Council also owns a 50% share in Central Economic Development Agency Limited.

Transaction with related parties that are a part of a normal customer relationship (such as payment of rates and purchase of rubbish bags etc.) are not included in related party disclosures. The following transactions were carried out with related parties.

|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
|--|-------------------------|-------------------------|
| <b>Heartland Contractors Limited (Non Trading)</b><br>The Mayor, Deputy Mayor and Chief Executive are directors of this company  | Nil                     | Nil                     |
| <b>Feilding Civic Centre Trust</b><br>Grant provided by MDC  | 117                     | 113                     |
| <b>Manawatū Community Trust</b><br>Interest paid to MDC (refer note below)   | 204                     | 144                     |
| Amounts payable to MDC at year end   | 17                      | 66                      |
| Loans repaid to the MDC  | 353                     | 287                     |
| Loans drawn down from MDC during the year  | 800                     | -                       |
| Loan owing to MDC (as at balance date)   | 4,874                   | 4,427                   |
| <b>Manawatū-Whanganui LASS Limited</b><br>The Chief Executive is a director of this company<br>The Council is one of the guarantors to the Deed of Lease for a property leased by the company - see note 27 for further details. |                         |                         |
| <b>Awahuri Forest / Kitchener Park Trust</b><br>Grant provided by MDC  | 130                     | 136                     |
| <b>Central Economic Development Agency Limited</b><br>Contract payment provided by MDC   | 692                     | 675                     |

Council has impaired the loan given to Manawatū Community Trust to fair value. The reduction total of \$44k (Last year \$63k) is because 50% of the loan is interest free and has been treated as grant expenditure. There is no reduction of any other loans or other receivables to related parties (Last year: \$nil).

**Key Management Personnel Compensations**

(includes senior management, the Mayor and Councillors)

|  | <b>Actual<br/>2025<br/>\$000</b> | <b>Actual<br/>2024<br/>\$000</b> |
|--|----------------------------------|----------------------------------|
| Salaries and other short term employee benefits - elected members                              | 600                              | 586                              |
| Salaries and other short term employee benefits - Executive Team including the Chief Executive | 1,179                            | 1,179                            |
| Post employment benefits - Executive Team including the Chief Executive                        | -                                | -                                |
| Termination benefits   | -                                | -                                |
| <b>Full time equivalents</b>   |                                  |                                  |
| Elected Members*   | 12                               | 12                               |
| Executive Team including the Chief Executive   | 5                                | 5                                |

\*Due to the difficulty in determining the full-time equivalents for elected members, the full-time equivalent figure is taken as the average number of elected members.

**30. Remuneration****Elected Members**

Remuneration is determined by the Remuneration Authority. Remuneration paid to elected members (including meeting allowances for Hearings Committee meeting) during the year was:

|  | <b>Actual<br/>2025<br/>\$000</b> | <b>Actual<br/>2024<br/>\$000</b> | <b>Actual<br/>2025<br/>\$000</b> | <b>Actual<br/>2024<br/>\$000</b> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Mayor Helen Worboys                    | 134,974                          | -                                | 129,570                          | -                                |
| Councillor Bridget Bell                | 41,274                           | -                                | 40,539                           | -                                |
| Councillor Steve Bielski               | 39,309                           | -                                | 38,608                           | -                                |
| Councillor Lara Blackmore              | 41,274                           | -                                | 40,539                           | -                                |
| Councillor Stuart Campbell             | 43,240                           | -                                | 42,469                           | -                                |
| Councillor Grant Hadfield              | 43,240                           | -                                | 42,469                           | -                                |
| Councillor Michael Ford (Deputy Mayor) | 55,033                           | -                                | 54,052                           | -                                |
| Councillor Colin McFadzean             | 39,309                           | -                                | 38,608                           | -                                |
| Councillor Andrew Quarrie              | 39,309                           | -                                | 38,608                           | -                                |
| Councillor Kerrie Quigley              | 39,309                           | -                                | 38,608                           | -                                |
| Councillor Alison Short                | 43,240                           | 867                              | 42,469                           | 555                              |
| Councillor Fiona Underwood             | 39,309                           | -                                | 38,608                           | -                                |
|  | <b>598,817</b>                   | <b>867</b>                       | <b>585,146</b>                   | <b>555</b>                       |

**Chief Executive**

For the year ended 30 June 2025, the remuneration paid to the Chief Executive, Shayne Harris, was \$374,393 (Last year, Shayne Harris, \$359,875).

**Council employees 2025**

|   | <b>Actual 2025<br/>as at 30 June</b> |
|---|--------------------------------------|
| The number of employees employed by the Council:            | 174                                  |
| The number of full-time employees:                          | 128                                  |
| The full-time equivalent number of all other employees:     | 29                                   |
| Number of employees receiving total annual remuneration of: |                                      |
| - less than \$60,000  | 32                                   |
| - between \$60,000 and \$79,999                             | 43                                   |
| - between \$80,000 and \$99,999                             | 44                                   |
| - between \$100,000 and \$119,999                           | 23                                   |
| - between \$120,000 and \$139,999                           | 12                                   |
| - between \$140,000 and \$159,999                           | 9                                    |
| - between \$160,000 and \$359,999                           | 5                                    |
|   | <b>174</b>                           |

**Council employees 2024**

|   | <b>Actual 2024<br/>as at 30 June</b> |
|---|--------------------------------------|
| The number of employees employed by the Council:            | 171                                  |
| The number of full-time employees:                          | 131                                  |
| The full-time equivalent number of all other employees:     | 24                                   |
| Number of employees receiving total annual remuneration of: |                                      |
| - less than \$60,000  | 35                                   |
| - between 60,000 and \$79,999                               | 53                                   |
| - between \$80,000 and \$99,999                             | 37                                   |
| - between \$100,000 and \$119,999                           | 24                                   |
| - between \$120,000 and \$139,999                           | 7                                    |
| - between \$140,000 and \$339,999                           | 7                                    |
|   | <b>171</b>                           |

A full-time employee is determined on the basis of a 40-hour working week.

## 32. Severance Payments

For the year ended 30 June 2025, the Council made two (Last year: four) severance payments to employees, totalling \$17,562 (Last year: \$69,301). The value for each of these payments were \$12,562 and \$5,000.

## 33. Events after the Balance Sheet Date

### Water Services Reform:

During the year The Local Government (Water Services) Act 2025 (Water Services Act) came into force and required the Council to comply with additional regulations around the provision of water services along with requiring the Council to deliver a Water Services Delivery Plan (WSDP) to the Secretary for Local Government by 3 September 2025.

The Act also introduced other requirements for the Council around transparency regarding revenue, charging, expenditure (both operating and capital) and levels of service provision. It also introduced standardised design and environmental performance frameworks along with an economic regulation regime which is to be overseen by the Commerce Commission.

There were several options for the Council to adopt for a Water Services Model as outlined in the Act which covers all water services including stormwater, wastewater, and water supply.

In preparation for this deadline, the Council considered multiple aspects of the WSDP including items such as the best interest of the community, financial sustainability, and the benefits and drawbacks of partnerships with neighbouring councils.

On the 15th May 2025 the Council Elected to adopt a WSDP model that retains in-house delivery after the consideration of those factors balancing sustainability with community expectations and delivering high-quality services.

The Council delivered the WSDP to the Department of Internal Affairs and the Secretary for Local Government on 27th August 2025 which has been accepted on the [To Update Date When Known] The in-house delivery model will require all financial aspects of the Water Service Delivery Plan to be ring-fenced from the rest of the Council activities and will come into effect on 1 July 2026 – the first financial year after the accepted plan.

As the model is kept in-house there are no additional uncertainties around the financial estimates of cost and these have been incorporated in tandem with the Council's usual model in preparing the Annual and Long-term plans.

## 34. Financial Instruments

### Financial Instruments Categories

The following tables are comparisons of carrying amounts of the Group's financial assets and liabilities in each of the financial instrument categories:

|  | COUNCIL                 |                         | GROUP                   |                         |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Financial Assets</b>  |                         |                         |                         |                         |
| Mandatorily measured at FVTSD                                    |                         |                         |                         |                         |
| Derivative financial assets - not hedge accounted                | -                       | -                       | -                       | -                       |
| Derivatives that are hedge accounted                             | -                       | -                       | -                       | -                       |
| Derivative financial assets                                      | -                       | -                       | -                       | -                       |
| <b>FVTSD</b>   |                         |                         |                         |                         |
| Notes - NZ Local Government Funding Agency                       | 2,662                   | 1,728                   | 2,662                   | 1,728                   |
| <b>Total at FVTSD</b>  | <b>2,662</b>            | <b>1,728</b>            | <b>2,662</b>            | <b>1,728</b>            |
| Amortised Cost   |                         |                         |                         |                         |
| Cash and cash equivalents  | 10,402                  | 11,297                  | 11,097                  | 12,000                  |
| Debtors and other receivables                                    | 7,764                   | 8,676                   | 7,804                   | 8,822                   |
| Term deposits - other  | -                       | 2,100                   | 671                     | 2,150                   |
| Community loans  | 131                     | 160                     | 131                     | 160                     |
| Community loans - related party                                  | 4,834                   | 5,172                   | -                       | -                       |
| <b>Total Amortised Cost</b>                                      | <b>23,131</b>           | <b>27,405</b>           | <b>19,703</b>           | <b>23,132</b>           |
| <b>FVTOCRE</b>   |                         |                         |                         |                         |
| Unlisted shares in NZ Local Government Funding Agency (NZLGFA)   | 100                     | 100                     | 100                     | 100                     |
| Unlisted shares in NZ Local Government Insurance Corp Ltd (NZIG) | 190                     | 190                     | 190                     | 190                     |
| Unlisted shares in Manawatū-Whanganui LASS Limited (LASS)        | 16                      | 16                      | 16                      | 16                      |
| <b>Total at FVTOCRE</b>  | <b>306</b>              | <b>306</b>              | <b>306</b>              | <b>306</b>              |
| <b>Total financial assets</b>                                    | <b>23,437</b>           | <b>27,711</b>           | <b>20,009</b>           | <b>23,438</b>           |
| <b>Financial Liabilities</b>                                     |                         |                         |                         |                         |
| <b>Mandatorily measured FVTSD</b>                                |                         |                         |                         |                         |
| Derivative financial liabilities-not hedge accounted             | 307                     | -                       | 307                     | -                       |
| <b>Derivatives that are hedge accounted</b>                      |                         |                         |                         |                         |
| Derivative financial liabilities                                 | -                       | -                       | -                       | -                       |
| <b>Amortised cost</b>  |                         |                         |                         |                         |
| Creditors and other payables                                     | 14,004                  | 13,783                  | 14,296                  | 14,250                  |
| Bank overdraft   | -                       | -                       | -                       | -                       |
| Secured loans  | 104,231                 | 95,231                  | 105,191                 | 95,707                  |
| <b>Total financial liabilities at amortised cost</b>             | <b>118,542</b>          | <b>109,014</b>          | <b>119,793</b>          | <b>109,957</b>          |

## Fair Value Hierarchy Disclosures

The following table analyses the basis of the valuation of classes of financial instruments measured at fair value in the statement of financial position.

|  | Valuation technique |                               |                             |                                   |
|--|---------------------|-------------------------------|-----------------------------|-----------------------------------|
|  | Total               | Quoted market price (Level 1) | Observable inputs (Level 2) | Significant non-observable inputs |
|  | \$000               | \$000                         | \$000                       | \$000                             |
| <b>30 June 2024 - Council</b>          |                     |                               |                             |                                   |
| <b>Financial Assets</b> Community Loan | -                   | -                             | -                           | -                                 |
| <b>30 June 2024 - Group</b>            |                     |                               |                             |                                   |
| <b>Financial Assets</b> Community Loan | -                   | -                             | -                           | -                                 |
| <b>30 June 2023 - Council</b>          |                     |                               |                             |                                   |
| <b>Financial Assets</b> Community Loan | -                   | -                             | -                           | -                                 |
| <b>30 June 2023 - Group</b>            |                     |                               |                             |                                   |
| <b>Financial Assets</b> Community Loan | -                   | -                             | -                           | -                                 |

All available for sale financial assets are recorded in the Statement of Financial Position at cost, as the fair value cannot be measured reliably. The carrying amount of these is detailed above.

### Financial instrument risks

Council has a series of policies to manage the risks associated with financial instruments. Council is risk averse and seeks to minimise exposure from its treasury activities. Council has established Council approved Liability Management and Investment policies. These policies do not allow any transactions that are speculative in nature to be entered into.

### Market risk

#### Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices. Council is exposed to equity securities price risk on its investments, which are classified as financial assets available for sale. This price risk arises due to market movements in listed securities. This price risk is managed by diversification of Council's investment portfolio in accordance with the limits set out in Council's Investment policy.

#### Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. Council is not exposed to currency risk, as it does not enter into foreign currency transactions.

### Interest rate risk

#### Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. Borrowing issued at fixed rates exposes the Council to fair value interest rate risk. Council's Liability Management policy outlines the type of borrowing allowed.

#### Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Borrowings and investments issued at variable interest rates expose Council to cash flow interest rate risk.

### Credit risk

Credit risk is the risk that a third party will default on its obligation to Council, causing Council to incur a loss. Council has no significant concentrations of credit risk, as it has a large number of credit customers, mainly ratepayers, and Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers.

Council invests funds only in deposits with registered banks and local authority stock and its investment policy limits the amount of credit exposure to any one institution or organisation. Investments in other Local Authorities are secured by charges over rates. Other than other local authorities, the group only invests funds with those entities, which have a Standard and Poor's credit rating of at least A -. Accordingly, the group does not require any collateral or security to support these financial instruments.

### Maximum exposure to credit risk

Council's maximum credit exposure for each class of financial instrument is as follows:

|   | COUNCIL                 |                         | GROUP                   |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Balance as at 30 June</b>                |                         |                         |                         |                         |
| Cash at bank and term deposits              | 10,402                  | 13,397                  | 11,768                  | 14,150                  |
| Debtors and other receivables               | 7,764                   | 8,676                   | 7,804                   | 8,822                   |
| Community loans                             | 4,965                   | 5,333                   | 131                     | 160                     |
| Local authority stock and other investments | 2,968                   | 2,034                   | 2,968                   | 2,034                   |
| Financial guarantees                        | -                       | -                       | -                       | -                       |
| <b>Total credit risk</b>                    | <b>26,099</b>           | <b>29,440</b>           | <b>22,671</b>           | <b>25,166</b>           |

The maximum exposure to credit risk for financial guarantees is the maximum amount a Council would have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability.

Council is exposed to a credit risk as a guarantor of all of the LGFA's borrowings. Information about this exposure is explained in Note 29.

## Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to Standard and Poor's credit ratings (if available) or to historical information about counterparty default rates:

|   | COUNCIL                 |                         | GROUP                   |                         |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
| <b>Balance as at 30 June</b>  |                         |                         |                         |                         |
| <b>Counterparties with credit ratings</b>                                 |                         |                         |                         |                         |
| <i>Cash and term deposits</i>   |                         |                         |                         |                         |
| Cash at bank and bank term deposits (AA- rated)                           | 10,402                  | 13,396                  | 11,768                  | 14,149                  |
| Cash at bank and bank term deposits (A rated)                             | -                       | -                       | -                       | -                       |
| NZLGFA borrower's notes (AA rated)  | 2,662                   | 1,728                   | 2,662                   | 1,728                   |
| <b>Total cash at bank and term deposits</b>                               | <b>13,064</b>           | <b>15,124</b>           | <b>14,430</b>           | <b>15,878</b>           |
| <i>Other investments</i>  |                         |                         |                         |                         |
| Unlisted shares in NZ Local Government Funding Agency (NZLGFA) (AA Rated) | 100                     | 100                     | 100                     | 100                     |
| <b>Total other investments</b>  | <b>100</b>              | <b>100</b>              | <b>100</b>              | <b>100</b>              |
| <b>Counterparties without credit ratings</b>                              |                         |                         |                         |                         |
| <i>Local authority stock, community loans</i>                             |                         |                         |                         |                         |
| Existing counterparty with no defaults in the past                        | 5,171                   | 5,539                   | 337                     | 367                     |
| Existing counterparty with defaults in the past                           | -                       | -                       | -                       | -                       |
| <b>Total local authority stock and community loans</b>                    | <b>5,171</b>            | <b>5,539</b>            | <b>337</b>              | <b>367</b>              |

Accounts receivable mainly arise from Council's statutory functions, therefore there are no procedures in place to monitor or report the credit quality of debtors and other receivables with reference to internal or external credit ratings. Council has no significant concentrations of credit risk in relation to debtors and other receivables, as it has a large number of credit customers, mainly ratepayers, and Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers.

### Liquidity risk

#### Management of liquidity risk

Liquidity risk is the risk that Council will encounter difficulty raising liquid funds to meet

commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Council aims to maintain flexibility in funding by maintaining sufficient short term investments.

In meeting its liquidity requirements, Council maintains a target level of investments that must mature within the next 12 months.

Council manages its borrowings in accordance with its funding and financial policies, which include a Liability Management Policy. These policies have been adopted as part of the Council's Long Term Council Community Plan.

### Contractual maturity analysis of financial liabilities

The table below analyses Council's financial liabilities into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate on the instrument at the balance date. The amounts disclosed are the contractual undiscounted cash flows.

|                                  | Carrying Amount<br>\$000 | Contractual Cash Flows<br>\$000 | Less than 1 Year<br>\$000 | 1 - 5 years<br>\$000 | More than 5 years<br>\$000 |
|----------------------------------|--------------------------|---------------------------------|---------------------------|----------------------|----------------------------|
| <b>Council 2025</b>              |                          |                                 |                           |                      |                            |
| Creditors and other payables     | 14,004                   | 14,004                          | 14,004                    | -                    | -                          |
| Secured loans                    | 104,231                  | 104,231                         | 27,831                    | 69,400               | 7,000                      |
| Financial guarantees             | -                        | -                               | -                         | -                    | -                          |
| Derivative Financial Liabilities | 313                      | 313                             | 107                       | 220                  | (14)                       |
|                                  | <b>118,548</b>           | <b>118,548</b>                  | <b>41,942</b>             | <b>69,620</b>        | <b>6,986</b>               |
| <b>Group 2025</b>                |                          |                                 |                           |                      |                            |
| Creditors and other payables     | 14,296                   | 14,296                          | 14,296                    | -                    | -                          |
| Secured loans                    | 105,191                  | 105,191                         | 26,682                    | 70,381               | 8,127                      |
| Financial guarantees             | -                        | -                               | -                         | -                    | -                          |
| Derivative Financial Liabilities | 313                      | 313                             | 107                       | 220                  | (14)                       |
|                                  | <b>119,799</b>           | <b>119,799</b>                  | <b>41,085</b>             | <b>70,602</b>        | <b>8,113</b>               |
| <b>Council 2024</b>              |                          |                                 |                           |                      |                            |
| Creditors and other payables     | 13,783                   | 13,783                          | 13,783                    | -                    | -                          |
| Secured loans                    | 95,231                   | 95,231                          | 25,831                    | 52,500               | 16,900                     |
| Financial guarantees             | -                        | -                               | -                         | -                    | -                          |
|                                  | <b>109,014</b>           | <b>109,014</b>                  | <b>39,614</b>             | <b>52,500</b>        | <b>16,900</b>              |
| <b>Group 2024</b>                |                          |                                 |                           |                      |                            |
| Creditors and other payables     | 14,250                   | 14,250                          | 14,250                    | -                    | -                          |
| Secured loans                    | 95,707                   | 95,707                          | 24,539                    | 54,268               | 16,900                     |
| Financial guarantees             | -                        | -                               | -                         | -                    | -                          |
|                                  | <b>109,957</b>           | <b>109,957</b>                  | <b>38,790</b>             | <b>54,268</b>        | <b>16,900</b>              |

### Contractual maturity analysis of financial assets

The table below analyses Council's financial assets into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows.

|                                   | Carrying<br>Amount<br>\$000 | Contractual<br>Cash Flows<br>\$000 | Less than<br>1 Year<br>\$000 | 1 - 5<br>years<br>\$000 | More<br>than<br>5 years<br>\$000 |
|-----------------------------------|-----------------------------|------------------------------------|------------------------------|-------------------------|----------------------------------|
| <b>Council 2025</b>               |                             |                                    |                              |                         |                                  |
| Cash and cash equivalents         | 10,402                      | 10,402                             | 10,402                       | -                       | -                                |
| Debtors & other receivables       | 7,764                       | 7,764                              | 7,764                        | -                       | -                                |
| Other financial assets:           |                             |                                    |                              |                         |                                  |
| - Term deposits                   | -                           | -                                  | -                            | -                       | -                                |
| - LGFA Borrower notes             | 2,662                       | 2,662                              | 310                          | 2,240                   | 112                              |
| - Community loans                 | 131                         | 44                                 | 6                            | 25                      | 13                               |
| - Community loans - related party | 4,834                       | 4,833                              | 325                          | 982                     | 3,527                            |
|                                   | <b>25,793</b>               | <b>25,706</b>                      | <b>18,806</b>                | <b>3,247</b>            | <b>3,652</b>                     |
| <b>Group 2025</b>                 |                             |                                    |                              |                         |                                  |
| Cash and cash equivalents         | 11,097                      | 11,097                             | 11,097                       | -                       | -                                |
| Debtors & other receivables       | 7,804                       | 7,804                              | 7,804                        | -                       | -                                |
| Other financial assets:           |                             |                                    |                              |                         |                                  |
| - Term deposits                   | 671                         | 671                                | 671                          | -                       | -                                |
| - LGFA Borrower notes             | 2,662                       | 2,662                              | 310                          | 2,240                   | 112                              |
| - Community loans                 | 131                         | 44                                 | 6                            | 25                      | 13                               |
|                                   | <b>22,365</b>               | <b>22,278</b>                      | <b>19,888</b>                | <b>2,265</b>            | <b>125</b>                       |
| <b>Council 2024</b>               |                             |                                    |                              |                         |                                  |
| Cash and cash equivalents         | 11,297                      | 11,297                             | 11,297                       | -                       | -                                |
| Debtors & other receivables       | 8,676                       | 8,676                              | 8,676                        | -                       | -                                |
| Other financial assets:           |                             |                                    |                              |                         |                                  |
| - Term deposits                   | 2,100                       | 2,100                              | 2,100                        | -                       | -                                |
| - LGFA Borrower notes             | 1,728                       | 1,728                              | 235                          | 1,133                   | 360                              |
| - Community loans                 | 160                         | 74                                 | 7                            | 34                      | 33                               |
| - Community loans - related party | 5,172                       | 5,172                              | 304                          | 1,392                   | 3,476                            |
|                                   | <b>29,134</b>               | <b>29,047</b>                      | <b>22,619</b>                | <b>2,559</b>            | <b>3,869</b>                     |
| <b>Group 2024</b>                 |                             |                                    |                              |                         |                                  |
| Cash and cash equivalents         | 11,999                      | 11,999                             | 11,999                       | -                       | -                                |
| Debtors & other receivables       | 8,821                       | 8,822                              | 8,822                        | -                       | -                                |
| Other financial assets:           |                             |                                    |                              |                         |                                  |
| - Term deposits                   | 2,150                       | 2,150                              | 2,150                        | -                       | -                                |
| - LGFA Borrower notes             | 1,728                       | 1,728                              | 235                          | 1,133                   | 360                              |
| - Community loans                 | 160                         | 74                                 | 7                            | 34                      | 33                               |
|                                   | <b>24,859</b>               | <b>24,774</b>                      | <b>23,214</b>                | <b>1,167</b>            | <b>393</b>                       |

Council is exposed to liquidity risk as a guarantor of all of the LGFA's borrowings. This guarantee becomes callable in the event of the LGFA failing to pay its borrowings when they fall due. Information about this exposure is explained in Note 29.

## Sensitivity analysis – Council

The tables below illustrate the potential profit and loss and equity (excluding retained earnings) impact for reasonably possible market movements, with all other variables held constant, based on Council's financial instrument exposures at the balance date.

| 2025   | -100bps         |                       | +100bps         |                       |
|--|-----------------|-----------------------|-----------------|-----------------------|
|  | Profit<br>\$000 | Other equity<br>\$000 | Profit<br>\$000 | Other equity<br>\$000 |
| <b>Interest Rate Risk</b>                      |                 |                       |                 |                       |
| <b>Financial assets</b>                        |                 |                       |                 |                       |
| Cash and cash equivalents                      | (104)           | -                     | 104             | -                     |
| Other financial assets:                        |                 |                       |                 |                       |
| - Term deposits                                | -               | -                     | -               | -                     |
| - LGFA Borrower notes                          | (27)            | -                     | 27              | -                     |
| - Community and related party loans            | (50)            | -                     | 50              | -                     |
| - Other investments                            | -               | -                     | -               | -                     |
| <b>Financial liabilities</b>                   |                 |                       |                 |                       |
| Secured loans                                  | 1,042           | -                     | (1,042)         | -                     |
| Derivatives                                    | 1,234           | -                     | (1,178)         | -                     |
| <b>Total sensitivity to interest rate risk</b> | <b>2,095</b>    | <b>-</b>              | <b>(2,039)</b>  | <b>-</b>              |
| <b>Equity Price Risk</b>                       |                 |                       |                 |                       |
|  | -10%            |                       | 10%             |                       |
| Financial assets                               |                 |                       |                 |                       |
| Other financial assets:                        |                 |                       |                 |                       |
| - NZ Local Government Insurance Corp Ltd       | -               | -                     | -               | -                     |
| - Shares in Manawatū-Whanganui LASS Limited    | -               | -                     | -               | -                     |
| - Shares in NZ Local Government Funding Agency | -               | -                     | -               | -                     |
| <b>Total sensitivity to equity price risk</b>  | <b>-</b>        | <b>-</b>              | <b>-</b>        | <b>-</b>              |

| 2024   | -100bps         |                       | +100bps         |                       |
|--|-----------------|-----------------------|-----------------|-----------------------|
|  | Profit<br>\$000 | Other equity<br>\$000 | Profit<br>\$000 | Other equity<br>\$000 |
| <b>Interest Rate Risk</b>                      |                 |                       |                 |                       |
| <b>Financial assets</b>                        |                 |                       |                 |                       |
| Cash and cash equivalents                      | (113)           | -                     | 113             | -                     |
| Other financial assets:                        |                 |                       |                 |                       |
| - Term deposits                                | (21)            | -                     | 21              | -                     |
| - LGFA Borrower notes                          | (17)            | -                     | 17              | -                     |
| - Community and related party loans            | (53)            | -                     | 53              | -                     |
| - Other investments                            | -               | -                     | -               | -                     |
| <b>Financial liabilities</b>                   |                 |                       |                 |                       |
| Secured loans                                  | 952             | -                     | (952)           | -                     |
| <b>Total sensitivity to interest rate risk</b> | <b>748</b>      | <b>-</b>              | <b>(748)</b>    | <b>-</b>              |
| <b>Equity Price Risk</b>                       |                 |                       |                 |                       |
|  | -10%            |                       | 10%             |                       |
| Financial assets                               |                 |                       |                 |                       |
| Other financial assets:                        |                 |                       |                 |                       |
| - NZ Local Government Insurance Corp Ltd       | -               | -                     | -               | -                     |
| - Shares in Manawatū-Whanganui LASS Limited    | -               | -                     | -               | -                     |
| - Shares in NZ Local Government Funding Agency | -               | -                     | -               | -                     |
| <b>Total sensitivity to equity price risk</b>  | <b>-</b>        | <b>-</b>              | <b>-</b>        | <b>-</b>              |

## Sensitivity analysis – Group

The tables below illustrate the potential profit and loss and equity (excluding retained earnings) impact for reasonably possible market movements, with all other variables held constant, based on Council's financial instrument exposures at the balance date.

| 2025   | -100bps         |                       | +100bps         |                       |
|--|-----------------|-----------------------|-----------------|-----------------------|
|  | Profit<br>\$000 | Other equity<br>\$000 | Profit<br>\$000 | Other equity<br>\$000 |
| <b>Interest Rate Risk</b>                      |                 |                       |                 |                       |
| <b>Financial assets</b>                        |                 |                       |                 |                       |
| Cash and cash equivalents                      | (111)           | -                     | 111             | -                     |
| Other financial assets:                        |                 |                       |                 |                       |
| - Term deposits                                | (7)             | -                     | 7               | -                     |
| - LGFA Borrower notes                          | (27)            | -                     | 27              | -                     |
| - Community and related party loans            | (1)             | -                     | 1               | -                     |
| - Other investments                            | -               | -                     | -               | -                     |
| <b>Financial liabilities</b>                   |                 |                       |                 |                       |
| Secured loans                                  | 1,052           | -                     | (1,052)         | -                     |
| Derivatives                                    | 1,234           | -                     | (1,178)         | -                     |
| <b>Total sensitivity to interest rate risk</b> | <b>2,140</b>    | <b>-</b>              | <b>(2,083)</b>  | <b>-</b>              |
| <b>Equity Price Risk</b>                       |                 |                       |                 |                       |
|  | -10%            |                       | 10%             |                       |
| Financial assets                               |                 |                       |                 |                       |
| Other financial assets:                        |                 |                       |                 |                       |
| - NZ Local Government Insurance Corp Ltd       | -               | -                     | -               | -                     |
| - Shares in Manawatū-Whanganui LASS Limited    | -               | -                     | -               | -                     |
| - Shares in NZ Local Government Funding Agency | -               | -                     | -               | -                     |
| <b>Total sensitivity to equity price risk</b>  | <b>-</b>        | <b>-</b>              | <b>-</b>        | <b>-</b>              |

| 2024   | -100bps         |                       | +100bps         |                       |
|--|-----------------|-----------------------|-----------------|-----------------------|
|  | Profit<br>\$000 | Other equity<br>\$000 | Profit<br>\$000 | Other equity<br>\$000 |
| <b>Interest Rate Risk</b>                      |                 |                       |                 |                       |
| <b>Financial assets</b>                        |                 |                       |                 |                       |
| Cash and cash equivalents                      | (120)           | -                     | 120             | -                     |
| Other financial assets:                        |                 |                       |                 |                       |
| - Term deposits                                | (22)            | -                     | 22              | -                     |
| - LGFA Borrower notes                          | (17)            | -                     | 17              | -                     |
| - Community and related party loans            | (2)             | -                     | 2               | -                     |
| - Other investments                            | -               | -                     | -               | -                     |
| <b>Financial liabilities</b>                   |                 |                       |                 |                       |
| Secured loans                                  | 957             | -                     | (957)           | -                     |
| <b>Total sensitivity to interest rate risk</b> | <b>796</b>      | <b>-</b>              | <b>(796)</b>    | <b>-</b>              |
| <b>Equity Price Risk</b>                       |                 |                       |                 |                       |
|  | -10%            |                       | 10%             |                       |
| Financial assets                               |                 |                       |                 |                       |
| Other financial assets:                        |                 |                       |                 |                       |
| - NZ Local Government Insurance Corp Ltd       | -               | -                     | -               | -                     |
| - Shares in Manawatū-Whanganui LASS Limited    | -               | -                     | -               | -                     |
| - Shares in NZ Local Government Funding Agency | -               | -                     | -               | -                     |
| <b>Total sensitivity to equity price risk</b>  | <b>-</b>        | <b>-</b>              | <b>-</b>        | <b>-</b>              |

## **Explanation of sensitivity analysis – Council and Group**

### **Financial Assets**

#### **1 Cash and cash equivalents**

Council has cash and cash equivalents include deposits on call totalling \$10,401,664 (Last year: \$11,296,966) which are at floating rates. A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$104,017 (Last year: \$11,297). The Group has cash and cash equivalents include deposits on call totalling \$11,096,703 (Last year: \$11,998,966) which are at floating rates. A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$110,967 (Last year: \$11,999).

#### **2 Term Deposits**

Council has no term deposits at 30 June 2025 (Last year: \$2,100,000). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$0 (Last year: \$21,000). The Group has term deposits with a principal amount totalling \$670,818 (Last year: \$2,100,000). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$6,708 (Last year: \$21,000).

#### **3 Community loans**

Council has floating rate community advances with a principal amount totalling \$4,918,207 (Last year: \$5,276,908). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$49,182 (Last year: \$5,277). The Group has floating rate community advances with a principal amount totalling \$44,190 (Last year: \$49,540). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$442 (Last year: \$495).

#### **4 Local authority stock and other investments**

The Council has floating rate term bonds and deposits totalling \$1,699,000 (Last year: \$436,000). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$16,990 (Last year: \$4,360).

### **Financial Liabilities**

#### **5 Secured loans**

Council has a floating rate debt with a principal amount totalling \$51,000,000 (Last year: \$35,400,000). A movement in interest rates of plus or minus 1.0% has an effect on interest expense of \$510,000 (Last year: \$354,000).

### **6 Derivative financial liabilities**

The Council has interest rate swaps totalling \$36,500,000 (Last year: \$0). A movement in interest rates of plus 1.0% has an effect on interest paid of \$1,177,587 (last year: \$0). A movement in interest rates of minus 1.0% has an effect on interest paid of \$1,233,664 (last year: \$0).

### **Equity**

#### **7 Unlisted shares**

Council holds unlisted equity instruments in Civic Financial Services Ltd, which are not traded and will continue to be held by Council. The market value of these shares is difficult to determine, but the net asset backing of this shareholding was \$202,401 at 31 December 2021. These shares are accounted for at cost.

Council holds unlisted equity instruments in Manawatū Whanganui LASS Ltd, which are not traded and will continue to be held by Council. The market value of these shares is difficult to determine. These shares are accounted for at cost.

Council holds unlisted equity instruments in New Zealand Local Government Funding Agency Ltd, which are not traded and will continue to be held by Council. These shares are accounted for at cost, as there is no active market and thus the share price cannot be measured reliably.

Council holds unlisted equity instruments in Central Economic Development Agency Ltd, which are not traded and will continue to be held by Council. The market value of these shares is difficult to determine. Council accounts for these shares at cost.

## **35. Capital Management**

The Council's capital is its equity (or ratepayers' funds), which comprises retained earnings and reserves. Equity is represented by net assets.

The Local Government Act 2002 [the Act] requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by the

Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the Council to make adequate and effective provision in its Long-term Plan (LTP) and in its annual plan (where applicable) to meet the expenditure needs identified in those plans. The Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

Council has the following Council created reserves:

- Trust and bequest funds
- Special Funds

Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purposes. Special Funds include a general purpose reserve, an insurance fund and the land subdivision reserve with the nature and purpose being determined by Council. Interest is added to these reserves and, where applicable, and deductions are made where funds have been used for the purpose they were given or established.

The amounts involved in our equity and reserves, together with the movements from last year, are disclosed in note 26.

The only externally imposed requirements for our capital management are those set out in the trust and bequest documents. Council has complied with these requirements.

## 36. Explanation of Major Variances

Explanations for major variations between the actual results and the estimated figures in the

2024/25 Annual Plan, which is the first year of the Long Term Plan 2024-2034, are detailed below.

### Statement of Comprehensive Revenue and Expense

The operating surplus for the year is \$12.7M, against a budgeted deficit of \$2.6M. The following are the most significant variances:

- Subsidies and Grants are \$5M above budget. Received capital grants of \$1.6M for the Stanway/Halcombe Water Treatment Plant Upgrade and New Reservoir. Operational subsidies were received for Waste Minimisation of \$536k and Capital subsidie of \$151k. There was also higher NZTA capital subsidies of \$2.6M offset slightly by lower NZTA Operational Subsidies of \$141k due to the focus on emergency works.
- Development and financial contributions are \$469k above budget. This is a result of a higher capital contributions as a result of a Developers Agreement for Root Street East Upgrade \$777k and higher Capital Connections for water, stormwater and wastewater of \$133k. This is offset by a lower number of development contributions received as subdivision applications have slowed \$442k.
- Other revenue is \$4.8M above budget. This is driven by vested assets totalling \$7M and offset by lower than expected fees received, specifically \$521k in building consents, \$208k subdivision fees, \$462k transfer station gate takings and \$259k refuse bag sales.
- Personnel costs are \$1.1M under budget due to a number of vacancies throughout the year and delays in recruitment.
- Depreciation is \$2.1M under budget. This is a result of delays in completion of capital projects in Roding and Waters for the year ended 30 June 2024 resulting in lower than anticipated capitalisation therefore lower depreciation.
- Finance costs were \$248k under budget. Overall interest costs were lower than budgeted due to lower than anticipated borrowings for the year ended 30 June 2024 and new debt being raised later than budgeted.
- Other Operating cost are under budget by \$1.3M. This is primarily due to the \$709k release of the Almadale Water Treatment

Plant Provision. Consultants were under budget by \$788k predominantly for Building Control and Consents Planning as a result of less demand for services. Solid Waste Refuse Disposal Costs were also lower than budget \$282k, along with Building Control Contract Payments of \$339k. These were offset slightly by insurance costs being over budget by \$209k due to higher than anticipated inflation of charges. Energy costs were \$503k over budget predominantly as a result of gas charges for the Makino Aquatic Centre and power for Wastewater and chemical expenses were over budget by \$284k.

### **Statement of Financial Position**

The most significant movements are:

- Cash and cash equivalents are higher than budget by \$6M due to a higher than expected opening balance.
- Council owned land on Kawakawa Road and South Street are currently being marketed for sale, resulting in the recognition of \$3.8M in Assets held for Sale. Due to uncertainty around the timing of the sale it was not included in the budget.

- Property, plant and equipment is \$32.8M lower than budget due to a lower than budgeted movement from asset revaluations and due to delays in capital projects result in less asset capitalisation and lower work in progress.
- Creditors and other payables are \$4.2M higher than budget due to the level of capital works carried out in June.
- Total borrowing (including both the current and non-current portions) are \$9.2M under budget. This is due to lower than anticipated new loans raised during the year as a result of delays in capital works.

### **Statement of Cash Flows**

The variances in the statement of cash flow are a direct result of the items mentioned above.

# Summary of Significant Policies

## Hei Whakarāpopoto i ngā Kaupapa Here Matua

### Report on Liability Management and Investment Policies

#### Liability Management Policy

During the course of the financial year, Council raised \$12 million of debt, repaid \$3 million of debt, resulting in an increase of debt from \$95.2 million at the start of the financial year to \$104.2 million at 30 June 2025.

| Key Statistics  | Actual 2025 | Budget 2025 | Actual 2024 |
|---|-------------|-------------|-------------|
| Net interest expense (interest and financing costs less interest income) must not exceed 20% of total revenue (excluding non-Government capital contributions such as developers contribution and vested assets). | 4.8%        | 5.5%        | 4.5%        |
| Net interest expense (interest and financing costs less interest income) must not exceed 25% of annual rates income (includes water by meter and revenue from services provided to another Local Authority).      | 7.0%        | 7.3%        | 6.9%        |
| Net debt (all financial liabilities less liquid investments) must not exceed 175% of total revenue (excluding non-Government capital contributions such as developers contribution and vested assets).            | 126.2%      | 152.9%      | 111.6%      |
| Available financial accommodation (external indebtedness, plus committed but undrawn debt plus liquid investment) must not be less than 110% of external indebtedness.  | 119.6%      | 112.7%      | 122.4%      |
| Net Working Capital Ratio is greater than 1   | 1.27        | 0.86        | 1.46        |
| (current assets compared to current liabilities excluding current portion of debt and properties for sale)  |             |             |             |
| No more than 35% of net term debt planned to be refinanced in any financial period without pre-arranged facility being in place. The maximum debt repayable in any one year.                                      | 11.0%       | 10.1%       | 12.1%       |

There were no breaches of the Liability Management Policy.

## **Investment Policy**

Council is a prudent and conservative investor and while seeking to maximise the return from its investments, it realises that its level of short-term investments is comparatively small and not of great significance in the corporate money market. With the exception of loans to community organisations, Council's long-term investments are predominantly in nil risk assets such as government or local authority stock and bank bonds.

Council investment money includes funds accumulated with respect to general funds, special funds, loan repayment funds and trust monies.

## **Interest Received**

Interest received on investments at \$631k was an decrease on last year's \$1.09M, due to a change in the market interest rates and the amounts invested.

## **Other Equity Investments**

Council is a shareholder of the LGFA, Civic Financial Services Limited, Heartland Contractors Limited, Manawatū-Whanganui LASS Limited and the Central Economic Development Agency. These shares are held for strategic purposes.

## **Breach of Policy**

There have been no breaches of the investment policy.

## Report on Revenue and Financing Policy

Council's current Revenue and Financing Policy was adopted as part of the 2024-2034 Long-term Plan (LTP). The Funding Policy sets out who will pay and how for Council's functions.

Part 6 s103(3) of the Local Government Act 2002 specifies that every local authority must provide in its annual report sufficient information about the Revenue and Financing Policy to enable an informed assessment of the extent to which the objectives and provisions of the policy have been met during the year.

This report summarises progress against the policy for the year ended 30 June 2025.

| Group of Activities            | Function                            | ACTUAL |         | FUNDING POLICY |         |
|--------------------------------|-------------------------------------|--------|---------|----------------|---------|
|                                |                                     | Public | Private | Public         | Private |
| <b>Community Facilities</b>    | Cemeteries                          | 72%    | 28%     | 70%            | 30%     |
|                                | District Libraries                  | 91%    | 9%      | 90%            | 10%     |
|                                | Makino Aquatic Centre               | 75%    | 25%     | 80%            | 20%     |
|                                | Parks and Reserves                  | 85%    | 15%     | 95%            | 5%      |
|                                | Property                            | 85%    | 15%     | 90%            | 10%     |
|                                | Local Halls and complexes           | 99%    | 1%      | 95%            | 5%      |
|                                | Public Conveniences                 | 100%   | 0%      | 100%           | 0%      |
| <b>District Development</b>    | Community Development               | 98%    | 2%      | 95%            | 5%      |
|                                | Economic Development                | 100%   | 0%      | 100%           | 0%      |
|                                | Feilding CBD Security               | 100%   | 0%      | 76%            | 24%     |
| <b>Emergency Management</b>    | Civil Defence                       | 100%   | 0%      | 100%           | 0%      |
| <b>Regulatory</b>              | Animal Control                      | 26%    | 74%     | 20%            | 80%     |
|                                | Building Control                    | 35%    | 65%     | 20%            | 80%     |
|                                | Compliance and Monitoring           | 77%    | 23%     | 70%            | 30%     |
|                                | Consent Planning                    | 78%    | 22%     | 90%            | 10%     |
|                                | District Planning                   | 66%    | 34%     | 50%            | 50%     |
| <b>Governance and Strategy</b> | Governance and Strategy             | 100%   | 0%      | 100%           | 0%      |
| <b>Nursery</b>                 | Nursery                             | 0%     | 100%    | 0%             | 100%    |
| <b>Roading Network</b>         | Roading                             | 44%    | 56%     | 55%            | 45%     |
|                                | Feilding CBD Redevelopment          | 100%   | 0%      | 100%           | 0%      |
|                                | Feilding Town Centre Parking        | 99%    | 1%      | 100%           | 0%      |
|                                | Limit Enforcement                   |        |         |                |         |
| <b>Solid Waste</b>             | Solid Waste Collection and Disposal | 34%    | 66%     | 30%            | 70%     |
|                                | Feilding Kerbside Collection        | 90%    | 10%     | 90%            | 10%     |
| <b>Stormwater</b>              | Urban Stormwater                    | 43%    | 57%     | 100%           | 0%      |
|                                | Rural Land Drainage                 | 94%    | 6%      | 100%           | 0%      |
| <b>Wastewater</b>              | Wastewater                          | 59%    | 41%     | 70%            | 30%     |
| <b>Water Supply</b>            | Water Supply                        | 64%    | 36%     | 100%           | 0%      |

## Report on Council Controlled Organisations

### Manawatū Community Trust

The Manawatū Community Trust was formed on 23 June 2008. The purpose of the Trust is the provision of housing for the elderly and disabled of the Manawatū District, the promotion of health and wellbeing services for the residents of the Manawatū District, as well as promotion of any purposes within the Manawatū District for the relief of poverty and for the benefit of the residents of the Manawatū District. Following is the statement of comprehensive revenue and expense for the year ended 30 June 2025.

### Statement of Comprehensive Revenue and Expense for the year ended 30 June 2025

|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
|---|-------------------------|-------------------------|
| <b>Revenue</b>                                |                         |                         |
| Interest                                      | 31                      | 10                      |
| Other revenue                                 | 3,128                   | 2,929                   |
| <b>Total Revenue</b>                          | <b>3,159</b>            | <b>2,939</b>            |
| Employee benefit expenses                     | 552                     | 405                     |
| Depreciation                                  | 972                     | 926                     |
| Finance costs                                 | 286                     | 287                     |
| Other expenses                                | 1,185                   | 1,073                   |
| Loss on assets disposal                       |                         |                         |
| Property, plant and equipment impairment loss |                         |                         |
| <b>Total Operating Expenditure</b>            | <b>2,995</b>            | <b>2,691</b>            |
| <b>Operating Surplus/(Deficit)</b>            | <b>164</b>              | <b>248</b>              |
| Other comprehensive revenue and expense       | -                       | -                       |
| <b>Net Surplus/(Deficit)</b>                  | <b>164</b>              | <b>248</b>              |

### Awahuri Forest / Kitchener Park Trust

The Awahuri Forest / Kitchener Park Trust is a Trust, established in 2014 under the Charitable Trusts Act 1957 and is a registered Charity under the Charities Act 2025. The purpose of the Trust is to assist in ecological restoration, management and enhancement of the land, native plant and animal species of Kitchener Park and to educate the general public of the Manawatū District about the need to conserve and protect native forest environments in New Zealand. Following is the statement of comprehensive revenue and expense for the year ended 30 June 2025.

#### Statement of Comprehensive Revenue and Expense for the year ended 30 June 2025

|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
|---|-------------------------|-------------------------|
| <b>Revenue</b>                          |                         |                         |
| Interest                                | 1                       | 2                       |
| Other revenue                           | 262                     | 444                     |
| <b>Total Revenue</b>                    | <b>264</b>              | <b>446</b>              |
| Employee benefit expenses               | -                       | -                       |
| Depreciation                            | 3                       | 3                       |
| Finance costs                           | -                       | -                       |
| Other expenses                          | 287                     | 444                     |
| <b>Total Operating Expenditure</b>      | <b>291</b>              | <b>447</b>              |
| <b>Operating Surplus/(Deficit)</b>      | <b>(27)</b>             | <b>-1</b>               |
| Other comprehensive revenue and expense | -                       | -                       |
| <b>Net Surplus/(Deficit)</b>            | <b>(27)</b>             | <b>-1</b>               |

### Heartland Contractors Limited

Council has exempted this from being a CCO.

### Feilding Civic Centre Trust

The Feilding Civic Centre Trust is a Charitable Trust registered on 5 August 2004. The purpose of the Trust is to provide a sports and entertainment facility which engenders a feeling of civic pride and which is recognised as the "venue of choice for community activities" in the Manawatū District. Following is the statement of comprehensive revenue and expense for the year ended 30 June 2025.

#### Statement of Comprehensive Revenue and Expense for the year ended 30 June 2025

|   | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
|---|-------------------------|-------------------------|
| <b>Revenue</b>                                |                         |                         |
| Interest                                      | 6                       | 7                       |
| Other revenue                                 | 392                     | 300                     |
| <b>Total Revenue</b>                          | <b>397</b>              | <b>307</b>              |
| Employee benefit expenses                     | 133                     | 117                     |
| Depreciation                                  | 80                      | 68                      |
| Finance costs                                 | -                       | -                       |
| Other expenses                                | 145                     | 119                     |
| Loss on assets disposal                       |                         |                         |
| Property, plant and equipment impairment loss |                         |                         |
| <b>Total Operating Expenditure</b>            | <b>358</b>              | <b>304</b>              |
| <b>Operating Surplus/(Deficit)</b>            | <b>39</b>               | <b>3</b>                |
| Other comprehensive revenue and expense       | -                       | -                       |
| <b>Net Surplus/(Deficit)</b>                  | <b>39</b>               | <b>3</b>                |

### Manawatū–Whanganui LASS Limited

This company has been set up in 2008 by seven Local Councils to investigate the possibilities of economies of scales by joint procurement.

Council has exempted this company from being a CCO.

### Central Economic Development Agency Limited

For the year ended 30 June 2025 the Central Economic Development Agency Limited had current assets totalling \$1,164,604 (Last year \$1,128,482) including cash and cash equivalents of \$1,094,049 (Last year \$980,998), non current assets of \$57,304 (Last year \$23,996), current liabilities of \$473,304 (Last year \$522,718) and non current liabilities of \$0 (Last year \$0). All current liabilities are considers to be current financial liabilities.

### Statement of Comprehensive Revenue and Expense for the year ended 30 June 2025

|  | Actual<br>2025<br>\$000 | Actual<br>2024<br>\$000 |
|--|-------------------------|-------------------------|
| <b>Revenue</b>                                     |                         |                         |
| Council funding                                    | 2,744                   | 2,635                   |
| Services revenue                                   | 850                     | 1,247                   |
| Project revenue                                    | 241                     | 77                      |
| Interest   | 36                      | 56                      |
| Other revenue                                      | -                       | -                       |
| <b>Total Revenue</b>                               | <b>3,871</b>            | <b>4,015</b>            |
|  |                         |                         |
| Employee expense                                   | 1,612                   | 1,432                   |
| Operating expenses                                 | 1,716                   | 2,242                   |
| Project expenses                                   | 252                     | 106                     |
| Director's fees                                    | 158                     | 180                     |
| Depreciation                                       | 14                      | 4                       |
| Financing expenses                                 | 0                       | -                       |
| Loss on assets disposal                            | -                       | 6                       |
| <b>Total Operating Expenditure</b>                 | <b>3,752</b>            | <b>3,970</b>            |
| <b>Operating Surplus/(Deficit) before Taxation</b> | <b>119</b>              | <b>45</b>               |
| Income tax expense                                 | -                       | -                       |
| <b>Operating Surplus/(Deficit) after Taxation</b>  | <b>119</b>              | <b>45</b>               |
| Other comprehensive revenue and expense            | -                       | -                       |
| <b>Net Surplus/(Deficit)</b>                       | <b>119</b>              | <b>45</b>               |

## Reporting against the Statement of Intent

### Manawātū Community Trust: for the year ended 30 June 2025

Performance targets and other measures by which the performance of the Trust may be judged in relation to its objectives

| Place  | Link to community outcomes | Target   | Outcomes  |
|--|----------------------------|--|---|
| <b>Develop and maintain existing housing stock</b>   |                            |  |   |
| Have all occupied housing stock at a 3 Star* rating or above by 2025.<br>*A rating system from 1 to 5 Star, 5 Star being the highest.                  | 1 & 6                      | 2025: All housing stock<br>2026: All housing stock<br>2027: All housing stock  | <b>Achieved</b>   |
| Healthy Homes Compliance   | 1, 5 & 6                   | 2025: 100% Compliance<br>2026: 100% Compliance<br>2027: 100% Compliance  | <b>Achieved</b>   |
| Plan major renovations that incorporate improved functionality and safety and that support aging in place.   | 1, 5 & 6                   | 2025: 4<br>2026: 4<br>2027: 4  | <b>In progress</b><br>3 completed to December.  |
| Be responsive to urgent maintenance requirements and resident health and safety needs.   | 2 & 6                      | 2025 - 2027<br>Urgent maintenance requests are actioned in alignment with MCT Tenant Health and Safety Policy.                     | <b>Achieved</b><br>19 maintenance requests have been received and rectified within expected timeframes.   |
| Maintain average month end occupancy at above 95%  | 1, 4, 5 & 6                | 2025: >95%<br>2026: >95%<br>2027: >95%   | <b>Achieved</b><br>98.25%   |
| Place  | Link to community outcomes | Target   | Outcomes  |
| <b>Increase the number of housing units</b>  |                            |  |   |
| MCT will have a total of 250 housing units by 2030   | 1, 5 & 6                   | 2025: 209<br>2026: 212<br>2027: 224  | <b>In progress</b><br>Four units at Prince St are expected to be completed by October 2025.<br>Development of twelve units at Corrick Court are expected to commence in Nov 2025. |
| Collaborate with the MDC in defining, developing, and refining a strategy to address housing needs for elderly and disabled residents in the Manawatu. | 1, 4 & 6                   | 2025: MHUD Funding Application.<br>Identification of suitable council owned land or planned decommission of MDC existing property. | CHP trust is on hold pending a change in govt. funding and registration restrictions.<br><br>No suitable council owned land has been identified.                                  |
| Availability of suitable land and residential planning regulations have been assessed  |                            |  |   |

| Place  | Link to community outcomes | Target   | Outcomes           |
|--|----------------------------|--|--------------------|
| <b>Develop services promoting health and wellbeing</b>   |                            |  |                    |
| The promotion of wellbeing services promoting the improvement of lifestyle, health and welfare and creating a sense of community for the benefit of the residents of the Manawatu. | <b>1, 2 &amp; 6</b>        | 2024/25:<br>Housing model forum to guide future housing.   | <b>Achieved</b>    |
|  |                            | 2025-2027:<br>• Digital access and capability assessment.<br>• Digital support service stocktake.<br>• Identify key digital wellbeing applications | <b>Not started</b> |
| Continue to offer Manawatu residents the option of rentals at no more than 30% of the superannuation and accommodation benefits available.   | <b>1 &amp; 6</b>           | 2025: <30%<br>2026: <30%<br>2027: <30%   | <b>Achieved</b>    |

| Place  | Link to community outcomes | Target   | Outcomes                 |
|--|----------------------------|--|--------------------------|
| <b>Compliance and Financial Performance Targets</b>  |                            |  |                          |
| Provide financial reporting to the MDC as required applying PBE SFR (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) | <b>6</b>                   | 2025 - 2027: Reports submitted on time and to the satisfaction of MDC. | <b>Achieved</b>          |
| Meet ANZ financial undertakings as per our loan agreements to maintain an effective equity / total tangible asset % greater or equal to 50%      | <b>6</b>                   | 2025 - 2027: ≥ 50%   | <b>Achieved</b><br>83.5% |
| Maintain an interest coverage ratio of EBITDA to interest at above 3   | <b>6</b>                   | 2023 - 2025: >3  | <b>Achieved</b><br>5.0   |

### Central Economic Development Agency Limited: for the year ended 30 June 2025

The key objectives for the 2024/25 year were to:

| Place   | Link to community outcomes | Target  | Outcomes  |
|---|----------------------------|---|---|
| <b>Support the development and growth of business and sectors of strength in the region including inward investment</b>   |                            |   |   |
| Identification and development of Investment opportunities with regional partners to support attraction of investment to the region, leveraging key regional projects | <b>4, 5 &amp; 6</b>        | Deliver 15 inward investment activities or identified opportunities | <b>Achieved</b><br>23 inward investment activities completed, or opportunities identified<br><br>Te Utanganui Commercial Optionality Report; conference presentations (4) (Te Utanganui Advocacy) at: New Zealand Rail Conference, Building Nations Infrastructure and Banking Conference, Future Roding Conference, and Australian Data Centres and Water Conference; Te Utanganui overseas delegation to Moorebank Intermodal Hub in Sydney; Regional Infrastructure Bid submitted; and a Te Utanganui Project Planning Workshop completed. Te Utanganui Strategy Refresh and new website launched; Te Utanganui Economic Impact report drafted, Supported investment decision in North East Industrial Zone land purchase; Inward Investment opportunities identified in; Sustainable processing (Biochar), Energy Estate (Green energy and hyperdata centres); Regional Investment Prospectus published; Defence sector investment opportunity; Defence service provider; and Rail infrastructure bid support; Hotel Attraction activities in Feilding, and Palmerston North (3), due diligence on opportunities completed (2).<br><br>2023-24 year; 14 investment opportunities identified |

|   |   |  |
|---|---|--|
| Development of priority sectors through targeted business development, retention initiatives, and innovation partnerships | Deliver 9 sector development initiatives to support the regions sectors of strength | <p><b>Achieved</b></p> <p>16 sector development initiatives completed</p> <p>Visitor sector support completed over the year:</p> <ul style="list-style-type: none"> <li>• Support of the Launched the Gardens Festival 2024, promoting local events and gardens visitation in the region, with 20 gardens taking part in the in the festival, up from 9 in the previous year.</li> <li>• Operator workshops held (2) with an Operator Trade Ready workshop held in July, and a Digital Marketing Workshop in June.</li> <li>• Developed key regional tourism business's ability to engage with the international travel market, leading to CEDA's first attendance at TRENZ, the national travel-trade show, where we met over 60 travel buyers.</li> <li>• Established the Visitor sector collective with its members being key tourism businesses to support driving better operator standards in the sector.</li> <li>• Coastal Arts trail support through establishment of a founding partners programme, with Taranaki and Whanganui regions.</li> <li>• Commissioned an updated Accommodation Occupancy Report providing valuable insights into visitor accommodation trends.</li> </ul> <hr/> <p>Progressed outcomes in the Manawatu Regional Food Strategy;</p> <ul style="list-style-type: none"> <li>• Launch of the Crop Suitability Map and Feasibility study</li> <li>• Development of a suite of draft grower guides to be published next year.</li> <li>• A ""Telling Our Story – Cluster Activation"" initiative was designed to elevate the region's agrifood identity through strategic storytelling and targeted activations. Key components included the second E Tipu Conference, Farmers Market capability program and 'The Year of Agrifood' campaign, which showcased the region's leadership in food innovation and production.</li> <li>• A LEAN on Farm workshop was delivered in June to help drive productivity on local farms.</li> <li>• The Affco Talent Optimisation initiative identified workforce needs in the meat processing sector and delivered tailored solutions through direct engagement with industry.</li> </ul> <hr/> <p>Primary and manufacturing sector support continued through:</p> <ul style="list-style-type: none"> <li>• CEDA became a member of the AGMARDT Agricultural and Marketing Research and Development Trust primary exchange program, partnering with Northland Inc, Venture Taranaki, Venture Timaru, and Great South to create regional collaboration in the food and fibre sector. This included a market visit to Taranaki in March.</li> <li>• Delivery of phase two of the Sustainable is Attainable project, which aims to help create practical solutions for food processing waste and by-products through collaboration with businesses, universities, and research and development organisations.</li> <li>• 2 workshops held as part of a programme of Capability and Efficiency development: Energy Efficiency and Conservation Authority - Regional Energy Transition Accelerator II supporting large food/primary processors and a LEAN Workshop for the Manufacturing sector. Tech Week 2025 was successfully delivered in partnership with ManawaTech, showcasing the region's innovation ecosystem. The programme included a coordinated marketing campaign, a dedicated online hub on ManawatuNZ.co.nz, and a series of events highlighting local technology.</li> </ul> |
|---|---|--|

2023-24 year; 8 sector development initiatives completed

|          |  |  |
|----------|--|--|
| 4, 5 & 6 | 400 engagements with businesses to support growth and talent retention                       | <b>Achieved</b><br>651 business engagements completed<br><br>Consisting of 129 Innovation support, 295 Regional Business Partner business support, and 227 business retention and expansion engagements.<br>This included delivery of the Regional Business Partner Programme with 349 businesses actively engaged, a Net Promoter Score of +75, and \$200,751 in Capability Funds issued.   |
|          |  | 2023-24 year; 621 business engagements completed   |
| 4, 5 & 6 | Partner with key stakeholders to deliver 6 start-up and innovation activities or initiatives | <b>Achieved</b><br>6 initiatives or activities completed<br><br>Partnered with Sprout Agritech to deliver the Spring24 Cohort, a structured accelerator program that supports selected agri-tech start-ups through mentorship, investment readiness, and business development over a defined period. The Germinate program, in collaboration with leading universities and research institutes, was also delivered with 2 programs completed.<br>Partnered with The Factory to support the Innovation ecosystem in the region delivering; The Pre-Incubation Program which supported 202 entrepreneurs, 97 start-ups entered pre-incubation, and the Incubation Program which saw 15 start-ups incubated, \$545,000 in funding raised, and 14 investments completed totalling \$730,000. The Factory's annual events program saw 9 events delivered and included a successful Innovation showcase held in May.<br>Delivered the Callaghan Innovation program with 11 Māori businesses, and 24 Frontier Ventures supported, and \$1,063,639 in Grants deployed to businesses in the region. |
|          |  | 2023-24 year; 6 initiatives or activities completed  |

| Place  | Link to community outcomes | Target   | Outcomes  |
|--|----------------------------|--|---|
| <b>Develop the talent pipeline to grow a skilled workforce, and better utilise the existing labour market</b>              |                            |  |   |
| Support the development of the regions attraction and retention of talent and skills through an integrated sector approach |                            | Deliver 4 initiatives that support talent attraction and retention, industry, or youth into employment | <b>Achieved</b><br>10 initiatives completed to support talent development and retention<br>Summer of Tech Manawatū programme concluded in December with 239 applicants across 4 roles in the region and 9 organisations participating on the platform. Completed stages 1 and 2 of the newly launched Tech Sector Graduate Program partnering with industry.<br>Young Enterprise Scheme partnership signed with the regional finals completed in October, promoting youth entrepreneurship.<br>Attendance at the UCOL careers expo was completed as part of an attraction programme which included the Careers Expos (Manawatū and Wellington) to support pathways to employment and attraction of talent to the region.<br>Further development and promotion of the Employer & Workplace Hub through CEDA communications and targeted engagements.<br>Enhancement of the region's digital presence through updated web content and design of the 'Live' section on ManawatuNZ.co.nz, and new sector stories (2) to showcase the region's strengths.<br>Food Technology Scholarship Fund launched in partnership with FoodHQ in May. Established the AgriFutures Regional Partnership and supported the delivery of the "Clash of the Colleges" event.<br>Accelerate Academy - Hauora Wānanga o ngā Rangatahi o Manawatū delivered in partnership with the Ministry of Education New Zealand, Health New Zealand   Te Whatu Ora, and UCOL, designed to provide rangatahi with a unique opportunity to explore diverse pathways into STEM careers. |
| 1, 5 & 6   |                            |  | 2023-24 year; 7 initiatives completed   |

| Link to community outcomes  | Target   | Outcomes   |
|---|--|--|
| <b>Profile Manawātū locally, nationally, and globally</b>   |  |  |
| Lead and develop the stories of Manawātū, strengthening our narrative and unified positioning, incorporating the cultural heritage of iwi | 20 content pieces or media features profiling the region as a place to live, work, visit and invest. | <p><b>Achieved</b><br/>78 content pieces or media features completed profiling the region</p> <p>Content pieces (29) were themed across our broad areas of work, from business case studies and success stories, day in the life interviews with influential locals, and inspiring content of things to see and do. Media features and profiles (49) ranged from targeted stories showcasing our region's strength in agrifood, to seasonal and event-based guides on what to see and do. Publications included Stuff.co.nz, The Post, Your Ex Magazine, TVNZ, MoreFM, DestinationNZ Magazine, NZ Infrastructure Review, Business Central, NZ Herald and more, and telling the stories of our people, places and businesses.</p> <p>2023-24 year; 77 content pieces or media features completed.</p>                                 |
| Deliver online initiatives to support the attraction of inward investment, talent and business to the region                              | 2 campaigns or targeted digital initiatives to support CEDA's objectives                             | <p><b>Achieved</b><br/>5 campaigns or targeted digital initiatives completed</p> <p>These were a targeted digital campaign to support key major events attendance; the second half of He Ara Kotahi, Hei Ara Kōrero campaign; part two of the 'What are you Hungry For' winter campaign; our 'New Year, New You' talent digital campaign; and our largest campaign 'Wait, What?' local advocacy campaign.</p>  |
| Grow engagement on regional website for increased awareness of and information on the region  | 190,000 'sessions' per year on ManawatuNZ.co.nz  | <p><b>Achieved</b><br/>306,746 sessions on ManawatuNZ.co.nz achieved over the year</p> <p>2023-24 year; 303454 sessions achieved</p>   |
| <b>Data and insights communications on the performance of the region's economy</b>  |  |  |
| Grow and foster relationships with Māori, iwi and hapu in the region  | Deliver 3 initiatives to support iwi engagement including support of iwi led projects                | <p><b>Achieved</b><br/>4 initiatives in support of iwi or mana whenua completed</p> <p>Rangitāne o Manawātū settlement trust Memorandum of Understanding signed to support working in partnership, including support to refresh of the Māori tourism strategy and assistance of the for iwi-by-iwi Arohaina tō ngākau kaupapa roadshow for uri o Rangitāne around diabetes prevention.</p> <p>Rangitāne tourism working group engagement with parties to support integration from CEDA into the Rangitāne o Manawātū Settlement Trust group.</p> <p>Māori business support - 2 networking hui held to support understanding of Māori business in the region and facilitate connections and support opportunities.</p> <p>'Our Story' ManawatuNZ.co.nz updating and enhancement to the Ā Mātou Kōrero; This is our place profile.</p> |

|  |   |   |
|--|---|---|
| Build on relationships with shareholders, central government agencies, and regional stakeholders | 12 Partnership and funding agreements in place  | <p><b>Achieved</b></p> <p>24 partnership agreements were entered into or in place during the year:</p> <p>Palmerston North City Council and Manawatu District Council, Rangitāne o Manawatū, The Factory, Sprout Agritech, Ngāti Hineaute - He Ara Kotahi, Hei Ara Kōrero project, Te Utanganui funding agreement, CentrePort and Napier Port - Te Utanganui partners, Ministry of Business, Innovation and Employment – Regional Business Partner Programme (RBP), Whanganui District Council and Te Manu Atatu (RBP contracts), Business Mentors NZ, FoodHQ – The NZ Future Food and Fibre Summit 2025, Coastal Arts Trail (Whanganui District Council and Venture Taranaki), Young Enterprise Scheme, UCOL, NZ Careers Expo, Manawatū Business Chamber, Rangitāne o Manawatū Settlement Trust, Te Manawa Coastal Arts Trail, FoodHQ Scholarships agreement, ManawaTech Graduate Programme, Central New Zealand Regional Tourism Boost Fund, and North Island Regional Tourism Organisations Collective.</p> <p>2023-24 year; 15 partnership agreements entered into or in place.</p> |
| Economic impact information regularly communicated to stakeholders and local business            | Distillation and communication of 4 economic updates, providing businesses with context and trends. | <p><b>Achieved</b> – 4 economic updates completed</p> <p>Four quarterly economic snapshots were published and distributed, including commentary from businesses and sectors to help communicate how our region's economy is performing in a local, regional and national context. In addition to these, 3 Retail Reports were published, and two Economic Update Panel Events were delivered in partnership with the Manawatū Business Chamber.</p> <p>2023-24 year; 4 economic updates completed.</p>  |

### Feilding Civic Centre Trust: for the year ended 30 June 2025

From February 1st 2024 the Manawatū District Council resolved to revoke the Feilding Civic Centre Trust's "Exempt" status as Council Controlled Organisation as defined by section 7(4) of the Local Government Act 2002. As a result of the resolution the Trust was required to prepare a Statement of Intent and Statement of Expectations applicable to the financial year commencing 1 July 2024 as required under section 64 of the Local Government Act 2002.

Resources were directed towards updating critical lease agreements in place along with the Trust Deed so the Trust was unable to prepare and adopt a Statement of Intent for the 2024-25 Financial year.

While no Statement of Intent was in place there were no formal targets for the Trust to operate towards outside of the overarching purpose of the Trust to provide services to the community. As a direct result of this the Council are unable to report against the non-financial performance of the Feilding Civic Centre Trust for the financial year ended 30 June 2025.

The Council Acknowledge the non-compliance with the legislation and have ensured that a Statement of Intent is formally in place for the 2025-26 Financial Year.

**Awahuri Forest / Kitchener Park Trust: for the year ended 30 June 2025**

The key objectives for the 2024/25 year were to:

| Link to community outcomes  | Target   | Outcomes  |
|---|--|---|
| <b>Expectation 1. Maintain the forest / park, within the existing boundary, as an area of unspoilt nature (scenic reserve) for the benefit of the community and visitors.</b> |  |   |
| To continue pest plant programme  | Zero density control of Old Man's Beard by 2027 Manage Bind weed, Jasmine and dock weed by 2027 Achieve control mechanism for Phragmites by 2028 | <p><b>Achieved</b></p> <p>Continued management 3 large vines identified and eradicated. Multiple small seedlings removed. We are seeing small seedlings particularly in area along Kawakawa Rd fence line. The infestations in the Henson block across the road has had some treatments and hopefully in a year or two we will see less and less seedlings. Note Henson is not in the control of AFKPT</p> <p>West side 3. 5 hectares weeded and cleared of all visible bind weed jasmine and dock for planting prep. Three rounds of post planting care has taken place. This seems to be under control at this point but will reappear in spring</p> <p>Reduced funding for R&amp;D for year 2024-2025. Plot management continues but the investigations into chemical penetration into rhizomes has to be deferred until funding available. The significant plot being managed through cut and spray method has been abandoned after 7 spray cycles has shown this does not slow or limit growth in any way. This site will now be managed through the cut and inject methodology evolved.</p> |
| Number of traps vs kill catch animal pests  | Encourage buffer zone upstream to prevent new infestation  | <p><b>Achieved</b></p> <p>Forest 16 possums<br/>Nursery 9 possums<br/>Waste water treatment 35 possums<br/>Three traps were lost in floods and two destroyed by vandalism. One has just disappeared.<br/>Eight new traps to be purchased early new year Trapping Continues each week. We are seeing an increase in possum numbers caught as the year progressed and damage is evident in forest.</p>  |
| Number of Native species planted  | 41 species, 30,000 plants by 30 June 2025  | <p><b>Not Achieved</b></p> <p>Planted from July to December 2024 25,450 - 48 species planted Nil planting from Jan to June 2025. Not good planting conditions.<br/>Planted in Calander year 2024 29,383 -48 species 2000 plants held by nursery not mature enough to plant by season end these will be planted late July early August 2025 when conditions are favourable.<br/>The new wetland development has now had it first planting. Approximately 70% of the wetland footprint has now been planted with the first wave of plants.<br/>14,500 plants ordered for next financial year. Planting numbers will start to decline as the forest footprint is now almost replanted with Natives.<br/>Planting will start to move toward enrichment as new ecosystems are formed from the major restoration push we have now carried out.<br/>The planting push now moved more toward plant maintenance over the next few years.</p>   |

| New plant survival rate   | 80%+ over 2½ year period 1 July 2024 to 31 December 2026                          | <b>Achieved</b>  |
|---|---|--|
| 3   |   | <p>90% survival December 2024. We lost some plants over the summer in the high areas of the wetland. The remaining plants are all now mature enough to survive if we keep them weed free for another year.</p> <p>Lost an estimated 250 cabbage trees and flax plants to Pukekohe in etland. (100 new plants planted to replace some of these)</p> <p>6 of the 19-swamp maire re- introduced into forest are likely to not survive. These are a difficult plant to establish and as we had no surviving swamp maire we are guessing from other external sites as to the best place to plant them.</p> <p>Increased the numbers of Pokaka trees by 16 with seed collected from the original 3 trees. Took 4 years to get to planting size.</p> <p>We have now reintroduced all original large tree species from the 1928 list back into the forest and now have now focus will start to move to enrichment and balancing numbers. There are still significant sub canopy, shrubs, herbs and ferns missing that will have to be sourced over the next few years.</p> |
| Numbers of big trees lost   | Nil per annum   | <b>Achieved</b>  |
| 3 & 1   |   | <p>No big trees lost this financial year. Two are at risk and showing signs of deterioration.</p> <p>These may take many years to die. One is close to a walkway and will be reviewed 6mthly for Health and safety issues.</p> <p>Three sick medium sized trees fell during wind storms.</p> <p>The surprise is we have found two more very large black maire in west side of the forest.</p>  |
| Link to community outcomes  | Target  | Outcomes   |
| <b>Expectation 2. Actively pursue third-party funding opportunities for forest / park investment (to invest in the activities within the forest / park and development of the forest / park).</b> |   |  |
| Maintain appropriate third party funding for the activities and development of the forest / park  | "Relevant funding applications are lodged to maintain the funding level required" | <b>Achieved</b>  |
| 3, 4 & 6  |   | <p>Successful Approved funding achieved for next year 2025-2026</p> <p>Horizons R&amp;D Phragmites karka \$45k -(asked for \$87K)</p> <p>Horizons Makino Flood mitigation Phragmites \$40k.</p> <p>Horizons \$23k wetland. Plants planting and plant care (\$14k added to existing \$9k)</p> <p>Fonterra \$25K Plants planting and animal pest management Wetland</p> <p>Air New Zealand \$14k Stream side mini project</p> <p>Trees That Count \$30,841</p> <p>Total \$ 177,841</p> <p>Unsuccessful funding</p> <p>Manawatu District Council -education \$10k - \$4167 * see education</p> <p>Department of Conservation Phragmites \$1.2million.* see Phragmites</p> <p>Over all apart from the need for Phragmites the Trust has been more successful than expected in obtaining new funding for the next financial year.</p>   |
| Measurement of 'In kind' support  | "Maintain relationships and measure the resulting significant 'in kind' support"  | <b>Achieved</b>  |
| 1   |   | <p>Trustees 800</p> <p>156</p>   |

|   | Link to community outcomes | Target  | Outcomes   |
|---|----------------------------|---|--|
| <b>Expectation 3. Plan to develop further walking and cycling tracks within the forest / park to connect to the “loop track concept” described in Council’s Walking &amp; Cycling Strategy.</b> |                            |   |  |
| Boardwalk walking track   | <b>1, 3 &amp; 4</b>        | Completed by 20 October 2024  | <b>Achieved</b><br><br>Completed Oct 2024. Rails now completed and job finished.   |
| Work with Council on a cycling track design   | <b>1 &amp; 3</b>           | Understand MDC’s vision and work together on a cycling track design | <b>Achieved</b><br><br>Have received new proposed plan from Manawatu District Council Parks and Reserves team. The new loop cycling track will not go through the forest. It will run parallel to the forest from the Rata Street track and walkers can continue into the forest as usual. There may be a need to have a lockable bike rack installed at this junction. The Trust will assist in enhancement and blending this into the forest biodiversity. The Trust cannot progress this until MDC actions this project.  |
|   | Link to community outcomes | Target  | Outcomes   |
| <b>Expectation 4. Minimise future flooding impacts to the forest / park through appropriate design and planting.</b>  |                            |   |  |
| Take opportunities to provide feedback to Council and Horizons concerning flood management activity. Maintain relationship with Horizons  | <b>3, 4 &amp; 6</b>        | Report on feedback provided to Council and Horizons                 | <b>Achieved</b><br><br>Wetland infrastructure apart from the area by the pumphouse corner now completed. Small floods have tested it. One area needed minor changes to protect side of corduroy road in big floods.<br>70% of wetland now had first planting.<br>Discussions for Makino stream removal of willows over next 10 years started.<br>Horizons has now developed a draft wide ranging permit application to manage willows along the stream infrastructure and Awahuri paddock. This is to go to the Horizons compliance team in August 2025. At this stage we don’t believe this will need to go to public consultation.<br>The Trust has now formalised and gained permission from Horizons to have Cameron Reid (local river engineer) appointed as an Advisory Trustee for hydrology and flood mitigation. This action integrates the Trust more seamlessly into the overall Horizons flood planning while protecting the interest of the forest. |

|   | Link to community outcomes | Target   | Outcomes  |
|---|----------------------------|--|---|
| <b>Expectation 5. Make the forest / park available for educational opportunities.</b> |                            |  |   |
| Maintain the Trust's children's education programme                                   | <b>1 &amp; 3</b>           | Maintain 80%+ of 2022 / 23 level of local school involvement                           | <b>Not Achieved</b><br><br>Education programme Reviewed<br>Not working well since death of contractor. Children's programme not getting volume of engagement from schools.<br>Manawatu District Council reduced funding from \$10 k to nil next year. Believe we are same as enviro schools and this is duplication. Enviro Schools is a franchise and we have never used their model. Our target was mainly schools that were not envoi schools As the Trust has reduced the degraded areas and increased the forest restored areas we are having more and more difficulty in accommodating education activities off the board walks.<br>Programme at end of Jan 2025.<br>Education resources have been gifted to Enviro Schools programme.<br>- Work books, books, posters, diorama's, bug kits etc The Trust has returned residual unused 2024- 2025 Education funds to Manawatu District Council.<br>The Trust will start to work toward producing education materials on their website linked to the forest. |
| Maintain the 'In kind' Education Programme  |                            | 'In kind' education support and relationships maintained                               | <b>Achieved</b><br><br>Covered in comment above   |
| Maintain the Trust's adult education programme  |                            | 3 x adult related engagements / events pa (this may include university student visits) | <b>Not Achieved</b><br><br>Continued Massey university and hydrology flow events took place. Still planning the forest weed management programme with Landcare Trust.   |

## Annual Report Disclosure Statement for year ending 30 June 2025

### What is the purpose of this statement?

The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether or not the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

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

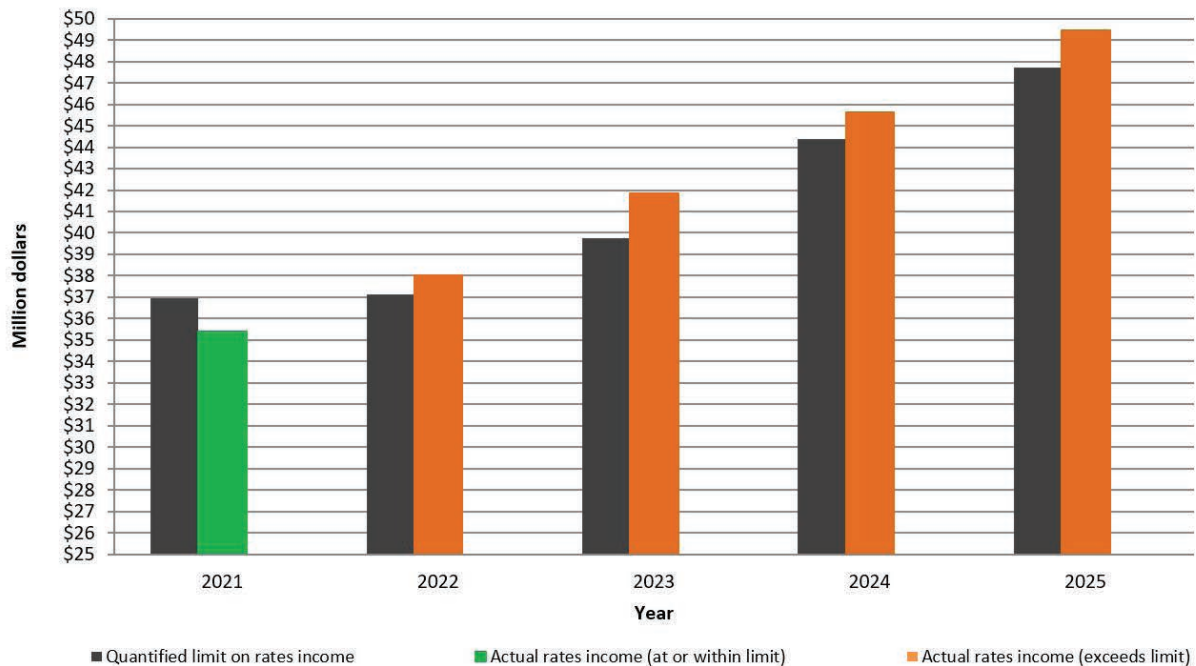
### Rates affordability benchmarks

The Council meets the rates affordability benchmark if

- its actual rates income equals or is less than each quantified limit on rates; and
- its actual rates increases equal or are less than each quantified limit on rates increases

### Rates (income) affordability

The following graph compares the Council's actual rates income with a quantified limit on rates contained in the financial strategy included in the Council's long-term plan. This excludes water by meter. The quantified limit is the indicative rate limit of LGCI plus 1.7%, measured in million dollars. LGCI is the Local Government Cost Index provided by Business and Economic Research Limited (BERL) each year.



In 2022, 2023 and 2024, the number of SUIP's (Separately Used or Inhabited Parts) for the actual rates calculation exceeded the forecast number used when setting the budget. In 2024, there was also a number of CBD unit's valuations increased to comply with the Building (Earthquake-prone Buildings) Amendment Act 2016. This has resulted in more rates being collected than anticipated in the budget. This

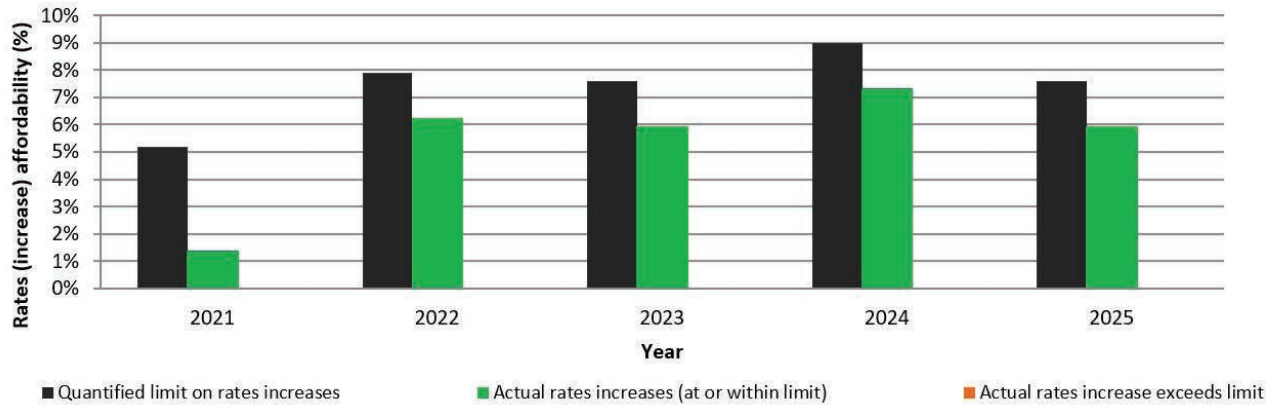
reflects the strong level of growth within the District.

In 2025, the number of SUIP's (Separately Used or Inhabited Parts) for the actual rates calculation exceeded the forecast number used when setting the budget. This has resulted in more rates being collected than anticipated in the budget. This reflects the strong level of growth within the District.

### Rates (increases) affordability

The following graph compares the Council's actual rates increases with a quantified limit on rates increases included in the financial strategy included in the Council's Long-term Plan. This

limit excludes water by meter. The quantified limit is based on the Local Government Consumer Index plus 3%, excluding growth and new levels of service.



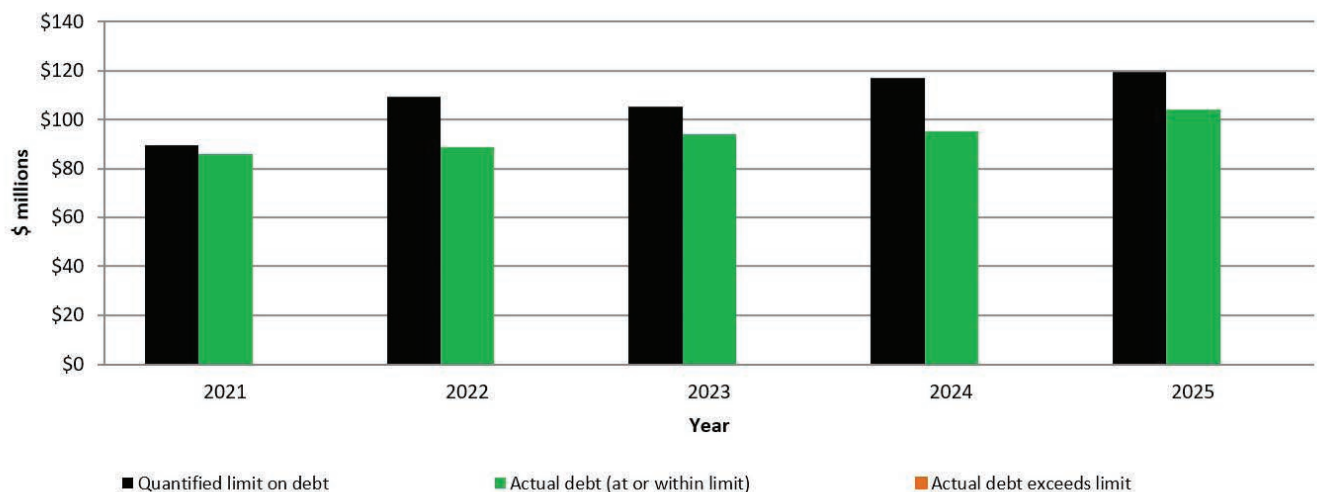
### Debt affordability benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing as detailed below.

The following graph compares the Council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council's long-term plan. The quantified limit is the maximum debt allowed measured in million dollars and it is based on the borrowing

limits established in the Council's Liability Management policy (refer below) which yields the lowest debt. In this case it is the interest being less than 10% of operating revenue less \$5 million emergency buffer.

The Council meets the debt affordability benchmark if its actual borrowing is below the maximum debt allowed.



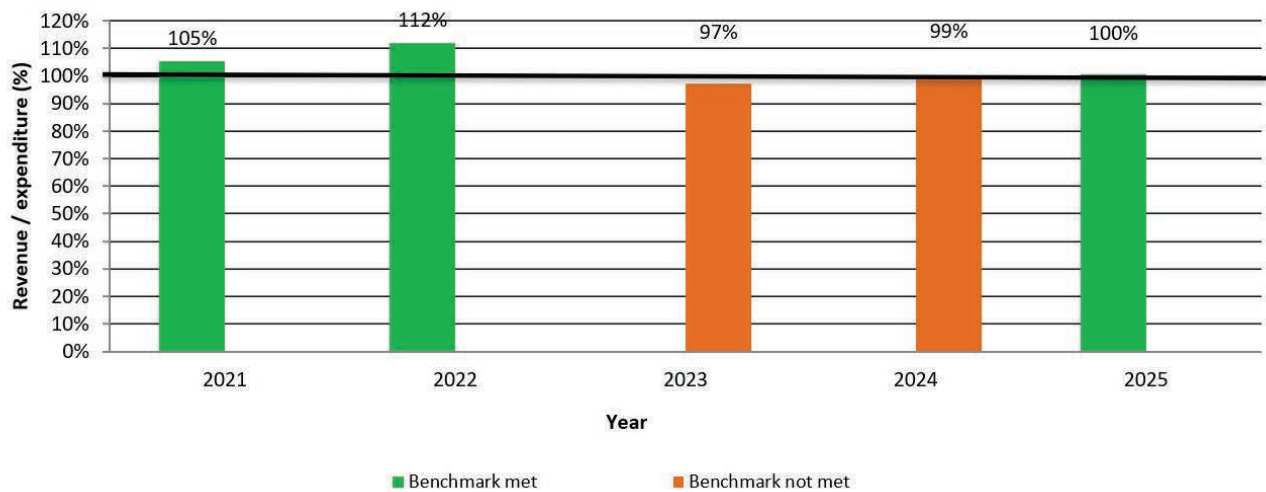
**Balanced budget benchmark**

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

The Council meets this benchmark if its revenue equals or is greater than its operating expenses.

In 2023, revaluations for infrastructure assets, buildings and land were higher than anticipated resulting in \$4 million of unbudgeted depreciation.

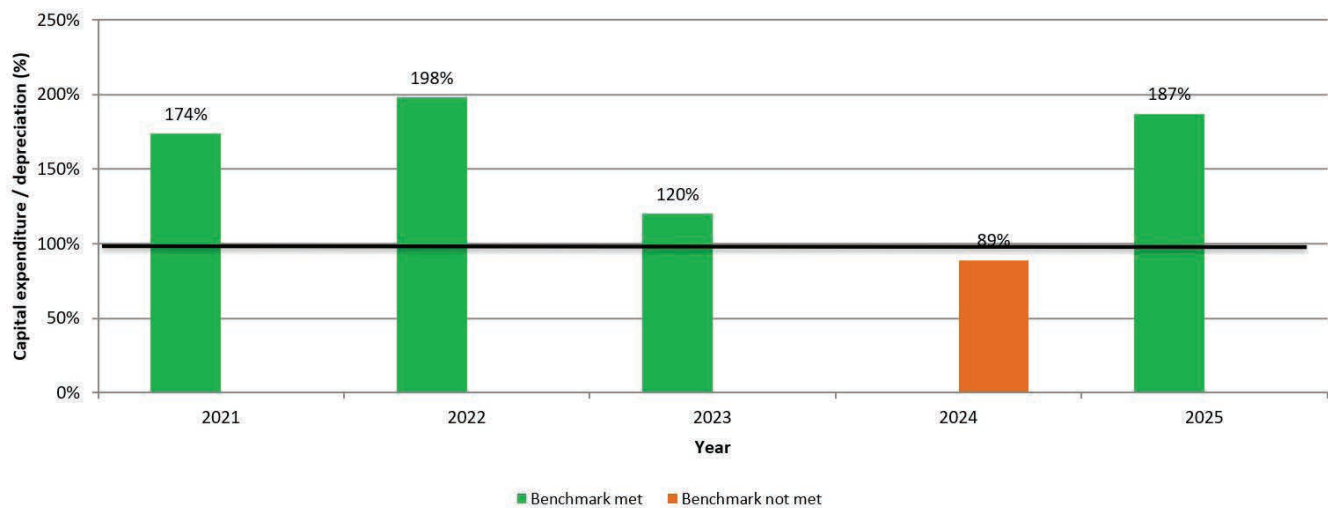
In 2024, revaluations for infrastructure assets, buildings and land were as anticipated.



**Essential Services Benchmark**

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

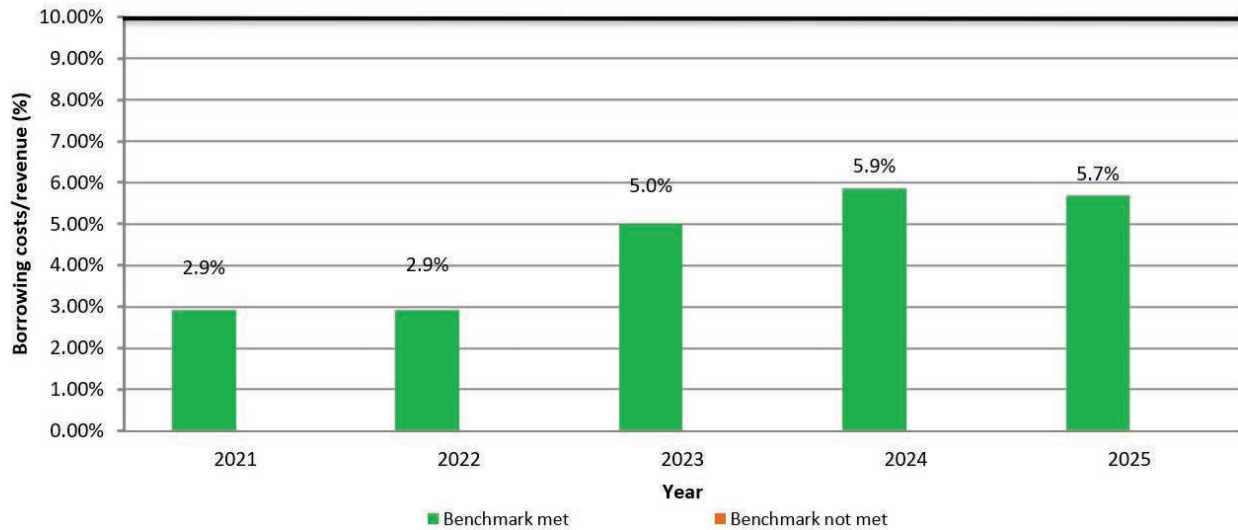
The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



### Debt servicing benchmark

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

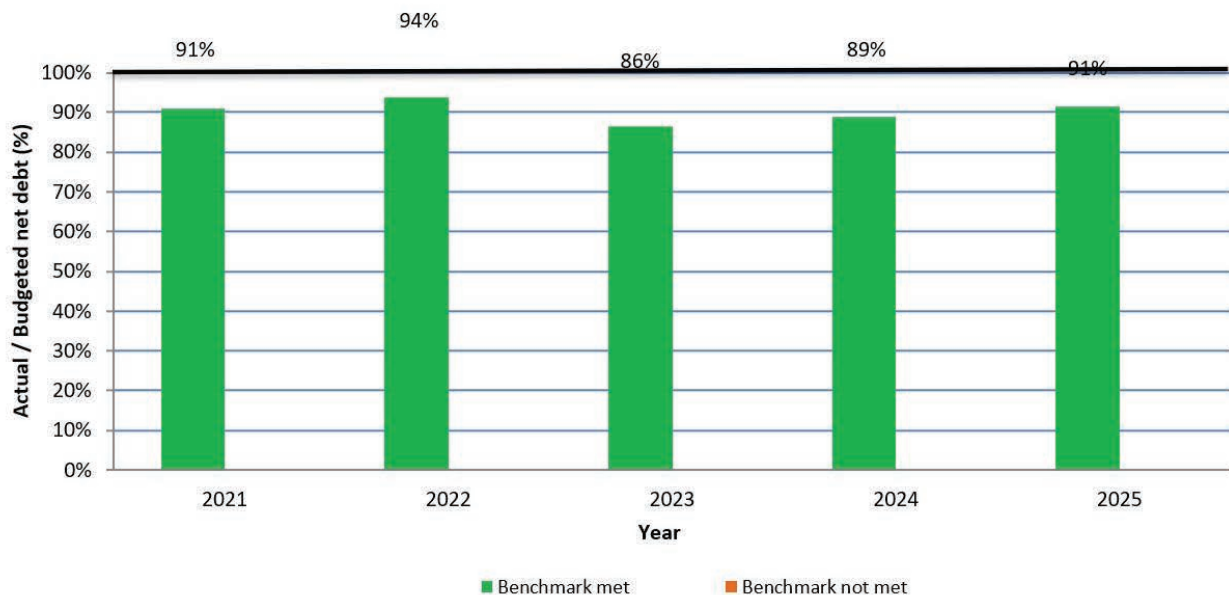
Because Statistics New Zealand projects the Council's population will grow as fast as the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 10% of its revenue.



### Debt control benchmark

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

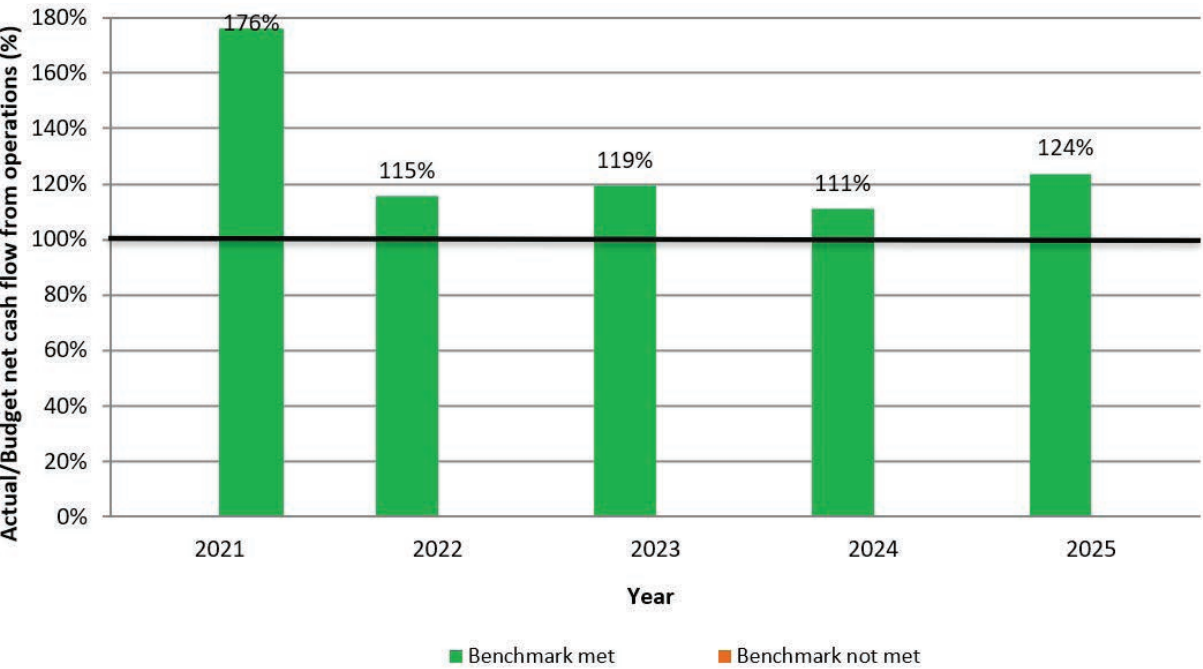
The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



**Operations control benchmark**

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

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

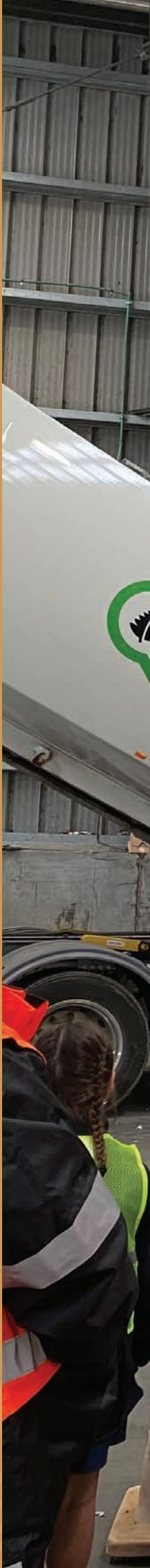




Kowhai Park, Feilding

# Section Wāhanga 04

## Financial Information Tauākī Ahumoni





School Visit to the Resource Recovery Centre

# Manawatū District Council Executive Team

## Te Kaunihera ā-Rohe o Manawatū Kāhui Whakahaere

### Chief Executive



**Shayne Harris**

### Executive Team



**Lyn Daly**  
General Manager  
Community



**Hamish Waugh**  
General Manager  
Infrastructure















**Frances Smorti**  
General Manager  
People and  
Corporate















**Amanda Calman**  
Chief Financial  
Officer













# Elected Members Responsibilities












## Ngā Kawenga Mahi a ngā Māngai Kaunihera













| Elected Member  | Standing Committee of Council |                         |                             |   |                    | Non-committee of Council       |                 |
|---|-------------------------------|-------------------------|-----------------------------|---|--------------------|--------------------------------|-----------------|
|   | * Audit & Risk Committee      | CE Employment Committee | CE Performance Subcommittee | * Creative Communities Assessment Committee | Hearings Committee | * District Licensing Committee | * Youth Council |
|  Mayor Helen Worboys | ✓                             | ✓                       | ✓                           |   |                    |                                |                 |
|  Steve Bielski       |                               | ✓                       |                             |   |                    |                                |                 |
|  Bridget Bell      |                               | ✓                       |                             |   | ✓                  |                                | ✓               |
|  Kerry Quigley     |                               | ✓                       |                             |   |                    |                                |                 |
|  Alison Short      | ✓                             | ✓                       |                             | ✓   | CHAIR              | ✓                              |                 |
|  Colin McFadzean   | ✓                             | ✓                       |                             | ✓   |                    |                                |                 |
|  Lara Blackmore    | ✓                             | ✓                       | ✓                           |   |                    |                                | ✓               |
|  Michael Ford      |                               | ✓                       | ✓                           |   | ✓                  |                                |                 |
|  Fiona Underwood   |                               | ✓                       |                             |   | ✓                  |                                |                 |
|  Andrew Quarrie    |                               | ✓                       |                             |   | ✓                  |                                |                 |
|  Grant Hadfield    | ✓                             | CHAIR                   | CHAIR                       |   | ✓                  |                                |                 |
|  Stuart Campbell   | CHAIR                         | ✓                       |                             |   |                    |                                |                 |

\*Committee includes members who are not elected member of Manawatū District Council

| Elected Member  | Community Committees and Development Committee |                   |            |         |                       |          |                 |         |           |         |                  |            |          |        |            |              |
|---|--|-------------------|------------|---------|-----------------------|----------|-----------------|---------|-----------|---------|------------------|------------|----------|--------|------------|--------------|
|   | Apiti  | Bainesse/Rangiotu | Cheltenham | Colyton | Glen Oroua-Taikorea e | Halcombe | Himatangi Beach | Hiwinui | Kimbolton | Kiwitea | Pohangina Valley | Rangiwahia | Rongotea | Sanson | Tangimoana | Waituna West |
|  Mayor Helen Worboys |  |                   |            |         |                       |          |                 |         |           |         |                  |            |          |        |            |              |
|  Steve Bielski       | ✓  |                   |            |         |                       |          |                 |         |           |         |                  |            |          |        |            |              |
|  Bridget Bell        |  | ✓                 |            |         |                       |          |                 |         |           |         |                  |            |          |        |            |              |
|  Kerry Quigley      |  |                   |            |         |                       |          |                 |         |           |         |                  |            |          |        |            | ✓            |
|  Alison Short      |  |                   |            |         |                       |          |                 |         |           |         |                  |            |          | ✓      | ✓          |              |
|  Colin McFadzean   |  |                   |            |         |                       | ✓        |                 |         | ✓         |         |                  |            |          |        |            |              |
|  Lara Blackmore    |  |                   |            | ✓       |                       |          |                 |         |           |         |                  |            |          |        |            |              |
|  Michael Ford      |  |                   |            |         |                       |          |                 |         |           | ✓       |                  |            |          |        |            |              |
|  Fiona Underwood   |  |                   |            |         |                       |          |                 | ✓       |           |         |                  |            | ✓        |        |            |              |
|  Andrew Quarrie    |  |                   | ✓          |         |                       |          | ✓               |         |           |         |                  |            |          |        |            |              |
|  Grant Hadfield    |  |                   |            |         | ✓                     |          |                 |         |           |         |                  | ✓          |          |        |            |              |
|  Stuart Campbell   |  |                   |            |         |                       |          |                 |         |           |         | ✓                |            |          |        |            |              |

| Elected Member  |                     | Focus Groups          |                   |                      |                     |                |                | Marae Liasons |                |                    |                 |                  |                       |                |                  |             |
|---|---------------------|-----------------------|-------------------|----------------------|---------------------|----------------|----------------|---------------|----------------|--------------------|-----------------|------------------|-----------------------|----------------|------------------|-------------|
|   |                     | Community Development | District Planning | Economic Development | Town Centre Refresh | Infrastructure | Long Term Plan | Aorangi Marae | Kauwhata Marae | Parewahawaha Marae | Poupatatē Marae | Rangimārie Marae | Taumata o te rā Marae | Te Hiiri Marae | Te Tikanga Marae | Ngāti Te Au |
|    | Mayor Helen Worboys | ✓                     | ✓                 | ✓                    | CHAIR               | ✓              | ✓              |               |                |                    |                 |                  |                       |                |                  |             |
|    | Steve Bielski       |                       |                   | ✓                    |                     |                |                |               |                |                    |                 |                  |                       | ✓              |                  |             |
|    | Bridget Bell        | ✓                     | ✓                 |                      |                     |                |                |               |                |                    |                 |                  |                       |                |                  |             |
|    | Kerry Quigley       | ✓                     |                   |                      | ✓                   |                |                |               |                |                    |                 |                  |                       |                |                  |             |
|  | Alison Short        | CHAIR                 | ✓                 | ✓                    | ✓                   | ✓              | ✓              |               |                | ✓                  |                 |                  |                       |                |                  |             |
|  | Colin McFadzean     |                       |                   |                      |                     | ✓              | ✓              |               |                |                    |                 |                  | ✓                     |                |                  |             |
|  | Lara Blackmore      | ✓                     |                   | ✓                    |                     |                | ✓              |               |                |                    |                 |                  |                       |                |                  | ✓           |
|  | Michael Ford        | ✓                     | CHAIR             | ✓                    | ✓                   | ✓              | ✓              |               | ✓              |                    |                 |                  |                       |                |                  |             |
|  | Fiona Underwood     |                       |                   |                      |                     |                |                |               |                |                    |                 |                  |                       |                | ✓                |             |
|  | Andrew Quarrie      |                       |                   |                      | ✓                   | ✓              |                | ✓             |                |                    |                 |                  |                       |                |                  |             |
|  | Grant Hadfield      |                       | ✓                 | ✓                    | ✓                   | CHAIR          | ✓              |               |                |                    | ✓               |                  |                       |                |                  |             |
|  | Stuart Campbell     |                       |                   | CHAIR                |                     |                |                |               |                |                    |                 | ✓                |                       |                |                  |             |

|   |                     | Extra                           |  |                              |                        |                            |                               |                     |                             |
|---|---------------------|---------------------------------|--|------------------------------|------------------------|----------------------------|-------------------------------|---------------------|-----------------------------|
| Elected Member  |                     | MDC Health and Safety Committee | Community Development Assessment Panel | Submissions Assessment Panel | CEDA Electoral College | Oroua Catchment Care Group | Manawatu River Leaders Accord | Ohakea Water Scheme | Feilding District Promotion |
|    | Mayor Helen Worboys |                                 | ✓                                      | ✓                            | ✓                      |                            | ✓                             |                     |                             |
|    | Steve Bielski       |                                 |  |                              |                        |                            |                               |                     |                             |
|    | Bridget Bell        |                                 |  | ✓                            |                        |                            |                               |                     |                             |
|  | Kerry Quigley       |                                 |  |                              |                        |                            |                               |                     |                             |
|  | Alison Short        |                                 | ✓                                      | ✓                            |                        | ✓                          | ✓                             |                     |                             |
|  | Colin McFadzean     |                                 |  |                              |                        |                            |                               | ✓                   |                             |
|  | Lara Blackmore      |                                 | ✓                                      | ✓                            |                        |                            |                               |                     |                             |
|  | Michael Ford        |                                 |  |                              | ✓                      |                            |                               |                     |                             |
|  | Fiona Underwood     |                                 |  |                              |                        |                            |                               |                     |                             |
|  | Andrew Quarrie      |                                 |  |                              |                        |                            |                               |                     | ✓                           |
|  | Grant Hadfield      | ✓                               |  | ✓                            | ✓                      |                            |                               |                     |                             |
|  | Stuart Campbell     |                                 | ✓                                      |                              |                        |                            |                               |                     | ✓                           |

|   |                     | Extra                       |                            |                             |  |                       |  |   |  |                                     |
|---|---------------------|-----------------------------|----------------------------|-----------------------------|--|-----------------------|--|---|--|-------------------------------------|
| Elected Member  |                     | Feilding Civic Centre Trust | Manfield Electoral Collete | Waste Levy Assessment Panel | Horizons Passenger Transport Committee | Heartland Contractors | Civil Defence Emergency Management Group | Manawatu District Youth Development & Wellbeing Trust | Manawātū – Whanganui Regional Disaster Relief Fund Trust | Manawatu Health and Wellbeing Group |
|    | Mayor Helen Worboys |                             | ✓                          |                             |  | ✓                     | ✓  | ✓   | ✓  |                                     |
|    | Steve Bielski       |                             |                            |                             |  |                       |  |   |  |                                     |
|    | Bridget Bell        |                             |                            |                             |  |                       |  |   |  |                                     |
|  | Kerry Quigley       |                             |                            |                             |  |                       |  |   |  |                                     |
|  | Alison Short        |                             |                            |                             | ✓                                      |                       |  |   |  | CHAIR                               |
|  | Colin McFadzean     |                             |                            |                             |  |                       |  |   |  |                                     |
|  | Lara Blackmore      |                             |                            |                             |  |                       |  |   |  | ✓                                   |
|  | Michael Ford        |                             |                            |                             |  |                       |  |   |  |                                     |
|  | Fiona Underwood     |                             |                            |                             |  |                       |  |   |  |                                     |
|  | Andrew Quarrie      |                             |                            |                             |  |                       |  |   |  |                                     |
|  | Grant Hadfield      | ✓                           |                            | ✓                           |  |                       |  |   |  |                                     |
|  | Stuart Campbell     |                             |                            |                             |  |                       |  |   |  |                                     |

## **Diversity, inclusion, equal employment opportunity statement**

### **Te Tauākī mō te Kanorau, te Whai Wāhi, me te Ōritenga Whiwhi Mahi**

The Local Government Act 2002 requires the Council to publish its plans for ensuring equal employment opportunity, and to report on its performance.

Council is committed to creating a culture that values diversity and inclusiveness. We believe that diversity within our workforce supports our Council aim to continue being dynamic, capable and more adaptive. With a diverse team we are better able to understand our broad-ranging customer and stakeholder needs and to respond effectively to them. We understand that through fostering a workplace where our people feel valued, respected and empowered, this enables us to achieve shared success.

We understand that embracing a diverse and inclusive workplace isn't just the right thing to do, it is essential for our continued innovation, growth and building meaningful relationships with our employees, customers and community. By embracing these values, we will be able to:

- Recruit the right people based on merit from a diverse pool of talented candidates
- Make more informed and innovative decisions, drawing on a wide range of ideas, experiences, approaches and perspectives that employees from diverse backgrounds with differing skill sets bring to their roles
- Support a workplace that reflects the diverse communities we serve.

We recognise and work proactively to address barriers that different groups may face, and work to ensure fair opportunities

for everyone. We support initiatives that promote diversity, inclusion, and belonging, while ensuring that employment opportunities are accessible regardless of gender, marital status, religious or ethical belief, colour, race, ethnic or national origins, disability (physical, mental, learning), age, political opinion, employment status, family status, or sexual orientation.

The Council seeks to engage employees and other staff on the basis of merit. This includes experience and personal qualities, as well as any formal qualifications that a position might require. In our recruitment activities, we seek to provide access to a wide range of talent from which to make selections. We seek to make selection decisions in ways which do not discriminate unlawfully or unreasonably against any person or group of people.

We strive to identify and eliminate any policies, programmes, procedures or practices which have the effect of putting any person or group of people at an unfair disadvantage in any aspect of employment.

## **Summary of the 2024/25 Equal Employment Opportunities Programme**

### **Hei Whakarāpopoto i te Hotaka mō te Ōritenga Whiwhi Mahi, 2024/2025**

Training and education and other programs were implemented and targeted to areas of greatest need. Management policies were reviewed and amended as appropriate. The employee engagement survey was undertaken to gauge the organisation's culture, with pleasing results significantly above the Local Government average. Council continues to be an active participant in the Te Uru Tāngata – Centre for Workplace Inclusion (previously Diversity Works) regional hui, and we continue to work closely with our partners in this space to improve our approaches.

## **Processes and activities in which Māori contributed to Council's decision-making processes in 2024/25**

### **Ngā tukanga me ngā mahi i whai wāhi atu a Ngāi Māori ki tā te Kaunihera whakatatū take, 2024/2025**

Council is committed to working alongside local whānau, hapū and iwi Māori communities to improve the wellbeing of Māori and other communities in our District. The Councillor for Ngā Tapuae o Mātangi Māori Ward continues to be active amongst the Māori community with members of the marae collective, Te Kōtui Reo Taumata. Each marae Chairperson has been allocated a Councillor that they can meet and work with.

Māori as key stakeholders played a critical role in the outcome/process of the following:

He rōpū tino whaipānga te iwi Māori, a, i tino whai wāhi mai ki ēnei kaupapa:

- Local Water Done Well. Initial engagement was conducted with Te Kōtui Reo Taumata who then requested another session with others from their marae. The subsequent session was successful with people writing submissions to express their views.
- Te Kōtui Reo Taumata are currently engaging with Council regarding Papakāinga provisions for the District Plan.

## **Other ways Manawatū District Council facilitates capacity building and contribution to decision making**

### **Tā te Kaunihera whakapakari raukaha, whakapiki i te whai wāhitanga mai o te iwi ki ngā whakataunga a te Kaunihera**

Kaitohu Aporei - Māori (Principal Adviser – Māori): A critical liaison role between Council and whānau, hapū, and iwi Māori. The Kaitohu Aporei - Māori works to increase cultural literacy of Council staff and facilitates mutual understanding between Council and the Māori community.

Mana Whakahaere Group: A Ngāti Kauwhata and Council collaboration, comprising of iwi leaders, Council leaders and support people. A requirement of the Ōroua Declaration, the group's primary focus is the revitalisation of the mauri (life force) of the Ōroua River and elevating the wellbeing of the River to a point where Ngāti Kauwhata see fit to remove the Rāhui (temporary prohibitions/ cultural restriction) placed on the river by iwi Kaumātua.

# Grants 2024/25

## Te Tuku Takuhe 2024/25

During 2024/25, Council approved a number of grants which outcomes align to its Community Development Strategy.

The following schedules are provided for ratepayers' information. All figures shown below are GST exclusive.

### Rates Remission for Charitable Organisations

The following organisations were assessed and approved by Council's Community Development Committee to receive rates support in the form of a rates remission as per the Rates Remission and Postponement policy. The following organisations received support in 2024/25.

| Organisation                                 | Remission \$ |
|--|--------------|
| Activate Church Feilding                     | 4,723        |
| Anglican Parish of Oroua                     | 3,798        |
| Eden Christian Kindergarten                  | 51           |
| Feilding Baptist Church                      | 683          |
| Feilding & Districts Art Society             | 2,927        |
| Feilding & District Steam Rail Society Inc   | 2,740        |
| Feilding Civic Centre Trust                  | 6,557        |
| Feilding Congregation of Jehovah's Witnesses | 1,942        |
| Feilding Golf Club                           | 2,256        |
| Feilding Guides & Scout Association          | 3,477        |
| Feilding Kindergarten                        | 3,620        |
| Feilding Lifepoint Church                    | 2,362        |
| Feilding Oroua Presbyterian Parish           | 683          |
| Feilding Playcentre                          | 1,729        |
| Foxton Shannon Co-operating Parish           | 633          |
| Halcombe Playcentre                          | 1,136        |
| Hapaitia Kohanga Reo                         | 2,568        |
| Heritage Park Rhododendron Charitable Trust  | 115          |
| Highland Home Christian Camp                 | 2,480        |
| Himatangi Beach Community Trust              | 396          |
| IHC NZ Inc                                   | 4,035        |
| Johnston Park Bowls Inc                      | 3,407        |
| Manawatū Community Trust                     | 176,281      |

| Organisation   | Remission \$     |
|--|------------------|
| Manawatū NZ Riding for the Disabled                    | 890              |
| Manchester House Social Services Society               | 11,193           |
| Manfeild Park Trust                                    | 17,066           |
| National Spiritual Assembly of the Baha'is of Manawatū | 683              |
| Plunket – Feilding                                     | 3,059            |
| Rongotea Bible Chapel                                  | 633              |
| Rongotea Returned Service Association                  | 1,296            |
| Rongotea Uniting Parish                                | 633              |
| Ruahine Kindergarten Association                       | 3,103            |
| Salvation Army Feilding Corps                          | 8,202            |
| Sixtus Lodge Trust Board                               | 720              |
| St Brigids Catholic Church                             | 51               |
| St Johns Trust Board                                   | 14,996           |
| St Simon and St Jude Faith Community Church            | 633              |
| St Thomas Anglican Church                              | 420              |
| Taumata O Te Ra Marae                                  | 6,047            |
| Te Kawau Playcentre                                    | 1,891            |
| Te Manawa Family Services Charitable Trust             | 2,520            |
| The Church of Jesus Christ of Latter Day Saints Trust  | 683              |
| The Manawatū Historic Vehicle Collection Trust         | 9,111            |
| The Order of St Johns Regional Trust Board             | 3,100            |
| Trinity Lutheran Parish                                | 683              |
|  | <b>\$316,212</b> |

## Private Cemetery/Urupā Fund

The purpose of the Private Cemetery/Urupa Fund is to assist with costs associated with the upkeep of private cemetery/urupā located within the Manawatū District. The following is a breakdown of the amount of financial support allocated in 2024/25.

| Organisation  |                 |
|---|-----------------|
| Anglican Parishes of the Oroua – Stanway and Kiwitea Churches | 1,000           |
| Aorangi Marae   | 2,210           |
| Pikikotukū Urupā  | 3,013           |
| Rongopoi Urupā  | 980             |
| Taumata O Te Ra Marae   | 2,000           |
| Te Hiiri Marae  | 3,000           |
|   | <b>\$12,203</b> |

## Priority Services Fund

The following organisations were assessed and approved to receive multi-year financial support as per the Community Development Policy. The following is a breakdown of the amount of financial support these organisations received in 2024/25.

| Organisation                                      |   | \$               |
|---|---|------------------|
| <b>Age Concern – Palmerston North/Manawatū</b>    | Delivery of Accredited Visiting Service to seniors  | 10,000           |
| <b>Awahuri Forest Kitchener Park Trust</b>        | Awahuri Forest Kitchener Park Education Programme for Schools   | 5,833            |
| <b>Feilding Community Patrol</b>                  | Patrol services for Feilding community  | 3,500            |
| <b>Himatangi Beach Community Patrol</b>           | Patrol services for Himatangi Beach and community   | 3,500            |
| <b>Manawatū Historic Vehicle Collection Trust</b> | Maintenance of archives, support for additional museum activities including exhibitions   | 20,000           |
| <b>Manawatū Riding for the Disabled</b>           | Volunteer recruitment, administration, training and care  | 5,000            |
| <b>Manawatū Rural Support Services Inc</b>        | Community support services, referrals and advice for social support for the rural community   | 15,000           |
| <b>Manawatū Tenants Union</b>                     | Tenant organising and support   | 5,000            |
| <b>Manchester House Social Services Society</b>   | Meth Support Group activities, Emergency Food Bank, Budgeting Support, Counselling, Senior Leisure Centre   | 60,000           |
| <b>Neighbourhood Support Manawatū</b>             | Community engagement and membership and emergency preparedness  | 25,000           |
| <b>Palmerston North Surf Life Saving Club Inc</b> | Delivery of regional lifeguard service at Himatangi Beach Monday to Friday for five weeks   | 15,000           |
| <b>Plant to Plate Aotearoa</b>                    | Delivery of Plant to Plate programme to primary schools, Education and awareness of growing, cooking and eating healthy nutritious kai; from establishing gardens and use of produce in an on-site cooking programme, Transmission of knowledge to whānau and community | 10,000           |
| <b>SnapBACK Gym</b>                               | Youth Mentor Programme  | 10,000           |
| <b>St John Feilding Area Committee</b>            | Provision of health shuttle service in Feilding   | 10,000           |
| <b>Te Manawa Services Charitable Trust</b>        | Youth and Parenting Programme - providing education to parents to feel supported and make positive informed parenting decisions   | 30,000           |
| <b>The Feilding and District Art Society</b>      | Operational funding to support staffing costs to run the Art Centre   | 10,000           |
| <b>Whatunga Tuao - Volunteer Central</b>          | Recognising and supporting volunteering opportunities, Supporting organisations to co-ordinate and place volunteers   | 5,000            |
| <b>Youthline Central North Island Inc</b>         | Standing Tall Te Hauora Hinengaro o te Rangatahi mental health wellbeing programmes, mentoring and counselling services   | 10,000           |
|   |   | <b>\$252,833</b> |

## Representative Fund

The following is a breakdown of Manawatū District residents who were approved financial assistance from Council to attend a regional, national or international event during 2024/25 as a representative of the District, Region or New Zealand.

| Organisation/Individual Activity/Programme |   | \$    |
|--|---|-------|
| <b>Kai Alcock</b>                          | Qualified to attend the Canoe Polo World Championships in China   | 1,000 |
| <b>Lachlan Crate</b>                       | Representing Manawatū as part of the team for the U17 Basketball Works Cup in Turkey                                    | 1,000 |
| <b>Elan Hinks</b>                          | Selected to represent Manawatū in the National U18 Hockey tournament in Hawkes Bay                                      | 500   |
| <b>Coralee Hadfield</b>                    | Selected to represent Manawatū in the U18 girls Netball Team competing in Dunedin                                       | 500   |
| <b>Scott Gray</b>                          | Qualified to attend the Canoe Polo World Championships in China   | 1,000 |
| <b>Maysen Kurene-Iwikau</b>                | Selected to represent New Zealand as a member of the U18 Junior White Sox at the World Cup Placements Tournament in USA | 1,000 |
| <b>Millie Evans</b>                        | Qualified to attend the 2024 World Triathlon Multisport Championships in Australia                                      | 1,000 |
| <b>Cheryl Hirschberg</b>                   | Qualified to compete in the Ironman 70.3 World Championships in Taupo   | 500   |
| <b>Ballet School Dropouts</b>              | Qualified to represent New Zealand at the Saskatoon International Burlesque Festival in Canada                          | 1,000 |
| <b>Luca Giordani</b>                       | Selected to represent Manawatū in Basketball New Zealand National Age Group Tournament in Auckland                      | 500   |
| <b>Taylah Eastwood</b>                     | Selected to represent Manawatū in Basketball New Zealand National Age Group Tournament in Auckland                      | 500   |
| <b>Siena-Faye Kotuhi</b>                   | Selected to represent Manawatū in Basketball New Zealand National Age Group Tournament in Auckland                      | 500   |
| <b>Jordie-Lee Kotuhi</b>                   | Selected to represent Manawatū in Basketball New Zealand National Age Group Tournament in Auckland                      | 500   |
| <b>Bailey Jeffery</b>                      | Selected to attend the ITF Taekwon-Do World Cup 2024 in Argentina   | 1,000 |
| <b>Manawatū Agri Kids</b>                  | Selected to attend the Agri Kids Competition in Hamilton  | 500   |
| <b>Ephraim Yearbury</b>                    | Selected to attend the Vantage National U18 Men's Tournament in Napier  | 500   |
| <b>Colyton School</b>                      | Qualified to represent Manawatū in the Jump Jam Nationals in Tauranga (2 teams)   | 1,000 |
| <b>Mataeo Blythe</b>                       | Selected to represent the Manawatū as part of the Manawatū Māori U10 Rugby League Team in Rotorua                       | 500   |
| <b>Aimee Perrett</b>                       | Qualified to compete in the Ironman 70.3 World Championships in Taupo   | 500   |
| <b>Nathaniel Hastelow</b>                  | Selected to represent New Zealand in the Bali Asia Pacific World Kickboxing Competition in Indonesia                    | 1,000 |
| <b>Leah Buckby</b>                         | Selected to represent Manawatū in the U14 Girls Premier Basketball Team to compete at the Regionals in Wellington       | 300   |
| <b>Neko Blythe</b>                         | Selected to represent Manawatū in the U14 Boys Premier Basketball Team to compete at the Regionals in Wellington        | 300   |
| <b>Riley Cooley</b>                        | Selected to represent Manawatū in the Central Football Talent Centre U12 Academy Tournament in Hawke's Bay              | 300   |

| Organisation/Individual Activity/Programme |  | \$              |
|--|--|-----------------|
| <b>Jahlae Ponga</b>                        | Selected to represent Manawatū at the TNZ Youth U16 Touch Rugby Nationals in Auckland        | 500             |
| <b>Lei-Lani Ponga</b>                      | Selected to represent Manawatū at the TNZ Youth U16 Touch Rugby Nationals in Auckland        | 500             |
| <b>Te Ahureinga Paranihi</b>               | Selected to represent Manawatū at the TNZ Youth U16 Touch Rugby Nationals in Auckland        | 500             |
| <b>Kaydence-Capri Quinlan</b>              | Selected to represent Manawatū at the TNZ Youth U16 Touch Rugby Nationals in Auckland        | 500             |
| <b>Tukairangi Apanui</b>                   | Selected to represent Manawatū at the TNZ Youth U16 Touch Rugby Nationals in Auckland        | 500             |
| <b>Tuhimareikura Apanui</b>                | Selected to represent Manawatū at the TNZ Youth U16 Touch Rugby Nationals in Auckland        | 500             |
| <b>Tumai Burton</b>                        | Selected to represent Manawatū at the TNZ Youth U16 Touch Rugby Nationals in Auckland        | 500             |
| <b>Tiana Keo</b>                           | Selected to represent Manawatū at the TNZ Youth U16 Touch Rugby Nationals in Auckland        | 500             |
| <b>Te Tu Mataora</b>                       | Qualified to represent Manawatū at Te Matatini o Te Kaahui Maunga 2025 (Kapa Haka Nationals) | 1,000           |
|  |  | <b>\$20,400</b> |

## Community Development Fund

The following organisations were assessed and approved by Council's Community Development Assessment Panel to receive financial support for grassroots initiatives that contribute to the Community Development Strategy's vision of "Our District offers a high quality of life for all residents" as per the Community Development Policy.

| Organisation       |   | \$             |
|--------------------|---|----------------|
| Activity/Programme |   | \$             |
| Rongotea RSA       | Towards the costs associated with the 2025 ANZAC Parade and Service | 1,000          |
|                    |   | <b>\$1,000</b> |

## Event Fund

The following organisations were assessed and approved by Council's Community Development Assessment Panel to receive financial support as per the Community Development Policy to support events that are primary of benefit to Manawatū District residents and directly contribute to the Community Development Strategy's vision of "Our District offers a high quality of life for all residents".

| Organisation Activity/Programme                          |   | \$    |
|--|---|-------|
| <b>Bhartiya Samaj Lower North Island Trust</b>           | Towards the cost of holding the 2024 Feilding Diwali Festival at the Feilding Civic Centre                                    | 5,000 |
| <b>Celtic Spirit Inc</b>                                 | Towards the cost of holding the 2024 Manawatū Tattoo at Manfeild Park   | 5,000 |
| <b>Kimbolton Arts and Sculpture Festival</b>             | Towards the cost of holding the 2025 Kimbolton Arts and Sculpture Festival in the Kimbolton Domain                            | 5,000 |
| <b>Manawatū and West Coast A &amp; P Association</b>     | Towards the cost of holding the 2024 Manawatū A & P Show at Manfeild Park   | 2,000 |
| <b>Manchester House Social Services</b>                  | Towards the cost of holding the 2024 Senior Expo at the Feilding Civic Centre   | 2,000 |
| <b>The Feilding and District Art Society</b>             | Towards the cost of holding the 2024 Art Awards at the Feilding Art Centre  | 6,000 |
| <b>Manawatū Oroua Boys' and Girls' Agricultural Club</b> | Towards the cost of holding the 2024 Agricultural Championship Day at Colyton   | 935   |
| <b>Feilding Amateur Swimming Club</b>                    | Towards the cost of holding the FASC Swimming Carnival at the Makino Aquatic Centre   | 1,080 |
| <b>Manawatū Smallbore Rifle Association Inc</b>          | Towards the cost of the 100 years celebration   | 750   |
| <b>Feilding Rod and Classic Club</b>                     | Towards the cost of holding the Spring into Feilding at the Manchester Street Square  | 500   |
| <b>Feilding Christian Leaders Network</b>                | Towards the cost of holding the Feilding Christmas Carols in the Feilding Civic Centre  | 3,000 |
| <b>Makino Masters Swimming</b>                           | Towards the cost of hosting the Makino Masters 2nd Annual Michael Tunnicliffe Memorial Swim Meet at the Makino Aquatic Centre | 1,788 |
| <b>Pohangina Hall Committee</b>                          | Towards the cost of hosting the Mundi Trio Community Event at the Pohangina Hall  | 500   |
| <b>Hiwinui Country Estates</b>                           | Towards the cost of holding the Inaugural Sip and Savour Manawatū event at the Hiwinui Country Estate                         | 1,000 |
| <b>Anglican Parish of Oroua</b>                          | Towards the cost of hosing a Children's Christmas Festival  | 1,000 |
| <b>Rangiotu Memorial Hall Inc</b>                        | Towards the cost of holding the annual Bainesse/Rangiotu Community Christmas Function at the Rangiotu Memorial Hall           | 500   |
| <b>Grit Motorsport NZ</b>                                | Towards the cost of holding the D1NZ National Drifting Championships at Manfeild Park   | 2,000 |
| <b>Step 'N Thyme</b>                                     | Towards the cost of hosting the annual Step 'N Thyme Leisure Marching Display Day at the Feilding Civic Centre                | 800   |
| <b>Manawatū Chamber of Commerce</b>                      | Towards the cost of holding the New Zealand One Plate of Origin Event   | 5,000 |
| <b>Manawatū Whanganui Weightlifting Club</b>             | Towards the cost of hosting the Weightlifting Championships held at the Rec Room Gym in Feilding                              | 500   |

|  |  |                 |
|--|--|-----------------|
| <b>Celtic Spirit Inc</b>                       | Towards the cost of holding the 2025 Anzac Concert at the Feilding Civic Centre  | 2,000           |
| <b>Bike Manawatū Inc</b>                       | Towards the cost of traffic management for various cycle events held in the district during 2025                                     | 1,878           |
| <b>Feilding Civic Centre Trust</b>             | Towards the cost of holding an evening with Jazz Thornton held at the Feilding Civic Centre  | 3,300           |
| <b>Bhartiya Samaj Lower North Island Trust</b> | Towards the cost of holding the 2025 Feilding Diwali Festival at the Feilding Civic Centre   | 6,000           |
| <b>Anglican Parish of Oroua</b>                | Towards the cost of holding a Pride and Prejudice Community Winter Ball  | 4,000           |
| <b>Volunteer Central</b>                       | Towards the cost of holding the 2025 Volunteer Recognition Event   | 7,000           |
| <b>New Zealand Rural Games Trust</b>           | Towards the cost of organising the 2024 Kids 'n Country held in Feilding and the Ford Ranger NZ Rural Games held in Palmerston North | 25,000          |
|  |  | <b>\$93,531</b> |

## Creative NZ: Creative Communities Scheme

Council administers on behalf of Creative New Zealand the Creative Communities Scheme, which provides funding for arts projects undertaken within the Manawatū District. Total funds allocated were:

| Organisation Activity/Programme         |  | \$              |
|---|--|-----------------|
| Bhartiya Samaj Lower North Island Trust | Diwali Festival of Lights Celebration in Manawatū 2024 | 10,045          |
| Woolly Blessings Knitting Club          | A Journey through knitting for Charity Exhibition      | 1,000           |
| Kimbolton Arts and Sculpture Trust      | Kimbolton Arts & Sculpture Festival 2025               | 5,000           |
| Feilding and District Promotion         | Circus BBQ Show  | 3,800           |
| The Feilding and District Art Society   | Kids Affordable Art Classes 2024                       | 7,772           |
| Hiwinui Community Committee             | History Boards for the Hiwinui War Memorial            | 800             |
| Square Edge Community Arts              | Art Trail Manawatū 2025                                | 4,000           |
| Bhartiya Samaj Lower North Island Trust | Diwali Festival of Lights Celebration in Manawatū 2025 | 7,000           |
| Grace Mitchell                          | She Shines on Dance Tour                               | 500             |
| Mauricio Benega                         | Adhesive Vinyl Mosaic Art Workshops                    | 1,724           |
| The Feilding and District Art Society   | Kids Affordable Art Classes 2025                       | 4,000           |
|   |  | <b>\$45,641</b> |

## Trust Funds

Council administers trust funds that have been vested to Council, available for a specific purposes. Total grants allocated from these funds during the 2024/25 financial year were:

| Organisation                        | \$             |
|-------------------------------------|----------------|
| Robert Dickson Education Trust Fund | 1,034          |
| Hook Bequest                        | 0              |
|                                     | <b>\$1,034</b> |

## Community and School Pools

Council allocates funding to assist with chemical costs, on application, to schools that make their swimming pools available for the community's use. Total grants allocated from these funds during the 2024/25 financial year were:

| Organisation      | \$           |
|-------------------|--------------|
| Bainesse School   | 300          |
| Sanson School     | 300          |
| Tangimoana School | 300          |
|                   | <b>\$900</b> |

# Glossary

## Whakamāramatanga Kupu

**Activity** – a good or service provided by or on behalf of a local authority.

**Annual Plan** – a document adopted by a local authority that sets out the budget for the year, and the sources of funding for the year.

**Annual Report** – a document that a local authority prepares each year that provides the public with information on the performance of the local authority during the year just finished (both in financial and non-financial terms).

**Asset** – land, buildings, infrastructure and facilities owned by Council.

**Asset Management Plan** – a document that details the future development and maintenance of Council's infrastructural assets to a specified level of service.

**Code of Conduct** – a document that sets out members' expectations of their roles and conduct when acting as an elected member.

**Community** – a network of people and organisations linked together by common factors. This might refer to a network of people linked by place (that is, a geographic community), common interest or identity (for example, a hapū, a voluntary organisation or society), an administrative community (such as a district).

**Community Outcomes** – outcomes that a local authority aims to achieve in order to prompt the social, economic, environmental, and cultural wellbeing of its district or region in the present and for the future. These outcomes are meant to inform the development of local authority planning, and co-ordinate the activities and planning of all sectors of the community.

**Council Controlled Organisation (CCO)** – any organisation in which one or more local authorities own or control 50 per cent or more of the voting rights or have the right to appoint 50 per cent or more of the directors of the organisation. The following organisations are specifically excluded from being CCOs: Local Government New Zealand; Civic Assurance; Infrastructure Auckland; Watercare Services; and port, energy or electricity companies, NZ Local Government Funding Agency (LGFA).

**Council Organisation (CO)** – any organisation in which one or more local authorities own or control any proportion of the voting rights or has the right to appoint one or more of the directors, trustees, etc.

**Decision** – a resolution or agreement to follow a particular course of action, including an agreement not to take any action in respect of a particular matter.

**Exacerbator costs** – additional or unplanned costs incurred by Council through deliberate acts of omission or vandalism and other forms of damage.

**Funding Impact Statement (FIS)** – written information that sets out the funding mechanisms that a local authority will use, their level, and the reason for their selection in terms of the principles of financial management. Funding impact statements must be included in a long-term plan, an annual plan and an annual report.

**Generally Accepted Accounting Practice (GAAP)** – approved financial reporting standards (as defined by section 2(1) of the Financial Reporting Act 1993) in so far as they apply to local authorities or CCOs, or statements that are not approved but which are appropriate to the local authority or

CCO and have the authoritative support of the accounting profession in New Zealand.

**Group of Activities** - related Council activities grouped together for planning and funding purposes. There are five mandatory groups for local authorities set out in the Local Government Act 2002. Other than those five groups, each local authority can organise their activities in a way that is appropriate for their context. The five mandatory groups are:

- water supply
- sewerage and the treatment and disposal of Sewage
- stormwater drainage
- flood protection and control works (Regional and Unitary Authorities only)
- the provision of roads and footpaths.

**Horizons Regional Council** - trading name of Manawatū-Whanganui Regional Council

**Local Authority** – a territorial authority or regional council as defined by the Local Government Act 2002. Usually referred to as 'Council'.

**Local Governance Statement** – information prepared under section 40 of the Local Government Act 2002 about the ways in which a local authority engages with its community and makes decisions, and the ways in which citizens can influence those processes.

**Long Term Plan (LTP), or 10 Year Plan** – a plan, covering at least 10 years, adopted under section 93 of the Local Government Act 2002, that describes the activities the local authority will engage in over the life of the plan, why the local authority plans to engage in those activities and how those activities will be funded.

**Pavement** – in the context of roads, pavement refers to the sealed part of the road that vehicles drive on. This is not to be confused with footpaths, which some people refer to as pavements.

**Perception Survey** - A survey that measures satisfaction with Council services, and asks questions on Council policy and direction, rates issues, contact with Council, information and representation.

**Private Public Partnership (PPP)** – any arrangement or agreement entered into between one or more local authorities and one or more other persons or organisations engaged in business, not including arrangements or agreements where all of the parties are local authorities or council organisations, or a contract for the supply of goods and services by or on behalf of a local authority.

**Service Levels** – the defined service parameters or requirements for a particular activity or service areas against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental acceptability and cost.

**Significance** – (in relation to any issue, proposal, decision or other matter that concerns or is before a local authority) means the degree of importance of the issue, proposal, decision or matter, as assessed by the authority, in terms of its likely impact on, and likely consequences for the future social, economic, cultural and environmental wellbeing of the district. An assessment of significance is done according to Council's Significance and Engagement Policy.



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