MANAWATŪ
DISTRICT COUNCIL

Annual Report
Pūrongo ā-Tau
2025/26



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Role of the Annual Report
Te Wāhi ki te Pūrongo ā–Tau

The Annual Report for the 2025/26 financial year compares Manawatū District Council's (Council) actual performance against the Annual Plan 2025/26. This report has been prepared under section 98 of the Local Government Act 2002 (and includes the provisions of schedule 10, section 3).

The Annual Report:

- → reports against the Council's key activities, performance indicators, and budgets outlined in the Annual Plan 2025/26 - we are reporting against what we said we would do in the Annual Plan 2025/26
- → reports against Council policies, such as the Revenue and Financing Policy and the Liability Management and Investment Policies
- → outlines how Council has spent money collected from ratepayers, residents, financial institutions and government agencies. The Annual Report includes both financial and non-financial information.

The report is broken into four sections:

Section One: Introduction and audit
Provides an overview of the 2025/26 year, including key highlights.

Section Two: Activity summaries
Summarises what Council has achieved in each activity group, including performance indicators.

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

Section Four: Other information
Provides other information, including summary information about the Council, elected representatives, staff and grants.

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Wāhanga
01

Introduction and audit

Te whakatakinga me te tātari kaute





Makino Aquatic Centre Outdoor Inflatables

Annual Report joint message
He karere nā te Kahika me te Tumu Whakarae





Tēnā koutou,

The past year has been one of steady progress, important milestones and continued investment in the future of the Manawatū District.

Across Council, work has continued to strengthen essential services, support growth, improve community facilities and build greater resilience. From major infrastructure projects and long-term planning through to environmental initiatives and everyday service delivery, the focus has remained on meeting the needs of communities today while preparing for what lies ahead.

Some of the highlights from 2025/26 include:

- → adoption of the Manawatū Growth Framework, setting the direction for how the district will respond to population growth over the next 30 years.
- → completion of two stormwater detention ponds at Maewa, providing essential stormwater infrastructure to support future residential growth and enabling the development of Parakaraka as a new community recreation area.
- → continued progress on the Turners Road extension, supporting industrial growth within the Kawakawa Industrial and Agri-business Park, with Stage 3 culvert works brought forward and completed ahead of schedule.
- → securing approximately $650,000 in external funding from the Energy Efficiency and Conservation Authority and Central Energy Trust to strengthen emergency resilience at community hubs and marae across the district, at no direct cost to ratepayers.
- → completion of significant improvements to the Stanway-Halcombe Water

Scheme, including a new 4,000 cubic metre reservoir. The scheme is now fully compliant with New Zealand Drinking Water Regulations and was recognised as having New Zealand's best tap water at the Water Industry Operators Group annual conference.

→ continued progress on Cyclone Gabrielle recovery works, including the opening of Churchill Bridge and the replacement Mākiekie Bridge, marking significant milestones in restoring the district's roading network following the 2023 weather event.

→ another record-breaking year at the Makino Aquatic Centre, with more visitors welcomed than ever before.

→ introduction of Feilding's food scraps collection service and delivery of a Farm Plastics Recycling event, creating more opportunities for households, businesses and the rural community to reduce waste.

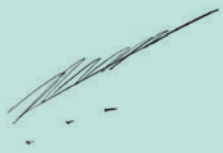
→ planning for the next chapter of Awahuri Forest / Kitchener Park following the decision to dissolve the Trust after many years of dedicated stewardship.

These are just some of the projects, services and achievements that have marked the year. Behind them is the everyday dedication of Council staff and the many people who contribute to making the Manawatū District a great place to live, work and invest.

The following pages provide a closer look at Council's work and progress during 2025/26.

Ngā mihi,

Michael Ford, Mayor



Shayne Harris Chief Executive



Key numbers
Ngā nama matua



601
building consents received



221,782
Library books, magazines and resources issued



261
resource consents received



94,786
Library e-services and resources provided



2.407
million kilometres were travelled by road users on our roads.



142,897
people visited and used the Makino Aquatic Centre



22,018
native plants sold from our plant nursery



1,053
animal control issues or enquiries



4,829
tonnes of solid waste processed



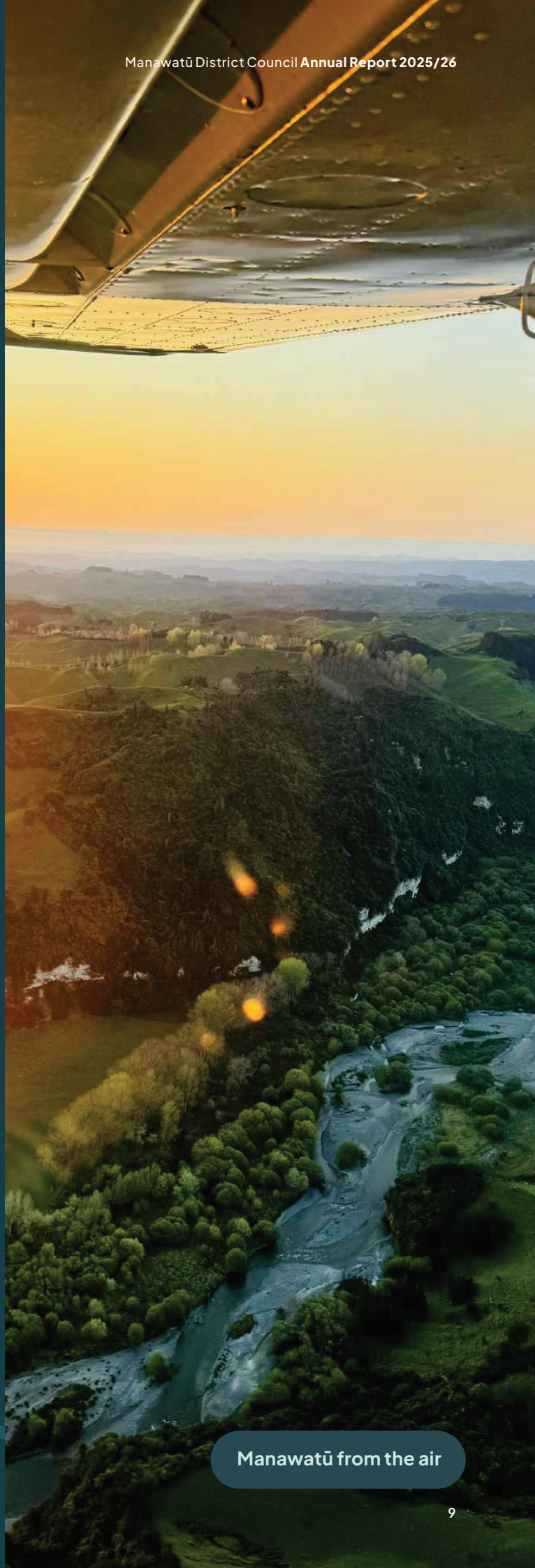
1,905
tonnes of recycling processed

22,559
calls answered by customer service

7,908
customer requests for services or information received

159,000
visits to our website

118,079
visits to our Facebook page



Manawatū from the air

The Manawatū District at a glance

He kōrero whānui mō te rohe o Manawatū

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

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

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

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

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

Our industries


Agriculture, forestry and fishing


Manufacturing


Defence, public administration and safety


Rental, hiring and real estate services


Construction


Professional, scientific and technical services


Retail trade


Wholesale trade


Health care and social assistance

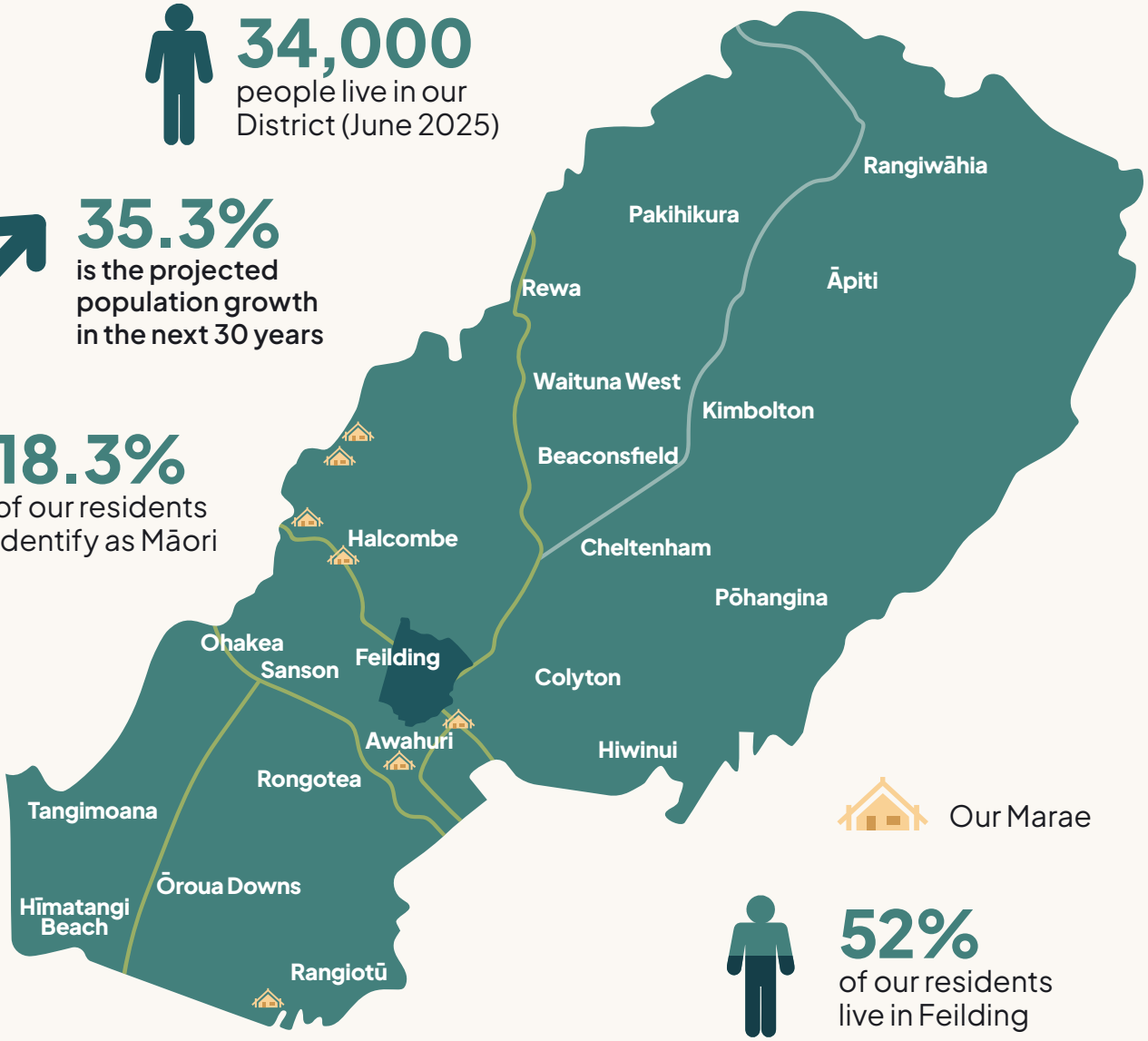

Education and training

Our population

34,000
people live in our District (June 2025)

35.3%
is the projected population growth in the next 30 years

18.3%
of our residents identify as Māori



Our Marae

52%
of our residents live in Feilding

Our economy

17% of District GDP comes from agriculture and forestry

$290M spent in the District in 2025/26 down 1.7% from previous year

0.8% Employment declined in 2025 from the previous year

2.7% Unemployment rate in 2025 below the national average

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

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

Manawatū District Mayor



Michael Ford

Ngā Tapuae o Matangi Māori Ward



Bridget Bell

Feilding Ward 5 Elected Members



Grant Hadfield
Deputy Mayor



Colin Dyer



Sam Hill



Raewyn Loader



Jerry Pickford

Manawatū Rural Ward 5 Elected Members



Shelley Dew-Hopkins



Rob Duindam



James McKelvie



Alison Short



Andrew Quarrie

Council priorities
Ngā whāinga matua

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

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

Council is currently reviewing its strategic framework as part of the development of the 2027–37 Long-term Plan. This work includes proposed new long-term goals for the Manawatū District that would replace the current community outcomes from 1 July 2027, subject to consultation and adoption through the Long-term Plan process.

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

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

A future planned together
He kāinga ka whakamaherea tahitia tōna anamata e te 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 Manawatū District's natural and physical resources.

Infrastructure fit for future
He kāinga ka tūwhenua 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.

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Independent Auditor's Report

To the readers of Manawatu District Council group's annual report for the year ended 30 June 2025

The Auditor-General is the auditor of Manawatu District Council (the Council) and its subsidiaries and controlled entities (the Group). The Auditor-General has appointed me, Debbie Perera, using the staff and resources of Audit New Zealand, to carry out the audit on his behalf.

We have audited the information in the annual report of the Group that we are required to audit in accordance with the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness[TO BE UPDATED]t its performance against benchma[TO BE UPDATED]inancial Reporting and Prudence) Regulations 2014 (the Regulations).

We refer to this information as "the disclosure requirements" in our report.

Opinion on the audited information

Unmodified opinion on the audited information, excluding the statement of service performance.

In our opinion:

- the financial statements of the Group on pages 132 to 198:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2025;
    - the results of its operations and cash flows for the year ended on that date; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the statement comparing actual capital expenditure to budgeted capital expenditure for each group of activities for the year ended 30 June 2025 on pages 69 to 125, has been prepared, in all material respects, in accordance with clause 24 of Schedule 10 to the Act;
- the funding impact statement for each group of activities for the year ended 30 June 2025 on pages 69 to 125 has been prepared, in all material respects, in accordance with clause 26 of Schedule 10 to the Act;
- the funding impact statement for the year ended 30 June 2025 on pages 126 to 127, has been prepared, in all material respects, in accordance with clause 30 of Schedule 10 to the Act.

Qualified opinion on the statement of service performance

In our opinion, except for the possible effects of the matter described in the "Basis for our opinion on the audited information and the disclosure requirements" section of our report, the statement of service performance on pages 24 to 27 and 30 to 125:

- provides an appropriate and meaningful basis to enable readers to assess the actual service provision for each group of activities; determined in accordance with generally accepted accounting practice in New Zealand;
- fairly presents, in all material respects, the actual levels of service for each group of activities, including:
  - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
  - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.

Report on the disclosure requirements

TO BE UPDATED

We report that:

- the Council has complied with the information disclosure requirements of Part 3 of Schedule 10 to the Act for the year ended 30 June 2025; and
- the Council's disclosures about its performance against benchmarks required by Part 2 of the Regulations for the year ended 30 June 2025 are complete and accurate.

Date

We completed our work on 30 October 2025. This is the date on which we give our opinion on the audited information and our report on the disclosure requirements.

Basis for our opinion on the audited information and the disclosure requirements

Statement of service performance: Our work in the prior year was limited with respect to certain performance measures

As a result of the issues described below, our work was limited in the prior year with respect to the Council's performance measures on building and resource consents processing times, and on the total number of complaints received in relation to its drinking water supply, wastewater system, and performance of the stormwater system. There were no practicable audit procedures we could apply to obtain assurance over the reported results for these measures for the 2024 performance year. Our audit opinion on the statement of service performance for the year ended 30 June 2024 was modified accordingly.

These issues have been resolved for the 30 June 2025 performance year, but the limitation on our work cannot be resolved for the 30 June 2024 year. As a result, the Council's reported performance information for these measures for the 30 June 2025 year may not be directly comparable to the performance for the 30 June 2024 year reported as comparative information.

Building consent and resource consent processing times

An important part of the Council's service performance is processing consent applications in accordance with statutory timeframes. In reporting its performance for the Regulatory group of activities, the Council has reported against performance measures on:

- The percentage of building consent applications and code of compliance certificates that are processed and approved within the statutory 20 working days.
- The percentage of applications for resource consent under the Resource Management Act which are processed in accordance with the statutory timeframes for non-notified consents.

Our audit testing in the prior year of a sample of consents identified issues with the recorded processing times not agreeing to underlying consent information.

Due to the extent of the inaccuracies we identified from our sample testing in the prior year, we were unable to determine whether the Council's reported performance for these two measures for the 2024 performance year was materially correct.

The total number of complaints received about water supply, wastewater, and stormwater

The Council is requir TO BE UPDATED set out in the Non-Financial Perfor the Secretary for Local Government. These include mandatory performance measures relating to the number of complaints received in relation to its drinking water supply, wastewater system, and performance of the stormwater system (per 1,000 connections).

The Department of Internal Affairs has issued guidance to assist local authorities in applying the Rules, including how to count complaints. Our audit testing found that in the 2024 performance year the Council was not counting complaints in accordance with this guidance and the Council's method of counting was likely to have understated the actual number of complaints received. Furthermore, complete records for all complaints made to the Council were not available.

As a result, we were unable to determine whether the Council's reported performance for these measures for the 2024 performance year was materially correct.

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): The Audit of Service Performance Information issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor for the audited information and the disclosure requirements section of our report.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the audited information and our report on the disclosure requirements.

Emphasis of matter – Future of water delivery

Without further modifying our opinion, we draw attention to pages 187 to 188, which outlines that in response to the Government's Local Water Done Well reforms, the Council has decided to deliver water services itself directly.

There is some uncertainty as the proposal is yet to be accepted by the Secretary for Local Government.

Responsibilities of the Council for the audited information and the disclosure requirements

The Council is responsible for preparing the audited information and the disclosure requirements in accordance with the Act.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the audited information and the disclosure requirements that are free from misstatement, whether due to fraud or error.

In preparing the audited information and the disclosure requirements the Council is responsible for assessing its ability to continue as a going concern.

Responsibilities TO BE UPDATED tion and the disclosure r

Responsibilities for the audited information

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue a report that includes our opinion.

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

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the Council's long-term plan.

We did not evaluate the security and controls over the electronic publication of the audited information.

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

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate whether the statement of service performance includes all groups of activities that we consider are likely to be material to the readers of the annual report.
- We evaluate whether the measures selected and included in the statement of service performance for groups of activities present an appropriate and meaningful basis that will enable readers to assess the Council's actual performance. We make our evaluation by reference to generally accepted accounting practice in New Zealand.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Group.
- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fai

TO BE UPDATED

We plan and perform audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the Group audited information. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

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

Responsibilities for the disclosure requirements

Our objective is to provide reasonable assurance about whether the Council has complied with the disclosure requirements. To assess whether the Council has met the disclosure requirements we undertake work to confirm that:

- the Council has made all of the disclosures required by Part 3 of Schedule 10 to the Act and Part 2 of the Regulations; and
- the disclosures required by Part 2 of the Regulations accurately reflect information drawn from the Group's audited information and, where applicable, the Council's long-term plan and annual plans.

Our responsibilities for the audited information and for the disclosure requirements arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information included in the annual report. The other information comprises all the information included in the annual report other than the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

In addition to the au agement related to the Council's deb e independence requirements. Other requirements, and this engagement, we have no relationship with, or interests in, the Group.

TO BE UPDATED



Debbie Perera

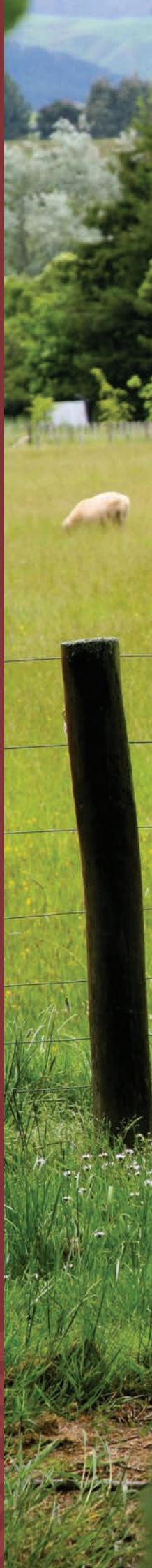
Audit New Zealand

On behalf of the Auditor-General

Palmerston North, New Zealand

Section Wāhanga 02

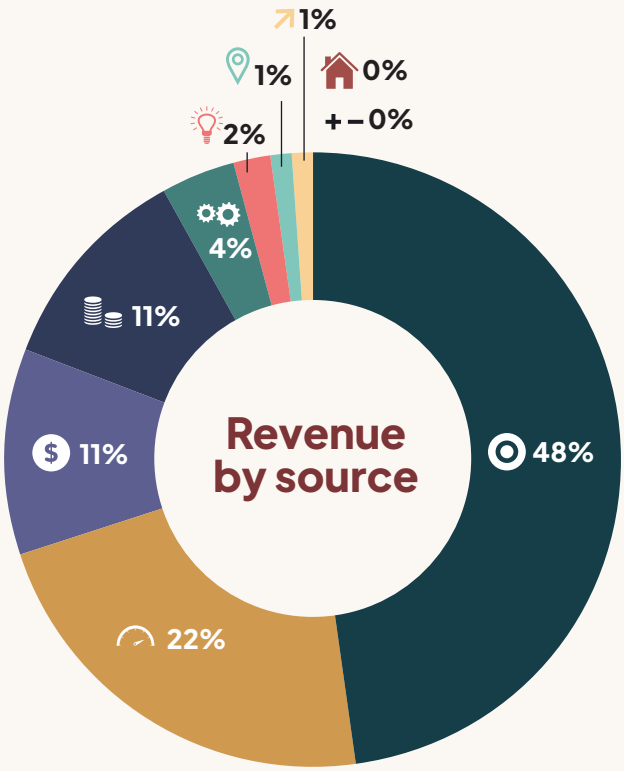
Activity summaries
Hei whakarāpopoto i ngā mahi





Pohangina Domain

Where did Council get money?
Nō hea ngā pūtea a te Kaunihera?

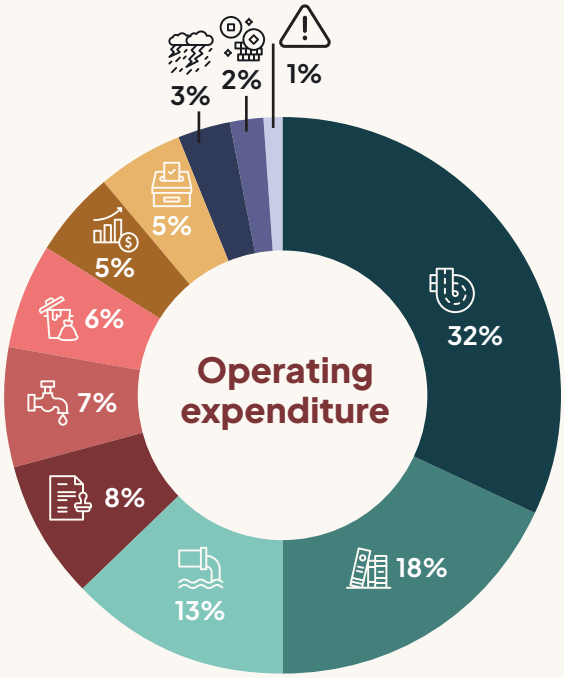


Revenue by source	%	$M
Targeted rates	48%	37.323
General rates	22%	16.926
Other subsidies and grants	11%	8.918
User fees and charges	11%	8.831
Development and capital contributions	4%	3.140
Sundry income	2%	1.427
Vested assets	1%	1.143
Dividends and interest	1%	0.426
Rates penalty	0%	0.388
+ – Gain on sale of assets	0%	0.134
Total	**100%**	**78.656**

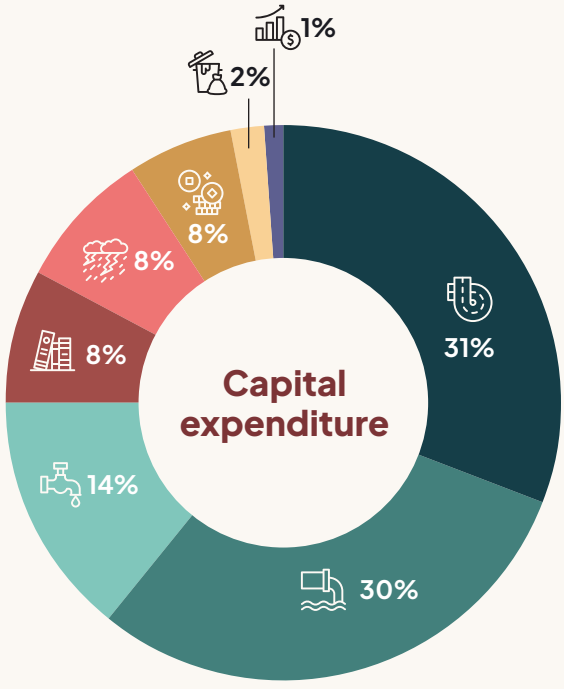
How did Council spend money?

I pēhea tā te Kaunihera whakapau i āna pūtea?

Operating expenditure	%	$M
Roading	32%	25.870
Community Facilities	18%	14.509
Wastewater	13%	10.598
Regulatory	8%	6.142
Water Supply	7%	5.969
Solid Waste	6%	4.788
District Development	5%	4.324
Governance and Strategy	5%	4.423
Stormwater	3%	2.068
Support Services	2%	1.417
Emergency Management	1%	0.533
Total	**100%**	**80.639**



Capital expenditure	%	$M
Roading	31%	11.329
Wastewater	30%	10.688
Water Supply	14%	4.903
Community Facilities	8%	2.862
Stormwater	8%	2.931
Support Services	6%	2.153
Solid Waste	2%	0.648
District Development	1%	0.227
Emergency Management	0%	0.026
Regulatory	0%	0.005
Governance and Strategy	0%	0.000
	100%	**35.772**



Statement of service performance
Tauākī tutukinga ratonga

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

For the 2025/26 year, Council is reporting against 106 measures within the levels of service framework, which are detailed in the relevant activity summaries. Council has achieved 82.1% of its measures, which is a decrease from the previous year of 83% (2024/25). We acknowledge that there were 19 instances where we did not achieve the measures (18 instances in 2024/25).

A number of measures that were not met resulted from staff vacancies across the Council particularly in regulatory activity, which is reflected by the three targets not met in the regulatory space. One of the measures not met was due to results in our satisfaction survey for cemeteries. The target is to have no complaints about late or inadequate interment services, however this year one complaint was made that resulted in changes that will ensure this complaint does not happen again.

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

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

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

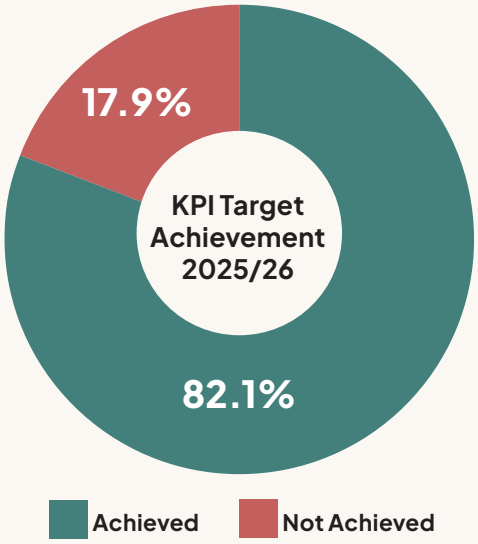
Drinking water services had ten measures not met due to minor additional water turbidity or chlorine faults at all sites and UVI sensor check failure at Stanway Halcombe.

Rationale for selection of performance measures

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

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

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



A summary of the level of service measures for Council and the performance measures for the Council Controlled Organisations against the Council outcomes is outlined below:

	Council		Manawatū Community Trust		Central Economic Development Agency		Awahuri Forest / Kitchener Park Trust		Feilding Civic Centre Trust	
	No. of measures	Achieved	No. of measures	Achieved	No. of measures	Achieved	No. of measures	Achieved	No. of measures	Achieved
1 A place to belong and grow	34	22	9	9	3	3	7	4	6	6
2 A future planned together	41	32	1	1	0	0	0	0	1	1
3 An environment to be proud of	45	35	0	0	1	1	12	9	0	0
4 Infrastructure fit for future	58	42	2	2	6	6	5	4	3	3
5 A prosperous, resilient economy	36	26	4	4	12	12	0	0	4	4
6 Value for money and excellence in local government	95	79	13	13	8	8	2	2	9	9

There are 106 measures within the levels of service framework for the Council and 50 for the Council Controlled Organisations, however, a measure can be linked to more than one community outcome. Therefore, the total number of measures in the table above is more than the total measures.

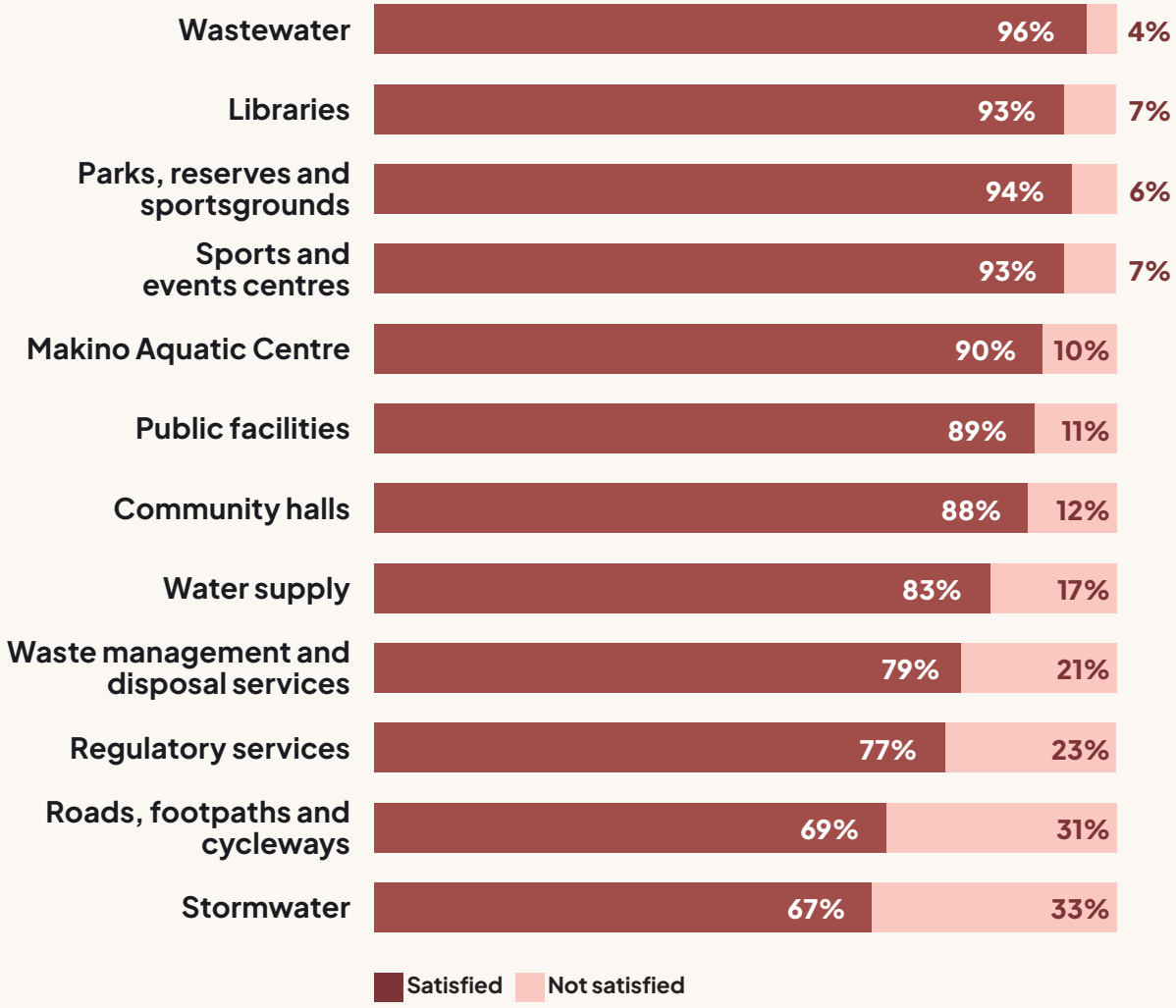


The service performance information contained on pages 22 to 27 and 30 to 135 relates to the Council only. The Council Controlled Organisations' performance information is reflected on pages 212 to 223.

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

Groups		Page
	Community facilities	67
	District development	76
	Regulatory	84
	Emergency Management	91
	Governance and strategy	95
	Roading	101
	Water supply	106
	Wastewater	116
	Stormwater	122
	Solid waste	127

Overall resident satisfaction with Council services 2025/26



Resident satisfaction survey

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

Other key judgements

The methodology for the performance measure 'the percentage of real water loss from the network reticulation system' is disclosed on page 112.

The survey results for 2025/26 are based on the responses of 459 residents, which meets the number required for statistical reliability with a 95% confidence interval. Overall community satisfaction levels with Council services ranged between 42% and 96%.

For more detail, the full report will found on Council's website at: **https://www.mdc.govt.nz/council/plans,-reports-and-strategies/reports/resident-satisfaction-survey**

Statement of compliance and responsibility

Tauākī whakapūmau i tā te ture, me te haepapa

Compliance

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

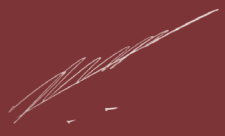
Responsibility

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

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

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

In the opinion of the Council and management of Manawatū District Council, the Annual Financial Statements for the year ended 30 June 2026 fairly reflect the financial position and operations of Manawatū District Council.



Michael Ford
Manawatū District Mayor



Shayne Harris
Chief Executive



Mt Lees Walk

Our work this year
Ā mātou mahi i tēnei tau

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

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

Manawatū Community Hub Libraries (MCHL)

Te Āhuru Mōwai has continued to thrive in its second year, becoming an increasingly well-used and valued community space. Record numbers of patrons used the traditional library amenities, explored opportunities in the Makerspace area, learned something new through our community programmes, made the most of the meeting spaces, and enjoyed the services offered by our wider community.

Programmes reached a new milestone this year, with 926 activities and events attracting almost 21,000 attendees, making it the strongest year of delivery to date. More importantly, these programmes continue to create opportunities for learning, creativity and social connection right across the District. Te Āhuru Mōwai means a safe haven, and it is satisfying to see people of all ages across our community enjoying the warmth, the innovation, the atmosphere and the security that the Hub provides.

Building on last year's regional award, Te Āhuru Mōwai received national recognition with a Public Architecture Award at the 2025 Te Kāhui Whaihanga New Zealand Architecture Awards. Designed by architecture +, the project was praised for its elegant restoration, integrated Māori design, and accessible after-hours system known as 'Open Plus'.

The decision to extend trust to the community through the after-hours access offering has proven to be a very well-judged decision. Through Open Plus, members can independently access the library outside staffed hours, with meeting rooms available for community groups, organisations and businesses to book well into the evening and across weekends.



Te Āhuru Mōwai, Feilding



Te Āhuru Mōwai, Feilding



Te Āhuru Mōwai, Feilding

As Open Plus memberships approached 500, access extended to 6am to 11pm, seven days a week totaling 119 hours of access each week. That's almost three times that of a traditional staffed library. Sunday and public holiday access has proven particularly popular, with an average of 22 people using the after-hours service on a Sunday and 18 on a public holiday. Yes, some people even came to the library on Christmas Day!

After-hours meeting rooms have also become a popular community resource, with approximately 350 evening and weekend bookings across the year. The flexibility of the space even enabled the PrecycleNZ 24-hour Circular Economy Hackathon, bringing together designers, engineers, students, businesses and creative thinkers to explore innovative ways to repurpose retired wind turbine materials.

The after-hours access offering was recognised nationally with the Association of Local Government Information Management (ALGIM) Project of the Year, Customer Experience Award. The award acknowledged the innovative approach to extending community access through both Open Plus member access and bookable after-hours meeting spaces, recognising as a medium sized community library hub MCHL continues to punch above its weight in delivering flexible, customer focused services.

An event was held to celebrate the award, at which one family shared how coming to the library after tea, in their pyjamas, had become a special treat for their children.

It was a reminder that extending access is about more than opening doors; it is about creating opportunities for people to enjoy this community asset in ways that suit their lives. For Council, it ensures maximum value in an important investment.

The success of the after-hours access model provided the confidence to extend Open Plus to our Kimbolton Community Library. The model reduces the obligation on community volunteers to open the library at set times while providing much greater flexibility for residents. During the final quarter of the year, consultation began with our remaining rural community libraries to explore extending this offering across the district.

Beyond library services, Te Āhuru Mōwai continued to grow as a true community hub. The profile of the Feilding and District Information Centre increased as more people use the service to book tickets for inter-island travel and events as well as seeking information about various opportunities in the district. The team participated in familiarisation visits to places like the Saleyards, Country Road High Tea, and rafting at Awastone (Mangaweka), all with the purpose of increasing knowledge of the district to promote to the public.

Alongside the library and information services, the Hub is an extension to Council services for people to pay rates, purchase council rubbish bags, engage with Council consultations and access business and strategic planning documents.

While demand for the physical library collection remained steady, use of the digital collections grew with logins increasing by more than 15% over the past year. To support this demand, the Hub provided access to eResources, free computers and Chromebooks, and free Wi-Fi both inside and outside the facility. Logins to Hub devices increased by around 20%, while Wi-Fi use grew by 25%.

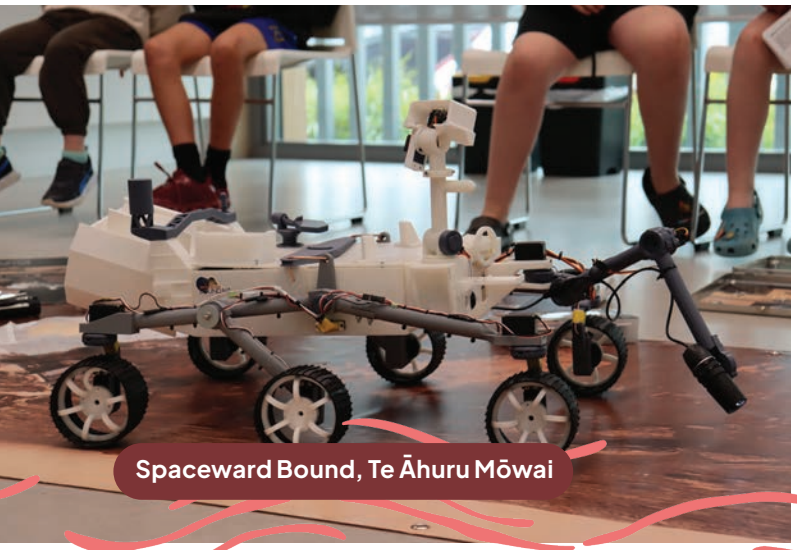
The online heritage services continue to be well used, supported by volunteers from the New Zealand Genealogy Society, Feilding Branch. The community can access resources such as Find My Past and Ancestry.com. The addition of a photo scanner has proven particularly popular and will soon be complemented by a negative and slide scanner.

The Makerspace has become one of the Hub's real success stories, with the community enthusiastically embracing opportunities to learn new skills, innovate and create. The laser cutter and 3D printer remain the most popular equipment. Community demand has far exceeded expectations, resulting in revenue well above forecast and reinforcing the value of the Makerspace and the community's interest in exploring entrepreneurial concepts and innovation. To celebrate this success, an inaugural Makerspace Showcase was held, providing an opportunity for participants to display their creativity, innovation, and skill development to the wider community.

Community programmes continued to be one of the defining features of Te Āhuru Mōwai, providing opportunities for people of all ages to learn, create and connect. From school holiday programmes and creative workshops to lifelong learning, social connection and wellbeing activities, the programme calendar continues to evolve in response to community interests. One of the year's highlights has been the growth of Slow Stitch, which began as a simple "let's give it a go" idea and quickly became a thriving weekly gathering that continues to welcome new participants. These programmes are creating lasting friendships, reducing social isolation and reinforcing the Hub's role as a place where people belong.

Collaboration continued to be a key focus for Te Āhuru Mōwai, with partnerships creating opportunities to access services, learn new skills and connect with others. Regular services hosted at the Hub include Hato Hone St John, the Heart Foundation, Alzheimers Manawatū, Community Law and the JP Service.

Our partnership with Sport Manawatū continued to grow, with the delivery of community events such as Play Along the Way and Have a Go Day. Collaboration with the Makino Aquatic Centre (Makino) saw more than 80 children complete the Summer



Spaceward Bound, Te Āhuru Mōwai



Makerspace Showcase, Te Āhuru Mōwai

Reading Programme before celebrating their achievement with free entry to Makino's Summer Bash event. The collaboration continued with jointly promoted school holiday programmes, encouraging families to enjoy the wide range of learning and recreation opportunities available across both facilities.

A unique activity, certainly not traditionally associated with a library environment, has been the partnership with Predator Free Aotearoa. As part of our "In Our Backyard" school holiday programme, and in partnership with St Joseph's School, Te Āhuru Mōwai became a collection point for domestic rat traps. During the year, more than 30 traps were exchanged for canned food donations, which were then gifted to the local food bank.

Promoting wellbeing and community health remains an important focus. Ngāti Kauwhata continued to host Community Hauora Days at the Hub, while Central District Lions regularly provided free health checks through their "Glob" service. Partnerships with Tiny Geeks and local homeschooling groups expanded opportunities for early learning, literacy, coding, creativity and connection.

The Hub serves as a base for the team to connect across the district. Regular outreach included reading at rest homes, delivering literacy and digital learning in local schools, and taking school holiday programmes into the rural villages. A highlight this year was partnering with NZ Police, Community Patrol, Ngāti Kauwhata and Rapid Relief to deliver four Community Street Parties.

During NZ Music Month, the Hub partnered with Feilding & District Promotions in Manchester Square, using the mobile library van and onboard Wi-Fi to promote Hub services and welcome new members. The team also supported wider Council outreach through Citizenship Ceremonies and the local job fair.

The largest outreach event remained Family Fun Day, with approximately 4,000 people enjoying a free day of activities, entertainment and community connection. The most common feedback was how much families appreciated being able to enjoy a fun day together without needing to make decisions about what they could afford to participate in or enjoy. The Hub greatly appreciates the ongoing support received for this event from Central Energy Trust and many local businesses. Thank you very much.

The contribution made by our volunteers across Te Āhuru Mōwai and our six community libraries is invaluable. More than 25 volunteers support the services, ranging from young people completing their Duke of Edinburgh Award or William Pike Challenge, to retirees enjoying the wellbeing and connection that volunteering



Pop-up Play with Sport Manawatū



Family Fun Day 2026, Victoria Park



Matariki StoryWalk Manchester Square


Youth Market, Te Āhuru Mōwai


Dive into Reading – MAC & MCHL joint event


Paint and Pour, Te Āhuru Mōwai

provides. Watching many of the young volunteers grow in confidence and skills has been a particular highlight.

Celebrating the events and stories that matter to our community is also an important part of life at the Hub. Throughout the year we marked occasions such as Matariki, Anzac Day, Pink Shirt Day, Christmas and New Zealand Music Month through book displays, activities, workshops, competitions and community displays that encouraged people of all ages to connect, learn and celebrate together.

While Te Āhuru Mōwai continued to evolve, literacy, learning and a love of reading remain at the heart of everything the team did. Our partnership with former North Island Reading Ambassador Alan Dingley continued to bring fun and enthusiasm to children's literacy programmes, while Liz Kane Literacy delivered workshops for staff, children, parents and teachers to support early literacy and phonics.

“Story Walk” installations across the district grew in popularity, with a new seasonal Story Walk in Manchester Square and another installation planned for Pohangina. Alongside our Summer Reading Challenge, children also enjoyed the Hell Pizza Reading Challenge and Paws for Reading, where therapy dogs provide a relaxed, nonjudgemental audience that helps build confidence and a love of reading.

These achievements are only possible because of the passion, creativity and dedication of our staff, volunteers, and community partners, who continue to make Te Āhuru Mōwai a welcoming place where people can learn, connect, create and belong. Thank you to our elected members for their ongoing support and encouragement.

As we look ahead, Te Āhuru Mōwai will continue to evolve alongside the needs of our growing community. Through innovation, strong partnerships and a commitment to lifelong learning, we look forward to building on another successful year and continuing to provide a safe haven for everyone in our district.



Makino Aquatic Centre

Makino Aquatic Centre

The Makino Aquatic Centre (Makino) continued to be one of the district's most valued community facilities, welcoming individuals, groups and families from all walks of life. The dedicated team takes pride in providing an inclusive and accessible environment where people feel safe, supported and encouraged to participate in recreation, regardless of age or ability. Creating a sense of belonging remained at the heart of the Makino experience, with the team continuing to champion diversity, respect and community connection through every interaction and initiative.

Council continued its partnership with Community Leisure Management (CLM) to provide lifeguard services at the facility. The CLM team remains an integral part of Makino's operations, supporting a safe and enjoyable environment for all pool users while enabling the Makino team to focus on delivering high-quality programmes and services. This collaborative approach has continued to strengthen outcomes for the community, with all levels of service targets successfully achieved throughout the year.

Customer satisfaction remained exceptionally high with Makino's dedicated customer satisfaction survey recording a 93% satisfaction rating, exceeding our target of 90%. The facility also retained its PoolSafe accreditation with no recommendations for improvement, demonstrating the team's ongoing commitment to maintaining the highest standards of safety, supervision and operational excellence.

The Makino experienced another record-breaking year, welcoming more visitors than ever before and surpassing the previous year's record attendance. This continued growth reflects the strength of our programmes, the trust and value our community places in the facility, and the team's ongoing commitment to providing a high-quality experience for every visitor.

This continued growth has also highlighted increasing pressure on the facility's available water space. Peak periods regularly saw the indoor pools operating at or near capacity, with community swimming, Swim School, schools, clubs and aquatic programmes all sharing the same indoor pools. While this reflects the important role the Makino plays within our district, it also reinforces the need to plan for the future. During the year, Council progressed work to better understand the facility's long-term aquatic needs through an aquatic facilities feasibility study, helping inform future decisions about how Makino can continue to meet the needs of our growing and changing community.

Our Swim School continued to go from strength to strength throughout the year. Following a successful rebrand, the programme reached a record milestone of more than 900 enrolments in Term One, making it the largest Swim School in Makino's history. New instructor uniforms strengthened the programme's identity, and we proudly hosted Makino's first-ever Swim School Carnival. The event was met with an overwhelmingly positive response from families, leading to a second carnival later in the year and establishing what is set to


Makino Swim School


Makino Swim School

become a popular annual tradition. Beyond community lessons, our dedicated Swim School instructors delivered 7,165 swimming lessons to students from six local schools, continuing to build water confidence and teach essential water safety skills to tamariki across our district.

As part of our commitment to creating an inclusive and welcoming environment, we also introduced dedicated sensory sessions in our Learn to Swim pool. These sessions provide a quieter, lower-stimulation environment where individuals and families who benefit from a calmer aquatic experience can enjoy the facility in a way that better meets their needs.

Our aquatic programmes continued to evolve throughout the year with the introduction of Aqua Mat classes and a new Sunday Aqua Fitness class, providing even more opportunities for the community to stay active, improve their wellbeing and enjoy the benefits of water-based exercise.

Community events continued to play an important role in bringing people together. Our annual Dogs in Togs event attracted record ticket sales, making it our biggest event yet and once again providing a memorable way to celebrate the end of the outdoor pool season with our four-legged friends. During Matariki, the inaugural Polar Plunge was introduced, giving the community the opportunity to embrace a refreshing mid-winter swim in the unheated outdoor pool, as part of the district's Matariki celebrations. Throughout the year, new inflatables were added to the range of recreational experiences available for visitors and community events.

Collaboration remained a key focus as the Makino continued to work alongside Council teams and community partners to deliver shared experiences for our district. We again jointly promoted our school holiday programmes with Manawatū Community Hub Libraries, while delivering a range of joint activities that encouraged families to explore and enjoy both facilities. Participants in the Libraries' Summer Reading Programme were rewarded with free entry to Makino's popular Summer Bash event, further strengthening the connection between literacy, recreation and community wellbeing.

The successful partnership with Sport Manawatū continued through Aqua Dash, encouraging tamariki and whānau to enjoy fun, active participation while developing confidence in the water. Beyond the facility, Makino supported Council’s Family Fun Day, with Community Leisure Management (CLM) generously providing inflatable attractions and Makino supplying the staffing required to operate them safely. This ongoing partnership continues to enhance Makino's own events, with CLM regularly supporting through the loan of inflatable equipment at no cost. Makino attended Sport Manawatū's Play Along the Way events featuring the Slip 'n' Slide inflatable, adding plently of fun and

opportunities for tamariki and whānau to get active.

The year saw a number of significant investments in the facility and its long-term sustainability. The outdoor pools were repainted ahead of the summer season, while a new front fence and additional land acquisition enhanced both the presentation and future potential of the site. Variable Speed Drives were installed to improve energy efficiency and reduce operating costs, and an Energy Efficiency Study was undertaken to identify future opportunities to further improve the facility's environmental performance. Security was also strengthened through upgrades to the site's door access system and security cameras, improving safety for staff, customers and Council assets.

For several months during the year, the Makino Aquatic Centre became Council's main public reception while parts of the Council Administration Building were temporarily closed for roof replacement works. While initially a practical solution, it created unexpected opportunities for collaboration and connection. Makino staff developed strong relationships with Council's Front of House team, gaining a greater appreciation of the diverse range of enquiries and services they provide to the community each day. In turn, the Front of House team enjoyed working in Makino's vibrant environment, surrounded by families, children and the energy that makes the facility such a welcoming community space.

Makino demonstrated its important role as a community hub during the extended district power outage from the February weather event. The team worked hard to support the community wherever possible and provided a welcoming place for residents during a challenging period which included free showers for those without hot water.

These achievements are only possible because of the dedication and passion of staff, instructors, lifeguards, volunteers and partners, who continue to go above and beyond to create positive experiences for everyone.

As we look ahead, the Makino remains committed to evolving alongside the needs of our growing community. Through continued investment, innovative programming, strong partnerships and outstanding customer service, we look forward to building on another successful year and continuing to provide a safe, welcoming and enjoyable place for everyone to learn, play, connect and belong.



MAC Outdoor Pools Repainting



New Outdoor Inflatables



MAC Lifeguards

Supporting communities through grants and funding

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

These grants include:

Priority Services funding. This grant funding is available on a three-year cycle. A Priority Service is defined as a programme or service that supports our communities to be connected and inclusive, actively engaged, to prepare for tomorrow and to be lifelong learners. There is a focus on recognising the diversity of our people and our heritage, opportunities to empower communities, prepare for a sustainable and resilient environment, and provide opportunities for people to gain and share knowledge. 14 organisations were successful in gaining a Priority Service grant this year and have entered into a three-year contract with Council. Funding was granted to support a wide range of community needs such as:

- supporting those most in need via services provided by Manchester House Social Services.
- ensuring beach safety via the Palmerston North Surf Lifesaving Club.
- providing support to establish edible gardens and cooking programmes in Manawatū schools via Plant to Plate Aotearoa.
- supporting older persons in the district through programmes and home visits via Age Concern New Zealand Palmerston North & Districts.

Refer to section 4 for the full list of grant recipients.

Community development grants. This annual grant fund has the same criteria as Priority Services but is for grassroots organisations wanting to deliver a one-off service or project. Funding supported organisations such as:

- the Feilding unit of The Girl Guides Association New Zealand towards equipment to go on outdoor adventures, such as overnight camps or tramps and to learn to cook outdoors safely
- The Royal New Zealand Society for the Prevention of Cruelty to Animals for New Zealand's first SPCA feline community vaccination event aimed at families unable to afford this service.

Refer to section 4 for the full list of grant recipients.

Community event grants. This is a fund that is available each year to support events in the district given their importance to our



Manawatū Funding Forum 2025

district's vibrancy, bringing locals together and visitors to the Manawatū. Refer to section 4 for the full list of the 25 events that received funding from Council towards the running of their event. A snapshot of the events that were supported includes:

- Manfield Live – an inaugural live, music event held at Manfeild Park in February.
- Community Carols – a bringing together of the community at Christmas time for a unique event that has been held in Feilding for over 34 years.
- The National School Road Cycling Championships - New Zealand's budding young cyclists test their fitness and ability in the districts relatively safe roads and challenging terrain.
- Feilding in Lights – a month long Matariki winter festival delivering a range of engaging experiences.

Representative grants are available to support individuals or teams selected or qualified to represent the Manawatū District or New Zealand at a national or international event. Council proudly provided funding to 31 of our locals who represented our district on the national or international stage. Below is a snapshot of some of the representative activities. Refer to section 4 for the full list of the grant recipients.

- Asia Pacific Canoe Polo Championships
- Basketball, Netball and Hockey regionals and nationals
- The Football Ballarat Cup
- The World Hip Hop Championships
- ITF Taekwon-Do World Championships
- Agri-Kids National Finals
- World U19 Sprint Triathlon Age Group Championships
- Shakespeare Globe Centre New Zealand National Shakespeare Schools Production

Celebrating our youth

The Youth Council comprised 14 members this year, who continued to advocate for young people on matters affecting the Manawatū District and support initiatives that celebrate youth achievement and participation across the district.

During the year, the Youth Council organised the annual Youth Market, providing an opportunity for young entrepreneurs and creators to showcase and sell their products to the community. Members also supported the delivery of the Manawatū Young Achievers Awards alongside Council, helping celebrate the achievements of young people across the district. The awards received 137 nominations, reflecting the depth of youth talent and leadership within our community.

Following a period of reflection and review, the Youth Council has also undertaken a significant refresh of its programme to ensure it continues to meet the needs of young people in the district. From 2026/27, the programme will transition to two distinct groups:

- Youth Council (approximately ages 16 to 24): A formal youth voice group focused on advocacy, submissions, and providing input into Council decisions, policies, plans, and district-wide initiatives.
- Young Leaders (approximately ages 13 to 16): A supported, learning-focused programme where younger people build confidence, develop leadership skills, learn how local government works, and plan and deliver youth events, by youth, for youth, with mentoring from Youth Council members.

This new approach creates a clearer pathway for youth leadership, ensuring young people can develop their confidence and skills before progressing into a formal advocacy role, while strengthening youth participation and youth-led initiatives across the district.

Making Manawatū welcoming to all

The Welcoming Communities Focus Group has continued to strengthen relationships between Council and organisations working to make the Manawatū District a welcoming place for newcomers and long-term residents alike. The group transitioned to a quarterly meeting cycle and brought together representatives from central government agencies, iwi, community organisations, businesses and local service providers to collaborate on actions identified in the Welcoming Communities Plan.

During the year, the Focus Group continued to progress a number of initiatives that support inclusive and connected communities. Work commenced on developing a Welcome Pack and interactive map to help new residents access local services, organisations and community information, with both digital and printed formats planned.

The Focus Group collaborated to plan a new cultural diversity event for Feilding, bringing together cultural organisations, community groups and local partners to celebrate the district's diversity through food, performances and cultural experiences. While the event was ultimately cancelled due to severe weather, the planning process strengthened partnerships and provided a strong foundation for future multicultural celebrations.

Parks and green spaces

Council parks, playgrounds and reserves remain a valuable part of the community, providing safe, green spaces for residents and visitors to get closer to nature and to enjoy a healthy, active lifestyle. The parks team works closely with community groups, schools, iwi, and a range of organisations, to collectively enhance the use, care and future development of our open spaces.

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

These projects included:

- development of the Kaikokopu Stream Reserve design at Himatangi Beach continued in partnership with the local community committee and a group of passionate residents. Design work also progressed on the sunset viewing platform within the sand dunes and an upgraded seating area next to the dairy and takeaway shop.
- work commenced on a newly developed walking pathway area known as Parakaraka, located in the Feilding suburb, Maewa. Landscaping, fencing, a shared pathway and lookouts have been constructed. Further development work will continue next year.
- development of Korotangi, the new neighbourhood park in Maewa got underway including fencing alongside the neighbouring subdivision, a shared pathway and planting of specimen trees. Further development including a playground and dog park will take place in 2026/27.
- The iconic Red Bridge between the Makino Aquatic Centre and Te Āhuru Mōwai received a new coat of paint, along with the replacement of the decking timber.



New Toilets at Johnston Park

- new public toilets were installed at Johnston Park in Feilding, the Grandstand was reroofed and the seating replaced. Council continued its development of a walking and cycleway along the Ōroua River. Some land has been purchased for this purpose and further acquisitions are expected to take place in the coming years. When complete, a public pathway totaling more than 20kms, will be available in Feilding and is expected to be a significant asset to the community.
- the historic playground at Kowhai Park was refreshed with play equipment refurbished and replacement of the playground surface.
- Pohangina Domain received additional landscaping and walking track improvements.
- clearing of pest plant vegetation at Raumai Reserve was completed to make way for native planting.
- several community amenities in Pohangina were upgraded during the year. Improvements at County Fayre include electrical upgrades, refurbishment of the community kitchen and installation of outdoor furniture. The Pohangina Community Pool area was also improved, with fencing, pool repairs and BBQ covers installed to enhance safety and usability.

Community halls

Council's 16 community halls serve as valuable spaces for locals to come together and connect through the variety of events, community meetings, recreational programs, and local celebrations. Oftentimes the local hall is the only remaining building that identifies an area. As a result, they are not only important meeting places, they also are a symbol of identity for the communities that make up our district.

Usage levels vary across the halls, and funding for maintenance is generally aligned with how frequently each hall is used. Recognising that many of the halls are aging, Council aims to balance available resources with the upkeep required to keep the halls watertight and functional. Council collaborates with Community and Hall Committees to maintain the halls in good condition and ensure they meet basic compliance standards.

This past year has seen work undertaken at Sanson Hall to replace the roof and some rotten exterior cladding along with resealing the carpark area and the installation of a fence separating the carpark from the school area.

Earthquake strengthening was completed at the Himatangi Beach Hall to allow Council to remove the earthquake prone building notice that was attached to the building in 2021.

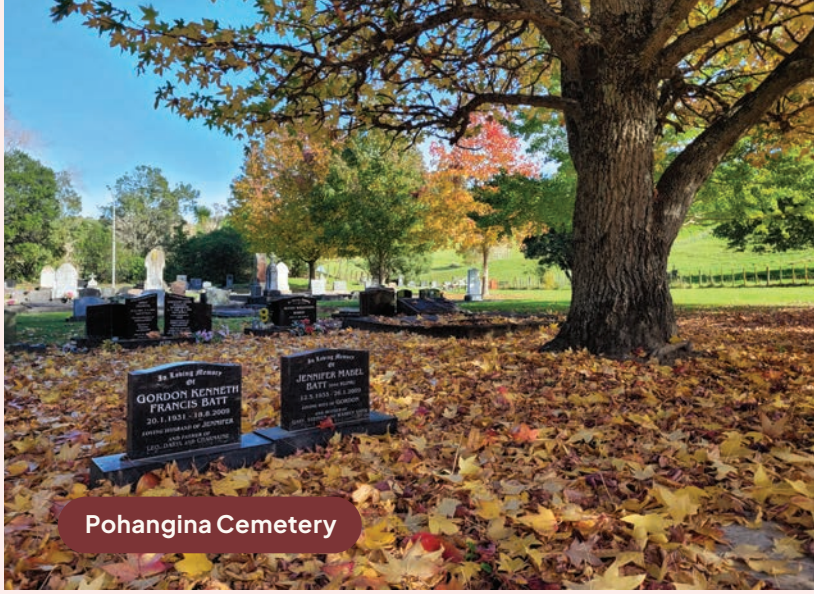
In addition, work was carried out on a number of halls to ensure compliance with current fire regulations.



Raumai Reserve



Rongotea Niche Ash Wall 2026



Pohangina Cemetery

A peaceful space to remember loved ones

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

This past year saw the relocation of the entrance gates at Feilding Cemetery, along with the development of a carparking area outside the gates. This was in response to a series of theft and vandalism events at night. Feilding Cemetery also saw the commencement of the creation of Sub 9.

An ashes niche wall was installed at Rongotea Cemetery in response to a request from the community. A new ashes beam was also installed at Rongotea Cemetery. The ashes beam at Waituna West Cemetery was also increased to allow for future demand at the cemetery.

The capacity at Halcombe Cemetery was increased by moving the current fenceline. This has provided space for new burial beams to be installed in the coming years.

A new burial beam was also installed at Sandon (Sanson) Cemetery.

Property

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

- continued negotiations with Te Tari Whakatau, the Office of Treaty. Settlements and Takutai Moana, for the sale of Council's Feilding Depot at 139 South Street.
- the last remaining section of the Special Development Zone in South Street, Feilding was sold at the end of 2025. It is pleasing that two of the owners of the properties in this area have completed their developments and are now operating.
- the Red Cross House on Grey Street (Feilding) and the brick building at the Eyre Street Depot (Feilding) were both demolished this year. Part of the land at Grey Street will be used for street carparking, with the remainder becoming part of the Makino Aquatic Centre grounds. The land at the Eyre Street Depot is currently on the market.
- the Pohangina Road residential tenancy was vacated at the start of 2026 and will not be re-tenanted given the state of the building. The process to remove the buildings from the site has been initiated and will continue into the 2026/27 year.
- no further work has been carried out on the other properties approved for disposal by Council.
- the strengthening and reroof project for the Council's administration building in Manchester Street, Feilding was

physically completed at the start of 2026, with the building consent signed off in June. This project successfully completed the replacement of the roof and brought the building up to 100% NBS for an Importance Level 2 building. HVAC upgrade work was also undertaken while the roof was removed.

- several new leases and licenses to use Council property have been granted, and existing leases and licenses renewed.

Leisure & Recreational Facilities

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

This year saw the replacement of the ceiling cladding in the gymnasium area of Te Kawau Memorial Recreation Centre in Rongotea, and installation of new heat pumps and windows of the Concert Chamber of the Feilding Civic Centre. Compliance upgrades were also completed at the Feilding Little Theatre.

Work continued understanding the implications of a detailed seismic assessment (DSA) completed on the Feilding Civic Centre. A needs analysis study has been commissioned to understand the future needs of the community for cultural, performing and creative arts. The DSA and the needs analysis study will help inform Council on the possible community facility investment necessary for this activity into the future.

Public conveniences

Public toilets play a vital role in supporting healthy, accessible, and inclusive communities. They provide essential facilities for people of all ages, including families with young children, older adults, tourists, and those with medical needs. Public toilets also support local businesses and tourism by encouraging people to stay longer in town centres, parks, and recreational areas.

This year saw refurbishment work carried out at the Victoria Park toilet block, along with minor renewals at several sites across the district.

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

Working with our Council Controlled Organisations (CCOs) to Deliver Community Outcomes

Manawatū Community Trust

The Manawatū Community Trust (MCT) continued to play an important role in providing quality, affordable housing for older people and people with disabilities, while also promoting the wellbeing of residents throughout the district.

A significant milestone was achieved during the year with the completion of the Manawanui Complex on Prince Street, Feilding. The development delivered four new accessible two-bedroom homes, the first of their kind within the Trust's housing portfolio. Designed to LifeMark standards, the homes incorporate features that support independent living, including accessible bathrooms, wider doorways, ramps and other age-friendly design elements. The development represents another important step towards meeting the district's growing demand for accessible and affordable housing.

Building on this momentum, construction commenced on the Corrick Court development, which will provide a further 12 accessible rental homes in Feilding. Once completed, the development will significantly increase the availability of affordable housing for older residents and people living with disabilities and will further progress the Trust towards its long-term goal of providing 250 homes by 2030.

The Trust continues to explore opportunities to support future housing growth and investment. The Trust currently manages 205 homes across the district, all of which are Healthy Homes compliant and achieve a minimum three-star quality rating.

The Trust is the owner of the Feilding HealthCare facility in Duke Street, Feilding. Local Health, a Manawatū owned and operated primary healthcare services provider, leases and manages these facilities.

Feilding Civic Centre Trust

The Feilding Civic Centre Trust operates the Civic Centre, a community facility in Feilding, that provides spaces for recreation, performing arts and shows, cultural and community activities.

During the year, Council commissioned a comprehensive Cultural and Performing Arts Needs Analysis to better understand the current and future arts, cultural and performance needs of the district. Council has since received the draft report and is considering its findings, which will help inform future decision-making regarding the Civic Centre and the broader provision of cultural and performing arts facilities and services across the district.

Council undertook a successful recruitment process to appoint new Trustees, welcoming a mix of experienced and emerging governance professionals whose skills and perspectives will support the future direction of the Trust. The appointments strengthen the governance capability of the Trust and position it well to support future strategic decisions.

The Trust and Council continued to work collaboratively under the established Statement of Expectation and Statement of Intent framework, ensuring clear strategic direction, accountability and a shared commitment to delivering a vibrant, sustainable community facility that continues to meet the needs of current and future generations.

Awahuri Forest / Kitchener Park Trust

The Awahuri Forest / Kitchener Park Trust reached a significant milestone during the year when the Trustees resolved to dissolve the Trust effective 30 June 2026 following many years of dedicated stewardship of the park. Following this decision, Council worked closely with the Trustees to develop and commence implementation of a comprehensive transition plan to ensure the seamless transfer of governance, operational responsibilities, assets and associated management arrangements.

As part of the transition planning process, Council engaged with Ngāti Kauwhata and Green by Nature to discuss their ongoing involvement with the park and how these valued relationships would continue following the return of management to Council. These conversations reinforced the importance of collaborative stewardship and maintaining the partnerships that have contributed to the park's environmental restoration, cultural significance and long-term sustainability.

From 1 July 2026, responsibility for the ongoing management, maintenance and future development of the park transferred to Council's Parks and Property Team. This transition represents a full-circle moment for the park, with operational management returning to Council after many years under the stewardship of the Trust. Council acknowledges the significant contribution made by the Trustees, whose vision, leadership and commitment transformed Awahuri Forest / Kitchener Park into a valued community and environmental asset. Council now has the opportunity to build on this legacy, ensuring the park continues to flourish for future generations.

Alongside the transition planning, restoration initiatives continued throughout the year, including native planting, wetland enhancement, biodiversity restoration and pest plant management. These projects leave a lasting legacy of the Trust's commitment to protecting and enhancing the park's unique natural environment while providing opportunities for recreation, education and community connection.

Central Economic Development Agency (CEDA)

Council continued its joint ownership of the Central Economic Development Agency (CEDA) alongside Palmerston North City Council (PNCC), supporting regional economic development, business growth, investment attraction and destination promotion across the wider Manawatū region. As part of the governance arrangements for the current triennium, the administrative responsibility for managing the shareholder relationship and governance processes transferred from Palmerston North City Council to Manawatū District Council, further strengthening Council's role in supporting effective governance and accountability.

A significant milestone for the region was achieved during the year with Central Government approving a loan of up to $22.4 million through the Regional Infrastructure Fund to advance the next stage of Te Utanganui – The Central New Zealand Distribution Hub. The staged funding provides detailed planning and business case development, with provision for construction of the proposed rail connection between Palmerston North Airport and Bunnythorpe, subject to the required approvals. This investment represents a significant vote of confidence in the region's long-term economic potential and recognises the national importance of Te Utanganui in strengthening New Zealand's freight, logistics and supply chain resilience.

Council commenced a comprehensive remuneration review of CEDA Directors as is required every three years, benchmarking the organisation against comparable economic development agencies throughout New Zealand. The review will consider if CEDA's governance arrangements remain appropriate for an organisation of its size, complexity and strategic importance, and if the existing Board remuneration pool continues to provide an appropriate basis for attracting and retaining experienced directors.

Beyond Te Utanganui, CEDA continued to deliver initiatives that contribute to regional prosperity through investment attraction, business support, destination marketing, tourism promotion and implementation of the refreshed regional economic development strategy. These programmes continue to strengthen the region's competitiveness while supporting sustainable economic growth for Manawatū.

Council, in collaboration with PNCC, continued to strengthen their governance relationship with CEDA through the Statement of Expectation and Statement of Intent framework, ensuring clear strategic alignment, accountability and a shared focus on delivering outcomes for the region.



Awahuri Forest / Kitchener Park



Te Utanganui Map



Community Honours 2025



Honouring in our community

Council selected seven recipients to receive Community Honours this year, all of whom were nominated for their contribution to their various communities and the wider Manawatū District. We hold these awards every year and they are a timely reminder of the hard-working, warm-hearted and community-minded people we have living in Manawatū District.

District Planning

Council undertook District Planning to comply with statutory responsibilities under the Resource Management Act 1991 (RMA) and to plan for the changing needs and priorities of our District. This work is directed and informed by Central Government legislation, national policy direction, and regional policies and rules.

The District Planning function includes work on the District Plan Review, Growth Planning, Strategic Policy and providing General Planning advice.

District Plan Review Project

This year the District Plan Review project was significantly impacted by Central Government's 'Plan Stop' policy. Central Government embarked on reform of New Zealand's planning system, with legislation being passed mid-2026. Councils were told to stop work on District Plan Reviews and instead prioritise work to implement the new system.

Plan Stop effectively means the District Plan Review Project will progress no further, except where an exemption is received from the Minister. Two exemptions from Plan Stop were received for:

- Town Centre and Mixed-Use Zone Review (Plan Change E), and
- Designations Review (Plan Change-DES)

The Town Centre and Mixed-Use Zone Review plans for the future of Feilding's Town Centre. A raft of changes are proposed to better enable redevelopment opportunities, including a greater diversity of land uses.

The Designations Review ensures Requiring Authorities (e.g. Chorus, KiwiRail, NZTA, Ministry of Education, etc) have the correct planning rules in place to support operations of schools, infrastructure and transport routes.

Work on the Rural and Flood Channel Review (Plan Change A), and the Residential Zone Review could not be progressed under Plan Stop and will be included under RMA-replacement legislation.

Council started preparing for the new planning system by reviewing District Planning Maps and Natural Hazards Information.

Planning for Future Growth

A significant milestone this year was the adoption of the Manawatū Growth Framework. The district's population is projected to grow over the next 30 years

and the Framework establishes the overall direction and outcomes.

Moving to implementation, Council continues to evaluate how much land is needed, and available, to meet future residential, commercial and industrial demand, where new housing and industrial growth might be located, and what changes may be needed to support this growth.

Identified planning priorities also included:

- preparing initial blueprints to explore the future growth of Villages & Rural Settlements.
- reviewing the long-term (10-30) growth projections for residential and industrial growth of Feilding.

Complementing these priorities is ongoing work to monitor and report housing supply, housing needs, housing prices and business growth in line with quarterly reporting requirements under the National Policy Statement on Urban Development.

Resource Management Reform

The government is making significant changes to the New Zealand planning system. These are expected to impact Council's activities in future years. Council is monitoring these changes closely and makes submissions on various Bills and discussion documents as they are published. Council participated in early meetings with neighbouring Councils to start preparing for Regional Spatial Planning.

Navigating Growth and Development

Council continued to strengthen relationships with the development community through regular engagement and collaboration. Reflecting on the past year, it has been one of resilience and determination for developers across the district.

A significant achievement has been the establishment of the Grow Manawatū Working Group, comprising of local developers, Council officers and led by an independent chair. The group's primary objectives are to share insights, exchange knowledge, foster collaboration, explore cost attribution, and identify opportunities to simplify development processes while improving customer access.

Encouragingly, there has been an increase in both residential and commercial building activity across the district, reflecting continued confidence in Manawatū's growth prospects.

However, challenges remain. Development costs continue to rise, creating uncertainty in the market and placing ongoing pressure on project feasibility and development yields. Despite these headwinds, our development community continues to demonstrate a strong commitment to investing in and growing the district.

Feilding Town Centre Refresh

The Feilding Town Centre Refresh project is now underway, with steady progress achieved over the past 12 months. Several improvements have been delivered, including the replacement and expansion of street flags throughout the wider CBD and the installation of a formal pedestrian crossing between the Brick Quadrant and Grass Quadrant in Manchester Square.

A significant milestone was the illumination of the Feilding Clock Tower, made possible through the generous support of the Central Energy Trust. The project has created an iconic feature for the town centre and provides a focal point for community events and celebrations.

Council approved the next stage of the project, which involved community engagement on two key initiatives: the proposed all-weather cover over the Brick Quadrant to create a more flexible, year-round community space, and improvements to sections of Fergusson and Goodbehere Streets, including changes to traffic management, parking, additional seating, and enhanced public spaces.



Proposed Brick Quadrant cover



Clock Tower Lighting

Community feedback resulted in the cover over the Brick Quadrant concept not progressing, however the concepts to improve to sections of Fergusson and Goodbehere Streets did find favour and will progress as planned.

Building

Ensuring building work across the district is undertaken safely and in accordance with the New Zealand Building Code is a key priority for Council. Maintaining efficient consent processing and timely inspection services remains central to delivering high-quality regulatory services to the community.

Council continued to partner with Palmerston North City Council to provide building consent processing, inspection services, and the issuing of Code Compliance Certificates on its behalf.

During the year, Council received and processed 601 building consent applications, compared with 506 in the previous year. A total of 443 Code Compliance Certificates were issued, while 3,107 building inspections were undertaken across the district, averaging approximately 259 inspections per month.

These activities ensure that building work within the district continues to meet the standards required under the New Zealand Building Code and relevant legislation.

The level of building activity reflected broader economic conditions, with development activity across the district remaining relatively steady, although slightly subdued compared with previous years.

Despite this, several residential, commercial, and rural development projects progressed during the year, contributing to ongoing growth and investment within the district. Council's building team worked closely with applicants, designers, and contractors throughout the consenting and construction process to support compliant and well-managed development outcomes.

Council maintained its accreditation as a Building Consent Authority demonstrating the strength of Council's systems, processes and reflects the team's ongoing commitment to delivering high-quality regulatory services.

In addition to core consenting and inspection functions, Council continued to undertake a range of regulatory compliance activities. These included:

- **Building Warrant of Fitness (BWOF) inspections**, which ensure that specified systems within buildings are inspected, maintained, and reported on in accordance with their compliance schedules, helping to support the ongoing safety of building occupants and the public.
- **Swimming pool inspections**, which verify that pool barriers and safety features meet the requirements of the Building Act 2004 and associated regulations, reducing the risk of preventable injury.

Animal Control

Animal Control is delivered as a shared service between Manawatū District Council and Rangitīkei District Council, covering a combined geographic area of approximately 7,050 km². The service operates 24 hours a day, seven days a week, ensuring responsive animal control support across both districts.

Council's Animal Control Officers continued to protect public safety, encourage responsible dog ownership, and manage risks associated with uncontrolled dogs and wandering stock. Alongside enforcement activities, the team places strong emphasis on education and community engagement, working with residents to raise awareness of dog owner responsibilities and promote compliance with relevant legislation.

A graduated enforcement approach was applied for unregistered dogs, beginning with property visits and escalating where necessary to verbal or written warnings, infringement notices, and ultimately impounding where other measures were unsuccessful.

New this year, Council introduced a dedicated rehoming programme aimed at giving impounded and unclaimed dogs a second chance through adoption into suitable homes. A total of 15 dogs were rehomed.

In addition, the team increased its presence in the community by attending local events and public gatherings, promoting responsible dog ownership, providing information on registration and microchipping, and strengthening connections with residents.

During the year, Animal Control Officers responded to 784 incidents, compared with 1,015 incidents in the previous year. These incidents are grouped into three priority levels based on the urgency of the response required.

- **Priority 1 – 235 requests for urgent service received. Of those 235 were were responded to within the required timeframe. A result of 100%, exceeding the target of 90%.**



ACOs at the Feilding Farmers' Market


ACOs at the Feilding Farmers' Market

These included dog attacks, aggressive roaming dogs, stock on roads, and other situations requiring immediate intervention to address risks to public safety.

- **Priority 2 – 274 requests for service. Of those 273 responded within the required timeframe (next working business day). A result of 99.6%.**These involved barking complaints, non-aggressive roaming dogs, and other matters requiring a timely but less urgent response.
- **Priority 3 – 275 requests for service. Of those 273 were responded to within the required timeframe (next working business day). A result of 99.27%.** These included general enquiries and requests for information from the public.

Through these activities, Council continued to support safe communities while promoting responsible dog ownership across the district.

Consent Planning

Maintaining timely and efficient processing of resource consents remains a key focus for Council, ensuring compliance with statutory obligations and high service standards. While resource consent activity has declined compared with the previous year, processing volumes remain at a level that continues to support development across the district. During the year, Council processed 93 land use consents and variations, down from 115 the previous year, and 85 subdivision consents and variations, down from 137 the previous year. These activities ensure that land use and subdivision developments comply with the requirements of the Resource Management Act and the Manawatū District Plan.

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

Beyond core consenting functions, Council maintained a strong commitment to regulatory planning compliance. This included monitoring and compliance activities to ensure that consent conditions are adhered to, protecting the environment and ensuring that development aligns with community expectations and statutory requirements.

Food Safety

Ensuring that food premises comply with the requirements of the Food Act (2014) and associated regulations helps to keep all food safe and suitable for consumption. Of the 115 food premises registered with Council, 88 required verification during the 2025/2026 year of which 85 of these premises were verified. Food premises inspection cycles are determined by their food control plans, which can require inspections every 12, 18, or 24 months. These verification activities protect public health and provide assurance to the community that food sold within the district meets required safety standards.

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

Health Inspections

Significant regulatory changes have recently been implemented in New Zealand's hairdressing and barbering industry. The Health (Hairdressers) Regulations 1980 have been revoked, removing the requirement for Environmental Health Officers (EHOs) to undertake routine inspections or issue health licenses for hairdressing and barbering premises. While registration and routine inspections are no longer required, any complaints received will continue to be investigated by Council.

Environmental Health Officers will continue to administer and enforce the Health (Registration of Premises) Regulations 1966 for other prescribed premises, including camping grounds, offensive trades, funeral directors, and saleyards. These premises must remain registered with Council and are subject to annual inspections and ongoing monitoring to ensure compliance with the relevant legislation and public health standards.

Alcohol Licencing

The regulatory team keep the community safe by monitoring licensed premises that sell alcohol to ensure they comply with their licensing conditions. Between 1 July 2025 and 30 June 2026, 47 out of 50 licensed premises were inspected to ensure compliance of their licence conditions and the Sale and Supply of Alcohol Act 2012.

During the year the 185 alcohol licences and manager certificates were received as detailed below:

- 2 new on-licences
- 11 on-licence renewals
- 3 new off-licences
- 4 off-licence renewals
- 1 club licence renewals
- 1 club new
- 86 special licences
- 36 new manager certificates
- 37 manager certificate renewals
- 4 temporary authorities
- 0 permanent club charter.

Bylaws Compliance

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

After a year of operating with License Plate Recognition (LPR) technology, Council has seen a noticeable improvement in parking availability within the town centre. LPR is a mobile system installed in a vehicle that automatically scans licence plates as it drives through parking areas. The system checks plates in real time for compliance, allowing for efficient and accurate monitoring of parking activity.

The technology provides a streamlined and effective method of enforcement while also improving staff safety. It reduces the need for officers to walk the streets daily, enabling enforcement to be carried out from within a vehicle. The system is straightforward to operate and supports Council's commitment to using practical, cost-effective tools to improve services for the community.

During the 2025/2026 year, a total of 465 infringements were issued.

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

Emergency Management

Council continued to work alongside Community Committees to strengthen resilience across the district through the maintenance and review of Community Response and Recovery Plans. During 2025/26, the focus shifted from plan development to a comprehensive review process, ensuring plans remain current, relevant, and reflective of each community's unique needs, resources, and vulnerabilities. This review programme is now underway and will continue throughout the coming year.

A significant achievement during the year was securing approximately $650,000 in Community Resilience Funding from Energy Efficiency and Conservation Authority (EECA) and the Central Energy Trust (CET). The project will support resilience initiatives at community hubs and marae across the district, helping strengthen



Radio transmission station, in north of the District



EOC activation 15 February 2026


Elevated levels, Ōroua River

local preparedness and ensuring these facilities are better equipped to support their communities during emergencies. Importantly, this investment has been secured through external funding and comes at no direct cost to ratepayers.

In February 2026, the district responded to the threat posed by 'The Valentine's Storm'. As forecasts indicated the potential for significant impacts, a State of Local Emergency was declared and Council's Emergency Operations Centre (EOC) was activated for two days. While the event was less severe than initially forecast, the district experienced road closures, widespread tree damage and power outages that affected some communities for several days. The response provided a valuable opportunity to test systems, processes, and decision-making in a real-world environment. The event highlighted the importance of preparedness and identified several opportunities for improvement, including enhanced chainsaw training and the development of resilience equipment packs for roading crews to support rapid response and recovery activities.

Training and capability development remained a key focus throughout the year. Approximately 50 staff completed higher-level Civil Defence Emergency Management (CDEM) training, increasing the depth of capability available across Council. This higher level training included qualifying a Recovery Manager and a Local Controller, strengthening local leadership capacity during emergencies and recovery operations.

The capability and experience of Council staff continued to be recognised nationally. During the year, Emergency Management personnel were deployed to Southland, the Bay of Plenty and Gisborne to support emergency response and recovery operations. These deployments provided valuable operational experience while contributing to recovery efforts in communities affected by significant events across New Zealand.

Council's D4H Incident Management Platform is now fully embedded within emergency management operations and continues to improve the efficiency of incident response and information management. The successful implementation of the platform has positioned Manawatū District Council as a leader within the region with neighbouring organisations adopting the system and benefiting from the lessons learned through its introduction.

The district's emergency communications capability has also been strengthened through continued expansion of the radio network and the acquisition of additional deployable Starlink satellite communication units. These investments improve communication resilience and provide greater flexibility in situations where traditional communication networks may be disrupted during an emergency.

Together, these initiatives continue to strengthen the district's preparedness, response capability, and community resilience, ensuring Manawatū District is well positioned to respond to and recover from future emergencies.



MDC's Food Scraps Collection Truck

Waste Management and Minimisation

Council continued to implement the actions outlined in the Waste Management and Minimisation Plan 2022–2028. Many of these initiatives are partially or fully funded through the Ministry for the Environment's Waste Levy, helping to reduce the cost of waste minimisation programmes for ratepayers and the wider community.

Food Waste

Despite the removal of the Government's planned mandate for kerbside food scraps collections, Council remained committed to introducing the service as part of its waste minimisation programme. The food scraps collection service commenced in Feilding on 10 November 2025 and is available to households and registered food businesses.

The service delivered positive results in its first year of operation, with approximately 18% of eligible households participating. Since its introduction, more than 170 tonnes of food scraps have been collected and diverted from landfill. Food waste is one of the largest components of the district's refuse stream, making up approximately 38% of material disposed of through the blue rubbish bag collection. Diverting food scraps from landfill supports Council's waste minimisation objectives and contributes to the capture and reuse of greenhouse gas emissions associated with organic waste disposal.

Contamination levels have remained exceptionally low, with no contamination issues reported by the processing facility and only a small number of bins requiring rejection at kerbside due to incorrect materials being presented. Council will continue to promote the service during 2026/27, with a focus on increasing participation and further improving waste diversion outcomes.

Battery Recycling

Council continued the safe disposal and recycling of household batteries through the Phoenix battery recycling programme. During 2025/26, battery collection bins were available at Mitre 10 Feilding, with an additional collection bin installed at the Feilding Recycling Centre to improve accessibility for residents.

The programme was well utilised, with 633 kilograms of household batteries collected for recycling during the year. By providing convenient collection points, Council helped prevent hazardous materials from entering landfill and supported the recovery of valuable resources for reuse.

Farm Plastics Recycling

A Farm Plastics Recycling event held in April 2026 gave local farmers a practical and cost-effective way to reduce rural waste. Delivered in partnership with Plasback and Manfeild Park, the two-day event provided an opportunity to recycle bale wrap and silage stack covers that might otherwise be sent to landfill, stockpiled, buried or burned.



Farm Plastics Recycling Event





The event attracted 74 farmers and resulted in almost 42 tonnes of farm plastics being diverted from landfill for recycling and reuse. A total of 190 Plasback liners were collected, with the material processed into new products including construction boards, decking products, and underground cable covers. The strong community response demonstrated the demand for practical recycling solutions within the rural sector, and Council is developing opportunities to deliver similar initiatives in the future.

Waste Not Want Not Fund

Council continued to offer the Waste Not Want Not Fund which supports local waste minimisation initiatives driven by schools, community groups, businesses, and individuals towards projects that reduce waste and promote circular economy principles across the Manawatū District.

The achievements outlined below represent progress reported through six-month accountability reporting completed in February 2026. Final project outcomes and accountability reports are expected in August and September 2026.

Enviroschools

20 schools and early childhood centres participated in sustainability and waste minimisation projects, reaching approximately 1,722 students.

Zero Waste Education

Local students participated in waste minimisation education sessions focused on reducing, reusing, and recycling waste.

Paper4Trees

Schools and preschools continued recycling paper and cardboard, earning native plants as a reward for their efforts.

Feilding Repair Café

Volunteers completed approximately 280 repairs, helping keep household items out of landfill while sharing repair skills with the community.

Circular Economy Hackathon

42 participants formed 10 teams to develop innovative reuse ideas for 97 decommissioned wind turbine nacelles, exploring practical alternatives to landfill disposal.

3D Print Waste Circular Economy Pilot

Approximately 91kg of wasted 3D printing material was collected and processed into new products, demonstrating opportunities to repurpose specialist plastic waste.

Education

Education and community engagement remain important components of Council's waste minimisation programme. During 2025/26, Council staff delivered recycling education sessions and hosted visits to the Manawatū Resource Recovery Centre (MRRC) for local schools, helping students develop a better understanding of recycling, resource recovery, and waste reduction.



Recycling presentation at Kiwitea School

Activities during the year included a recycling presentation at St Joseph's School, MRRC visits by students from St Joseph's School and Rongotea School, and recycling presentations for both junior and senior classes at Kiwitea School. These initiatives engaged approximately 200 students, teachers, and parent helpers from across the district.

By providing practical, hands-on learning opportunities, Council is helping to increase awareness of sustainable waste management practices and encouraging positive environmental behaviours that support the district's waste minimisation objectives.

Roading

Maintenance

General and cyclic maintenance activities continued under the road maintenance contract. A combination of routine inspections, and customer interactions drive the activity outcomes to ensure

Council is targeting the levels of service across both the sealed and unsealed roads/ streets of the district.

The inspection data helped prioritise the monthly work programmes to ensure Council is aligned with its asset management principles of maintaining the existing condition and integrity across the range of roading assets.

A key focus area in the inspection activity is assessing the condition ratings for roadside drainage, and subsequent activities to remedy, or programme for longer term renewal projects. Current assessments are highlighting that 525 (8.4%) of the 6,244 drainage assets are rated as average, poor or very poor.

Renewals

A section of Aranui Road from near Gillespies Line to McKenzie-Settlement Road in Newbury has commenced the first stage of the pavement rehabilitation this construction season. This involves the installation of drainage culverts, constructing new water-tables and completing heavy maintenance pavement repairs prior to a full overlay next season.

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

Emergency Works

Five of the six emergency works sites, resulting from the 2023 Cyclone Gabrielle event, are either complete or in progress, as shown below. The Mākiekie Bridge replacement opened in May 2026 which signaled the last of the major works in the Pohangina catchment. The remaining site is a bridge on Pararorangi Road with options still being considered. The ford remains in place until the replacement option is determined.

Project	Status
PVE RP 10.4 Retaining Wall	Complete
Churchill Bridge Replacement	Complete
Mākiekie Bridge Replacement	Complete
Terrace Road RP2.23km.	Complete
Pararorangi Bridge: Investigation	Complete
Pararorangi Bridge: Design	Underway

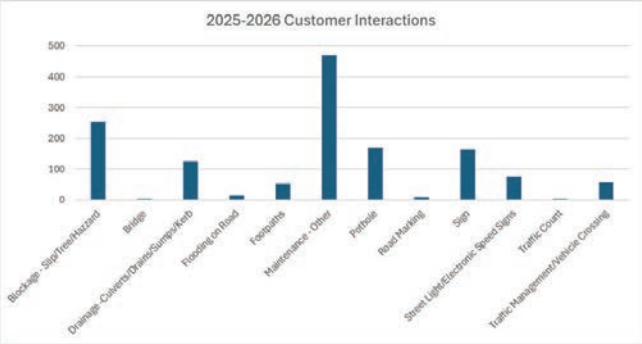
Central Government Resilience Funding

Four projects have been completed as part of the Central Government resilience funding package for local roads. All four are based on the Pohangina Valley East Rd and contributed to improving scour protection around bridge structures and adjoining river margins abutting the road. A fifth project has developed during the 2025/26 year, and attributed to the Feb 2026 weather event, where a portion of the funding is being directed to mitigate potential road loss due to the river alignment at Fern Walk near Totara Reserve.

Customer Requests / Interactions

During the 2025/26 financial year, the roading team responded to 1,400 customer interactions. The continued maintenance and renewing of the roading assets are important to ensure that both resilient and accessible roads and streets are available to our road users/customers.

The 12-month summary highlights the 4 key areas of potholes, slips/trees hazards, drainage and signs. Maintenance other is a summary of items involving mowing, spraying, humps and bumps, detritus.



Temporary Traffic Management and Corridor Access Requests

During the 12-month period, Council facilitated and monitored 1063 Corridor Access Request applications, and 632 Traffic Management Plan approvals which enabled access for maintenance activities, capital works and third-party work across the district. This ensured compliance with standards for reinstatement, safe working spaces and an indicator of continued growth across the district.

Footpath Improvements

A section of footpath on North Street, Feilding, was widened near Combrae Rest Home to accommodate changes to the cycle lane. The work also supported a change to visitor parking.

A further section of footpath on Banks Road awaits construction, but to be timed with development of the subdivision access in the same location.

Growth works – residential

Maewa

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

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



AWA Park


Maewa

Roots Street East, Feilding Upgrades

Upgrades along Roots Street East have been completed.

Roots Street East Upgrade (Makino Stream to Churcher Street)

This stage of work is now complete, however, further works to widen the road, install kerb and channel, and footpaths are programmed for 2028/29.

Roots Street East Upgrade (Churcher Street to Echo Street)

This stage of works has been completed which included the installation of full services along with kerb and channel.

Parakaraka (Maewa East Stormwater Detention Ponds and Recreation Area)

The construction of two stormwater detention ponds on the eastern side of Maewa was completed, with excavation volumes reaching 48,000 m^3 in total. These stormwater detention ponds provide a stormwater management solution to enable growth in Maewa.

Mana whenua to Feilding, Ngāti Kauwhata have named the area Parakaraka, and it is being developed into a recreation area for the community. Native plants sourced from the Council's Kawakawa Native Plant Nursery are scheduled for planting in winter 2026, alongside formation of an approximately 1.5km loop pathway and stream lookout points.

Growth Works – industrial

Turners Road, Feilding Extension - Stages 2 & 3

Turners Road extension is a key infrastructure programme of works supporting industrial growth within the Kawakawa Industrial and Agri-business Park in Feilding. Stage 1 of the extension was completed in the 2023/24 financial year.

Design of the remaining two stages was completed this year. To maintain momentum on the project, the Stage 3 culvert works were brought forward from 2026/27 and completed ahead of schedule.

The final stage of the programme, which represents the largest and most complex works, was repriced and awarded to the contractor who successfully delivered the previous stages. Construction is expected to continue through to June 2027 and will include significant road works and the installation of multiple services.

Further improvements may be required at the Turners Road and Darraghs Road intersection to accommodate revised road priorities, improve heavy vehicle use, and ensure the intersection continues to operate safely as development within the industrial area progresses.



Parakaraka Ponds



Turners Road Extension Culvert



25–metre mural completed on the Turners Road Reservoir by a local artist.

Water Supply

Feilding Water Resilience

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

Campbell Road Bore Upgrade and New Water Treatment Plant

The Campbell Road chlorination project was completed June 2026. Key works included the construction of a pigging station and the cleaning of the trunk main, which forms part of the town's water supply network. The pigging process sends a sponge through the pipeline to remove accumulated material and improve water quality and network performance.

To undertake these works, the Campbell Road Bore was temporarily taken offline for four days, with water supplied to Feilding from the Roots Street West and Almadale Water Treatment Plants during this period.

Completion of these works will enable chlorination operations to be fully relocated to and managed from the Campbell Road Bore and Water Treatment Plant, improving the efficiency and resilience of the town's water treatment and supply system.

Turners Road New Reservoir

A new reservoir has been constructed on Turners Road in Feilding to ensure sufficient water pressure is available to support industrial development within the Kawakawa Industrial and Agri-business Park and surrounding area. The reservoir will be connected to the network and commissioned with a new pump station in early 2026/27.

The reservoir features a 25-metre mural painted by local artist, Joe McMenamin. The artwork is inspired by the nearby Ōroua River and the wetlands constructed at the Manawatū Wastewater Treatment Plant in Feilding.



Campbell Road Bore Upgrade



New Stanway–Halcombe Water Treatment Plant



Roots Street Water Treatment Plant



Roots Street Water Treatment Plant

New Feilding Bore (Roots Street West)

The Roots Street West Bore and Water Treatment Plant has been supplying water to Feilding since the project was completed in September 2025.

Following its official opening in November 2025, the site has attracted interest from across the region. This included a site visit hosting Engineering New Zealand in April 2026 to showcase the plant's design and operational features.

Stanway-Halcombe Rural Water Scheme Upgrades

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

A new Water Treatment Plant has been installed that includes advanced filtration systems, UV disinfection and chlorination.

In addition to the water treatment plant, a new reservoir was constructed providing 4,000 cubic metres of storage capacity. This provides the water scheme with resilience and an improved level of service for new and existing scheme members for many years to come. The Stanway-Halcombe Scheme is now fully compliant with the New Zealand Drinking Water Regulations and won the “Best Tasting Tap Water in New Zealand" at the Water Industry Operators Group annual conference in May 2026.

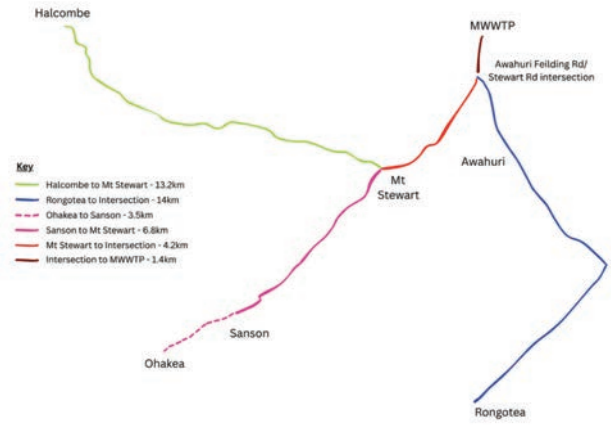
The Stanway–Halcombe water supply upgrade programme is nearing completion, with the final stages involving construction of a booster pump station and decommissioning of the Awawa timber water tank.

The booster pump station will improve pressure management across the scheme, providing more consistent water distribution and removing the need for the existing water tank with construction scheduled for early in 2026/27.

Wastewater

Village Wastewater Centralisation

This significant programme transfers wastewater from ageing village treatment plants to the Manawatū Wastewater Treatment Plant in Feilding. The approach reduces the number of wastewater discharges to the Ōroua River, its tributaries, and other waterways across the district, while making use of the significant investment already made at the Manawatū Wastewater Treatment Plant.



Wastewater Centralisation Programme of Works



Rongotea Main Pump Station



Poplar Grove with Retaining Wall noted

Rongotea Stage

Approximately 3kms of pipeline was installed, connecting the pump station site to the previously completed section of main.

Construction of the Main Pump Station commenced in October 2025 following the winter period. All major structures have now been installed, including three large, covered storage tanks. Mechanical fit-out works are scheduled to begin in July 2026.

The project remains within budget and is on track for completion in December 2026.

Installation of the Trent Street overflow pipeline is complete. The final cutover at Trent Street will occur following completion of works at the Main Pump Station site in December 2026.

Construction of the Rongotea Intermediate Pump Stations commenced in June 2025 and has since been completed.

Installation of storage tanks at the Rongotea Main Pump Station

Halcombe Stage

In April 2025, the construction contract for the pipeline and confluence chamber connecting Mt Stewart to Ngaio Road was awarded. Site works commenced in May 2025, with construction completed in December 2025. The Manawatū District Council in-house design team completed the design of the second stage of pipe installation which will be procured early in 2026/27 and contract awarded in August 2026. Construction is expected to be completed by March 2027.

Stormwater

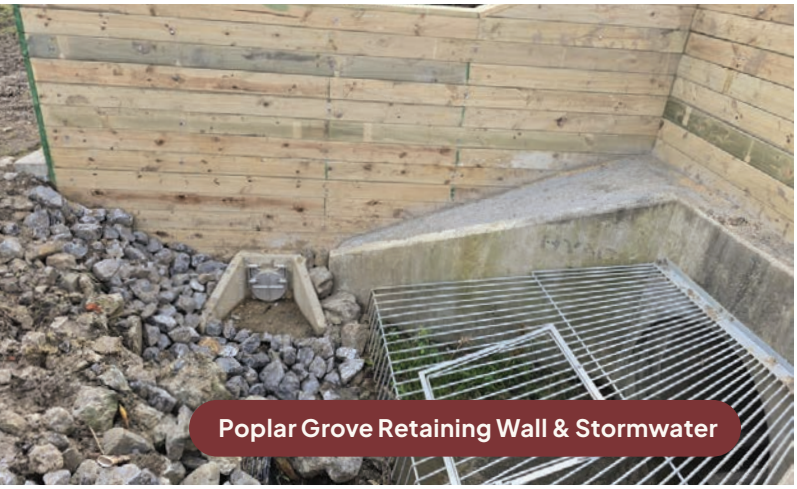
Feilding Stormwater Improvements

Several short-term and long-term projects are planned to improve stormwater management in Feilding. During the year, progress was made on land acquisition and tenure arrangements, along with the design work required to procure and deliver these projects.

Short-Term Solutions

Poplar Grove, Feilding Flood Mitigation

Design of the Poplar Grove stormwater detention pond is complete. Construction is underway with completion expected July 2026.



Poplar Grove Retaining Wall & Stormwater



The project is a key component of Feilding's stormwater management programme, providing additional capacity to detain stormwater during heavy rainfall events. This will reduce peak flows within the network and help mitigate potential flooding impacts in the Poplar Grove area.

Long-Term Solutions

New Port Street West, Feilding Outfall

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

Stormwater modelling has demonstrated the successful reduction in stormwater ponding in sample rainfall events in Makino Road to support the justification for the proposed project. Design work will continue through early 2026/27.

Stormwater Attenuation in Feilding Growth Precincts 1, 2 and 3

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

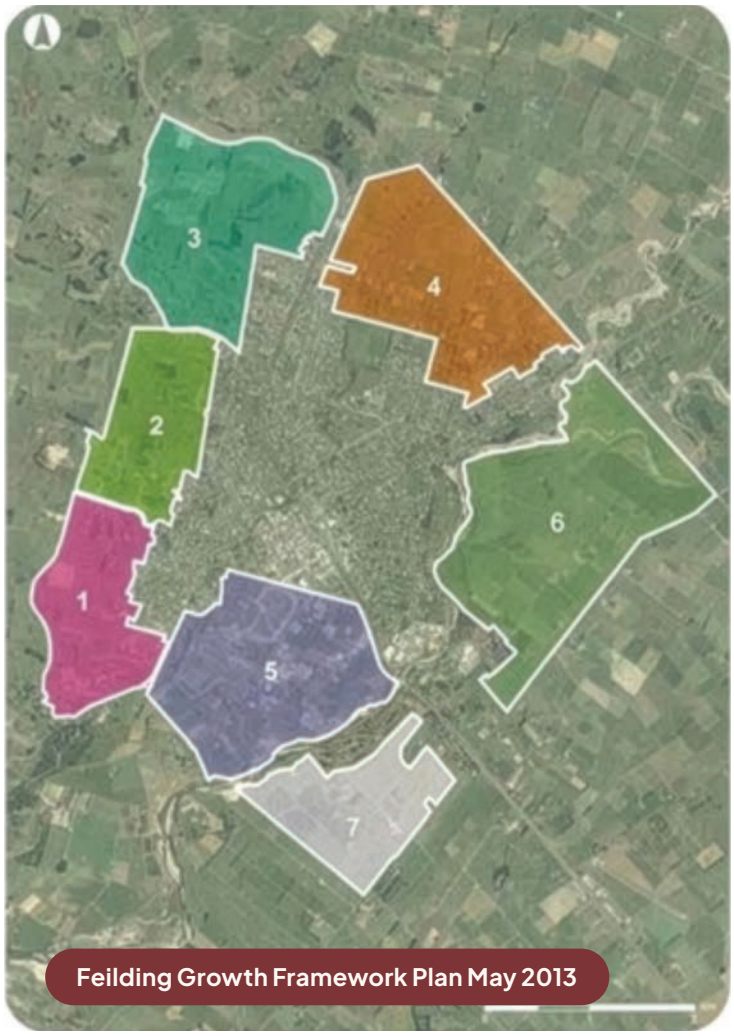
Stormwater runoff from Precinct 3 in the north drains through several gullies into Precinct 4 / Maewa (west). Concept design and land entry agreement work is progressing for detention areas in Precinct 3 to manage runoff, protect downstream capacity, and support sustainable development in Feilding.

Concept plans have been developed and in the process of gaining the appropriate land access agreements to allow precise surveying, geotechnical data to be collected, consented and final designs to be completed.

Railway Line Stormwater Diversion/ Haybittle Street Improvements

The preferred alignment has been identified through concept design work for a new stormwater pipeline to divert flows away from Haybittle Street, where significant ponding has been observed. The proposed alignment will bypass four railway culverts in the upstream network, reducing downstream flooding along South Street, decreasing flood depths on Weld Street and further north on Kimbolton Road.

A contract for detailed design of the stormwater upgrade was awarded during the 2025/26 financial year and design work is underway, with resource consenting investigations and land tenure activities progressing alongside the design process.



Feilding Growth Framework Plan May 2013



Site locations of the three stormwater detention areas

Village Stormwater Improvements

Halcombe Stormwater Detention Areas

In 2025/26, Council completed a stormwater model for Halcombe to better understand overland flow paths and ponding issues affecting properties within the village.

Design for three stormwater detention areas has been completed; however, the project has been delayed while land tenure negotiations are finalised. The detention areas will provide temporary storage of stormwater during heavy rainfall events, reducing peak flows within the stormwater network and easing pressure on the main open drain that runs through the village.

Himatangi Beach Stormwater Improvements

Council has commenced stormwater modelling to support the design and consenting of stormwater improvements at Himatangi Beach. The project aims to address ongoing inundation issues affecting the community, particularly properties located near the beachfront.

As part of the initial investigations, Council assessed the feasibility of reusing or recovering the existing stormwater pipeline located across the sand dunes. This option was found to be unviable and will not be progressed.

Stormwater modelling is currently underway and will inform the development of a preferred solution to improve stormwater management and reduce flooding impacts within Himatangi.

Kawakawa Nursery

The end of the financial year coincides with the Nursery's dispatch period, with approximately 30,000 native plants prepared and distributed to support environmental restoration and infrastructure projects across the district and wider region.





Clean, recycled fill from Maewa Road used on upgraded stock-holding area



Propagation Workshop

Looking ahead to the 2026/27 planting season, the Nursery has propagated approximately 140,000 seeds across a diverse range of native species. Production planning and resourcing have been adjusted to reflect anticipated demand while maintaining the flexibility to respond to future opportunities and project requirements.

The nursery continued to strengthen relationships with regional partners and stakeholders throughout the year, exploring opportunities to support environmental outcomes while maintaining a sustainable production programme.

Operational improvements undertaken during the year included:

- clean, recycled fill from the Maewa Road earthworks projects were repurposed to upgrade the foundation of a stock-holding area, improving drainage, operational efficiency, and staff safety.
- completion of Nursery Management Systems to improve stock control, planning, and reporting.
- adopted use of AI tools to automate data processing and significantly reduce labour-intensive tasks such as germination rate tracking.

Community Initiatives

- Completion of Manawatū Propagation Guide to showcase our mahi and engage with our green-thumbed community members. This led to hosting a well-subscribed workshop at MCHL.
- Collaborated with Enviroschools to facilitate workshops, building capabilities of teachers and coordinators in the horticulture space.
- Hosted a propagation workshop for Feilding Intermediate students.

In addition to plant production, the nursery has continued to contribute to Council's wider environmental and sustainability objectives by supplying high-quality native plants for restoration, beautification, and infrastructure projects. These efforts support biodiversity enhancement, improved environmental outcomes, and the creation of resilient landscapes across the district.



Guide to groups of activities
He arataki i ngā mahi ā-rōpū

The following pages provide details on what we have been doing in the Manawatū District and how we have performed for the 2025/26 year.

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

This section summarises results from the 2025/26 financial year for Council's groups of activities, which can be found on the following pages:

Groups	Page	Groups	Page
Community facilities	67	Roading	101
District development	76	Water supply	106
Regulatory	84	Wastewater	116
Emergency Management	91	Stormwater	122
Governance and strategy	95	Solid waste	127

Contribution to community wellbeing
Te hāngai ki te oranga o te hapori

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

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

Overview of activity summaries
Tirohanga whānui ki te whakarāpopoto o ngā mahi

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

What we do

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

What has Council achieved in 2025/26?

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

Funding Impact Statement

A Funding Impact Statement for each group of activities is shown and presents the actual costs and sources of funding for the 2025/26 financial year. For comparison purposes, the first column contains actual data for 2025/26, the second column is Year 2 of the Long-term Plan 2024-34 and the last column contains information from Year 1 of the Long-term Plan 2024-34.

The Overall Funding Impact Statement presents the actual financial results for the 2024/25 and 2025/26 financial years, compared with the Annual Plans for those years.

Performance Targets

For this section, the results are indicated by:

Target met **Target not met**

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

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

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

Community Facilities Group
Ngā taiwhanga hapori

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

What we do

Makino Aquatic Centre
Te Taiwhanga Wai Rēhia o Mākino

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

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

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

Property
Ngā Rawa Tūwāhi

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

Halls and Recreational complexes
Ngā Whare Huihui me ngā Taiwhanga Rēhia

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

Parks, reserves and sports grounds
Ngā Papa Rēhia, Papa Tāpui, Papa Hākinakina hoki

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

Cemeteries
Ngā Urupā

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

Public conveniences
Ngā Wharepaku Tūmatanui

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

Why we do it

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

Our strategic goals for community facilities are as follows:

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

Contributions to community outcomes:

The community facilities group contributes to the following community outcomes:

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



The Makino Aquatic Centre

How we do it

Makino Aquatic Centre

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

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

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

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

Manawatū Community Hub Libraries

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

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

Property

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

Halls and recreational complexes

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

Parks, reserves and sports grounds

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

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

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

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

Cemeteries

We manage, maintain and plan for future improvements where required for the eight cemeteries in the district, including maintaining accurate burial records.

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

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

Public conveniences

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

How we did

Makino Aquatic Centre

1. You can expect safe pools					
Measure	**Link to community outcomes**	**Target 2026**	**Result 2024/25**	**Result 2025/26**	**Comments**
Pool safe accreditation (annually)	1, 2 & 6	Accredited	✓ Pool safe accred-itation retained	✓ Pool safe accred-itation retained	PoolSafe accreditation, valid until 31 March 2027. Source: PoolSafe Annual Report 2026

2. You can expect a provision of a range of quality educational and recreational aquatic experiences					
Measure	**Link to community outcomes**	**Target 2026**	**Result 2024/25**	**Result 2025/26**	**Comments**
The number of participants in water activities and learning programmes per annum.	1, 2 & 6	>45,142	✓ 53,253	✓ 55,562	Source: Makino Aquatic Centre's Booking Database
Percentage of survey participants satisfied with the quality of their experience at the Makino Aquatic Centre.	4 & 6	90%	✓ 93%	✓ 93%	Source: Makino Aquatic Centre's Annual Customer Survey

Manawatū Community Hub Libraries

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

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The number of physical and digital collection items borrowed or accessed per capita, per annum.	1, 2, 4 & 5	6	✓ 6.04	✓ 6.36	Source: Manawatū Commuity Hub Libraries Databases
The number of logins to library e-resources and Apps (including digital learning apps and heritage platforms), Manawatū District Libraries App and Wi-Fi and computer usage, per annum.	6	≥49,317	✓ 78,809	✓ 94,786	Source: Manawatū Commuity Hub Libraries Databases
Percentage of survey participants satisfied with the quality of their experience attending a programme, class, exhibition, event, digital learning programme or other social interaction group at the Manawatū Community Hub Libraries.	1, 4 & 6	80%	✓ 99%	✓ 99%	Source: Manawatū Commuity Hub Libraries Databases

Property

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of in-use Council-owned buildings and properties are compliant with the relevant safety regulations.	1 & 4	100%	✗ 60%	✗ 78%	At the end of the year there were two Council-owned properties that did not have a current BWoF, out of the nine council-owned properties with a compliance schedule. These properties are the MDC Administration Building and Te Āhuru Mōwai (Manawatū Community Hub Library). The Administration Building does not have a BWoF due to a need for the buildings Compliance Schedule to be amended; this will be done as part of the process to sign off the building consent for the re-roof project. Te Āhuru Mōwai does not have a BWoF due to the inspection frequency for some of the specified systems (as outlined within the buildings compliance schedule) not being completed. These systems have been inspected and are currently compliant. New service agreements have been put in place with third parties to ensure that these inspection frequencies are adhered to before the next expiry date Source: Council Community Assets Team

Halls and recreational complexes

1. You can expect that in-use Council-owned halls and recreational complexes are safe

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of in-use Council-owned halls and recreational complexes are compliant with current building warrant of fitness requirements and FENZ evacuation procedures.	1 & 4	100%	✗ 60%	✗ 94%	At the end of the year there was one Council-owned Community Hall that does not have a current BWoF, out of 16 council-owned Halls that have a compliance schedule. This is due to the work that needed to be completed on the kitchen extraction system. This work is complete and a BWoF will be issued on the next expiry date (December 2026). Source: Council Community Assets Team

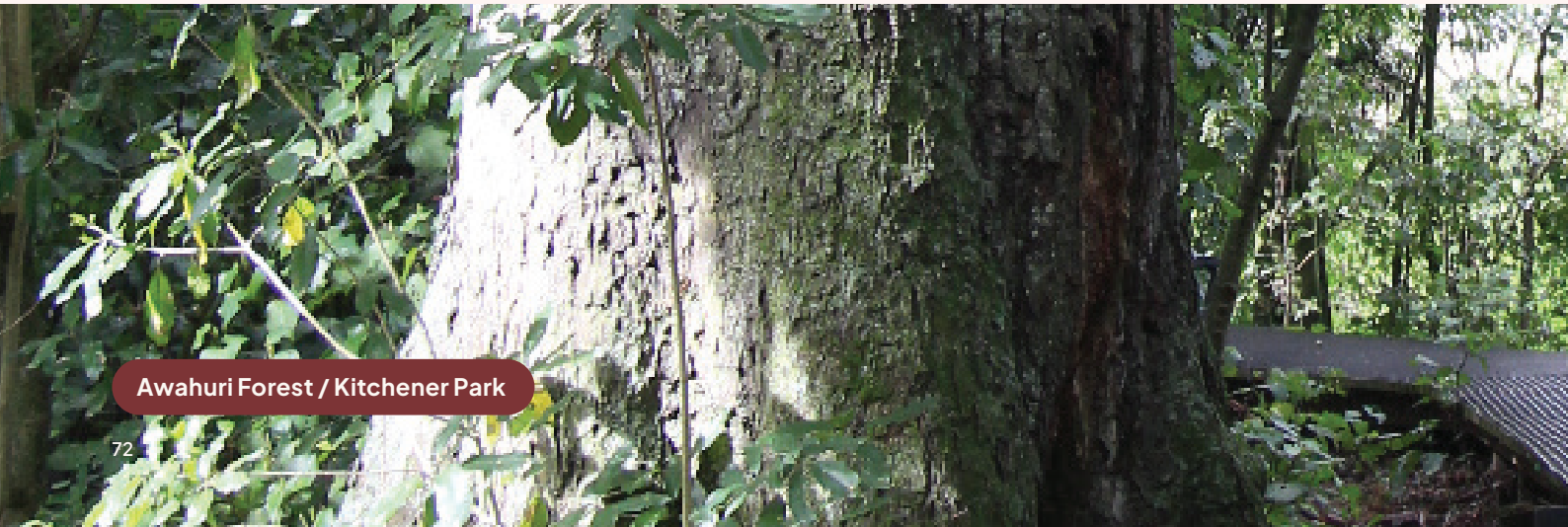
Parks, reserves and sportsgrounds

1. You can expect satisfaction with our parks, reserves and sports grounds

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of survey participants satisfied with Council's parks, reserves and sportsgrounds.	1, 2 & 6	90%	✗ 89%	✓ 94%	Source: Resident Satisfaction Survey

2. You can expect safe parks, reserves and sports grounds

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Number of health and safety incidents or injuries reported that occurred due to inadequate or poor maintenance in our parks, reserves and sports grounds	1, 2 & 6	0	✓ 0	✓ 0	Source: Council Community Assets Team



Awahuri Forest / Kitchener Park

Cemeteries

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of survey participants who were satisfied with the maintenance of cemeteries.	1	≥2024/25	✓ 85%	✓ 94%	Source: Resident Satisfaction Survey

2. You can expect professional and timely interment services

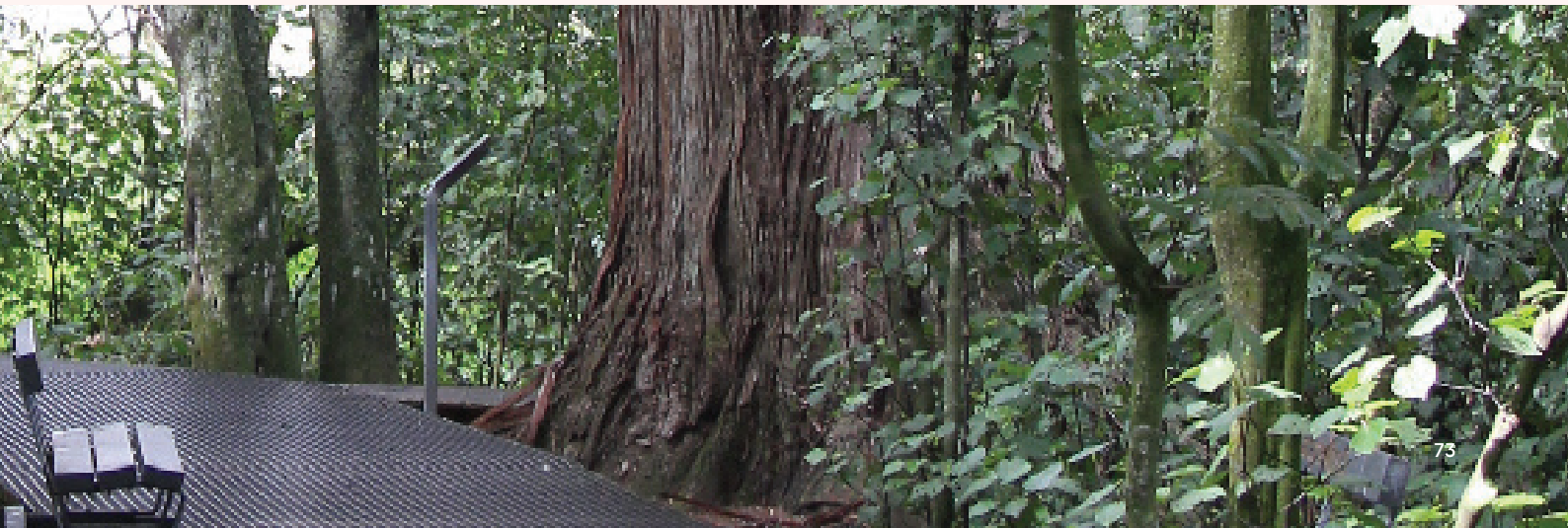
Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The number of complaints about late or inadequate interment services.	6	0	✗ 2	✗ 1	One complaint was received in quarter two relating to an ashes plot not being prepared before the family arrived to inter the ashes. The sexton was onsite carrying out maintenance at the cemetery and was instructed to dig the hole promptly. GBN provided an apology letter to the family. An investigation into the missed interment led to a process change to ensure this does not happen. Source: Council CRM System

Public conveniences

1. You can expect clean and well-maintained public toilets

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Monitoring the number of complaints* received about inadequate maintenance and/or poor cleaning of our toilets	6	<8 complaints	✓ 4	✓ 2	Source: Council CRM System



Manawatū District Council
Funding Impact Statement for the year ended 30 June 2026
Community Facilities

Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2026 Taiwhanga Hapori

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

The interest charged on internal borrowings for Community Facilities Group of Activities, for the year ended 30 June 2026 is disclosed under finance costs.



Makino Outdoor Pool Complex

	Actual 2026 $000	LTP 2026 $000	LTP 2025 $000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2,706	2,622	2,443
Targeted rates	9,365	9,262	8,239
Subsidies and grants for operating purposes	17	1	1
Fees and charges	1,433	939	930
Internal charges and overheads recovered	7	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	177	68	66
Total operating funding	**13,703**	**12,892**	**11,680**
Applications of operating funding			
Payments to staff and suppliers	8,628	8,176	7,753
Finance costs	768	971	764
Internal charges and overheads applied	2,325	2,411	2,170
Other operating funding applications	-	-	-
Total applications of operating funding	**11,721**	**11,558**	**10,686**
Surplus (deficit) of operating funding	**1,983**	**1,334**	**994**
Sources of capital funding			
Subsidies and grants for capital expenditure	9	-	-
Development and financial contributions	379	369	352
Increase (decrease) in debt	70	89	2,586
Gross proceeds from sale of assets	472	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	**930**	**458**	**2,938**
Application of capital funding			
Capital expenditure			
- to meet additional demand	452	296	1,114
- to improve the level of service	869	363	2,676
- to replace existing assets	1,541	1,230	2,891
Increase (decrease) in reserves	50	(96)	(2,749)
Increase (decrease) of investments	-	-	-
Total applications of capital funding	**2,912**	**1,792**	**3,932**
Surplus (deficit) of capital funding	**(1,983)**	**(1,334)**	**(994)**
Funding balance	**-**	**-**	**-**
Community Facilities Internal Borrowings			
Opening balance 1 July	17,245		
Internal loans raised during the year	878		
Internal loans repaid during the year	(809)		
Closing balance at 30 June	**17,315**		

District Development Group
Te Tupu o te Rohe

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

What we do

Community development

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

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

Economic development

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

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

District planning

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

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



Feilding Town Centre

Why we do it

Community development

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

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

Economic development

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

District planning

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

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

Council Controlled Organisations (CCOs)

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

Contributions to community outcomes:

Community development

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

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

Contributions to community outcomes:

Economic development

The economic development activity contributes to the following community outcomes.

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

District planning

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

How we do it

Economic development

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

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

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

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

Community development

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

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

We partner with those communities that have participated in our Community Planning programme to implement identified projects and actions, and to work with those remaining communities who are wishing to participate in community planning. We support Community Committees throughout the District. We furthermore support the Manawatū Youth Council that advocates for the needs of youth and that provides a youth perspective into district issues, policies and future planning.

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

District planning

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

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

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

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

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

How we did

District Development Group

1. You can expect satisfaction with district development service delivery

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of targets CEDA has achieved under the relevant Statement of Intent.	5	80%	✓ 89%	✓ 100%	Source: CEDA Audited Annual Report
Percentage of Results Based Accountability targets achieved under Priority Service Contracts	5	80%	✓ 100%	✓ 100%	Source: 12-month Results Based Accountability Reports

2. You can expect Council to support community development through administration of its contestable Community Funding

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of survey participants that were satisfied with the transparency of the decision-making and application process for Community Funding.	1, 2 & 6	80%	✓ 92%	✓ 90%	Source: Resident Satisfaction Survey

3. You can expect Council to support Community Committees to advocate on behalf of their communities

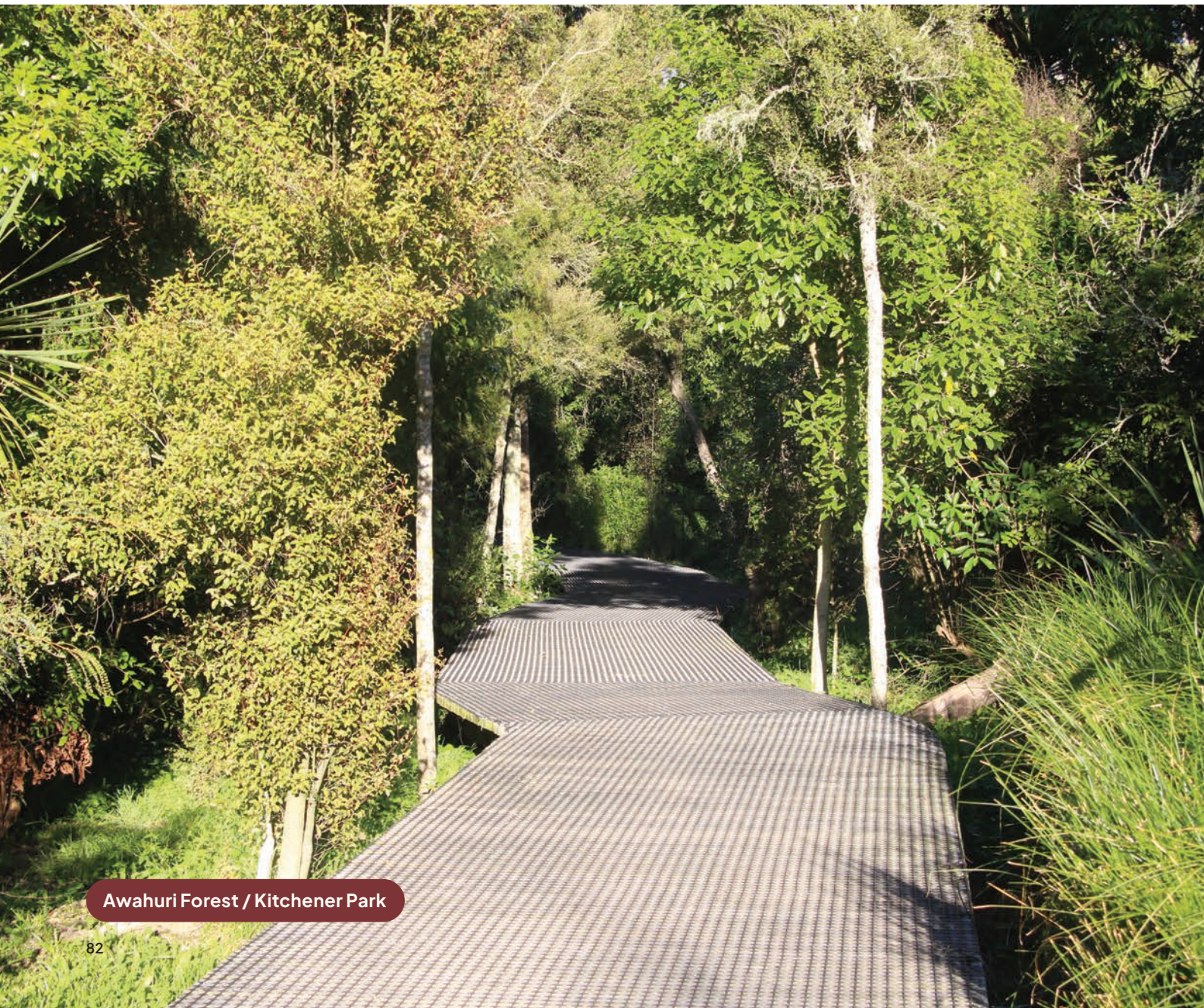
Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of survey participants that were satisfied with the level of support they receive from Council.	1, 2 & 6	80%	✓ 93%	✓ 95%	Source: Resident Satisfaction Survey

Manawatū District Council
Funding Impact Statement for the year ended 30 June 2026
District Development

Te Kaunihera ā-Rohe o Manawatū Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2026 Te Tipu o te Rohe

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

The interest charged on internal borrowings for District development group of activities, for the year ended 30 June 2026 is disclosed under finance costs.



Awahuri Forest / Kitchener Park

	Actual 2026 $000	LTP 2026 $000	LTP 2025 $000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	4,612	4,382	4,367
Targeted rates	88	86	85
Subsidies and grants for operating purposes	17	35	35
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	142	-	-
Total operating funding	**4,860**	**4,504**	**4,487**
Applications of operating funding			
Payments to staff and suppliers	3,216	3,127	3,065
Finance costs	215	254	269
Internal charges and overheads applied	889	845	778
Other operating funding applications	-	-	-
Total applications of operating funding	**4,320**	**4,226**	**4,112**
Surplus (deficit) of operating funding	**539**	**278**	**374**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(68)	(278)	(374)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	**(68)**	**(278)**	**(374)**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	227	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	243	-	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding	**471**	**-**	**-**
Surplus (deficit) of capital funding	**(539)**	**(278)**	**(374)**
Funding balance	-	-	-
Community Facilities Internal Borrowings			
Opening balance 1 July	2,888		
Internal loans raised during the year	227		
Internal loans repaid during the year	(296)		
Closing balance at 30 June	**2,819**		

Regulatory Group
Te Rōpū Whakature

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

What we do

Animal control
Te Rauhī Kararehe
We provide animal control services, including dog safety education programmes, throughout the District.

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

Compliance and monitoring
Te Whakaū i ngā Ture me te Arotake
We monitor, mitigate, and minimise potentially harmful activities. We process alcohol licences, food control plans and monitor licensed and registered premises.

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

Why we do it

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



Animal control officers

Contributions to community outcomes:

The regulatory group contributes to the following outcomes:

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

How we do it

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

Animal Control

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

We provide access to a 24-hour 7-day-a-week animal control service for priority 1 call outs/responses and impound nuisance, surrendered or unregistered dogs, and wandering stock at our Awa Street site for collection by owners, rehoming or destruction.

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

Building Control

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

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

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

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

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

Compliance and monitoring

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

Some of Council's legislative responsibilities include:

- Annual inspections of registered health premises to ensure they comply with licence conditions;
- Registering and auditing premises that prepare and sell food;
- Enforcing legislation relating to hazardous substances;
- Issuing permits and inspecting amusement devices;
- Enforcing bylaw provisions;
- Monitoring and enforcing compliance with land use and subdivision consent conditions;
- Responding to complaints, including by providing a 24-hour per day, 7-day-a-week noise response service; and
- Educating and providing advice to the public and businesses on Council's compliance and monitoring services.

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

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

Consents planning

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

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

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

How we did

Animal control

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of urgent requests about dog attacks/wandering stock responded to or caller contacted within 15 minutes of Council receiving request. (Priority 1)	6	90%	✓ 99.7%	✓ 100%	Source: Council CRM System
Percentage of notifications of roaming dogs responded to or caller contacted the next working day from Council receiving request. (Priority 2)	6	90%	✓ 98.8%	✓ 99.6%	Source: Council CRM System
Percentage of routine animal control issues responded to, or caller contacted the next working day from Council receiving notification. (Priority 3)	6	90%	✓ 97.9%	✓ 99.27%	Source: Council CRM System

Building control

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of the District's commercial and public buildings that hold a current compliance schedule are audited every 3 years.	1 & 4	95%	✓ 96.2%	✓ 97.9%	Source: Council Building Consents Database
Audits are completed by a registered external contractor.					

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

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of complaints that are investigated and responded to relating to our building control service within the specified timeframes.*	6	90%	✗ 72.62%	✓ 90.7%	Source: Council Building Consents Database
Percentage of residential swimming pools that are inspected every 3 years to ensure compliance with the Building Act.	4 & 6	95%	✓ 99.4%	✓ 98.8%	Source: Council Building Consents Database

Under the Building Act 2004 complaints made to the Chief Executive are to be responded to either immediately or as soon as practicable. Complaints made to MBIE about the Council as a BCA are to be responded to within 2 working days with the investigation outcome available within 28 days. Links: https://bcapprovals.nz/complaint-policy/# https://www.legislation.govt.nz/act/public/2004/0072/latest/DLM307830.html

Building control

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

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of applications processed within the statutory and specified timeframes:					
A. Building consent applications and Code Compliance Certificate are processed and approved within the statutory 20 working days.	4 & 6	95%	✓ 98.55%	✗ 94.1%	601 building consents issued (including fast track) and 471 Code Compliance Certificate's issued. (2025: 524) Of those processing performance for building consents were 94.5% and processing performance for CCC's were 93.7%. (2025: 506) Median of 94.1% performance. (2025: building consents were 99.0% and processing performance for CCC's were 98.1%.) Source: Council Building Consents Database
B. Fixed fee (small works) building consent applications are processed and approved within 10 working days. (internal target).	4 & 6	95%	✓ 98.3%	✗ 92.2%	A total of 262 fast-track (small works) building consent applications were received between 1 July 2025 and 30 June 2026. During the same period, 244 applications were granted, of which 225 (92.2%) were processed and approved within 10 working days. This was below Council's target of 95% of fixed fee (small works) building consent applications being processed and approved within 10 working days. Performance during the financial year was impacted by contractor sickness and resourcing constraints, which reduced processing capacity and resulted in increased reliance on subcontractors. Although resourcing improved later in the financial year, the earlier impacts continued to influence overall annual performance. Source: Council Building Consents Database

Compliance monitoring

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of all food premises are verified as per legislative requirements under the Food Regulations 2015.	3 & 6	90%	✓ 100%	✓ 96.6%	Source: Council Compliance Schedule Database

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentages of requests for service related to incidents that endanger public health are responded to within 24 hours of notification.	3 & 6	85%	✓ 100%	✓ 100%	Source: Council CRM System
Percentage of urban noise complaints that are responded to within one hour of notification.	3 & 6	85%	✓ 96.3%	✓ 95%	Source: Council CRM System
Percentage of requests for service related to incidents that do not endanger public health are responded to within 48 hours of notification.	6	85%	✓ 97.8%	✓ 99.6%	Source: Council CRM System

3. You can expect us to monitor selected licensed premises selling alcohol for compliance with their license conditions					
Measure	**Link to community outcomes**	**Target 2026**	**Result 2024/25**	**Result 2025/26**	**Comments**
Percentage of licensed premises that are inspected annually to ensure compliance with the conditions of their license and to work with those who do not comply to bring them up to compliance.	3 & 6	95%	✓ 100%	✗ 94%	Of the 50 licensed premises, 47 were inspected during the period from 1 July 2025 to 30 June 2026 resulting in a 94% completion rate. This did not meet the required 95% target. The three premises not inspected are all classed as very low risk club licenses. (2025: 52 licensed premises, 52 inspected during the period). Source: Council Compliance Schedule Database

Consent planning

1. You can expect the Consents Planning Team are meeting the statutory obligations of the RMA to protect the environment and ensure compliance with the District Plan					
Measure	**Link to community outcomes**	**Target 2026**	**Result 2024/25**	**Result 2025/26**	**Comments**
1. Percentage of applications for permitted boundary activities under the Resource Management Act are processed in accordance with the statutory timeframes.	3 & 6	90%	✓ 96.3%	✓ 97.5%	
2. A. Percentage of applications for resource consent under the Resource Management Act are processed in accordance with the statutory timeframes: • Non-Notified	3 & 6	90%	✓ 99.6%	✓ 96.6%	
B. Percentage of applications for resource consent under the Resource Management Act are processed in accordance with the statutory timeframes: • Limited Notified (with hearing)	3 & 6	90%	N/A	N/A	There were no notified or limited notified consents (not requiring a hearing) received for the period 1 July 2025 to 30 June 2026.
C. Percentage of applications for resource consent under the Resource Management Act are processed in accordance with the statutory timeframes: • Limited Notified (without a hearing)	3 & 6	90%	N/A	N/A	There were no notified or limited notified consents (requiring a hearing) received for the period 1 July 2025 to 30 June 2026.
D. Percentage of applications for resource consent under the Resource Management Act are processed in accordance with the statutory timeframes: • Notified	3 & 6	90%	N/A	N/A	There were no notified consents received for the period 1 July 2025 to 30 June 2026.

Source: Council Resource Consents Database

Manawatū District Council
Funding Impact Statement for the year ended 30 June 2026
Regulatory

Te Kaunihera ā-Rohe o Manawatū Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2026 Whakatureture

All external borrowing is managed through Council's treasury function, which borrows externally to maintain sufficient liquidity for the day-to-day operations. Internal loans are raised by the activity from Council's treasury. The interest charged on internal borrowings for regulatory group of activities, for the year ended 30 June 2026 is disclosed under finance costs.

	Actual 2026 $000	LTP 2026 $000	LTP 2025 $000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2,684	2,669	2,517
Targeted rates	98	33	31
Subsidies and grants for operating purposes	-	-	-
Fees and charges	2,703	5,427	5,235
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	67	70	69
Total operating funding	**5,552**	**8,199**	**7,853**
Applications of operating funding			
Payments to staff and suppliers	2,400	3,996	3,985
Finance costs	-	-	-
Internal charges and overheads applied	3,682	4,124	3,839
Other operating funding applications	-	-	-
Total applications of operating funding	**6,082**	**8,120**	**7,824**
Surplus (deficit) of operating funding	**(530)**	**79**	**29**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(0)	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	**(0)**	**-**	**-**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	4
- to replace existing assets	5	6	-
Increase (decrease) in reserves	(535)	79	25
Increase (decrease) of investments	-	-	-
Total applications of capital funding	**(530)**	**79**	**29**
Surplus (deficit) of capital funding	**530**	**(79)**	**(29)**
Funding balance	**-**	**-**	**-**

Emergency Management Group
Te Rauhī Hapori i te Ohotata

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

What we do

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

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

Why we do it

To meet statutory requirements and community expectations to provide an active and responsive Emergency Management service.

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



Aerial Shot of Manawatū

Contributions to community outcomes:

Emergency Management contributes to the following community outcomes:

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

How we do it

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

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

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

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

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

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

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

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

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

How we did

Emergency Management Group

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of Incident Management Team personnel trained to at least intermediate level of the Integrated Training Framework (ITF) for Emergency Management Manawatū.	6	≥75%	✓ 85%	✓ 85%	Source: Council Emergency Management Team
Percentage of survey participants involved in the development, delivery or review of Community Response and Recovery Plans that are satisfied with the level of education and information provided by Council.	2 & 6	≥2024/25	N/A	N/A	There has not been an event that has met the criteria for a survey. Source: Council Emergency Management Team

Manawatū District Council
Funding Impact Statement for the year ended 30 June 2026
Emergency Management

Te Kaunihera ā-Rohe o Manawatū Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2026 Te Rauhī Hapori i te Ohotata

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

The interest charged on internal borrowings for Emergency Management Group of Activities, for the year ended 30 June 2026 is disclosed under finance costs.

	Actual 2026 $000	LTP 2026 $000	LTP 2025 $000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	484	529	471
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	92	-	-
Total operating funding	**576**	**529**	**471**
Applications of operating funding			
Payments to staff and suppliers	279	233	226
Finance costs	4	6	2
Internal charges and overheads applied	225	222	203
Other operating funding applications	-	-	-
Total applications of operating funding	**508**	**462**	**431**
Surplus (deficit) of operating funding	**68**	**67**	**40**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(1)	(30)	71
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	**(1)**	**(30)**	**71**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	14	-	82
- to replace existing assets	12	-	-
Increase (decrease) in reserves	41	38	29
Increase (decrease) of investments	-	-	-
Total applications of capital funding	**67**	**38**	**112**
Surplus (deficit) of capital funding	**(68)**	**(67)**	**(40)**
Funding balance	-	-	-

Governance and Strategy Group
Te Rōpū Mahi Kāwanatanga me te Whakatau Rautaki

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

What we do

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

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

We are responsible for developing and reviewing Council's governance policies and bylaws.

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

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

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

Why we do it

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

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

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

We work to promote and advocate for the best interests of the District at regional and Central Government levels.

How we do it

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

This work is underpinned by the following statutes:

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

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

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

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

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

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

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

Contribution to community outcomes

The governance and strategy group contributes to the following community outcomes:

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

This year's activities

Council advocated for the interests of the Manawatū District by preparing and lodging the following submissions on central, regional and local government policy, legislative and regulatory proposals, ensuring local perspectives were considered in decisions that may affect our communities, services, infrastructure and future development:

Month/Year Submitted	Who it went to	Topic
July 2025	**Ministry of Business, Innovation and Employment**	Government proposals to improve uptake of smart electric vehicle charging
July 2025	**Ministry of Business, Innovation and Employment**	Feedback on the review of the freedom camping homelessness exemption
July 2025	**Ministry for the Environment**	RMA national Direction Packages 1 - 3
August 2025	**New Zealand Infrastructure Commission Te Waihanga**	National Infrastructure Plan
August 2025	**Ministry of Transport**	Long-term Insights Briefing 2025: Moving people in 2055
August 2025	**Parliament Select Committee**	Online Casino Gambling
August 2025	**Ministry for the Environment**	Going for Housing Growth
August 2025	**Hon Simon Watts, Minister for Local Government**	Open letter on rates capping
August 2025	**Ministry for the Environment; Department of the Prime Minister and Cabinet; New Zealand Government**	Insights Briefing: NZ's building resilience to natural hazards
August 2025	**Parliament Select Committee**	Local Government Systems Improvements Bill
September 2025	**Local Government Commission**	Draft Code of Conduct for Elected Members
September 2025	**Parliament Select Committee**	Anti-social Road Use Legislation Amendment Bill
October 2025	**Commerce Commission**	Economic Regulation of Water Services Information Disclosure
October 2025	**Tertiary Education Commission**	Targeted consultation on the Education and Training (Vocational Education and Training System) Amendment Bill
November 2025	**Ministry of Business, Innovation and Employment**	Insights Briefing – Productivity in a Changing World
November 2025	**Ministry for the Environment**	Consultation on amending the Second Emissions Reduction Plan
December 2025	**The Water Services Authority Taumata Arowai**	Drinking Water Quality Assurance Rules for Schemes 501 or more people
December 2025	**Statistics New Zealand**	Proposed data collection approach and content for the census
January 2026	**Parliament Select Committee**	Land Transport (Revenue) Amendment Bill

Month/Year Submitted	Who it went to	Topic
January 2026	**Parliament Select Committee**	Building and Construction Sector (Strengthening Occupational Licensing Regimes) Amendment Bill
January 2026	**Parliament Select Committee**	Building and Construction Sector (Self-certification by Plumbers and Drainlayers) Amendment Bill
January 2026	**Parliament Select Committee**	Public Works Amendment Act
February 2026	**Parliament Select Committee**	Emergency Management Bill
February 2026	**Department of Internal Affairs**	Rates Capping
February 2026	**Parliament Select Committee**	Planning Bill
February 2026	**Parliament Select Committee**	Natural Environment Bill
February 2026	**Parliament Select Committee**	Building (Earthquake-prone Buildings) Amendment Bill
February 2026	**Parliament Select Committee**	Infrastructure Funding and Financing Amendment Bill
February 2026	**Department of Internal Affairs**	Development Levies Consultation and Local Government (Infrastructure Funding) Amendment Bill
February 2026	**Department of Internal Affairs**	Simplifying Local Government
February 2026	**Parliament Select Committee**	Inquiry into the 2025 Local Elections
March 2026	**Parliament Select Committee**	Environment (Disestablishment of Ministry for the Environment) Amendment Bill
March 2026	**Parliament Select Committee**	Health and Safety at Work Amendment Bill
March 2026	**Ministry of Transport**	Proposals to Change Total Mobility
March 2026	**New Zealand Transport Agency Waka Kotahi**	Consultation on lane use proposals
March 2026	**New Zealand Transport Agency Waka Kotahi**	NZTA Procurement Manual – Proposals for Feedback from Approved Organisations
April 2026	**Statistics New Zealand**	Infringement Regulations
April 2026	**New Zealand Transport Agency Waka Kotahi**	Targeted Speed Limit Reviews: Manawatū-Whanganui Region
April 2026	**The Water Services Authority Taumata Arowai**	Technical amendments to the Wastewater Performance Standards.
April 2026	**Department of Prime Minister and Cabinet**	Cyber security of critical infrastructure
April 2026	**Parliament Select Committee**	Policing Amendment Bill
April 2026	**Standards New Zealand**	Draft PAS 4509 Firefighting Water Supplies – Code of Practice
May 2026	**Parliament Select Committee**	Sale and Supply of Alcohol (Improving Alcohol Regulation) Amendment Bill
June 2026	**Commerce Commission**	Ring-fencing revenue for regulated water services
June 2026	**Parliament Select Committee**	Better Regional Boundaries Bill

How we did

Governance and Strategy Group

1. You can expect us to facilitate democratic decision-making

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of meeting and committee agendas made available to the public within statutory timeframes.* **The statutory timeframe is 2 clear working days. This is legislated in section 46A of the Local Government Official Information and Meetings Act 1987.*	6	100%	✓ 100%	✓ 100%	Source: Council Governance Team

2. You can expect us to hold elections of elected members to the Council, polls and representative reviews in accordance with statutory requirements

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Provide and maintain robust processes that ensure all local elections, polls and representation reviews are held with full statutory compliance.	2 & 6	100% compliance and no complaints regarding statutory compliance are upheld by the Ombudsman or the Courts	✓ 100%	✓ 100%	All election and meeting requirements met. No complaints received. Source: Council Governance Team

3. You can expect us to provide and support community engagement and consultation planning and delivery to teams across the organisation and to elected members

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of consultations implemented in accordance with the principles of the Local Government Act 2002.	2 & 6	100%	✓ 100%	✓ 100%	In accordance with s83 of the Local Government Act 2002 Council consulted over the period from 6 March to 6 April 2026 on fees and charges, proposed planning, environmental health and development contribution fees for 2026/27. Also, Council engaged with the community in June 2026 in relation to whether to submit a proposal under the Government's Head Start pathway for local government reform. Source: Council Strategy Team

Manawatū District Council
Funding Impact Statement for the year ended 30 June 2026
Governance and Strategy

Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2026 Ngā Mahi Kāwanatanga me te Whakatau Rautaki

There are no loans (internal or external) for governance and strategy group of activity.

	Actual 2026 $000	LTP 2026 $000	LTP 2025 $000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	4,678	4,651	4,247
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	1	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	100	59	-
Total operating funding	**4,779**	**4,709**	**4,247**
Applications of operating funding			
Payments to staff and suppliers	1,068	1,075	841
Finance costs	-	-	-
Internal charges and overheads applied	3,355	3,627	3,398
Other operating funding applications	-	-	-
Total applications of operating funding	**4,423**	**4,701**	**4,239**
Surplus (deficit) of operating funding	**356**	**8**	**8**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	**-**	**-**	**-**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	356	8	8
Increase (decrease) of investments	-	-	-
Total applications of capital funding	**356**	**8**	**8**
Surplus (deficit) of capital funding	**(356)**	**(8)**	**(8)**
Funding balance	**-**	**-**	**-**

Roading Group
Te rōpū ara waka

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

What we do

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

Why we do it

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

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

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

Aspirations for the roading network

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

How we do it

Through:

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

Contribution to community outcomes

The roading group contributes to the following community outcomes:

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



A Manawatū Road

How we did

Roading Group

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The change in the number of fatalities and serious injury crashes on the local road network from the previous financial year, expressed as a number.	1 & 4	<0	✗ +3	✗ +4	While there were two fewer fatalities for the 25/26 year the number of serious crashes increased by one from 19 to 20, and the number of serious injuries increased by three from 15 to 18. Source: NZ Transport Agency Waka Kotahi Crash Analysis System (CAS)

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The average quality of ride on a sealed local road network, measured by Smooth Travel Exposure (STE) index ratings (percentage of assessed network length where roughness is under the relevant threshold)*	4 & 6	90%	✓ 96%	✓ 98%	

**A High Speed Data Survey will be carried out every two years on all sealed roads.*
The condition of the asset is described by a set of attributes. The quality of these attributes changes over the lifetime of the asset. Sound decisions about interventions and investments rely to a large degree on knowledge of the current condition and the rate of change in the condition of the asset.
The overall STE figure is calculated by the database used by the Council. It is calculated by combining Traffic Flow estimates, the High Speed Data Survey performed by NZTA, and the length of each road type in the network. The Traffic Counts performed during the year are used to generate system estimates within the council database by using forecasts which are based on surrounding datapoints within the network.

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The percentage of the sealed local road network that is resurfaced.	4 & 6	5%	✗ 4.1%	✗ 3%	The 25/26 reseal programme was refined to only seal sites in need of sealing, based on condition data. Carefully managing a number of treatment sites that are over sealed and exceed 50mm in seal layer depth, and thus becoming unstable. Source: Council Database and the 2025/26 reseal programme with Fulton Hogan.

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The percentage of footpaths within the district that fall within the level of service or service standard for the condition of footpaths that is set out in Council's Activity Management Plan (for example, cracking, breaks, high lips, trip hazards etc.).	1, 4 & 6	95%	✓ 99.29%	✓ 99.29%	Source: The 2023 Footpath Rating survey

How we did

Roading Group

5. You can expect the roading network to be well maintained					
Measure	**Link to community outcomes**	**Target 2026**	**Result 2024/25**	**Result 2025/26**	**Comments**
Percentage of customer service requests relating to roads and footpaths responded to within the following timeframes:					
A. Urgent requests*: within three hours of the request being lodged with Council.	6	90%	✓ 94.4%	✗ 76.0%	For the dates 1 July 2025 until 30 June 2026, 242 Urgent service requests have been received. Of the 242, 184 have been responded to within the 3 hour timeframe. (2025: 216 Urgent requests were received. 204 were responded to within timeframe)
B. Non-urgent requests: the repairs will be included in the 3 month rolling programme or as instructed by Council's Roading Team.	6	90%	✓ 90.9%	✓ 95.7%	For the dates 1 July 2025 until 30 June 2026, 1042 non-urgent service requests have been received. Of the 1044, 910 have been signed off as completed. A further 87 open CCR's are still within the 3 month timeframe for completion. (2025: 1,001 Non-urgent requests were received, of which 890 were resolved within 3 months.)

**"Urgent" roading call-outs include the following: sealed and unsealed road failures affecting traffic safety and showing signs of rapid deterioration; removal of offensive graffiti; replacement and painting (where required) of defective or damaged barriers where traffic or public safety is seriously compromised; potholes on arterial roads; removal of offensive and dangerous litter and debris (e.g. dead animals, vomit, excrement, broken glass etc) on all urban roads; and unsealed roads that have subgrade exposure and slippery conditions, where road user safety is at risk.*
All other roading and footpath requests for services are considered "non-urgent." Further detail on the frequency of inspections and response times is included in Appendix 9 of the Roading Activity Management Plan
Responded to' in this measure includes requests that have been completed, requests received but not yet actioned,and requests received that have exceeded the maximum timeframes. Non-urgent requests that have not yet been completed but are still within the maximum timeframe are not considered to be failed as at 30 June"



Mākiekie Bridge Opening 2026

Manawatū District Council Funding Impact Statement for the year ended 30 June 2026 Roading Network

Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2026 Whatunga Ara Waka

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

The interest charged on internal borrowings for roading network group of activities, for the year ended 30 June 2026 is disclosed under finance costs.

	Actual 2026 $000	LTP 2026 $000	LTP 2025 $000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	216	240	200
Targeted rates	12,372	12,494	11,696
Subsidies and grants for operating purposes	3,224	3,169	3,127
Fees and charges	94	63	165
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	242	231	226
Total operating funding	**16,147**	**16,197**	**15,414**
Applications of operating funding			
Payments to staff and suppliers	6,732	5,351	5,316
Finance costs	723	873	824
Internal charges and overheads applied	1,743	1,705	1,610
Other operating funding applications	-	-	-
Total applications of operating funding	**9,197**	**7,929**	**7,749**
Surplus (deficit) of operating funding	**6,950**	**8,268**	**7,665**
Sources of capital funding			
Subsidies and grants for capital expenditure	4,877	4,362	4,378
Development and financial contributions	890	1,756	1,688
Increase (decrease) in debt	350	1,280	164
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	**6,117**	**7,398**	**6,230**
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,334	1,417	-
- to improve the level of service	592	2,247	2,282
- to replace existing assets	9,404	9,027	13,673
Increase (decrease) in reserves	1,737	2,975	(2,060)
Increase (decrease) of investments	-	-	-
Total applications of capital funding	**13,067**	**15,666**	**13,895**
Surplus (deficit) of capital funding	**(6,950)**	**(8,268)**	**(7,665)**
Funding balance	-	-	-
Roading Network - Internal Borrowings			
Opening balance 1 July	16,232		
Internal loans raised during the year	793		
Internal loans repaid during the year	(443)		
Closing balance at 30 June	**16,582**		

Water Supply Group
Te Rōpū Ratonga Wai

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

What we do

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

Why we do it

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

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

How we do it

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

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

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

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

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

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

Contribution to community outcomes

The water supply group contributes to the following community outcomes:

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



Newbury Line Campbell Road WTP

How we did

Water Supply Group

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

Measure	Link to community outcomes	Location	Target 2026	Result 2024/25	Result 2025/26	Comments
The extent (% compliance) to which Council's drinking water supply complies with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 and the Drinking Water Quality Assurance Rules (DWQARs) 2022 in relation to bacteria compliance criteria.	1 to 6	**Feilding – Almadale**	100%	✓ 100%	✗ 56.6%	During the 1 July 2025 to 30 June 2026 audit period, Awa Street WTP did not achieve the required C.t., T10, FACe and turbidity performance requirements for most of the period, primarily due to insufficient infrastructure to provide adequate chlorine contact time, with relocation of the chlorine dosing point identified to address the issue. This work has been completed.
		Feilding – Awa Street/ Campbell Road	100%	✗ 0%	N/A	Almadale and Awa Street have been assessed together, refer to result above
		Himatangi Beach	100%	✗ 99.24%	✗ 99.8%	During the audit period, the WTP experienced several operational and monitoring issues, including a mainline break, UPS failure and intermittent turbidity meter faults; however, compliance was maintained through operational responses and manual verification where required, except on 9 September 2025 when the loss of continuous monitoring data resulted in non-compliance with Rule T3.1.
		Rongotea	100%	✓ 100%	✗ 99.9%	On 23 December 2025, a solenoid valve malfunction interrupted chlorine dosing to the artesian supply at Rongotea WTP, resulting in one day of non-compliance with Rule T3.3 before the fault was repaired and chlorine dosing restored.
		Sanson	100%	N/A	N/A	Not required. The Ohakea Treatment Plant is supplying Sanson Village.
		Stanway Halcombe	100%	✗ 20.61%	✗ 93.3%	The UVI sensor check was not undertaken for the UV reactors for the period July to November 2025 resulting in the corresponding rules for both 'T3 Bacterial' and 'T3 Protozoal' categories not being achieved.
		Waituna West	100%	✗ 99.94%	✗ 99.9%	During the audit period, the WTP experienced several instances of non-compliance with Rule T3.5 due to elevated turbidity associated with high demand and temperatures, post-storm increases in iron and manganese, and disturbance of accumulated deposits during network flushing, with operational responses implemented to restore water quality.
		Ohakea	100%	✓ 100%	✗ 99.8%	On 17 September 2025, a UPS failure at Ōhakea WTP caused the loss of continuous monitoring and prevented SCADA alarms from being generated, resulting in non-compliance with T3.1 Bacterial and T3.91 Protozoal requirements until power was restored and the plant reinstated.

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

Measure	Link to community outcomes	Location	Target 2026	Result 2024/25	Result 2025/26	Comments
The extent (% compliance) to which Council's drinking water supply complies with Part 5 of the NZ Drinking Water Standards. (protozoal compliance criteria).* #	1 to 6	**Feilding**	100%	✓ 100%	✓ 100%	
		Feilding – Awa Street/ Campbell Road	0%	✓ 100%	N/A	Almadale and Awa Street have been assessed together, refer to result above
		Hīmatangi Beach*	100%	✓ 100%	✓ 100%	
		Rongotea*	100%	✓ 100%	✓ 100%	
		Sanson*	100%	N/A	N/A	Not required. The Ohakea Treatment Plant is supplying Sanson Village.
		Stanway Halcombe	0%	✗ 0%	✗ 86.4%	The UVI sensor check was not undertaken for the UV reactors for the period July to November 2025 resulting in the corresponding rules for both 'T3 Bacterial' and 'T3 Protozoal' categories not being achieved.
		Waituna West*	100%	✓ 100%	✓ 100%	
		Ohakea	100%	✓ 100%	✗ 99.9%	

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

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

Measure	Link to community outcomes	Location	Target 2026	Result 2024/25	Result 2025/26	Comments
The extent (% compliance) to which Council's drinking water supply complies with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 and the Drinking Water Quality Assurance Rules 2022 in relation to Microbiological Monitoring Compliance.*	1 to 6	**Feilding Zone**	100%	✗ 91.67%	✓ 100%	
		Halcombe-Stanway Zone	100%	✓ 100%	✓ 100%	
		Hīmatangi Beach Zone	100%	✗ 91.67%	✓ 100%	
		Ohakea Rural Zone	100%	✗ 70.83%	✓ 100%	
		Sanson Zone	100%	N/A	N/A	Not required. The Ohakea Treatment Plant is supplying Sanson Village.
		Rongotea Zone	100%	✗ 91.67%	✓ 100%	
		Waituna West Zone*	100%	✓ 100%	✓ 100%	

** Waituna West Zone is not required to report under D2 compliance measures due to the number of connections, all others are to comply with D3 rules.*

The Department of Internal affairs updated this mandatory performance measure after the Council had published our Long-term Plan, which sets our statement of service. The updated measure still covers the bacterial and protozoal compliance of water supplies but now is directly referenced to the relevant rules in the Drinking Water Quality assurance Rules 2022. Our reporting is, therefore, against those rules.

These results align with DIA performance measures and the extent to which the Council's supply complies with the relevant standards.

These are a Department of Internal Affairs local government non-financial performance measure (https://www.dia.govt.nz/Resource-material-Our-Policy-Advice-Areas-Local-Government-Policy#performance-measures)

A full list of determinants that DIA require Council to report on, and their methodology can be found on the Taumata Arowai website (https://www.taumataarowai.govt.nz/drinking-water-suppliers-and-operators/fordrinking-water-suppliers/how-to-guidance/monitoring-and-reporting)

Note: 100% = All met, 95-99.9% = Almost met, 0.01-94.99% = Partially met, 0% = None met

Source: Council Infrastructure Team and Wai Comply Report on Drinking Water Quality Performance



Roots Street Water Treatment Plant





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

Measure	Link to community outcomes	Location	Target 2026	Result 2024/25	Result 2025/26	Comments
The estimated percentage of real water loss from Council's networked reticulation system using minimum night flow (MNF) analysis, measured per water supply scheme.	3, 4 & 6	**Feilding**	< 35%	✓ 22%	✓ 33%	
		Hīmatangi Beach	< 35%	✓ 35%	✓ 19%	
		Rongotea	< 35%	✓ 19%	✓ 20%	
		Sanson	< 35%			Sanson is now a zone of Ohakea.
		Stanway Halcombe	< 35%	✓ 20%	✓ 21%	
		Waituna West	< 35%	✗ N/A	✓ 33%	Based on minimum night flows the water loss in the Waituna West scheme is estimated to be 33%. At least half of this is likely to be due to legitimate use as tanks continue to be filled throughout the night.

Source: Council Infrastructure Team

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Urgent callouts* to a fault or unplanned interruption to Council's networked reticulation system:					
Median attendance time from the time the Council receives notification to the time that service personnel reach the site.	6	<2 hours	✓ 0.505 hours	✓ 0.47 hours	
Median resolution time from the time the Council receives notification to the time that service personnel confirm that the water supply has been reinstated.	6	<9 hours	✓ 1.59 hours	✓ 1.54 hours	
Non-urgent call outs to a fault or unplanned interruption to Council's networked reticulation system:					
Median attendance time from the time the Council receives notification to the time that service personnel reach the site.	6	<5 working days	✓ 1.7 hours	✓ 5.36 hours	
Median resolution time from the time the Council receives notification to the time that service personnel confirm resolution of the fault or interruption.	6	A further <5 working days	✓ 12 hours	✓ 24 hours	

Note: An "urgent" call-out is one in which there is a complete loss of water.
Source: Council CRM System

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Monitoring the total number of complaints received by Council about any of the following: • Drinking water clarity • Drinking water taste • Drinking water odour • Drinking water pressure or flow • Continuity of supply • The local authority's response to any of these issues Expressed per 1,000 connections to the Council's networked reticulation system.	1 to 6	<20	✓ 10.9	✓ 17	

Source: Council CRM System

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

Measure	Link to community outcomes	Location	Target 2026	Result 2024/25	Result 2025/26	Comments
The average consumption of drinking water per day, per resident within Council's authority area: (MEASURE: litres/ person/day for domestic supply only).	2 & 6	**Feilding 17,694**	<300	✓ 217	✓ 247	
		Himatangi Beach 513	<1000	✓ 730	✓ 744	
		Rongotea 639	<300	✓ 123	✓ 118	
		Sanson 582	<300			Included as part of Ohakea RWS below.
		Stanway Halcombe 554	<1000	✓ 479	✓ 449	
		Waituna West 226	<1000	✗ 1,215	✓ 852	
		Ohakea RWS	<1000	✓ 412	✓ 420	

- *Feilding target excludes metered water (industrial and commercial).*
- *Waituna West and Stanway Halcombe are rural schemes and therefore the target is 1000l/per to reflect the stock water use.*
- *Due to holiday homes the water use at the Hīmatangi Beach scheme is significantly higher than the permanent population.*
- *The Urban non holiday/rural schemes has been increased to 300 from 250 to reflect the targets set in the One Plan (Regional Council overarching plan).*

Source: Council Infrastructure Team



Roots Street Water Treatment Plant

Manawatū District Council
Funding Impact Statement for the year ended 30 June 2026
Water Supply

Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2026 Te Ratonga Wai

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

The interest charged on internal borrowings for water supply group of activities, for the year ended 30 June 2026 is disclosed under finance costs.

	Actual 2026 $000	LTP 2026 $000	LTP 2025 $000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	5,635	5,881	5,579
Subsidies and grants for operating purposes	-	-	-
Fees and charges	75	-	-
Internal charges and overheads recovered	662	795	783
Local authorities fuel tax, fines, infringement fees and other receipts	3	5	5
Total operating funding	**6,375**	**6,681**	**6,367**
Applications of operating funding			
Payments to staff and suppliers	1,510	1,580	1,569
Finance costs	390	623	364
Internal charges and overheads applied	2,604	2,470	2,354
Other operating funding applications	-	-	-
Total applications of operating funding	**4,504**	**4,673**	**4,287**
Surplus (deficit) of operating funding	**1,871**	**2,009**	**2,080**
Sources of capital funding			
Subsidies and grants for capital expenditure	58	-	-
Development and financial contributions	338	463	443
Increase (decrease) in debt	1,607	569	4,714
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	**2,003**	**1,032**	**5,157**
Application of capital funding			
Capital expenditure			
- to meet additional demand	814	670	520
- to improve the level of service	1,576	918	4,987
- to replace existing assets	2,513	1,596	3,090
Increase (decrease) in reserves	(1,029)	(143)	(1,360)
Increase (decrease) of investments	-	-	-
Total applications of capital funding	**3,874**	**3,041**	**7,237**
Surplus (deficit) of capital funding	**(1,871)**	**2,009**	**(2,080)**
Funding balance	-	-	-
Water Supply - Internal Borrowings			
Opening balance 1 July	9,164		
Internal loans raised during the year	1,974		
Internal loans repaid during the year	(367)		
Closing balance at 30 June	**10,771**		

Wastewater Group
Te Rōpū Wai Para

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

What we do

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

Why we do it

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

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

How we do it

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

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

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

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



Rongotea Main Pump Station

Contributions to community outcomes:

The wastewater group contributes to the following community outcomes:

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



Rongotea Main Pump Station

How we did

Wastewater Group

1. You can expect us to effectively manage Council's reticulated wastewater system

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Number of dry weather sewerage overflows from Council's sewerage system, expressed per 1000 SUIPs (separately used inhabited parts of a rating unit).	3, 4 & 6	<6	✓ 0	✓ 0.11	
A dry weather event is an overflow of the wastewater network that occurred when there was less than 1mm of rainfall in the 24 hours leading up to the event. Source: Council CRM System					

2. You can expect compliance with the Council's resource consents for discharge from its treated wastewater system

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The number of abatement notices advising or breaches of resource consent conditions per scheme.	3 & 6	<2	✓ 1	✓ 0	
The number of infringement notices, enforcement orders, and convictions received by Council in relation to resource consent conditions per scheme.	3 & 6	0	✓ 0	✓ 0	
Source: Notices received from Horizons Regional Council					

3. You can expect timely response and resolution to faults or blockages

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Median response time: from the time the Council receives notification to the time that service personnel reach the site. (Urgent)	6	<2 hours	✓ 1 hour	✓ 0.43 hours	
Median response time: from the time the Council receives notification to the time that service personnel reach the site. (Non-Urgent)	6	5 days	✓ 15.91 hours	✓ 1.125 hours	
Median response time: from the time the Council receives notification to the time that service personnel reach the site. (Combined)	6	5 days	✓ 1.08 hours	✓ 0.78 hours	
Median resolution time: from the time Council receives notification to the time service personnel confirm resolution of the blockage or other fault. (Urgent)	6	< 5 hours	✓ 2.26 hours	✓ 2.44 hours	

3. You can expect timely response and resolution to faults or blockages cont...

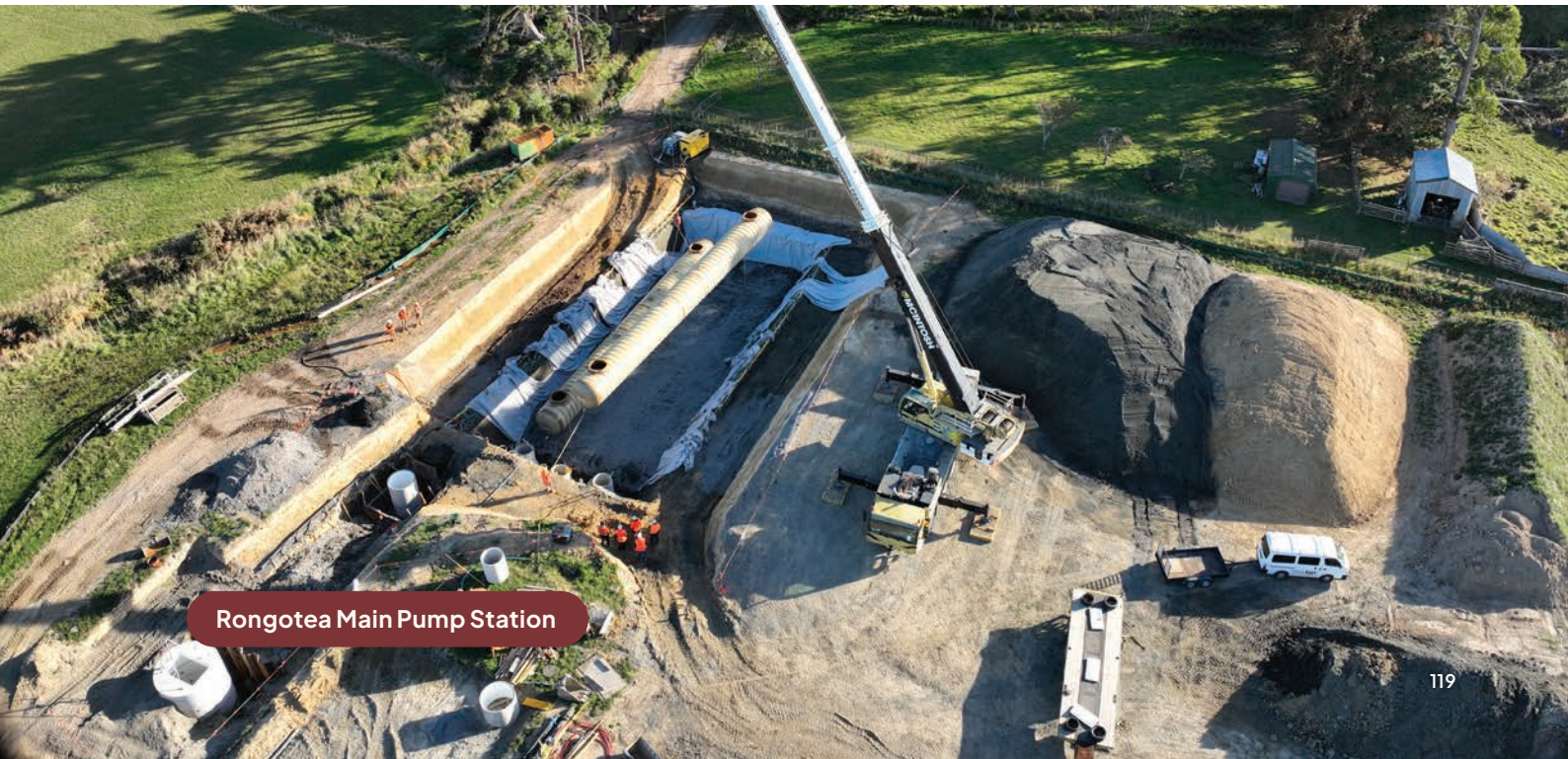
Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Median resolution time: from the time Council receives notification to the time service personnel confirm resolution of the blockage or other fault. (Non-urgent)	6	10 days	✓ 4 hours	✓ 4.4 hours	
Median resolution time: from the time Council receives notification to the time service personnel confirm resolution of the blockage or other fault. (Combined)	6	10 days	✓ 35.83 hours	✓ 3.73 hours	

Urgent requests relate to faults or overflows in the main wastewater network.
Non-urgent requests are all others that include manhole inspections, odour, and other requests
Source: Council CRM System

4. You can expect satisfaction with our service

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The total number of complaints received by Council about the following: • sewage odour • sewerage system faults • sewerage system blockages • Council's response to issues with its sewerage system. (Expressed per 1,000 connections to the council sewerage system)*	4 & 6	<20	✓ 4.45	✓ 6.21	

**excludes complaints that do not relate to the service council provide*
Source: Council CRM System



Rongotea Main Pump Station



Manawatū Wastewater Treatment Plant Wetlands

Manawatū District Council
Funding Impact Statement for the year ended 30 June 2026
Wastewater

Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2026 Te Wai Para

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

The interest charged on internal borrowings for wastewater group of activities, for the year ended 30 June 2026 is disclosed under finance costs.

	Actual 2026 $000	LTP 2026 $000	LTP 2025 $000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	7,793	7,528	7,098
Subsidies and grants for operating purposes	-	-	-
Fees and charges	2,272	2,072	1,992
Internal charges and overheads recovered	584	1,459	1,408
Local authorities fuel tax, fines, infringement fees and other receipts	469	499	485
Total operating funding	**11,118**	**11,558**	**10,983**
Applications of operating funding			
Payments to staff and suppliers	3,889	3,096	3,131
Finance costs	1,430	1,684	1,635
Internal charges and overheads applied	2,537	3,123	3,001
Other operating funding applications	-	-	-
Total applications of operating funding	**7,855**	**7,903**	**7,767**
Surplus (deficit) of operating funding	**3,262**	**3,655**	**3,216**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	669	743	122
Increase (decrease) in debt	(140)	3,164	952
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	**529**	**3,907**	**1,073**
Application of capital funding			
Capital expenditure			
- to meet additional demand	111	670	-
- to improve the level of service	1,555	3,689	1,615
- to replace existing assets	9,022	7,786	7,512
Increase (decrease) in reserves	(6,896)	(4,583)	(4,838)
Increase (decrease) of investments	-	-	-
Total applications of capital funding	**3,791**	**7,562**	**4,289**
Surplus (deficit) of capital funding	**(3,262)**	**(3,655)**	**(3,216)**
Funding balance	-	-	-
Wastewater - Internal Borrowings			
Opening balance 1 July	31,815		
Internal loans raised during the year	1,056		
Internal loans repaid during the year	(1,196)		
Closing balance at 30 June	**31,676**		

Stormwater Group
Te rōpū wai ua

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

What we do

Provide a network of stormwater systems throughout the District.

Why we do it

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

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

How we do it

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

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

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

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

Contribution to community outcomes

The stormwater group contributes to the following community outcomes:

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



Port Street Outfall

How we did

Stormwater Group

1. You can expect us to effectively manage Council's stormwater system

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The number of flooding events in the District.*	2 & 4	<2	✓ 0	✓ 0	
The number of habitable floors affected during each flooding event. (Expressed per 1,000 properties connected to Council's stormwater system).	2 & 4	<10	✓ 0	✓ 0	

* A flooding event is defined as an overflow of the urban stormwater system that enters a habitable floor.
Source: Council Infrastructure Team

2. You can expect us to comply with resource consent conditions for discharge from Council's stormwater systems

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The number of:	3, 4 & 6				
A. Abatement notices		<2	✓ 0	✓ 0	
B. infringement notices		0	✓ 0	✓ 0	
C. enforcement orders		0	✓ 0	✓ 0	
D. successful prosecutions received in relation to those resource consents.		0	✓ 0	✓ 0	

Source: Notices received from Horizons Regional Council

3. You can expect a timely response to flooding events

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Measuring the median response times to attend a flooding event, measured from the time that Council receives notification to the time that service personnel reach the site or contact residents.	6	Within 2 hours	N/A	N/A	There were no flood events to respond to. Source: Council CRM System

4. You can expect satisfaction with the performance of Council's reticulated stormwater system

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The number of complaints received by Council about the performance of its stormwater system (expressed per 1,000 properties connected to Council's stormwater system)*.	2, 4 & 6	<20*	✓ 5.4	✓ 6.58	Source: Council CRM System

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



Parakaraka Detention Pond

Manawatū District Council
Funding Impact Statement for the year ended 30 June 2026
Stormwater and Drainage

Te Kaunihera ā-Rohe o Manawatū

Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2026
Te Wai Ua me te Wāra

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

The interest charged on internal borrowings for stormwater and drainage group of activities, for the year ended 30 June 2026 is disclosed under finance costs.

	Actual 2026 $000	LTP 2026 $000	LTP 2025 $000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	339	327	262
Targeted rates	1,498	1,436	1,172
Subsidies and grants for operating purposes	-	-	-
Fees and charges	2	-	-
Internal charges and overheads recovered	63	347	346
Local authorities fuel tax, fines, infringement fees and other receipts	-	13	13
Total operating funding	**1,902**	**2,124**	**1,792**
Applications of operating funding			
Payments to staff and suppliers	173	294	307
Finance costs	832	1,060	945
Internal charges and overheads applied	338	520	527
Other operating funding applications	-	-	-
Total applications of operating funding	**1,343**	**1,875**	**1,779**
Surplus (deficit) of operating funding	**559**	**249**	**13**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	864	1,529	1,880
Increase (decrease) in debt	2,297	3,479	1,779
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	**3,162**	**5,008**	**3,659**
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,222	2,701	-
- to improve the level of service	1,541	1,721	2,959
- to replace existing assets	168	113	162
Increase (decrease) in reserves	790	722	551
Increase (decrease) of investments	-	-	-
Total applications of capital funding	**3,721**	**5,257**	**3,672**
Surplus (deficit) of capital funding	**(559)**	**(249)**	**(13)**
Funding balance	-	-	-
Stormwater - Internal Borrowings			
Opening balance 1 July	18,630		
Internal loans raised during the year	2,708		
Internal loans repaid during the year	(410)		
Closing balance at 30 June	**20,927**		

Solid Waste Group
Te rōpū para totoka

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

What we do

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

Why we do it

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

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

How we do it

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

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

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

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

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

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

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

Contribution to community outcomes

The waste management and minimisation group contributes to the following community outcomes:

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





Farmwaste Plastics Event 2026

How we did

Solid Waste

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of actions set within the Waste Management and Minimisation Plan (WMMP) for that year are achieved.	2, 3, 4, & 6	50%	✓ 77%	✓ 88%	88% of the actions set within the Waste Management and Minimisation Plan (WMMP) for the year have been completed or achieved. Highlights included the implementation of the Feilding Food Scraps Collection, distribution of the Waste Not Want Not funding, the Farm Plastics Recycling Event and the installation of the battery recycling bin at the Resource Recovery Centre. Source: Council Infrastructure Team

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
The number of missed collections of kerbside refuse, food waste, and recycling.	6	<100	✓ 91	✓ 75	
Percentage of issues raised with Council about kerbside collection of refuse, food waste or recycling, other than a missed collection, that are responded to* within 3 days.	3 & 6	95%	✓ 98.16%	✓ 98.23%	

*'responded to' means that initial contact is made with the customer, but not necessarily that the issue is resolved.
Source: Council CRM System

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

Measure	Link to community outcomes	Target 2026	Result 2024/25	Result 2025/26	Comments
Percentage of rural residents who have a Council refuse bag drop-off point close to their homes.	4 & 6	90%	✓ 90%	✓ 90%	
Mobile recycling centres are conveniently located within all identified villages, within 5km of the village centre.	4 & 6	Yes	✓ Yes	✓ Yes	

Source: Council Infrastructure Team



Feilding Kerbside Food Scraps Rollout

Manawatū District Council
Funding Impact Statement for the year ended 30 June 2026
Solid Waste

Te Kaunihera ā-Rohe o Manawatū Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2026 Para Totoka

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

The interest charged on internal borrowings for Solid Waste Group of Activities, for the year ended 30 June 2026 is disclosed under finance costs.

	Actual 2026 $000	LTP 2026 $000	LTP 2025 $000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	1,207	1,137	1,114
Targeted rates	826	804	752
Subsidies and grants for operating purposes	717	152	148
Fees and charges	2,216	2,606	2,543
Internal charges and overheads recovered	362	417	389
Local authorities fuel tax, fines, infringement fees and other receipts	14	21	20
Total operating funding	**5,342**	**5,137**	**4,966**
Applications of operating funding			
Payments to staff and suppliers	3,756	4,206	3,660
Finance costs	297	280	269
Internal charges and overheads applied	923	957	902
Other operating funding applications	-	-	-
Total applications of operating funding	**4,976**	**5,444**	**4,832**
Surplus (deficit) of operating funding	**367**	**(307)**	**134**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	160	(53)	(56)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	**160**	**(53)**	**(56)**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	648	18	296
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(121)	(378)	(218)
Increase (decrease) of investments	-	-	-
Total applications of capital funding	**527**	**(360)**	**78**
Surplus (deficit) of capital funding	**(367)**	**307**	**(134)**
Funding balance	-	-	-
Solid Waste - Internal Borrowings			
Opening balance 1 July	4,810		
Internal loans raised during the year	269		
Internal loans repaid during the year	(109)		
Closing balance at 30 June	**4,970**		



Mākiekie Bridge Opening 2026

Manawatū District Council
Funding Impact Statement for the year ended 30 June 2026
Whole of Council

Te Kaunihera ā-Rohe o Manawatū Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2026 Kaunihera Whārahi

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

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

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

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

	Actual 2026 $000	Annual Plan 2026 $000	Actual 2025 $000	Annual Plan 2025 $000
Sources of operating funding				
General rates, uniform annual general charge, rates penalties	17,313	16,950	16,720	16,251
Targeted rates	37,674	37,605	34,724	34,372
Subsidies and grants for operating purposes	3,974	4,374	3,873	3,310
Fees and charges	8,831	10,393	7,990	10,903
Interest and dividends from investments	426	535	639	575
Local authorities fuel tax, fines, infringement fees and other receipts	1,427	1,178	1,551	1,204
Total operating funding	**69,647**	**71,035**	**65,495**	**66,615**
Applications of operating funding				
Payments to staff and suppliers	50,028	51,234	44,981	46,632
Finance costs	3,925	5,055	4,528	4,470
Other operating funding applications	-	-	-	-
Total applications of operating funding	**53,953**	**56,290**	**49,509**	**51,102**
Surplus (deficit) of operating funding	**15,694**	**14,745**	**15,986**	**15,513**
Sources of capital funding				
Subsidies and grants for capital expenditure	4,944	4,038	8,903	4,378
Development and financial contributions	3,140	3,613	4,953	4,484
Increase (decrease) in debt	9,000	9,668	9,000	9,789
Gross proceeds from sale of assets	654	-	222	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	**17,738**	**17,319**	**23,077**	**18,651**
Application of capital funding				
Capital expenditure				
- to meet additional demand	3,933	3,814	6,929	1,634
- to improve the level of service	7,073	11,355	18,274	14,935
- to replace existing assets	24,775	20,600	23,695	30,927
Increase (decrease) in reserves	(2,349)	(3,705)	(9,835)	(13,332)
Increase (decrease) of investments	-	-	-	-
Total applications of capital funding	**33,432**	**32,064**	**39,064**	**34,164**
Surplus (deficit) of capital funding	**(15,694)**	**(14,745)**	**(15,986)**	**(15,513)**
Funding balance	**-**	**-**	**-**	**-**

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

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

		Actual 2026 $000	Annual Plan 2026 $000	Actual 2025 $000
Surplus of Operating Funding		15,694	14,745	15,986
Operating surplus items not included in operating funding				
Net proceeds from sale of assets	Note 6	134	193	252
Vested Assets Revenue	Note 6	1,143	-	7,120
Depreciation	Note 8	(26,729)	(27,454)	(25,191)
Impairment of Other assets Impairment of Receivables	Note 10	20	-	1
Impairment of Receivables	Note 10	16	-	(20)
Loss on disposal of property, plant and equipment	Note 10	(11)	-	(2)
Impairment of other assets	Note 11	-	-	-
Subsidies and grants for capital expenditure		4,944	4,038	8,903
Development and financial contributions		3,140	3,613	4,953
Operating funding items not included in operating surplus				
Subsidies and grants		-	-	-
Internal Rates		(351)	-	(320)
Impairment of Receivables		16	-	(20)
Surplus/(deficit) before tax		**(1,985)**	**(4,864)**	**11,662**



Makino Outdoor Inflatables



Makino Park



Kimbolton



Family Fun Day 2025



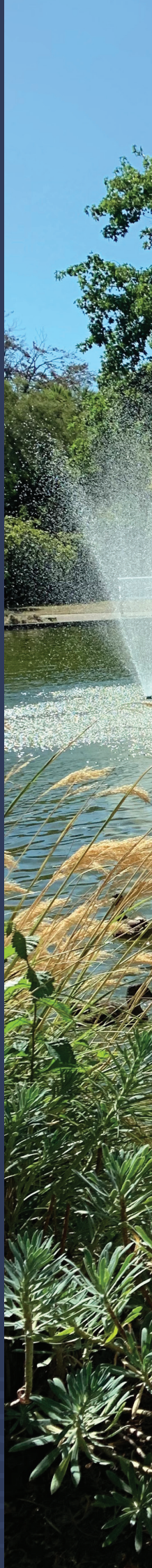
Dive into Reading – Makino & MCHL



Feilding Sale Yards

Section Wāhanga 03

Financial information Tauākī ahumoni





Kowhai Park, Feilding

Manawatū District Council Statement of Comprehensive Revenue and Expense for the year ended 30 June 2026

Te Tauākī a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2026 – Ngā Moni Whiwhi, Whakapaunga

	Notes	COUNCIL Actual 2026 $000	COUNCIL Budget 2026 $000	COUNCIL Actual 2025 $000	GROUP Actual 2026 $000	GROUP Actual 2025 $000
Revenue						
Rates revenue	3	54,636	54,555	51,124	54,420	50,921
Financial revenue	4	426	535	639	293	473
Subsidies and grants	5	8,918	8,412	12,775	9,284	13,077
Development and financial contributions		3,140	3,613	4,953	3,140	4,953
Other revenue	6	11,401	11,571	16,660	14,806	19,882
Other gains/(losses)	6	134	193	252	134	252
Total revenue	**2**	**78,655**	**78,879**	**86,403**	**82,076**	**89,558**
Expenses						
Personnel costs	7	16,003	15,998	15,095	16,696	15,782
Depreciation and amortisation	8	26,729	27,454	25,191	27,882	26,247
Finance costs	9	3,925	5,055	4,528	4,003	4,611
Other operating expenses	10	33,983	35,236	29,928	35,031	31,049
Total operating expenditure	**2**	**80,641**	**83,743**	**74,741**	**83,612**	**77,688**
Share of associate's surplus / deficit	15	-	-	-	72	59
Surplus/(deficit) before tax		**(1,985)**	**(4,864)**	**11,662**	**(1,464)**	**11,929**
Income tax expense	11	-	-	-	-	-
Surplus/(deficit) after tax		**(1,985)**	**(4,864)**	**11,662**	**(1,464)**	**11,929**
Other comprehensive revenue & expense						
Gains/(losses) on the revaluation of property, plant and equipment	26	19,545	33,485	21,264	23,202	21,264
Total other comprehensive revenue and expense	**26**	**19,545**	**33,485**	**21,264**	**23,202**	**21,264**
Total comprehensive revenue and expense		**17,559**	**28,620**	**32,927**	**21,738**	**33,193**

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

Manawatū District Council
Statement of Financial Position as at 30 June 2026

Te Tauākī a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2026 – te Tūnga Ahumoni

	Notes	COUNCIL			GROUP	
		Actual 2026 $000	Budget 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Assets						
Current assets						
Cash and cash equivalents	12	7,439	1,171	10,402	7,800	11,097
Debtors and other receivables	13	6,572	8,741	7,764	6,584	7,863
Investments in council organisations and similar entities	14	943	295	609	588	310
Inventory	16	425	-	279	433	286
Other financial assets	17	52	15	14	152	685
Non-current assets held for sale	19	3,342	-	3,824	3,342	3,824
Total current assets		**18,773**	**10,222**	**22,892**	**18,899**	**24,064**
Non-current assets						
Property, plant and equipment	20	1,255,999	1,302,745	1,227,434	1,298,578	1,263,794
Intangible assets	21	13	86	20	13	20
Investment in associate	15	1	1	1	447	375
Investments in council organisations and similar entities	14	7,471	8,854	7,193	3,340	2,658
Other financial assets	17	245	115	117	245	117
Total non-current assets		**1,263,728**	**1,311,801**	**1,234,766**	**1,302,623**	**1,266,964**
Total assets		**1,282,501**	**1,322,023**	**1,257,658**	**1,321,522**	**1,291,028**
Liabilities						
Current liabilities						
Creditors and other payables	22	11,979	7,618	14,033	13,012	14,348
Provisions	23	193	460	28	193	28
Employee entitlements	24	1,596	1,628	1,448	1,665	1,507
Borrowings	25	31,000	4,088	27,900	31,582	28,201
Derivative Financial Instruments	18	44	-	-	44	-
Total current liabilities		**44,813**	**13,794**	**43,409**	**46,496**	**44,084**
Non-current liabilities						
Provisions	23	498	325	594	498	594
Borrowings	25	82,300	119,044	76,331	83,421	76,998
Derivative Financial Instruments	18	315	-	307	315	307
Total non-current liabilities		**83,113**	**119,369**	**77,231**	**84,234**	**77,890**
Total liabilities		**127,926**	**133,163**	**120,641**	**130,730**	**121,974**
Equity						
Retained earnings	26	503,878	551,582	505,911	520,695	522,207
Other reserves	26	650,696	637,279	631,105	670,096	646,846
Total equity	26	**1,154,575**	**1,188,860**	**1,137,016**	**1,190,791**	**1,169,053**
Total Liabilities and Equity		**1,282,501**	**1,322,023**	**1,257,656**	**1,321,521**	**1,291,027**

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

Manawatū District Council Statement of Changes in Net Assets/Equity for the year ended 30 June 2026

Te Tauākī a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2026 Ngā Panonitanga Huarawa, Whai Tūtanga

	Notes	COUNCIL			GROUP	
		Actual 2026 $000	**Budget 2026 $000**	**Actual 2025 $000**	**Actual 2026 $000**	**Actual 2025 $000**
Balance at 1 July		1,137,016	160,240	1,104,089	1,169,053	1,135,860
Total comprehensive revenue/ (expense) for the year		17,559	28,620	32,927	21,738	33,193
Balance as at 30 June	**26**	**1,154,575**	**1,188,860**	**1,137,016**	**1,190,791**	**1,169,053**

The accompanying notes form part of these financial statements.

Manawatū District Council
Statement of Cash Flows for the year ended 30 June 2026

Te Tauākī a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2026 – te Pari me te Timu o Ngā Moni

	Notes	COUNCIL			GROUP	
		Actual 2026 $000	**Budget 2026 $000**	**Actual 2025 $000**	**Actual 2026 $000**	**Actual 2025 $000**
Receipts from rates revenue		54,594	54,555	51,210	54,379	51,007
Interest received		353	530	607	213	440
Dividends received		7	5	7	7	7
Receipts from other revenue		23,482	23,596	27,981	27,390	31,577
Payments to suppliers and employees		(51,758)	(51,234)	(45,384)	(53,455)	(47,613)
Interest paid		(3,945)	(4,889)	(4,237)	(4,191)	(4,527)
Goods and services tax (net)		7	-	(62)	(7)	(64)
Net cash from operating activities	27	**22,740**	**22,563**	**30,122**	**24,334**	**30,827**
Cash flows from investing activities						
Receipts from sale of property, plant and equipment		164	-	312	164	317
Receipts from sale of investments		-	278	-	630	-
Receipts from maturity of Investments		-	-	2,100	-	2,100
Purchase of intangibles assets		-	(13)	-	-	-
Purchase of property, plant and equipment		(34,159)	(35,756)	(41,064)	(37,434)	(41,729)
Acquisitions of investments		(777)	-	(1,366)	(827)	(1,987)
Net cash from investing activities		**(34,772)**	**(35,491)**	**(40,018)**	**(37,467)**	**(41,299)**
Cash flows from financing activities						
Proceeds from borrowing		91,400	13,457	73,900	92,400	73,900
Repayment of borrowings		(82,331)	(3,789)	(64,900)	(82,564)	(64,330)
Net cash from financing activities		**9,069**	**9,668**	**9,000**	**9,836**	**9,570**
Net (decrease)/increase in cash, cash equivalents and bank overdrafts		**(2,963)**	**(3,260)**	**(895)**	**(3,297)**	**(902)**
Cash, cash equivalents and bank overdrafts at the beginning of the year		10,402	4,431	11,297	11,097	11,999
Cash, cash equivalents and bank overdrafts at the end of the year	12	**7,439**	**1,171**	**10,402**	**7,800**	**11,097**

The accompanying notes form part of these financial statements.

Notes to financial statements
Hei whakamārama i ngā Tauākī Ahumoni

1. Statement of accounting policies

Reporting entity

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

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

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

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

The financial statements of Council and Group are for the year ended 30 June 2026. The financial statements were authorised for issue by Council on 4 November, 2026.

Basis of preparation

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

Statement of compliance

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

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

These fianncial statements comply with the PBE Standards.

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

The Manawatū District Council was required under Section 98 of the Local Government Act 2002 to complete its audited financial statements and service performance information by 30 October 2026. This deadline was not met.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and values are rounded to the nearest thousand dollars ($'000). Consequently there may be rounding discrepancies in the financial statements.

The functional currency of Council and its controlled entities and associates is New Zealand dollars.

Summary of significant accounting policies

Basis of consolidation

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

Controlled entities

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

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

Associates

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

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

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

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

Joint ventures

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

Budget figures

The budget figures are those approved by Council in the 2025/26 Annual Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those used for preparing these financial statements.

Exchange transactions

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

Non-exchange transactions

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

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

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

Revenue

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

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

Specific revenue policies

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

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

- Revenue derived through acting as an agent for another party is recognised as a commission or fee on the transaction.
- Development contributions are recognised as revenue when Council provides, or is able to provide, the services that gave rise to the charging of the contribution. Otherwise, development contributions are recognised as liabilities until such time as Council provides, or is able to provide, the service.

Borrowing costs

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

Cost allocation

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

Foreign currency

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

Grant expenditure

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

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application. Expenditure is recognised when a successful applicant has been notified of Council's decision.

Income tax

Income tax expense includes current tax and deferred tax.

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

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

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

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

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

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions

recognised in other comprehensive revenue and expense or directly in equity.

Goods and Service Tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Financial instruments

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

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

Cash and cash equivalents

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

Debtors and other receivables

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

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

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

Rates are "written-off":

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

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

Financial assets

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

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

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

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

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

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

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

Financial assets at fair value through surplus or deficit

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

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

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

Equity instruments

A financial asset that is an equity instrument is classified at FVTSD, unless the Council and group elects at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Initial recognition of concessionary loans

Loans made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flow, discounted at the current market rate of return for a similar financial instrument. For loans to community organisations, the difference between the loan amount and the present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense.

Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL). Where applicable, interest accrued is added to the investment balance. Instruments in this category include cash and cash equivalents, receivables, term deposits, community loans, and loans to related party.

Financial assets at fair value through other comprehensive revenue and expense

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

This category encompasses:

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

Gains and losses are recognised directly in other comprehensive revenue and expense except for impairment losses, which are recognised in the surplus or deficit. In the event of impairment, even though the asset has not been derecognised, any cumulative

losses previously recognised in other comprehensive revenue and expense will be recognised in the surplus or deficit. On de-recognition of the asset the cumulative gain or loss previously recognised in other comprehensive revenue and expense is recognised in the surplus or deficit.

Expected credit loss allowance (ECL)

The Council and group recognises an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to the Council and group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council and group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council and group's historical experience and informed credit assessment, including forward-looking information.

The Council and group considers a financial asset to be in default when the financial asset is more than 90 days past due. The Council and group may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

Council measure ECLs on loan commitments at the date the commitment becomes irrevocable. If the ECL measured exceeds the gross carrying amount of the financial asset, the ECL is recognised as a provision.

Non-current assets held for sale

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

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

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

Property, plant and equipment

Property, plant and equipment consists of:

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

to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

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

Cash and non-cash generating assets

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

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

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

Depreciation

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

Additions

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

In most instances, an item of property, plant and equipment is recognised at its cost.

Asset class	Useful life	Depreciation rate
Non Infrastructure assets		
Buildings	40 – 80 years	1.25 – 2.5%
Plant and equipment	3 – 10 years	10 – 33%
Motor vehicles	3 – 5 years	20 – 33%
Library books	10 years	10%
Infrastructural assets		
Roading network		
Top surface (seal)	2 – 23 years	4.35 – 50%
Pavement (base course)	69 years	1.45%
Sealed	69 years	1.45%
Unsealed	-	Not Depreciated
Formation	-	Not depreciated
Culverts	50 – 100 years	1 – 2%
Footpaths	25 – 70 years	1.4 – 4%
Kerbs	50 – 67 years	1.49 – 2%
Signs	15 years	6.67%
Streetlights	25 – 70 years	1.4 – 4%
Bridges	50 – 100 years	1 – 2%
Water system		
Pipes	34 – 120 years	0.8 – 2.9%
Valves, hydrants	50 years	2%
Pump stations	25 years	4%
Treatment, supply and storage	10 – 100 years	1 – 10%
Wastewater system		
Pipes	50 – 120 years	0.8 – 2%
Manholes	100 years	1%
Pump stations	25 years	4%
Treatment plant	10 – 50 years	2 – 10%
Drainage network		
Pipes	34 – 120 years	0.8 – 2.9%
Manholes, cesspits	100 years	1%

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

Work in progress

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

Revaluation

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

Operational and restricted – land and buildings

- These assets are revalued to fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Quotable Value NZ as at 30 June 2025. Council's policy is to revalue land and buildings every three years.
- Manawatū Community Trust's land and buildings were revalued as at 30 June 2026, the valuation was prepared by independent valuer Morgan Property Advisors.

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

- These assets are revalued annually to fair value on a depreciated replacement cost basis. The valuation was performed internally by engineering staff and will be peer reviewed every three years. The most recent valuation was 30 June 2026. The 2025 valuation was peer reviewed by Brian Smith of Brian Smith Advisory Services LTD.

Infrastructural asset classes: roads

- These assets are revalued to fair value on a depreciated replacement cost basis. The valuation will be performed internally by engineering staff and peer reviewed every three years. The most recent valuation was 30 June 2025. The 2025 valuation was peer reviewed by Brian Smith of Brian Smith Advisory Services LTD.

Land under roads

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

Library collections

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

Accounting for revaluations

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

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

Intangible assets

Software acquisition and development

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

Costs associated with maintaining computer software are recognised as an expense when incurred.

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

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

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

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

Easements

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

Impairment of property, plant and equipment and intangible assets

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

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

If the carrying amount of a class of assets is increased as a result of a revaluation, the increase shall be credited directly to revaluation surplus. However, the increase shall be recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same class of assets previously recognised in surplus or deficit.

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

Financial liabilities

Trade payables

Short-term payables are recorded at the amount payable.

Loans and borrowings

Loans/borrowings are initially recognised at their fair value.

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

Short-term employee entitlements

Employee benefits are expected to be settled within 12 months after the end of the period in which services are rendered for current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, but not yet taken, at balance date.

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

Financial instruments

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

Derivative financial instruments

Derivative financial instruments are used to manage exposure to interest rate risks arising from the Council's financing activities. Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each balance date.

The associated gains or losses on derivatives that are recognised in surplus or deficit.

The portion of the fair value of an interest rate derivative that is expected to be realised within 12 months of balance date is classified as current, with the remaining portion of the derivative classified as non-current.

Superannuation schemes

Defined contribution schemes

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

Defined benefit schemes

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

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

Provisions – landfill closure and aftercare costs

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

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

Financial guarantee contracts

A financial guarantee contract is a contract that requires Council and group to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

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

Financial guarantees are subsequently

measured at the higher of:

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

Leases

Finance leases

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

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

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

Operating leases

An operating lease is a lease where the lessor effectively retains all the risks and benefits of ownership of an asset.

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

Net assets/equity

Net assets or equity is the community's interest in Council and is measured as the difference between total assets and total liabilities.

The components of equity are:

- Retained earnings
- Restricted and Council created reserves
- Asset revaluation reserves

Restricted and Council created reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. These reserves may be legally restricted or created by Council.

Restricted reserves are those subject to specific conditions accepted as binding by Council and which may not be revised without reference to the Courts or a third party. Transfers from these reserves may be made for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of Council.

Asset revaluation reserves

This reserve relates to the revaluation of property, plant, and equipment to fair value.

Related parties

Related parties arise where one entity has the ability to affect the financial and operating policies of another through the presence of control or significant influence. Related parties include controlled entities and key management personnel, including the Mayor and elected members, the Chief Executive and members of the executive team.

Critical judgements in applying accounting policies, estimates and assumptions

All judgements, accounting estimates and assumptions are included in the accounting policies. None is considered critical, with the exception of the following

Properties that receive rent

Properties that receive rent have been classified as Property Plant and Equipment rather than Investment Properties, as these are held for strategic purpose rather than to earn rentals or for capital appreciation.

Landfill aftercare provision

The exposure of Council in relation to the

estimates and uncertainties surrounding the landfill aftercare provision is based on discounted cash flows of estimated liability costs.

Infrastructural assets

There are a number of assumptions and estimates used when performing depreciated replacement cost (DRC) valuations over infrastructural assets. These include:

- The physical determination and condition of an asset. For example, Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example, storm water, wastewater and water supply pipes that are underground.

This risk is minimised by Council performing a combination of physical inspections and condition modelling assessment of underground assets;

- The replacement cost of an asset is based on recent construction contracts in the region for modern equivalent assets, from which unit rates are determined. Unit rates have been applied to components of the network based on size, material, depth and location. If recent contract cost information is considered out of date, it is indexed using the Consumers Price Index for civil constructions to convert them to current dollar value at the valuation date.
- Estimating any obsolescence or surplus capacity of an asset; and
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example, weather patterns and traffic growth.

If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the surplus or deficit.

To minimise this risk, Council's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Economic Entity, and have been adjusted for local conditions based on experience.

Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced valuers perform Council's infrastructural asset revaluations.

Comparatives

To ensure consistency with the current year, certain comparative information has been reclassified where appropriate. This has occurred:

- where classifications have changed between periods;
- where Council has made additional disclosure in the current year, and where a greater degree of disaggregation of prior year amounts and balances is therefore required; and
- where there has been a change of accounting policy.

Standards recently adopted

No new standards were adopted for 30 June 2026.

Standards issued and not yet effective, and not early adopted

Standards and amendments issued but not yet effective that have not been early adopted and that are relevant to the Council and group are:

2024 Omnibus Amendments to PBE Standards (amendments to PBE IPSAS 1)

This amendment clarifies the principles for classifying a liability as current or noncurrent, particularly in relation to loan covenants. The amendment is effective for the year ended 30 June 2027.

The Council has not yet assessed in detail the impact of these amendments

PBE IFRS 17 Insurance Contracts

PBE IFRS 17 establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts and will replace PBE IFRS 4. This standard is effective for the year ended 30 June 2027.

The Council has not yet assessed in detail the impact of this standard.



2. Summary Cost of Activity Services

	COUNCIL ONLY		
	Actual 2026 $000	Budget 2026 $000	Actual 2025 $000
Revenue*			
Community Facilities	14,067	13,393	12,667
District Development	4,860	4,846	4,689
Emergency Management	576	486	471
Governance and Strategy	4,746	4,641	4,324
Regulatory	5,552	7,585	5,599
Roading	22,230	21,946	26,550
Solid Waste	4,981	5,135	4,701
Stormwater	2,927	3,100	5,059
Wastewater	11,537	11,098	11,921
Water Supply	6,360	5,824	9,152
Total activity revenue	**77,835**	**78,054**	**85,134**
Other revenue	820	825	1,269
Total operating revenue	**78,655**	**78,879**	**86,403**
Expenditure*			
Community Facilities	14,509	14,767	13,221
District Development	4,324	4,545	4,177
Emergency Management	533	486	413
Governance and Strategy	4,423	4,641	3,874
Regulatory	6,142	7,585	6,203
Roading	25,870	24,806	23,140
Solid Waste	4,788	5,001	4,231
Stormwater	2,068	2,566	1,936
Wastewater	10,598	10,680	10,735
Water Supply	5,969	6,577	4,917
Total activity expenditure	**79,224**	**81,655**	**72,848**
Other expenditure/ (overheads allocated)	1,417	2,088	1,893
Total operating expenditure	**80,641**	**83,743**	**74,741**

*** Note:**
The above summary cost of services includes non-cash items such as vested assets revenue, depreciation and amortisation expense which are not required to be included in the funding impact statements.

Each significant activity is stated gross of internal costs and revenues, and includes targeted rates attributable to activities (refer to note 3). In order to fairly reflect the total external operations for the council in the statement of comprehensive revenue and expense, these transactions are eliminated in the other revenue and other expenditure lines. Non activity based revenue and expenditure is also included in other revenue and other expenditure lines.

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Total revenue comprises of:				
Revenue from exchange transactions	439	633	3,860	3,788
Revenue from non-exchange transactions	78,216	85,770	78,216	85,770
Total operating revenue	**78,655**	**86,403**	**82,076**	**89,558**

3. Rates Revenue

	COUNCIL	
	Actual 2026 $000	Actual 2025 $000
General Rates attributable to Activities:		
Community Facilities	2,706	2,542
District Development	4,612	4,384
Emergency Management	484	471
Governance and Strategy	4,678	4,319
Regulatory	2,684	2,648
Roading	216	198
Solid Waste	1,207	1,191
Stormwater	339	261
Other Support Activities	-	354
Total General Rates	**16,926**	**16,369**
Uniform Targeted Rates (UTR) and Targeted Rates attributable to Activities:		
Community Facilities	9,365	8,090
District Development	88	85
Regulatory	98	31
Roading	12,372	11,639
Solid Waste	826	752
Stormwater	1,498	1,186
Wastewater	7,793	7,086
Water - Rates	3,852	4,169
Water By Meter	1,781	1,686
Total Uniform Targeted Rates and Targeted Rates	**37,673**	**34,724**
plus rates penalties	388	351
less internal rates charged	(351)	(320)
Total Revenue from Rates	**54,636**	**51,124**

Rates Written Off

For the year ended 30 June 2026, the Chief Executive approved the write-off of rates receivable under the LG (R)A of $3.8k (2025: $25).

Rates remissions

Rates revenue is shown net of rates remissions. Council's rates remission policy (as detailed in the long term plan) allows Council to remit rates under Section 85 of the Local Government (Rating) Act 2002. Remissions are available for non-contiguous properties, additional dwellings, penalties, serviceable wastewater targeted rate (half charge) and serviceable water targeted rate (half charges), school sewerage charges, public utilities owned by not-for-profit organisations, community, sporting and other organisations, small dwellings, land affected by natural calamity, and miscellaneous circumstances.

	COUNCIL	
	Actual 2026 $000	Actual 2025 $000
Rates and penalties levied	**56,575**	**53,002**
less Rates Remissions	(1,588)	(1,558)
less Internal Rates Charged	(351)	(320)
Rates Revenue Net of Remissions	**54,636**	**51,124**

In accordance with the Local Government (Rating) Act 2002 certain properties are not rated for general rates. These include schools, places of religious worship, public gardens and reserves. These non-rateable properties, where applicable, may be subject to targeted rates in respect of sewerage, water, refuse and sanitation. Non-rateable land does not constitute a remission under Council's rates remission policy. These and other not-for-profit organisations are not subject to rates.

Rate base information	The number of non-rateable units within the District	The number of rateable units within the District	The total capital value of rating units within the District	The total land value of rating units within the District
			$000	$000
At the end of the preceding financial year (i.e. 30 June 2025)	648	15,160	16,094,851	9,937,402

The Council is required by the LGFA Guarantee and Indemnity Deed to disclose in its financial statements (or notes) its annual rates revenue. That Deed defines annual rates revenue as an amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating Act) 2002 together with any revenue received by the Council from other local authorities for services provided by that Council for which those other local authorities rate. The annual rates revenue of the Council for the year ended 30 June 2026 for the purposes of the LGFA Guarantee and Indemnity Deed disclosure is shown below:

	COUNCIL	
	Actual 2026 $000	Actual 2025 $000
Total Revenue from Rates	54,636	51,124
Add back Internal Rates Charged	351	320
Add Rangitikei District Council Shared Service Revenue	-	-
Add Palmerston North City Council Enforcement Contract Revenue	13	19
Total Annual Rates Income	**55,000**	**51,462**

4. Financial Revenue

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Interest revenue for financial assets not at fair value through surplus or (deficit)	420	631	286	465
Dividend revenue	7	7	7	7
Total Financial Revenue	**426**	**639**	**293**	**473**

5. Subsidies and Grants

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
New Zealand Transport Agency subsidies	8,101	10,148	8,101	10,148
Grants received	83	1,752	449	2,054
Other subsidies	734	875	734	875
Total Subsidies and Grants	**8,918**	**12,775**	**9,284**	**13,077**

There are no unfulfilled conditions and other contingencies attached to New Zealand Transport Agency subsidies, grants received and other subsidies recognised.

6. Other Revenue

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
User fees and charges	8,831	7,990	8,831	7,990
Shared service revenue	13	(6)	13	(6)
Petrol tax	202	206	202	206
Vested assets	1,143	7,120	1,143	7,120
Other revenue	1,212	1,350	4,617	4,572
Gain / (loss) on disposal of property, plant and equipment	134	252	134	252
Total Other Revenue	**11,535**	**16,912**	**14,940**	**20,134**

7. Personnel Costs

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Salaries and wages	16,129	15,332	16,822	15,982
Employer contributions to defined contribution plans	576	544	576	558
Increase/(decrease) in employee entitlement liabilities	148	114	148	138
Total Personnel Costs	**16,853**	**15,991**	**17,546**	**16,678**
Less Salaries and Wages Capital work	(850)	(896)	(850)	(896)
Total Operational Personnel Costs	**16,003**	**15,095**	**16,696**	**15,782**

8. Depreciation and Amortisation

	COUNCIL	
	Actual 2026 $000	Actual 2025 $000
Depreciation and Amortisation Expense per Group of Activities		
Community Facilities	2,793	2,584
District Development	3	3
Emergency Management	25	24
Regulatory	43	38
Governance and Strategy	-	1
Roading Network	16,670	15,148
Solid Waste	163	164
Stormwater and Drainage	789	764
Wastewater	3,324	3,542
Water Supply	2,127	2,210
Support Services	791	712
	26,729	**25,191**

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Depreciation (note 20)	26,722	25,184	27,875	26,240
Amortisation (note 21)	7	7	7	7
Total Depreciation & Amortisation	**26,729**	**25,191**	**27,882**	**26,247**

9. Finance Costs

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Interest Expense				
Interest on borrowings	3,790	4,211	3,868	4,294
Provisions: discount unwinding (note 23)	82	10	82	10
Loss/(gain) on derivative financial instruments	53	307	53	307
Total Finance Costs	**3,925**	**4,528**	**4,003**	**4,611**

10. Other Operating Expenses

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Fees to principal auditor (note 1)				
During the year, the following fees were incurred for services provided by our principal auditor:				
- Audit fees for financial statement audit MDC (note 2) (note 4)	291	282	291	282
- Audit fees for Manawatū Community Trust	-	-	59	57
Audit or review related services				
- Audit fees for Debenture Trust	6	6	6	6
Total fees incurred for services provided by our principal auditor	**297**	**288**	**356**	**345**
Fees to other auditors (note 3)				
Audit fees for Feilding Civic Centre Trust	-	-	2	5
Audit fees for Awahuri Forest / Kitchener Park Trust (note 4)	-	-	1	7
Total fees incurred for services provided by other auditor	**-**	**-**	**3**	**12**
Total Fees incurred for services provided	**297**	**288**	**358**	**357**
Impairment and losses				
Impairment of Community Investments	(20)	(1)	(20)	(1)
Impairment of Accounts Receivable	(16)	20	(16)	20
Loss on disposal of property, plant and equipment	11	2	11	2
Other operating expenses				
Minimum lease payments under operating leases	17	14	17	14
Legal fees	116	123	116	123
Chemicals	963	1,383	963	1,383
Consultants and Consultant Costs	985	901	985	901
Contract Payments	4,513	4,350	4,513	4,350
Energy - Electricity and Gas	1,824	1,735	1,834	1,744
Grants Made to other Organisations	2,600	2,331	2,402	2,150
Insurance	1,433	1,560	1,757	1,917
Maintenance and Materials	5,470	5,332	5,969	5,795
Operational Projects	8,230	6,849	8,230	6,849
Rates Paid	472	426	470	431
Refuse Disposal Costs	1,135	1,044	1,141	1,059
Other expenses	5,953	3,571	6,300	3,954
Total Other Expenses (note 4)	**33,983**	**29,928**	**35,031**	**31,049**

Note 1: The Council and group's financial statements and service performance information for the year ended 30 June 2026 (the "financial report") are audited by The Audit Office on behalf of the Auditor-General.

Note 2: The audit fee disclosed for the financial report represents the fee for the annual statutory audit engagement carried out under the Auditor-General's auditing standards, as described in the audit report on pages 14-19. This fee also includes the audit of the summary annual report, also a statutory requirement, which is completed in conjunction with this engagement and not billed separately.

Note 3: Feilding Civic Centre Trust's and Awahuri Forest / Kitchener Park Trust's financial statements and service performance information for the year ended 30 June 2026 (the "financial report") are audited by BDO Manawatū Audit Limited.

Note 4: Rates remitted are deducted from rates revenue rather than treated as an operating expense (as disclosed in note 3).

11. Income Tax

Relationship between Tax Expense and Accounting Surplus/(Deficit)	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Surplus/(deficit) before tax	(1,985)	11,662	(1,464)	11,929
Tax at 28%	(556)	3,265	(410)	3,340
Plus/(less) tax effect of:				
Non-deductible expenditure	-	-	-	-
Non-taxable revenue	556	(3,265)	410	(3,340)
Taxation loss not recognised	-	-	-	-
Prior year adjustment	-	-	-	-
Tax losses utilised	-	-	-	-
Tax Expense	-	-	-	-

Income tax recognised directly in equity

The amount of current and deferred tax charged or credited to equity during the period was $nil (Last year: $nil).

Components of Tax Expense	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Current tax expense	-	-	-	-
Adjustments to current tax in prior years	-	-	-	-
Deferred tax asset arisen from previously unrecognised tax loss	-	-	-	-
Deferred tax expense	-	-	-	-
Income Tax Expense	-	-	-	-

Deferred tax assets/(liabilities)	Property Plant and Equipment	Unused tax losses	Total
Council and Group			
Balance at 30 June 2024	-	-	-
Charged / credited to surplus or deficit	-	-	-
Charged to other comprehensive revenue and expense	-	-	-
Balance at 30 June 2025	-	-	-
Charged / credited to surplus or deficit	-	-	-
Charged to other comprehensive revenue and expense	-	-	-
Balance at 30 June 2026	-	-	-

Additional disclosure

Council has tax losses of $504,111 (2025: $501,236) with a tax effect of $141,151 (2025: $140,346), which are available for carry forward to offset assessable income in future income years. A deferred tax asset has not been recognised in relation to the unused tax losses of $504,111, as it is unlikely that the Council will generate sufficient taxable profit in the foreseeable future against which the unused tax losses can be utilised.

Heartland Contractors Limited has unrecognised tax losses of $501,000 (2025: $501,000), which are available for carry forward in offsetting assessable income in future income years. A deferred tax asset has not been recognised in relation to the unused tax losses of $501,000, as it is unlikely that the Company will generate sufficient taxable profit in the foreseeable future against which the unused tax losses can be utilised.

Under current income tax legislation the tax losses do not expire.

12. Cash and Cash Equivalents

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Cash at bank and in hand	7,439	10,402	7,800	11,097
Short term deposits with a term of three months or less	-	-	-	-
Total Cash and Cash Equivalents	**7,439**	**10,402**	**7,800**	**11,097**

The carrying value of short-term deposits with a term of three months or less approximates their fair value.

The total value of cash and cash equivalents that can only be used for a specified purpose as outlined in the relevant trust funds is $104,100 (2025: $102,404). Refer to note 26 for detail of trust funds.

13. Debtors and Other Receivables

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Rates receivables	1,634	1,579	1,634	1,579
New Zealand Transport Agency Subsidy	1,202	1,609	1,202	1,609
Other receivables	2,099	2,815	2,118	2,923
Related party receivables	25	17	-	-
Accrued revenue	111	96	111	96
GST receivable	724	832	731	832
Prepayments	876	942	887	950
Less provision for impairment of receivables	(99)	(126)	(99)	(126)
Total	**6,572**	**7,764**	**6,584**	**7,863**
Total receivables comprise:				
Receivables from non-exchange transactions *(includes amounts outstanding from rates, grants, infringements and fees and charges partly subsidised by rates)*	5,302	5,708	5,302	5,708
Receivables from exchange transactions *(includes amounts outstanding for fees and charges not subsidised by rates)*	1,271	2,056	1,282	2,154
Total	**6,572**	**7,764**	**6,584**	**7,863**

The carrying value of debtors and other receivables approximates their fair value.

There is no concentration of credit risk with respect to receivables outside the group, as the group has a large number of customers.

Council does not provide for any impairment on rates receivable (except for rate penalties and uncollectable Māori land), as it has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. Ratepayers can apply for payment plan options in special circumstances. Where such payment plans are in place, debts are discounted to the present value of future payments.

These powers allow Council to commence legal proceedings to recover any rates that remain unpaid five months after the due date for payment. If payment has not been made within three months of the Court's judgement, then Council can apply to the Registrar of the High court to have the judgement enforced by sale or lease of the rating unit.

At balance date each year, all overdue receivables, except for rates receivable, have been assessed for impairment and appropriate provisions applied. Council holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

The impairment provision has been calculated based on expected losses for Council's pool of debtors. Expected losses have been determined based on an analysis of Council's losses in previous periods, and review of specific debtors.

Movements in provision for impairment of general receivables and community loans are as follows:

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
As at 1 July	126	110	126	110
Additional / (reductions) in provisions made during the year	(27)	16	(27)	16
Receivables written off during period	-	-	-	-
As at 30 June	**99**	**126**	**99**	**126**

As at 30 June 2026, all overdue debtors and other receivables have been assessed for impairment and appropriate provisions applied, as detailed below:

Council – Rates receivables

	Gross $000	Impairment $000	Net 2026 $000	Net 2025 $000
Not past due - current year	1,255	(7)	1,248	1,247
Past due by 1 year	144	(6)	138	123
Past due by 2 years+	48	(25)	24	50
Total	**1,447**	**(38)**	**1,409**	**1,420**

Council – Other receivables and related party receivables

	Gross $000	Impairment $000	Net 2026 $000	Net 2025 $000
Not past due	1,384	-	1,384	1,877
Past due 1-30 days	315	-	315	90
Past due 31-61 days	128	-	128	236
Past due > 61 days	297	-	297	629
Total	**2,124**	**-**	**2,124**	**2,833**

All receivables greater than 30 days in age are considered to be past due.

14. Investments in Council Controlled Organisations and similar entities

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Investments in Council Controlled Organisations and similar entities classified as current				
Loans and receivables				
Community loans - Manawatū Community Trust	356	299	-	-
NZ Local Government Funding Agency borrower's notes	588	310	588	310
Total Current Portion	**943**	**609**	**588**	**310**
Investments in Council Organisation and similar entities classified as non-current				
Loans and receivables				
Community loans - Manawatū Community Trust	4,130	4,535	-	-
NZ Local Government Funding Agency borrower's notes	3,035	2,352	3,035	2,352
Fair value through other comprehensive revenue and expense				
Unlisted shares in Manawatū - Whanganui LASS Limited	16	16	16	16
Unlisted shares in Civic Financial Services Ltd	190	190	190	190
Unlisted shares in NZ Local Government Funding Agency	100	100	100	100
Investments in subsidiary (at cost)				
Heartland Contractors Ltd - shares	-	-	-	-
Total Non-Current Portion	**7,471**	**7,193**	**3,340**	**2,658**
Total Investments in Council Organisation and similar entities	**8,414**	**7,802**	**3,928**	**2,968**

Council has a 100% shareholding in Heartland Contractors Ltd, which comprises of 100 ordinary shares. Council has exempted Heartland Contractors Ltd from being a Council Controlled Organisation based on section 7(4) of Local Government Act 2002.

Council has a 100% control of Manawatū Community Trust. Manawatū Community Trust was established as a Council Controlled Organisation under requirements of section 6 of the Local Government Act 2002. The purpose of the Trust is the provision of housing for the elderly and disabled of the Manawatū District and promotion of health and wellbeing services for the residents of the Manawatū District.

Council has lent money to Manawatū Community Trust. With the exception of the loan for the Feilding Integrated Family Health Centre (FIFHC) the interest rate for these loans is based on Council's weighted average cost of borrowing rate of 3.92% (2025: 3.82%). The amount of the loan borrowed represents fair value based on Council's external borrowing rate and other associated borrowing costs.

The interest rate for the $2.5 million loan for the FIFHC is 50% at Council's external borrowing rate and 50% interest free.Council has impaired the carrying value of the loan to fair value, to recognise the impact of the interest free portion. The term of this loan is 15 years, of which 4 years remain.

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Face value of the loan	723	899	-	-
Opening balance of the loan	855	1,063	-	-
Loan Raised	-	-	-	-
Grant expenditure from low interest loans	32	(10)	-	-
Repaid this year	(189)	(198)	-	-
Fair value - loan to MCT for the FIFHC included above	**698**	**855**	-	-

Council has a 100% control of the Feilding Civic Centre Trust. The Feilding Civic Centre Trust was established as a Council Controlled Organisation under requirements of section 6 of the Local Government Act 2002. The purpose of the Trust is to provide a sports and entertainment facility which engenders a feeling of civic pride and which is recognised as the "venue of choice for community activities" in the Manawatū District.

Council has a 100% control of the Awahuri Forest / Kitchener Park Trust. The Awahuri Forest / Kitchener Park Trust was established as a Council Controlled Organisation under requirements of section 6 of the Local Government Act 2002. The purpose of the Trust is to assist in ecological restoration, management and enhancement of the land, native plant and animal species of Kitchener Park and to educate the general public of the Manawatū District about the need to conserve and protect native forest environments in New Zealand.

Council has 14.29% interest in Manawatū Whanganui Local Authority Shared Service Limited, which comprises 7 shares, all held by local authorities. Council has exempted Manawatū Whanganui Local Authority Shared Service Limited from being a Council Controlled Organisation as per section 7(4) of the Local Government Act 2002.

Council has 203,964 shares in Civic Financial Services Ltd, whose shareholders are local government authorities. Civic Financial Services Ltd is exempt from being a Council Controlled Organisation by virtue of section 6(4)f of the Local Government Act 2002.

Council acquired 100,000 $1.00 shares in NZ Local Government Funding Agency (NZLGFA) in December 2012 and is one of 31 shareholders. Refer to Note 29 for more information. NZLGFA is exempt from being a Council Controlled Organisation by section 6(4) of the Local Government Act 2002.

During the year, Council received NZLGFA borrower's notes with a face value of $450,000 (2025: $70,000) at a fixed interest rates between 4.06% and 4.43% (2025: 4.30%). There were NZLGFA borrower's notes with a face value of $820,000 (2025: $1,100,000) at floating rates between 2.88% and 3.08%. The NZLGFA borrower's notes are recognised at amortised cost. The face value of NZLGFA borrower's notes as at 30 June 2026 approximates their fair value.

Unlisted shares

Unlisted shares are recognised at cost, because they do not have a quoted market price in an active market and their fair value cannot be measured reliably.

15. Investment in Associate

Non Current Portion	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Investment in Central Economic Development Agency Ltd (at cost)	1	1	1	1
Increase from share of associate's (surplus / deficit)	-	-	446	374
Total non current portion	**1**	**1**	**447**	**375**

MDC's 50% share of associate's summarised financial information

Assets	712	611
Liabilities	266	237
Revenues	1,870	1,935
Surplus / (Deficit)	72	59
Group's interest	1	1
Share of contingent liabilities incurred jointly with other investors	-	-

16. Inventory

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Inventory on Hand				
Infrastructure - spares	38	22	38	22
Makino Aquatic Centre	35	30	35	30
Plant Nursery	353	226	353	226
Other Inventory	-	-	8	7
Total Inventory on Hand	**425**	**279**	**433**	**286**

Plants are held for provision of services by Council and are supplied to other Councils on a non-commercial basis, the Makino Pool holds stock for their retail shop and Infrastructure carries spare parts. Inventories are measured at cost and are adjusted, when applicable, for any loss of service potential.

The write down of inventory during the year was $nil (2025: $nil). There have been no reversals of write downs (2025: $nil). No inventory is pledged as security for liabilities (2025: $nil).

17. Other Financial Assets

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Current Portion				
Loans and receivables				
Community loans - other	43	6	43	6
Hīmatangi Beach Sewerage Scheme Contributions	7	6	7	6
Rongotea Water Supply Scheme Contributions	2	2	2	2
Held to maturity investments				
Term deposits with maturity less than one year	-	-	100	671
Total Current Portion	**52**	**14**	**152**	**685**
Non-Current Portion				
Loans and receivables				
Community loans - other	175	38	175	38
Hīmatangi Beach Sewerage Scheme Contributions	53	60	53	60
Rongotea Water Supply Scheme Contributions	17	19	18	19
Held to maturity investments				
Term deposits with maturity of over one year	-	-	-	-
Total Non-Current Portion	**244**	**117**	**244**	**117**
Total Other Financial Assets	**296**	**131**	**396**	**802**

Fair values

Term deposits

The carrying amount of term deposits approximates their fair value.

Community Loans

The above community loans have been advanced at interest rates ranging from 0% to 4.08% (2025: from 0% to 4.74%).

The fair value of community loans is $217,421 (2025: $44,192). The face value of community loans is $5,141,544 (2025: $4,918,207). Some of these community loans are only repayable, should the entity concerned cease to operate for the purpose that the loan was given for. Detail of these loans is provided below.

Community Loans at nil fair value

There was no movement in community loans at nil fair value during the year.

The Council has a $2,500,000 community loan to the Manfeild Park Trust. Loan funds were used to finance the building of a stadium. Interest accrued against this loan until 2010 and the loan now stands at $2,952,703. In 2010 Council suspended interest and principal repayments for a five year period which was extended for a further 18 months. In June 2016 converted the loan to a suspensory loan and the loan was impaired to $nil.

On 30 September 2004 Council sold all the land and buildings associated with the Feilding racecourse to the Manfeild Park Trust for the sum of $1,650,000. In return for this Council holds a Community Interest in this Trust to the same value. This investment is only repayable to the Council should the Manfeild Park Trust be wound up. Therefore the fair value of this investment is nil.

The Council has a community loan with Manawatū Historical Vehicle Trust totalling $200,000 but only repayable if the Trust ceases to operate a facility for the storage, display and restoration of appropriate historic and vintage vehicles.

The Council has a $50,000 community loan with Manchester House, which is secured over buildings, but only repayable if the Trust ceases to operate a facility for social services in the district.

Council has a $71,000 community loan with the Feilding & District Steam Rail Society Inc., which is secured over buildings, but is only repayable if the society ceases to operate a facility for presentation and storage of steam engines in Feilding.

Hīmatangi Beach Sewerage Scheme and Rongotea Water Supply Scheme Contributions

Hīmatangi Beach and Rongotea residents were offered the option to pay the capital contribution for the new sewerage and water scheme over a 3, 5, 10 or 20 year period. The interest rate charged was 7%. The repayment of this debt is being processed through the rating system and therefore a charge against the relevant property.

Impairment

Other than disclosed above, there were no impairment provisions for other financial assets.

For more information on financial assets refer to note 34, financial instruments.

18. Derivative Financial Instruments

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Current Asset Portion				
Interest rate swaps	-	-	-	-
Total Current Asset Portion	**-**	**-**	**-**	**-**
Non-Current Asset Portion				
Interest rate swaps	-	-	-	-
Total Non-Current Asset Portion	**-**	**-**	**-**	**-**
Current Liability Portion				
Interest rate swaps	44	-	44	-
Total Current Liability Portion	**44**	**-**	**44**	**-**
Non-Current Liability Portion				
Interest rate swaps	315	307	315	307
Total Non-Current Liability Portion	**315**	**307**	**315**	**307**

Council has a number of interest swaps in place:

Trade Date	Effective Date	Termination Date	Rate %	COUNCIL Actual 2026 $000	COUNCIL Actual 2025 $000
25/06/2024	15/04/2026	15/10/2029	4.05%	6,500	6,500
27/09/2024	15/04/2025	15/10/2029	3.44%	3,750	3,750
27/09/2024	15/04/2025	15/04/2030	3.49%	3,750	3,750
28/03/2025	15/04/2025	15/04/2028	3.57%	7,500	7,500
28/03/2025	15/04/2025	15/04/2027	3.48%	7,500	7,500
28/03/2025	15/04/2025	15/10/2030	3.84%	7,500	7,500
22/06/2026	15/07/2026	15/05/2031	3.72%	4,000	-
				40,500	**36,500**

The fair values of interest rate swaps have been determined by calculating the expected future cash flows under the terms of the swaps and discounting these values to present value. The inputs into the valuation model are from independently sourced market parameters such as interest rate yield curves. Most market parameters are implied from instrument prices.

19. Non-Current Assets Held for Sale

	COUNCIL Actual 2026 $000	COUNCIL Actual 2025 $000	GROUP Actual 2026 $000	GROUP Actual 2025 $000
Non-Current Assets held for Sale are:				
Land held for sale	2,650	3,140	2,650	3,140
Buildings and improvements held for Sale	692	684	692	684
	3,342	**3,824**	**3,342**	**3,824**
Current Portion	3,342	3,824	3,342	3,824
Term Portion	-	-	-	-
Total	**3,342**	**3,824**	**3,342**	**3,824**
Opening balance assets for sale	3,824	3,824	3,824	3,824
Assets classified as held for sale during the period	8	-	8	-
Assets revalued or reclassified during the year	-	-	-	-
Less assets transferred or sold during the year	(490)	-	(490)	-
Closing balance assets held for sale	**3,342**	**3,824**	**3,342**	**3,824**

Council owned land on South Street are currently being marketed for sale through a real estate agency. The sale of 139 South Street is currently under negotiation for sale.

The accumulated property revaluation reserve recognised in equity for the current assets held for sale is $1,200,128 (2025: $1,785,145).

20A. Property, Plant and Equipment

2026	Cost/ Revaluation	Accumulated Depreciation and Impairment Charges	Carrying Amount $000
	$000	$000	$000
COUNCIL			
Operational Assets			
Land	25,338	-	25,338
Buildings and Improvements	32,297	(901)	31,396
Library Books	2,599	(1,739)	861
Plant, Equipment and Furniture	8,132	(5,655)	2,477
Motor Vehicles	2,793	(1,421)	1,372
Total operational assets	**71,160**	**(9,716)**	**61,444**
Infrastructural assets			
Land	8,398	-	8,398
Solid Waste	1,585	(581)	1,004
Wastewater	149,819	-	149,819
Stormwater and Drainage	95,615	-	95,615
Water Supply	144,209	(445)	143,764
Roads and Footpaths	681,488	(16,670)	664,818
Land Under Roads	65,368	-	65,368
Total infrastructural assets	**1,146,482**	**(17,697)**	**1,128,786**
Restricted assets			
Land	32,230	-	32,230
Buildings and Improvements	33,902	(1,855)	32,046
Plant and Equipment	1,626	(133)	1,493
Total restricted assets	**67,757**	**(1,988)**	**65,769**
Total Council	**1,285,399**	**(29,401)**	**1,255,999**
Other Group Assets			
Land	9,055	-	9,055
Buildings and Improvements	33,585	(913)	32,672
Furniture and equipment	916	(227)	689
Leasehold Improvements	177	(14)	163
Total	**43,733**	**(1,153)**	**42,579**
Group Assets	**1,329,132**	**(30,554)**	**1,298,578**

2025	Cost/ Revaluation	Accumulated Depreciation and Impairment Charges	Carrying Amount $000
	$000	$000	$000
COUNCIL			
Operational Assets			
Land	25,338	-	25,338
Buildings and Improvements	30,738	-	30,738
Library Books	2,394	(1,568)	827
Plant, Equipment and Furniture	7,340	(5,076)	2,264
Motor Vehicles	2,465	(1,088)	1,378
Total operational assets	**68,277**	**(7,732)**	**60,544**
Infrastructural assets			
Land	8,398	-	8,398
Solid Waste	939	(560)	379
Wastewater	137,938	-	137,938
Stormwater and Drainage	88,896	-	88,896
Water Supply	130,801	(445)	130,356
Roads and Footpaths	670,169	-	670,169
Land Under Roads	65,359	-	65,359
Total infrastructural assets	**1,102,500**	**(1,006)**	**1,101,494**
Restricted assets			
Land	31,952	-	31,952
Buildings and Improvements	31,944	-	31,944
Plant and Equipment	1,501	-	1,501
Total restricted assets	**65,396**	**-**	**65,396**
Total Council	**1,236,173**	**(8,737)**	**1,227,434**
Other Group Assets			
Land	8,692	-	8,692
Buildings and Improvements	27,631	(909)	26,723
Furniture and equipment	899	(131)	768
Leasehold Improvements	193	(16)	177
Total	**37,415**	**(1,055)**	**36,360**
Group Assets	**1,273,588**	**(9,793)**	**1,263,794**

20B. Movements for each class of plant, property and equipment

2026	Carrying Amount 1 July 2025	Revaluation Movement	Additions	Reclassification	Disposals	Impairment of Assets	Current Year Depreciation	Carrying Amount 30 June 2026
	$000	$000	$000	$000	$000	$000	$000	$000
Council								
Operational assets								
Land	25,338	-	-	-	-	-	-	25,338
Buildings and Improvements	30,738	-	1,560	-	-	-	(901)	31,396
Library Books	827	-	206	-	-	-	(170)	861
Plant, Equipment and Furniture	2,264	-	793	-	(0)	-	(580)	2,477
Motor Vehicles	1,378	-	357	-	(30)	-	(333)	1,372
Total operational assets	**60,545**	-	**2,916**	**-**	(30)	**-**	(1,984)	**61,444**
Infrastructural assets								
Land	8,398	-	-	-	-	-	-	8,398
Solid Waste	379	-	648	-	-	-	(21)	1,004
Wastewater	137,938	4,357	10,686	-	-	-	(3,162)	149,819
Stormwater and Drainage	88,896	4,558	2,931	-	-	-	(771)	95,615
Water Supply	130,356	10,631	4,903	-	-	-	(2,125)	143,764
Roads and Footpaths	670,169	-	11,320	-	-	-	(16,670)	664,818
Land Under Roads	65,359	-	9	-	-	-	-	65,368
Total infrastructural assets	**1,101,494**	**19,546**	**30,497**	**-**	**-**	**-**	**(22,749)**	**1,128,786**
Restricted assets								
Land	31,952	-	278	-	-	-	-	32,230
Buildings and Improvements	31,944	-	1,958	-	-	-	(1,855)	32,046
Plant and Equipment	1,501	-	127	-	-	-	(133)	1,493
Total restricted assets	**65,396**	-	**2,363**	**-**	**-**	**-**	(1,988)	**65,769**
Total Council	**1,227,436**	**19,546**	**35,775**	**-**	**(30)**	-	(26,721)	**1,255,999**
Other Group Assets								
Land	8,692	363	-	-	-	-	-	9,055
Buildings and Improvements	26,723	3,295	3,567	-	-	-	(913)	32,672
Furniture and equipment	768	-	148	-	-	-	(227)	689
Leasehold Improvements	177	-	-	-	-	-	(14)	163
Total	**36,360**	**3,658**	**3,715**	**-**	**-**	**-**	**(1,153)**	**42,579**
Group Assets	**1,263,795**	**23,203**	**39,491**	**-**	**(30)**	**-**	**(27,875)**	**1,298,578**



	Actual $000
Included on previous page is work in progress	
Operational Buildings and Improvements	2,150
Plant , Equipment and Furniture	474
Restricted land	-
Restricted Buildings and Improvements	1,755
Solid Waste	769
Wastewater	17,376
Stormwater and Drainage	9,126
Water Supply	14,340
Roading and Footpaths	4,033
Total Council	**50,023**
Manawatū Community Trust - Buildings	2,045
Group Assets	**52,068**

Kowhai Park, Feilding

20B. Movements for each class of plant, property and equipment

2025	Carrying Amount 1 July 2024	Revaluation Movement	Additions	Reclassification	Disposals	Impairment of Assets	Current Year Depreciation	Carrying Amount 30 June 2025
	$000	$000	$000	$000	$000	$000	$000	$000
COUNCIL								
Operational Assets								
Land	26,328	(2,481)	1,491	-	-	-	-	25,338
Buildings and Improvements	21,282	(4,840)	2,630	12,396	-	-	(730)	30,738
Library Books	813	-	183	-	-	-	(169)	827
Plant, Equipment and Furniture	1,145	-	1,543	-	-	-	(424)	2,264
Motor Vehicles	979	-	716	-	(60)	-	(257)	1,378
Total operational assets	**50,547**	**(7,321)**	**6,562**	**12,396**	**(60)**	**-**	**(1,580)**	**60,544**
Infrastructural Assets								
Land	7,870	529	-	-	-	-	-	8,398
Solid Waste	229	(1)	174	-	-	-	(24)	379
Wastewater	134,183	699	6,476	-	-	-	(3,420)	137,938
Stormwater and Drainage	81,640	1,516	6,493	-	-	-	(753)	88,896
Water Supply	119,272	2,387	10,904	-	-	-	(2,208)	130,356
Roads and Footpaths	641,817	28,151	15,348	-	-	-	(15,148)	670,169
Land Under Roads	65,360	-	-	-	-	-	-	65,359
Total infrastructural assets	**1,050,371**	**33,282**	**39,394**	**-**	**-**	**-**	**(21,553)**	**1,101,494**
Restricted Assets								
Land	38,746	(7,881)	1,087	-	-	-	-	31,952
Buildings and Improvements	41,955	2,634	1,673	(12,396)	-	-	(1,922)	31,944
Plant and Equipment	811	552	266	-	-	-	(128)	1,501
Total restricted assets	**81,512**	**(4,696)**	**3,026**	**(12,396)**	**-**	**-**	**(2,050)**	**65,396**
Total Council	**1,182,430**	**21,264**	**48,983**	**-**	**(60)**	**-**	**(25,183)**	**1,227,434**
Other Group Assets								
Land	8,692	-	-	-	-	-	-	8,692
Buildings and Improvements	27,187	-	445	-	-	-	(909)	26,723
Furniture and equipment	667	-	232	-	-	-	(131)	768
Leasehold Improvements	191	-	2	-	-	-	(16)	177
Total	**36,737**	**-**	**679**	**-**	**-**	**-**	**(1,055)**	**36,360**
Group Assets	**1,219,167**	**21,264**	**49,662**	**-**	**(60)**	**-**	**(26,239)**	**1,263,794**

	Actual $000
Included on previous page is work in progress	
Operational Buildings and Improvements	1,266
Plant, Equipment and Furniture	140
Restricted land	-
Restricted Buildings and Improvements	957
Solid Waste	386
Wastewater	7,097
Stormwater and Drainage	6,457
Water Supply	11,857
Roading and Footpaths	2,296
Total Council	**30,456**
Manawatū Community Trust - Buildings	455
Group Assets	**30,911**

20C Core Infrastructure Assets

Includes roads, water supplies, sewerage treatment infrastructure, stormwater, and drainage works.

The table below reports on the core infrastructural assets as required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

2026	Assets Constructed by Council	Assets Transferred to Council	Carrying Amount 30 June 2026	Replacement Cost 30 June 2026
	$000	$000	$000	$000
Wastewater				
Treatment Plant and Facilities	200	-	55,981	93,214
Other Assets (Reticulation Systems)	10,134	352	93,838	140,631
	10,334	352	149,819	233,845
Stormwater drainage	2,707	224	95,615	125,694
Water Supply				
Treatment Plant and Facilities	651	-	30,699	57,972
Other Assets (Reticulation Systems)	4,001	251	113,064	183,703
	4,652	251	143,764	241,675
Roads and Footpaths	11,004	316	664,818	676,138

Revaluation of assets – critical accounting estimates and assumptions

Estimating the fair value of land, buildings, and infrastructure.

Property, plant and equipment have been valued in accordance with the accounting policy set out in the Statement of Accounting Policy, under the 'asset revaluation' section (note 1).

Assets are valued to 'fair value' under the highest and best use scenario. Fair value is the amount for which an item could be exchanged or settled between knowledgeable willing parties in an arm's length transaction. Where the fair value of the asset can be determined by reference to the price in an active market for the same asset or similar asset, the fair value of the asset is determined using this information.

Where direct evidence of value is not available from an active market, fair value is determined from market-based evidence by appraisal, undertaken by a professionally qualified valuer. If there is no market-based evidence of fair value because of the specialised nature of the asset and the asset is rarely sold, fair value will be determined using the optimised depreciated replacement cost approach.

Operational land and buildings

Fair value of land was determined from market-based evidence based on highest and best use by an independent valuer with reference to comparable land sales. Where buildings and site improvements have been identified as being earthquake prone, then the valuation has been reduced by the estimated earthquake strengthening costs. The most recent valuation was performed by Quotable Value NZ, last valued effective 30 June 2025.

Site improvements or other improvements relating to the various land assets have been assessed on a fair market value basis where relevant. Specialised building are valued using the depreciated replacement cost approach because no reliable market data is available for such buildings. The most recent valuation was performed by Quotable Value NZ, last valued effective 30 June 2025.

Restricted land and buildings

Fair value was determined from market-based evidence by an independent valuer with specialised building being valued using the depreciated replacement cost approach when no reliable market data was available . The most recent valuation was performed by Quotable Value NZ, last valued effective 30 June 2025.

Roading assets

Roading assets were last valued effective 30 June 2025. The fair value of roading assets was determined on an optimised depreciated replacement cost basis, assuming continuation of current asset capability and processing requirements.

The valuation was undertaken by Scott McIntyre, the Datastack Limited. As part of the current valuation process, Manawatū District Council engaged Stantec to undertake a review of all unit rates used for infrastructure valuations in 2025. Total useful lives and overhead percentages were also reviewed. The valuation was peer reviewed by Brian Smith of Brian Smith Advisory Services LTD.

Water supply, wastewater and stormwater assets (three waters assets)

Three waters assets were last valued effective 30 June 2026. The fair value of three waters assets, excluding land, was determined on an optimised depreciated replacement cost basis, assuming continuation of current asset capability and processing requirements.

The valuation was undertaken by Hamish Harding, Asset Engineer – Utilities (MDC). As part of the current valuation process, Manawatū District Council engaged Stantec to undertake a review of all unit rates used for infrastructure valuations in 2025. Total useful lives and overhead percentages were also reviewed.

Buildings included under the 3 waters categories (e.g. treatment plants) and utilities land were valued separately by Quotable Value NZ, based on depreciated replacement cost last valued effective 30 June 2025.

Key estimates and assumptions used

There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated replacement cost method. These include:

- The replacement costs of the specific assets are adjusted where appropriate for optimisation due to over-design or surplus capacity. There have been no optimisation adjustments for the most recent valuations.
- Estimating the replacement cost of the asset. The replacement cost of infrastructure assets is based on recent construction contracts in the region for modern equivalent assets, from which unit rates are determined. Unit rates have been applied to components of the network based on size, material, depth, and location. If recent contract cost information is considered out of date, it is indexed using appropriate indices. For roading assets the Waka Kotahi Structures New Index for Civil Structures and the Waka Kotahi Constructions New Index for Civil Constructions are used. Further adjustments are then made to the unit rates following a comparison with Manawatū District Council contract schedules, unit rates from other local authorities and Stantec's own in-house database of costs.

Rates for the replacement cost of specialised buildings are derived from construction contracts of like assets, reference to publications such as QV Cost Builder, recent costings obtained from construction details and Property Institute of New Zealand's cost information.

- There are no significant asbestos issues associated with the buildings.
- Two buildings within the portfolio which are considered to be earthquake prone, being Manawatū District Council Main Administration Building and Feilding Little Theatre. The values calculated in this valuation make allowances for works required to the two buildings in this regard.
- Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions. For example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over-or underestimating the annual depreciation charge recognised as an expense in the statement of comprehensive revenue and expense. To minimise this risk, infrastructural asset useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition modelling are also carried out regularly as part of asset management planning activities, which provide further assurance over useful life estimates.
- The remaining useful life of buildings is estimated after considering factors such as the condition of the asset, future maintenance and replacement plans, and experience with similar buildings.
- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (for example, residential and office buildings) are valued at fair value using market-based evidence. Significant assumptions in the 30 June 2025 valuation include market rents and capitalisation rates.

- Capitalisation rates and yields are assessed by comparing the subject property to similar properties that have recently sold with adjustments for factors taken into consideration for factors such as tenure, quality of construction, condition, size, lease terms, quality of tenant and security of income. The capitalisation rate must in essence reflect the rates of return actually being achieved for comparable investments in the market.

Group assets

Assets owned by Manawatū Community Trust form part of the group assets included in the financial statements. Manawatū Community Trust had two categories of assets with valuation movements, as at 30 June 2026.

Residential land, buildings and improvements.

Land and buildings were revalued as at 30 June 2026 using an independent valuer (Morgans). In estimating the fair value of land and buildings, the Fair Value method was used under a highest and best use scenario.

The Fair Value method does make significant use of observable prices in active markets and recent market transactions on arm's length basis. The Highest and Best Use is defined as the most probable use of the asset that is physically possible, appropriately justified, legally permissible, financially feasible, and which results in the highest value.

Commercial land and buildings

Land and Buildings were revalued as at 30 June 2026 using an independent valuer - Morgans. In determining fair value Morgans have utilised an assessment of the following approaches:

Income approach

- Capitalisation of Income Method - provides an indication of value by converting future cash flow to a single current value. Under the income capitalisation method, the value of an asset is determined by reference to the value of the income, cash flow or cost savings generated by the asset. This valuation method adopts the capitalisation of the passing and/or potential net rental income utilising yields as have been derived from sales of comparable property.

Market approach – provides an indication of value by comparing the assets with identical or comparable assets for which price information is available.



Feilding Clock Tower

2025	Assets Constructed by Council	Assets Transferred to Council	Carrying Amount 30 June 2025	Replacement Cost 30 June 2025
	$000	$000	$000	$000
Infrastructural Assets				
Wastewater of which:				
Treatment Plant and Facilities	948	-	51,538	83,973
Other Assets (Reticulation Systems)	5,475	53	86,400	130,065
	6,423	53	137,938	214,038
Stormwater Drainage	6,471	22	88,896	120,456
Water Supply of which:				
Treatment Plant and Facilities	1,532	-	21,847	46,808
Other Assets (Reticulation Systems)	9,337	35	108,509	179,696
	10,869	35	130,356	226,504
Roads and Footpaths	15,348	-	670,169	1,210,462

Insurance Cover

Insurance Arrangements

At 30 June 2026 Council had the following insurance cover in place for the following assets:

	Insurance Deductible* $	Replacement Cover $000	Replacement Cover $000
		COUNCIL	GROUP
Material damage cover - buildings (operational and restricted)	100,000	318,869	318,869
Material damage cover - plant and equipment	100,000	16,655	16,655
Motor vehicle cover	1% sum insured	2,635	2,635
Material damage cover - water and wastewater - treatment and supply	100,000	457,051	457,051
Underground assets (water / stormwater/ wastewater) for natural disaster	250,000	435,537	435,537

Assets not covered by Insurance

Council does not insure its roading assets. In the event of a disaster it is expected that the repair and/or replacement of our roading assets will attract a high subsidy from the New Zealand Transport Agency. Council self insures the unsubsidised portion of roading.

Council does not insure land.

Council has no insurance in relation to intangible assets and financial assets.

Risk Sharing Agreement

In the event of a disaster it is anticipated that the remaining 60% of reinstatement costs will be recovered from Central Government under the Civil Defence Emergency Management Plan.

* Loss or damage below the insurance deductible is covered by Council (either as an operating cost or is funded from the Insurance Reserve - see note 26).

21. Intangible Assets

	COUNCIL AND GROUP	
	Actual 2026 $000	Actual 2025 $000
Balance at 1 July		
Cost	3,016	3,016
Accumulated amortisation and impairment	(2,996)	(2,989)
Opening carrying amount	**20**	**27**
Additions	-	-
Less disposals at cost	-	-
Accumulated amortisation on disposals	-	-
Less amortisation charge	(7)	(7)
Closing carrying amount	**13**	**20**
Balance at 30 June		
Cost	3,016	3,016
Accumulated amortisation and impairment	(3,003)	(2,996)
Closing carrying amount	**13**	**20**

There are no restrictions over the title of Council's intangible assets, nor are any intangible assets pledged as security for liabilities.

All intangible assets are software.

22. Creditors and Other Payables

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Trade payables	7,319	9,087	8,352	9,402
Deposits and bonds	1,441	1,673	1,441	1,673
Accrued expenses	1,408	1,615	1,408	1,615
Amounts due to related parties (note 30)	-	-	-	-
Revenue in advance	1,812	1,659	1,812	1,659
Total creditors and other payables	**11,979**	**14,033**	**13,011**	**14,348**
Total creditor and other payables comprise:				
Creditors / other payables from exchange transactions	10,168	12,374	11,199	12,689
Creditors / other payables from non-exchange transactions	1,812	1,659	1,812	1,659
Total creditors and other payables	**11,979**	**14,033**	**13,011**	**14,348**

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value.

23. Provisions

	COUNCIL AND GROUP	
	Actual 2026 $000	Actual 2025 $000
Current Provisions are represented by:		
Financial guarantees	-	-
Wastewater treatment plant closure provision	164	-
Landfill aftercare provision	29	28
Total Current Provisions	**193**	**28**
Non-Current Provisions are represented by:		
Financial guarantees	-	-
Wastewater treatment plant closure provision	287	364
Landfill aftercare provision	211	230
Total Non-Current provisions	**498**	**594**

	COUNCIL AND GROUP	
	Actual 2026 $000	Actual 2025 $000
Opening balance	621	1,556
Additional provisions made during the year	-	-
Amounts used during the year	(18)	(24)
Unused amounts reversed during the year	6	(921)
Discount unwinding	82	10
Closing Balance	**691**	**621**

Provision for landfill aftercare costs

Council has recognised a provision for the aftercare costs of the Feilding landfill and two smaller landfills (located at Kimbolton and Tangimoana) which are no longer operational.

Feilding landfill

The resource consent to operate the Feilding landfill expires on 1 July 2029. The Council has a responsibility under the conditions of the resource consent to rehabilitate and restore the landfill site and to provide on going maintenance and monitoring of the site for at least thirty years after closure.

Closure responsibilities include providing for:

- additional soil cover
- contouring and shaping the site
- grassing
- drainage structures including berms, chutes and drains

Post closure costs include providing for:

- monitoring and treatment of leachate
- ground water and surface water monitoring
- on-going management including maintenance of grass cover, drainage systems and fencing.

The cash outflows for landfill post-closure are expected to occur from 2006 to 2036 (30 years). The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account existing technology and using a discount rate of 2.97%.

Each year part of the discounted amount will be unwound and recognised as an interest expense in the operating costs while at the same time adding this to the provision.

The following major assumptions have been made in the calculation of the provision:

- The annual price index used is the Local Government Cost Index as detailed in the 2024-2034 Long Term Plan
- An annual discount rate of 2.97%
- Aftercare period of 30 years after closure.

Other landfills

Provision has been made for the ongoing aftercare of the Kimbolton and Tangimoana landfills that are no longer in use. Ongoing monitoring and maintenance expenditure has been allowed for these sites.

Wastewater Plant closure

Council has recognised a provision for the costs associated with making safe the land at wastewater treatment plants (located in Awahuri, Cheltenham, Halcombe, Kimbolton, Sanson and Rongotea). The exposure of the Council in relation to the estimates and uncertainties surrounding the wastewater plant closure provision is based on discounted cash flows of estimated costs.

24. Employee Entitlement Liabilities

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Accrued pay	292	246	339	290
Annual leave	1,304	1,202	1,326	1,217
Total Employee Entitlement Liabilities	**1,596**	**1,448**	**1,665**	**1,507**
Comprising:				
Current	1,596	1,448	1,665	1,507
Non-current	-	-	-	-
Total Employee Entitlement Liabilities	**1,596**	**1,448**	**1,665**	**1,507**

25. Borrowings

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Opening Balance of Term Borrowings	104,231	95,231	105,191	95,707
Loans raised during the year	91,400	73,900	92,400	73,900
Loans repaid during the year	(82,331)	(64,900)	(82,588)	(64,416)
Closing Balance of Term Borrowings	**113,300**	**104,231**	**115,003**	**105,191**
Current:				
Secured loans	31,000	27,900	31,582	28,201
Total current borrowings	**31,000**	**27,900**	**31,582**	**28,201**
Non-current:				
Secured loans	82,300	76,331	83,421	76,989
Total non-current borrowings	**82,300**	**76,331**	**83,421**	**76,989**

As at 30 June 2026, there is a credit card facility in place with Bank of New Zealand for a limit of $188k, which includes a purchase card facility (2025: $188k). There is a "multi-option" facility - treasury solution of $10 million of which $0 (2025: $0) is used as of balance date.

Fixed-rate debt

$57.5 million of debt (2025: $51.0 million) has been issued at floating interest rate and the remainder is at fixed rates of interest. The borrowing rates ranged from 1.1% to 5.51% (2025: 1.1% to 5.51%).

Security

Council does not have any overdraft facilities associated with its bank accounts.

Council's loans are secured over the rating revenue of the District by way of a debenture trust.

Loans to the Manawatū Community Trust from Council are secured by way of registered first mortgage over the land owned by the Trust at 100 Awahuri Road, Feilding. Council does not hold security for the loan made to the Trust for the construction of the Feilding Integrated Family Health Centre. ANZ Bank holds a General Security Agreement of the assets of the Trust for their loan for the Feilding Integrated Family Health Centre.

Management

Council manages its borrowings in accordance with its funding and financial policies, which includes a Liability Management policy. These policies have been adopted as part of the Council's Long Term Plan.

Internal borrowings

Information about internal borrowings are provided for each group of activities, as part of the funding impact statements for group of activities.

26. Equity

2026	Opening Balance	Net Surplus	Transfers In	Transfers Out	Revaluation Changes	Closing Balance
	$000	$000	$000	$000	$000	$000
Retained Earnings						
Accumulated General Funds	490,711	(1,985)	122,494	(116,887)	-	**494,332**
Separate Funds	(10,441)	-	88,425	(90,352)	-	**(12,368)**
Growth Funds	-	-	5,507	(5,675)	-	**(168)**
Depreciation Funds	25,642	-	22,863	(26,423)	-	**22,082**
	505,912	**(1,985)**	**239,289**	**(239,337)**	**-**	**503,878**
Other Reserves						
Trust Funds						
- Hook Bequest	9	-	-	-	-	**9**
- Trewin Bequest	1	-	-	-	-	**1**
- Wakerill Trust	1	-	-	-	-	**1**
- Robert Dickson Library Trust	4	-	-	-	-	**4**
- P A Broad Memorial Trust	8	-	-	-	-	**8**
- Historical Trust	-	-	-	-	-	**-**
- Robert Dickson Educational Trust	13	-	-	-	-	**13**
- Museum Trust	1	-	-	-	-	**1**
- Feilding and District Relief Trust	65	-	2	-	-	**67**
	102	**-**	**2**	**-**	**-**	**104**
Special Funds						
- General Purpose Special Fund	1,565	-	50	(45)	-	**1,570**
- Land Subdivision Reserve Special Fund	327	-	11	-	-	**338**
- Insurance Fund	904	-	29	-	-	**932**
	2,796	**-**	**90**	**(45)**	**-**	**2,840**
Revaluation Reserves						
- Operational Land	12,973	-	-	-	-	**12,973**
- Operational Buildings and Improvement	3,223	-	-	-	-	**3,223**
- Restricted Land	20,428	-	-	-	-	**20,428**
- Restricted Buildings and Improvement	21,907	-	-	-	-	**21,907**
- Restricted Plant and Equipment	561	-	-	-	-	**561**
- Infrastructural Land	4,224	-	-	-	-	**4,224**
- Solid Waste	(1)	-	-	-	-	**(1)**
- Utilities (water, stormwater and wastewater)	183,004	-	-	-	19,546	**202,550**
- Roading Network	381,889	-	-	-	-	**381,889**
	628,208	**-**	**-**	**-**	**19,546**	**647,755**
Total Other Reserves	**631,106**	**-**	**92**	**(45)**	**19,546**	**650,697**
Total Council Equity	**1,137,018**	**(1,985)**	**239,381**	**(239,381)**	**19,546**	**1,154,576**
Other Entities						
General Fund	13,738	521	-	-	-	**14,259**
Restricted Land	-	-	-	-	-	**-**
Restricted Buildings and Improvement	-	-	-	-	-	**-**
Revaluation Reserves	-	-	-	-	-	**-**
- Operational Land	6,740	-	-	-	363	**7,103**
- Operational Buildings and Improvement	11,560	-	-	-	3,295	**14,855**
Total Group Equity	**1,169,056**	**(1,464)**	**239,381**	**(239,381)**	**23,203**	**1,190,793**

2025	Opening Balance	Net Surplus	Transfers In	Transfers Out	Revaluation Changes	Closing Balance
	$000	$000	$000	$000	$000	$000
Retained Earnings						
Accumulated General Funds	486,234	11,662	120,765	(127,950)	-	**490,711**
Seperate Funds	(16,095)	-	91,797	(86,143)	-	**(10,441)**
Growth Funds	38	-	8,689	(8,727)	-	**-**
Depreciation Funds	24,432	-	27,059	(25,849)	-	**25,642**
	494,609	**11,662**	**248,309**	**(248,669)**	**-**	**505,911**
Other Reserves						
Trust Funds						
- Hook Bequest	9	-	-	-	-	**9**
- Trewin Bequest	1	-	-	-	-	**1**
- Wakerill Trust	1	-	-	-	-	**1**
- Robert Dickson Library Trust	4	-	-	-	-	**4**
- P A Broad Memorial Trust	7	-	1	-	-	**8**
- Historical Trust	-	-	-	-	-	**-**
- Robert Dickson Educational Trust	14	-	-	(1)	-	**13**
- Museum Trust	1	-	-	-	-	**1**
- Feilding and District Relief Trust	64	-	1	-	-	**65**
	101	**-**	**2**	**(1)**	**-**	**102**
Special Funds						
- General Purpose Special Fund	1,233	-	377	(45)	-	**1,565**
- Land Subdivision Reserve Special Fund	322	-	5	-	-	**327**
- Insurance Fund	890	-	13	-	-	**904**
	2,445	**-**	**395**	**(45)**	**-**	**2,795**
Revaluation Reserves						
- Operational Land	15,454	-	-	-	(2,481)	**12,973**
- Operational Buildings and Improvement	8,063	-	-	-	(4,840)	**3,223**
- Restricted Land	28,309	-	-	-	(7,881)	**20,428**
- Restricted Buildings and Improvement	19,275	-	-	-	2,632	**21,907**
- Restricted Plant and Equipment	-	-	9	-	552	**561**
- Infrastructural Land	3,695	-	-	-	529	**4,224**
- Solid Waste	-	-	-	-	(1)	**(1)**
- Utilities (water, stormwater and wastewater)	178,401	-	-	-	4,603	**183,004**
- Roading Network	353,737	-	-	-	28,151	**381,889**
Total Council Equity	**606,934**	**-**	**9**	**-**	**21,265**	**628,207**
Total Other Reserves	**609,480**	**-**	**406**	**(46)**	**21,265**	**631,105**
Total Council Equity	**1,104,089**	**11,662**	**248,715**	**(248,715)**	**21,265**	**1,137,015**
Other Entities						
General Fund	13,471	267	-	-	-	**13,738**
Restricted Land	-	-	-	-	-	**-**
Restricted Buildings and Improvement	-	-	-	-	-	**-**
Revaluation Reserves	-	-	-	-	-	**-**
- Operational Land	6,740	-	-	-	-	**6,740**
- Operational Buildings and Improvement	11,560	-	-	-	-	**11,560**
Total Group Equity	**1,135,861**	**11,929**	**248,715**	**(248,715)**	**21,265**	**1,169,053**

Separate funds

When Council has used targeted rates for a specified purpose, unspent funds are separately accounted for and are applied in subsequent years to the specified activity.

Growth funds

These funds are created from Development Contributions levied. They are used for growth related expenditure for the creation of community assets. These include roads, parks and reserves, stormwater, wastewater and water supply.

Depreciation fund

These funds are created from depreciation and amortisation funded through revenue sources. These funds are only applied to the renewal of existing assets and for principal repayments of loans.

Purpose of each Special Fund is detailed below:

General Purpose Special Fund: General expenditure

Land Subdivision Reserve Special Fund: Reserves contributions in accordance with the Local Government Act

Insurance Fund: Small claims and insurance excess not covered by external insurance policy.

Special funds are restricted by Council resolution and may only be applied to the purpose that established the fund.

Purpose of each Trust Fund is detailed below:

Hook Bequest: Assist poor or needy/charitable purposes in Feilding

Trewin Bequest: Maintenance of the Trewin monument

Wakerill Trust: Maintenance of the Wakerill monument

Robert Dickson Library Trust: Children's books

P.A. Broad Memorial Trust: Books on NZ sport and wildlife

Historical Trust: To enhance the library's local research area

Robert Dickson Educational Trust: Advice/ guidance/assistance to solo mothers and their children for education matters and advancement in life

Museum Trust: Council directs trust to enhance the library's local research area

Feilding And District Relief Trust: Donations from 2004 flood.

27. Reconciliation of Net Surplus/ (deficit) after Tax to Net Cash Flow from Operating Activities

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Surplus/(deficit) after tax	**(1,985)**	**11,662**	**(1,464)**	**11,929**
Add/(less) non-cash items:				
Depreciation and amortisation	26,729	25,191	27,882	26,247
Vested assets	(1,143)	(7,120)	(1,143)	(7,120)
Grant expenditure from low interest loans	-	-	-	-
Add/(less) items classified as investing or financing activities:				
Investment revenue direct to investment	-	-	(72)	(59)
Repayments of borrowings	-	-	(714)	(436)
(Gains)/losses on disposal of property, plant and equipment	(122)	(250)	(122)	(258)
Loss/(gain) on derivative financial instruments	53	307	53	307
Add/(less) movements in working capital items:				
(Increase)/decrease in accounts receivable	1,084	1,117	1,176	1,169
Increase (decrease) in accounts payable	(2,200)	243	(1,585)	72
Increase (decrease) in provisions	69	(935)	69	(935)
Increase (decrease) in employee benefits	148	114	158	104
Net GST	108	(205)	96	(194)
Net cash from operating activities	**22,740**	**30,122**	**24,334**	**30,826**

28. Capital Commitments and Operating Leases

Capital Commitments	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment				
- Land	-	-	-	-
- Buildings	-	1,137	-	2,655
- Roading	10,249	12,040	10,249	12,040
- Stormwater	2,023	560	2,023	560
- Wastewater	3,407	5,638	3,407	5,638
- Water Supply	978	2,989	978	2,989
Total Capital Commitments	**16,656**	**22,365**	**16,656**	**23,882**

The capital commitment for roading will be partly financed by a subsidy from the New Zealand Transport Agency of $4.1M (2025: $8.7M).

Operating leases as lessee

Council leases property, plant and equipment in the normal course of its business. The investment property leases have a non-cancellable term of 36 months except for one lease that has a non-cancellable term of 156 months. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Non-cancellable operating leases as lessee				
Not later than one year	30	31	30	31
Later than one year and not later than two years	30	31	30	31
Later than two years and not later than five years	51	74	51	74
Later than five years	84	107	84	107
Total non-cancellable operating leases	**195**	**243**	**195**	**243**

Operating leases as lessor

The future aggregate minimum lease payments to be collected under operating leases are as follows:

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Operating leases as lessor				
Not later than one year	205	205	235	235
Later than one year and not later than two years	203	203	233	233
Later than two years and not later than five years	261	400	351	490
Later than five years	518	626	1,078	1,216
Total operating leases	**1,186**	**1,434**	**1,896**	**2,174**

29. Contingencies

Contingent Liabilities

Risk Pool Insurance

Manawatū District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind-down; however, the Council has an ongoing obligation to contribute to the Scheme should a funding call be made in respect of historical claims (to the extent those claims are not covered by reinsurance or where reinsurance recovery is delayed), and to fund the ongoing operation of the Scheme.

The likelihood of any call in respect of historical claims diminishes over time as limitation periods expire. However, following the Supreme Court's decision in August 2023 concerning mixed defect claims, a number of proceedings against Riskpool have progressed.

Several Member Councils have brought proceedings against Riskpool in relation to such claims. Two of these proceedings have been heard by the High Court, with judgment currently awaited. These cases are expected to provide clarity on the scope of Riskpool's historical obligations and the interpretation of Scheme documentation.

At this stage, the total potential liability associated with these matters cannot be reliably quantified.

Building Act claims

The Building Act 2004 imposes certain obligations and liabilities on local authorities in respect to the issue of building consents and building inspections work done. At the date of this report, there are no claims filed with the Weathertight Homes Tribunal.

Council is named as a party in one Weathertight Homes claim. The claim is in its early days and no quantum has been disclosed by the claimant. Council has also been named as a party to the Carter Holt Harvey representative claim regarding an alleged defective product "Shadowclad". This quantum regarding this claim has not be disclosed by the claimant

Uncalled capital – NZLGFA

The Council is a shareholder of the NZLGFA. The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand and had a foreign currency rating of AA+ and a local currency rating of AAA from Standard and Poors at 2 March 2021. The Council is one of 31 shareholders of the NZLGFA. In that regard, Council has uncalled capital of $100,000. When aggregated with the uncalled capital of other shareholders, $20 million is available in the event of an imminent default. Together with the other shareholders, the Council is a guarantor to all of NZLGFA's borrowings. At 30 June 2026, the NZLGFA had borrowings totalling $26.551 billion (2025: $25.530 billion). The Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of the NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

- it is not aware of any local authority debt default events in New Zealand
- local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

Defined Benefit Scheme

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

Insufficient information is available to use defined accounting as it is not possible to determine from the terms of the Scheme the extent to which the deficit will affect future contributions by employers, as there is no prescribed basis for allocation.

Guarantees

Council is one of the guarantors to the Deed of Lease of commercial property signed with Manawatū-Whanganui LASS Limited which is a Council Controlled Organisation, whereby the Council guarantees jointly and severally the payment of the rent and performance by the Tenant of the covenants in the lease. As at balance date, Manawatū Whanganui LASS Limited had complied with all terms of the lease agreement.

Other legal proceedings – unquantified claims

The Council is a party to a further claim at balance date. It is too early in the claims process to determine if the claim has merit and, if so, to provide an estimate of the amount of the claim (2025: $nil).

Contingent Assets

Buildings on reserve land

Council has a number of sports clubs that have constructed facilities (e.g. club rooms) on reserve land. The clubs control the use of these facilities and Council will only gain control of the asset if the clubs vacate the facility. Until this event occurs these assets are not recognised as assets in the statement of financial position.

Community loans

A number of loans have been given to community organisations. These loans become repayable only if the organisation ceases to provide a service within the District. At this stage Council is not aware of any circumstance in which the loan becomes repayable. These loans are recorded at fair value ($nil) in the statement of financial position. These loans total $4.92M (2025: $4.92M). Refer to note 14 and 17.

30. Related Party Transactions

Council is the ultimate parent of the group and controls four entities, being Heartland Contractors Ltd, the Feilding Civic Centre Trust, the Awahuri Forest / Kitchener Park Trust and the Manawatū Community Trust. Council also owns a 50% share in Central Economic Development Agency Limited.

Transaction with related parties that are a part of a normal customer relationship (such as payment of rates and purchase of rubbish bags etc.) are not included in related party disclosures. The following transactions were carried out with related parties.

	Actual 2026 $000	Actual 2025 $000
Heartland Contractors Limited (Non Trading) The Mayor, and Chief Executive are directors of this company	Nil	Nil
Feilding Civic Centre Trust Grant provided by MDC	197	117
Manawatū Community Trust Interest paid to MDC (refer note below)	169	204
Amounts payable to MDC at year end	25	17
Loans repaid to the MDC	365	353
Loans drawn down from MDC during the year	-	800
Loan owing to MDC (as at balance date)	4,509	4,874
Manawatū-Whanganui LASS Limited The Chief Executive is a director of this company The Council is one of the guarantors to the Deed of Lease for a property leased by the company - see note 27 for further details.		
Awahuri Forest / Kitchener Park Trust Grant provided by MDC	112	130
Central Economic Development Agency Limited Contract payment provided by MDC	709	692

Council has impaired the loan given to Manawatū Community Trust to fair value. The reduction total of $24k (2025: $44k) is because 50% of the loan is interest free and has been treated as grant expenditure. There is no reduction of any other loans or other receivables to related parties (2025: $nil).

Key Management Personnel Compensations (includes senior management, the Mayor and Councillors)	Actual 2026 $000	Actual 2025 $000
Salaries and other short term employee benefits - elected members	626	600
Salaries and other short term employee benefits - Executive Team including the Chief Executive	1,324	1,250
Post employment benefits - Executive Team including the Chief Executive	-	-
Termination benefits	-	-
	1,950	**1,850**
Full time equivalents		
Elected Members*	12	12
Executive Team including the Chief Executive	6	5

*Due to the difficulty in determining the full-time equivalents for elected members, the full-time equivalent figure is taken as the average number of elected members.

31. Remuneration

Elected Members

Remuneration is determined by the Remuneration Authority. Remuneration paid to elected members (including meeting allowances for Hearings Committee meeting) during the year was:

	Actual 2026 $000	Actual 2026 $000	Actual 2025 $000	Actual 2025 $000
	Salary	Meeting Allowances	Salary	Meeting Allowances
Mayor Michael Ford (from October 2025)	102,509	-	-	-
Mayor Helen Worboys* (until October 2025)	41,898	-	134,974	-
Councillor Bridget Bell	42,701	-	41,274	-
Councillor Steve Bielski	12,194	-	39,309	-
Councillor Lara Blackmore	12,803	-	41,274	-
Councillor Stuart Campbell	13,413	-	43,240	-
Councillor Shelley Dew-Hopkins	29,898	-	-	-
Councillor Robert Duindam	29,898	111	-	-
Councillor Colin Dyer	31,591	-	-	-
Councillor Michael Ford (Deputy Mayor until October 2025)	17,071	-	55,033	-
Councillor Grant Hadfield (Deputy Mayor from October 2025)	53,318	-	43,240	-
Councillor Sam Hill	28,980	-	-	-
Councillor Raewyn Loader	28,980	-	-	-
Councillor Colin McFadzean	12,194	-	39,309	-
Councillor James McKelvie	28,980	-	-	-
Councillor Jerry Pickford	28,980	-	-	-
Councillor Andrew Quarrie	41,174	-	39,309	-
Councillor Kerrie Quigley	12,194	-	39,309	-
Councillor Alison Short	45,004	261	43,240	867
Councillor Fiona Underwood	12,194	-	39,309	-
	625,974	**372**	**598,820**	**867**

*Figures include a salary sacrifice of $2,498.29 for private use of motor vehicle.

Chief Executive

For the year ended 30 June 2026, the remuneration paid to the Chief Executive, Shayne Harris, was $373,711.41 (2025: Shayne Harris, $374,393).

Council employees 2026	Actual 2026 as at 30 June
The number of employees employed by the Council:	187
The number of full-time employees:	128
The full-time equivalent number of all other employees:	38
Number of employees receiving total annual remuneration of:	
- less than $60,000	37
- between $60,000 and $79,999	40
- between $80,000 and $99,999	50
- between $100,000 and $119,999	23
- between $120,000 and $139,999	14
- between $140,000 and $159,999	12
- between $160,000 and $199,999	7
- between $200,000 and $379,999	4
	187

Council employees 2025	Actual 2025 as at 30 June
The number of employees employed by the Council:	174
The number of full-time employees:	128
The full-time equivalent number of all other employees:	29
Number of employees receiving total annual remuneration of:	
- less than $60,000	32
- between $60,000 and $79,999	43
- between $80,000 and $99,999	44
- between $100,000 and $119,999	23
- between $120,000 and $139,999	12
- between $140,000 and $159,999	9
- between $160,000 and $199,999	7
- between $200,000 and $379,999	4
	174

A full-time employee is determined on the basis of a 40-hour working week.

32. Severance Payments

For the year ended 30 June 2026, the Council made three (2025: two) severance payments to employees, totalling $42,692 (2025: $17,562). The value for each of these payments were $20,000, $12,585 and $10,108.

33. Events after the Balance Sheet Date

Local Government reform

The Government has proposed reforms to simplify local government, including potential council amalgamations, the establishment of unitary authorities combining district or city and regional council functions, and changes to regional council governance. A voluntary "Head Start" pathway allows councils to propose earlier reorganisation.

Manawatū District Council did not submit a Head Start proposal. Council opposes compulsory amalgamation but continues to work constructively with neighbouring councils and the Government to explore alternative arrangements that protect local representation and accountability.

For councils and regions not progressing through the Head Start pathway, the Government proposes a compulsory backstop process. An interim governing body would exercise regional council governance and lead regional reorganisation planning. This planning could result in changes to district and city councils, including Manawatū District Council. The detailed arrangements remain subject to Government decisions expected in 2027. The indicative legislative timetable provides for enabling legislation to be enacted before the 2028 local elections, with the backstop process and subsequent reorganisation progressing after those elections.

The outcome and timing of the reforms, including any changes to Council's structure and responsibilities, remain uncertain. The Government's indicative timetable does not establish a confirmed date or final form for any reorganisation affecting Council. Given this uncertainty, and the expectation that Council will continue operating for the foreseeable future, the financial statements have been prepared on a going concern basis.

Changes to Council-Controlled Organisations (CCO)

During the year, a decision was made to cease the Awahuri Forest / Kitchener Park Trust's operations and wind up its affairs. The Trust, which operated as a Council Controlled Organisation (CCO) of the Manawatū District Council, stopped operating effective of 30 June 2026. As a result of the winding-up process, control of the Trust's plant and equipment and operating responsibilities return to Manawatū District Council from 1 July 2026.

In August 2026, it was agreed that Feilding Civic Centre Trust, which operates as a Council Controlled Organisation (CCO) of the Manawatū District Council, will cease operations. As part of the winding-up process, control of the Trust's plant and equipment and operating responsibilities will return to Manawatū District Council during the 30 June 2027 Financial Year.

Other material matters

The Manawatū District Council is not aware of any other events subsequent to balance date which would materially affect the amounts included in these financial statements or disclosures made.

Water Services Reform

The Local Government (Water Services) Act 2025 (Water Services Act) requires the Council to comply with additional regulations around the provision of water services. The Act introduced requirements for the Council around transparency regarding revenue, charging, expenditure (both operating and capital) and levels of service provision. It also introduced standardised design and environmental performance frameworks along with an economic regulation regime which is to be overseen by the Commerce Commission.

The Council delivered the Water Services Delivery Plan (WSDP) to the Department of Internal Affairs and the Secretary for Local Government in August 2025 and the Plan was accepted in November 2025.

Under the accepted Plan, Council continues to delivery Water Services in-house. The in-house delivery model requires all financial aspects of the Water Service Delivery Plan to be ring-fenced from the rest of the Council activities and came into effect on 1 July 2026.

At 30 June 2026, Council continued to own, control and operate its water services assets and activities. No water service assets, liabilities, debt, revenue streams, employees or operational responsibilities had transferred to another organisation.

Work is underway to establish the Water Services Internal Business Unit so we can continue to meet new requirements while retaining a strong local focus.

As the model is kept in-house there are no additional uncertainties around the financial estimates of cost and these have been incorporated in tandem with the Council's usual model in preparing the Annual and Long-term Plans.

34. Financial Instruments

Financial instruments categories

The following tables are comparisons of carrying amounts of the Group's financial assets and liabilities in each of the financial instrument categories:

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Financial Assets				
Manditorily measured at FVTSD Derivative financial assets - not hedge accounted	-	-	-	-
Derivatives that are hedge accounted Derivative financial assets	-	-	-	-
FVTSD				
Notes - NZ Local Government Funding Agency	3,623	2,662	3,623	2,662
Total at FVTSD	**3,623**	**2,662**	**3,623**	**2,662**
Amortised Cost				
Cash and cash equivalents	7,439	10,402	7,800	11,096
Debtors and other receivables	6,572	7,764	6,584	7,863
Term deposits - other	-	-	100	671
Community loans	297	131	297	131
Community loans - related party	4,486	4,834	-	-
Total Amortised Cost	**18,793**	**23,131**	**14,779**	**19,761**
FVTOCRE				
Unlisted shares in NZ Local Government Funding Agency (NZLGFA)	100	100	100	100
Unlisted shares in NZ Local Government Insurance Corp Ltd (NZIG)	190	190	190	190
Unlisted shares in Manawatū-Whanganui LASS Limited (LASS)	16	16	16	16
Total at FVTOCRE	**306**	**306**	**306**	**306**
Total financial assets	**22,721**	**26,099**	**18,708**	**22,729**
Financial Liabilities				
Mandatorily measured FVTSD Derivative financial liabilities-not hedge accounted	359	307	359	307
Derivatives that are hedge accounted Derivative financial liabilities	-	-	-	-
Amortised cost Creditors and other payables	11,979	14,033	13,011	14,348
Bank overdraft	-	-	-	-
Secured loans	113,300	104,231	115,003	105,191
Total financial liabilities	**125,638**	**118,571**	**128,373**	**119,845**

Fair value hierarchy disclosures

The following table analyses the basis of the valuation of classes of financial instruments measured at fair value in the statement of financial position.

	Valuation technique			
	Total $000	Quoted market price (Level 1) $000	Observable inputs (Level 2) $000	Significant non-observable inputs $000
30 June 2026 - Council				
Financial Assets Community Loan	-	-	-	-
Financial liabilities Derivative financial liabilities	359	-	359	-
30 June 2026 - Group				
Financial Assets Community Loan	-	-	-	-
Financial liabilities Derivative financial liabilities	359	-	359	-
30 June 2025 - Council				
Financial Assets Community Loan	-	-	-	-
Financial liabilities Derivative financial liabilities	307	-	307	-
30 June 2025 - Group				
Financial Assets Community Loan	-	-	-	-
Financial liabilities Derivative financial liabilities	307	-	307	-

Changing a valuation assumption to a reasonable possible alternative assumption would not significantly change fair value.

All held at fair value through other comprehensive revenue and expense financial assets are recorded in the Statement of Financial Position at cost, as the fair value cannot be measured reliably. The carrying amount of these is detailed above.

Financial instrument risks

Council has a series of policies to manage the risks associated with financial instruments. Council is risk averse and seeks to minimise exposure from its treasury activities. Council has established Council approved Liability Management and Investment policies. These policies do not allow any transactions that are speculative in nature to be entered into.

Market risk

Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices. Council is exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through other comprehensive revenue and expense. This price risk arises due to market movements in listed securities. This price risk is managed by diversification of Council's investment portfolio in accordance with the limits set out in Council's Investment policy.

Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. Council is not exposed to currency risk, as it does not enter into foreign currency transactions.

Interest rate risk

Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. Borrowing issued at fixed rates exposes the Council to fair value interest rate risk. Council's Liability Management policy outlines the type of borrowing allowed.

Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Borrowings and investments issued at variable interest rates expose Council to cash flow interest rate risk.

Credit risk

Credit risk is the risk that a third party will default on its obligation to Council, causing Council to incur a loss. Council has no significant concentrations of credit risk, as it has a large number of credit customers, mainly ratepayers, and Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers.

Council invests funds only in deposits with registered banks and local authority stock and its investment policy limits the amount of credit exposure to any one institution or organisation.

Investments in other Local Authorities are secured by charges over rates. Other than other local authorities, the group only invests funds with those entities, which have a Standard and Poor's credit rating of at least A -. Accordingly, the group does not require any collateral or security to support these financial instruments.

Maximum exposure to credit risk

Council's maximum credit exposure for each class of financial instrument is as follows:

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Balance as at 30 June				
Cash at bank and term deposits	7,439	10,402	7,900	11,767
Debtors and other receivables	6,572	7,764	6,584	7,863
Community loans	4,782	4,965	297	131
Local authority stock and other investments	3,929	2,968	3,929	2,968
Financial guarantees	-	-	-	-
Total credit risk	**22,721**	**26,099**	**18,708**	**22,729**

The maximum exposure to credit risk for financial guarantees is the maximum amount a Council would have to pay if the guarantee is called on, which may be significantly greater than the amount recognised as a liability.

Council is exposed to a credit risk as a guarantor of all of the LGFA's borrowings. Information about this exposure is explained in Note 29.

Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to Standard and Poor's credit ratings (if available) or to historical information about counterparty default rates:

	COUNCIL		GROUP	
	Actual 2026 $000	Actual 2025 $000	Actual 2026 $000	Actual 2025 $000
Balance as at 30 June				
Counterparties with credit ratings				
Cash and term deposits				
Cash at bank and bank term deposits (AA- rated)	7,439	10,402	7,900	11,767
Cash at bank and bank term deposits (A rated)	-	-	-	-
NZLGFA borrower's notes (AA rated)	3,623	2,662	3,623	2,662
Total cash at bank and term deposits	**11,061**	**13,064**	**11,522**	**14,429**
Other investments				
Unlisted shares in NZ Local Government Funding Agency (NZLGFA) (AA Rated)	100	100	100	100
Total other investments	**100**	**100**	**100**	**100**
Counterparties without credit ratings				
Local authority stock, community loans				
Existing counterparty with no defaults in the past	4,988	5,171	503	337
Existing counterparty with defaults in the past	-	-	-	-
Total local authority stock and community loans	**4,988**	**5,171**	**503**	**337**

Accounts receivable mainly arise from Council's statutory functions, therefore there are no procedures in place to monitor or report the credit quality of debtors and other receivables with reference to internal or external credit ratings. Council has no significant concentrations of credit risk in relation to debtors and other receivables, as it has a large number of credit customers, mainly ratepayers, and Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers.

Liquidity risk

Management of liquidity risk

Liquidity risk is the risk that Council will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Council aims to maintain flexibility in funding by maintaining sufficient short term investments.

In meeting its liquidity requirements, Council maintains a target level of investments that must mature within the next 12 months.

Council manages its borrowings in accordance with its funding and financial policies, which include a Liability Management Policy. These policies have been adopted as part of the Council's Long Term Council Community Plan.

Council manages its borrowings in accordance with its funding and financial policies, which include a Liability Management Policy. These policies have been adopted as part of the Council's Long-term Council Community Plan.

	Carrying Amount $000	Contractual Cash Flows $000	Less than 1 Year $000	1 - 5 years $000	More than 5 years $000
Council 2026					
Creditors and other payables	11,979	11,979	11,979	-	-
Secured loans	113,300	124,617	34,507	82,882	7,228
Financial guarantees	-	-	-	-	-
Derivative Financial Liabilities	359	362	308	54	-
	125,638	**136,958**	**46,795**	**82,936**	**7,228**
Group 2026					
Creditors and other payables	13,011	13,011	13,011	-	-
Secured loans	115,003	126,267	35,795	83,244	7,228
Financial guarantees	-	-	-	-	-
Derivative Financial Liabilities	359	362	308	69	(15)
	128,373	**139,640**	**49,113**	**83,314**	**7,213**
Council 2025					
Creditors and other payables	14,033	14,033	14,033	-	-
Secured loans	104,231	116,228	31,393	77,260	7,574
Financial guarantees	-	-	-	-	-
Derivative Financial Liabilities	307	307	105	216	(14)
	118,571	**130,568**	**45,531**	**77,476**	**7,560**
Group 2025					
Creditors and other payables	14,348	14,348	14,348	-	-
Secured loans	105,191	117,128	31,660	77,854	7,614
Financial guarantees	-	-	-	-	-
Derivative Financial Liabilities	307	307	105	216	(14)
	119,846	**131,783**	**46,113**	**78,070**	**7,600**

Contractual maturity analysis of financial assets

The table below analyses Council's financial assets into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows.

	Carrying Amount $000	Contractual Cash Flows $000	Less than 1 Year $000	1 - 5 years $000	More than 5 years $000
Council 2026					
Cash and cash equivalents	7,439	7,439	7,439	-	-
Debtors & other receivables	6,572	6,572	6,572	-	-
Other financial assets:					
- Term deposits	-	-	-	-	-
- LGFA Borrower notes	3,623	4,664	666	2,148	1,850
- Community loans	297	308	61	223	24
- Community loans - related party	4,486	5,878	470	1,535	3,873
	22,415	**24,862**	**15,209**	**3,907**	**5,747**
Group 2026					
Cash and cash equivalents	7,800	7,800	7,800	-	-
Debtors & other receivables	6,584	6,584	6,584	-	-
Other financial assets:					
- Term deposits	100	100	100	-	-
- LGFA Borrower notes	3,623	4,664	666	2,148	1,850
- Community loans	297	308	61	223	24
	18,402	**19,455**	**15,210**	**2,371**	**1,874**
Council 2025					
Cash and cash equivalents	10,402	10,402	10,402	-	-
Debtors & other receivables	7,764	7,764	7,764	-	-
Other financial assets:					
- Term deposits	-	-	-	-	-
- LGFA Borrower notes	2,662	5,194	407	2,629	2,157
- Community loans	131	137	15	68	55
- Community loans - related party	4,834	6,349	541	1,746	4,062
	25,793	**29,846**	**19,130**	**4,443**	**6,273**
Group 2025					
Cash and cash equivalents	11,096	11,096	11,096	-	-
Debtors & other receivables	7,863	7,863	7,863	-	-
Other financial assets:					
- Term deposits	671	671	671	-	-
- LGFA Borrower notes	2,662	5,194	407	2,629	2,157
- Community loans	131	137	15	68	55
	22,423	**24,961**	**20,052**	**2,697**	**2,212**

Council is exposed to liquidity risk as a guarantor of all of the LGFA's borrowings. This guarantee becomes callable in the event of the LGFA failing to pay its borrowings when they fall due. Information about this exposure is explained in Note 29.

Sensitivity analysis – Council

The tables below illustrate the potential profit and loss and equity (excluding retained earnings) impact for reasonably possible market movements, with all other variables held constant, based on Council's financial instrument exposures at the balance date.

	-100bps		+100bps	
2026	**Profit $000**	**Other equity $000**	**Profit $000**	**Other equity $000**
Interest Rate Risk				
Financial assets				
Cash and cash equivalents	(74)	-	74	-
Other financial assets:				
- Term deposits	-	-	-	-
- LGFA Borrower notes	(36)	-	36	-
- Community and related party loans	(48)	-	48	-
- Other investments	-	-	-	-
Financial liabilities				
Secured loans	1,133	-	(1,133)	-
Derivatives	723	-	(1,485)	-
Total sensitivity to interest rate risk	**1,698**	**-**	**(2,460)**	**-**
Equity Price Risk	-10%		10%	
Financial assets Other financial assets: - NZ Local Government Insurance Corp Ltd	-	-	-	-
- Shares in Manawatū-Whanganui LASS Limited	-	-	-	-
- Shares in NZ Local Government Funding Agency	-	-	-	-
Total sensitivity to equity price risk	**-**	**-**	**-**	**-**

	-100bps		+100bps	
2025	**Profit $000**	**Other equity $000**	**Profit $000**	**Other equity $000**
Interest Rate Risk				
Financial assets				
Cash and cash equivalents	(104)	-	104	-
Other financial assets:				
- Term deposits	-	-	-	-
- LGFA Borrower notes	(27)	-	27	-
- Community and related party loans	(50)	-	50	-
- Other investments	-	-	-	-
Financial liabilities				
Secured loans	1,042	-	(1,042)	-
Derivatives	1,234	-	(1,178)	-
Total sensitivity to interest rate risk	**2,095**	**-**	**(2,039)**	**-**
Equity Price Risk	-10%		10%	
Financial assets				
Other financial assets:				
- NZ Local Government Insurance Corp Ltd	-	-	-	-
- Shares in Manawatū-Whanganui LASS Limited	-	-	-	-
- Shares in NZ Local Government Funding Agency	-	-	-	-
Total sensitivity to equity price risk	**-**	**-**	**-**	**-**

Sensitivity analysis – Group

The tables below illustrate the potential profit and loss and equity (excluding retained earnings) impact for reasonably possible market movements, with all other variables held constant, based on Council's financial instrument exposures at the balance date.

2026	-100bps		+100bps	
	Profit $000	Other equity $000	Profit $000	Other equity $000
Interest Rate Risk				
Financial assets				
Cash and cash equivalents	(78)	-	78	-
Other financial assets:				
- Term deposits	(1)	-	1	-
- LGFA Borrower notes	(36)	-	36	-
- Community and related party loans	(3)	-	3	-
- Other investments	-	-	-	-
Financial liabilities				
Secured loans	1,150	-	(1,150)	-
Derivatives	723	-	(1,485)	-
Total sensitivity to interest rate risk	**1,755**	**-**	**(2,517)**	**-**
Equity Price Risk	-10%		10%	
Financial assets Other financial assets: - NZ Local Government Insurance Corp Ltd	-	-	-	-
- Shares in Manawatū-Whanganui LASS Limited	-	-	-	-
- Shares in NZ Local Government Funding Agency	-	-	-	-
Total sensitivity to equity price risk	**-**	**-**	**-**	**-**

2025	-100bps		+100bps	
	Profit $000	Other equity $000	Profit $000	Other equity $000
Interest Rate Risk				
Financial assets				
Cash and cash equivalents	(111)	-	111	-
Other financial assets:				
- Term deposits	(7)	-	7	-
- LGFA Borrower notes	(27)	-	27	-
- Community and related party loans	(1)	-	1	-
- Other investments	-	-	-	-
Financial liabilities				
Secured loans	1,052	-	(1,052)	-
Derivatives	1,234	-	(1,178)	
Total sensitivity to interest rate risk	**2,140**	**-**	**(2,085)**	**-**
Equity Price Risk	-10%		10%	
Financial assets				
Other financial assets:				
- NZ Local Government Insurance Corp Ltd	-	-	-	-
- Shares in Manawatū-Whanganui LASS Limited	-	-	-	-
- Shares in NZ Local Government Funding Agency	-	-	-	-
Total sensitivity to equity price risk	**-**	**-**	**-**	**-**

Explanation of sensitivity analysis – Council and Group

Financial assets

1 Cash and cash equivalents

Council has cash and cash equivalents include deposits on call totalling $7,438,912 (2025: $10,401,664) which are at floating rates. A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of $74,389 (2025: $104,017). The Group has cash and cash equivalents include deposits on call totalling $7,799,500 (2025: $11,096,332) which are at floating rates. A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of $77,996 (2025: $110,963).

2 Term Deposits

Council has no term deposits at 30 June 2026 (2025: $0). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of $0 (2025: $0). The Group has term deposits with a principal amount totalling $100,000 (2025: $670,818). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of $1,000 (2025: $6,708).

3 Community loans

Council has floating rate community advances with a principal amount totalling $4,726,401 (2025: $4,918,207). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of $47,264 (2025: $49,182). The Group has floating rate community advances with a principal amount totalling $217,841 (2025: $44,190). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of $2,178 (2025: $442).

4 Local authority stock and other investments

The Council has floating rate term bonds and deposits totalling $2,313,000 (2025: $1,699,000). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of $23,130 (2025: $16,990).

Financial liabilities

5 Secured loans

Council has a floating rate debt with a principal amount totalling $57,500,000 (2025: $51,000,000). A movement in interest rates of plus or minus 1.0% has an effect on interest expense of $575,000 (2025: $510,000).

6 Derivative financial liabilities

The Council has interest rate swaps totalling $40,500,000 (2025: $36,500,000). A movement in interest rates of plus 1.0% has an effect on interest paid of $1,081,710 (2025: $1,177,587). A movement in interest rates of minus 1.0% has an effect on interest paid of $1,125,390 (2025: $1,233,664).

Equity

7 Unlisted shares

Council holds unlisted equity instruments in Civic Financial Services Ltd, which are not traded and will continue to be held by Council. The market value of these shares is difficult to determine, but the net asset backing of this shareholding was $202,401 at 31 December 2021. These shares are accounted for at cost.

Council holds unlisted equity instruments in Manawatū Whanganui LASS Ltd, which are not traded and will continue to be held by Council. The market value of these shares is difficult to determine. These shares are accounted for at cost.

Council holds unlisted equity instruments in New Zealand Local Government Funding Agency Ltd, which are not traded and will continue to be held by Council. These shares are accounted for at cost, as there is no active market and thus the share price cannot be measured reliably.

Council holds unlisted equity instruments in Central Economic Development Agency Ltd, which are not traded and will continue to be held by Council. The market value of these shares is difficult to determine. Council accounts for these shares at cost.

There have been no changes from the previous period in the methods and assumptions used for any of the sensitivity analysis.

35. Capital Management

The Council's capital is its equity (or ratepayers' funds), which comprises retained earnings and reserves. Equity is represented by net assets.

The Local Government Act 2002 [the Act] requires the Council to manage its revenues,

expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the Council to make adequate and effective provision in its Long-term Plan (LTP) and in its annual plan (where applicable) to meet the expenditure needs identified in those plans. The Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

Council has the following Council created reserves:

- Trust and bequest funds
- Special Funds

Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purposes. Special Funds include a general purpose reserve, an insurance fund and the land subdivision reserve with the nature and purpose being determined by Council. Interest is added to the these reserves and, where applicable, and deductions are made where funds have been used for the purpose they were given or established.

The amounts involved in our equity and reserves, together with the movements from last year, are disclosed in note 26.

The only externally imposed requirements for our capital management are those set out in the trust and bequest documents. Council has complied with these requirements.

36. Explanation of Major Variances

Explanations for major variations between the actual results and the estimated figures in the 2025/26 Annual Plan, which is the second year of the Long Term Plan 2024-2034, are detailed below.

Statement of comprehensive revenue and expense

The operating deficit for the year is $2.0M, against a budgeted deficit of $4.9M. The following are the most significant variances:

- Subsidies and Grants are $506k above budget driven by NZTA roading subsidies with higher NZTA capital subsidies of $839k offset by lower NZTA Operational Subsidies of $396k.
- Development and financial contributions are $473k below budget. This is a result of lower number of development contributions received as subdivision applications have slowed.
- Depreciation is $737k under budget. This is a result of delays in completion of capital projects in Roading and Waters for the year ended 30 June 2025 resulting in lower than anticipated capitalisation therefore lower depreciation.
- Finance costs are $1.1M under budget. This is a result of delays in completion of capital projects in Roading and Waters for the year ended 30 June 2025 resulting in lower than anticipated loans therefore lower interest costs.

Other Operating cost are under budget by $1.3M. This is primarily due to lower than budgeted costs for the new ERP project as the project implementation as been delayed.

Statement of Financial Position

The most significant movements are:

- Cash and cash equivalents are higher than budget by $6.3M due to a higher than expected opening balance.
- Council owned land on South Street are currently being marketed for sale, resulting in the recognition of $3.3M in Assets held for Sale. Due to uncertainty around the timing of the sale it was not included in the budget.
- Property, plant and equipment is $46.7M lower than budget due to a lower than budgeted movement from asset revaluations and due to delays in capital projects result in less asset capitalisation and lower work in progress.
- Creditors and other payables are $4.4M higher than budget due to the level of capital works carried out in June.
- Total borrowing (including both the current and non-current portions) are $9.8M under budget. This is due to lower than anticipated new loans raised during the year as a result of delays in capital works.

Statement of Cash Flows

The variances in the statement of cash flow are a direct result of the items mentioned above.

Summary of significant policies
Hei whakarāpopoto i ngā kaupapa here matua

Report on liability management and investment policies

Liability Management Policy

During the course of the financial year, Council raised $17.5 million of debt, repaid $8.5 million of debt, resulting in an increase of debt from $104.2 million at the start of the financial year to $113.3 million at 30 June 2026.

Key statistics	Actual 2026	Budget 2026	Actual 2025
Net interest expense (interest and financing costs less interest income) must not exceed 20% of total revenue (excluding non-Government capital contributions such as developers contribution and vested assets).	4.7%	6.0%	4.8%
Net interest expense (interest and financing costs less interest income) must not exceed 25% of annual rates income (includes water by meter and revenue from services provided to another Local Authority).	6.4%	7.8%	7.0%
Net debt (all financial liabilities less liquid investments) must not exceed 175% of total revenue (excluding non-Government capital contributions such as developers contribution and vested assets).	142.3%	162.0%	126.2%
Available financial accommodation (external indebtedness, plus committed but undrawn debt plus liquid investment) must not be less than 110% of external indebtedness.	115.4%	109.1%	119.6%
Net Working Capital Ratio is greater than 1 (current assets compared to current liabilities excluding current portion of debt and properties for sale)	1.12	1.05	1.27
No more than 35% of net term debt planned to be refinanced in any financial period without pre-arranged facility being in place. The maximum debt repayable in any one year.	10.2%	9.3%	11.0%

There were no breaches of the Liability Management Policy.

Investment Policy

Council is a prudent and conservative investor and while seeking to maximise the return from its investments, it realises that its level of short-term investments is comparatively small and not of great significance in the corporate money market. With the exception of loans to community organisations, Council's long-term investments are predominantly in nil risk assets such as government or local authority stock and bank bonds.

Council investment money includes funds accumulated with respect to general funds, special funds, loan repayment funds and trust monies.

Interest received

Interest received on investments at $420k was a decrease on last year's $631k, due to a change in the market interest rates and the amounts invested.

Other equity investments

Council is a shareholder of the LGFA, Civic Financial Services Limited, Heartland Contractors Limited, Manawatū-Whanganui LASS Limited and the Central Economic Development Agency. These shares are held for strategic purposes.

Breach of policy

There have been no breaches of the investment policy.

Report on revenue and financing policy

Council's current Revenue and Financing Policy was adopted as part of the 2024-2034 Long-term Plan (LTP). The Funding Policy sets out who will pay and how for Council's functions.

Part 6 s103(3) of the Local Government Act 2002 specifies that every local authority must provide in its annual report sufficient information about the Revenue and Financing Policy to enable an informed assessment of the extent to which the objectives and provisions of the policy have been met during the year.

This report summarises progress against the policy for the year ended 30 June 2026.

		ACTUAL		FUNDING POLICY	
Group of Activities	**Function**	**Public**	**Private**	**Public**	**Private**
Community Facilities	Cemeteries	66%	34%	60%	40%
	District Libraries	94%	6%	90%	10%
	Makino Aquatic Centre	74%	26%	80%	20%
	Parks and Reserves	90%	10%	95%	5%
	Property	74%	26%	90%	10%
	Local Halls and complexes	99%	1%	95%	5%
	Public Conveniences	100%	0%	100%	0%
District Development	Community Development	99%	1%	95%	5%
	Economic Development	100%	0%	100%	0%
	Feilding CBD Security	100%	0%	76%	24%
Emergency Management	Civil Defence	84%	16%	100%	0%
Regulatory	Animal Control	25%	75%	20%	80%
	Building Control	35%	65%	20%	80%
	Compliance and Monitoring	76%	24%	70%	30%
	Consent Planning	78%	22%	50%	50%
	District Planning	62%	38%	50%	50%
Governance and Strategy	Governance and Strategy	98%	2%	95%	5%
Nursery	Nursery	0%	100%	0%	100%
Roading Network	Roading	56%	44%	49%	51%
	Feilding CBD Redevelopment	101%	-1%	100%	0%
	Feilding Town Centre Parking Limit Enforcement	97%	3%	75%	25%
Solid Waste	Solid Waste Collection and Disposal	32%	68%	30%	70%
	Feilding Kerbside Collection	89%	11%	90%	10%
Stormwater	Urban Stormwater	63%	37%	20%	80%
	Rural Land Drainage	81%	19%	0%	100%
Wastewater	Wastewater	67%	33%	30%	70%
Water Supply	Water Supply	89%	11%	0%	100%

Report on Council Controlled Organisations

Manawatū Community Trust

The Manawatū Community Trust was formed on 23 June 2008. The purpose of the Trust is the provision of housing for the elderly and disabled of the Manawatū District, the promotion of health and wellbeing services for the residents of the Manawatū District, as well as promotion of any purposes within the Manawatū District for the relief of poverty and for the benefit of the residents of the Manawatū District. Following is the statement of comprehensive revenue and expense for the year ended 30 June 2026.

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2026

	Actual 2026 $000	Actual 2025 $000
Revenue		
Interest	32	31
Other revenue	3,419	3,128
Total Revenue	**3,451**	**3,159**
Employee benefit expenses	545	552
Depreciation	982	972
Finance costs	247	286
Other expenses	1,093	1,185
Loss on assets disposal		
Property, plant and equipment impairment loss		
Total Operating Expenditure	**2,867**	**2,996**
Operating Surplus/(Deficit)	**583**	**164**
Other comprehensive revenue and expense	-	-
Net Surplus/(Deficit)	**583**	**164**

Awahuri Forest / Kitchener Park Trust

The Awahuri Forest / Kitchener Park Trust is a Trust, established in 2014 under the Charitable Trusts Act 1957 and is a registered Charity under the Charities Act 2025. The purpose of the Trust is to assist in ecological restoration, management and enhancement of the land, native plant and animal species of Kitchener Park and to educate the general public of the Manawatū District about the need to conserve and protect native forest environments in New Zealand. Following is the statement of comprehensive revenue and expense for the year ended 30 June 2026.

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2026

	Actual 2026 $000	Actual 2025 $000
Revenue		
Interest	1	1
Other revenue	251	262
Total Revenue	**252**	**263**
Employee benefit expenses	-	-
Depreciation	3	3
Finance costs	-	-
Other expenses	349	287
Total Operating Expenditure	**352**	290
Operating Surplus/(Deficit)	**(100)**	**(27)**
Other comprehensive revenue and expense	-	-
Net Surplus/(Deficit)	**(100)**	**(27)**

Heartland Contractors Limited

Council has exempted this from being a CCO.

Feilding Civic Centre Trust

The Feilding Civic Centre Trust is a Charitable Trust registered on 5 August 2004. The purpose of the Trust is to provide a sports and entertainment facility which engenders a feeling of civic pride and which is recognised as the "venue of choice for community activities" in the Manawatū District. Following is the statement of comprehensive revenue and expense for the year ended 30 June 2026.

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2026

	Actual 2026 $000	Actual 2025 $000
Revenue		
Interest	4	6
Other revenue	410	439
Total Revenue	**414**	**444**
Employee benefit expenses	148	136
Depreciation	168	80
Finance costs	-	-
Other expenses	131	157
Loss on assets disposal	-	
Property, plant and equipment impairment loss	-	
Total Operating Expenditure	447	**373**
Operating Surplus/(Deficit)	**(34)**	**71**
Other comprehensive revenue and expense	-	-
Net Surplus/(Deficit)	**(34)**	**71**

Manawatū-Whanganui LASS Limited

This company has been set up in 2008 by seven Local Councils to investigate the possibilities of economies of scales by joint procurement.

Council has exempted this company from being a CCO.

Central Economic Development Agency Limited

For the year ended 30 June 2026 the Central Economic Development Agency Limited had current assets totalling $1,387,434 (2025 $1,164,604) including cash and cash equivalents of $1,246,141 (2025 $1,094,049), non current assets of $36,588 (2025 $57,304), current liabilities of $531,406 (2025 $473,304) and non current liabilities of $0 (2025 $0). All current liabilities are considers to be current financial liabilities.

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2026

	Actual 2026 $000	Actual 2025 $000
Revenue		
Council funding	2,802	2,744
Services revenue	762	850
Project revenue	150	241
Interest	21	36
Other revenue	5	-
Total Revenue	**3,740**	**3,871**
Employee expense	1,657	1,612
Operating expenses	1,599	1,716
Project expenses	150	252
Director's fees	168	158
Depreciation	22	14
Financing expenses	-	-
Loss on assets disposal	-	-
Total Operating Expenditure	**3,596**	**3,752**
Operating Surplus/(Deficit) before Taxation	**144**	**119**
Income tax expense	-	-
Operating Surplus/(Deficit) after Taxation	**144**	**119**
Other comprehensive revenue and expense	-	-
Net Surplus/(Deficit)	**144**	**119**

Reporting against the Statement of Intent

Manawatū Community Trust: for the year ended 30 June 2026

Performance targets and other measures by which the performance of the Trust may be judged in relation to its objectives.

	Link to community outcomes	Target	Outcomes
Develop and maintain existing housing stock to be user friendly, safe and sustainable.			
Have all occupied housing stock at a 3 Star* rating or above by 2025. *A rating system from 1 to 5 Star, 5 Star being the highest.	1 & 6	2026: All housing stock 2027: All housing stock 2028: All housing stock	**Achieved**
Healthy Homes Compliance	1, 5 & 6	2026: 100% Compliance 2027: 100% Compliance 2028: 100% Compliance	**Achieved** **Units are independentlyn assessed when new tenancies occur. Reactive maintenance occurs during inspections or when tenants report concerns.**
Plan major renovations that incorporate improved functionality and safety and that support aging in place.	1, 5 & 6	2026: 4 2027: 4 2028: 4	**Achieved**
Be responsive to urgent maintenance requirements and resident health and safety needs.	2 & 6	2026 - 2028 Urgent maintenance requests are actioned in alignment with MCT Tenant Health and Safety Policy.	**Achieved** **17 urgent jobs raised in 2025/26 and all were actioned within the required response times.**
Maintain average month end occupancy at above 95%	1, 4, 5 & 6	2025: >95% 2026: >95% 2027: >95%	**Achieved** **98%"**
	Link to community outcomes	**Target**	**Outcomes**
Increase the number of housing units			
MCT will have a total of 250 housing units by 2030.	1, 5 & 6	2026: 209 2027: 221 2028: 223	**Achieved** **Manawanui Complex:** Four x 2-bedroom units were completed and tenanted, increasing MCT's housing portfolio to 209 units. **Corrick Court:** Construction of 12 units commenced in January 2026 and remains on track for completion by 30 June 2027.
Collaborate with the MDC in defining, developing, and refining a strategy to address housing needs for elderly and disabled residents in the Manawatū. Availability of suitable land and residential planning regulations have been assessed.	1, 4 & 6	2025/26: • Impact Investment achieved. • Access Grant Funding toward housing developments • Identification of suitable council owned land or planned decommission of MDC existing property.	**Achieved** • No suitable surplus or planned-fordecommissioning council-owned land was identified. • $96,500 grant was secured for the Manawanui development. • 1 million in impact investment finance was secured at 2.25% interest. • MDC approved $5.3 million in financing for the Corrick Court development.

	Link to community outcomes	Target	Outcomes
Develop services promoting health and wellbeing			
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.	1, 2 & 6	2025-2028: • Update Housing Needs Assessment Data • Design future housing and communities based on identified need. • Contribute to the promotion of best practice models of housing.	**Achieved** • New housing has been designed in accordance with Lifemark Universal Design Standards and Crime Prevention Through Environmental Design (CPTED) principles. • Demand for onebedroom units remains strong, with 27 suitable applicants on MCT's waiting list at 30 June 2026.
Continue to offer Manawatū residents the option of rentals at no more than 30% of the superannuation and accommodation benefits available.	1 & 6	2026: <30% 2027: <30% 2028: <30%	**Achieved** **As MCT diversifies its housing portfolio, larger and accessible homes will remain affordable through either:** • Income-based rent, set at 30% of gross NZ Superannuation plus Accommodation Supplement; or • Discounted market rent for two-bedroom or accessible units, set at 80% of market rent following an independent assessment • Where accessibility is the primary need and affordability is not a concern, MCT may offer accessible units at market rent.

	Link to community outcomes	Target	Outcomes
Compliance and Financial Performance Targets			
Provide financial reporting to the MDC as required applying PBE SFR (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector).	6	2026 - 2028: Reports submitted on time and to the satisfaction of MDC.	**Achieved**
Meet ANZ financial undertakings as per our loan agreements to maintain an effective equity / total tangible asset % greater or equal to 50%.	6	2026 - 2028: ≥ 50%	**Achieved** **83%**
Maintain an interest coverage ratio of EBITDA to interest at above three.	6	2026 - 2028: >3	**Achieved** **7.24**
Practice good governance principles.	6	2026 – 2028 • Continuation of annual Board Performance Reviews. • Board training based on board performance review. • Maintenance of IOD membership. • Continued review of topical governance matters.	**Achieved** • A Board performance review was completed in July 2025, with cultural development identified and undertaken • MCT's IoD membership was maintained. • Readings and discussion of relevant and emerging governance matters is a standard agenda item.

Central Economic Development Agency Limited: for the year ended 30 June 2026

The key objectives for the 2025/26 year were to:

	Link to community outcomes	Target	Outcomes
Support the development and growth of business and sectors of strength in the region including inward investment			
Identification and development of Investment opportunities with regional partners to support attraction of investment to the region, leveraging key regional projects.	4, 5 & 6	Deliver 15 inward investment activities or identified opportunities.	**Achieved** 19 inward investment activities completed, including 4 new opportunities identified Progress on Te Utanganui - central New Zealand Distribution Hub opportunity: ▸ Regional Infrastructure Fund Bid resubmitted, additional information provided, and successful outcome notified ▸ NZ Institute of Economic Research commissioned Economic Impact Report (Stage 2) received, and summary created for governance group and key messaging for collateral developed ▸ Refining KiwiRail Freight Hub development stage one including Te Utanganui Masterplan refresh and Gantt Chart update ▸ Advocacy (6) with industry/sector partners including 5 conferences and a published article in a sector magazine ▸ Advocacy (9) with central and local government including presentations, ministerial communications, and Te Utanganui Strategy reindorsement ▸ Continuation of planning with KiwiRail for stage one of the KiwiRail Regional Freight Hub at Bunnythorpe including workshop ▸ Delegation to Ruakura Superhub in Hamilton to support connections across the distribution and logistics network in New Zealand ▸ Working alongside Energy Estate and key partners to progress hyperscale data centre and green energy projects ▸ Supporting expansion in industrial land supply with private investors/ developers ▸ Updating of Te Utanganui website, and investment documents ▸ Pursuing Funding and Finance arrangements including with National Infrastructure Funding and Financing (NIFFCo), Invest NZ, and a submission to the Infrastructure Priorities Programme Round 3 Identifying and supporting opportunities in Hotel investment: ▸ Hotel investment pitch deck updated and provided to active leads and sector stakeholders ▸ Shared Manawatū Commercial Accommodation data to a developer/ management company in region including discovery meetings with city and district Councils ▸ New opportunity: Confirmed Palmerston North Central Business District opportunity with identified developer/management company and progressed with Palmerston North City Council Primary sector opportunities progressed and identified: New opportunities: ▸ Biochar primary sector opportunity including signed Non-Disclosure Agreement with parent company, and meeting with potential local investor ▸ Primary sector opportunity in Olives, including discovery meetings, engagement with Kanoa and the Ministry of Primary Industries ▸ Niche manufacturing/primary sector opportunity including signed Non-Disclosure Agreement with parent company, completed business case, curating target list and distributing business case Other activities supporting future opportunitie: ▸ Engagement with NZDF and NZDC on future of Defence College in Manawatū ▸ Collating investment opportunities database and mailout (hard copy) of Regional Inward Investment Prospectus 2024-25 year; 23 investment activities completed or opportunities identified

Development of priority sectors through targeted business development, retention initiatives, and innovation partnerships.	4, 5 & 6	Deliver nine sector development initiatives to support the regions sectors of strength.	**Achieved** 15 sector development initiatives completed, including 5 new opportunities identified Visitor sector support completed over the year: ▸ The Manawatū Garden Festival was completed for 2025, building on last year's success, to drive visitation to the region. 20 gardens and two key events took part in the festival, with 1,604 tickets sold ▸ Visitor Sector Community Sentiment Survey was developed and completed in November, to assist in better understanding of residents'perception of the region ▸ The Visitor Operator Capability and Product Development program was delivered and strengthened trade readiness through leading the Visitor Collective initiative including guest speakers, development of operator pitch decks, and updating of Trade Portal resources on ManawatuNZ.co.nz ▸ CEDA delivered a programme of visitor sector trade development activity, including enhancements to the Trade Hub on ManawauNZ.co.nz and a new Tourism Export Council of New Zealand (TECHNZ) Allied Membership ▸ Delivery of a program of Tourism Trade Events and Famils across the year including attendance at TRENZ, the Regional Tourism New Zealand Inbound Tour Operator event, and the Tourism Regional Showcase in Sydney ▸ Through the Coastal Arts Trail, supported creative sector promotion and visitor engagement, helping strengthen regional identity and connections across the lower North Island ▸ Progressed Manawatū Destination Management Plan pipeline opportunities, including Gorge Quarter, Tōtara Reserve and City to Sea Rail Trail, with Air New Zealand Regional Events Sponsorship support secured Progressed outcomes in the Manawatū Regional Food Strategy; ▸ Programmes of work relating to land diversification were advanced through the implementation of the Land Diversification Database, publication of Grower Guides, promotion of land diversification content through Farmers Weekly, and distribution of the first email direct marketing campaign to database subscribers ▸ Land Diversification Opportunities and Support: Development of a food and fibre investment deck and attraction pipeline ▸ New opportunities: Advanced market-led land diversification through targeted support for primary sector in wheat, olives, truffles, garlic and processing/packing ▸ Manawatū-Rangitīkei Federated Farmers partnership established, supporting Regional Food Strategy input. CEDA also supported the delivery of a LeanFarm Workshop with 12 farms attending. ▸ The EDA Primary exchange programme concluded for the year with a visit to Canterbury region, and final report submitted to AGMARDT ▸ Manawatū Regional Food Strategy advocacy continued through key agriculture events, a DairyNZ Rural Professionals speaking engagement, and a Farmers Weekly article. International Urban and Regional Cooperation programme funded by the European Union ▸ CEDA led Manawatū's EU-funded IURC programme involvement, progressing agrifood cluster engagement across Europe, Asia and Australasia, attending the Barcelona global networking event, securing a Memorandum of Understanding with Ljubljana Regional Development Agency and Venture Taranaki, gaining geographical pairing approval, and completing an approved Regional Cooperation Action Plan. ▸ Following Regional Cooperation Action Plan approval, the project moved into implementation, with Manawatū stakeholder engagement completed, delivery plans developed and approved by CEDA and international partners. Other sector support continued through: ▸ Tech Week 2026 was delivered in partnership with Manawatech, with seven events implemented across the week. 2024-25 year; 16 sector development initiatives completed

	4, 5 & 6	400 engagements with businesses to support growth and talent retention.	**Achieved** 500 business engagements completed Consisting of 61 Innovation support, 290 Regional Business Partner business support, and 149 business retention and expansion engagements. This included delivery of the Regional Business Partner Programme with 318 businesses actively engaged, a Net Promoter Score of +72, and $226,472 in Capability Funds issued which included $22,500 allocated to businesses under the new AI Advisory Pilot. 2024-25 year; 650 business engagements completed.
	4, 5 & 6	Partner with key stakeholders to deliver 6 start-up and innovation activities or initiatives.	**Achieved** 7 initiatives or activities completed, including 1 new initiative ▸ Partnered with Sprout Agritech to deliver Spring 2025 Cohort, completed on 14th November, to support agritech and foodtech innovators. ▸ Partnered with The Factory to support the Innovation ecosystem in the region delivering; – The Pre-Incubation Program which supported 229 entrepreneurs, 92 start-ups entered pre-incubation – The Incubation Program which saw 16 start-ups incubated, $675,000 in funding raised, and 13 investments completed totalling $485,494. – The Factory's annual events program with 7 events delivered including another successful Innovation showcase held in May. ▸ Delivered the Callaghan/MBIE Innovation program (which migrated to MBIE in January) with 30 Innovation Product leads generated, and $989,134 in Grants deployed to businesses in the region. ▸ New initiative launched: Innovate Grants, providing early-stage founders with seed funding to validate ideas and accelerate innovation in Manawatū. ▸ Delivered a Research and Development Tax Incentive Workshop in March in partnership with MBIE Innovation. 2024-25 year; 6 initiatives or activities completed

	Link to community outcomes	**Target**	**Outcomes**
Develop the talent pipeline to grow a skilled workforce, and better utilise the existing labour market			
Support the development of the regions attraction and retention of talent and skills through an integrated sector approach.	1, 5 & 6	Deliver 4 initiatives that support talent attraction and retention, industry, or youth into employment.	**Achieved** 6 initiatives completed to support talent development and retention, including 1 new initiative ▸ Food Technology Scholarship in partnership with Food HQ and Massey University in place, to encourage students into food technology studies. ▸ The 'Live Here' section of the regional website underwent a digital refresh, enhancing the navigation and content, curating new lifestyle case studies,and integrating broader training and study content including Private Training Establishments ▸ Delivered Accelerate Academy – Hauora Wānanga o ngā Rangatahi o Manawatū alongside the Ministry of Education New Zealand, Health New Zealand | Te Whatu Ora, and UCOL, supporting rangatahi to explore a range of STEM-related career pathways ▸ CEDA continued its partnership with the Young Enterprise Scheme (YES), successfully delivering the 2025/26 Regional Finals, Regional Spark Tank, and Mid-Year Pitches ▸ Supported a range of talent attraction and retention events across the year, including the NZ Careers Expo, education sector engagement activities, open day activations, and the Food Innovation Youth Summit. ▸ New initiative: In partnership with the Manawatū Business Chamber and Massey Business School, a business survey, targeted talent campaign, and industry-informed action plan were completed to support the attraction and retention of mid-to-senior management talent in Manawatū professional services sector 2024-25 year; 10 initiatives completed

	Link to community outcomes	Target	Outcomes
Profile Manawatū locally, nationally, and globally			
Lead and develop the stories of Manawatū, strengthening our narrative and unified positioning, incorporating the cultural heritage of iwi.	1 & 5	20 content pieces or media features profiling the region as a place to live, work, visit and invest.	**Achieved** 64 content pieces or media features completed profiling the region, with a media reach of 8,802,899 ▸ Delivered 13 original content pieces showcasing the people, businesses and places that make Manawatū unique. Stories highlighted regional business success, innovation, land diversification, tourism experiences, community connections and local lifestyle, including business case studies, visitor itineraries, outdoor adventures and profiles of inspiring locals ▸ Secured 51 media features across regional and national publications, helping position Manawatū as a region of opportunity, innovation and growth. Coverage highlighted the region's strengths, with stories appearing in outlets including Stuff, NZ Herald, NZ Infrastructure Review, Farmers Weekly, Shepherdess, Business Scoop, Growth Summit NZ, Focus on Manawatū, Kiwi Gardener and other industry publications 2024-25 year; 78 content pieces or media features completed
Deliver online initiatives to support the attraction of inward investment, talent and business to the region.	5	Two campaigns or targeted digital initiatives to support CEDA's objectives.	**Achieved** 6 campaigns or targeted digital initiatives completed Six campaigns and targeted digital initiatives were delivered to support CEDA's strategic objectives: ▸ Manawatū Garden Festival 2025 campaign ▸ The Country Road campaign ▸ Targeted digital micro campaigns promoting key major events during spring and autumn ▸ Participation in the Kiwi North (North Island), and national collectives to strengthen the region's presence in international markets, resulting in campaigns (2) being delivered in Australia and North America ▸ Move to Manawatū talent attraction campaign targeting priority markets 2024-25 year; 5 campaigns or targeted digital initiatives completed
Grow engagement on regional website for increased awareness of and information on the region.		190,000 'sessions' per year on ManawatuNZ.co.nz.	**Achieved** 344,555 sessions on ManawatuNZ.co.nz Sessions for the year showed an increase of 37,809 sessions or 12.3% on the previous year 2024-25 year; 306,746 sessions achieved
	5		**Achieved** 11 economic updates completed ▸ Four quarterly economic snapshots (4) were published and distributed, featuring commentary from businesses and key sectors to provide insights into how the region's economy is performing within a local, regional and national context. ▸ In addition, four Retail Reports (4) were published, two Economic Update Panel events (2) were delivered in partnership with the Manawatū Business Chamber, and a Distribution and Logistics Sector Profile (1) was co-developed with Palmerston North City Council. 2024-25 year; 9 economic updates completed (updated comparative for consistency with current year reporting)

	Link to community outcomes	Target	Outcomes
Data and insights communications on the performance of the region's economy			
Grow and foster relationships with Māori, iwi and hapu in the region.	1, 3, 5 & 6	Deliver three initiatives to support iwi engagement including support of iwi led projects.	**Achieved** 4 initiatives in support of iwi or mana whenua completed, including 3 new initiatives ▸ Engagement with the Rangitāne tourism working group (hosted by Rangitāne o Manawatū Settlement Trust) to support iwi aspirations to commercialise He Ara Kotahi, Hei Ara Kōrero to ensure kōrero tuku iho(knowledge from past) maintains its integrity when delivered across the rohe(area), including installation of Tamakuku (Pou) at the He Ara Kotahi bridge to continue to enhance and share the kōrero. New initiatives: ▸ Support of the Rangitāne o Manawatū Whakairo Cadetship, a targeted investment in protecting one of their most critical Māori artforms while creating real economic pathways for Māori. ▸ Māori business support - networking hui were held to support understanding of Māori business in the region and facilitate connections and support opportunities. ▸ Te Roopu Hokowhitu website was created to weave ideas and to share information about the Trust and their work. It also showcases the sevenmarae located in the Manawatū district to raise the profile for the people in the valley. 2024-25 year; 4 initiatives in support of iwi or mana whenua completed
Build on relationships with shareholders, central government agencies, and regional stakeholders.	4, 5 & 6	12 Partnership and funding agreements in place.	**Achieved** 30 partnership agreements were in place during the year, including 11 new agreements: Palmerston North City Council and Manawatū District Council, Rangitāne o Manawatū, Rangitāne o Manawatū Settlement Trust, The Factory, Sprout Agritech, Te Utanganui funding agreement, CentrePort and Napier Port - Te Utanganui partners, Ministry of Business, Innovation and Employment – Regional Business Partner Programme (RBP), FoodHQ Scholarships, Manawatū Business Chamber, Coastal Arts Trail (Whanganui District Council and Venture Taranaki), Young Enterprise Scheme, UCOL, Te Manawa Coastal Arts Trail, ManawaTech Graduate Programme, Central New Zealand Regional Tourism Boost Fund, and North Island Regional Tourism Organisations Collective, and ManawaTech Tech Week. New agreements: The Horowhenua Company (RBP subcontract), Air NZ and Palmerston North Airport, Horizons Acclerate35 partnership, Lower and Central North Island EDAs, Federated Farmers, Energy Estate, Ortech Industries, Epic Char, FoodHQ Food Innovation Youth summit, and AGMARDT collaboration (Venture Timaru, Northland Inc, Venture Taranaki). 2024-25 year; 24 partnership agreements entered into or in place
		Complete biennial Customer Satisfaction survey	**Achieved** Completed with a stakeholder satisfaction rating of 76% 2023-24 year; completed with a 81% stakeholder satisfaction rating

Feilding Civic Centre Trust: for the year ended 30 June 2026

The key objectives for the 2025/26 year were to:

	Link to community outcomes	Target	Outcomes
Goal one. Work to attract, promote, and hold events and activities to encourage utilization in the Civic Centre.			
Endeavour to maintain occupancy rates.	1, 5 & 6	Bookings – 480-500	**Achieved** 562 bookings with 43,918 estimated foot traffic. Up from 2024/2025 with 498 bookings and 37,904 estimated foot traffic.
Increase community participation via a targeted marketing promotion.	1, 5 & 6	Within the budget year 2025-2026.	**Achieved** Completed and ongoing.
Regular communication that keeps current customers and new potential customers informed.	1 & 6	2025 – 250 in Database. 2026 – 350 in Database. 2027 – 450 in Database.	**Achieved** Currently 282 groups in the database and ongoing.
Goal two. Work to encourage participation of the community in performing arts and recreational activity.			
Improved Community based volunteer engagement.	1	2025–2026 -8 Registered. 2026 – 2027 – 12 Registered. 2027 – 2028 – 15 Registered.	**Achieved** Civic Centre Friends was developed and roll out. Currently 8 registered.
Database of Manawatū Schools and Community Groups.	1 & 2	Six monthly contacts made: 15	**Achieved** Completed with regular contact made to schools.
Promotion and advertising of Arts, Cultural, Exhibitions and Events.	1 & 5	Six monthly contacts made: 10	**Achieved** Regular contact to groups with newsletters, outreach within our database along with regular contact with venues through EVANZ (The entertainment Venues Association of New Zealand)
Goal three. Work to optimally run the Feilding Civic Centre in a financially astute manner.			
Alternative sources of funding & revenue, including sponsorships, third party funding and revenue from other FCCT activities, to help diversify funding sources for the trust.	5 & 6	2025 / 2026 Additional Income $ 25,000. 2026 / 2027 Additional Income $ 30,000. 2027 / 2028 Additional Income $ 30,000.	**Not Achieved** Cogs Grant $5,000 Event Sponsorship $4,760 Term Deposit Investment Interest $3,753 Total $13,513
6-monthly financial report and an audited annual report that meets the timelines of MDC and The Audit Office.	6	Required timelines are met. Six monthly and audited annual reports presented to MDC within 3 months of end of relevant period. Draft financial reports for the end of budget year July to June due to MDC by 30th July.	**Achieved** In place and aligns with MDC reporting requirements

	Link to community outcomes	Target	Outcomes
Goal three. Work to optimally run the Feilding Civic Centre in a financially astute manner. Cont...			
Agreed FCCT assets are vested to MDC.	4 & 6	Request provided to MDC by EOM October 2025.	**Not Achieved** Incomplete
Trust follows procurement best practice.	6	September 2025.	**Achieved** Procurement policy adopted. Conflicts of interest policy updated.
Goal four. Work with Council on developing and delivering a facility investment schedule and 10+ year asset management plan (AMP).			
Annual facility maintenance schedule agreed by due date.	4 & 6	EOM June 2025.	**Achieved** Completed
10-year facility asset management plan agreed on with Council Officers by due date.	4 & 6	December 2025.	**Not Achieved** Ongoing work with Manawatū District Council on this target. Further work to be completed.

Awahuri Forest / Kitchener Park Trust: for the year ended 30 June 2026

The key objectives for the 2025/26 year

	Link to community outcomes	Target	Outcomes
Expectation 1. Maintain the forest / park, within the existing boundary, as an area of unspoilt nature (scenic reserve) for the benefit of the community and visitors.			
To continue pest plant programm.	3 & 4	Zero density control of Old Man's Beard by 2027 Manage Bind weed, Jasmine and dock weed by 2027 Achieve control mechanism for Phragmites by 2028.	**Achieved** A major effort is underway to eradicate Old Man's Beard. New seedlings are emerging at the front of the Forest near Henson's Bush. Green by Nature (GBN), funded by MDC and directed by Horizons, is addressing the issue. 2025-26 continue management of new plantings and summer blitz in Awahuri Paddock. Managing Bind weed will need to continue annually. GbN continued to manage Phragmites as per our contract with them.
Number of traps vs kill catch animal pests.	3 & 4	Encourage buffer zone upstream to prevent new infestation.	**Achieved** Forest 21 possums Waste water treatment 16 possums We need some new traps, as four have disappeared We are still seeing evidence of higher possum numbers in Feilding. Note Trapping is carried out by Kauwhata, and they are now paid for the Wastewater Treatment areas
Number of Native species planted.	3	38 species, 14,000 plants by 30 June 2026	**Achieved** Assess, develop and communicate with nurseries a 10-year enrichment planting program for the newly restored areas Planted 15,500 plants 39 species June to Dec 2025 GBN planted 380 plants January 2026 – March 2026. GBN planted approximately 8,000 plants April 2026 – June 2026 as these were pre-ordered and purchases prior to the wind up of the Trust. They had capacity due to having several hours of work that were owed to us. GbN will need to monitor and maintain these moving forward, under the direct of MDC.
New plant survival rate.	3	80%+ over 2½ year period 1 July 2024 to 31 December 2027	**Achieved** Final plant counts to be completed for Coronation planting area and MPI funded plants.
Numbers of big trees lost.	3 & 1	Nil per annum.	**Achieved** No big trees lost this financial year. However, a proper biodiversity assessment is recommended (Aaron will review), due to several mid-sized trees damaged.

	Link to community outcomes	Target	Outcomes
Expectation 2. Actively pursue third-party funding opportunities for forest / park investment (to invest in the activities within the forest / park and development of the forest / park).			
Maintain appropriate third party funding for the activities and development of the forest/park.	3, 4 & 6	Relevant funding applications are lodged to maintain the funding level required.	**Achieved** Grants and Funding ▸ Fonterra project End-of-Year report completed and submitted to funder (funding now ended) ▸ Air NZ report completed and submitted to funder (funding now ended) All grants were concluded and final reports were submitted to the organisations.
Measurement of 'In kind' support.	1	Maintain relationships and measure the resulting significant 'in kind' support.	**Achieved** Trustees 125 Stakeholders 120
	Link to community outcomes	**Target**	**Outcomes**
Expectation 3. Plan to develop further walking and cycling tracks within the forest / park to connect to the "loop track concept" described in Council's Walking & Cycling Strategy.			
Awahuri Paddock all weather maintenance track	1, 3 & 4	Completed by June 2026	**Not Achieved** The permits have been submitted and, as far as the Trust knows, accepted. This work and other work in Horizons Regional Council has been delayed due processes between the internal issues inside Horizons Regional Council who are the controllers of the Streams and River activities. This project is within the Stream channel jurisdiction.
Work with Council on a cycling track design	1 & 3	Understand MDC's vision and work together on a cycling track design	**Achieved** The Trust is available to work with the Council on the Cycling track design.

	Link to community outcomes	Target	Outcomes
Expectation 4. Minimise future flooding impacts to the forest / park through appropriate design and planting.			
Take opportunities to provide feedback to Council and Horizons concerning flood management activity. Maintain relationship with Horizons	3, 4 & 6	Report on feedback provided to Council and Horizons	**Achieved** Horizons and council officers visited wetland to inspect plantings the 2025 winter was quite dry, and we didn't experience significant floods. The wetland and re-opened west side of the original channels worked well when we had two very small floods during winter months. New plant layout in Wetland and Forest west side all seems to be appropriate for wet and dry areas. Keep monitoring floods infrastructure impacts in wetland and westside hydrology restoration, responding to any issues as required. Continue discussions for Makino stream removal of willows over next 10 years and develop initial plan from flood observations. Progress talks with MDC and Horizons working to create a plan in preparation for the next LTP funding decisions. Initial discussions with Parks team member. This project is beyond the total jurisdiction of the Forest and needs to include Horizons River management, MDC storm water and roading. GBN continued with required plantings in the wetlands this quarter. Next quarter, their efforts will shift to maintaining and managing the wetlands area. Phragmites workshop held Tuesday 17 February 2026 at Awahuri Forest was a good opportunity to network with the community, in particular, Regional Councils, DoC, MPI and four community groups. Over 28 participants in attendance. Discussions held with Horizons Regional Council about river management down to the Forest and upstream to Kowhai Park.

	Link to community outcomes	Target	Outcomes
Expectation 5. Make the forest / park available for educational opportunities.			
Continue to create forest plan species signage	1 & 3	MIncrease by 10 new signs by 1 July 2026	**Not Achieved** Signage is being quoted, possibility of using operational funding for new signage.
Maintain and make available forest knowledge to the public	1 & 3	Review and update website by June 2026 including increase of knowledge-based information	**Not Achieved** Will be discussed at a later date.
Maintain the Trust's adult education programme	1 & 3	3 x adult related engagements / events pa (this may include university student visits)	**Achieved** Two completed by Dec 2025 Phragmites workshop held Tuesday 17 February 2026 at Awahuri Forest– 26 external participants attended.

Annual Report disclosure statement for year ending 30 June 2026

What is the purpose of this statement?

The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether or not the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

The Council is required to include this statement in its annual report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

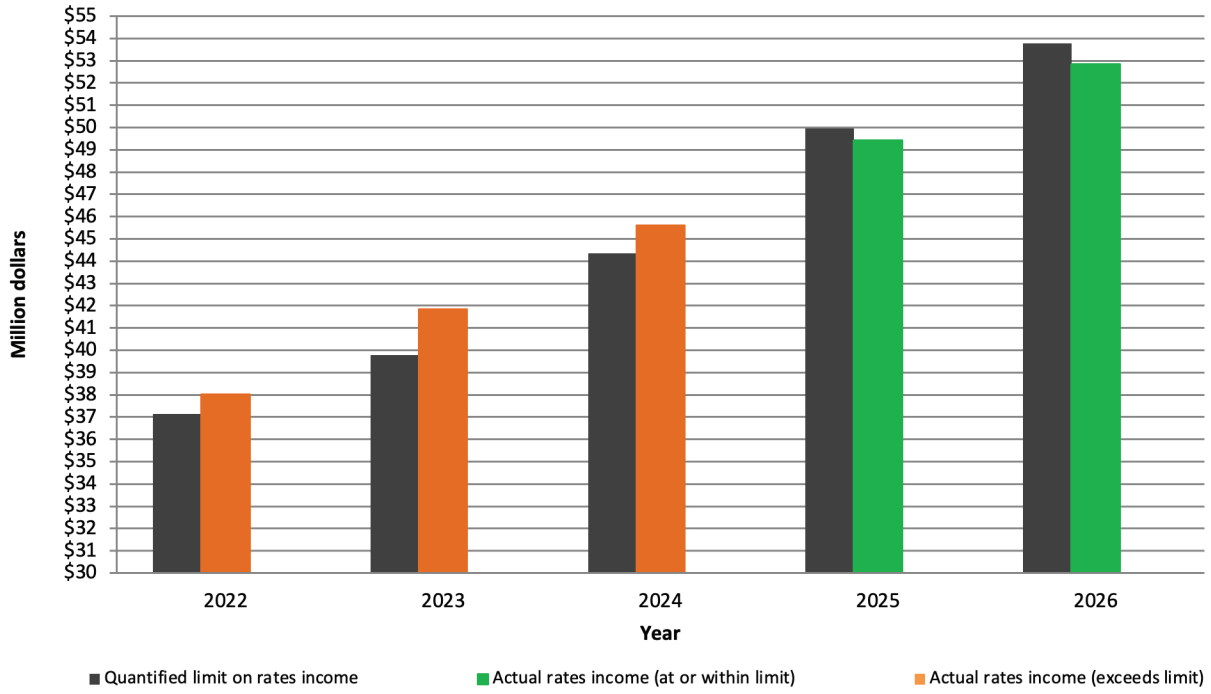
Rates affordability benchmarks

The Council meets the rates affordability benchmark if

- its actual rates income equals or is less than each quantified limit on rates; and
- its actual rates increases equal or are less than each quantified limit on rates increases

Rates (income) affordability

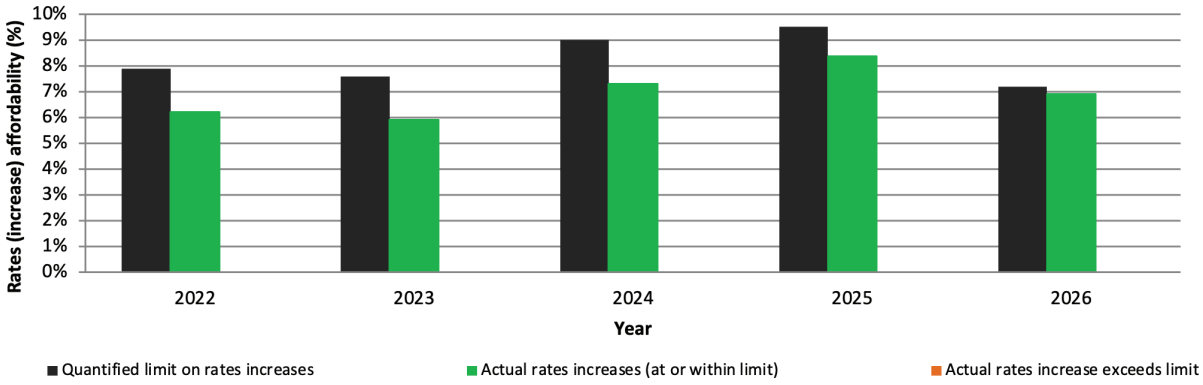
The following graph compares the Council's actual rates income with a quantified limit on rates contained in the financial strategy included in the Council's long-term plan. This excludes water by meter. The quantified limit is the indicative rate limit of LGCI plus 1.57%, measured in million dollars. LGCI is the Local Government Cost Index provided by Business and Economic Research Limited (BERL) each year.



In 2022, 2023 and 2024, the number of SUIP's (Separately Used or Inhabited Parts) for the actual rates calculation exceeded the forecast number used when setting the budget. In 2024, there was also a number of CBD unit's valuations increased to comply with the Building (Earthquake-prone Buildings) Amendment Act 2016. This has resulted in more rates being collected than anticipated in the budget. This reflects the strong level of growth within the District.

Rates (increases) affordability

The following graph compares the Council's actual rates increases with a quantified limit on rates increases included in the financial strategy included in the Council's Long-term Plan. This limit excludes water by meter. The quantified limit is based on the Local Government Consumer Index plus 5%, excluding growth and new levels of service.

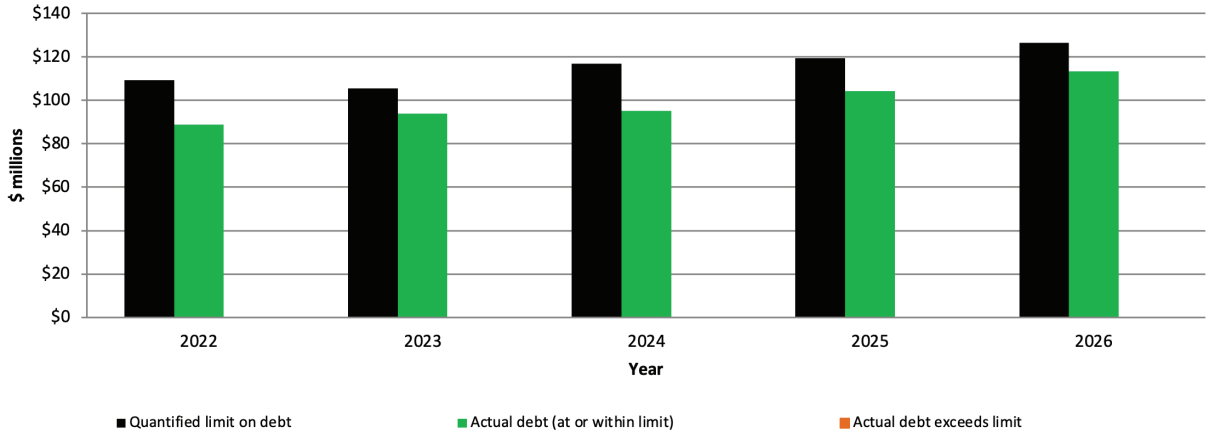


Debt affordability benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing as detailed below.

The following graph compares the Council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council's long-term plan. The quantified limit is the maximum debt allowed measured in million dollars and it is based on the borrowing limits established in the Council's Liability Management policy (refer below) which yields the lowest debt. In this case debt is not to exceed 175% of revenue less a $5 million emergency buffer.

The Council meets the debt affordability benchmark if its actual borrowing is below the maximum debt allowed.



Balanced budget benchmark

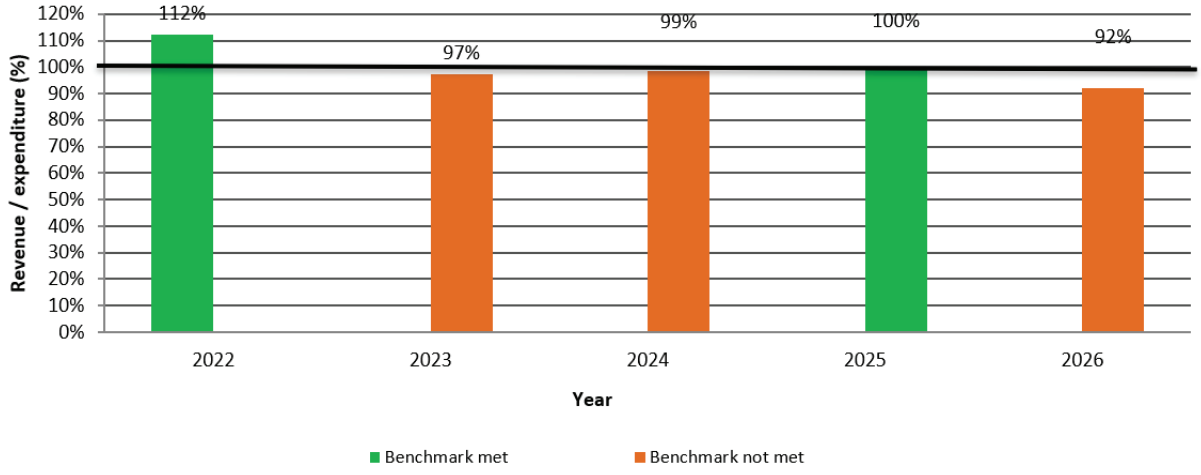
The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

The Council meets this benchmark if its revenue equals or is greater than its operating expenses.

In 2023, revaluations for infrastructure assets, buildings and land were higher than anticipated resulting in $4 million of unbudgeted depreciation.

In 2024, revaluations for infrastructure assets, buildings and land were as anticipated.

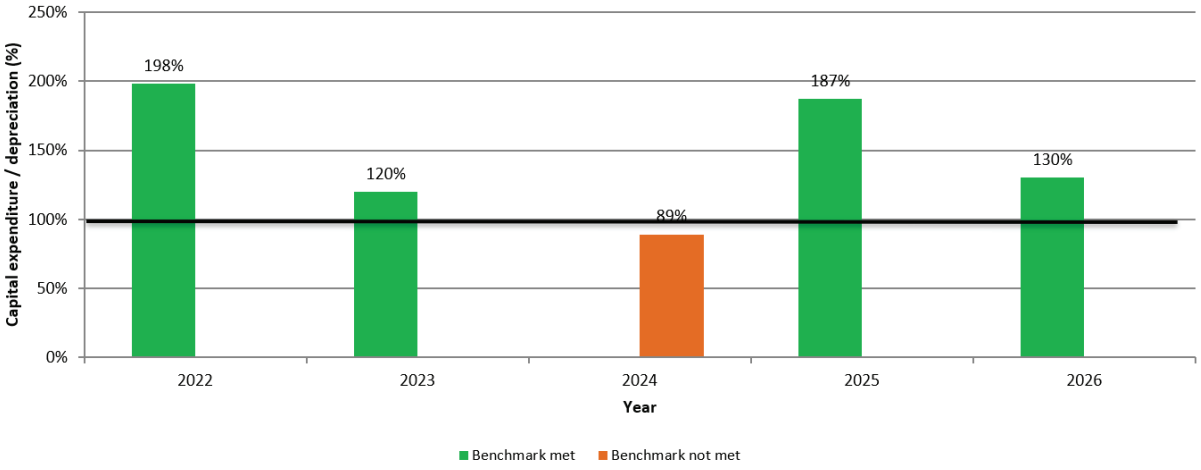
In 2026, user fees and charges were $1.6 million lower than anticipated.



Essential services benchmark

The following graph displays the Council's capital expenditure on network services as a proportion of depreciation on network services.

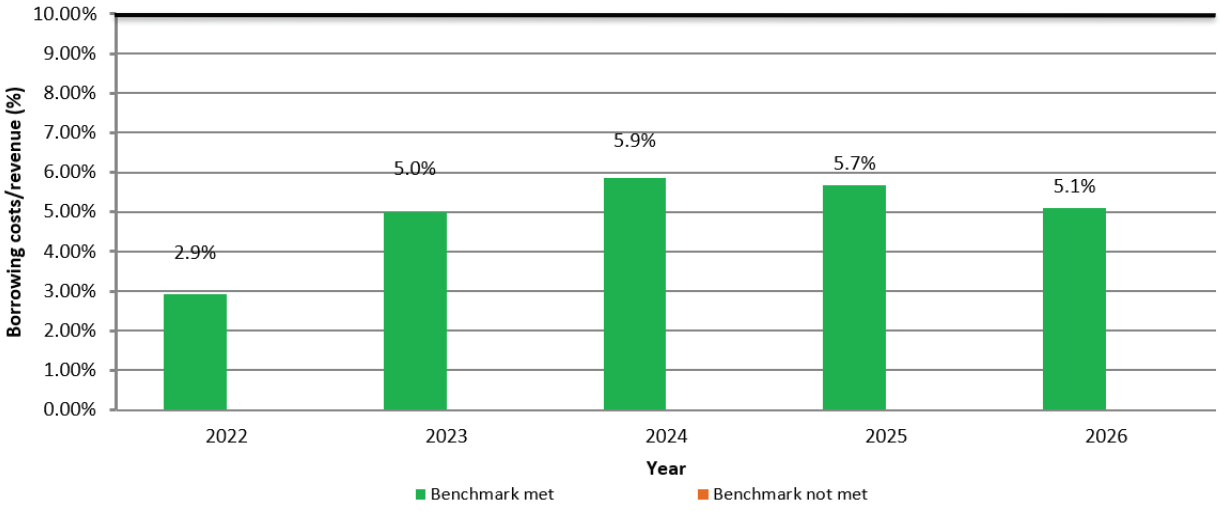
The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



Debt servicing benchmark

The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

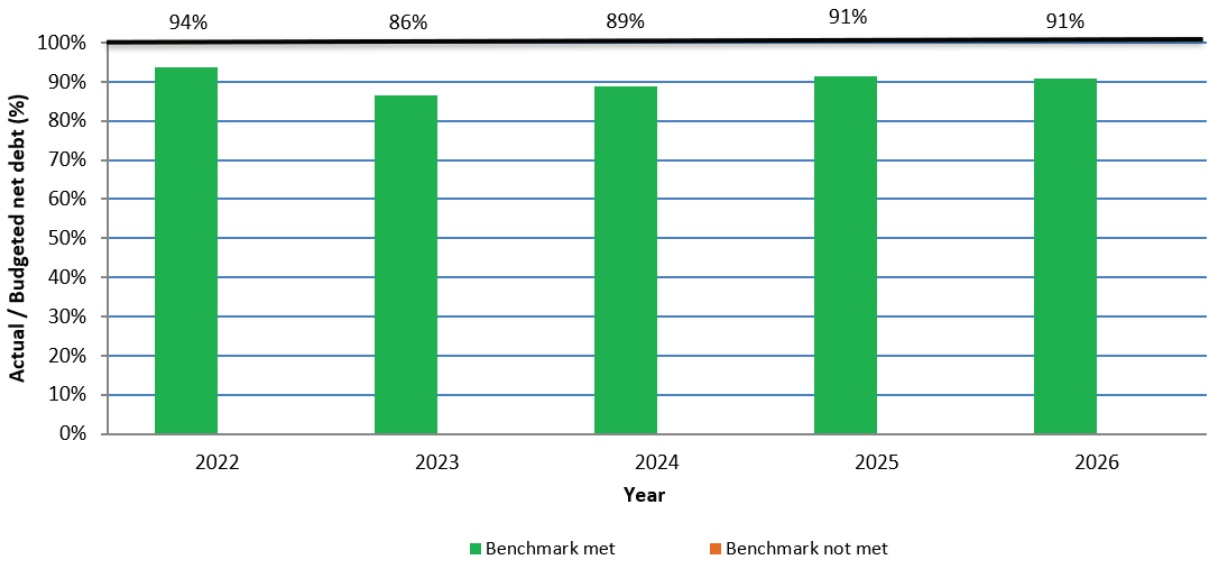
Because Statistics New Zealand projects the Council's population will grow as fast as the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 10% of its revenue.



Debt control benchmark

The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

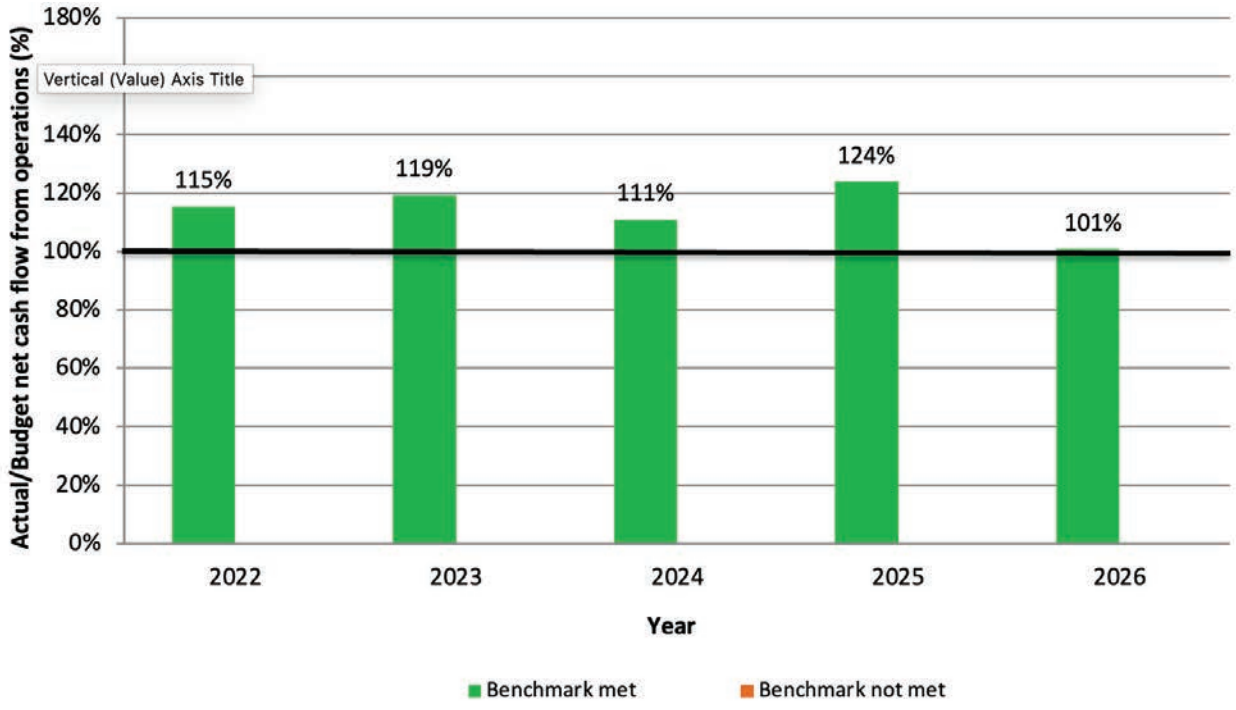
The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Operations control benchmark

This graph displays the Council's actual net cash flow from operations as a proportion of it planned net cash flow from operations.

The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.





Family Fun Day, Victoria Park, Feilding

Section Wāhanga 04

Other information
He Kōrero Atu Anō





StoryWalk at Kowhai Park, Feilding

Manawatū District Council Executive Team

Te Kaunihera ā-Rohe o Manawatū Kāhui Whakahaere

Chief Executive



Shayne Harris

Executive Team



Lyn Daly
General Manager
Community



Kate Jarvis
General Manager
People



Joel Richards
Chief Financial
Officer



Frances Smorti
General Manager
Corporate



Hamish Waugh
General Manager
Infrastructure

Elected Members Responsibilities

Ngā Kawenga Mahi a ngā Māngai Kaunihera

	Standing Committee of Council					Non-committee of Council
Elected Member	*Finance & Performance Committee	CE Employment Committee	District Development Committee	Hearings Committee	** Manawatū Water Services Committee	* District Licensing Committee
 Mayor Michael Ford	✓	✓	✓	✓	✓	
 Grant Hadfield	✓	CHAIR			✓	
 Bridget Bell			✓		✓	
 Shelley Dew-Hopkins	✓	✓			✓	
 Rob Duindam	✓			✓	✓	✓
 Colin Dyer	✓	✓	CHAIR			
 Sam Hill			✓	✓		
 Raewyn Loader			✓			
 James McKelvie				✓		
 Jerry Pickford				✓	✓	
 Andrew Quarrie					✓	
 Alison Short	✓	✓	✓	CHAIR		✓

* The Committee Chair and Deputy Chair are external members (non-elected)

** The Committee Chair is an external member (non-elected)

Elected Member	Community Committees and Development Committee															
	Apiti	Bainesse/Rangiotu	Cheltenham	Colyton	Glen Ōroua-Taikorea	Halcombe	Hīmatangi Beach	Hiwinui	Kimbolton	Kiwitea	Pohangina Valley	Rangiwāhia	Rongotea	Sanson	Tangimoana	Waituna West
 Mayor Michael Ford																
 Grant Hadfield												✓				
 Bridget Bell											✓					
 Shelley Dew-Hopkins					✓											
 Rob Duindam			✓						✓							
 Colin Dyer				✓												
 Sam Hill	✓															✓
 Raewyn Loader		✓						✓								
 James McKelvie													✓		✓	
 Jerry Pickford						✓	✓									
 Andrew Quarrie										✓						
 Alison Short														✓		

Elected Member	Focus Groups					Marae Liaisons									
	Community Facilities and Open Spaces	District Planning	Town Centre Refresh	Infrastructure	Long Term Plan	Aorangi Marae	Kauwhata Marae	Parewahawaha Marae	Ngāwhakaraua Marae	Poupatatē Marae	Rangimārie Marae	Taumata o te rā Marae	Te Hiiri Marae	Te Tikanga Marae	Ngāti Te Au
 Mayor Michael Ford	✓	✓	✓	✓	✓										
 Grant Hadfield		✓		✓	✓										✓
 Bridget Bell	✓	✓		✓	✓										
 Shelley Dew-Hopkins	✓	✓		✓	✓									✓	
 Rob Duindam	✓	✓		✓		✓									
 Colin Dyer	✓	✓	✓	✓	✓							✓			
 Sam Hill	✓	✓		✓									✓		
 Raewyn Loader	✓		✓				✓								
 James McKelvie	✓			✓						✓					
 Jerry Pickford	✓	✓		✓	✓						✓				
 Andrew Quarrie		✓		✓					✓						
 Alison Short	✓	✓	✓	✓	✓			✓							

Elected Member	Extra					
	MDC Health and Safety Committee	Submissions Assessment Panel	CEDA Electoral College	Manawatū River Leaders Accord	Feilding District Promotion	Manfield Electoral College
 Mayor Michael Ford		✓	✓	✓		✓
 Grant Hadfield		✓	✓			
 Bridget Bell		✓				
 Shelley Dew-Hopkins		✓	✓			
 Rob Duindam	✓	✓			✓	
 Colin Dyer						
 Sam Hill						
 Raewyn Loader						
 James McKelvie						
 Jerry Pickford						
 Andrew Quarrie					✓	
 Alison Short		✓				

		Extra					
	Elected Member	Waste Levy Assessment Panel	Horizons Passenger Transport Committee	Heartland Contractors	Civil Defence Emergency Management Group	Manawatū District Youth Development & Wellbeing Trust	Manawatū-Whanganui Regional Disaster Relief Fund Trust
	Mayor Michael Ford			✓	✓	✓	✓
	Grant Hadfield	✓					
	Bridget Bell						
	Shelley Dew-Hopkins						
	Rob Duindam						
	Colin Dyer		✓				
	Sam Hill						
	Raewyn Loader						
	James McKelvie						
	Jerry Pickford						
	Andrew Quarrie						
	Alison Short						

Diversity, inclusion, equal employment opportunity statement

Te Tauākī mō te Kaṇorau, te Whai Wāhi, me te Ōritenga Whiwhi Mahi

The Local Government Act 2002 requires Council to publish its plans for ensuring equal employment opportunity and report on its performance.

This year we continued to strengthen our commitment to creating a workplace where everyone feels welcome, respected and able to contribute.

We recognise that a diverse workforce brings broader perspectives, stronger decision-making and better outcomes for our communities. Our focus remains on fostering a workplace culture where people are treated fairly, barriers to participation are reduced and everyone has opportunity to thrive.

A key achievement during the year was becoming a member of the Hidden Disabilities Sunflower programme and adopting the Sunflower initiative across Manawatū District Council. This demonstrates our commitment to improving accessibility and inclusion by increasing awareness and understanding of non-visible disabilities for both our people and our community.

Key initiatives delivered during the year included:

- Delivering training, education and wellbeing programmes targeted to areas of greatest need.
- Continuing to review and update management policies and employment practices to ensure they remain fair, inclusive and aligned with current good practice.
- Undertaking the annual Ask Your Teams employee engagement survey to better understand organisational culture and employee experience, with results continuing to exceed the Local Government sector benchmark.
- Continuing our active participation in the Te Uru Tāngata – Centre for Workplace Inclusion (formerly Diversity Works) regional hui, working alongside other organisations to share knowledge and strengthen inclusive workplace practices.
- Continuing to strengthen psychosocial health and wellbeing through wellbeing initiatives, employee support programmes and activities that promote mentally healthy work.
- Celebrating International Women's Day through a range of engagement and awareness activities that recognised the achievements and contributions of women while raising funds for Women's Refuge.
- Marking Pink Shirt Day with a staff morning tea promoting kindness, inclusion and respect, while supporting the Mental Health Foundation through fundraising and reinforcing Council's commitment to a safe and respectful workplace.

Through ongoing investment in wellbeing, leadership, inclusion and employee engagement, we continue to build a workplace where people feel valued, supported and empowered to do their best work.

Summary of the 2025/26 equal employment opportunities programme

Hei Whakarāpopoto i te Hōtaka mō te Ōritenga Whiwhi Mahi, 2025/2026

Council continues to be committed to creating a workplace where everyone has equitable access to employment, development and career opportunities. During the year we continued to strengthen our recruitment practices, invested in leadership and professional development programmes, supported flexible ways of working where operationally appropriate, and progressed initiatives that foster

an inclusive and respectful workplace. Employee engagement feedback, workforce data and regular policy reviews help inform our ongoing improvement, ensuring our employment practices remain fair, transparent and aligned with our organisational values.

Processes and activities in which Māori contributed to Council's decision-making processes in 2025/26

Ngā tukanga me ngā mahi i whai wāhi atu a Ngāi Māori ki tā te Kaunihera whakatatū take, 2025/2026

Council is committed to working alongside local whānau, hapū and iwi Māori communities to improve the wellbeing of Māori and other communities in our District. The local elections were held during this period. It included a binding referendum on the Māori Ward, with the decision going against retaining the ward after 2028. The Councillor for Ngā Tapuae o Mātangi Māori Ward continues to be active amongst the Māori community with members of the marae collective, Te Kōtui Reo Taumata.

Council allocated a Councillor to each marae Chairperson so that they can meet, discuss and work through any general or Council related issues.

Māori as key stakeholders played a critical role in the outcome/process of the following:

He rōpū tino whaipānga te iwi Māori, a, i tino whai wāhi mai ki ēnei kaupapa:

- Halcombe: Stormwater Issues – the local marae representatives were involved in discussions regarding the initial design of retention ponds.
- Community Resilience – all marae have agreed to be included in a community resilience programme. Marae that have solar panels will receive batteries while those without panels will have both panels and batteries installed. Panels and batteries will increase their capacity to assist their communities in the event of an emergency.

Other ways Manawatū District Council facilitates capacity building and contribution to decision making

Tā te Kaunihera whakapakari raukaha, whakapiki i te whai wāhitanga mai o te iwi ki ngā whakataunga a te Kaunihera

Kaitohu Aporei - Māori (Principal Adviser – Māori): A critical liaison role between Council and whānau, hapū, and iwi Māori. The Kaitohu Aporei - Māori works to increase cultural literacy of Council staff and facilitates mutual understanding between Council and the Māori community.

Grants 2025/26
Te Tuku Takuhe 2025/26

During 2025/26, Council approved a number of grants which outcomes align to its Community Development Strategy.

The following schedules are provided for ratepayers' information. All figures shown below are GST exclusive.

Rates Remission for Charitable Organisations

The following organisations were assessed and approved by Council's Community Development Committee to receive rates support in the form of a rates remission as per the Rates Remission and Postponement policy. The following organisations received support in 2025/26.

Organisation	Remission $
Activate Church Feilding	5,783
Anglican Parish of Oroua	4,468
Eden Kindergarten Trust Board	64
Feilding Baptist Church	790
Feilding & Districts Art Society	3,457
Feilding & District Caledonian Society	3,826
Feilding & District Steam Rail Society Inc	3,324
Feilding Civic Centre Trust	8,147
Feilding Congregation of Jehovah's Witnesses	2,366
Feilding Golf Club	2,820
Feilding Guides & Scout Association	3,809
Feilding Kindergarten	2,892
Feilding Lifepoint Church	2,891
Feilding Oroua Presbyterian Parish	790
Feilding Playcentre	1,641
Foxton Shannon Co-operating Parish	726
Halcombe Playcentre	1,559
Hapaitia Kohanga Reo	2,166
Heritage Park Rhododendron Charitable Trust	141
Highland Home Christian Group - Stewards Trust Camp	1,936
Highland Home Christian Group - House	1,140
Himatangi Beach Bowling Club	2,302
IHC NZ Inc	4,776

Organisation	Remission $
Johnston Park Bowls Inc	4,268
Manawatū Community Trust	183,095
Manawatū NZ Riding for the Disabled	757
Manchester House Social Services Society	13,455
Manfeild Park Trust	15,679
National Spiritual Assembly of the Baha'is of Manawatū	790
Plunket – Feilding	3,624
Rongotea Bible Chapel	626
Rongotea Returned Service Association	1,450
Rongotea Uniting Parish	726
Ruahine Kindergarten Association	2,832
Salvation Army Feilding Corps	9,956
Seventh day Adventist Church	790
Sixtus Lodge Trust Board	882
St Brigids Catholic Church	64
St Johns Trust Board	17,733
St Simon and St Jude Faith Community Church	726
St Thomas Anglican Church	526
Taumata O Te Rā Marae	6,797
Te Kawau Playcentre	1,777
Te Manawa Family Services Charitable Trust	2,977
The Church of Jesus Christ of Latter Day Saints Trust	790
The Manawatū Historic Vehicle Collection Trust	10,716
Trinity Lutheran Parish	790
	$343,640

Priority Services Fund

The following organisations were assessed and approved to receive multi-year financial support as per the Community Development Policy. The following is a breakdown of the amount of financial support these organisations received in 2025/26.

Organisation		$
Age Concern – Palmerston North and Districts	Support Kaumātua/Older People throughout Manawatū District	10,000
Parentline Manawatū	Manawatū Triple P Discussion Group Sessions	10,000
Himatangi Beach Community Patrol	Patrol services for Himatangi Beach and community	3,500
Manawatū Historic Vehicle Collection Trust	Museum operational funding	30,000
Manchester House Social Services Society	Social Care Services	70,000
Neighbourhood Support Manawatū	Community Engagement Support	25,000
Palmerston North Surf Life Saving Club Inc	Regional Lifeguard Service at Himatangi Beach	16,500
Plant to Plate Aotearoa	Plant to Plate program in Manawatū Kura	5,000
Rural Bus Manawatū (one year)	Manawatū Rural Support Service V2	10,000
SnapBACK Gym	SnapBACK Community Facilitator	10,000
St John Feilding Area Committee	Community Transport- Waka Ora Health Shuttle, Feilding.	10,000
Te Manawa Services Charitable Trust	Whānau Connect Service	30,000
The Feilding and District Art Society	Centre for Art in the Manawatū - Operational Costs	5,000
Whatunga Tuao - Volunteer Central	Building a connected and resilient community	5,000
Youthline Central North Island Inc	Youth Counselling, Mentoring & Mental Health Wellbeing programs	10,000
		$250,000

Representative Fund

The following is a breakdown of Manawatū District residents who were approved financial assistance from Council to attend a regional, national or international event during 2025/26 as a representative of the District, Region or New Zealand.

Organisation/Individual	Activity/Programme	$
Arorangi Atutahi	Selected to represent Manawatū in the Regional U14 Basketball Championship in Napier	300
Pīata Atutahi	Selected to represent Manawatū in the Regional U14 Basketball Championship in Napier	300
Benji Beech	Selected to attend the U19 Basketball Nationals in Wellington	495
Seanna Bennitt	Selected to represent Manawatū in the Asia Pacific Canoe Polo Championships in China	750
Mateao Blythe	Selected to represent Manawatū as part of the Manawatū Māori U11 Rugby League Team in Rotorua	500
Te Koha Cooper Burton	Selected to attend the Basketball New Zealand under 14 regionals in Hawkes Bay	300
Lachlan Crate	Selected to attend the U19 FIBA Basketball World Cup in Switzerland	750
Aidan Dassler	Selected to represent Manawatū in the Asia Pacific Canoe Polo Championships in China	750
Charlotte Dunn-Hall	Selected to attend the NZ U21 Black Sticks Tour in Japan	1,000
Feilding Intermediate	Selected to attend the Agrikids National competition in Invercargill	1,500
Lenny- Hansen Wall	Qualified to represent New Zealand at the World Hip Hop Championship in the USA	1,000
Elan Hinks	Selected to represent Manawatū at the National U18 Hockey tournament in Timaru	500
Malaya Hinks	Selected to attend the PACANZ, National Young Perform Awards	300
Jonty Howland	Selected to Represent New Zealand at the Tri Series in Australia	1,000
Esther Hyland	Selected to represent New Zealand at the New Zealand Pony Club Mounted Games Exchange in the United Kingdom	1,000
Bailey Jeffery	Selected to represent New Zealand in the ITF Taekwon-Do World Championships in Croatia	1,000
Elleanor King	Selected to represent New Zealand at the Junior International Canoe Polo Tournament in Ireland	1,000
Jordie-Lee Kotuhi	Selected to attend the Netball U16 Green in Taranaki	500
Sienna-Faye Kotuhi	Selected to represent Manawatū in the Basketball Regionals in Wellington	500
Theo McMenamin	Selected to attend the Shakespeare Globe Centre New Zealand National Shakespeare Schools Production	500
Isla Nagel	Selected to represent Manawatū in the U14 Regional Basketball Tournament in Hawkes Bay	300
Olivia Nagel	Selected to represent Manawatū in the U14 Regional Basketball Tournament in Hawkes Bay	300
George Skinner	Selected to represent New Zealand at the U19 World Sprint Triathlon Championships in Australia	750

Oscar Skinner	Selected to represent New Zealand at the U19 World Sprint Triathlon Championships in Australia	750
Keeton Smith	Selected to represent Manawatū in the Asia Pacific Canoe Polo Championships in China	750
Mikylah Stewart-Thomas	Selected to represent Manawatū in the Asia Pacific Canoe Polo Championships in China	750
Saskia Symonds	Selected for the Football Ballarat Cup in Australia	750
Dharnel Tamati-Fotualli	Qualified to represent New Zealand at the World Hip Hop Championship in the USA	1,000
Adam Wasley	Selected for the New Zealand Junior Singles Indoor Bowls finals in Hamilton	250
Brandon Weston	Selected to represent Manawatū in the Asia Pacific Canoe Polo Championships in China	750
Ephraim Yearbury	Selected to represent Manawatū in the National U18 Hockey tournament in Timaru	500
		$20,795

Community Development Fund

The following organisations had applications assessed and approved to receive financial support for one- off services or projects that contribute to the Community Development Strategy's vision of "Our District offers a high quality of life for all residents" as per the Community Development Policy.

Organisation		**$**
Activity/Programme		$
Himatangi Beach Community Trust	Volunteers Appreciation Dinner	3,700
Manchester Social Services Society Inc	Senior Expo	2,000
Manawatū Horowhenua and Tararua Diabetes Trust	25 Year celebration pop up	657
The Girl Guides Association New Zealand Incorporated	Empowering girls and young women of Feilding- the purchase of equipment for outdoor adventures	2,000
The Royal New Zealand Society for the Prevention of Cruelty to Animals	Cat and kitten community vaccination event hosted in Feilding	3,500
		$11,857

Event Fund

The following organisations were assessed and approved by Council's Community Development Assessment Panel to receive financial support as per the Community Development Policy to support events that are primary of benefit to Manawatū District residents and directly contribute to the Community Development Strategy's vision of "Our District offers a high quality of life for all residents".

Organisation Activity/Programme		$
Athletics New Zealand Incorporated	Costs associated with hosting the NZ Road Relay championships in the district	5,000
Central Districts Poultry and Pigeon Club	May Poultry & Pigeon Show at Manfeild Stadium	3,312
Feilding Aerodrome Incorporated	Towards the costs of holding the Feilding Aerodrome Open Day	5,000
Feilding Amateur Swimming Club	Towards the costs of holding the FASC Swimming Carnival at the Makino Aquatic Centre	1,312
Feilding & District Promotion	Towards the costs of Rural day in Feilding	5,000
Feilding & District Promotion	Feilding in Lights	15,357
Feilding Christian Leaders Network	Towards the cost of holding the Feilding Community Christmas Carols in the Feilding Civic Centre	3,473
Feilding Industrial Agricultural and Pastoral Association.	Towards the costs of holding the Feilding IAP annual show at Manfeild Park	2,500
Hiwinui Country Estate	Towards the cost of holding the second Sip and Savour Manawatū event at the Hiwinui Country Estate	3,000
Makino Masters Swimming	Makino Masters 3rd Annual Michael Tunnicliffe Memorial Swim Meet at the Makino Aquatic Centre	954
Malamalama Moni Aoga Amata E.F.K.S Palmerston North Incorporated	Towards the costs of holding Pasifika Fusion in Palmerston North	2,000
Manawatū Dance Society	Manawatū Dance Society Restricted Competitions	3,113
Manawatū Equestrian	Towards the costs of holding the Kiwi Super Classic show jumping event at Manfeild Park	5,000
Manawatū Oroua Boys' and Girls' Agricultural Club	Towards the cost of holding the 2025 Agricultural Championship Day at Rongotea	500
Manawatū Rugby Union	Towards the costs of hosting a rugby match between Canterbury and Manawatū at Johnston Park.	5,000
New Zealand School Cycling Association Incorporated	Towards the cost of holding the National School Road Cycling Championships in the District	10,000
Manfeild Park Trust	Towards the costs of holding Manfeild Live at Manfeild Park	20,000
Ngā Kaitiaki o Ngati Kauwhata Inc	Matariki Herenga Waka	5,000
New Zealand Rural Games Trust	Towards the cost of organising the 2025 Kids 'n Country held in Feilding, and the Ford Ranger NZ Rural Games held in Palmerston North	25,000
Pohangina Hall Committee	Towards the cost of hosting a performance of 'The Orange Box' at the Pohangina Hall	1,000

Pohangina Hall Society	Towards the costs of hosting a performance from the Carnivorous Plant Society at Pohangina Hall	1,000
Rongotea Returned Service Association	ANZAC Day 2026	1,000
Step 'N Thyme	Towards the cost of hosting the annual Step 'N Thyme Leisure Marching Display Day at the Feilding Civic Centre	500
The Feilding Contac Bridge Club	Towards costs associated with holding their 50th Jubilee	350
Te Aka Tupuranga	To Kapa Haka o Matariki	2,636
		$127,007

Creative NZ: Creative Communities Scheme

Council administers funding on behalf of Creative New Zealand for the Creative Communities Scheme, which provides funding for arts projects undertaken within the Manawatū District. Total funds allocated were:

Organisation Activity/Programme		**$**
Miss Alissa Dyer	Embracing the tides: Protecting Moana	1,938
Blessed Studio	Blessed to Dance	2,800
Miss Chantelle Cobby	In our Twenties	240
Mr Connor Sinclair	Ramblings of a Busy Mind	1,500
Epic Music Foundation	Epic Equitable Music Program	3,000
Feilding Brass Inc.	Banding Boot Camp	998
The Feilding and District Art Society	Kids Affordable Art Classes Term 4 2025	6,240
The Feilding and District Art Society	Kids Affordable Art Classes Term 2 2026	4,000
Feilding and District Promotion	Heidi and Sean Show	2,284
Kiwitea School	Beautification and Identity Mural	3,559
Square Edge Community Arts	Art Trail Manawatū 2026	3,165
Miss Racheal Young	Painting with Light- a study of floral colour	2,000
Mr Ryan Knighton	Jam session and show in Feilding	2,962
		$34,686

Trust Funds

Council administers trust funds that have been vested to Council, available for a specific purpose. Total grants allocated from these funds during the 2025/26 financial year were:

Organisation	$
Robert Dickson Education Trust Fund	274
Hook Bequest	0
	$274

Community and School Pools

Council allocates funding to assist with chemical costs, on application, to schools that make their swimming pools available for community use. Total grants allocated from these funds during the 2025/26 financial year were:

Organisation	$
Bainesse School	300
Hiwinui School	300
	$600

Glossary
Whakamāramatanga kupu

Activity – a good or service provided by or on behalf of a local authority.

Annual Plan – a document adopted by a local authority that sets out the budget for the year, and the sources of funding for the year.

Annual Report – a document that a local authority prepares each year that provides the public with information on the performance of the local authority during the year just finished (both in financial and non-financial terms).

Asset – land, buildings, infrastructure and facilities owned by Council.

Asset Management Plan – a document that details the future development and maintenance of Council's infrastructural assets to a specified level of service.

Code of Conduct – a document that sets out members' expectations of their roles and conduct when acting as an elected member.

Community – a network of people and organisations linked together by common factors. This might refer to a network of people linked by place (that is, a geographic community), common interest or identity (for example, a hapū, a voluntary organisation or society), an administrative community (such as a district).

Community Outcomes – outcomes that a local authority aims to achieve in order to promote the social, economic, environmental, and cultural wellbeing of its district or region in the present and for the future. These outcomes are meant to inform the development of local authority planning, and co-ordinate the activities and planning of all sectors of the community.

Council Controlled Organisation (CCO) – any organisation in which one or more local authorities own or control 50 per cent or more of the voting rights or have the right to appoint 50 per cent or more of the directors of the organisation. The following organisations are specifically excluded from being CCOs: Local Government New Zealand; Civic Assurance; Infrastructure Auckland; Watercare Services; and port, energy or electricity companies, NZ Local Government Funding Agency (LGFA).

Council Organisation (CO) – any organisation in which one or more local authorities own or control any proportion of the voting rights or has the right to appoint one or more of the directors, trustees, etc.

Decision – a resolution or agreement to follow a particular course of action, including an agreement not to take any action in respect of a particular matter.

Exacerbator costs – additional or unplanned costs incurred by Council through deliberate acts of omission or vandalism and other forms of damage.

Funding Impact Statement (FIS) – written information that sets out the funding mechanisms that a local authority will use, their level, and the reason for their selection in terms of the principles of financial management. Funding impact statements must be included in a long-term plan, an annual plan and an annual report.

Generally Accepted Accounting Practice (GAAP) – approved financial reporting standards (as defined by section 2(1) of the Financial Reporting Act 1993) in so far as they apply to local authorities or CCOs, or statements that are not approved but which are appropriate to the local authority or

CCO and have the authoritative support of the accounting profession in New Zealand.

Group of Activities - related Council activities grouped together for planning and funding purposes. There are five mandatory groups for local authorities set out in the Local Government Act 2002. Other than those five groups, each local authority can organise their activities in a way that is appropriate for their context. The five mandatory groups are:

- water supply
- sewerage and the treatment and disposal of Sewage
- stormwater drainage
- flood protection and control works (Regional and Unitary Authorities only)
- the provision of roads and footpaths.

Horizons Regional Council - trading name of Manawatū-Whanganui Regional Council.

Local Authority – a territorial authority or regional council as defined by the Local Government Act 2002. Usually referred to as 'Council'.

Local Governance Statement – information prepared under section 40 of the Local Government Act 2002 about the ways in which a local authority engages with its community and makes decisions, and the ways in which citizens can influence those processes.

Long-term Plan (LTP), or 10 Year Plan – a plan, covering at least 10 years, adopted under section 93 of the Local Government Act 2002, that describes the activities the local authority will engage in over the life of the plan, why the local authority plans to engage in those activities and how those activities will be funded.

Pavement – in the context of roads, pavement refers to the sealed part of the road that vehicles drive on. This is not to be confused with footpaths, which some people refer to as pavements.

Perception Survey - A survey that measures satisfaction with Council services, and asks questions on Council policy and direction, rates issues, contact with Council, information and representation.

Private Public Partnership (PPP) – any arrangement or agreement entered into between one or more local authorities and one or more other persons or organisations engaged in business, not including arrangements or agreements where all of the parties are local authorities or council organisations, or a contract for the supply of goods and services by or on behalf of a local authority.

Service Levels – the defined service parameters or requirements for a particular activity or service areas against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental acceptability and cost.

Significance – (in relation to any issue, proposal, decision or other matter that concerns or is before a local authority) means the degree of importance of the issue, proposal, decision or matter, as assessed by the authority, in terms of its likely impact on, and likely consequences for the future social, economic, cultural and environmental wellbeing of the District. An assessment of significance is done according to Council's Significance and Engagement Policy.

MANAWATŪ
DISTRICT COUNCIL

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