



Council Agenda

Wednesday 04 March 2026, 8:30 am

The meeting will be held at Manawatū District Council Chambers, 135 Manchester Street, Feilding, and a video recording made available on

www.mdc.govt.nz



MEMBERSHIP

Chairperson

His Worship the Mayor, Michael Ford

Deputy Chairperson

Councillor Grant Hadfield

Members

Councillor Bridget Bell
Councillor Shelley Dew-Hopkins
Councillor Rob Duindam
Councillor Colin Dyer
Councillor Sam Hill
Councillor Raewyn Loader
Councillor James McKelvie
Councillor Jerry Pickford
Councillor Andrew Quarrie
Councillor Alison Short



Shayne Harris
Chief Executive

ORDER OF BUSINESS

PAGE

1. MEETING OPENING

Bobby Kusilifu from St Pauls Presbyterian Church will open the meeting in prayer.

2. APOLOGIES

3. CONFIRMATION OF MINUTES

7

Recommendation

That the minutes of the Council meeting held 18 February 2026 be adopted as a true and correct record.

4. DECLARATIONS OF INTEREST

Notification from elected members of:

- 4.1 Any interests that may create a conflict with their role as an elected member relating to the items of business for this meeting; and
- 4.2 Any interests in items in which they have a direct or indirect pecuniary interest as provided for in the Local Authorities (Members' Interests) Act 1968

5. PUBLIC FORUM

There are no public forum speakers scheduled for this meeting.

6. PRESENTATIONS

6.1 PRESENTATION - REPRESENTATIVE FUND- PACANZ, NATIONAL YOUNG PERFORMER AWARDS

Malaya Hinks will be in attendance speaking to Council

6.2 PRESENTATION - REPRESENTATIVE FUND- 2025 ASIA PACIFIC CANOE POLO CHAMPIONSHIPS

Mikylah Stewart-Thomas will be in attendance speaking to Council

7. NOTIFICATION OF LATE ITEMS

Where an item is not on the agenda for a meeting, that item may be dealt with at that meeting if:

- 7.1 The Council by resolution so decides; and
- 7.2 The Chairperson explains at the meeting at a time when it is open to the public the reason why the item is not on the agenda, and the reason why the discussion of the item cannot be delayed until a subsequent meeting.

8. RECOMMENDATIONS FROM COMMITTEES

There are no recommendations from committees.

9. NON-COUNCIL MEETINGS – FOR INFORMATION

9.1 COMMITTEE AND GROUP MEETINGS – FOR INFORMATION

Minutes of the following Council Committees and Community Committees meetings are uploaded to the Council’s website, as they become available.

Liaison councillors will have the opportunity to provide a verbal update.

The below meetings took place from 11 February to 3 March 2026:

| COMMITTEE MEETINGS | |
|---|--------------------|
| District Development Committee | • 11 February 2026 |
| https://www.mdc.govt.nz/about-council/meetings-agendas-and-minutes/agendas-and-minutes | |

| COMMUNITY COMMITTEES | |
|---|--------------------|
| Bainesse-Rangiotu Community Committee | • 25 February 2026 |
| Cheltenham Community Committee | • 3 March 2026 |
| Colyton Community Committee | • 19 February 2026 |
| Halcombe Community Committee | • 2 March 2026 |
| Himatangi Beach Community Committee | • 26 February 2026 |
| Kimbolton Community Committee | • 2 March 2026 |
| Pohangina Valley Community Committee | • 18 February 2026 |
| Rangiwahia Community Committee | • 25 February 2026 |
| Rongotea Community Development Group | • 2 March 2026 |
| https://www.mdc.govt.nz/about-council/committees-and-organisations/community-committees-and-plans | |

| MARAE |
|-----------------------|
| Aorangī Marae |
| Kauwhata Marae |
| Parewahawaha Marae |
| Poupatatē Marae |
| Taumata-o-te-rā Marae |
| Te Hiiri Marae |
| Te Rangimārie Marae |
| Te Tikanga Marae |
| Ngāti Te Au |

| | PAGE |
|--|-------------|
| 10. OFFICER REPORTS | |
| 10.1 FEILDING CIVIC CENTRE TRUST FINAL STATEMENT OF EXPECTATIONS 2026/2027 | 14 |
| Report of the General Manager – Community | |
| 10.2 AWAHURI FOREST KITCHENER PARK TRUST STATEMENT OF EXPECTATIONS 2026/2027 | 23 |
| Report of the General Manager – Community | |
| 10.3 MANAWATŪ COMMUNITY TRUST DRAFT STATEMENT OF INTENT 2026/2027 AND SIX MONTHLY REPORT 2025/2026 | 31 |
| Report of the General Manager – Community | |
| 10.4 PRIORITY SERVICE CONTACTS - ANNUAL REPORTS | 73 |
| Report of the General Manager – Community | |
| Presenting: | |
| o Plant to Plate Aotearoa – Courtney Manu and Ciara Funnell | |
| o Feilding Community Patrol – Tim Smith | |
| o Manawatū Historic Vehicle Trust – Bryan Guy | |
| 10.5 FEES AND CHARGES: PROPOSED PLANNING, ENVIRONMENTAL HEALTH, AND DEVELOPMENT CONTRIBUTION FEES FOR 2026/27 | 145 |
| Report of the General Manager – People and Corporate | |
| 10.6 FINANCE & PERFORMANCE COMMITTEE - TERMS OF REFERENCE AMENDMENT | 159 |
| Report of the General Manager – People and Corporate | |

11. CONSIDERATION OF LATE ITEMS

12. PUBLIC EXCLUDED BUSINESS

COUNCIL TO RESOLVE:

That the public be excluded from the following parts of the proceedings of this meeting, namely:

1. Confirmation of Minutes; 18 February 2026

That the general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

| General subject of each matter to be considered | Reason for passing this resolution in relation to each matter | Grounds under Section 48(1) for the passing of this resolution |
|---|--|--|
| 13. Confirmation of Minutes; 18 February 2026 | <p><i>To consider the accuracy of the minutes of the public excluded Council meeting on 18 February 2026.</i></p> <p><i>Any changes to previous minutes may require members to discuss the content of the public excluded session.</i></p> | s48(1)(a) |

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public as specified above.

15. MEETING CLOSURE

| MEETING MINUTES | |
|----------------------------|---------|
| COUNCIL | TIME |
| WEDNESDAY 18 FEBRUARY 2026 | 8:30 AM |

Minutes of a meeting of the Council held on Wednesday 18 February 2026, which commenced at 8.30 am at the Manawātū District Council Chambers, 135 Manchester Street, Feilding.

PRESENT:

| | |
|--------------------------------|-------------|
| Mayor Michael Ford | Chairperson |
| Councillor Bridget Bell | |
| Councillor Shelley Dew-Hopkins | |
| Councillor Rob Duindam | |
| Councillor Colin Dyer | |
| Councillor Grant Hadfield | |
| Councillor Sam Hill | |
| Councillor Raewyn Loader | |
| Councillor James McKelvie | |
| Councillor Jerry Pickford | |
| Councillor Andrew Quarrie | |
| Councillor Alison Short | |

IN ATTENDANCE:

| | |
|------------------|--|
| Shayne Harris | Chief Executive |
| Hamish Waugh | General Manager – Infrastructure |
| Frances Smorti | General Manager – People and Corporate |
| Jason Rosenbrock | Acting General Manager – Community |
| Joel Richards | Acting Chief Financial Officer |
| Steph Skinner | Governance and Strategy Officer |
| Helen King | Grants Connector |

MDC 25-28/124

MEETING OPENING

Cr Alison Short opened the meeting.

MDC 25-28/125

APOLOGIES

There were no apologies.

MDC 25-28/126

CONFIRMATION OF MINUTES

RESOLVED

That the minutes of the Council meeting held 04 February 2026 be adopted as a true and correct record.

Moved by: Cr Grant Hadfield

Seconded by: Cr James McKelvie

CARRIED (12-0)

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| MEETING MINUTES | |
| COUNCIL | TIME |
| WEDNESDAY 18 FEBRUARY 2026 | 8:30 AM |

MDC 25-28/127

DECLARATIONS OF INTEREST

Councillor Alison Short – Item 10.2 Priority Service Contracts – Annual reports - Youthline

MDC 25-28/128

PUBLIC FORUM

There were no requests for public forum.

MDC 25-28/129

PRESENTATION - REPRESENTATIVE FUND - JUNIOR INTERNATIONAL CANOE POLO TOURNAMENT

Elleanor King was in attendance speaking to Council.

- Her team travelled from 17 July to 7 August 2025 to Irelands biggest Aqua park, Lets Go Hydro.
- They came sixth in the Open Under 18's category and placed second in the Under 21 Womens category, placing them sixth overall.
- On their way home they stopped in Copenhagen, walking the city site-seeing for 5 hours.
- This tour has influenced her polo game and pushed her team to achieve greater heights. Elleanor's new focus was coaching the next generation of players.

MDC 25-28/130

PRESENTATION - REPRESENTATIVE FUND - ITF TAEKWON-DO WORLD CHAMPIONSHIPS

Bailey Jeffery was in attendance speaking to Council.

- This is the eighth year Bailey has completed for New Zealand, this year in Croatia.
- Bailey had 9-month lead up to competitions however during this time he suffered sickness and injuries, all while taking on the running of the Palmerston North club.
- He was scheduled for five events, but after suffering a head injury 3 months before competitions had to pull out of the sparring category.
- New Zealand took fifty competitors and came eighth overall. His highlight was being one of two New Zealand flag bearers, a huge privilege.

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|-----------------------------------|----------------|
| MEETING MINUTES | |
| COUNCIL | TIME |
| WEDNESDAY 18 FEBRUARY 2026 | 8:30 AM |

- His next goal is to compete at the World Cup in Spain.
- Bailey was asked about participation in Feilding Taekwon-do. Unfortunately the club had seen a large decline in numbers since Covid.

MDC 25-28/131

NOTIFICATION OF LATE ITEMS

There were no late items of business notified for consideration.

MDC 25-28/132

RECOMMENDATIONS FROM COMMITTEES

There were no recommendations from committees.

MDC 25-28/133

COMMITTEE AND GROUP MEETINGS – FOR INFORMATION

The following Community Committee meetings were notified for information.

| COMMUNITY COMMITTEES | |
|---|--------------------|
| Glen Oroua-Taikorea Community Committee | • 17 February 2026 |
| Hiwinui Community Committee | • 17 February 2026 |
| Kimbolton Community Committee | • 9 February 2026 |
| Kiwitea Community Committee | • 16 February 2026 |
| Sanson Community Committee | • 12 February 2026 |
| Tangimoana Community Committee | • 16 February 2026 |
| Waituna West Community Committee | • 11 February 2026 |

Liaison Councillors provided brief updates on their respective Committees.

- Glen Oroua-Taikorea - Meeting postponed due to weather event.
- Hiwinui – Cr Raewyn Loader – Acknowledged the positive impact the committee has made over the last year, upgrading signate in the district, working on environmental impacts with the school and hosting a community food drive for Manchester House.
- Kimbolton – Cr Rob Duindam – Held their triennial meeting. The new committee accepted the previous chairs report and will work with this in the coming year. Nine committee members elected, no treasurer or secretary at this stage.
- Kiwitea – Cr Andrew Quarrie – A motivated community committee with ten members. Looking at new hall improvements.
- Sanson – Cr Alison Short – Held their triennial meeting last Thursday with twenty-five people attending the meeting, an excellent turnout compared to

| MEETING MINUTES | |
|----------------------------|---------|
| COUNCIL | TIME |
| WEDNESDAY 18 FEBRUARY 2026 | 8:30 AM |

previous years. Eleven members were elected, with office holders being selected at their March meeting.

- Tangimoana - Meeting postponed due to weather event.
- Waituna West – Cr Sam Hill – A committee of ten with new and returning members. The hall and culverts a concern. One metal road had been graded.

MDC 25-28/134

FEILDING & DISTRICT PROMOTION - SIX-MONTH REPORT

Report of the General Manager – Community presenting the Feilding & District Promotion (FDP) six-month report for the period 1 July 2025 to 31 December 2025 for acknowledgement, in accordance with the letter of agreement to Feilding & District Promotion for the annual \$500,000 grant funding received from Manawatū District Council.

In attendance from FDP were:

FDP Operations Team – Sarah Gilbertson, Kathy Graham, Megan Wishnowsky.

FDP Executive Team – Evan Tull, Mark Marsden, Murray Lyons, Dean Williamson, Vonese Walker, Natasha Harding.

- Their presentation gave elected members an insight into FDP’s strategic pillars, goals, and aspirations.
- Moving back into the square and the heart of Feilding has been a catalyst for change and catapulted FDP to dig deep for improvement on how to connect, engage, and help the community they serve.
- Digital platforms have seen significant growth. 2.5 million Facebook views over 6 months with nine and a half thousand followers. The Farmers Market also had increased followers. These results exceed national levels. Digital is about their team being connected and consistent.
- FDP are focused on Feilding being the place to come to for everything.

Questions:

- Events in rural areas and FDP’s relationship with our community committees? They have increased connecting with rural events coordinators and open to having more direct contact with community committees.
- The Stockyard Tour is iconic to Feilding. Would like to see more promotion of this locally.
- Accommodation and Events – do we get the full benefit of our rural areas? How do we improve use of rural accommodation during events.
- The Farmers Market. FDP are looking forward to having a permanent covered structure which will give more stability and permanency for stall holders.

| MEETING MINUTES | |
|----------------------------|---------|
| COUNCIL | TIME |
| WEDNESDAY 18 FEBRUARY 2026 | 8:30 AM |

- FDP work closely with CEDA on our tourism.
- Information Centre services now at the Manawatū Community Hub Libraries (MCHL). FDP have seen an increase in community events and work closely with the MCHL, meeting fortnightly.

RESOLVED

That the Council acknowledge receipt of the Feilding & District Promotion Six-Month Grant Funding Performance Report for the period ending 31 December 2025.

Moved by: Cr Sam Hill

Seconded by: Cr Jerry Pickford

CARRIED (12-0)

The meeting adjourned at 9.45am and resumed at 10.10am.

MDC 25-28/135

PRIORITY SERVICE CONTRACTS - ANNUAL REPORTS X 3

Report of the General Manager – Community seeking Council receive the following Annual Reports.

Every three-years Council makes Priority Services funding available to the community. Applications that meet the criteria in Manawatū District Council's Community Development Policy are considered. Successful organisations enter into a three-year Priority Service Contract with Council and are required to report to Council on their performance against agreed performance measures at six-monthly and 12-monthly intervals.

The Priority Service Contracts for the previous triennium ended on 30 June 2025. This report presents the 12-month reports for the period 1 July 2024 to 30 June 2025 from four of the 18 contracted organisations.

Presentations:

- Age Concern Palmerston North and District- Julie Macdonald
- Neighbourhood Support Manawatū- Nicky Birch
- Youthline Central North Island Inc.- Brian Devonshire (via zoom)

RESOLVED

That Council receives the 12-month Priority Service Contract reports for the period ending 30 June 2025 from:

- **Youthline Central North Island Inc**

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| MEETING MINUTES | |
| COUNCIL | TIME |
| WEDNESDAY 18 FEBRUARY 2026 | 8:30 AM |

- **Neighbourhood Support Manawatū**
- **Age Concern Palmerston North and District**

Moved by: Cr James McKelvie

Seconded by: Cr Sam Hill

CARRIED (11-0)

Cr Alison Short abstained from voting due to a conflict of interest.

MDC 25-28/136

CONSIDERATION OF LATE ITEMS

There were no late items notified for consideration.

MDC 25-28/137

PUBLIC EXCLUDED BUSINESS

RESOLVED

That the public be excluded from the following parts of the proceedings of this meeting, namely:

- 1. Confirmation of Public Excluded Minutes – 04 February 2026**
- 2. Sale of part of 10 Eyre Street, Feilding**

That the general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

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| MEETING MINUTES | |
|----------------------------|---------|
| COUNCIL | TIME |
| WEDNESDAY 18 FEBRUARY 2026 | 8:30 AM |

| | | |
|---|--|-----------|
| 14.1 Sale of part of 10 Eyre Street, Feilding | <i>7(2)(i) To enable Council to continue business during commercial negotiations</i> | s48(1)(a) |
|---|--|-----------|

This resolution is made in reliance on Section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interests protected by Section 6 or Section 7 of the Act which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public as specified above.

Moved by: Mayor Michael Ford

Seconded by: Cr Shelley Dew-Hopkins

CARRIED (12-0)

The meeting went into public excluded session at 10.51am. For items MDC 25-28/138 to MDC 25-28/141 refer to public excluded proceedings. The meeting returned to open session at 11.41am.

MDC 25-28/142

MEETING CLOSURE

The meeting was declared closed at 11.41am.

Meeting Video

<https://www.mdc.govt.nz/about-council/meetings-agendas-and-minutes/videos-of-council-and-committee-meetings/manawatu-district-council-meeting-videos>



Council

Meeting of 04 March 2026

Business Unit: Community
Date Created: 20 January 2026

Feilding Civic Centre Trust Final Statement of Expectations 2026/2027

Purpose Te Aronga o te Pūrongo

To approve the Statement of Expectations for the 2026 to 2027 year for Feilding Civic Centre Trust.

Recommendations Ngā Tūtohinga

That Council approve the Feilding Civic Centre Trust Statement of Expectations for the 2026 to 2027 year.

Report prepared by:
Karyn Crawley
Community Operations Advisor

Approved for submission by:
Lyn Daly
General Manager - Community

1 Background Ngā Kōrero o Muri

1.1 Statements of Expectations are set for the Manawatū District Council Controlled Organisations (CCOs) which do not have exempt status, excluding Local Government Funding Agency (LGFA).

The statements detail:

- What Council expects the focus areas to be for the CCO over the financial year
- How we will work together; and
- Makes suggestions for the trust to prepare their Statement of Intent (SOI).

1.2 Councils can choose to provide a Statement of Expectations, they are not a legal requirement of the Local Government Act. To provide clear guidance for our CCOs, Council elected to introduce Statements of Expectations for Feilding Civic Centre Trust for the 2024 to 2025 year. A one year period for the Statement of Expectations has been set to allow for timely changes to be made as required. This could be reviewed to a longer period in the future once a cadence is developed.

1.3 In response to the Statement of Expectations, each Trust must provide an annual Statement of Intent. The content of the Statement of Intent must include in respect of the financial year to which it relates and each of the immediately following two financial years:

- The objectives of the group
- A statement of the board's approach to the governance of the group
- The nature and scope of the activities to be undertaken by the group
- The non-financial performance targets and other measures by which the performance of the group may be judged in relation to its objectives; and
- Any additional information that is required to be included in the statement of intent.

1.4 Feilding Civic Centre Trust provided a Statement of Intent (SOI) in response to the Statement of Expectations (SOE) for the 2025 to 2026 year, which Council approved.

1.5 The draft Statement of Expectations for the 2026 to 2027 year was presented to Council for input and feedback on 4 February 2026. All feedback has been included in the final draft.

2 Strategic Fit Te Tautika ki te Rautaki

2.1 The Feilding Civic Centre Trust provides a facility for community events, performing arts and sporting activities. This contributes to the Council's first strategic priority as laid out in the

Long-Term plan of *A place to belong and grow – We provide leisure and sports facilities and support community activities to encourage social and cultural and wellbeing for everyone.*

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

- 3.1 The first Statement of Expectations for Feilding Civic Centre Trust was introduced for the 2024 to 2025 year, and the Trust responded with a Statement of Intent which Council approved. This cadence was repeated for the 2025 to 2026 year and reporting on the Statement of Intent in relation to the expectations has been presented to Council six monthly since April 2025.
- 3.2 This is the third iteration of this process for the Trust.
- 3.3 The key change to the expectations is the addition of an expectation relating to the practice of good governance principles and sound financial management (ref: Appendix 1)

4 Risk Assessment Te Arotake Tūraru

- 4.1 As a Council Controlled Organisation, Feilding Civic Centre Trust presents governance, financial, health and safety, and reputational risks to Council. These risks are managed through Council's governance oversight, trustee appointments, Statements of Expectations and Intent, regular reporting, audited accounts, and health and safety requirements. The risks are considered to be within Council's risk appetite with these controls in place.

5 Engagement Te Whakapānga

Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

- 5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

- 5.3 There is no community engagement associated with this report.

6 Operational Implications Ngā Pānga Whakahaere

- 6.1 The draft Statements of Expectations were circulated to the Trust via email. No feedback was received. The finalised Statement of Expectations will be shared with the Trust to respond to the expectations in their Statements of Intent.

7 Financial Implications Ngā Pānga Ahumoni

- 7.1 There are no financial implications with this report.

8 Statutory Requirements Ngā Here ā-Ture

8.1 The Local Government Act 2002 details Councils may prepare a Statement of Expectations:

64B Statement of expectations

(1) The shareholders in a council-controlled organisation may prepare a statement of expectations that—

(a) specifies how the organisation is to conduct its relationships with—

(i) shareholding local authorities; and

(ii) the communities of those local authorities, including any specified stakeholders within those communities; and

(iii) iwi, hapū, and other Māori organisations; and

(b) requires the organisation to act consistently with—

(i) the statutory obligations of the shareholding local authorities; and

(ii) the shareholders' obligations pursuant to agreements with third parties (including with iwi, hapū, or other Māori organisations).

(2) A statement of expectations may include other shareholder expectations, such as expectations in relation to community engagement and collaboration with shareholders and others in the delivery of services.

(3) A statement of expectations must be published on an Internet site maintained by or on behalf of each local authority that is a shareholder of the organisation.

9 Next Steps Te Kokenga

9.1 The feedback from Council at the Workshop on 4 February 2026 has been included in the final Statement of Expectations 2026 to 2027 for Feilding Civic Centre Trust. The Statement of Expectations is now ready for Council approval.

10 Attachments Ngā Āpitihanga

- Appendix 1 – Feilding Civic Centre Trust Statement of Expectations 2026 to 2027



Office of the Mayor

~~07 March 2025~~ update

Feilding Civic Centre Trust
Tony Chapman (Chair)
84 Aorangi Street
FEILDING

Dear Tony

Statement of Expectations for Feilding Civic Centre Trust 1 July ~~2025-2026~~ – 30 June ~~2026~~2027

Manawatū District Council values the important contribution Feilding Civic Centre Trust (FCCT) makes to our vision of “Proudly Provincial. A great place to land - Wehi nā te kāinga taurikura nei ki tuawhenua”.

This Statement of Expectations provides direction to assist the Trust in preparing its Statement of Intent (SOI) for the three years 202~~6~~5 – 202~~9~~8. It also clarifies Council’s expectations on how FCCT and Council can work together for maximum community benefit.

1.0 Strategic Direction

Manawatū District Council’s vision is:

Proudly provincial. A great place to land - Wehi nā te kāinga taurikura nei ki tuawhenua

Feilding Civic Centre has an important role to play in helping Council achieve its strategic priorities to achieve our vision, of particular focus is the strategic priority of a place to belong and grow.

Manawatū District Council’s Strategic priorities are:

- **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 well-being for everyone.**
- A future planned together. He kāinga ka whakamaherea tahitia tōna anamata e te hapori 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 rauhītia tōna taiao - We protect and care for the Manawatū District’s natural and physical resources.

- Infrastructure fit for future. He kāinga ka tūwhena tonu ōna pūnahahanga, 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.

The overall result Council strives for is - Our people delivering great service and facilities to our community. FCCT as a Council Controlled Organisation is seen as an extension of Council striving towards this outcome.

2.0 Development of the Statement of Intent (SOI)

When developing Feilding Civic Centre Trust’s SOI, we expect that you will address the following:

| Expectations | Comment to Trust for preparation of their SOI 20265 - 20298 |
|---|---|
| <p>Work to attract, promote and hold events and activities to encourage utilization in the Civic Centre <u>Maximise utilisation of the Civic Centre within the known constraints of the building</u></p> | <p>Describe the Trusts anticipated 6-monthly:</p> <ul style="list-style-type: none"> • booking occupancy rate • foot traffic (utilization) rate <p><u>Outline how FCCT aims to maximise utilisation of the Civic Centre within current building constraints.</u> <u>FCCT to anticipate targets, including:</u></p> <ul style="list-style-type: none"> • <u>Booking / venue occupancy rates (by type and space, where possible)</u> • <u>Utilisation / attendance measures, e.g.</u> <ul style="list-style-type: none"> ○ <u>ticketed attendance, and/or</u> ○ <u>estimated foot traffic / utilisation rate</u> • <u>Lost or declined bookings attributable to building constraints, including</u> <ul style="list-style-type: none"> ○ <u>number of lost bookings, and</u> ○ <u>the primary reason for decline</u> <p><u>Report progress to Council every six months</u></p> |
| <p>Work to encourage participation of the community in performing arts and recreational activity <u>Plan to increase community participation in performing arts, cultural and recreational activities</u></p> | <p>Performance measure on the new initiatives developed that encourage community involvement in the variety of roles involved in performing arts and recreation <u>Describe how FCCT plans to encourage and enable broader community participation by developing anticipated targets for new initiatives that increase community involvement, such as:</u></p> <ul style="list-style-type: none"> • <u>Number of new initiatives / programmes / partnership events developed</u> • <u>Target groups reached</u> • <u>Quality indicators, such as:</u> |

| | |
|--|--|
| | <ul style="list-style-type: none"> ○ <u>participant feedback</u> ○ <u>repeat delivery / sustained participation</u> ○ <u>partner involvement or collaboration</u> <p><u>Report progress to Council every six months</u></p> |
| Work to optimally run the Feilding Civic Centre in a financially astute manner | <ul style="list-style-type: none"> ● Actively source and apply for relevant third party funding ● Submit a 6 monthly financial report and an audited annual report that meets the timelines of MDC and Audit NZ |
| Work with Council on developing and delivering a facility investment schedule and 10+ year asset management plan (AMP)@ <u>needs analysis and economic impact report</u> for district performing arts, cultural, and civic activity to develop a case for future investment as part of Council's upcoming LTP process | <p>Performance measure developed to agree on a timeline for the Trust and Council officers to agree on the annual facility maintenance schedule and a 10 year facility asset management plan. Provide operational and performance insights that help inform Council's community facilities planning and investment decisions, for example:</p> <ul style="list-style-type: none"> ● <u>Include operational statistics and narrative insights, such as:</u> <ul style="list-style-type: none"> ○ <u>Usage trends, market demand, customer / community feedback, and civic / cultural / recreational needs</u> ● <u>Provide information in a timely manner when requested by Council, using a no surprises approach</u> |
| <u>Practice good governance principles and sound financial performance.</u> | <ul style="list-style-type: none"> ● <u>Succession planning for the continuation and development of FCCT</u> ● <u>Submit a six-monthly financial report and an audited annual report that meets the timelines of MDC and Audit NZ</u> ● <u>Seek out partnerships including third party funding opportunities, grants and financing to ensure FCCT remains financially sustainable</u> ● <u>Practice good governance principles</u> |

3.0 Working together

One of Council's priorities is to establish and manage an effective working relationship based on mutual respect and trust with its CCOs. This means more than regular reporting, it means two-way conversation and working together to achieve shared outcomes.

To achieve these aims, Council has the following expectations:

- Collaboration - FCCT and Council will work together collaboratively to ensure FCCT's policies and decisions represent the strategic direction and best interest of the Council and ultimately the community;
- Communication - Ongoing engagement between FCCT and Council, both at a governance and operational level, to ensure that all parties are well-informed of each other's mandate and priorities. Council decisions are to be communicated in a positive manner; any concerns should be raised directly with Council Officers;
- Performance - The Trust is the most important monitor of FCCT's performance. Council expects the Trust to advise regularly of its performance, implications for future performance, and risks and opportunities faced by the organisation. Reporting to Council is required six-monthly and annually with a no surprises approach to communication. Performance measures will be developed together;
- Partnerships - Strategic partnerships will be developed and maintained including with Feilding and District Promotion;
- Funding – In addition to the grant funding Council provides, opportunities to attract third party investment to be identified and actioned as appropriate.

Council will notify FCCT of any actions or announcements that may affect the trust before any public announcement is made.

4.0 Responsibilities

Council expects that FCCT will:

- Achieve the objectives and performance measures as determined through the FCCT Trust Deed, the Statement of Expectations, and the Statement of Intent;
- Align its strategic priorities to Council's wider strategic priorities;
- Manage financials in a prudent manner which promotes current and future interests of the community, ensuring efficient allocation of public resources;
- Provide audited financial statements which are prepared with generally accepted accounting practice;
- Work to mitigate risk through ensuring sound Health, Safety and Wellbeing practices. Reporting on Health, Safety and Wellbeing to be included in the 6-monthly reporting to Council;
- Uphold good governance practices, such as managing real or perceived conflicts of interest in line with Council's policy; be sensitive to the demand for accountability and transparency required by the status of a public entity; and retain good visibility over operational decision-making managing risks in a proactive manner.

The responsibilities of Council are to:

- Provide an operational grant to the Trust for the relevant LTP period;
- Support FCCT to achieve the objectives of this Statement of Expectation, receiving and approving the draft and final Statement of Intent;

- Appoint trustees to the FCCT board in accordance with the Trust Deed and Appointment of Directors Policy;
- Monitor FCCT’s performance as informed through the presentation of six monthly and annual reports to Council;
- Build and maintain a relationship of mutual respect and trust, including communicating in a positive manner about FCCT’s successes.

5.0 Accountability, monitoring and transparency

FCCT is statutorily required to meet its obligations under Part 5 and Schedule 8 of the Local Government Act 2002 (LGA) including achieving the objectives of the Council, be a good employer, and exhibit a sense of social and environmental responsibility. The Act was amended with changes applicable from October 2019.

It is important to the Council that the people of the Manawatū District know that they can attend at least one public board meeting each year, even if the majority will not choose to do so. The Council sees FCCT’s AGM as the ideal opportunity to do this and encourages FCCT to actively promote this to the public.

6.0 Timeline of the Statement of Intent (SOI)

| | |
|--|--|
| 1 May April 202 6 5 | Draft SOI presented to Council |
| 2 May April 202 6 5 | Council recommended changes to the draft SOI sent to the Trust for consideration / inclusion |
| On or before 2 5 3 May 202 6 5 | Updated SOI delivered to Council Officers by FCCT |
| 3 5 June 202 6 5 | Final SOI presented to Council |

We look forward to working with FCCT collectively as we continue to develop a model of service and facilities that ensure our community thrives socially, culturally, economically and environmentally. We thank the Trust and volunteers of FCCT for their collaboration as we move ahead together.

Yours sincerely

~~Helen Worboys~~ Michael Ford JP
Mayor

Council

Meeting of 04 March 2026

Business Unit: Community
Date Created: 20 January 2026

Awahuri Forest Kitchener Park Trust Statement of Expectations 2026/2027

Purpose Te Aronga o te Pūrongo

To approve the Statement of Expectations for the 2026 to 2027 year for Awahuri Forest Kitchener Park Trust.

Recommendations Ngā Tūtohinga

That Council Approve the Awahuri Forest Kitchener Park Trust Statement of Expectations for the 2026 to 2027 year.

Report prepared by:
Karyn Crawley
Community Operations Advisor

Approved for submission by:
Jason Rosenbrock
Acting General Manager - Community

1 Background Ngā Kōrero o Muri

1.1 Statements of Expectations are set for the Manawatū District Council Controlled Organisations (CCOs) which do not have exempt status, excluding Local Government Funding Agency (LGFA).

The statements detail:

- What Council expects the focus areas to be for the CCO over the financial year
- How we will work together; and
- Makes suggestions for the trust to prepare their Statement of Intent (SOI).

1.2 Councils can choose to provide a Statement of Expectations, they are not a legal requirement of the Local Government Act. To provide clear guidance for our CCOs, Council elected to introduce Statements of Expectations for Awahuri Forest Kitchener Park Trust for the 2024 to 2025 year. Given this is still a relatively new process, a one year period for the Statement of Expectations has been set to allow for timely changes to be made as required. This could be reviewed to a longer period in the future once a cadence is developed.

1.3 In response to the Statement of Expectations, each Trust must provide an annual Statement of Intent. The content of the Statement of Intent must include in respect of the financial year to which it relates and each of the immediately following two financial years:

- The objectives of the group
- A statement of the board's approach to the governance of the group
- The nature and scope of the activities to be undertaken by the group
- The non-financial performance targets and other measures by which the performance of the group may be judged in relation to its objectives; and
- Any additional information that is required to be included in the statement of intent.

1.4 Awahuri Forest Kitchener Park Trust provided a Statement of Intent (SOI) in response to the Statement of Expectations (SOE) for the 2025 to 2026 year, which Council approved.

1.5 The draft Statement of Expectations was presented to Council for input and feedback on 4 February 2026. All feedback has been included in the final draft.

2 Strategic Fit Te Tautika ki te Rautaki

2.1 The Awahuri Forest Kitchener Park Trust assists in the ecological restoration, management and enhancement of the land contributing to an environment to be proud of. This relates to the Council's third strategic priority as laid out in the Long-Term Plan of *An environment to be proud of – We protect and care for Manawatū District's natural and physical resources.*

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

- 3.1 The first Statement of Expectations for Awahuri Forest Kitchener Park Trust (AFKPT) was introduced for the 2024 to 2025 year, and the Trust responded with a Statement of Intent which Council approved. This cadence was repeated for the 2025 to 2026 year and reporting on the Statement of Intent in relation to the expectations has been presented to Council six monthly since April 2025.
- 3.2 As this is the third iteration of this process for the Trust a more comprehensive review of the existing Statement of Expectations is reflected in the Statement of Expectations for the 2026 to 2027 year (ref: [Appendix 1](#)).
- 3.3 The key changes to the expectations are re-wording of existing expectations to further refine the intent; the inclusion of a fixed time-frame for the implementation of a health and safety policy, to be in place by 31 December 2026; and the addition of an expectation relating to the practice of good governance principles and sound financial performance.

4 Risk Assessment Te Arotake Tūraru

- 4.1 As a Council Controlled Organisation, Awahuri Forest Kitchener Park presents governance, financial, health and safety, and reputational risks to Council. These risks are managed through Council's governance oversight, trustee appointments, Statements of Expectations and Intent, regular reporting, audited accounts, and health and safety requirements. The risks are considered to be within Council's risk appetite with these controls in place.

5 Engagement Te Whakapānga

Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

- 5.2 There are no known cultural considerations associated with the matters addressed in this report.

Community Engagement

- 5.3 There is no community engagement associated with this report.

6 Operational Implications Ngā Pānga Whakahaere

- 6.1 The draft Statement of Expectations was discussed with the Trust and relevant feedback has been considered and included as appropriate. The finalised Statement of Expectations will be shared with the Trust to respond to the expectations in their Statements of Intent.

7 Financial Implications Ngā Pānga Ahumoni

7.1 There are no financial implications with this report.

8 Statutory Requirements Ngā Here ā-Ture

8.1 The Local Government Act 2002 details Councils may prepare a Statement of Expectations:

64B Statement of expectations

(1) The shareholders in a council-controlled organisation may prepare a statement of expectations that—

(a) specifies how the organisation is to conduct its relationships with—

(i) shareholding local authorities; and

(ii) the communities of those local authorities, including any specified stakeholders within those communities; and

(iii) iwi, hapū, and other Māori organisations; and

(b) requires the organisation to act consistently with—

(i) the statutory obligations of the shareholding local authorities; and

(ii) the shareholders' obligations pursuant to agreements with third parties (including with iwi, hapū, or other Māori organisations).

(2) A statement of expectations may include other shareholder expectations, such as expectations in relation to community engagement and collaboration with shareholders and others in the delivery of services.

(3) A statement of expectations must be published on an Internet site maintained by or on behalf of each local authority that is a shareholder of the organisation.

9 Next Steps Te Kokenga

9.1 The feedback from Council at the Workshop on 4 February 2026 has been included in the final Statement of Expectations 2026 to 2027 for Awahuri Forest Kitchener Park Trust. The Statement is now presented to Council for approval.

10 Attachments Ngā ĀpitiHanga

- Appendix 1 – Awahuri Forest Kitchener Park Trust Statement of Expectations 2026 to 2027



Office of the Mayor

update

Awahuri Forest Kitchener Park Trust
Bessie Nicholls (Chair)
FEILDING

Dear Jo,

Statement of Expectations for Awahuri Forest Kitchener Park Trust 1 July 2026 – 30 June 2027

Manawatū District Council values the important contribution Awahuri Forest Kitchener Park Trust (AFKPT) makes to our vision of “Proudly Provincial. A great place to land - Wehi nā te kāinga taurikura nei ki tuawhenua”.

This Statement of Expectations provides direction to assist the Trust in preparing its Statement of Intent (SOI) for the three years 2026 – 2029. It also clarifies Council’s expectations on how AFKPT and Council can work together for maximum community benefit.

1.0 Strategic Direction

Manawatū District Council’s vision is:

Proudly provincial. A great place to land - Wehi nā te kāinga taurikura nei ki tuawhenua

Awahuri Kitchener Park has an important role to play in helping Council achieve its strategic priorities to achieve our vision, of particular focus is the strategic priority of an environment to be proud of.

Manawatū District Council’s Strategic priorities are:

- 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 well-being for everyone.
- A future planned together. He kāinga ka whakamaherea tahitia tōna anamata e te hapori 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 rauhītia tōna taiao - We protect and care for the Manawatū District’s natural and physical resources.**
- Infrastructure fit for future. He kāinga ka tūwhena 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.

The overall result Council strives for is - Our people delivering great service and facilities to our community. AFKPT as a Council Controlled Organisation is seen as an extension of Council striving towards this outcome.

2.0 Development of the Statement of Intent (SOI)

When developing Awahuri Forest Kitchener Park’s SOI, we expect that you will address the following:

| Council’s Expectations | Comment to Trust for preparation of their SOI 2026 - 2027 |
|--|--|
| Maintain the forest/park, within the existing boundary, as an area of unspoilt nature (scenic reserve) for the benefit of the community and visitors | Performance measures describe the Trusts: <ul style="list-style-type: none"> • pest control activity for plants (e.g. phragmites) and animals • native planting activity (enhancement or replacement planting) |
| Work collaboratively with Council to develop further walking and cycling tracks to connect to the “loop track concept” described in Council’s Walking & Cycling Strategy | Provide comment on engagement with Council’s “loop track” proposals |
| Make the forest/park available for educational opportunities to increase awareness and extend knowledge. | <ul style="list-style-type: none"> • Performance measures developed to maintain a passive education programme for the community and visitors • Continue to develop the Forest species signage • Maintain the relevant information on the Trust’s website |
| Trust follows Health and Safety best practice | Trust implements a health and safety policy by 31 December 2026 |
| Practice good governance principles and sound financial performance. | <ul style="list-style-type: none"> • Succession planning for the continuation and development of AFKPT • Submit a six-monthly financial report and an audited annual report that meets the timelines of MDC and Audit NZ • Seek out partnerships including third party funding opportunities, grants and financing to ensure AFKPT remains financially sustainable • Practice good governance principles |

3.0 Working together

One of Council's priorities is to establish and manage an effective working relationship based on mutual respect and trust with its CCOs. This means more than regular reporting, it means two-way dialogue and working together to achieve shared outcomes.

To achieve these aims, Council has the following expectations:

- Collaboration - AFKPT and Council will work together collaboratively to ensure AFKPT's policies and decisions represent the strategic direction and best interest of the Council and ultimately the community;
- Communication - Ongoing engagement between AFKPT and Council, both at a governance and operational level, to ensure that all parties are well-informed of each other's mandate and priorities. Council decisions are to be communicated in a positive manner; any concerns should be raised directly with Council Officers;
- Performance - The Trust is the most important monitor of AFKPT's performance. Council expects the Trust to advise regularly of its performance, implications for future performance, and risks and opportunities faced by the organisation. Reporting to Council is required six-monthly and annually with a no surprises approach to communication. Performance measures will be developed together;
- Partnerships - Strategic partnerships will be developed and maintained;
- Funding – In addition to the grant funding Council provides, opportunities to attract third party investment to be identified and actioned as appropriate.

Council will notify AFKPT of any actions or announcements that may affect the trust before any public announcement is made.

4.0 Responsibilities

The Council expects that AFKPT will:

- Achieve the objectives and performance measures as determined through the AFKP Trust Deed, the Statement of Expectations, and the Statement of Intent;
- Align its strategic priorities to Council's wider strategic priorities;
- Manage financials in a prudent manner which promotes current and future interests of the community, ensuring efficient allocation of public resources;
- Provide audited financial statements which are prepared with generally accepted accounting practice;
- Work to mitigate risk through ensuring sound Health, Safety and Wellbeing practices. Reporting on Health, Safety and Wellbeing to be included in the 6-monthly reporting to Council;
- Uphold good governance practices, such as managing real or perceived conflicts of interest in line with Council's policy; be sensitive to the demand for accountability and transparency required by the status of a public entity; and retain good visibility over operational decision-making managing risks in a proactive manner.

The responsibilities of Council are to:

- Provide an operational grant to the Trust for the relevant LTP period;
- Support AFKPT to achieve the objectives of this Statement of Expectation, receiving and approving the draft and final Statement of Intent;
- Appoint trustees to the AFKPT board in accordance with the Trust Deed and Appointment of Directors Policy;
- Monitor AFKPT’s performance as informed through the presentation of six monthly and annual reports to Council;
- Build and maintain a relationship of mutual respect and trust, including communicating in a positive manner about AFKPT’s successes.

5.0 Accountability, monitoring and transparency

AFKPT is statutorily required to meet its obligations under Part 5 and Schedule 8 of the Local Government Act 2002 (LGA) including achieving the objectives of the Council, be a good employer, and exhibit a sense of social and environmental responsibility. The Act was amended with changes applicable from October 2019.

It is important to the Council that the people of the Manawatū District know that they can attend at least one public board meeting each year, even if the majority will not choose to do so. The Council sees AFKPT’s AGM as the ideal opportunity to do this and encourages AFKPT to actively promote this to the public.

6.0 Timeline of the Statement of Intent (SOI)

| | |
|--------------------------|--|
| 1 April 2026 | Draft SOI presented to Council |
| 2 April 2026 | Council recommended changes to the draft SOI sent to the Trust for consideration / inclusion |
| On or before 23 May 2025 | Updated SOI delivered to Council Officers by AFKPT |
| 3 June 2026 | Final SOI presented to Council |

We look forward to working with AFKPT collectively as we continue to develop a model of service and facilities that ensure our community thrives socially, culturally, economically and environmentally. We thank the Trust and volunteers of AFKP for their collaboration as we move ahead together.

Yours sincerely

Michael Ford JP
Mayor

Council

Meeting of 04 March 2026

Business Unit: Community
Date Created: 06 January 2026

Manawatu Community Trust Six Monthly Report 2025/2026 and Draft Statement of Intent 2026/2027

Purpose Te Aronga o te Pūrongo

To present for consideration the Manawatu Community Trust's Six-Month Reporting for the 2025/2026 financial year, and the draft Statement of Intent 2026/2027 for feedback in accordance with Section 66 of the Local Government Act 2002.

Recommendations Ngā Tūtohinga

That the Council:

1. Receives the Manawatū Community Trust's Six-Month Report for the 2025/2026 financial year (Appendices 1 and 2), and
2. Agree to the Manawatū Community Trust draft Statement of Intent 2026/2027 (Appendix 3), subject to feedback, if any, being incorporated into the final Statement of Intent.

Report prepared by:
Karyn Crawley
Community Operations Advisor

Approved for submission by:
Jason Rosenbrock
Acting General Manager - Community

1 Background Ngā Kōrero o Muri

- 1.1 The Manawatū Community Trust (MCT) was established in July 2008. The Trust operates as a Council Controlled Organisation (CCO) – an organisation in which the Council owns at least 50 percent of the voting rights or has the right to appoint at least 50 percent of the directors or trustees.
- 1.2 MCT provides Council with Six-Monthly and Annual reports on activities. This reporting requirement is consistent with the legislative requirements for CCO's as outlined in S66 and S67 of the Local Government Act 2002.
- 1.3 Although Council has full confidence in MCT and the operation of the Trust, a Statement of Expectations (SOE) was introduced for the 2025–2026 year to align with Council's approach to its other Council-Controlled Organisations and to provide clear direction on Council's expectations.
- 1.4 Under the provisions of the Local Government Act 2002, the Trustees must present a draft Statement of Intent (SOI) to Council each year, responding to the expectations in the SOE. Council then has the opportunity to comment and provide feedback on the draft SOI. The Trust must consider Council's comments and deliver the final document to Council before 30 June each year.
- 1.5 The content of the Statement of Intent must include in respect of the financial year to which it relates and each of the immediately following two financial years:
 - (a) The objectives of the group; and
 - (b) A statement of the board's approach to the governance of the group; and
 - (c) The nature and scope of the activities to be undertaken by the group; and
 - (d) The non-financial performance targets and other measures by which the performance of the group may be judged in relation to its objectives; and
 - (e) Any additional information that is required to be included in the statement of intent.

2 Strategic Fit Te Tautika ki te Rautaki

- 2.1 The Manawatu Community Trust provides housing for senior and disabled residents of the Manawatū district and promotes wellbeing services for the residents of the Manawatū district. This aligns with Council's first strategic priority as laid out in the Long-Term Plan of *A place to belong and grow*.
- 2.2 The Manawatu Community Trust provides commercial property, leased by Feilding Health Centre which aligns with Council's fifth strategic priority as laid out in the Long-Term Plan of *A prosperous, resilient economy*.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

3.1 MCT's Six-Month Reporting shows:

- (a) Financial performance (ref: Appendix 1) shows a year-to-date result of ~\$111,000 difference between the budgeted Surplus/Deficit and the actual spend. This is largely due to a timing difference in the receipt of the grant funding of \$100,000 from Central Energy Trust not being received in this period. It is anticipated that the funding will be received in the second half of the financial year on completion of the project that it relates to.
- (b) Statement of Intent performance targets for the six months to date have been either achieved or are in progress and on track (ref: Appendix 2).

3.2 The Manawatū Community Trust's 2026 – 2027 draft Statement of Intent is consistent with its constitution, complies with statutory requirements, and responds to the Statement of Expectations.

3.3 Members of the Trust and the General Manager will be present at the 4 March 2026 Council meeting to speak to the report.

3.4 Council is able to receive the draft Manawatu Community Trust Statement of Intent document (ref: Appendix 3) and provide feedback to be incorporated into the final Statement of Intent document. The final Statement of Intent will be considered at a Council meeting in June 2026.

4 Risk Assessment Te Arotake Tūraru

4.1 Based on the six-month performance and financial position outlined in the Management Report (ref: Appendix 1), the Trust appears financially stable with a strong asset base and positive surplus position.

4.2 The primary risks relate to long-term debt servicing, asset maintenance obligations, and income sustainability. These risks are considered manageable with continued monitoring and are consistent with Council's current Risk Appetite settings.

5 Engagement Te Whakapānga

Significance of Decision

5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

5.3 There are no consultation requirements as a result of this report.

6 Operational Implications Ngā Pānga Whakahaere

- 6.1 Under Section 66 (5) of the Local Government Act 2002 the Council is required to publish the MCT six-monthly report on the Council website for no less than seven years.

7 Financial Implications Ngā Pānga Ahumoni

- 7.1 There are no direct financial implications arising from the recommendations in this report. The Trust's financial performance is outlined in Appendix 1.

8 Statutory Requirements Ngā Here ā-Ture

- 8.1 The Local Government Act 2002, section 66 requires that "During each financial year, the board of a council-controlled organisation must report on the organisation's operations to its shareholders."
- 8.2 Under the provisions of the Local Government Act 2002, Part 5 (Council – Controlled Organisations and Council Organisations), section 64 (Statement of Intent), Manawatū Community Trust has a statutory obligation to provide Council with a Statement of Intent for the coming financial year that is consistent with its constitution.
- 8.3 Schedule 8 Part 1 Section 1 of the Local Government Act 2002 requires that a CCO delivers a draft statement of intent to its shareholders on or before 1 March.
- 8.4 The CCO board must consider any comments on the draft statement of intent that are made by the shareholders, on or before 1 May.
- 8.5 The CCO board must deliver the completed statement of intent to the shareholders before the commencement of the financial year to which it relates.
- 8.6 The content of every statement of intent of a CCO must comply with Part 2 of Schedule 8 of the Local Government Act 2002, covering the financial year to which it relates and each of the immediately following 2 financial years.

9 Next Steps Te Kokenga

- 9.1 The Manawatū Community Trust six-monthly reporting to 31 December 2025 is ready for consideration by the Council.
- 9.2 The Manawatū Community Trust's 2026 - 2027 draft Statement of Intent is consistent with its constitution and complies with statutory requirements and is presented to Council for consideration.

10 Attachments Ngā ĀpitiHanga

- Appendix 1 – MCT – Updated December 2025 Management Report
- Appendix 2 – MCT2025-2026 SOI – December 2025 Update
- Appendix 3 – MCT – 2026-2027 SOI - Draft



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Manawatū Community Trust

MANAGEMENT REPORT

FOR THE 6 MONTHS ENDED 31 DECEMBER 2025

Contents

| | |
|----|--|
| 3 | Compilation Report and Disclaimer of Liability |
| 4 | Statement of Financial Performance |
| 8 | Statement of Financial Position |
| 10 | Statement of Accounting Policies |

Compilation Report and Disclaimer of Liability

Manawatū Community Trust For the 6 months ended 31 December 2025

Compilation Report and Disclaimer of Liability to the Trustees of Manawatū Community Trust.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Manawatū Community Trust for the six months ended 31 December 2025.

These statements are special purpose and have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Trustees are solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is appropriate to meet your needs and for the purpose that the financial statements were prepared.

The management reports were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the management reports.

No Audit or Review Engagement Undertaken

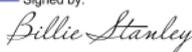
Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Manawatū Community Trust other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on these financial statements.

Signed by:

7930F55FA226746B

BDO Manawatu Limited
Chartered Accountants
32 Amesbury Street
Palmerston North
Dated: 30 January 2026

Statement of Financial Performance

Manawatū Community Trust

For the 6 months ended 31 December 2025

| NOTES | JUL-DEC 2025 ACTUAL | JUL-DEC 2025 BUDGET | VARIANCE | VARIANCE % |
|--|------------------------|------------------------|-----------------|------------|
| Revenue | | | | |
| Grants from non-government organisations | | | | |
| Grant - Eastern & Central Community Trust | 21,000 | - | 21,000 ↑ | - |
| Grant - Central Energy Trust | - | 100,000 | (100,000) ↓ | -100% ↓ |
| Revenue from service delivery grants/contracts (non-government) | | | | |
| Rental Income | | | | |
| Clevely - Rental Income | 142,136 | 141,393 | 743 ↑ | 1% ↑ |
| FHC - Rental Income | 376,268 | 402,030 | (25,762) ↓ | -6% ↓ |
| Housing - Rental Income | 1,112,328 | 1,070,795 | 41,533 ↑ | 4% ↑ |
| Menzshed - Rental Income | 2,600 | 2,603 | (3) ↓ | 0% ↓ |
| MHSS - Rental Income | 100 | 52 | 48 ↑ | 92% ↑ |
| Total Rental Income | 1,633,433 | 1,616,873 | 16,560 | 1% |
| Other Income | | | | |
| Admin - Meeting Room Income | 1,554 | 1,356 | 198 ↑ | 15% ↑ |
| Admin - Sundry Income | 146 | 2,562 | (2,416) ↓ | -94% ↓ |
| Housing - Sundry Income | 3,171 | 1,523 | 1,648 ↑ | 108% ↑ |
| MHSS - Recovered Expenses | 5,745 | 4,338 | 1,407 ↑ | 32% ↑ |
| Sundry Commercial Income | 1,982 | 1,230 | 752 ↑ | 61% ↑ |
| Total Other Income | 12,597 | 11,009 | 1,588 | 14% |
| Total Revenue from service delivery grants/contracts (non-government) | 1,646,030 | 1,627,882 | 18,148 | 1% |
| Interest, dividends, and other investment revenue | | | | |
| Interest | 23,650 | 12,244 | 11,406 ↑ | 93% ↑ |
| Total Revenue | 1,690,680 | 1,740,126 | (49,446) | -3% |
| Expenses | | | | |
| Employee remuneration and other related expenses | | | | |
| Wages and salaries | | | | |
| Admin - ACC Levies | 947 | 1,206 | (259) ↓ | -21% ↓ |
| Remuneration - Admin | 102,347 | 95,544 | 6,803 ↑ | 7% ↑ |
| Remuneration - Duke Street | 4,685 | 4,740 | (55) ↓ | -1% ↓ |
| Remuneration - Maintenance, Facilities Staff | 72,381 | 58,404 | 13,977 ↑ | 24% ↑ |
| Remuneration - Tenancy Staff | 39,575 | 54,834 | (15,259) ↓ | -28% ↓ |

| | NOTES | JUL-DEC 2025 ACTUAL | JUL-DEC 2025 BUDGET | VARIANCE | VARIANCE % |
|---|-------|------------------------|------------------------|-----------------|-------------|
| Remuneration - Trustees | | 54,077 | 54,372 | (295) ↓ | -1% ↓ |
| Total Wages and salaries | | 274,013 | 269,100 | 4,913 | 2% |
| Total Employee remuneration and other related expenses | | 274,013 | 269,100 | 4,913 | 2% |
| Other expenses related to service delivery | | | | | |
| Expenses | | | | | |
| Bowen St | | | | | |
| Bowen St - Building Maintenance | | - | 1,344 | (1,344) ↓ | -100% ↓ |
| Bowen St - Insurance and Rates | | 5,745 | 4,338 | 1,407 ↑ | 32% ↑ |
| Bowen St - Revaluation | | 600 | - | 600 ↑ | - — |
| Total Bowen St | | 6,345 | 5,682 | 663 | 12% |
| Duke Street | | | | | |
| Building Maintenance | | 6,198 | 25,002 | (18,804) ↓ | -75% ↓ |
| Duke Street - Revaluation | | 3,421 | 3,420 | 1 ↑ | 0% ↑ |
| Duke Street - Insurance | | 42,988 | 47,112 | (4,124) ↓ | -9% ↓ |
| Duke Street - Generator maintenance | | 720 | 984 | (264) ↓ | -27% ↓ |
| Duke Street - Grounds Expenses | | 7,169 | 8,130 | (961) ↓ | -12% ↓ |
| Duke Street - Lease Cost | | 17,349 | 17,352 | (3) ↓ | 0% ↓ |
| Duke Street - Water Rates | | 1,086 | 1,410 | (324) ↓ | -23% ↓ |
| Fire Security and Compliance | | 2,445 | 4,536 | (2,091) ↓ | -46% ↓ |
| Workforce Expenses - Duke Street | | - | 234 | (234) ↓ | -100% ↓ |
| Menzshed Expense | | 296 | 1,098 | (802) ↓ | -73% ↓ |
| Total Duke Street | | 81,673 | 109,278 | (27,605) | -25% |
| Housing | | | | | |
| Housing - Bad Debts Expense | | - | 408 | (408) ↓ | -100% ↓ |
| Housing - Building Maintenance | | 83,778 | 103,428 | (19,650) ↓ | -19% ↓ |
| Housing - Community Building | | 6,884 | 1,158 | 5,726 ↑ | 494% ↑ |
| Housing - General Expenses | | 57 | - | 57 ↑ | - — |
| Housing - Grounds Maintenance | | 25,548 | 25,080 | 468 ↑ | 2% ↑ |
| Housing - Healthy Homes Compliance | | 1,511 | 9,420 | (7,909) ↓ | -84% ↓ |
| Housing - Horizons Rates | | 461 | 492 | (31) ↓ | -6% ↓ |
| Housing - Insurance | | 114,530 | 145,740 | (31,210) ↓ | -21% ↓ |
| Housing - Motor Vehicle Expenses | | 4,960 | 3,864 | 1,096 ↑ | 28% ↑ |
| Housing - Rates | | 74,362 | 77,988 | (3,626) ↓ | -5% ↓ |
| Housing - Revaluations | | 19,474 | 17,370 | 2,104 ↑ | 12% ↑ |

| NOTES | JUL-DEC 2025 ACTUAL | JUL-DEC 2025 BUDGET | VARIANCE | VARIANCE % |
|---|------------------------|------------------------|------------------|-------------|
| Housing - Rubbish Removal | 1,994 | 7,044 | (5,050) ↓ | -72% ↓ |
| Housing - Software | 3,850 | 5,574 | (1,724) ↓ | -31% ↓ |
| Housing - Sub Committee Initiatives | - | 10,002 | (10,002) ↓ | -100% ↓ |
| Housing - Water Rates | 20,037 | 22,716 | (2,679) ↓ | -12% ↓ |
| Workforce Expenses - Housing | 452 | 6,450 | (5,998) ↓ | -93% ↓ |
| Total Housing | 357,899 | 436,734 | (78,835) | -18% |
| Administration | | | | |
| Accounting Fees | 17,140 | 15,114 | 2,026 ↑ | 13% ↑ |
| Admin - Communications & Public Relations | 2,233 | 2,370 | (137) ↓ | -6% ↓ |
| Admin - FAR Sub-Committee Initiatives | - | 4,998 | (4,998) ↓ | -100% ↓ |
| Admin - ICT Costs | 1,751 | 1,476 | 275 ↑ | 19% ↑ |
| Admin - Insurance | 1,384 | 1,356 | 28 ↑ | 2% ↑ |
| Admin - Meeting Room Expenses | 1,793 | 1,518 | 275 ↑ | 18% ↑ |
| Admin - Motor Vehicle Expenses | 2,508 | 1,932 | 576 ↑ | 30% ↑ |
| Admin - Office Electricity | 763 | 750 | 13 ↑ | 2% ↑ |
| Admin - Office Maintenance | 25 | 834 | (809) ↓ | -97% ↓ |
| Admin - Office Rates | 2,028 | 2,166 | (138) ↓ | -6% ↓ |
| Admin - Office Telephone | 5,877 | 5,022 | 855 ↑ | 17% ↑ |
| Admin - Postage & Stationery | 795 | 450 | 345 ↑ | 77% ↑ |
| Admin - Printing & Scanning | 1,640 | 1,344 | 296 ↑ | 22% ↑ |
| Admin - Subscriptions | 252 | 258 | (6) ↓ | -2% ↓ |
| Admin - Sundry Expenses | 2,302 | 2,982 | (680) ↓ | -23% ↓ |
| Admin - Trustee Expenses | 1,151 | - | 1,151 ↑ | - |
| Audit Fees | 29,223 | 29,322 | (99) ↓ | 0% ↓ |
| Bank Charges | 209 | 216 | (7) ↓ | -3% ↓ |
| Consultants Fees | - | 10,002 | (10,002) ↓ | -100% ↓ |
| Legal Fees | 1,533 | 1,536 | (3) ↓ | 0% ↓ |
| Trust Development Fund | 2,337 | 3,156 | (819) ↓ | -26% ↓ |
| Workforce Expenses - Admin | 4,163 | 4,776 | (613) ↓ | -13% ↓ |
| Total Administration | 79,106 | 91,578 | (12,472) | -14% |
| Total Expenses | 525,023 | 643,272 | (118,249) | -18% |

| | NOTES | JUL-DEC 2025 ACTUAL | JUL-DEC 2025 BUDGET | VARIANCE | VARIANCE % |
|---|-------|------------------------|------------------------|------------------|-------------|
| Other expenses | | | | | |
| Depreciation | | 485,630 | 494,820 | (9,190) ↓ | -2% ↓ |
| Interest Expense | | 127,072 | 165,594 | (38,522) ↓ | -23% ↓ |
| Total Other expenses | | 612,702 | 660,414 | (47,712) | -7% |
| Total Other expenses related to service delivery | | 1,137,725 | 1,303,686 | (165,961) | -13% |
| Total Expenses | | 1,411,738 | 1,572,786 | (161,048) | -10% |
| Surplus/(Deficit) for the Year | | 278,942 | 167,340 | 111,602 | 67% |

Statement of Financial Position

Manawatū Community Trust As at 31 December 2025

| | NOTES | 31 DEC 2025 | 31 DEC 2024 |
|---|-------|-------------------|-------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and short-term deposits | | | |
| Current Account | | 288,850 | 236,703 |
| Savings Account | | 11,236 | 11,109 |
| Debit Card | | 4,904 | 8,390 |
| Petty Cash Account | | 271 | 303 |
| ANZ - Short-Term Deposits | | - | 151,627 |
| Total Cash and short-term deposits | | 305,260 | 408,132 |
| Debtors and prepayments | | | |
| Trade receivables | | 114,875 | 107,937 |
| Prepayments | | 172,547 | 197,218 |
| Total Debtors and prepayments | | 287,422 | 305,155 |
| Inventory | | 7,916 | 9,239 |
| Investments | | 763,567 | 451,683 |
| Total Current Assets | | 1,364,165 | 1,174,209 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | | 36,554,505 | 36,060,054 |
| Investments | | 211,456 | - |
| Total Non-Current Assets | | 36,765,960 | 36,060,054 |
| Total Assets | | 38,130,125 | 37,234,263 |
| Liabilities | | | |
| Current Liabilities | | | |
| Bank overdraft | | | |
| Commercial Flexi Facility | | 1,461 | 2 |
| Total Bank overdraft | | 1,461 | 2 |
| Creditors and accrued expenses | | | |
| Trade payables | | 128,539 | 138,878 |
| Sundry expenditure accruals | | 74,980 | 76,614 |
| Goods and Services Tax | | 10,330 | 6,474 |
| Total Creditors and accrued expenses | | 213,849 | 221,966 |
| Employee costs payable | | | |
| Accrued Wages | | 13,691 | 11,647 |
| Annual Leave Entitlement | | 28,459 | 25,163 |
| PAYE Payable | | 16,689 | 16,534 |
| Total Employee costs payable | | 58,840 | 53,344 |
| Deferred revenue | | 138,293 | 134,117 |

| | NOTES | 31 DEC 2025 | 31 DEC 2024 |
|---|-------|-------------------|-------------------|
| Loans | | | |
| ANZ Bank Loan | | 216,000 | 216,000 |
| MDC Loans | | 368,780 | 316,403 |
| Total Loans | | 584,780 | 532,403 |
| Other current liabilities | | | |
| Lease Payable | | 23,703 | 14,707 |
| Total Other current liabilities | | 23,703 | 14,707 |
| Total Current Liabilities | | 1,020,925 | 956,538 |
| Non-Current Liabilities | | | |
| Loans | | | |
| ANZ Bank Loan | | 470,000 | 686,000 |
| MDC Loans | | 4,323,703 | 4,736,488 |
| CET Loan | | 1,000,000 | - |
| Total Loans | | 5,793,703 | 5,422,488 |
| Other non-current liabilities | | | |
| Lease Payable | | 104,151 | 108,449 |
| Total Other non-current liabilities | | 104,151 | 108,449 |
| Total Non-Current Liabilities | | 5,897,854 | 5,530,938 |
| Total Liabilities | | 6,918,778 | 6,487,475 |
| Total Assets less Total Liabilities (Net Assets) | | 31,211,347 | 30,746,788 |
| Accumulated Funds | | | |
| Capital contributed by owners or members | | 10 | 10 |
| Accumulated surpluses or (deficits) | | 15,469,392 | 15,004,833 |
| Asset revaluation reserves | | 15,741,945 | 15,741,945 |
| Total Accumulated Funds | | 31,211,347 | 30,746,788 |

Statement of Accounting Policies

Manawatū Community Trust

For the 6 months ended 31 December 2025

Basis of Preparation

The Trust has elected to apply with XRB's Tier 3 PBE (PS) standard. This is on the basis that it does not have public accountability and has total annual expenses equal to or less than \$5,000,000. All transactions in the Management Report are reported using the accrual basis of accounting. The Management Report is prepared under the assumption that the Trust will continue to operate in the foreseeable future.

This is the Trust's first Management Report presented in accordance with XRB's NFP Tier 3 Standards.

The management reports are special purpose reports to meet the management reporting requirements of the Trust.

Goods and Services Tax (GST)

The Trust is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST. The Trust also carries out transactions which fall under exempt supplies legislation for GST purposes and therefore are not applicable for GST and are recorded gross in the management reports.

Income Tax

Manawatū Community Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Presentation Currency

The Management Report is presented in New Zealand dollars (NZ\$) and all values are rounded to the nearest NZ\$.

Revenue Recognition

Donations and grants with a documented expectation regarding use have been recognised as revenue over time as the expectation is satisfied.

Donated assets that are significant and have useful lives of 12 months or more are recorded on receipt at readily obtainable values. Other donated assets are not recorded.

Sale of goods is recorded when the goods are sold (usually when the goods are received by the purchaser).

Provision of services are recognised on a stage of completion basis.

Lease or rental revenue is recorded on a straight line basis unless another systematic basis is representative of the user's benefit.

Interest income is recorded as it is earned.

Trade Receivables

Trade receivables are initially measured at the amount owed. When it is likely that the amount owed, or some portion, will not be collected, an impairment adjustment is recorded. Interest charged on overdue amounts are added to the individual debtor balance.

Inventories

Inventories are recorded at cost and if become impaired, written down to lower of cost and selling price.

Property, Plant and Equipment

Property, plant and equipment consist of rental accommodation available for the elderly and disabled, and property leased out and operated as an integrated health centre, the Manchester House Senior Hub Facility and The Feilding Menzshed. This has been classified as property plant and equipment rather than investment property as it is held to meet service delivery objectives rather than to earn rentals or for capital appreciation.

Land is measured at fair value, and buildings are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Revaluation

Land and buildings are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from the assets' fair value and at least every three years.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then an off-cycle asset valuation is undertaken.

Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis.

The net revaluation results of revaluing are credited or debited to the asset revaluation reserve in equity. Where this would result in a debit balance in the asset revaluation reserve, this balance is recognised in the Statement of Comprehensive Revenue and Expenses. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the Statement of Comprehensive Revenue and Expenses will be first recognised in the Statement of Comprehensive Revenue and Expenses up to the amount previously expensed, and then recognised in equity.

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 the Trust and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is 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 amount of the asset. Gains and losses on disposals are included in the Statement of Financial Performance. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Trust and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the Statement of Financial Performance.

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 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:

| Land | Indefinite | None |
|----------------------------|-----------------|-------------|
| Buildings and Improvements | 2 - 78 years | 1.28% - 50% |
| Furniture and Fittings | 7.69 - 10 years | 10% - 13% |
| Motor Vehicles | 5 years | 20% |
| Plant and Equipment | 3 - 10 years | 10% - 33% |

Impairment of Assets

Property, plant, and equipment assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicated that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the Statement of Financial Performance. The reversal of an impairment loss is recognised in the Statement of Financial Performance.

Intangible Assets

Recognition and measurement

Intangible assets are initially measured at cost. All of the Trust's intangible assets are subsequently measured in accordance with the *cost model*, being cost (or fair value for items acquired through non-exchange transactions) less accumulated amortisation and impairment. The Trust has no intangible assets with indefinite useful lives. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in surplus or deficit as incurred.

Amortisation

Amortisation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of each amortisable intangible asset.

The estimated useful lives amortisation rates are:

- Software 3 years (2024: 3 years).

Investments

Investments are recorded when purchased and are recorded at cost. If it appears that the carrying amount of the investment will not be recovered, it shall be written down to the current market price. Any impairment expense is recorded in the Statement of Financial Performance.

Provisions

Provisions are recognised when the Trust has an obligation which can be reliably measured at balance date as a result of a past event and it is probable that the company will be required to settle the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the obligation at balance date. Movements in the best estimate are recorded in the Statement of Financial Performance.

Loans

Loans are recorded when the amount borrowed has been received and measured at cost. Interest expense is recognised on an accruals basis.

Tier 2 PBE Accounting Standards Applied

The Trust has elected to apply Tier 2 Accounting Standard PBE IPSAS 17 Property, Plant and Equipment and PBE IPSAS 31 Intangible Assets when preparing its financial statements.

Budget Figures

The budget figures are derived from the Statement of Intent, as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with the Tier 3 standard, using accounting policies that are consistent with those adopted by the Board in preparing this management report.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.



STATEMENT OF INTENT 2025/26

THIS STATEMENT OF INTENT COVERS THE YEAR 1 JULY 2025 TO 30 JUNE 2026

PURPOSE

The purpose of this statement of intent is to

- (a) state publicly the activities and intentions of this council-controlled organisation for the year and the objectives to which those activities will contribute; and
- (b) provide an opportunity for shareholders¹ to influence the direction of the organisation; and
- (c) provide a basis for the accountability of the directors² to their shareholders for the performance of the organisation.

OBJECTIVES OF THE COUNCIL CONTROLLED ORGANISATION

1. Section 59 of the Local Government Act 2002 provides:

Principal objective of a council-controlled organisation

- (1) The principal objective of a council-controlled organisation is to
 - (a) achieve the objectives of its shareholders, both commercial and non-commercial, as specified in the statement of intent; and
 - (b) be a good employer; and
 - (c) exhibit a sense of social and environmental responsibility by having regard to the interests of the community in which it operates and by endeavouring to accommodate or encourage these when able to do so; and
 - (d) if the council-controlled organisation is a council-controlled trading organisation, conduct its affairs in accordance with sound business practice.
- (2) In subsection (1)(b), good employer has the same meaning as in clause 36 of Schedule 7 of the Local Government Act 2002.

NATURE AND SCOPE OF ACTIVITIES

Nature

The Nature of the Trust is to promote and provide housing and wellbeing services that are relevant and meet long term community needs.

¹ 'Shareholders' include any partners, joint venture partners, members or other persons holding equity securities in relation to the organisation. In this case the shareholders will be the Mayor and the Councillors of the Manawatu District Council.

² 'Directors' and the 'Board' include trustees, managers or office holders (however described in the organisation).

Scope

The Trust is a robust, professional, and viable organisation that is providing a modern healthy living environment, up to date, good quality, sustainable housing and health facilities that address the needs of the community to enhance the long-term wellbeing of Manawatū residents.

OBJECTIVES OF THE MANAWATŪ COMMUNITY TRUST

The objectives of the Manawatū Community Trust as identified in its Deed of Trust are:

1. Any charitable purpose within the Manawatū District
2. To create a fund to be used for:
 - 2.1 The promotion of any purpose or purposes within the Manawatū District for the relief of poverty and for the benefit of the residents of the Manawatū District.
 - 2.2 The promotion and provision of housing for the elderly and disabled residents of the Manawatū District.
 - 2.3 The promotion of health services for the residents of the Manawatū District.
 - 2.4 The promotion of wellbeing services for residents of the Manawatū District – these services shall include services promoting the improvement of the lifestyle, health and welfare of residents in the Manawatū District and creating a sense of community for the benefit of the residents of the Manawatū District.
 - 2.5 To accept gifts and grants of whatever description, provided that any private benefit conferred on any individual is incidental to the above purposes.

GOVERNANCE

Five Trustees have been appointed by the Manawatū District Council to the Trust with terms as set out below.

- **Allan Davey**, reappointed for 3 years from 6 May 2022 – 5 May 2028
- **Tyson Schmidt**, reappointed for 3 years from 1 July 2022 – 30 June 2025
- **Liam Greer**, Chairperson, reappointed for 3 years from 1 April 2024 – 31 March 2027
- **Joanne Shortall**, reappointed for 3 years from 1 April 2024 – 31 March 2027
- **Tracey Hunt**, reappointed for 3 years from 1 July 2024 – 30 June 2027

The Trust meets for Board meetings on a bi-monthly basis, the three Subcommittees meet on a bi-monthly basis, and regular meetings are held with senior staff to review the operational business of the Trust.

STATEMENT OF ACCOUNTING POLICIES

The Trust has elected to apply PBESFR-A (PS) Public Benefit Simple Format Reporting – Accrual (Public Sector) on the basis that the Trust does not have public accountability (as defined) and has total annual expenses of less than \$5 million in the two years prior to June 2023.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Trust will continue to operate in the foreseeable future.

PERFORMANCE TARGETS

Goal 1: Maintain and develop existing housing to be user friendly, safe and sustainable.

| Description | Starting Point | Target | Results to 31 st December 2025 |
|--|---|--|--|
| Maintain all occupied housing stock at a 3 Star* rating or above by 2025. <i>*A rating system from 1 to 5 Star; 5 Star being the highest.</i> | Housing at a 3 Star rating or above as at 30 June 2021: 193 of 205. | 2026: All housing stock 2027: All housing stock 2028: All housing stock | Achieved. 3 Star Rating = 32% 4 Star Rating = 50% 5 Star Rating = 18% |
| Maintain Healthy Homes Compliance | 2024: • Heat Pumps 175 of 205 • Extraction Units 125 of 205 | 2025: 100% Compliance 2026: 100% Compliance 2027: 100% Compliance | 100% Achieved. Units are independently assessed when new tenancies occur. Reactive maintenance occurs during inspections or when tenants report concerns. |
| Plan major unit renovations that incorporate improved functionality and safety and that support aging in place. | 2024: Defined level of service. | 2026: 4 2027: 4 2028: 4 | In progress. Major unit renovations YTD: • 2 Sandon • 13 Shelton |
| Be responsive to urgent maintenance requirements and resident health and safety needs. | Urgent requests are recorded electronically and are responded to in accordance with their priority. | 2026 - 2028 Urgent maintenance requests are actioned in alignment with MCT Tenant Health and Safety Policy. | There were seven urgent jobs raised. 100% were actioned within required response times. |
| Maintain average month end occupancy at above 95% | Average month end occupancy 2022: 96%. | 2026: >95% 2027: >95% 2028: >95% | Achieved. Average month end occupancy to 31 Dec 2025 is 99.3% |

Goal 2: Increase the number of community housing units - 250 by 2030.

| Description | Starting Point | Target | Results to 31 st December 2025 |
|--|--------------------------------|-------------------------------------|---|
| MCT will increase affordable home in Manawatū to a total of 250 homes by 2030. | As at 30 June 2022: 205 units. | 2026: 209 2027: 221 2028: 223 | On track. • Manawanui Complex: 4x2-bedroom units are expected to be completed in February 2026. • Corrick Court Complex: 12 unit project to commence in January 2026. |

| | | | |
|---|---|---|---|
| <p>Collaborate with the MDC in defining, developing, and refining a strategy to address housing needs for elderly and disabled residents in the Manawatū.</p> | <p>2020: 250 by 2030 Strategy agreed. 2024: Scoping the establishment of a Feilding based Community Housing Provider. 2024: CHP application declined.</p> | <p>2025/26:</p> <ul style="list-style-type: none"> • Impact Investment achieved. • Access Grant Funding toward housing developments. • Identification of suitable council owned land or planned decommission of MDC existing property. | <ul style="list-style-type: none"> • Grant Application for Manawanui project accepted (\$96,500). • Impact investment financing of \$1m at 2.2% interest received. • LGFA financing for Corrick Court of \$5.3m approved by Council. • No available or decommissioned land has been identified. |
|---|---|---|---|

Goal 3: Diversify housing typologies and increase the range of affordable housing offerings to meet identified local need.

| Description | Starting Point | Target | Results to 31 st December 2025 |
|---|--|---|---|
| <p>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 Manawatū.</p> | <p>2022: Research based community needs assessment for senior citizens completed. 2024/25: Housing model forum to guide future housing.</p> | <p>2025-2028:</p> <ul style="list-style-type: none"> • Update Housing Needs Assessment Data. • Design future housing and communities based on identified need. • Contribute to the promotion of best practice models of housing. | <ul style="list-style-type: none"> • New housing has been designed in line with LifeMark Universal Standards and Crime Prevention through Environmental Design. • MCT continues to experience demand for 1xbedroom units. |
| <p>Continue to offer Manawatū residents the option of rentals at no more than 30% of the superannuation plus accommodation benefits available.</p> | <p>April 2023: Highest rental at 30% of superannuation benefit (as at April 2022) including 100% of available accommodation supplement.</p> | <p>2026: <30% 2027: <30% 2028: <30%</p> | <p>100% Achieved. As MCT continues to diversify its housing, larger and accessible housing is expected to remain affordable at either:</p> <ul style="list-style-type: none"> • 30% of superannuation plus 100% of available accommodation supplement, or • 2-bedroom and accessible unit rent is expected to be set at 80% of market rent plus lawn and garden services. |

Goal 4: Practice Good Governance and Sound Financial Performance

| Description | Starting Point | Target | Results to 31 st December 2025 |
|---|--|--|---|
| Provide financial reporting to the MDC as required applying PBE SFR (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector). | Meet half yearly and annual reporting deadlines set by MDC and Audit NZ. | 2026 - 2028: Reports submitted on time and to the satisfaction of MDC. | Achieved; subject to this report being accepted. |
| Meet ANZ financial undertakings as per our loan agreements to maintain an effective equity / total tangible asset % greater or equal to 50%. | As at 30 June 2022: 83.6% | 2026 - 2028: ≥ 50% | Achieved: 81.85% |
| Maintain an interest coverage ratio of EBITDA to interest at above 3. | As at 30 June 2022: 8.47 | 2026 - 2028: >3 | Achieved: 7.02 |
| Practice good governance principles. | As at 30 June 2024: Annual Board performance reviews. MCT Board has IOD Membership. Discussion of Board selected of governance articles/case studies. | 2026 – 2028 <ul style="list-style-type: none"> • Continuation of annual Board Performance Reviews. • Board training based on board performance review. • Maintenance of IOD membership. • Continued review of topical governance matters. | Achieved. <ul style="list-style-type: none"> • Board Performance Review was completed in July 2025. Cultural training was identified and actioned. • MCT IOD membership continues. • Readings and discussion of relevant and emerging governance matters is a standard agenda item. |



Liam Greer

**Chairperson
Manawatū Community Trust**



FORECAST STATEMENT OF FINANCIAL PERFORMANCE
To Financial Year Ending 30 June 2028

| | SOI FY2026 | SOI FY2027 | SOI FY2028 |
|------------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Income | | | |
| Residential Housing Income | 2,144,635 | 2,224,095 | 2,401,182 |
| Commercial Rental Income | 1,086,842 | 1,086,842 | 1,094,812 |
| Sundry Income | 448,746 | 44,445 | 30,111 |
| Total Consolidated Income | 3,680,223 | 3,355,382 | 3,526,105 |
| Expenses | | | |
| Administration Expenses | 285,231 | 286,983 | 291,873 |
| Maintenance Expense | 357,489 | 365,354 | 373,392 |
| Rates Expense | 217,460 | 238,002 | 260,571 |
| Insurance Expense | 397,092 | 436,801 | 480,481 |
| Trustee & Staff Expenses | 567,436 | 577,528 | 593,278 |
| Interest on Borrowing | 331,196 | 427,568 | 442,871 |
| Total Consolidated Expenses | 2,155,904 | 2,332,235 | 2,442,466 |
| Operating Surplus / Deficit | 1,524,319 | 1,023,147 | 1,083,640 |
| Depreciation | 989,639 | 1,019,329 | 1,049,908 |
| Net Surplus / (Deficit) | 534,679 | 3,818 | 33,731 |
| Planned Capital Programme | Year End 30 June 26 | Year End 30 June 27 | Year End 30 June 28 |
| Housing Improvements | 385,000 | 300,000 | 200,000 |
| New Housing | 2,477,778 | 2,372,222 | 150,000 |
| Other Capital Spend | 10,000 | 10,000 | 10,000 |
| Total Capital Programme | 2,872,778 | 2,682,222 | 360,000 |



FORECAST STATEMENT OF FINANCIAL POSITION
To Financial Year Ending 30 June 2028

| | SOI FY2026 | SOI FY2027 | SOI FY2028 |
|-----------------------------------|-------------------|-------------------|-------------------|
| Asset | | | |
| Current Asset | | | |
| Bank Accounts & Cash | 193,501 | 185,822 | 381,600 |
| Other Current Asset | 65,176 | 80,921 | 37,677 |
| Non-current Asset | 0 | 0 | 0 |
| Property, Plant & Equipment | 38,680,282 | 40,343,176 | 39,653,268 |
| Total Asset | 38,938,959 | 40,609,919 | 40,072,544 |
| Liabilities | | | |
| Current Liabilities | | | |
| Current Portion Of Loans From MDC | 356,296 | 264,191 | 272,471 |
| Current Portion Of Loans From ANZ | 216,000 | 216,000 | 146,000 |
| Current Portion Of Loans - Other | 41,029 | 154,650 | 163,374 |
| Trade Payables | 248,756 | 247,500 | 279,054 |
| Tax Payables | 20,057 | 20,581 | 21,499 |
| Lease Payable - Current | 15,950 | 18,821 | 21,691 |
| Payroll Liability | 33,497 | 34,431 | 36,246 |
| Other Current Liabilities | 89,928 | 74,915 | 114,386 |
| Non-current Liabilities | | | |
| Loan From MDC | 4,153,168 | 3,888,977 | 3,616,506 |
| Loan From ANZ | 362,000 | 146,000 | 0 |
| Loan From CET | 1,000,000 | 1,000,000 | 1,000,000 |
| Other Loan | 836,056 | 2,986,707 | 2,823,334 |
| Lease Payable | 84,810 | 71,916 | 59,022 |
| Total Liabilities | 7,457,548 | 9,124,689 | 8,553,583 |
| Net Assets | 31,481,411 | 31,485,230 | 31,518,961 |
| Accumulated Funds | | | |
| Capital | 10 | 10 | 10 |
| Accumulated Surpluses | 15,739,456 | 15,743,275 | 15,777,006 |
| Asset Revaluation Reserve | 15,741,945 | 15,741,945 | 15,741,945 |
| Total Accumulated Funds | 31,481,411 | 31,485,230 | 31,518,961 |



FORECAST STATEMENT OF CASH FLOW
To Financial Year Ending 30 June 2028

| | SOI FY2026 | SOI FY2027 | SOI FY2028 |
|---|-------------------|-------------------|------------------|
| Cash Flow from Operating Activities | | | |
| Operating Income | 3,686,780 | 3,355,170 | 3,521,167 |
| Operating Expenses | -2,065,815 | -2,273,297 | -2,477,214 |
| Net Cash from Operating Activities | 1,620,965 | 1,081,873 | 1,043,952 |
| Cash Flow from Investing Activities | | | |
| Sales of Fixed Assets | 0 | 0 | 0 |
| Payments to Acquire Property, Plant & Equipment | -2,903,472 | -2,781,528 | -213,333 |
| Net Cash from Investing Activities | -2,903,472 | -2,781,528 | -213,333 |
| Cash Flow from Financing Activities | | | |
| Proceeds from Loans | 1,000,000 | 2,400,000 | 350,000 |
| Payments of Loans | -702,880 | -708,024 | -984,841 |
| Term Deposit Movement | 900,000 | 50,000 | -250,000 |
| Net Cash from Financing Activities | 1,197,120 | 1,741,976 | -884,841 |
| Cash and Cash Equivalents | | | |
| Net Decrease/Increase in Cash For The Year | -85,387 | 42,321 | -54,222 |
| Add Opening Bank Accounts and Cash | 228,888 | 143,501 | 185,822 |
| Closing Bank Accounts and Cash | 143,501 | 185,822 | 131,600 |
| Borrowing and Debt Repayment Programme | | | |
| Existing Borrowing | 6,667,429 | 6,964,550 | 8,656,526 |
| New Borrowing | 1,000,000 | 2,400,000 | 350,000 |
| Debt Repayment | -702,880 | -708,024 | -984,841 |
| Total Borrowing and Repayment | 6,964,550 | 8,656,526 | 8,021,685 |

MANAWATŪ COMMUNITY TRUST

Statement of Accounting Policies

Basis of Preparation

The Trust has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) on the basis that the Trust does not have public accountability (as defined) and has total annual expenses of less than \$5 million in the two years prior to 30 June 2024.

The Trust will not be required to transition to Tier 2 not-for-profit Public Benefit Entities Standards Reduced Disclosure Regime as the XRB has increased the tier 3 threshold from \$2 million to \$5 million. The tier 2 threshold is \$5 million or above. Application of the amendments is required for accounting periods that end on or after 28 March 2024. However, the Trust has already adopted Tier 2 PBE IPSAS 17 Property, Plant and Equipment and PBE IPSAS 31 Intangible Assets.

All transactions in the management reports are reported using the accrual basis of accounting. The management reports are prepared on the assumption that the Trust will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The Trust is registered for GST. All amounts in the management reports are recorded exclusive of GST, except for debtors and creditors, which are stated inclusive of GST. The Trust also carries out transactions which fall under exempt supplies legislation for GST purposes and therefore are not applicable for GST and are recorded gross in the management reports.

Summary of Significant Accounting Policies

Revenue

Rental/Lease Income

Rental revenue is recognised as revenue on a straight-line basis over the term of the agreement.

Grants

Council, government, and non-government grants are recognised as revenue when the funding is received unless there is an obligation to return the funds if conditions of the grant are not met (“use or return condition”). If there is such an obligation, the grant is initially recorded as a liability and recognised as revenue when conditions of the grant are satisfied.

Sale of goods

Revenue from the sale of goods is recognised when the goods are sold to the customer. Sale of services Revenue from the sale of services is recognised by reference to the stage of completion of the services delivered at balance date as a percentage of the total services to be provided.

Donated assets

Revenue from donated assets is recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the value of the asset is readily obtainable and significant.

Interest

Interest revenue is recorded as it is earned during the year.

Employee Related Costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries, and leave entitlements.

Superannuation contributions are recorded as an expense as staff provide services.

Advertising, Marketing, Administration, Overhead, and Fundraising Costs

These are expensed when the related service has been received.

Lease Expense

Lease payments are recognised as an expense on a straight-line basis over the lease term.

Bank Accounts and Cash

Bank accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held at call with banks.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Property, Plant and Equipment

Property, plant and equipment consist of rental accommodation available for the elderly and disabled and property leased out and operated as an integrated health centre, the Manchester House Senior Hub Facility and The Feilding Menzshed. This has been classified as property plant and equipment rather than investment property as it is held to meet service delivery objectives rather than to earn rentals or for capital appreciation.

Land is measured at fair value, and buildings are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Revaluation

Operation Land and buildings are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from the assets' fair value and at least every three years.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then an off-cycle asset valuation is undertaken.

Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis.

The net revaluation results of revaluing are credited or debited to the asset revaluation reserve in equity. Where this would result in a debit balance in the asset revaluation reserve, this balance is recognised in the Statement of Comprehensive Revenue and Expenses. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the Statement of Comprehensive Revenue and Expenses will be first recognised in the Statement of Comprehensive Revenue and Expenses up to the amount previously expensed, and then recognised in equity.

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 the Trust and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is 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 amount of the asset. Gains and losses on disposals are included in the Statement of Financial Performance. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Trust and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the Statement of Financial Performance.

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 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:

| | | |
|----------------------------|--------------|-------------|
| Land | Indefinite | None |
| Buildings and Improvements | 2- 58 years | 1.72% - 50% |
| Motor Vehicles | 5 years | 20% |
| Plant and Equipment | 3 - 10 years | 10% - 33% |

Impairment of Assets

Property, plant, and equipment assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicated that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the Statement of Financial Performance. The reversal of an impairment loss is recognised in the Statement of Financial Performance.

Intangible Assets

Recognition and measurement

Intangible assets are initially measured at cost. All of the Trust's intangible assets are subsequently measured in accordance with the cost model, being cost (or fair value for items acquired through non-exchange transactions) less accumulated amortisation and impairment. The Trust has no intangible assets with indefinite useful lives. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in surplus or deficit as incurred.

Amortisation

Amortisation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of each amortisable intangible asset. The estimated useful lives amortisation rates are:

| | |
|----------|--------------------------|
| Software | 3 years (2022: 3 years). |
|----------|--------------------------|

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

Loans

Loans are recorded at the amount borrowed from the lender. Loan balances include any interest accrued at balance that has not yet been paid.

Employee Costs Payable

A liability for employee costs payable is recognised when an employee has earned the entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Income Tax

The Manawatū Community Trust has been granted charitable status by the Inland Revenue Department, and therefore is exempt from income tax.

Tier 2 PBE Accounting Standards Applied

The Trust has elected to apply Tier 2 Accounting Standard PBE IPSAS 17 Property, Plant and Equipment and PBE IPSAS 31 Intangible Assets when preparing its financial statements.

Changes in Accounting Policies

There have been no changes in accounting policies. The accounting policies detailed have been applied consistently with those of the previous reporting period.



STATEMENT OF INTENT 2027/28

THIS STATEMENT OF INTENT COVERS THE YEAR 1 JULY 2025 TO 30 JUNE 2027

PURPOSE

The purpose of this statement of intent is to

- (a) state publicly the activities and intentions of this council-controlled organisation for the year and the objectives to which those activities will contribute; and
- (b) provide an opportunity for shareholders¹ to influence the direction of the organisation; and
- (c) provide a basis for the accountability of the directors² to their shareholders for the performance of the organisation.

OBJECTIVES OF THE COUNCIL CONTROLLED ORGANISATION

1. Section 59 of the Local Government Act 2002 provides:

Principal objective of a council-controlled organisation

- (1) The principal objective of a council-controlled organisation is to
 - (a) achieve the objectives of its shareholders, both commercial and non-commercial, as specified in the statement of intent; and
 - (b) be a good employer; and
 - (c) exhibit a sense of social and environmental responsibility by having regard to the interests of the community in which it operates and by endeavouring to accommodate or encourage these when able to do so; and
 - (d) if the council-controlled organisation is a council-controlled trading organisation, conduct its affairs in accordance with sound business practice.
- (2) In subsection (1)(b), good employer has the same meaning as in clause 36 of Schedule 7 of the Local Government Act 2002.

NATURE AND SCOPE OF ACTIVITIES

Nature

The Nature of the Trust is to promote and provide housing and wellbeing services that are relevant and meet long term community needs.

¹ 'Shareholders' include any partners, joint venture partners, members or other persons holding equity securities in relation to the organisation. In this case the shareholders will be the Mayor and the Councillors of the Manawatu District Council.

² 'Directors' and the 'Board' include trustees, managers or office holders (however described in the organisation).

Scope

The Trust is a robust, professional, and viable organisation that is providing a modern healthy living environment, up to date, good quality, sustainable housing and health facilities that address the needs of the community to enhance the long-term wellbeing of Manawatū residents.

OBJECTIVES OF THE MANAWATŪ COMMUNITY TRUST

The objectives of the Manawatū Community Trust as identified in its Deed of Trust are:

1. Any charitable purpose within the Manawatū District
2. To create a fund to be used for:
 - 2.1 The promotion of any purpose or purposes within the Manawatū District for the relief of poverty and for the benefit of the residents of the Manawatū District.
 - 2.2 The promotion and provision of housing for the elderly and disabled residents of the Manawatū District.
 - 2.3 The promotion of health services for the residents of the Manawatū District.
 - 2.4 The promotion of wellbeing services for residents of the Manawatū District – these services shall include services promoting the improvement of the lifestyle, health and welfare of residents in the Manawatū District and creating a sense of community for the benefit of the residents of the Manawatū District.
 - 2.5 To accept gifts and grants of whatever description, provided that any private benefit conferred on any individual is incidental to the above purposes.

GOVERNANCE

Five Trustees have been appointed by the Manawatū District Council to the Trust with terms as set out below.

- **Allan Davey**, reappointed for 3 years from 6 May 2022 – 5 May 2028
- **Liam Greer**, Chairperson, reappointed for 3 years from 1 April 2024 – 31 March 2027
- **Joanne Shortall**, reappointed for 3 years from 1 April 2024 – 31 March 2027
- **Tracey Hunt**, reappointed for 3 years from 1 July 2024 – 30 June 2027
- **Ian McKelvie**, appointed for 3 years from 1 July 2025 – 30 June 2028

The Trust meets for Board meetings on a monthly basis and regular meetings are held with senior staff to review the operational business of the Trust.

STATEMENT OF ACCOUNTING POLICIES

The Trust has elected to apply PBESFR-A (PS) Public Benefit Simple Format Reporting – Accrual (Public Sector) on the basis that the Trust does not have public accountability (as defined) and has total annual expenses of less than \$5 million in the two years prior to June 2025.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Trust will continue to operate in the foreseeable future.

PERFORMANCE TARGETS

Goal 1: Contribute to community health and wellbeing in the Manawatū District by maintaining and developing the existing housing stock to be user friendly, adaptable, accessible, compliant, and safe.

| Description | Starting Point | Target |
|--|---|---|
| Maintain all occupied housing stock at a 3 Star* rating or above by 2025. <i>*A rating system from 1 to 5 Star; 5 Star being the highest.</i> | Housing at a 3 Star rating or above as at 30 June 2021: 193 of 205. | 2027: All housing stock 2028: All housing stock 2029: All housing stock |
| Maintain Healthy Homes Compliance | 2025/26: 100% Achieved. Units are independently assessed when new tenancies occur. Reactive maintenance occurs during inspections or when tenants report concerns. | 2027: 100% Compliance 2028: 100% Compliance 2029: 100% Compliance |
| Be responsive to urgent maintenance requirements and resident health and safety needs. | Urgent requests are recorded electronically and are responded to in accordance with their priority. | 2027-2029: Urgent maintenance requests are actioned in alignment with MCT Tenant Health and Safety Policy. |
| Maintain average month end occupancy at above 95% of available units (excluding units decommissioned due to infill developments). | Average month end occupancy 2022: 96%. | 2027: >95% 2028: >95% 2029: >95% |
| Diversify housing typologies and increase the range of affordable housing offerings to meet identified local need. | 2025/26: Highest rental at 30% of superannuation benefit (as at April 2022) including 100% of available accommodation supplement applied to 1-bedroom units. 2025/26: Addition of 4 x 2-bedroom units. | 2027-2029: <ul style="list-style-type: none"> • 1-bedroom unmodified units <30% • As diversified housing is developed, including larger units, 2-bedroom homes, and accessible housing, rent may be set at <80% of market rent, with lawn and garden services at additional cost where this supports tenant wellbeing. |

Goal 2: Contribute to community health and wellbeing by increasing the number of affordable housing units in the Manawatū District.

| Description | Starting Point | Target |
|--|---|---|
| MCT will increase affordable home in Manawatū to a total of 250 homes by 2030. | 2020: 250 by 2030 Strategy agreed with MDC. 2024/25: 205 units. 2025/26: 209 units (Manawanui). | 2027: 221 (12 units at Corrick Court) 2028: 231 2029: 241 |

| | | |
|--|---|---|
| <p>Establish a housing development plan based on needs assessment and sector engagement to deliver new housing and optimise existing assets, supported by ongoing review of housing needs data to guide future investment decisions.</p> | <p>2022: Research based community needs assessment for senior citizens completed.</p> <p>2024/25: Housing model forum to guide future housing.</p> <p>2025-2026: Completed design and build Manawanui Complex based on LifeMark Universal Design Standards and Crime Prevention through Environment Design.</p> | <p>2026 - 2027: Complete design and build Corrick Court Complex based on LifeMark Universal Design Standards.</p> <p>2026 – 2027: Assess feasibility and design of infill of existing MCT property.</p> <p>2026 - 2029: Review Housing Needs Assessment Data.</p> |
|--|---|---|

Goal 3: Deliver community wellbeing infrastructure that enables people in the Manawatū to live healthier, more connected, and more secure lives.

| Description | Starting Point | Target |
|---|--|--|
| <p>Provide and maintain health and wellbeing facilities for the benefit of the community the residents of the Manawatū.</p> | <p>2016: Designed and custom-built the Duke Street Health Centre in collaboration with Feilding Health Care.</p> <p>2017: Duke Street boiler house leased to Menzshed Feilding.</p> <p>2018: Bowen Street facility leased to Manchester House Senior Hub.</p> <p>2023: Designed and custom-built the Clevely facility in collaboration with Feilding Health Care.</p> <p>2024: Upgraded site thoroughfares and landscaping to improve safety and accessibility, including upgraded roading, and the removal of hazardous trees and structures to reduce health and safety risks and to discourage vandalism at Feilding Health Care.</p> | <p>2027-2029: Maintain facilities FHC and Clevely facilities to achieve safety and longevity and continue to collaborate with Feilding Health Care in a mutually beneficial partnership that supports the growth and success of both organisations.</p> <p>2027: Renew lease with Menzshed Feilding in 2027 if the facility is still required.</p> <p>2027: Collaborate with Manchester House on long-term planning to ensure their service can continue while enabling the future development of the property in line with community housing needs.</p> |

Goal 4: Practice Good Governance Principles and Sound Financial Performance.

| Description | Starting Point | Target |
|--|--|--|
| <p>Provide financial reporting to the MDC as required applying PBE SFR (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector).</p> | <p>2025/26: MDC and Audit NZ six monthly and annual reporting standards and deadlines met.</p> | <p>2026-2029: Submit six-monthly financial reports and audited annual reports that meet the timelines of MDC and Audit NZ.</p> |
| <p>Seek out partnerships including third party funding opportunities, grants</p> | <p>2024: Establishment of a Feilding based Community Housing Provider</p> | <p>2026/27: Continue to scope and develop partnership opportunities</p> |

| | | |
|--|--|--|
| and financing to ensure MCT remains financially sustainable. | <p>scoped; application declined.</p> <p>2025/26: CET Grant Application for Manawanui project accepted (\$96,500).</p> <p>2025/26: CET Impact Investment financing received; \$1m at 2.25% interest received.</p> <p>2025/26: LGFA financing for Corrick Court of \$5.3m approved by Council.</p> | <p>with landowners under existing Memoranda of Understanding.</p> <p>2026/27: Secure grant funding to contribute to the cost of the Corrick Court development.</p> <p>2027-2029: Collaborate with MDC on the availability of suitable Council owned land, or planned decommission of MDC existing property.</p> |
| Meet ANZ financial undertakings as per our loan agreements to maintain an effective equity / total tangible asset % greater or equal to 50%. | As at 30 June 2022: 83.6% | 2027 - 2029: ≥ 50% |
| Maintain an interest coverage ratio of EBITDA to interest at above 3. | As at 30 June 2022: 8.47 | 2027 - 2029: >3 |
| Practice good governance principles and sound financial performance. | <p>2025/26:</p> <ul style="list-style-type: none"> • Annual Board performance, and skills assessment review. • IOD Membership maintained. • Bi-monthly review of Board selected of governance articles/case studies. | <p>2027 – 2029</p> <ul style="list-style-type: none"> • Continuation of annual Board Performance Reviews. • Board training based on board performance review. • Maintenance of IOD membership. • Continued review of topical governance matters. • Succession plan for the continuation and development of MCT. |

Liam Greer

Chairperson
Manawatū Community Trust



STATEMENT OF FINANCIAL PERFORMANCE FORECASTING
To Financial Year Ending 30 June 2029

| | FY2027 | FY2028 | FY2029 |
|------------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Income | | | |
| Residential Housing Income | 2,284,786 | 2,474,472 | 2,617,864 |
| Commercial Rental Income | 1,073,155 | 1,086,503 | 1,105,191 |
| Sundry Income | 112,648 | 390,334 | 111,182 |
| Total Consolidated Income | 3,470,589 | 3,951,309 | 3,834,236 |
| Expenses | | | |
| Administration Expenses | 253,195 | 260,791 | 297,518 |
| Maintenance Expense | 354,235 | 364,862 | 375,808 |
| Rates Expense | 224,338 | 239,518 | 255,745 |
| Insurance Expense | 345,564 | 369,569 | 395,247 |
| Trustee & Staff Expenses | 591,904 | 603,487 | 617,168 |
| Interest on Borrowing | 562,937 | 802,071 | 1,083,790 |
| Total Consolidated Expenses | 2,332,172 | 2,640,298 | 3,025,275 |
| Operating Surplus / Deficit | 1,138,416 | 1,311,011 | 808,961 |
| Depreciation | 1,031,439 | 1,062,382 | 1,104,877 |
| Net Surplus / (Deficit) | 106,978 | 248,629 | -295,916 |
| Planned Capital Programme | Year End 30 June 27 | Year End 30 June 28 | Year End 30 June 29 |
| Housing Improvements | 214,400 | 220,832 | 227,457 |
| New Housing | 5,511,620 | 5,000,000 | 5,000,000 |
| Other Capital Spend | 3,720 | 3,832 | 63,947 |
| Total Capital Programme | 5,729,740 | 5,224,664 | 5,291,404 |



STATEMENT OF FINANCIAL POSITION FORECASTING
To Financial Year Ending 30 June 2029

| | FY2027 | FY2028 | FY2029 |
|---|-------------------|-------------------|-------------------|
| Asset | | | |
| Current Asset | | | |
| Bank Accounts & Cash | 4,997,088 | 269,751 | 4,663,152 |
| Other Current Asset | 52,089 | 61,027 | 100,666 |
| Non-current Asset | | | |
| Property, Plant & Equipment | 43,208,734 | 47,371,016 | 51,557,542 |
| Total Asset | 48,257,911 | 47,701,794 | 56,321,360 |
| Liabilities | | | |
| Current Liabilities | | | |
| Current Portion Of Loans From MDC | 262,148 | 269,867 | 258,535 |
| Current Portion Of Loans From ANZ | 216,939 | 146,939 | 939 |
| Current Portion Of New Loans | 285,135 | 302,722 | 589,224 |
| Trade Payables | 859,389 | 822,729 | 906,865 |
| Tax Payables | 18,721 | 19,255 | 19,833 |
| Lease Payable - Current | 24,947 | 27,818 | 30,688 |
| Payroll Liability | 35,646 | 36,436 | 37,258 |
| Other Current Liabilities | 92,080 | 95,977 | 99,235 |
| Non-current Liabilities | | | |
| Loan From MDC | 3,890,909 | 3,621,042 | 3,361,469 |
| Loan From ANZ | 146,000 | 0 | 0 |
| Loan From CET | 1,000,000 | 1,000,000 | 1,000,000 |
| New Loan | 9,850,366 | 9,547,644 | 18,514,757 |
| Lease Payable | 80,512 | 67,618 | 54,723 |
| Total Liabilities | 16,762,792 | 15,958,045 | 24,873,527 |
| Net Assets | 31,495,120 | 31,743,749 | 31,447,833 |
| Accumulated Funds | | | |
| Capital | 10 | 10 | 10 |
| Accumulated Surpluses | 15,753,165 | 16,001,794 | 15,705,878 |
| Asset Revaluation Reserve | 15,741,945 | 15,741,945 | 15,741,945 |
| Total Accumulated Funds | 31,495,120 | 31,743,749 | 31,447,833 |
| Borrowing and Debt Repayment Programme | | | |
| Existing Borrowing | 11,474,567 | 15,650,558 | 14,887,274 |
| New Borrowing | 5,000,000 | 0 | 9,700,000 |
| Debt Repayment | -824,009 | -763,283 | -863,289 |
| Total Borrowing and Repayment | 15,650,558 | 14,887,274 | 23,723,986 |



STATEMENT OF CASH FLOW FORECASTING
To Financial Year Ending 30 June 2029

| | FY2027 | FY2028 | FY2029 |
|---|-------------------|-------------------|-------------------|
| Cash Flow from Operating Activities | | | |
| Operating Income | 3,461,585 | 3,947,114 | 3,797,708 |
| Operating Expenses | -2,305,843 | -2,639,133 | -2,974,980 |
| Net Cash from Operating Activities | 1,155,742 | 1,307,981 | 822,728 |
| Cash Flow from Investing Activities | | | |
| Sales of Fixed Assets | 0 | 0 | 0 |
| Payments to Acquire Property, Plant & Equipment | -5,519,785 | -5,266,753 | -5,290,842 |
| Net Cash from Investing Activities | -5,519,785 | -5,266,753 | -5,290,842 |
| Cash Flow from Financing Activities | | | |
| Proceeds from Loans | 5,000,000 | 0 | 9,700,000 |
| Payments of Loans | -715,847 | -768,565 | -838,485 |
| Term Deposit Movement | 0 | 4,790,000 | -4,190,000 |
| Net Cash from Financing Activities | 4,284,153 | 4,021,435 | 4,671,515 |
| Cash and Cash Equivalents | | | |
| Net Decrease/Increase in Cash For The Year | -79,890 | 62,663 | 203,401 |
| Add Opening Bank Accounts and Cash | 176,978 | 97,088 | 159,751 |
| Closing Bank Accounts and Cash | 97,088 | 159,751 | 363,152 |

**FINANCIAL RATIOS FORECASTING
To Financial Year Ending 30 June 2029**

| Ratio | Description | Bench Mark | FY2027 | FY2028 | FY2029 |
|---------------------------------|--|------------|--------|--------|--------|
| Equity to tangible asset | Meet ANZ financial undertakings as per our loan agreements to maintain an effective equity / total tangible asset % greater or equal to 50%. | ≥ 50% | 65.26% | 66.55% | 55.84% |
| Interest coverage | Maintain an interest coverage ratio of EBITDA to interest at above 3. | >3 | 3.02 | 2.63 | 1.75 |

MANAWATŪ COMMUNITY TRUST
Statement of Accounting Policies

Basis of Preparation

The Trust has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) on the basis that the Trust does not have public accountability (as defined) and has total annual expenses of less than \$5 million in the two years prior to 30 June 2024.

The Trust will not be required to transition to Tier 2 not-for-profit Public Benefit Entities Standards Reduced Disclosure Regime as the XRB has increased the tier 3 threshold from \$2 million to \$5 million. The tier 2 threshold is \$5 million or above. Application of the amendments is required for accounting periods that end on or after 28 March 2024. However, the Trust has already adopted Tier 2 PBE IPSAS 17 Property, Plant and Equipment and PBE IPSAS 31 Intangible Assets.

All transactions in the management reports are reported using the accrual basis of accounting. The management reports are prepared on the assumption that the Trust will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The Trust is registered for GST. All amounts in the management reports are recorded exclusive of GST, except for debtors and creditors, which are stated inclusive of GST. The Trust also carries out transactions which fall under exempt supplies legislation for GST purposes and therefore are not applicable for GST and are recorded gross in the management reports.

Summary of Significant Accounting Policies

Revenue

Rental/Lease Income

Rental revenue is recognised as revenue on a straight-line basis over the term of the agreement.

Grants

Council, government, and non-government grants are recognised as revenue when the funding is received unless there is an obligation to return the funds if conditions of the grant are not met (“use or return condition”). If there is such an obligation, the grant is initially recorded as a liability and recognised as revenue when conditions of the grant are satisfied.

Sale of goods

Revenue from the sale of goods is recognised when the goods are sold to the customer. Sale of services Revenue from the sale of services is recognised by reference to the stage of completion of the services delivered at balance date as a percentage of the total services to be provided.

Donated assets

Revenue from donated assets is recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the value of the asset is readily obtainable and significant.

Interest

Interest revenue is recorded as it is earned during the year.

Employee Related Costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries, and leave entitlements.

Superannuation contributions are recorded as an expense as staff provide services.

Advertising, Marketing, Administration, Overhead, and Fundraising Costs

These are expensed when the related service has been received.

Lease Expense

Lease payments are recognised as an expense on a straight-line basis over the lease term.

Bank Accounts and Cash

Bank accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held at call with banks.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Property, Plant and Equipment

Property, plant and equipment consist of rental accommodation available for the elderly and disabled and property leased out and operated as an integrated health centre, the Manchester House Senior Hub Facility and The Feilding Menzshed. This has been classified as property plant and equipment rather than investment property as it is held to meet service delivery objectives rather than to earn rentals or for capital appreciation.

Land is measured at fair value, and buildings are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Revaluation

Operation Land and buildings are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from the assets' fair value and at least every three years.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then an off-cycle asset valuation is undertaken.

Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis.

The net revaluation results of revaluing are credited or debited to the asset revaluation reserve in equity. Where this would result in a debit balance in the asset revaluation reserve, this balance is recognised in the Statement of Comprehensive Revenue and Expenses. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the Statement of Comprehensive Revenue and Expenses will be first recognised in the Statement of Comprehensive Revenue and Expenses up to the amount previously expensed, and then recognised in equity.

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 the Trust and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is 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 amount of the asset. Gains and losses on disposals are included in the Statement of Financial Performance. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Trust and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the Statement of Financial Performance.

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 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:

| | | |
|----------------------------|--------------|-------------|
| Land | Indefinite | None |
| Buildings and Improvements | 2- 58 years | 1.72% - 50% |
| Motor Vehicles | 5 years | 20% |
| Plant and Equipment | 3 - 10 years | 10% - 33% |

Impairment of Assets

Property, plant, and equipment assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicated that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the Statement of Financial Performance. The reversal of an impairment loss is recognised in the Statement of Financial Performance.

Intangible Assets

Recognition and measurement

Intangible assets are initially measured at cost. All of the Trust's intangible assets are subsequently measured in accordance with the cost model, being cost (or fair value for items acquired through non-exchange transactions) less accumulated amortisation and impairment. The Trust has no intangible assets with indefinite useful lives. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in surplus or deficit as incurred.

Amortisation

Amortisation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of each amortisable intangible asset. The estimated useful lives amortisation rates are:

| | |
|----------|--------------------------|
| Software | 3 years (2022: 3 years). |
|----------|--------------------------|

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

Loans

Loans are recorded at the amount borrowed from the lender. Loan balances include any interest accrued at balance that has not yet been paid.

Employee Costs Payable

A liability for employee costs payable is recognised when an employee has earned the entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Income Tax

The Manawatū Community Trust has been granted charitable status by the Inland Revenue Department, and therefore is exempt from income tax.

Tier 2 PBE Accounting Standards Applied

The Trust has elected to apply Tier 2 Accounting Standard PBE IPSAS 17 Property, Plant and Equipment and PBE IPSAS 31 Intangible Assets when preparing its financial statements.

Changes in Accounting Policies

There have been no changes in accounting policies. The accounting policies detailed have been applied consistently with those of the previous reporting period.

Council

Meeting of 04 March 2026

Business Unit: Community
Date Created: 11 November 2025

Priority Service Contracts - Annual Reports

Purpose Te Aronga o te Pūrongo

Every three-years Council makes Priority Services funding available to the community. Applications that meet the criteria in Manawatū District Council's Community Development Policy are considered. Successful organisations enter into a three-year Priority Service Contract with Council and are required to report to Council on their performance against agreed performance measures at six-monthly and 12-monthly intervals.

The Priority Service Contracts for the previous triennium ended on 30 June 2025. This report presents the 12-month reports for the period 1 July 2024 to 30 June 2025 from four of the 18 contracted organisations. Council is asked to receive these reports.

The following organisations will present to Council:

- Plant to Plate Aotearoa- Courtney Manu and Ciara Funnell.
- Feilding Community Patrol- Tim Smith
- Manawatū Historic Vehicle Trust- Bryan Guy

Recommendations Ngā Tūtohunga

That Council receives the 12-month Priority Service Contract reports for the period ending 30 June 2025 from:

- Plant to Plate Aotearoa
- Feilding Community Patrol
- Manawatū Historic Vehicle Trust

Report prepared by:
Helen King
Grants Connector

Approved for submission by:
Lyn Daly
General Manager- Community

1 Background Ngā Kōrero o Muri

- 1.1 Council commenced its first Community Development Strategy and new Community Development Policy on 1 January 2020. This included a Community Development Fund to procure Community Development Priority Services Contracts from community and voluntary organisations whose outcomes directly contribute to the delivery of the Community Development Strategy.
- 1.2 As a result of the Community Development Policy, an Assessment Panel was established to consider procurements for the Community Development Strategy delivery via Priority Service Contracts. Council gave delegated authority to the Assessment Panel to assess Priority Service Contract bids and to make a decision. The Assessment Panel was originally made up of the Chairperson and Deputy Chairperson of the former Community Development Committee, the General Manager – Community and the Community Wellbeing Manager.
- 1.3 To prepare for the procurement of the Priority Service Contracts and assist the Assessment Panel in assessing the proposals, Council conducted a series of Workshops to determine what the priority services would be and provide guidance on the procurement process.
- 1.4 Council was comfortable with direct procurement taking place when there was one sole provider of the service identified. Council was to tender for all others.
- 1.5 For the information of Council, the Assessment Panel was amended in 2024 following the dis-establishment of the District Development Committee and included three elected members, the General Manager – Community, the Community Wellbeing Manager and Her Worship the Mayor as ex officio.

2 Strategic Fit Te Tautika ki te Rautaki

- 2.1 The report and decision being sought aligns with the priorities of Council, as laid out in the Long-term Plan:

A place to belong and grow: by supporting organisations and services that allow people to feel safe, be connected and inclusive and be actively engaged in community activities that encourage social and cultural wellbeing for everyone.

A future planned together: ensuring meaningful input from contracted organisations so we work together to make our whānau and communities better and plan for a positive future for the district.

Value for money and excellence in local government: we focus on doing our best for the community by supporting organisations that improve quality of life for residents and enhance their life choices.

An environment to be proud of; we support organisations who protect and care for our the Manawatū's natural and physical resources.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

3.1 Following assessment of the proposals received, Council entered into priority service contracts with the following 18 organisations for the period ending 30 June 2025.

- Age Concern Palmerston North and Districts.
- Awahuri Forest Kitchener Park Trust
- Feilding and District Art Society
- Feilding Community Patrol
- Himatangi Beach Community Patrol
- Manawatū Historic Vehicle Collection Trust
- Manawatū Riding for the Disabled
- Manawatū Rural Support Services
- Manawatū Tenants Union
- Manchester House Social Services
- Neighbourhood Support Manawatū
- Palmerston North Surf Lifesaving Club
- Plant to Plate Aotearoa
- SnapBACK Gym
- St John Feilding Area Committee (ambulance)
- Te Manawa Family Services
- Whatunga Tuao – Volunteer Central
- Youthline Central

3.2 Council's contract with Whānau Ātaahua Beautiful Families Trust ended in 2023/24. 2024/25 funding was not uplifted as the organisation was wound down.

3.3 Council's contract with Awahuri Forest Kitchener Park Trust was only partially spent as the Trust only completed seven-months of the contracted work.

3.4 In accordance with the Community Development Policy, the 12-monthly reports presented by priority service contract holders, are to be received by Council. This reporting is an opportunity for Council to monitor progress against the Results Based Accountability (RBA) performance measures agreed to and included in the contracts.

3.5 Report templates were developed for each of the 18 organisations to capture the data required to report against the agreed RBA performance measures as well as any narrative in support of this data. These templates mirror the RBA performance measures contained within each of the schedules which form part of the respective contracts.

3.6 Having report templates ensures consistent reporting by contracted organisations and allows Council to see the progress being made on services being delivered against the level of investment it made and how much this investment has been of benefit to the community.

3.7 Below is a summary of performance for each of the four organisations presenting in their 12-month report.

Plant to Plate Aotearoa:

- Funding: \$10,000 per annum towards the delivery of the Plant to Plate programme to primary schools. This includes education and awareness of growing, cooking and eating healthy nutritious kai from establishing gardens and use of produce in an on-site cooking programme and from this the transmission of knowledge to whānau and community. The organisation operates in schools in both Palmerston North and the District. There were no non reporting or variances in reporting against the contract with all required reporting provided. I confirm that Council was identified as a funder in the organisation’s annual report which is a condition of funding

3.8 Delivery: A total of 542 students received the Plant to Plate programme, with 22 sessions delivered to a total of 24 schools. Of these 24 schools seven of these are based in the Manawatū district. Seven gardens were established and the programme was assisted by 147 volunteers. These statistics are for the whole programme encompassing city and district.

- Client experience/outcomes:
 - Of the 22 Schools who answered the survey 100% were satisfied or highly satisfied with the support they received.
 - 100% of the students who answered the survey (416) strongly agreed or agreed that they learned something new about to grow and prepare healthy food.
 - 100% of schools who answered the survey question (21) established a garden as a result of Plant to Plate activities **and** maintained their garden 6 months post programme.
- Capacity: There have been changes in staff and board members throughout the year. A new administrator started in the first half of 2025 who has focused on developing the organisation’s online presence, from policies, website, processes, feedback and survey data. The organisation believes this will provide a good future foundation.

Feilding Community Patrol

3.9 Funding: \$3,500 per annum towards patrol services for the Feilding Community. There were no non reporting or variances in reporting against the contract with all required reporting provided. I confirm that Council was identified as a funder in the organisation’s annual report which is a condition of funding

- Delivery: a total of 65 volunteers engaged in patrol activities totalling 1004 total patrol hours. 217 incidents were reported to the police.
- Client experience/outcomes:

3.10 Of the 31 volunteers who answered the survey 19 noted that they would score a 9 or 10 out of 10 for ‘likely to recommend’ the service.

- 82% of community members surveyed (98 in total) strongly agreed or agreed that they felt a stronger sense of safety in their community as a result of the Feilding patrol’s presence.

3.11 Coverage and Change: Over past months the patrol has been rostered on around 70-75% of days which represents a strong and consistent community presence. The expansion of housing in Feilding has created additional demand. A new online reporting system has streamlined communication and provided more accurate and timely information and strengthened coordination with the police.

Manawatū Historic Vehicle Trust

3.12 Funding: \$20,000 per annum for the maintenance of archives and support for additional museum activities including exhibitions. There were no non reporting or variances in reporting against the contract with all required reporting provided. I confirm that Council was identified as a funder in the organisation's annual report which is a condition of funding.

- Delivery: 4581 visitors attended the museum and viewed a total of three exhibitions by three different exhibitors. The museum was open to the public for 360 days and a total of 45 groups (comprised of 6 or more people) attended. There was one engagement with iwi and a total of 120 volunteers engaged with day to day operations or specific activities at the museum.
- Client experience:
 - 391 of 427 visitors who answered the survey noted that on a scale of 0-10 they would score a 9 or 10 in 'likely to recommend' the service.
 - 100% of clients who enquired were able to access the community archives that they needed.
 - 100% (one) panned collaborative action was completed with iwi.
 - 99% of visitors who answered the survey strongly agreed or agreed that they learned something new about the unique history of the Manawatū as a result of their visit.
 - 86% of visitors who answered the survey strongly agreed or agreed that they feel a greater sense of belonging to the Manawatū as a result of a visit to the museum.
 - 100% of exhibitors (3) who answered the survey strongly agreed or agreed that they feel their exhibition contributed to the unique history and story of the Manawatū district.
 - 100% of groups who answered the survey (16) strongly agreed or agreed that its important to invest in the maintenance and availability of heritage facilities in the district.
 - 100% of clients who answered the survey who accessed the community archives strongly agreed or agreed that they learned something new and useful as a result of the catalogues they were able to access.
- Attracting visitors: Attracting greater numbers of visitors continues to be a focus. The organisation has recently joined with a tour operator to promote the Coach House and Feilding which will hopefully see busloads of visitors from outside the region. Social media promotion continues and through surveys there is a rise in visitors who hear about the museum through these platforms.

4 Risk Assessment Te Arotake Tūraru

- 4.1 Key risks: Council's key risk is that Priority Service Contract funding does not translate into the intended community outcomes within the contract term. This may occur where contracted organisations experience changes in capacity, capability, governance, staffing, demand, or other funding that affects their ability to deliver the agreed service levels and performance measures.
- 4.2 Potential impacts for Council: If these risks eventuate, Council may experience one or more of the following:
- contracted performance measures not met and/or outcomes not achieved;
 - unspent or misaligned expenditure against contract deliverables;
 - reduced service continuity for residents and impacts on community wellbeing;
 - reputational risk where expectations of delivery are not met; and
 - additional time and cost to manage contract issues, variations, or transition to alternative provision (where available).
- 4.3 Controls and mitigations: Council manages these risks through:
- contract schedules with clear deliverables, performance measures, reporting requirements, and funding conditions;
 - six-monthly and 12-monthly reporting to identify delivery issues early and support timely response;
 - relationship management oversight by the Grants Connector/contract manager that includes check-ins with providers;
 - remedial actions agreed and monitored if required
 - contract variation and/or withholding or recovery of unspent funds if required.

5 Engagement Te Whakapānga

Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

- 5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

- 5.3 Community engagement is not required for this report.

6 Operational Implications Ngā Pānga Whakahaere

- 6.1 There are no operational implications with this report.

7 Financial Implications Ngā Pānga Ahumoni

7.1 The budget for the Priority Services Grants for the period ending 30 June 2025 was \$252,833.

7.2 This budget is made up as follows:

- \$10,000 – Age Concern Palmerston North
- \$5,833 – Awahuri Forest Kitchener Park Trust.
original funding was \$10,000 but Trust refunded 5 months of funding totalling \$4167
- \$10,000 – Feilding and District Art Society
- **\$3,500 – Feilding Community Patrol**
- \$3,500 – Himatangi Beach Community Patrol
- \$15,000 – Manawatū Rural Support Services
- **\$20,000 – Manawatū Historic Vehicle Collection Trust**
- \$5,000 – Manawatū Riding for the Disabled
- \$5,000 – Manawatū Tenants Union
- \$60,000 – Manchester House Social Services
- \$25,000 – Neighbourhood Support Manawatū
- \$15,000 – Palmerston North Surf Life Saving Club
- **\$10,000 – Plant to Plate Aotearoa**
- \$10,000 – SnapBACK Gym
- \$10,000 – St John Feilding Area Committee
- \$30,000 – Te Manawa Family Services – Youth and Parenting Programme
- \$5,000 – Whataunga Tuao - Volunteer Central
- \$10,000 – Youthline Central North Island Inc.

7.3 The three organisations represented in this paper (highlighted above) relate to \$35,000 of the annual priority services fund.

8 Statutory Requirements Ngā Here ā-Ture

8.1 The organisations who have entered into a priority service contract with Council have contractual obligations to furnish Council 12-monthly reports for the life of the contract which expired on 30 June 2025.

9 Conclusion Whakatepenga

9.1 Representatives from the four organisations referred to in this report will be in attendance at this Council meeting.

9.2 The remaining three priority services holders who are yet to present will attend Council meetings in March 2026 to speak to their 12-month report and will be available to answer questions.

10 Attachments Ngā Āpitihanga

- Plant to Plate Aotearoa
- Feilding Community Patrol
- Manawatū Historic Vehicle Trust



RESULTS BASED ACCOUNTABILITY REPORT

1 July 2024 to 30 June 2025

- Performance Measures - Data
- Performance Measures – Report
- RBA Schedule
- Financial Report

| Plant 2 Plate Aotearoa Data Report | | | |
|--|---------------|---------------|------------------------|
| | | | |
| Performance Measures | 01 Jul-31 Dec | 01 Jan-30 Jun | Total 01 Jul-30 Jun |
| How much: Quantity of effort | | | |
| Total # students who receive P2P programme | 386 | 156 | 542 |
| Total # P2P sessions delivered | 17 | 5 | 22 |
| Total # schools who participate in P2P | 16 | 8 | 24 |
| # gardens established | 5 | 2 | 7 |
| Total # volunteers | 117 | 30 | 147 |
| How Well: Quality of effort | | | |
| # schools who answered the client satisfaction question in the survey (denominator) | 17 | 5 | 22 |
| # schools who were highly satisfied OR satisfied with the service and support they received (numerator) | 17 | 5 | 22 |
| % schools who were highly satisfied OR satisfied with the service and support they received | 100% | 100% | 100% |
| Better Off? Effect of effort | | | |
| # clients (students) who answered the 'grow and prepare healthy food' question in the survey (denominator) | 386 | 30 | 416 |
| # clients (students) who strongly agree OR agree they learnt something new about how to grow and prepare healthy food (numerator) | 386 | 30 | 416 |
| % clients (students) who strongly agree OR agree they learnt something new about how to grow and prepare healthy food (SK,S) | 100% | 100% | 100% |
| # clients (schools) who established a garden as a result of Plant 2 Plate activities (denominator) | 16 | 5 | 21 |
| # clients (schools) who established a garden as a result of Plant 2 Plate activities, AND maintained that garden 6 months post their P2P programme (numerator) | 16 | 5 | 21 |
| % schools who maintain their garden 6months post their P2P programme (CC,O) | 100% | 100% | 100% |

Plant to Plate Aotearoa
Results Based Accountability Narrative Reporting
1 July 2024 to 30 June 2025

| |
|---|
| Describe the key factors impacting on the performance measures. |
| <p>This year, Plant to Plate has faced several staffing challenges. We welcomed a new administrator, and much of our delay as an organisation has stemmed from the time and effort required to properly onboard new team members. As a small organisation, we often rely on the support and availability of our board members, many of whom have demanding schedules, and we've done our best this year to manage these transitions and maintain momentum despite these constraints.</p> <p>In saying that, none of our performance measures have taken a hit from July 2024 to June 2025 as our team, Board and staff have worked hard together to keep BAU flourishing for our Kura, Kaiako and Tamariki.</p> |
| Briefly describe any ideas or approaches you may have to improve or accelerate your performance. |
| <p>This the first half of 2025 Plant to Plate hired a new Administrator who has focused on developing p2p's online presence, from policies, website, processes, feedback and survey data, we now have a suite of online opportunities that we believe will help our organisation cement into 2026 with a great foundation. Small organisations working at grassroots level often get stuck with the balance of hands on support and admin tasks, but with this new approach it means our staff can be more efficient in both to achieve more.</p> |
| Please provide a detailed explanation of any non-reporting or variances in reporting against the contract. |
| <p>We apologise for the late reporting this year, with the staff changes it has caused delays.</p> |
| Is there anything else that you need to bring to our attention? |
| <p>Not at this time.</p> |

Do you have a success story that you would like to share? (This may include a case study, video clip, presentation or other).

We have many success stories, as MDC know, just being able to still be in schools in this current political environment with all the changes for Kaiako has been a huge opportunity for us to continue to support sustainable Maara Kai and food security kōrero.

Our organisation is ever so proud of the work that we continue to achieve in school across the region and we are especially proud that we continue to reach into the smaller rural schools that continue to do a lot of independent work with their Kaiako and community.

Schedule 1

| | |
|---|--|
| Name of service, programme or initiative | Plant to Plate Aotearoa |
| Funding Amount | \$10,000 |
| Term of contract | 3 years |
| Direct Client/s | School settings, Individuals (students) who receive the programme |
| Funded Activities and Goals | <ul style="list-style-type: none"> ● 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 |

| | | QUANTITY OUTPUTS | QUALITY OUTPUTS | SKILLS & KNOWLEDGE | ATTITUDE & OPINION | BEHAVIOUR CHANGE | CIRC. CHANGE | POPULATION OUTCOMES |
|-------------------|------------------------|---|-----------------|---|--------------------|------------------|--------------|--|
| Service component | Direct Clients | How much | How well | Better Off | | | | |
| Plant to Plate | Individuals – students | Total # students who receive plant to plate programme | | #/% students who strongly agree/agree ⁱ they learnt something new about how to grow and prepare healthy food ⁱⁱ | | | | Taha Hinengaro – We are lifelong learners |

| | | | | | | | | |
|--|---|--|--|--|--|--|--|--|
| | | Total # P2P sessions delivered | | | | | | |
| | School settings | Total # schools who participate in P2P | % schools report they are highly satisfied/satisfied with the service/s ⁱⁱⁱ | | | | #/% schools who maintain their garden 6months post their P2P programme ^{iv} | Taha Whānau – We are actively engaged |
| | | # gardens established | | | | | | |
| | Volunteers who support P2P programme delivery | Total # volunteers ^v | | | | | | |

ⁱ Note; 5point likert scale from strongly disagree to strongly agree.

ⁱⁱ Existing measure linked to PNCC reporting on activities

ⁱⁱⁱ Note; 5point likert scale from highly dissatisfied to highly satisfied

^{iv} Existing measure linked to PNCC reporting. Objective data collected directly via schools and/or observations.

^v Volunteers as a measure to be confirmed with the entity and MDC if applicable.



Plant to Plate Aotearoa

Performance Report

For the year ended:
30th June 2025

Contents

| | Page |
|---|------|
| Non-Financial Information: | |
| Entity Information | 1 |
| Statement of Service Performance | 2 |
| Financial Information: | |
| Statement of Receipts and Payments | 3 |
| Statement of Resources and Commitments | 4 |
| Notes to the Performance Report | |
| Note 1 Policies | 5 |
| Note 2 Receipts | 5 |
| Note 3 Payments | 6 |
| Note 4 Correction of Errors | 6 |
| Note 5 Related Party Transactions | 6 |
| Note 6 Events After the Balance Date | 6 |
| Independent Assurance Practitioners Review Report | 7 |



Plant to Plate Aotearoa

Entity Information

For the year ended:
30th June 2025

"Who are we?", "Why do we exist?"

| | |
|--|---|
| Legal Name of Entity: | Plant to Plate Aotearoa |
| Other Name of Entity (if any): | Plant to Plate |
| Type of Entity and Legal Basis (if any): | Charitable Trust and Registered Charity |
| Registration Number: | CC43565 |

Entity's Purpose or Mission:

Plant to Plate Aotearoa encourages children to learn the values of sustainability, thrift and independence. We do this in a practical and relaxed manner by working alongside them first to plant school gardens and fruit trees, then using seasonable produce to prepare nutritious meals.

Entity Structure:

Plant to Plate has a Trustee Board with 8 Trustees.

Main Sources of the Entity's Cash and Resources:

We rely on funding from the Palmerston North City Council (PNCC), Trusts and Service groups for grants and donations. The Schools we visit also contribute.

Main Methods Used by the Entity to Raise Funds:

Applications to funders for grants.
School contributions.

Entity's Reliance on Volunteers and Donated Goods or Services:

Volunteers are our main source of helpers. We get sponsorship from Awapuni Nurseries and Bunnings.

Additional Information

We employ 3 part time staff for a total of 28 hours per week.

Contact details

| | |
|-------------------|--|
| Physical Address: | Hancock House, 77-85 King Street, Palmerston North |
| Postal Address: | Hancock House, 77-85 King Street, Palmerston North 4410 |
| Phone/Fax: | mobile 027 5551323 |
| Email/Website: | Website: www.planttoplateaotearoa.org.nz Email: planttoplateaotearoa@gmail.com |



Plant to Plate Aotearoa



Plant to Plate Aotearoa
Statement of Service Performance

For the year ended
30th June 2025

"What did we do?"

Description of the Entity's Outcomes:

We encourage our primary schools communities to help their schools to grow their own vegetable gardens.
 We continue to check and monitor the schools progress with vegetable growing.
 We encourage the schools to set up a kitchen for cooking the produce.
 We continue to work with preschool children to grow vegetables.
 The main benefit is that the children get to love and eat vegetables and fruit by experiencing how to cook for themselves and grow the food they cook.

| Description and Quantification (to the extent practicable) of the Entity's Outputs: | Actual 2024-2025 | Actual 2023-2024 |
|---|---------------------|---------------------|
| Number of Volunteers/helpers | 206 | 194 |
| Number of children | 844 | 845 |
| Primary schools visited | 17 | 13 |
| Number of Sessions per year | 34 | 30 |
| Total Volunteer Hours | 1030 | 940 |

Additional Output Measures:

Because Communities are at risk, this provides us with enough reasons to motivate the Community to become self-sufficient and self-sustaining.
 Plant to Plate is fully booked for the 2025 calendar year.

Additional Information:

Talking with communities and service groups about Plant to Plate programmes which support gardening and cooking.
 Visiting schools and working with primary school children.
 Media promotion for volunteer recruitment, and ongoing community and school support.



Plant to Plate Aotearoa

Statement of Receipts and Payments

For the year ended:
30th June 2025

| | Notes | 2024-2025 This Year | 2023-2024 Last Year |
|--|-------|------------------------|------------------------|
| "How was it funded?" and "What did it cost?" | | | |
| Operating Receipts | | | |
| Grants and Donations | 2 | 59,252 | 44,140 |
| Interest, dividends and other investment income receipts | 2 | 56 | 46 |
| Other operating receipts | 2 | 4,304 | 3,712 |
| Total Operating Receipts | | 63,612 | 47,898 |
| Operating Payments | | | |
| Volunteer and employee related payments | 3 | 30,049 | 32,381 |
| Other operating payments | 3 | 28,793 | 21,577 |
| Total Operating Payments | | 58,842 | 53,958 |
| Operating Surplus or (Deficit) | | 4,770 | (6,060) |
| Capital Receipts | | | |
| Receipts from the sale of resources | | - | - |
| Receipts from borrowings | | - | - |
| Capital Payments | | | |
| Purchase of resources | | - | - |
| Repayments of borrowings | | - | - |
| Increase/(Decrease) in Bank Accounts and Cash | | 4,770 | (6,060) |
| Bank accounts and cash at the beginning of the financial year | | 34,744 | 40,804 |
| Bank Accounts and Cash at the End of the Financial Year | | 39,514 | 34,744 |
| Represented by: | | | |
| Kiwibank Trading Account | | 5,627 | 7,022 |
| Kiwibank-Debit Card | | 662 | 653 |
| Kiwibank-Savings | | 33,225 | 27,069 |
| Total Bank Accounts and Cash at the End of the Financial Year | | 39,514 | 34,744 |

This Performance Report has been approved by the Trustees for and on behalf of Plant to Plate Aotearoa.

| | | | |
|----------------|---|---------------|---|
| Signature |  | Signature |  |
| Margaret Bates | | Ciara Funnell | |
| Treasurer | | Chairperson | |
| Date | 11/2/2026 | Date | 10/02/2026 |



Plant to Plate Aotearoa

Statement of Resources and Commitments

As at
30th June 2025

"what the entity owns?" and "what the entity owes?"

| SCHEDULE OF RESOURCES | | 2024-2025 | 2023-2024 |
|---|--|---------------|---------------|
| | | \$ | \$ |
| Bank Accounts and Cash (from Statement of Receipts and Payments) | | 39,514 | 34,744 |
| Money Held on Behalf of Others | | - | - |
| Money Owed to the Entity | | 400 | 200 |
| Other Resources | | | |
| Description and Source of Value (cost or current value required if practicable to obtain) | | Cost Price | Cost Price |
| Mazda I.3000 Minibus. (Cooking Van) FK031 | | 15500 | 15500 |
| Kia Pregio (Garden Van) DQA215 | | 9000 | 9000 |
| Camera | | 240 | 240 |
| Shredder | | 344 | 344 |
| Printer | | 439 | 439 |
| Laptop | | 2,099 | 2,099 |
| | | <u>27,622</u> | <u>27,622</u> |

| SCHEDULE OF COMMITMENTS | | 2024-2025 | 2023-2024 |
|-----------------------------|--|-----------|-----------|
| | | \$ | \$ |
| Money Payable by the Entity | | | |
| Description | | Amount | Amount |
| PAYE and Wages | | 755 | 546 |
| Other Commitments | | | |
| Description | | Amount | Amount |
| Reviewers Fee | | 2,800 | 2,400 |
| Guarantees | | | |
| Description | | Amount | Amount |
| Not applicable | | - | - |

| SCHEDULE OF OTHER INFORMATION | | 2024-2025 | 2023-2024 |
|---|--|-----------|-----------|
| | | \$ | \$ |
| Grants or Donations with Conditions Attached (where conditions not fully met at balance date) | | Amount | Amount |
| Lion Foundation | | | |
| Resources Used as Security for Borrowings | | | |
| Nil | | - | - |



Plant to Plate Aotearoa

Notes to the Performance Report

For the year ended
30th June 2025

Note 1: Accounting Policies "How did we do our accounting"

Basis of Preparation

Plant to Plate Aotearoa is permitted by law to apply Public Benefit Entity Simple Format Reporting-Cash (Not for Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

Goods and Services Tax (GST)

Plant to Plate Aotearoa is not registered for GST. Therefore amounts recorded in the Statement of Receipts and Payments are inclusive of GST.

Changes in Accounting Policies

There has been no changes in accounting policies which would have a material effect on the Performance Report

Note 2 : Analysis of Receipts "How was it funded?"

| Receipt Item | Analysis | 2024-2025 \$ | 2023-2024 \$ |
|----------------------|-------------------------------|-----------------|-----------------|
| Grants and Donations | Palmerston North City Council | 18,150 | 16,500 |
| | NZ Lottery Board | 10,000 | 10,000 |
| | Awapuni Rotary | | 1,000 |
| | Te Pu Harakeke | 5,000 | 3,980 |
| | Lion Foundation | 3,500 | |
| | Manawatu District Council | 10,000 | 10,000 |
| | Internal Affairs-COGS | 3,000 | 2,500 |
| | Mainland Foundation | 8,102 | |
| | Mercury NZ | 1,000 | |
| | Donations | 500 | 160 |
| Total | | 59,252 | 44,140 |

| Receipt Item | Analysis | 2024-2025 \$ | 2023-2024 \$ |
|---|--------------|-----------------|-----------------|
| Interest, dividends and other investment income receipts | Kiwibank | 56 | 46 |
| | Total | 56 | 46 |

| Receipt Item | Analysis | 2024-2025 \$ | 2023-2024 \$ |
|--------------------------|----------------------|-----------------|-----------------|
| Other Operating receipts | School Contributions | 3,700 | 3,260 |
| | Share of Room Hirage | 604 | 452 |
| Total | | 4,304 | 3,712 |



Plant to Plate Aotearoa

Notes to the Performance Report

For the year ended

30th June 2025

Note 3 : Analysis of Payments "What did it cost?"

| Payment Item | Analysis | 2024-2025 \$ | 2023-2024 \$ |
|---|--------------|-----------------|-----------------|
| Volunteer and employee related payments | Wages | 29,329 | 30,487 |
| | Volunteers | 637 | 1,783 |
| | ACC | 83 | 111 |
| | Total | 30,049 | 32,381 |

| Payment Item | Analysis | 2024-2025 \$ | 2023-2024 \$ |
|--------------------------|--------------------------|-----------------|-----------------|
| Other operating payments | Advertising & Promotions | 1,922 | - |
| | Auditor | 2,760 | 2,530 |
| | Bank Fee | 20 | 24 |
| | Contractor | 780 | - |
| | Electricity | 736 | 578 |
| | Food for school lunches | 4,555 | 3,827 |
| | Garden Supplies | 1,911 | 1,463 |
| | General | 71 | 110 |
| | Insurance | 2,737 | 2,610 |
| | Kitchen Supplies | 272 | 402 |
| | Laundry Expenses | 1,689 | 821 |
| | Motor Vehicle Expenses | 5,152 | 3,179 |
| | Office Expenses | 891 | 725 |
| | Rent | 2,846 | 2,721 |
| | Stationery | 173 | 481 |
| | Subscriptions | 142 | 113 |
| | Telephone & Web | 2,136 | 1,882 |
| Uniforms | - | 111 | |
| Total | | 28,793 | 21,577 |

| Payment Item | Analysis | 2024-2025 \$ | 2023-2024 \$ |
|------------------|----------|-----------------|-----------------|
| Capital Payments | | | |
| Total | | - | - |

Note 4: Correction of Errors

There were no errors to be corrected in the Performance Report in the financial year.

Note 5: Related Party Transactions

| | 2024-2025 \$ | 2023-2024 \$ |
|---|-----------------|-----------------|
| There were no transactions involving related parties during the financial year. (Last Year - Nil) | | |

Note 6: Events After the Balance Date

| | 2024-2025 | 2023-2024 |
|--|-----------|-----------|
| There were no events that have occurred after the balance date that would have a significant impact on the Performance Report. (Last Year - Nil) | | |

Plant to Plate Aotearoa
77-85 King Street
Palmerston North

Dear Margaret,

I have reviewed the financial records for Plant to Plate Aotearoa for the year ended 30th June 2025.

I have examined the financial accounts, I have checked carefully the Bank Statements and other records supplied to me, and nothing has come to my attention.

It is my independent opinion, that the statements reflect the true financial position of the Organisation at that date.

The review was completed, and my opinion was expressed on 25th August 2025.



Mike Atkins
Atkins & Associates Limited



Feilding Community Patrol

RESULTS BASED ACCOUNTABILITY REPORT

1 July 2024 to 30 June 2025

- Performance Measures - Data
- Performance Measures – Report
- RBA Schedule
- Financial Report

Feilding Community Patrol Data Template

| Performance Measures | 01 Jul-31 Dec | 01 Jan-30 Jun | Total 01 Jul-30 Jun |
|---|---------------|---------------|------------------------|
| How much: Quantity of effort | | | |
| Total # volunteers engaged in patrol activities | 32 | 33 | 65 |
| Total # hours on patrol | 413 | 591 | 1004 |
| # incidents reported to Police | 74 | 143 | 217 |

| How Well: Quality of effort | | | |
|--|----|----|----|
| # clients (volunteers) who answered the 'likely to recommend' question in the survey (denominator) | 15 | 16 | 31 |
| # clients (volunteers) who scored 0-6 on the Likert scale (detractors) (numerator) | 3 | 3 | 6 |
| # clients (volunteers) who scored a 9 or 10 on the Likert scale (promoters) (numerator) | 9 | 10 | 19 |
| Employee Net Promoter Score | 40 | 44 | 42 |

| Better Off? Effect of effort | | | |
|---|-----|-----|-----|
| # clients (Community members) who answered the 'sense of safety' question in the survey (denominator) | 25 | 73 | 98 |
| # clients (Community members) who strongly agree OR agree feel a greater sense of safety in their Community as a result of the Feilding Patrol presence (numerator) | 20 | 60 | 80 |
| % clients who strongly agree OR agree feel a greater sense of safety in their Community as a result of the Feilding Patrol presence (SK,S) | 80% | 82% | 82% |

Feilding Community Patrol
Results Based Accountability Narrative Reporting
1 July 2024 to 30 June 2025

Describe the key factors impacting on the performance measures.

The Patrol currently has 36 members, up from 32 at the end of 2024. A changeover to a new rosterer and roster system created some initial hiccups, but is now working smoothly. Over the past few months, the Patrol has been rostered on around 70–75% of days, which represents a strong and consistent presence in the community.

Volunteer availability is occasionally stretched during winter months, and continued recruitment will be beneficial. This year, there were a small number of resignations and short-term leave of absences, but overall numbers remain healthy.

The Patrol has benefitted from new sponsorship and support, including Trident Homes, Homely Property Management, and the proceeds from the Turnaround Fashion show, in addition to ongoing fuel sponsorship from ITM and Central Demolition.

Expansion of housing in Feilding has created additional demand, particularly with thefts in new subdivisions. The Patrol also took on extra responsibility after it was noted that gates at reserves and cemeteries were not consistently being secured, requiring additional checks.

Briefly describe any ideas or approaches you may have to improve or accelerate your performance.

The Patrol continues to use flexible rostering and “leave of absence” arrangements to encourage retention. Recruitment has largely been opportunistic, with several new members joining after the high-profile Fashion show fundraiser.

The adoption of a new online reporting system has been a significant improvement, streamlining communication between patrollers, the Police liaison officer, Police intelligence, and the Patrol Leader. This has reduced administrative overhead, provided more accurate and timely information, and strengthened coordination with Police.

Training remains a strong focus. A recent team training session ensured members are confident in using the new system, and the Patrol has funding applications in place for first aid training, a locator beacon, and a vehicle tablet.

Looking ahead, the Patrol is planning further de-escalation training with Police, has arranged a visit to Police National HQ and Communications Centres (late 2024), and is in the process of finalising an MOU with Civil Defence to assist in emergencies.

The Patrol now also maintains a list of available patrollers to assist Police with traffic management in times of staff shortage, further cementing its value as a trusted community partner.

Please provide a detailed explanation of any non-reporting or variances in reporting against the contract.

There are no issues of non-reporting.

Is there anything else that you need to bring to our attention?

The Patrol acknowledges and appreciates the continued support of:

Its dedicated volunteers,

Manawatu District Council,

Feilding Police,

Local businesses including Trident Homes, Homely Property Management, ITM, and Central Demolition,

And community supporters such as Turnaround Fashion, whose fundraiser boosted both finances and visibility.

Do you have a success story that you would like to share? (This may include a case study, video clip, presentation or other).

The Patrol has been involved in several notable incidents over this period:

Missing persons searches, where patrollers provided valuable assistance to Police.

First response at motor vehicle accidents, helping secure scenes until emergency services arrived.

The rollout of the new online reporting system, which has transformed communication and reduced workload for both the Patrol and Police.

A standout success story was the Turnaround Fashion fundraiser, which not only raised significant funds but also directly resulted in several new patrollers joining — bringing with them valuable local networks and strengthening community links.

Schedule 1

| | |
|---|---|
| Name of service, programme or initiative | Feilding Community Patrol |
| Funding Amount | \$3,500 per annum |
| Term of contract | 3 years |
| Direct Client/s | Volunteers who provide patrol services in Feilding Members of the community Feilding Police |
| Funded Activities and Goals | <ul style="list-style-type: none"> Patrol services for Feilding community |

| | | QUANTITY OUTPUTS | QUALITY OUTPUTS | SKILLS & KNOWLEDGE | ATTITUDE & OPINION | BEHAVIOUR CHANGE | CIRC. CHANGE | POPULATION OUTCOMES |
|--------------------------|---|---|---|--------------------|--------------------|------------------|--------------|---------------------|
| Service component | Direct Clients | How much | How well | Better Off | | | | |
| Volunteer Patrol Service | Volunteers who provide active patrol support for Feilding community | Total # volunteers engaged in patrol activities | % volunteers who are trained in community patrol | | | | | |
| | | | % volunteers who report they are highly satisfied/satisfied with the content and delivery of the training | | | | | |
| | | Total # hours on patrol | | | | | | |

| | | | | | | | | |
|--|--|---|--|--|--|--|--|---|
| | Members of the community (individuals) | | | | Community members who strongly agree/agree ⁱ they feel a greater sense of safety in their community result of the Feilding Patrol presence ¹ | | | Tinana – We prepare for tomorrow today |
| | Feilding Police | Total # incidents ² reported to Police | | | | | | |

Notes: 1 Outcome measure linked to community perceptions of safety as a result of Patrol presence.

ⁱ Note; 5point likert scale from strongly disagree to strongly agree.

¹ Note; this is a subjective survey question that relies on the community voice. Examples of data collection methodology include; mail drop information and survey; online survey question embedded onto website, facebook survey link; collaborative survey with Police, email survey to business community who benefit from patrol services.

² Incidents to be defined and or re-worded. This relates to any people safety incidents that require advice, intervention and/or additional support.



AllanMcNeill
Chartered Accountants | Shaping business

Annual Report

Feilding Community Patrol Incorporated
For the year ended 31 March 2025



Contents

- 3 Compilation Report
- 4 Entity Information
- 6 Approval of Financial Report
- 7 Statement of Financial Performance
- 8 Statement of Changes in Equity
- 9 Statement of Financial Position
- 10 Statement of Cash Flows
- 11 Statement of Accounting Policies
- 13 Notes to the Financial Statements
- 14 Taxation Depreciation Schedule



Compilation Report

Feilding Community Patrol Incorporated For the year ended 31 March 2025

Compilation Report to the Trustees of Feilding Community Patrol Incorporated.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Feilding Community Patrol Incorporated for the year ended 31 March 2025.

These statements have been prepared in accordance with the accounting policies described in the Statement of Accounting Policies.

Responsibilities

The Trustees are solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Feilding Community Patrol Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on these financial statements.

Departure from Reporting Framework

The accounting policies adopted are not in conformity with generally accepted accounting practice. Accordingly the financial statements should only be relied on for the expressly stated purpose.

AllanMcNeill
Chartered Accountants
Feilding
Dated: 23 May 2025



Entity Information

Feilding Community Patrol Incorporated For the year ended 31 March 2025

Established

26 May 2014

IRD Number

120-502-069

Nature of Business

Community Patrol

Chairperson

Tony Ferris

Treasurer

Neal Duff

Co-ordinator

Janelle Morris

Secretary

Mandy Groombridge

Bankers

Westpac
Feilding

Accountants

AllanMcNeill
Feilding

Charities Registration No

CC53598 17 June 2016

Type of Entity

Registered Charitable Trust

Entity Structure

An Incorporated Society with patrols being undertaken by volunteers from the community who have been Police vetted and are acceptable to the local Police.



Sources of Cash Resources

The Trust's activities are mainly funded by Grants and Donations.

Purpose of Entity

To enhance the wellbeing of the wider Feilding Community through maintaining regular mobile patrols in the area and to enhance Police operations towards a safer community.

Activity Description

Conducts mobile patrols normally in the Feilding township and nearby outlying communities.



Approval of Financial Report

Feilding Community Patrol Incorporated For the year ended 31 March 2025

The Trustees are pleased to present the approved financial report including the historical financial statements of Feilding Community Patrol Incorporated for year ended 31 March 2025.

APPROVED

Toni Ferris - Chairperson

Date 25/5/25

Neal Duff - Treasurer

Date 25/5/25

Janelle Morris - Co-ordinator

Date 25/5/25

Mandy Groombridge - Secretary

Date 25/5/25



Statement of Financial Performance

Feilding Community Patrol Incorporated For the year ended 31 March 2025

| | 2025 | 2024 |
|--|--------------|--------------|
| Other Business Income | | |
| Contributions | 2,090 | 960 |
| Donations | 900 | 500 |
| Manawatu District Council Priority Services Fund | 3,500 | 3,500 |
| Community Patrol NZ Grant | - | 1,000 |
| Fundraising | 205 | 110 |
| Total Other Business Income | 6,695 | 6,070 |
| Less Expenses | | |
| Operating Expenses | | |
| Repairs & Maintenance - Plant | 521 | - |
| Vehicle Expenses | | |
| Fuel & Oil | 1,979 | 2,897 |
| General | - | 874 |
| Insurance | (283) | 476 |
| Registration & RUC | 572 | 774 |
| Repairs | 464 | 500 |
| Total Operating Expenses | 3,254 | 5,521 |
| Total Cash Expenses | 3,254 | 5,521 |
| Net Cash Profit (Loss) | 3,441 | 549 |
| Non Cash Expenses | | |
| Depreciation | 141 | 1,267 |
| Loss on Sale of Fixed Assets | 1,748 | - |
| Total Non Cash Expenses | 1,889 | 1,267 |
| Net Operating Profit (Loss) | 1,552 | (718) |
| Other Income | | |
| Interest Received | 97 | 18 |
| Total Other Income | 97 | 18 |
| Net Profit (Loss) Before Taxation | 1,649 | (701) |
| Trustee Income Before Tax | 1,649 | (701) |
| Net Profit (Loss) | 1,649 | (701) |

The accompanying notes form part of these financial statements. The above information has been prepared without performance of audit or review engagement procedures and must be read subject to the compilation report.



Statement of Changes in Equity

Feilding Community Patrol Incorporated
For the year ended 31 March 2025

| | 2025 | 2024 |
|--------------------------------|---------------|--------------|
| Equity | | |
| Trust Equity | | |
| Opening Balance | 8,381 | 9,082 |
| Net Profit (Loss) For The Year | 1,649 | (701) |
| Total Trust Equity | 10,030 | 8,381 |
| Total Equity | 10,030 | 8,381 |

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report and Notes to the Financial Statements.



Statement of Financial Position

Feilding Community Patrol Incorporated As at 31 March 2025

| | NOTES | 31 MAR 2025 | 31 MAR 2024 |
|--|-------|---------------|--------------|
| Trustees Equity and Reserves | | | |
| Trust Equity | | 10,030 | 8,381 |
| Total Trustees Equity and Reserves | | 10,030 | 8,381 |
| Assets | | | |
| Current Assets | | | |
| Cash and Bank | | | |
| Westpac Bank | 2 | 9,061 | 3,199 |
| Taxation Balance | | 55 | 11 |
| Total Current Assets | | 9,116 | 3,210 |
| Non-Current Assets | | | |
| Fixed Assets as per schedule (at Book Value) | 1 | 914 | 5,303 |
| Total Non-Current Assets | | 914 | 5,303 |
| Total Assets | | 10,030 | 8,513 |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | - | 132 |
| Total Current Liabilities | | - | 132 |
| Total Liabilities | | - | 132 |
| Net Assets | | 10,030 | 8,381 |

The accompanying notes form part of these financial statements. The above information has been prepared without performance of audit or review engagement process and must be read subject to the compilation report.



Statement of Cash Flows

Feilding Community Patrol Incorporated For the year ended 31 March 2025

| | NOTES | 2025 | 2024 |
|---|-------|--------------|--------------|
| Operating Activities | | | |
| Cash was provided from: | | | |
| Grants & Donations | | 5,795 | 5,570 |
| Interest received | | 50 | 10 |
| Sale of Vehicle | | 2,500 | - |
| Total Cash was provided from: | | 8,345 | 5,580 |
| Cash was applied to: | | | |
| Operating expenses | | 2,483 | 5,247 |
| Administration expenses | | - | 86 |
| Total Cash was applied to: | | 2,483 | 5,333 |
| Net Cash Inflow (Outflow) from Operating Activities | | 5,862 | 247 |
| Add Opening Cash brought forward | | | |
| Add Opening Cash brought forward | | 3,199 | 2,952 |
| Ending Cash Carried Forward | | 9,061 | 3,199 |
| Cash Balances in Balance Sheet | | | |
| Westpac Bank | | 9,061 | 3,199 |
| Ending Cash Carried Forward | | 9,061 | 3,199 |

The accompanying notes and audit report form part of these financial statements.



Statement of Accounting Policies

Feilding Community Patrol Incorporated For the year ended 31 March 2025

Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, to the extent it is probable that the economic benefits will flow to the company and revenue can be reliably measured.

Sales of services are recognised in the period by reference to the stage of completion of the transaction at the end of the reporting period. Lease income is recognised on a straight line basis over the life of the lease. Interest received is recognised as interest accrues, gross of refundable tax credits received. Dividends received are recognised on receipt, gross of non-refundable tax credits.

Going Concern

These financial statements have been prepared on the basis that the Charitable Trust is a going concern.

Fixed Assets and Depreciation

Fixed Assets are included at cost less aggregate depreciation provided at the maximum rates allowed by the Inland Revenue Department. Fixed Assets that are leased under a finance lease for the purposes of the Income Tax Legislation are capitalised and depreciated. The depreciation rates used are shown in the Taxation Depreciation Schedule.

Taxation

The Feilding Community Partol Incorporated has charitable status and is exempt from income tax.

Goods and Services Tax

The entity is not registered for GST. The financial statements have been prepared on a GST inclusive basis.

Changes in Accounting Policies

There have been no specific changes in accounting policies and they have been applied on a consistent basis with those of the previous period.

Fundraising and Grants

Fundraising and Grant income is accounted for depending on whether or not it has a "use of return" condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

The accompanying notes form part of these financial statements. The above information has been prepared without performance of audit or review engagement procedures and must be read subject to the compilation report.



Donations

Donations are accounted for depending on whether they have been provided with a "use of return" condition attached or not. Where no use or return conditions are attached to the donation, revenue is recorded as income when the cash is received. Where donations included a use or return conditions, the donation is initially recorded as a liability on receipt. The donation is subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Donated goods or services (other than donated assets) are not recognised.

Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the asset is readily obtainable, the donation is recorded at the value of the asset obtained. Where the fair value of the asset is not readily obtainable, the donation is not recorded. Donated assets with useful lives less than 12 months are not recorded.

Bank Accounts and Cash

Bank and Cash in the Statement of Cash Flows comprise of cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

The accompanying notes form part of these financial statements. The above information has been prepared without performance of audit or review engagement procedures and must be read subject to the compilation report.



Notes to the Financial Statements

Feilding Community Patrol Incorporated For the year ended 31 March 2025

| | 2025 | 2024 |
|--|------------|--------------|
| 1. Property, Plant and Equipment | | |
| Plant | | |
| Plant Cost Price | 3,770 | 3,770 |
| Accumulated Depreciation | (2,856) | (2,715) |
| Total Plant | 914 | 1,055 |
| Motor Vehicles | | |
| Motor Vehicles Cost Price | - | 21,700 |
| Accumulated Depreciation | - | (17,451) |
| Total Motor Vehicles | - | 4,248 |
| Total Property, Plant and Equipment | 914 | 5,303 |

During the year, Feilding Community Patrol Incorporated received the use of a vehicle donated by Manawatu District Council. As ownership remains with MDC, the vehicle is not recognised as an asset in these financial statements.

| | 2025 | 2024 |
|-------------------|--------------|--------------|
| 2. Bank | | |
| Westpac Bank | 9,061 | 3,199 |
| Total Bank | 9,061 | 3,199 |

| | 2025 | 2024 |
|---|--------------|------------|
| Reconciliation of Net Profit | | |
| With Cash flows from Operating Activities | | |
| Reported Surplus | 1,649 | (701) |
| Add (less) Movements in Other Working Capital Items: | | |
| Fixed Assets | 4,389 | 1,267 |
| Accounts Payable | (132) | (312) |
| Taxation | (44) | (7) |
| Unexpired Grant MDC - Training | - | - |
| Net Cash Inflow (Outflow) From Operating Activities | 5,862 | 247 |

The accompanying notes form part of these financial statements. The above information has been prepared without performance of audit or review engagement procedures and must be read subject to the compilation report.



Taxation Depreciation Schedule

Feilding Community Patrol Incorporated
For the year ended 31 March 2025

| NAME | DISPOSED | COST | OPENING VALUE | PURCHASES | SALE PRICE | LOSS | RATE | DEPRECIATION | CLOSING ACCUM DEP | CLOSING VALUE |
|--|------------|---------------|---------------|-----------|--------------|--------------|--------|--------------|-------------------|---------------|
| Motor vehicles cost price | | | | | | | | | | |
| RAV4 4WD | 7 May 2024 | 18,750 | 3,605 | - | 2,121 | 1,483 | 20.00% | - | - | - |
| RAV4 4WD Lightbar | 7 May 2024 | 2,950 | 644 | - | 379 | 265 | 20.00% | - | - | - |
| Total Motor vehicles cost price | | 21,700 | 4,248 | - | 2,500 | 1,748 | | - | - | - |
| Plant | | | | | | | | | | |
| Phone & Accessories | | 272 | 6 | - | - | - | 25.00% | 2 | 268 | 5 |
| Plant - firstaid kit/jackets/radio/ fire extinguishers | | 595 | 595 | - | - | - | 0.00% | - | - | 595 |
| Toshiba Computer | | 931 | 16 | - | - | - | 50.00% | 8 | 923 | 8 |
| Defibrillator | | 1,972 | 438 | - | - | - | 30.00% | 131 | 1,665 | 307 |
| Total Plant | | 3,770 | 1,055 | - | - | - | | 141 | 2,856 | 914 |
| Total | | 25,470 | 5,303 | - | 2,500 | 1,748 | | 141 | 2,856 | 914 |

The accompanying notes form part of these financial statements. The above information has been prepared without performance of audit or review engagement procedures and must be read subject to the compilation report.



RESULTS BASED ACCOUNTABILITY REPORT

1 July 2024 to 30 June 2025

- Performance Measures - Data
- Performance Measures – Report
- RBA Schedule
- Financial Report

Manawatu Historic Vehicle Collection Trust RBA Data

| Performance Measures | 01 Jul-31 Dec | 01 Jan-30 Jun | Total 01 Jul-30 Jun |
|---|---------------|---------------|------------------------|
| How much: Quantity of effort | | | |
| Total # clients (individuals) who visit the museum (visitors) | 1605 | 2976 | 4581 |
| # Exhibitions at the museum | 2 | 1 | 3 |
| # Exhibitors in the reporting period | 2 | 1 | 3 |
| Total # days the museum was open to the public | 180 | 180 | 360 |
| Total # groups who visit the museum (<i>A group comprises 6 or more people. They may be an agency, school, service or partners who visit the museum on a planned trip.</i>) | 28 | 17 | 45 |
| # engagements with Iwi | 1 | 0 | 1 |
| # Volunteers engaged with the day to day operations or specific activities at the museum | 120 | 120 | 240 |
| | | | |
| How Well: Quality of effort | | | |
| # clients (visitors) who answered the 'likely to recommend' question in the survey (denominator) | 202 | 225 | 427 |
| # clients (visitors) who scored a 0-6 on the 'likely to recommend' scale (demoters) (numerator) | 0 | 0 | 0 |
| # clients (visitors) who scored a 9 or 10 on the 'likely to recommend' scale (promoters) (numerator) | 185 | 206 | 391 |
| Net Promoter Score | 92 | 92 | 92 |
| # clients who enquire to access the community archives (denominator) | 204 | 236 | 440 |
| # clients who enquired that were able to access the community archives they needed (numerator) | 204 | 236 | 440 |
| % clients who enquired that were able to access the community archives they needed | 100% | 100% | 100% |
| # planned collaborative actions with local Iwi (denominator) | 1 | 0 | 1 |
| # planned collaborative actions completed with local Iwi (numerator) | 1 | 0 | 1 |
| % planned collaborative actions completed with local Iwi | 100% | #DIV/0! | 100% |

| Better Off? Effect of effort | | | |
|---|------|------|------|
| # visitors who answered the 'learnt something' question in the survey (denominator) | 203 | 225 | 428 |
| # visitors who strongly agreed OR agreed they learnt something new about the unique history of the Manawatu as a result of their visit (numerator) | 201 | 221 | 422 |
| % visitors who strongly agreed OR agreed they learnt something new about the unique history of the Manawatu as a result of their visit (SK,S) | 99% | 98% | 99% |
| # visitors who answered the 'sense of belonging' question in the survey (denominator) | 194 | 216 | 410 |
| # visitors who strongly agreed OR agreed they feel a greater sense of belonging to the Manawatu as a result of their visit to the museum (numerator) | 170 | 184 | 354 |
| % visitors who strongly agreed OR agreed they feel a greater sense of belonging to the Manawatu as a result of their visit to the museum (AO,S) | 88% | 85% | 86% |
| # exhibitors who answered the 'Manawatu history' question in the survey (denominator) | 2 | 1 | 3 |
| # exhibitors who strongly agreed OR agreed they feel their exhibition contributed to the unique History and story of the Manawatu District (numerator) | 2 | 1 | 3 |
| % exhibitors who strongly agreed OR agreed they feel their exhibition contributed to the unique History and story of the Manawatu District (AO,S) | 100% | 100% | 100% |
| # groups who answered the 'maintenance and availability' question in the survey (denominator) | 7 | 9 | 16 |
| # groups who strongly agreed OR agreed that it's important to invest in the maintenance and availability of heritage facilities in the District (numerator) | 7 | 9 | 16 |
| % groups who strongly agreed OR agreed that it's important to invest in the maintenance and availability of heritage facilities in the District (AO,S) | 100% | 100% | 100% |
| # clients who accessed the community archives and answered the knowledge question in the survey (denominator) | 19 | 25 | 44 |
| # clients who strongly agreed OR agreed that they learnt something new and useful as a result of the catalogues they were able to access (numerator) | 19 | 25 | 44 |
| % clients who strongly agreed OR agreed that they learnt something new and useful as a result of the catalogues they were able to access (SK,S) | 100% | 100% | 100% |

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Manawatū Historic Vehicle Collection Trust
Results Based Accountability Narrative Reporting
1 July 2024 to 30 June 2025

Describe the key factors impacting on the performance measures.

The Coach House has had a busy twelve months being actively involved in our community. In October 2024 we once again participated in the annual Feilding Rural Day providing rides for the public on a trailer drawn by a vintage tractor and other activities. We had two horses pulling our stage coach in the Feilding Christmas Parade in December 2024 and in February 2025 we had vehicles at Manfield Park for the celebration of 100 years of the Caterpillar Tractor Company.

At the Museum in November 2024 we held a “Boys and Their Toys Day” which attracted a wide variety of exhibitors displaying their collections and hobbies. In April 2025 we held our biennial “Old Skills Day”. This was a very successful day with live demonstrations including wheelwright skills and sheep shearing. The numbers attending were unfortunately down this year with several other events on over the same weekend.

We continue with temporary displays and exhibits in the Museum gallery and foyer, including two art exhibitions this year. The first was by the artist Michael Angel O and this was followed by artist Jonny Kan. We have held children’s workshops during the school holidays where children have been taught skills such as making a garden and growing vegetables. An ANZAC Day service was again held at the Museum and in May a High Tea event celebrated Mother’s Day.

We continue to offer the Coach House for functions and venue hire and during 2024 catered for over 60 events, ranging from business functions, community group and club events, birthday parties, anniversary celebrations and memorial services.

Our large number of volunteers remain committed and enthusiastic with new members continuing to join us. At the same time however, during the year we have sadly fare-welled several friends and stalwarts. We especially acknowledge previous chairman, Brian Hunter, and trustee, Richard Howie, who died during the year.

The Feilding and Districts Community Archive continues to operate with our team of very enthusiastic and dedicated volunteers. There is an increasing awareness and use of the services they provide, from acquisition to conservation to research, by not only our local community but also from national and international enquiries. There is a wealth of social history of Feilding and its rural area safely stored by this group.

Our ever popular “Thursday Smoko” continues to be a hub of social interaction for over 50, mainly men, each week. The value, camaraderie and mental wellness this offers to our community cannot be over-stated.

Briefly describe any ideas or approaches you may have to improve or accelerate your performance.

Attracting greater numbers of visitors continues to be a focus. We have recently joined with a tour operator to promote the Coach House and Feilding which will hopefully see busloads of visitors from outside our region.

Our marketing group are considering other avenues of promotion. We continue to promote the Coach House through social media and through our surveys we are seeing an increase in visitors who hear about us through those platforms.

Please provide a detailed explanation of any non-reporting or variances in reporting against the contract.

The engagement we have with local iwi is still developing and we have a project with them nearing completion. When completed this will see a carved pataka (storage house) displayed near the gallery entrance.

Is there anything else that you need to bring to our attention?

Earlier this year our landlord (Frances Holdings) negotiated the sale of the land and buildings to the Manawatu District Council. The lease we have was transferred with the same terms and conditions to the MDC. We are very pleased with this outcome which gives us confidence in the long-term tenure of the site. The relationship we had with Frances Holdings and the Higgins family has been extremely good and we are particularly grateful for their generosity over many years. We have established a very good relationship with the Manawatu District Council as we move into this new chapter for the Coach house.

Do you have a success story that you would like to share? (This may include a case study, video clip, presentation or other).

Some comments made on the survey forms

Excellent storytelling - great sense of stories about the find-donate-restore passion of volunteering.

Wish we had more time. Definitely well appointed, displayed and very helpful staff.

Really liked the birds and riding on the cart/buggy through the town and Reilly House

This is a truly wonderful display of all things to do with the local history. Excellent and everything is so clean and tidy.

Brilliant clean and tidy museum. Excellent John Deere collection.

More wagon souvenirs like the magnets.

We really enjoyed seeing everything and especially the interactive displays. NSW, Australia

A fantastic display well worth the visit!

Brilliant display. I really enjoyed the history and the kids loved the interactive displays.

We love the cottage, birds and interactive displays esp the horse. We've been here many times and always see/discover something new each time. Keep up the great work.

A marvelous exhibition.

Very enjoyable, learnt a lot.

Great attraction. Good to have the interactive experiences for the children.

Great display. Kids loved it especially the buggy ride. Looking forward to coming back.

This is a unique and extremely well organized display. I love that everything works, vehicles etc. Signage is excellent, very clear and interesting. Pricing is very reasonable too.

need a tractor engine

Love the farm machinery! This is more than just a 'Coach House' museum - lots of local history!

Advertise the museum more

Thank you, well done.

Lovely

Great Displays

very good

Fantastic place to visit and learn the history. Excellent and well displayed Museum.

Best display in NZ

This museum is an absolute credit to the residents and visitors to the town - Well Done!

Thank you

History about the museum. Friendship Club Marton - Thank you much all our members thoroughly enjoyed it. Blessings Wendy Lee

Enjoyed very much how professionally and well preserved ALL items are.

Very Interesting

I was surprised at the range of items on display.

Amazing. Fabulous.

We came with the kids and they loved it too.

Very interesting, great how you can interact with the history.

Lovely spooky atmosphere, huge machinery, life-like mannequins that look like they will walk around at night!

Amazing - old history - younger generation has no idea what real hard work was.

A wonderful display of old vintage machinery and an exhibition of wedding dresses so diverse.

Awesome collection! Quite fascinating

It is beautifully set out. Main Rd, Ohau

Amazing displays so well set out. Well done to everyone involved.

I really appreciated the immensity and depth of the history of the Manawatu area. A special part of NZ history which more people should really know about.

Brilliant Museum

Amazing. Will be back.

Fantastic

Really enjoyed, loved it.

Amazing place.

All the kids loved it. Thank you.

a wonderful collection of interesting memorabilia, what a range! Even the birds to bridal to farm machinery. Thank you to the very helpful staff & volunteers.

Brilliant

A very interesting, informative museum. Well worth protecting.

Very informative and learnt heaps.

Awesome display. Keep up the funding!

Well set up. Well done.

The museum is packed with interesting information. Sometimes hard to read so much in one time.

Thank you, a great family outing.

Love the amount of effort put into all the exhibits, learned alot.

A great display of history

If you like old museums then this is a great place to come because there's heaps of old farming things and it's very interactive!

Love to see more people supporting it. Fantastic!

Excellent and great interactive displays. Well Done.

Fantastic staff. Very well set out. Nice to have plenty of seating around.

No I found it all bloody marvellous.

The best ever museum I've been to. The staff are absolutely fantastic! Will spread the word.

Thank you so much!

We loved it! We are from Tasmania and collect historical machinery ourselves and were so impressed by your collections.

Very Worthwhile

Awesome and beautifully presented.

Everything Good!

Very good displays - a credit to all who do the work.

Very impressive and extensive collection. Explanatory signs very informative and professionally presented.

More personalised story from the veterans or more about NZ history too.

Well worth the visit.

The appearance of the exhibits is immaculate. The JOhn Deere exhibits are unique. Well done Coach House.

Great work, well done!

A good well kept collection

Enjoyed visit, well done to all concerned.

Lighting could be improved to make it easier to read the information.

First time visitor from Palmy, my wife came with a group and said it was a 'must see'

Very impressed with the wide range of early rural & urban history. Glad to have taken the time to visit - an asset to the town & surrounding area.

Fabulous displays. Visual/auditory displays - powerful impact. Great way to learn and remember. Place is a credit to all involved. Museum holds a wonderful place in history and hopefully will remain available to the public for years to come.

Absolutely AMAZING!!!

It's a bit dark in places.

Perhaps place a notice beside where you can do the horse ride. It is great, I could have missed it but was with someone who had been before and was aware. More marketing, even facebook perhaps for those patronage. This is such a great museum to visit.

I feel it is an excellent display of so many factors of our history.

More interesting than the outside looks.

Great facility would definitely recommend, lovely to be able to stay in motorhome in your carpark.

World class display not promoted enough

In my opinion, more people need to come and enjoy this museum because this museum is so amazing to see and experience. I would like to recommend this to others. I appreciate it to all. Amazing staff and volunteers. They made us more satisfied and happy.

Really beautiful space! Thank you.

I did enjoy it very much.

Excellent museum

Advertise more in Palmy somewhere.

An appreciation of the help in understanding the museum. Thanks to the volunteers.

Very nice collection. Keep up the good work.

Was a great experience especially the horse carts and old machinery. Loved the horse gig ride, stage coach should be the same.

Big signs that point to the interactive buttons. ALso more sound effect of different machinery and street sounds of the time.

Fabulous exhibition.

Very impressed. Very well Presented.

Well Done

Better than Mitre 10

Sound effects on stage coach, faster gig ride.

Schedule 1

| | | | | | | | | |
|---|--------------------------|---|------------------------|---|---|-------------------------|---------------------|--|
| Name of service, programme or initiative | | The Manawatū Historic Vehicle Collection Trust | | | | | | |
| Funding Amount | | \$20,000 per annum | | | | | | |
| Term of contract | | 3 years | | | | | | |
| Direct Client/s | | Volunteers Members of the community | | | | | | |
| Funded Activities and Goals | | <ul style="list-style-type: none"> ● Maintenance of archives ● Support for additional museum activities including exhibitions | | | | | | |
| | | | | | | | | |
| | | QUANTITY OUTPUTS | QUALITY OUTPUTS | SKILLS & KNOWLEDGE | ATTITUDE & OPINION | BEHAVIOUR CHANGE | CIRC. CHANGE | POPULATION OUTCOMES |
| Service component | Direct Clients | How much | How well | Better Off | | | | |
| Image and Reputation | Members of the community | Total # clients who visit the museum ⁱ | | #/% clients who strongly agree/agree ⁱⁱ they learnt something new about the unique history of Manawatu | #/% clients who strongly agree/agree ⁱⁱⁱ they feel a sense of belonging to the Manawatu as a result of visiting the museum | | | Wairua – We are connected and inclusive |
| | Exhibitors | # exhibitions ^{iv} at the museum | | | #/% clients who strongly agree/agree who feel their | | | Whānau - We are actively engaged |

| | | | | | | | | |
|----------------------------|----------------------------|--|---|---|---|--|--|--|
| | | | | | exhibition was able to contribute to the unique Manawatu history 'story' | | | |
| | | # exhibitors | | | | | | |
| Maintenance & availability | | Total # days the museum was open | | | | | | |
| | Groups who are collectives | Total # groups ^v who visit the museum | | | #/% groups ^{vi} who strongly agree/agree ^{vii} that it's important to invest in the maintenance and availability of heritage facilities in our District ^{viii} | | | Tinana – We prepare for tomorrow today |
| Community archives | Community Members | Total # clients who enquire to access community archives | % clients who enquired who were able to access community archives | #/% client ¹ s who strongly agree/agree they learnt something new and useful from the catalogues | | | | Wairua – We are connected and inclusive |

¹ Clients surveyed associated with community archives HAVE accessed the catalogue they enquired about.

| | | | | | | | | |
|-----------------|--|--|--|--------------------------|--|--|--|--|
| | | | | they were able to access | | | | |
| Iwi Partnership | | # planned collaborative actions with local iwi | % collaborative actions completed with local iwi | | | | | Wairua – We are connected and inclusive |
| | | # engagements ² with iwi | | | | | | |
| Volunteers | | # volunteers engaged ^{ix} | | | | | | |

Notes; Milestones associated with maintenance of archives are not included in this schedule.

ⁱ Clients = the count of all individuals who visit the museum.

ⁱⁱ Note; 5point likert scale from strongly disagree to strongly agree

ⁱⁱⁱ As above.

^{iv} An exhibition of cultural heritage that offer educational value and often tell a story

^v Groups = any agency, school, service or partners who come to the museum for a planned visit. A group comprises 6 or more people.

^{vi} Groups are a collective of individuals who have visited the museum of a planned excursion. Only x1 survey response is required per group for this performance measure, and would be collected via the group co-ordinator, organiser or key liaison person.

^{vii} Likert scale as above.

^{viii} As above.

^{ix} Volunteers engaged are directly linked to the day to day operations of the museum, archiving and other arts related activities.

² Engagements include 1-1 Hui (meetings) with iwi associated with the planned collaborative project for future cultural exhibitions and sustainability.

Performance Report

The Manawatu Historic Vehicle Collection Trust
For the year ended 30 June 2025

Contents

| | |
|----|------------------------------------|
| 3 | Entity Information |
| 5 | Approval of Financial Report |
| 6 | Statement of Service Performance |
| 7 | Statement of Financial Performance |
| 8 | Statement of Financial Position |
| 9 | Statement of Cash Flows |
| 10 | Statement of Accounting Policies |
| 12 | Notes to the Performance Report |

Entity Information

The Manawatu Historic Vehicle Collection Trust For the year ended 30 June 2025

'Who are we?', 'Why do we exist?'

Legal Name of Entity

The Manawatu Historic Vehicle Collection Trust

Entity Type and Legal Basis

Trust Deed Dated 21st November 1997

Registration Number

CC23886

Entity's Purpose or Mission

Mission - "To provide a living and vibrant Museum and Archive that records a physical, pictorial and descriptive social history of the Manawatu, focusing in particular on the horse-drawn era and agricultural technological development, emphasising the impact on rural New Zealand from first settlement to present day"

Entity's Governance

The museum and archive depend on a dedicated team of enthusiastic and knowledgeable volunteers. The Trust Board consists of seven members made up of appointments from within the community.

Entity Structure

The museum has one part-time paid manager and also a part-time cleaner.

Main Sources of Entity's Cash and Resources

The Trust's activities are funded by admission fees, fundraising by volunteers, subscriptions from Friends of the Trust, grants from Lotteries, MDC, Cogs and donations from the general public, hire of facility to community groups and shop trading. Additional grants and donations are sought for specific capital projects.

The Trustees wish to acknowledge with gratitude the following grants received during the year:

| | 2025 |
|--|--------|
| Manawatu District Council Priority Services Fund | 20,000 |
| NZ Lotteries Grants Board | 7,500 |

Main Methods Used by Entity to Raise Funds

Trust volunteers organise all fundraising. Some events are annual and others one-off. Events typically include event catering, raffles, special fundraising evenings, book launches, BBQ's, Old Skills Day, Childrens Holiday Programmes, ANZAC day breakfast, Art exhibitions and others. Friends of the Trust pay an annual subscription. Donations for overnight parking by campervans as well as numerous donations contribute a significant amount annually

Entity's Reliance on Volunteers and Donated Goods or Services

The Trust is totally reliant on 125 committed volunteers to manage the Museum and Archive. The Trust recognises the importance of sound governance and has in place a system of volunteer recruitment and training as well as sound organisational structures, policies and procedures. Professional services such as accounting and legal are generally provided free of charge. There is a steady stream of donated goods of historical interest being made to the Museum and Archive.

Additional Information

Trustees Bryan Guy (Chairman), Tom Fitzsimons, Brian Schnell, Glenys Taylor, Ian Wightman
Richard Howie passed away during the year after many years serving as a trustee. Andrew Boustridge retired as a trustee during the year.

Physical Address

127 South Street, Feilding, Feilding, New Zealand, 4702

Postal Address

127 South St, Feilding, New Zealand, 4740

Approval of Financial Report

The Manawatu Historic Vehicle Collection Trust For the year ended 30 June 2025

The Trustees are pleased to present the approved financial report including the historical financial statements of The Manawatu Historic Vehicle Collection Trust for year ended 30 June 2025.

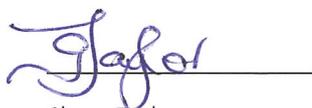
APPROVED



Bryan Guy

Chairperson

Date 11/12/25



Glenys Taylor

Trustee

Date 11/12/25

Statement of Service Performance

The Manawatu Historic Vehicle Collection Trust For the year ended 30 June 2025

'What did we do?', 'When did we do it?'

Description of medium to long term objectives

In addition to providing a museum and archive, the Trust facilities are used extensively by the community for family celebrations, weddings, funerals, book launches, conferences, car club meetings, overnight campervan parking, the Thursday Smoko group and school holiday education programmes, school visits, busloads of visitor groups, service clubs and church meetings.

| | 2025 | 2024 |
|--|-------|--------|
| Description and Quantification of the Entity's Key Activities | | |
| Total Visitors During the year | 9,576 | 14,325 |
| Number of paying visitors | 3,667 | 4,123 |
| Number attending weekly Smoko | 2,460 | 2,210 |
| Number attending functions held at museum | 3,449 | 7,992 |

Additional Activity Measures

Of the various surveys undertaken, one which demonstrates how the trust is achieving its goal is the unsolicited comments in the visitors book. The positive comments are a constant source of pride and inspiration to the volunteer team. Examples include this from visitors from Cheltenham, England " wonderful museum, lots to see, a real education into past history" and from a visitor from San Deigo USA, "world class museum. Really enjoyed visiting" and an exceptional comment from a Palmerston North school "Wonderful museum! Best part of our trip to Feilding. Thank you so much" Some visitors will only visit once, but we do get return visitors for example visitors from Hamilton commented " We were here in 2018. Just had to come back once more! Lovely museum." Visitors from all over the world either coming to Feilding for a particular reason or one such visitor who commented as a student of life travelling through NZ from Iraq "what an amazing museum."

Statement of Financial Performance

The Manawatu Historic Vehicle Collection Trust

For the year ended 30 June 2025

'How was it funded?' and 'What did it cost?'

| | NOTES | 2025 | 2024 |
|--|-------|------------------|------------------|
| Revenue | | | |
| Donations, koha, bequests and other general fundraising activities | 1 | 15,657 | 12,994 |
| General grants | 1 | 27,500 | 56,000 |
| Membership fees and subscriptions | 1 | 5,987 | 5,561 |
| Revenue from commercial activities | 1 | 142,534 | 123,429 |
| Interest, dividends and other investment revenue | 1 | 479 | 992 |
| Total Revenue | | 192,157 | 198,976 |
| Expenses | | | |
| Expenses related to fundraising | 2 | - | 259 |
| Employee remuneration and other related expenses | 2 | 65,880 | 56,869 |
| Expenses related to commercial activities | 2 | 28,855 | 26,338 |
| Other expenses | 2 | 932,799 | 238,336 |
| Volunteer Expenses | 2 | 624 | 500 |
| Total Expenses | | 1,028,158 | 322,302 |
| Surplus/(Deficit) for the Year | | (836,001) | (123,326) |

Statement of Financial Position

The Manawatu Historic Vehicle Collection Trust As at 30 June 2025

'What the entity owns?' and 'What the entity owes?'

| | NOTES | 30 JUN 2025 | 30 JUN 2024 |
|---|-------|----------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and short-term deposits | 3 | 47,261 | 27,300 |
| Debtors and prepayments | 3 | 1,666 | 2,026 |
| Inventory | 3 | 6,863 | 8,627 |
| Total Current Assets | | 55,790 | 37,953 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 6 | 808,572 | 1,642,764 |
| Investments | 4 | 80,000 | 100,000 |
| Total Non-Current Assets | | 888,572 | 1,742,764 |
| Total Assets | | 944,361 | 1,780,717 |
| Liabilities | | | |
| Current Liabilities | | | |
| Creditors and accrued expenses | 5 | 14,356 | 23,313 |
| Employee costs payable | 5 | 1,421 | (7,983) |
| Goods and services tax | 5 | 1,984 | (2,565) |
| Loans | 5 | 5,770 | 5,364 |
| Total Current Liabilities | | 23,531 | 18,129 |
| Non-Current Liabilities | | | |
| Loans | 5 | 38,420 | 44,176 |
| Total Non-Current Liabilities | | 38,420 | 44,176 |
| Total Liabilities | | 61,951 | 62,305 |
| Total Assets less Total Liabilities (Net Assets) | | 882,410 | 1,718,412 |
| Accumulated Funds | | | |
| Accumulated surpluses (or deficits) | | 413,965 | 1,249,967 |
| Discretionary reserves | | 200,000 | 200,000 |
| Revaluation reserves | | 268,445 | 268,445 |
| Total Accumulated Funds | | 882,410 | 1,718,412 |

Statement of Cash Flows
The Manawatu Historic Vehicle Collection Trust
For the year ended 30 June 2025

| Account | 2025 | 2024 |
|---|------------------|------------------|
| Cash Flows from Operating Activities | | |
| Operating receipts (money deposited into the bank account) | | |
| Donations, koha, bequests and other general fundraising activities | 16,017 | 12,994 |
| General grants | 27,500 | 31,000 |
| Membership fees and subscriptions | 5,987 | 5,561 |
| Gross sales from commercial activities | 136,759 | 128,568 |
| Interest or dividends received | 479 | 868 |
| GST received | 4,549 | 275 |
| Total Operating receipts (money deposited into the bank account) | 191,291 | 179,265 |
| Operating payments (money withdrawn from the bank account) | | |
| Payments related to public fundraising | 0 | (433) |
| Employee remuneration and other related payments | (58,540) | (59,503) |
| Payments related to commercial activities | (115,524) | (161,079) |
| GST paid | 0 | 0 |
| Other payments | (9,877) | (8,306) |
| Total Operating payments (money withdrawn from the bank account) | (183,941) | (229,321) |
| Total Cash Flows from Operating Activities | 7,350 | (50,056) |
| Cash Flows from Other Activities | | |
| Receipts from other activities | | |
| Receipts from sale of investments | 20,000 | 0 |
| Capital contributed from owners | 0 | 0 |
| Receipts from other activities | 0 | 0 |
| Total Receipts from other activities | 20,000 | 0 |
| Payments from other activities | | |
| Payments to acquire property, plant and equipment | (2,062) | (2,677) |
| Repayments of loans borrowed from other parties | (5,329) | (5,266) |
| Capital repaid to owners | 0 | 0 |
| Payments for other activities | 0 | 0 |
| Total Payments from other activities | (7,391) | (7,943) |
| Total Cash Flows from Other Activities | 12,609 | (7,943) |
| Net Increase/(Decrease) in Cash | 19,960 | (57,998) |
| Bank Accounts and Cash | | |
| Opening cash | 26,957 | 84,955 |
| Net change in cash for period | 19,960 | (57,998) |
| Closing cash | 46,917 | 26,957 |

Statement of Accounting Policies

The Manawatu Historic Vehicle Collection Trust For the year ended 30 June 2025

'How did we do our accounting?'

Reporting Entity

The Manawatu Historic Vehicle Collection Trust is a charitable trust registered under both the Charitable Trusts Act 1957 and the Charities Act 2005.

Basis of Preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has a total annual expenses of less than \$5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Inventories

Inventories are valued at the lower of cost or net realisable value. Cost has been assigned to inventory items on hand at balance date using the first in first out basis.

Investments

The trust has investments in bank term deposits and in unit trusts or similar type investments. Investments are recorded when purchased at cost.

At balance date, if the investment market price is less than cost, it is written down to the current market price via an unrealised loss in the statement of financial performance. Subsequent investment value increases are recognised in the same way, up to the original cost.

Property, Plant, Equipment and Depreciation

These are recorded at cost less aggregate depreciation. Depreciation is recognised on a diminishing value or straight-line basis over the assets' estimated useful life.

The depreciation rates used are as follows:

| | | |
|---|------------------------|---------------------|
| a | Leasehold Improvements | 2-5% SL and 4-20%DV |
| b | Commercial Kitchen | 10-20%DV |
| c | Furniture & Fixtures | 10-26%DV |
| d | Plant & Equipment | 4-60%DV |
| e | Archive | 10-50%DV |
| f | Heritage Assets | Not depreciated |

Heritage Assets and John Deere Tractor Collection

The Trustees have resolved not to revalue these assets every 6 years by an independent valuer. These assets have been revalued to open market value by Valuer Simon McKay in June 2019 at \$611,530. Because of their special nature, heritage assets are not required to be depreciated. This reporting approach is consistent with the guidance material on the Accounting for Heritage Assets in PBE IPSAS 17 Property, Plant and Equipment.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Grants

Grants received are included in operating revenue. If particular conditions are attached to a grant that would require it to be repaid if these conditions are not met, then the grant is recorded as a liability until the conditions are satisfied.

Income Tax

The Manawatu Historic Vehicle Collection Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Notes to the Performance Report

The Manawatu Historic Vehicle Collection Trust

For the year ended 30 June 2025

| | 2025 | 2024 |
|---|----------------|----------------|
| 1. Analysis of Revenue | | |
| Membership fees and subscriptions | 5,987 | 5,561 |
| Donations, koha, bequests and other general fundraising activities | | |
| Donations | | |
| General Miscellaneous | - | 315 |
| Donations | 9,750 | 5,220 |
| Donations - Specific Items | 2,080 | 4,479 |
| Total Donations | 11,830 | 10,014 |
| Fundraising | | |
| Old Skills Day | 2,306 | - |
| Childrens Workshop | 271 | 329 |
| Movies as Fundraiser | 196 | 313 |
| Fundraiser | 902 | 1,913 |
| Raffle | 152 | 425 |
| Total Fundraising | 3,827 | 2,980 |
| Total Donations, koha, bequests and other general fundraising activities | 15,657 | 12,994 |
| General grants | | |
| COGS Grant | - | 4,000 |
| NZ Lotteries Grants Board | 7,500 | 7,000 |
| Manawatu District Council Priority Services Fund | 20,000 | 20,000 |
| Museum Hardship Grant | - | 25,000 |
| Total General grants | 27,500 | 56,000 |
| Revenue from commercial activities | | |
| Advertising Signs | 40,000 | 27,000 |
| Archive Sales/ Donations/ REsearch | 2,156 | 824 |
| Book Sales | - | 6,131 |
| Calendar Sales | - | 249 |
| Catering Income | 42,010 | 26,803 |
| Entrance Fees | 41,551 | 40,444 |
| Facility Hire | 3,137 | 7,526 |
| Sale of surplus items | - | 496 |
| Shop Sales | 9,180 | 9,423 |
| Smoko | 4,500 | 4,534 |
| Total Revenue from commercial activities | 142,534 | 123,429 |
| Interest, dividends and other investment revenue | | |
| Interest Received | 479 | 992 |
| Total Interest, dividends and other investment revenue | 479 | 992 |

| | 2025 | 2024 |
|---|---------------|---------------|
| 2. Analysis of Expenses | | |
| Expenses related to fundraising | | |
| Childrens workshop expenses | - | 9 |
| Day Event expenses | - | 251 |
| Total Expenses related to fundraising | - | 259 |
| Employee remuneration and other related expenses | | |
| Accident Compensation Levy | 160 | 120 |
| Administrator - wages | 61,863 | 51,290 |
| Cleaner - wages | 2,656 | 3,059 |
| Treasurer Honorarium | 1,200 | 2,400 |
| Total Employee remuneration and other related expenses | 65,880 | 56,869 |
| Volunteer related expenses | | |
| Volunteer Host refreshments | 624 | 500 |
| Total Volunteer related expenses | 624 | 500 |
| Expenses related to commercial activities | | |
| Shop - Cost of Sales | 4,825 | 8,834 |
| Catering supplies | 22,519 | 16,157 |
| Smoko expenses | 1,511 | 1,347 |
| Total Expenses related to commercial activities | 28,855 | 26,338 |
| Other expenses | | |
| Audit fee | 4,250 | 5,380 |
| Advertising | 1,042 | 2,979 |
| Annual Return Fee | 44 | 44 |
| Archive Expenses | 628 | 880 |
| Bank fee | 49 | 25 |
| Branded clothing | 279 | - |
| Consumables | 627 | 606 |
| Cleaning | 712 | 686 |
| Electricity | 5,190 | 16,876 |
| General - Miscellaneous | - | 423 |
| Gardener | 1,573 | 5,120 |
| Eftpos/Credit card expensess | 1,676 | 1,469 |
| Display costs | 315 | 2,291 |
| Depreciation | 75,735 | 99,459 |
| MDC Consent/Compliance Costs | 74 | 603 |
| Health and Safety Compliance | 6,064 | 9,964 |
| Insurance | 44,700 | 50,647 |
| Interest paid to MDC | 2,231 | 2,444 |
| It Purchases | 609 | 607 |
| Legal fees | 1,839 | - |
| Loss on Disposal of Assets | 760,519 | - |
| Photocopier Lease | 1,053 | 1,137 |

| | | |
|-------------------------------|----------------|----------------|
| Postage/P O Box rental | 426 | 1,165 |
| Rates | 9,670 | 8,260 |
| Repairs & Maintenance | 8,692 | 14,963 |
| Repairs & Maintenance Vehicle | 788 | 375 |
| Security | 599 | 903 |
| Signage | - | 60 |
| Stationery/Printing/Photocopy | 1,481 | 1,276 |
| Subscriptions | 230 | 230 |
| Telephone/Internet | 1,702 | 1,364 |
| Wooden horse display costs | - | 8,420 |
| Prior period adjustments | - | (321) |
| Total Other expenses | 932,799 | 238,336 |

2025 2024

3. Analysis of Assets

Cash and short-term deposits

| | | |
|---|---------------|---------------|
| Cash on Hand | 288 | 288 |
| Main Account | 44,422 | 20,055 |
| Term Deposit - D Pilkington Writers Fund | 2,551 | 6,957 |
| Total Cash and short-term deposits | 47,261 | 27,300 |

Debtors and prepayments

| | | |
|--------------------------------------|--------------|--------------|
| Accounts Receivable | 1,666 | 2,026 |
| Total Debtors and prepayments | 1,666 | 2,026 |

Inventory

2025 2024

4. Investments

Portfolio Investment

| | | |
|-----------------------------------|---------------|----------------|
| Opening Balance | 100,000 | 100,000 |
| Quay Street Fund | (20,000) | - |
| Total Portfolio Investment | 80,000 | 100,000 |

Total Investments

2025 2024

5. Analysis of Liabilities

Current Liabilities

| | | |
|----------------------------------|---------------|---------------|
| Creditors and accrued expenses | 10,954 | 18,492 |
| GST | 1,984 | (2,565) |
| Employee costs payable | 3,779 | (3,162) |
| MDC Loan - Current Portion | 5,770 | 5,364 |
| Total Current Liabilities | 22,488 | 18,129 |

| | 2025 | 2024 |
|--------------------------------|---------------|---------------|
| Loans | | |
| Manawatu District Council Loan | 38,420 | 44,176 |
| Total Loans | 38,420 | 44,176 |

6. Property, Plant and Equipment

| This Year | Opening Book Value | Purchases | Disposals | Current Year Depreciation | Closing Book Value |
|------------------------|--------------------|--------------|----------------|---------------------------|--------------------|
| Leasehold Improvements | 970,996 | | 760,519 | 66,528 | 143,948 |
| Commercial Kitchen | 23,231 | | | 2,819 | 20,412 |
| Furniture and Fixtures | 10,689 | | | 1,275 | 9,414 |
| Plant & Equipment | 13,951 | 2,062 | | 3,182 | 12,832 |
| Archive | 12,367 | | | 1,930 | 10,437 |
| Heritage Assets | 611,530 | | | | 611,530 |
| Total | 1,642,764 | 1,013 | 760,519 | 75,735 | 808,572 |
| | | | | | |
| Last Year | Opening Book Value | Purchases | Disposals | Current Year Depreciation | Closing Book Value |
| Leasehold Improvements | 1,058,038 | | | 87,042 | 970,996 |
| Commercial Kitchen | 26,485 | | | 3,254 | 23,231 |
| Furniture and Fixtures | 12,153 | | | 1,464 | 10,689 |
| Plant & Equipment | 19,122 | | | 5,171 | 13,951 |
| Archive | 13,929 | 966 | | 2,528 | 12,367 |
| Heritage Assets | 611,530 | | | - | 611,530 |
| Total | 1,741,257 | 966 | | 99,459 | 1,642,764 |

Note: Heritage Assets and John Deere Tractor Collection

These assets have been revalued to open market value by valuer Simon McKay, in June 2019 at \$611,530. The trustees have resolved to revalue these assets every 6 years by an independent valuer.

| | 2025 | 2024 |
|--|----------------|----------------|
| 7. Accumulated Funds | | |
| Capital contributed by owners | | |
| Opening Balance | 200,000 | - |
| Capital contributed by owners | - | 200,000 |
| Total Capital contributed by owners | 200,000 | 200,000 |
| Accumulated surpluses or (deficits) | | |
| Opening Balance | 1,249,967 | 1,373,292 |

| | 2025 | 2024 |
|--|----------------|------------------|
| Current year earnings | (836,001) | (123,326) |
| Total Accumulated surpluses or (deficits) | 413,965 | 1,249,967 |
| Revaluation reserves | | |
| Opening Balance | 268,445 | 268,445 |
| Total Revaluation reserves | 268,445 | 268,445 |
| Total Accumulated Funds | 882,410 | 1,718,412 |
| | 2025 | 2024 |

8. Breakdown of Reserves

| Reserves | | |
|-----------------------|----------------|----------------|
| Capital Reserves | 268,445 | 268,445 |
| Total Reserves | 268,445 | 268,445 |
| | 2025 | 2024 |

9. Commitments

Commitments to lease or rent assets

The museum premises are leased from the Manawatu District Council for a 20 year term expiring 31 March 2031. Peppercorn Rent is \$1 PA

| | |
|------|------|
| - | - |
| 2025 | 2024 |

10. Contingent Liabilities and Guarantees

Contingent liabilities

Manawatu District Council have granted a suspensory loan of \$200,000. The term of the loan is no interest and repayable on demand if the entity ceases operation as a museum open to the public.

| | |
|----------------|----------------|
| 200,000 | 200,000 |
| 200,000 | 200,000 |

11. Related Party Transactions

There were no transactions involving related parties during the financial year.

12. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

13. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Additional Information

The land and buildings previously owned by Frances Holdings were sold on 31 March 2025 to Manawatu District Council. The original terms of the lease have been confirmed as continuing with Manawatu District Council. The leasehold assets that had previously been capitalised have been removed from the asset register where they were deemed to form part of the sale and purchase of the property.

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the Trustees of The Manawatu Historic Vehicle Collection Trust

We have reviewed the accompanying Performance Report of The Manawatu Historic Vehicle Collection Trust, which comprises the Statement of Financial Position as at 30 June 2025, and the Statement of Financial Performance and Cash Flows for the year then ended, and Notes to the Performance Report including material accounting policy information and other explanatory information.

Trustees' Responsibility for the Performance Report

The Trustees are responsible for the preparation of this Performance Report in accordance with the Tier 3 (NFP) Standard, and for such internal control as the Trustees determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error.

The Trustees are also responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the performance report and our conclusion thereon.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying Performance Report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the Performance Report, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of the Performance Report in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

Our conclusion on the performance report does not cover the other information (the entity information and statement of service performance) and we do not express any form of assurance conclusion thereon.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on the Performance Report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, The Manawatu Historic Vehicle Collection Trust.

Conclusion

Based on our review, , nothing has come to our attention that causes us to believe that the accompanying performance report does not present fairly, in all material respects the financial position of The Manawatu Historic Vehicle Collection Trust as at 30 June 2025, and of its financial performance and cash flows for the year then ended in accordance with the Tier 3 (NFP) Standard.

Other Matter

The Performance Report for the year ending 30 June 2024 was Audited by another Auditor who expressed an unqualified opinion on the 22nd October 2024.

PKF Doyle Audit

PKF DOYLE AUDIT LIMITED
CHARTERED ACCOUNTANTS
WHANGANUI

15 December 2025

Council

Meeting of 04 March 2026

Business Unit: People and Corporate
Date Created: 03 February 2026

Fees and Charges: Proposed Planning, Environmental Health and Development Contribution Fees and Charges for 2026/27

Purpose Te Aronga o te Pūrongo

To request that the Council adopts the Statements of Proposal for the review of Planning fees and charges, Environmental Health fees and charges, and Development Contribution fees and charges for 2026/27, for public consultation.

Recommendations Ngā Tūtohinga

That the Council adopts the Statement of Proposal (**attachment 1**) for the review of Planning fees and charges for the financial year commencing 1 July 2026 and ending 30 June 2027, for public consultation.

AND

That the Council adopts the Statement of Proposal (**attachment 2**) for the review of the Environmental Health fees and charges for the financial year commencing 1 July 2026 and ending 30 June 2027, for public consultation.

AND

That the Council adopts the Statement of Proposal (**attachment 3**) for the review of the Development Contribution fees for the financial year commencing 1 July 2026 and ending 30 June 2027, for public consultation.

AND

That the Council delegates authority to the Chief Executive to make any minor editorial or formatting amendments to the Statements of Proposal prior to publication.

Report prepared by:
Amy Beazer
Junior Policy Adviser

Approved for submission by:
Frances Smorti
General Manager - People and Corporate

1 Background Ngā Kōrero o Muri

1.1 The Council has the ability to set fees and charges for all of its activities, except those that are set by regulation.

- **Fees and Charges** are calculated to recover the costs of providing those services in accordance with the funding split outlined and adopted as set out in the Council's Revenue and Financing Policy. The fees and charges are required to recover the private component of the funding splits, with the public component recovered through rates.
- **Planning Service Fees** and charges enable the Council to recover the costs of processing applications, monitoring consents, for notice of requirement designations and private Plan changes. The Council must consult on any changes to these fees.
- **Environmental Health Fees** and charges enable the Council to recover costs associated with registrations (licensing) and compliance of food health standards. The Council must consult on any changes to these fees.
- **Development Contribution Fees** enable the Council to recover the cost of growth-related infrastructure provided by Council as part of the work programme outlined in the Development and Financial Contributions Policy and subsequent Annual Plans.

3 Strategic Fit Te Tautika ki te Rautaki

3.1 The Council adjusted the revenue and financing funding mix for Planning fees as part of the Long-term Plan 2024-34. Prior to this, funding for Planning activities had been set at a ratio of 70% rates and 30% user fees. As of 01 July 2024, this was changed to a ratio of 50% rates and 50% user fees, shifting more of the cost towards a 'user-pays' model.

3.2 There were no changes to the revenue and funding mix for Environmental Health fees and charges in the Long-Term Plan 2024-34.

4 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

4.1 The Council is asked to adopt the statements of proposal as attached to this report.

4.2 The Planning fees and charges in **Attachment 1** have been adjusted to reflect the BERL inflation rate for Planning and Regulation of 2%. This allows for sufficient revenue to cover the cost of the service being provided.

4.3 The Environmental Health fees and charges in **Attachment 2** have been adjusted to reflect the BERL inflation rate for Planning and Regulation of 2%, except for the 'amusement devices inspection' fee (set under the Amusement Devices Regulations 1978) and the 'food business levy', (prescribed under the Food Act 2014) as these are legislatively determined and cannot be amended by Council.

4.4 The Development Contributions fees and charges in **Attachment 3** have been adjusted to reflect the most recent Producer Price Index (PPI) of 1.01% inflation in the method as prescribed in the Council's Development Contributions Policy.

- 4.5 Section 106(2B) and (2C) of the Local Government Act 2002 permits a Development Contribution to be increased without consultation only where the increase does not exceed:
- the rate of increase (if any) in the Producer Price Index (PPI) since the contribution was last set or increased; multiplied by:
 - the proportion of the total capital expenditure costs to which the Development Contribution will be applied, excluding interest and other financing costs.
- 4.6 Where a proposed increase exceeds this statutory threshold, consultation in accordance with section 82 is required.
- 4.7 The proposed 2026/27 Development Contributions do not exceed this statutory threshold (refer to section 8.2).
- 4.8 The setting of accurate fees and charges is aligned with the Council’s strategic priority of “value for money and excellence in local government”.

5 Risk Assessment Te Arotake Tūraru

- 5.1 There is a risk that Council may charge an incorrect amount for a specific service, which would result in Council either under-recovery of costs or overcharging of residents.
- 5.2 There is a risk that an administrative error could result in the publication of an incorrect fee or charge.
- 5.3 To mitigate these risks, all fee line items are reviewed and cross-checked against budget managers’ spreadsheets, including verification of the formulas applied.

6 Engagement Te Whakapānga

Significance of Decision

- 6.1 The Council’s Significance and Engagement Policy is triggered by matters discussed in this report. The Special Consultative Procedure must be followed for these consultations, as prescribed by section 83 of the Local Government Act 2002. The consultation periods must be a minimum of 1 month.
- 6.2 Consultation on the proposed fees and charges is required under the legislative provisions outlined in section 8 of this report.

Māori and Cultural Engagement

- 6.3 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other groups is necessary.

Community Engagement

- 6.4 Following the adoption of the Statements of Proposal, notice will be published on the Council’s website. Hardcopies will be made available at the Council’s reception area and at Te Āhuru Mōwai.

7 Operational Implications Ngā Pānga Whakahaere

7.1 There are no operational implications.

8 Financial Implications Ngā Pānga Ahumoni

8.1 Setting the fees and charges will allow Council to recover the costs associated with the activities as per the Council Revenue and Funding Policy.

9 Statutory Requirements Ngā Here ā-Ture

9.1 Section 36(3) of the Resource Management Act 1991 and Section 205(2) of the Food Act 2014 state that the Special Consultative Procedure must be followed for fees and charges adopted under these Acts.

9.2 Section 106(2B) of the Local Government Act 2002 allows for Development Contributions to be increased without consultation, formality, or a review, provided the increase does not exceed the calculation result described in section 2.6 of this report. The proposed increase for 2026/27 does not exceed this threshold; however, consultation is being undertaken in the interests of transparency and good governance.

9.3 The Special Consultative Procedure is described in Section 83 of the Local Government Act 2002. Amongst other requirements, this section states that Statements of Proposal must be adopted by the territorial authority and made publicly available, and that the consultation period must be at least one calendar month in duration.

10 Next Steps Te Kokenga

10.1 The proposed process and timeline for the Planning and Environmental Health fees and charges for 2026/27 are illustrated below:

| Stages | Date/s | Explanation |
|--|---|--|
| Statements of Proposal adopted by Council | 04 March 2026 | |
| Consultation Period | 06 March – 06 April 2026 | As per section 83 of the Local Government Act 2002. |
| Consideration of written submissions and the hearing of verbal submissions | 15 April 2026 | Only required if submissions are received for any of the consultations. |
| Adoption of the Planning, Environmental Health and Development Contribution Fees and Charges | 15 April 2026 OR 06 May 2026 | 15 April 2026 if no submissions are received. 06 May 2026 if submissions are received. |

11 Attachments Ngā Āpitihanga

- **Attachment 1** - Statement of Proposal for proposed Planning Fees and Charges 2026/27
- **Attachment 2** - Statement of Proposal for proposed Environmental Health Fees and Charges 2026/27
- **Attachment 3** - Statement of Proposal for proposed Development Contributions Fees 2026/27

Statement of Proposal

Manawatū District Council Planning Fees and Charges 2026/27

1 Introduction

This statement of proposal has been prepared to fulfil the requirements of section 83 of the Local Government Act 2002 and Section 36(3) of the Resource Management Act 1991.

The Council reviews its Planning service charges annually. Prior to fixing fees under Section 36(2) of the Resource Management Act 1991 (the Planning service charges), the Council is required to consult on the proposed fees using the special consultative procedure detailed within the Local Government Act 2002, prior to adoption by the Council.

2 Background

The Planning service charges are set according to the Resource Management Act 1991. These enable the Manawatū District Council to recover the costs of processing applications, monitoring consents, for notice of requirement designations and private District Plan changes. The Council's fees and charges for 2026/27 have been proposed in alignment with the Council's Revenue and Financing Policy. This Policy determines the basis used to calculate the level of fees and charges needed to recover costs.

3 Proposal

The adjusted fees are proposed to apply from 01 July 2026:

| | 2025/26 | 2026/27 |
|---|----------------------------|----------------------------|
| Fee Description | | |
| | | |
| Notified and Limited Notified applications and Public Works Designations | | |
| Administration | \$ 2,433.00 | \$ 2,482.00 |
| Advertising lodgement | \$ 626.00 | \$ 639.00 |
| Hearing | \$ 781.00 | \$ 797.00 |
| Hearings when heard by Commissioners | At cost plus disbursements | At cost plus disbursements |
| Hearings when heard by Hearings Committee | At cost plus disbursements | At cost plus disbursements |
| Processing of application | At officer hourly rate | At officer hourly rate |
| | | |
| Non-notified application fees (lodgements) | | |
| Controlled activities | \$ 1,120.00 | \$ 1,142.00 |
| Restricted discretionary activities | \$ 1,615.00 | \$ 1,647.00 |
| Discretionary activities | \$ 2,333.00 | \$ 2,380.00 |
| Non-complying land uses | \$ 3,049.00 | \$ 3,110.00 |
| | | |
| Non-notified application fixed fees | | |
| Permitted relocated building (assessment and monitoring) | \$ 686.00 | \$ 700.00 |
| Boundary activities | \$ 318.00 | \$ 324.00 |
| Marginal or temporary activities | \$ 1,103.00 | \$ 1,125.00 |
| | | |
| Subdivision applications fees (Lodgement) | | |

| | | |
|---|---|---|
| Controlled | \$ 1,043.00 | \$ 1,064.00 |
| Restricted discretionary | \$ 1,615.00 | \$ 1,647.00 |
| Discretionary | \$ 3,049.00 | \$ 3,110.00 |
| Non-complying | \$ 3,766.00 | \$ 3,841.00 |
| Certificates under Section 226 | \$ 999.00 | \$ 1019.00 |
| Approval for cross-lease plans previously approved | \$ 999.00 | \$ 1019.00 |
| Right-of-way approval (no sealing fee) | \$ 836.00 | \$ 853.00 |
| Consultation with District Land Registrar (LINZ) | \$ 250.00 | \$ 255.00 |
| Road Access Certificate (Sections 321 and 346 of the Local Government Act 1974) | \$ 627.00 | \$ 640.00 |
| Bond preparation | \$ 627.00 | \$ 640.00 |
| s223 approval | \$ 420.00 | \$ 428.00 |
| s224 approval (if applied for separately from s223) | \$ 813.00 | \$ 829.00 |
| Combined s223 and s224 approval (when lodged together) | \$ 1,045.00 | \$ 1,066.00 |
| s223 and s224 engineering approval and inspections will be charged at the hourly officer rate for 'technical and professional staff from all other units' as listed in the "Council staff and decision-maker charges" section | | |
| | | |
| Applications for District Plan changes | | |
| Lodgement for a District Plan change | \$ 15,000.00 | \$ 15,000.00 |
| | | |
| Miscellaneous lodgement fee | | |
| Certificate of Compliance | \$ 502.00 | \$ 512.00 |
| Variation to resource consent applications | \$ 878.00 | \$ 896.00 |
| Extensions to time for resource consents | \$ 586.00 | \$ 598.00 |
| Certificates under the Overseas Investment Act | \$ 502.00 | \$ 512.00 |
| Existing use certificates | \$ 878.00 | \$ 896.00 |
| Outline plan of works (including waivers) | \$ 832.00 | \$ 849.00 |
| Uplifting a designation | \$ 502.00 | \$ 512.00 |
| Non-notified designation requirements, heritage orders and designation alterations | \$ 832.00 | \$ 849.00 |
| Notified designation requirements, heritage orders and designation alterations | \$ 2,499.00 | \$ 2,549.00 |
| Instrument creating esplanade strip/reserve | \$ 502.00 | \$ 512.00 |
| Revocation of easements, building line restrictions etc when separate from a subdivision consent | \$ 502.00 | \$ 512.00 |
| Easements not requiring a subdivision consent and not included as part of the subdivision consent | \$ 502.00 | \$ 512.00 |
| Consideration, processing and issuing of certificates not itemised in this schedule | \$ 586.00 | \$ 598.00 |
| Monitoring of resource consents | Inspections charged hourly rate per officer | Inspections charged hourly rate per officer |
| Manawatu District Plan - Plan Strategy and Rules | \$ 139.00 | \$ 142.00 |
| Manawatu District Plan - Planning Maps | \$ 151.00 | \$ 154.00 |
| | | |
| Road stopping lodgement fees | | |
| Road stopping under the Public Works Act 1981 | \$ 586.00 | \$ 598.00 |
| Road stopping under the Local Government Act 1974 - (extra cost may be incurred if a hearing is required) | \$ 878.00 | \$ 896.00 |
| Hearing for road stopping | At actual cost | At actual cost |
| | | |
| Review of development contribution | | |
| Reconsideration of development contributions | \$ 833.00 | \$ 850.00 |
| Objection to development contributions (covers administration costs and hearing fee) | At actual cost | At actual cost |
| | | |
| Planning inspection fees – building consents | | |

| | | |
|---|---|---|
| New construction - housing, commercial and industrial | Actual costs based on hourly rate per officer | Actual costs based on hourly rate per officer |
| Alterations and additions - housing, commercial and industrial | Actual costs based on hourly rate per officer | Actual costs based on hourly rate per officer |
| Accessory and farm buildings - includes alterations and additions | Actual costs based on hourly rate per officer | Actual costs based on hourly rate per officer |
| | | |
| Building Act 2004 | | |
| Section 73 Notification - land subject to natural hazards | \$ 935.00 | \$ 954.00 |
| Section 75(2) Certificate - building over two allotments | \$ 935.00 | \$ 954.00 |
| | | |
| Certificate of Title | | |
| Certificates of Title | \$ 34.00 | \$ 35.00 |
| | | |
| Other | | |
| Scanning and digital fees (for consent applications received in hard copy) | \$ 150.00 | \$ 153.00 |
| Objection to decision s357 RMA | \$ 631.00 | \$ 644.00 |
| | | |
| Note | | |
| 1. The fee is a lodgement fee only for applications for alterations to designations, engineering approvals and inspections, review of development contribution, requests for plan changes and road stoppings. The lodgement fee is the amount required up front when lodging an application. Council will take no action on the application in accordance with section 36(7) until this amount is paid. | | |
| 2. Section 36 of the Resource Management Act enables the Manawatu District Council to charge additional fees. These are fees to recover actual and reasonable costs incurred where the actual and reasonable costs exceed the lodgement fee (fixed charge) paid. Council will charge any costs incurred through the engagement of external expertise to the applicant at cost. | | |
| 3. Council will charge fees to cover actual and reasonable costs incurred. It will charge the applicable staff charge-out rate together with the costs associated with employing the services of professional consultants where necessary. It will recover actual and reasonable costs associated with any required consent hearing from the applicant. | | |
| 4. Where specialist peer-review reports are required, the applicant is required to pay a lodgement fee of \$500.00 per report when lodging an application. The applicant then pays the full amount on the completion of the report/assessment. | | |
| | | |
| Council staff and decision-maker charges | Fee per hour | Fee per hour |
| The Council will charge the following hourly rates for its officers and decision makers for the processing of consents, hearings, and designations etc that do not have a set fee. | | |
| | | |
| Committee/Administration Officer | \$ 165.00 | \$ 168.00 |

| | | |
|--|----------------------------|----------------------------|
| Planning Technician/Graduate Planner/Planning Officer/Policy Planner/Compliance and Enforcement Officer | \$ 215.00 | \$ 219.00 |
| Intermediate/Senior Consents Planner/Senior Policy Planner | \$ 248.00 | \$ 253.00 |
| Compliance & Planning Manager/Principal Policy Planner | \$ 284.00 | \$ 290.00 |
| Regulatory Manager | \$ 345.00 | \$ 352.00 |
| Land Development Engineer/Officer | \$ 248.00 | \$ 253.00 |
| Land Development Manager | \$ 284.00 | \$ 290.00 |
| Roading Engineer/Utility Engineer | \$ 248.00 | \$ 253.00 |
| Roading Manager/Utility Manager | \$ 345.00 | \$ 352.00 |
| Commissioner | At cost plus disbursements | At cost plus disbursements |
| Fees for advertising, consultants and solicitors associated with all work types including processing of a consent or certificate. (This includes specialist technical or legal advice and new notice of requirements, designation alterations, removal of designations and District Plan changes.) | At cost plus disbursements | At cost plus disbursements |

4 Consultation process

Anyone can make a submission about the proposal described in this document.

This Statement of Proposal will be available from:

- Manawatū District Council’s website <https://makeyourmark.manawatudc.govt.nz/>
- Manawatū Community Hub Libraries, 64 Stafford Street, Feilding

The submission period runs from Friday 06 March 2026 until Monday 06 April 2026.

Submissions can be made online via the link on the Manawatū District Council website, by email or letter.

Emailed submissions are to be sent to submissions@mdc.govt.nz subject heading ‘**Planning Fees and Charges**’, hand delivered submissions delivered to the Council’s Front of House reception at 135 Manchester Street, Feilding and posted submissions sent to the following address:

Manawatū District Council
Private Bag 10 001
Feilding 4743

Submitters should note that their submission will be copied and made available to the public after the submission period closes. Any submitter wishing to have their contact details withheld from the public documentation will need to state so in their submission.

5 Hearing of Submissions

A hearing will be scheduled after the consultation period to hear any submissions made. Please state in your submission whether or not you wish to be heard.

The Council will contact all submitters in writing to advise the confirmed time, date and venue of the meeting to hear submissions. An analysis of all submissions and a final report will be presented to the Council for consideration and adoption.

Statement of Proposal

Manawatū District Council Environmental Health Fees and Charges 2026/27

1 Introduction

This statement of proposal has been prepared to fulfil the requirements of section 83 of the Local Government Act 2002 and Section 205(2) of the Food Act 2014.

The Council reviews its Environmental Health fees and charges annually. Prior to fixing fees under Section 205(3) of the Food Act 2014, the Council is required to consult on the proposed fees using the special consultative procedure detailed within the Local Government Act 2002, prior to adoption by the Council.

2 Background

The Food Act 2014 requires food premises to operate under a Food Control Plan and has associated fee setting requirements for food premises registration, verification and monitoring and compliance activities.

The Council performs the following functions under the Food Act 2014:

- Registration: Receiving and processing of applications for registration of food businesses.
- Verification: Undertaking verification activities for those premises operating under a Food Control Plan
- Compliance and Monitoring activities: Undertaking compliance and monitoring activities across the district.

3 Proposal

The adjusted fees are proposed to apply from 01 July 2026:

| | 2025/26 | 2026/27 |
|--|-----------|-----------|
| Food Act 2014 fees and charges | | |
| Fee description | | |
| Application for registration of Food Control Plans based upon a template or model issued by the Ministry of Primary Industries for businesses subject to a National Programme. | \$ 294.00 | \$ 300.00 |
| Renewal of registrations | \$ 206.00 | \$ 210.00 |
| Food Business Levy | \$ 78.77 | \$ 111.84 |
| Amendment to registration | \$ 165.00 | \$ 168.00 |
| Verification (including site visits and compliance checks) - per hour | \$ 165.00 | \$ 185.00 |
| | | |
| Compliance and monitoring | | |
| Complaint driven investigation resulting in issue of improvement notice by Food Safety Officer (per hour) | \$ 165.00 | \$ 185.00 |
| Application for review of issue of improvement notice (per hour) | \$ 165.00 | \$ 185.00 |
| Monitoring of food safety and suitability (per hour) | \$ 165.00 | \$ 185.00 |
| | | |

| Renewal fees for premises other than food and registrations under Health (Registration of Premises) Regulations 1966 and bylaws | | |
|--|-----------------------|-----------------------|
| Camping grounds | \$ 322.00 | \$ 329.00 |
| Funeral directors' / mortuary certificate | \$ 258.00 | \$ 263.00 |
| Mobile trader consent (other than those selling or supplying food) | \$ 180.00 | \$ 184.00 |
| Event food stall inspection and licence | \$ 79.00 | \$ 81.00 |
| Offensive trades licence (s54 Health Act 1956) | \$ 322.00 | \$ 329.00 |
| Saleyards | \$ 322.00 | \$ 329.00 |
| | | |
| Other fees | | |
| Amusement devices inspection (prescribed fee set by Amusement Devices Regulations 1978) | \$ 11.50 | \$ 11.50 |
| Applications under Gambling Venue Policy | \$ 516.00 | \$ 527.00 |
| Clearing overgrown trees abutting public places (Local Government Act 1974) | Actual costs incurred | Actual costs incurred |
| Rubbish / fly tipping removal | Actual costs incurred | Actual costs incurred |
| Removal of abandoned vehicle | Actual costs incurred | Actual costs incurred |
| Street user permit (e.g. buskers, hawkers, appeals, stalls) Registered charity | No charge | No charge |
| Street user permit (e.g. buskers, hawkers, appeals, stalls) | \$ 16.00 | \$ 16.00 |
| Translator costs for food businesses | Actual costs incurred | Actual costs incurred |
| Water chemical analysis (Health & Food Premises) | Actual costs incurred | Actual costs incurred |
| Issue of duplicate certificate/permit | \$ 30.00 | \$ 31.00 |
| Change of ownership for a certificate of registration | \$ 89.00 | \$ 91.00 |
| Application to claim seized equipment (Resource Management Act 1991, s336) | \$ 142.00 | \$ 145.00 |
| Application to claim seized equipment (Local Government Act 2002, s167) | \$ 142.00 | \$ 145.00 |
| Application to claim seized skating device | \$ 28.00 | \$ 29.00 |
| Application for camping ground regulations exemption | \$ 339.00 | \$ 346.00 |

4 Consultation process

Anyone can make a submission about the proposal described in this document.

This Statement of Proposal will be available from:

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Feilding 4743

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5 Hearing of Submissions

A hearing will be scheduled after the consultation period to hear any submissions made. Please state in your submission whether or not you wish to be heard.

The Council will contact all submitters in writing to advise the confirmed time, date and venue of the meeting to hear submissions. An analysis of all submissions and a final report will be presented to the Council for consideration and adoption.

Statement of Proposal

Manawatū District Council Development Contribution Fees 2026/27

1 Introduction

This Statement of Proposal has been prepared in accordance with section 83 of the Local Government Act 2002 and Section 36(3) of the Resource Management Act 1991.

The Council reviews its Development Contributions annually. Prior to fixing fees, under Section 106 of the Local Government Act (development contributions), Council is required to consult on the proposed fees using the special consultative procedure set out in section 83 the Act. Following consultation the Council will consider submissions before making a final decision and adoption by the Council.

2 Background

Development Contributions are set in accordance with the Local Government Act 2002. They enable the Council to recover the cost of growth-related infrastructure provided by Council as part of the work programme outlined in the Development and Financial Contributions Policy and subsequent Annual Plans.

3 Proposal

The adjusted fees are proposed to apply from 01 July 2026:

| | 2025/26 | 2026/27 |
|---------------------------------|---|---|
| Activity | Charge per <i>Household Equivalent Unit</i> (HUE) | Charge per <i>Household Equivalent Unit</i> (HUE) |
| Water | | |
| Feilding Urban | \$ 4,321.00 | \$ 4,364.00 |
| Feilding Intensification Area | \$ 2,809.00 | \$ 2,837.00 |
| Rural and Villages | n/a | n/a |
| Wastewater | | |
| Feilding Urban | \$ 8,777.00 | \$ 8,862.00 |
| Feilding Intensification Area | \$ 5,705.00 | \$ 5,760.00 |
| Rural and Villages | n/a | n/a |
| Stormwater | | |
| Feilding Urban | \$ 19,341.00 | \$ 19,525.00 |
| Feilding Intensification Area | \$ 12,572.00 | \$ 12,691.00 |
| Rural and Villages | n/a | n/a |
| Reserves | | |
| Feilding Urban | \$ 1,514.00 | \$ 1,527.00 |
| Feilding Intensification Area | \$ 1,514.00 | \$ 1,527.00 |
| Rural and Villages | \$ 1,514.00 | \$ 1,527.00 |
| Transport Infrastructure | | |
| Feilding Urban | \$ 6,671.00 | \$ 6,740.00 |
| Feilding Intensification Area | \$ 6,671.00 | \$ 6,740.00 |
| Rural and Villages | \$ 6,671.00 | \$ 6,740.00 |

| Catchment | | |
|-------------------------------|--------------|--------------|
| Feilding Urban | \$ 40,625.00 | \$ 41,018.00 |
| Feilding Intensification Area | \$ 29,271.00 | \$ 29,555.00 |
| Rural and Villages | \$ 8,186.00 | \$ 8,267.00 |

4 Consultation process

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Council

Meeting of 04 March 2026

Business Unit: People and Corporate

Date Created: 20 February 2026

Finance and Performance Committee – Terms of Reference Amendment

Purpose Te Aronga o te Pūrongo

To seek Council approval to amend the Terms of Reference for the Finance and Performance Committee to reflect proposed governance refinements.

Recommendations Ngā Tūtohinga

That the Council:

1. Approve the amendments to the Finance and Performance Committee Terms of Reference, as attached to this report, being:
 - a. Requiring all priority service contracts to be considered by the Committee for approval.
 - b. Delegating authority to the Grants Connector to approve grants up to \$1,000 in accordance with the Grants Policy.
 - c. Appointing Cr Rob Duindam to the Committee membership.
2. Adopt the amended Terms of Reference effective from 4 March 2026.

Report prepared by:

Ash Garstang

Governance and Assurance Manager

Approved for submission by:

Frances Smorti

General Manager - People and Corporate

1 Background Ngā Kōrero o Muri

- 1.1 The Finance and Performance Committee operates under Terms of Reference adopted by Council, which outline its purpose, responsibilities, delegated authority, membership, and meeting cycle.
- 1.2 Several amendments are proposed to the Committee's Terms of Reference, and these highlighted in Attachment 1 to this report.

2 Strategic Fit Te Tautika ki te Rautaki

- 2.1 The proposed amendments support the strategic priority of **Value for money and excellence in local government**, by strengthening governance clarity and ensuring robust oversight of financial, performance, audit and risk management functions.

3 Discussion and Options Considered Ngā Matapakinga me ngā Kōwhiringa i Wānangahia

- 3.1 The proposed amendments aim to clarify responsibilities and strengthen oversight of key grants.

- 3.2 The proposed amendments are:

- a. **All priority service contracts to be considered by the Committee for approval**

This change clarifies that oversight and approval of priority service contracts sits with the Finance and Performance Committee. This will ensure consistent governance scrutiny of significant contractual commitments.

- b. **Delegation to the Grant Connector to approve grants up to \$1,000**

The amendment formalises the delegation of authority to the Grant Connector to approve grants up to \$1,000, in accordance with the Grants Policy. This supports administrative efficiency while retaining appropriate oversight through reporting mechanisms and existing delegation thresholds.

- c. **Addition of Cr Rob Duindam to the Committee membership**

Cr Duindam is the elected member Health and Safety Representative. His appointment to the Committee will support effective reporting of health and safety matters and strengthen governance oversight in this area.

4 Risk Assessment Te Arotake Tūraru

- 4.1 Adoption of the amendments reduces governance risk by ensuring clarity and alignment between documented Terms of Reference and current practice.

5 Engagement Te Whakapānga

Significance of Decision

- 5.1 The Council's Significance and Engagement Policy is not triggered by matters discussed in this report. No stakeholder engagement is required.

Māori and Cultural Engagement

- 5.2 There are no known cultural considerations associated with the matters addressed in this report. No specific engagement with Māori or other ethnicity groups is necessary.

Community Engagement

- 5.3 As this is an internal governance document, no community engagement is warranted.

6 Operational Implications Ngā Pānga Whakahaere

- 6.1 There are no operational implications with this report.

7 Financial Implications Ngā Pānga Ahumoni

- 7.1 There are no financial implications with this report.

8 Statutory Requirements Ngā Here ā-Ture

- 8.1 The Local Government Act 2002 enables Council to establish committees and determine their Terms of Reference (Schedule 7).

- 8.2 There are no statutory barriers to the proposed amendments.

9 Next Steps Te Kokenga

- 9.1 If approved, the amended Terms of Reference will be updated within the Delegations Manual.

10 Attachments Ngā ĀpitiHanga

- Finance and Performance Committee – Terms of Reference

Finance & Performance Committee

Terms of Reference

Purpose

To check and ensure continuity of business, enhance governance framework, risk management practices and the controls used to monitor Council's achievements.

Responsibilities

- 1 Financial reporting
 - a. review and adopt quarterly financial and KPI performance reports, and treasury reports;
 - b. evaluate the appropriateness of accounting policies and practices; and
 - c. review the annual report, approve its release to external auditors and recommend its final adoption to Council;
- 2 Risk management:
 - a. review the effectiveness of Council's risk management framework;
 - b. annually review the Council's risk appetite;
 - c. quarterly review and discuss deep dives on key strategic and operational risks;
 - d. monitor the effectiveness of internal controls; and
 - e. review compliance with key local government legislation.
- 3 External audit:
 - a. receive and consider the audit engagement letter and audit plan;
 - b. understand scope and engagement with Audit NZ;
 - c. review significant audit findings/recommendations; and
 - d. monitor progress on recommendations.
- 4 Internal audit:
 - a. adopt the internal audit programme;
 - b. review completed audit reports; and
 - c. oversee management's response to internal audit recommendations, ensuring timely implementation.
- 5 Grants:
 - a. receive and consider for approval all priority service contracts;
 - b. receive and consider reports on grant applications exceeding \$20,000, and approve the allocations where applicable;

- c. note grant approvals made under delegation by the Grants Connector (up to \$1,000 in accordance with the Grants Policy), General Manager – Community (up to \$5,000) and by the Executive Leadership Team (\$5,001 – \$20,000); and
- d. ensure that all grant decisions align with Council policy, strategic priorities, and approved budgets.

Note: Six-monthly or annual summary reports outlining grant decisions made under delegation will be presented to Council.

6 Additional responsibilities:

- a. review organisational performance reports, including key projects and service delivery metrics;
- b. receive quarterly reports on staff and contractor safety and wellbeing, and monitor Council’s compliance with health and safety obligations; and
- c. escalate any issues, anomalies, or risks to Council for review.

Delegated Authority

Committee delegated authority to act on all matters within its Terms of Reference (except those excluded by Clause 32(1) Schedule 7, Local Government Act 2002).

Membership

Chairperson: Stuart Campbell (external)

Deputy Chairperson: John Fowke (external)

Members: Cr Alison Short, Cr Grant Hadfield, Cr Colin Dyer, Cr Shelley Dew-Hopkins, Cr Rob Duindam and His Worship the Mayor.

Quorum

Four members of the committee.

Meeting Cycle

Meetings held quarterly, with additional meetings convened when necessary.