



Annual Report Pūrongo ā-Tau

2023/24

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Pohangina Valley, Manawatū



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

The Annual Report for the 2023/24 financial year compares Manawatū District Council's actual performance against the Annual Plan 2023/24. 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 2023/24
- reports against Council policies, such as the Funding Policy and Borrowing Management and Investment Policies
- outlines how Council has spent money collected from ratepayers, residents, financial institutions and government agencies

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

The report is broken into four sections:

Section One: Introduction & Audit

Provides an overview of the 2023/24 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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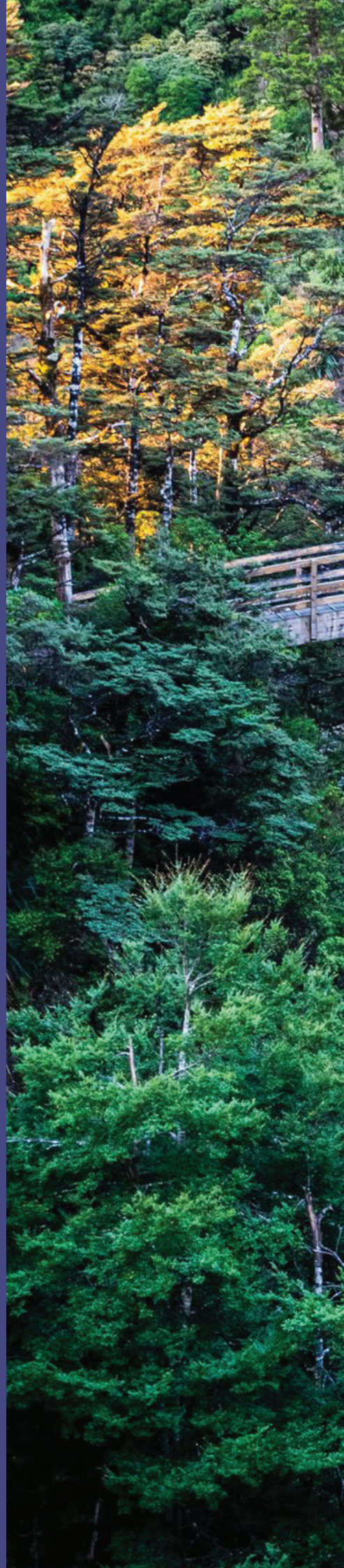


Section 1:

Introduction & Audit

Wāhanga 1:

Te Whakatakinga me te Tātari Kaute





Rangiwahia Track Bridge, Manawatū

Annual Report joint message

He karere nā te Kahika me te Tumu Whakarae



Tēnā koutou,

The Annual Report is our opportunity to pause and reflect on the work that has been done over the past year - and reading through the following report, you will see it's been a busy year!

Our team's achievements include some milestone moments within a collection of projects and some incredible everyday mahi that contributes to making the Manawatū District a great place to work, live and invest in.

Like many Councils throughout New Zealand, the year brought ambiguity while a change in central government adopted new initiatives and paused current strategies. The effects of Cyclone Gabrielle continued to touch on rebuilding and strengthening our

Northern District and yet overall, our Manawatū District Council team worked to unite the vision of Council to the communities we serve.

Some of our connection projects include:

- developing and installing two new StoryWalks at Himatangi Beach and Kōwhai Park, Feilding.
- expanding the events offered through the Makino Aquatic Centre including the inaugural Summer Battle competition which was hosted in partnership with the Manawatū Community Hub Libraries team.
- Victoria Park in Feilding received a refresh of the well-used changing rooms along with the installation of a new playground.

- the Welcoming Communities programme was introduced for the District.
- three more VHR Radios were added to the network hosted at rural schools and weekly testing ensures both education and alternate communication capabilities in an emergency.
- the completion and planting of the native Wetlands at the Manawatū Wastewater Treatment Plant enables an additional natural filtration process for treated wastewater.
- Sanson and NZDF Base Ōhakea connected to the wastewater centralisation project as the first flush of wastewater successfully marked their link to the project.

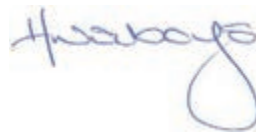
- Stage One of Turners Road was opened reaffirming Council's commitment to industrial growth in our District.

These are only a handful of the projects and initiatives our team has been working on. We invite you to read more about some of our key accomplishments, capital projects and community-based programmes from this year.

It's our honour to represent the Manawatū District and work each day to make the Manawatū a wonderful place to call home.

Helen Worboys,
Mayor

Shayne Harris
Chief Executive

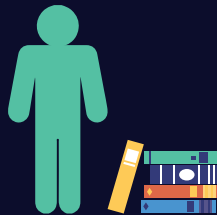


Key numbers

Ngā nama matua



761
building
consents
received



416,365
total in-person and
digital book, magazine
and resource checkouts



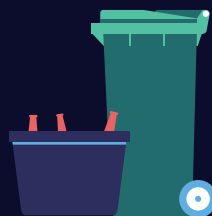
335
resource
consents
received



49,629
total e-services and
resources provided
by the Library



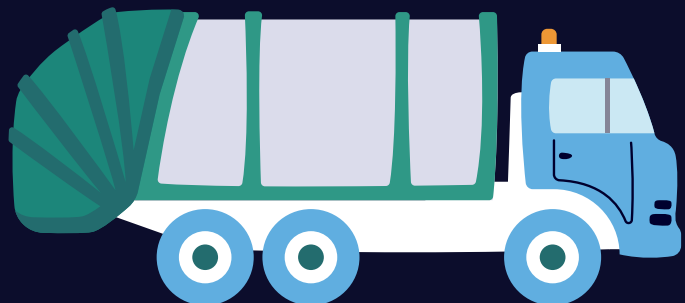
59,253 exotic plant
species distributed for
forestry initiatives



1,875 tonnes
of recycling processed



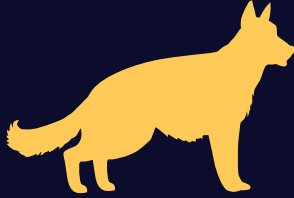
3521m³
of roading material used



5,076 tonnes
of solid waste processed



115,735
people visiting and
using the Makino
Aquatic Centre



1,198
animal control
issues or enquiries



111,816
plants distributed
from our plant
nursery



20,883
calls answered by
customer service
since Sep 2023



5,757
customer requests
for services or
information
received



115,850
visits to our
website



93,700
visits to our
Facebook page



Clock Tower, Feilding

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 is named after one of the two great awa (rivers) that run through this district - the Rangitikei and the Manawatū. Our name means 'heart standing still' and with the diverse geography of stunning landscapes, hills and ranges, extensive flood plains and the broadest band of dune fields anywhere in the country, it's not hard to see why.

Established on 1 November 1989, Manawatū District Council incorporates the five former authorities of Oroua, KIWITEA, Pohangina, Manawatū and Feilding. We have a rich cultural past with the iwi and hapū that reside or have interests in the Manawatū area; Ngāti Kauwhata, Ngāti Raukawa, Ngāti Tūwharetoa, Ngāti Maniapoto, Rangitāne ki Manawatū, Ngāti Hauti, Ngāti Apa, Muaūpoko and Ngāti Toa Rangatira.

The town of Feilding sits in the centre of the District. Named 16 times as New Zealand's most beautiful town, Feilding is home to the iconic livestock sale yards, the Coach House Museum, Manfeild Park and a fantastic locally filled 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 living in Manawatū, you'll know how good we have it with access to a perfect mix of city attractions balanced with smaller towns, villages and rural lifestyle opportunities throughout the District. We're a stone's throw from the sea, the mountain and Wellington is just a couple of hours to the south.

Check out some of these facts and figures about our wonderful District.

Our industries



Agriculture, forestry and fishing



Manufacturing



Defence, Public administration and safety



Rental, hiring and real estate services



Construction



Professional, scientific and technical services



Retail trade



Wholesale trade



Health care and social assistance



Education and training

Our Population



33,900

people live in our District
(as at June 2023)



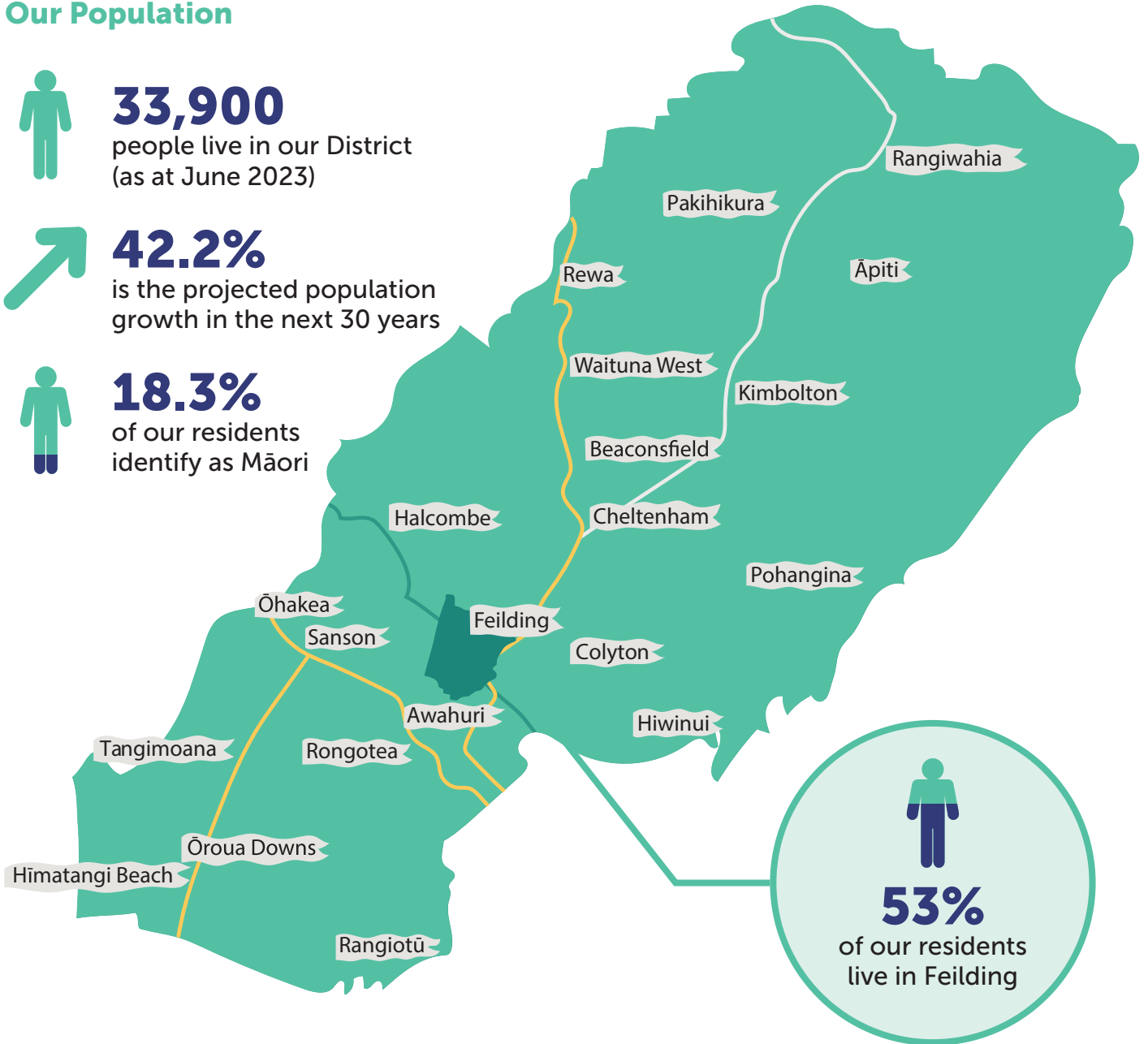
42.2%

is the projected population
growth in the next 30 years



18.3%

of our residents
identify as Māori



Our Economy



17% of District GDP comes from agriculture and forestry



\$290M spent in the District in 2023/24 up **1.8%** from
previous year



Employment grew **1.6%** in 2023 from the previous year

Unemployment rate at **2.1%** in 2023 below the national average

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

Manawatū District Mayor



Helen
Worboys

Ngā Tapuae o Matangi Māori Ward



Bridget
Bell

Feilding Ward 5 Elected Members



Michael
Ford
Deputy Mayor



Grant
Hadfield



Lara
Blackmore



Kerry
Quigley



Stuart
Campbell

Manawatū Rural Ward 5 Elected Members



Alison
Short



Andrew
Quarrie



Colin
McFadzean



Fiona
Underwood



Steve
Bielski

Council Priorities

Ngā Aronga Matua o Te Kaunihera

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



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. E tino whai ana i te wairua o te kīanga kōrero nei 'ManawauTūmeke'.

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 rauhitia tōna taiao

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

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

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

A prosperous, resilient economy
He kāinga ka tōnui tōna ōhanga

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

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

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

Independent Auditor's Report

To the readers of Manawatū District Council's annual report for the year ended 30 June 2024

The Auditor-General is the auditor of Manawatū District Council (the District 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 report on the information in the District Council's annual report that we are required to audit under 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 District Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the District Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

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

We completed our work on 31 October 2024. This is the date on which we give 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 on pages 114 to 176:
 - present fairly, in all material respects:
 - › the District Council and Group's financial position as at 30 June 2024;
 - › the results of the operations and cash flows for the year ended on that date;
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the funding impact statement on 109, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's annual plan;
- the statement about capital expenditure for each group of activities on pages 63 to 107, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's Long-term plan; and

- the funding impact statement for each group of activities on pages 63 to 107, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan.

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" section of our report, the statement of service performance on pages 24 to 27 and 30 to 107:

- presents fairly, in all material respects, the levels of service for each group of activities for the year ended 30 June 2024, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved;
 - 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.

Report on the disclosure requirements

We report that the District Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014 on pages 190 to 194; which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council and Group's audited information and, where applicable, the District Council's long-term plan and annual plans.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the audited information, we comment on other information, and we explain our independence.

Basis for our opinion on the audited information

Statement of service performance: Our work was limited with respect to the performance measures on processing times for building consents and resource consents

An important part of the District Council's service performance is processing consent applications in accordance with statutory timeframes. In reporting its performance for the Regulatory group of activities, the District 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 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, we are unable to determine whether the District Council's reported results for these two measures are materially correct. As a result, our work was limited and there were no practical audit procedures we could apply to obtain assurance over the reported results for building consent and resource consent processing times.

Our opinion on these performance measures was also qualified for the 2023 performance year.

Statement of service performance: Our work was limited with respect to the performance measures on the total number of complaints received - Water supply, Wastewater, and Stormwater

The District Council is required to report against the performance measures set out in the Non-Financial Performance Measure Rules 2013 (the Rules) made by 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 District Council has not been counting complaints in accordance with this guidance and the District 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 District Council were not available.

As a result of these issues, our work was limited and there were no practicable audit procedures we could apply to obtain assurance over the reported results for the 2024 performance year for these performance measures.

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. We describe our responsibilities under those standards further in the "Responsibilities of the auditor for the audited information" section of this 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.

Responsibilities of the Council for the audited information

The Council is responsible for meeting all legal requirements that apply to its annual report.

The Council's responsibilities arise under the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the information we audit that is free from material misstatement, whether due to fraud or error.

In preparing the information we audit the Council is responsible for assessing its ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to amalgamate or cease all of the functions of the District Council and the Group or there is no realistic alternative but to do so.

Responsibilities of the auditor 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 an audit 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 District Council's annual plan and 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 District Council and 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 determine the appropriateness of the reported intended levels of service in the statement of service performance, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council and Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention

in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District Council and the Group to cease to continue as a going concern.

- 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 fair presentation.
- We obtain sufficient appropriate audit evidence regarding the audited information of the entities or business activities within the Group to express an opinion on the consolidated audited information. We are responsible for the direction, supervision, and performance 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.

Our responsibilities 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 the information included on pages 1 to 13, 20 to 23, 29, 111 to 113 and 177 to 179 and 195 to 211, but does not include 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.

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 District Council and Group in accordance with the independence requirements of 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) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit and our report on the disclosure requirements we have performed an audit on the Council's Long-term plan 2024-34 and a limited assurance engagement related to the District Council's debenture trust deed. These engagements are compatible with those independence requirements.

Other than these engagements, we have no relationship with, or interests in, the District Council or its subsidiaries and controlled entities.



Debbie Perera
Audit New Zealand

On behalf of the Auditor-General
Palmerston North, New Zealand

Section 2:
Activity Summaries

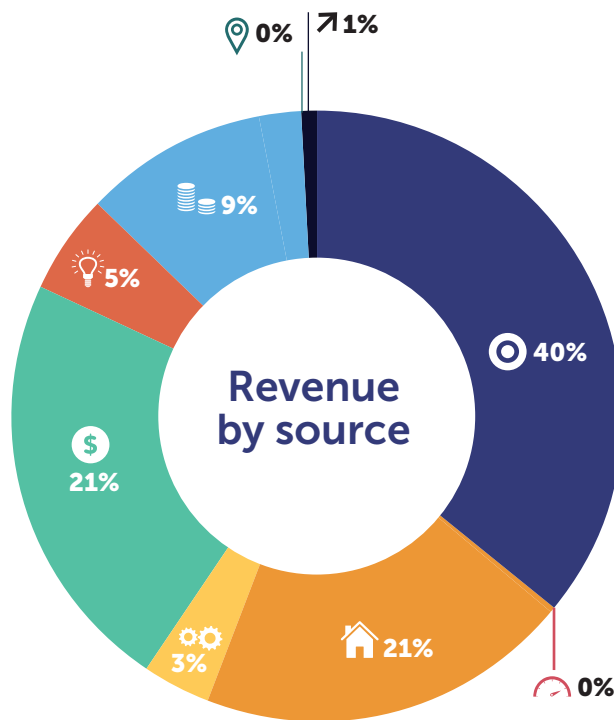
Wāhanga 2:
**Hei Whakarāpopoto
i ngā Mahi**





Where did Council get money?












Nō hea ngā pūtea a te Kaunihera?

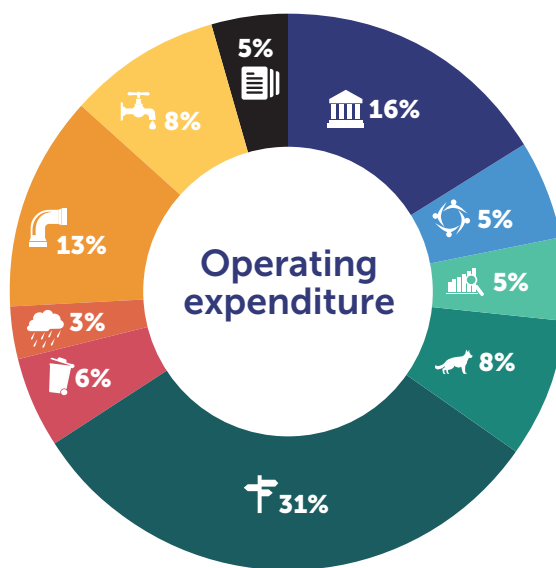











Revenue by source	%	\$M
Targeted rates	40%	30.822
Rates penalty	0%	0.329
General rates	21%	15.951
Development and capital contributions	3%	2.092
Other subsidies and grants	21%	15.964
Sundry income	5%	3.613
User fees and charges	9%	7.482
Vested assets	0%	0.110
Gains	0%	(0.081)
Income and dividend	1%	1.096
Total	100%	77.378

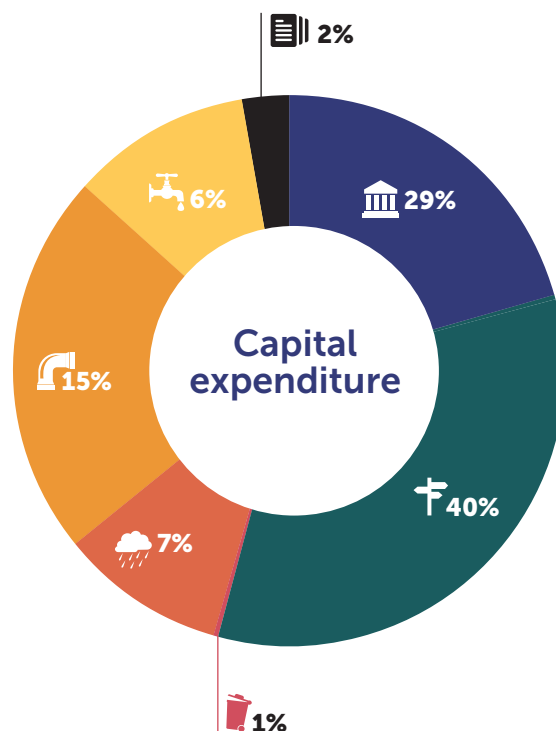
How did Council spend money?

I pēhea tā te Kaunihera whakapau i āna pūtea?

Operating expenditure	%	\$M
 Community Facilities	16%	12.445
 District Development	5%	4.195
 Emergency Management	0%	0.296
 Governance and Strategy	5%	3.637
 Regulatory	8%	5.855
 Roading	31%	23.879
 Solid Waste	6%	4.336
 Stormwater	3%	1.930
 Wastewater	13%	9.962
 Water Supply	8%	6.149
 Other expenditure (overheads allocated)	5%	3.633
Total	100%	76.317



Capital expenditure	%	\$M
 Community Facilities	29%	8.530
 District Development	0%	0.003
 Emergency Management	0%	0.056
 Governance and Strategy	0%	0
 Regulatory	0%	0
 Roading	40%	11.706
 Solid Waste	1%	0.194
 Stormwater	7%	2.043
 Wastewater	15%	4.215
 Water Supply	6%	1.759
 Other expenditure (overheads allocated)	2%	0.707
Total	100%	29.213



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 2021 - 31 Long Term and subsequent Annual Plans, along with including performance targets in each of the Statements of Intent set by Council for the Council Controlled Organisations: Manawatū Community Trust and Central Economic Development Agency (CEDA).

For the 2023/24 year, Council is reporting against 104 measures within the levels of service framework, which are detailed in the relevant activity summaries. Council has achieved 77.9% of its measures, which is a decrease from the previous year of 78.2% (2022/23). We acknowledge that there were 23 instances where we did not achieve the measures (22 instances in 2022/23).

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 - Council continues to endeavour to provide excellence in local government and has not identified clear causes for reductions or stagnations in customer satisfaction. The library did not meet two targets as a result of operating in a temporary site while new premises were being constructed. A further five measures were not met due to the number of flooding events from extreme rainfall, impacted roading and the performance of the stormwater system.

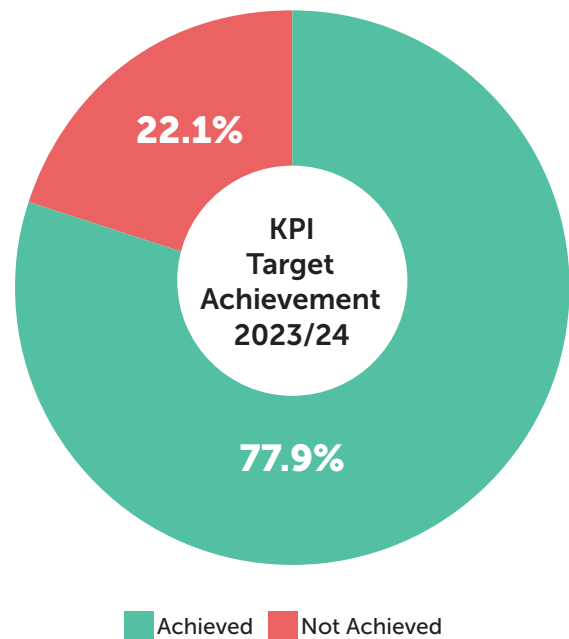
The reported performance for the water complaints measure this year shows significant improvement compared to the prior year. However, we identified an issue where, for some water-related complaints, only the first call was logged, and subsequent calls for the same issue were not recorded. This has impacted the completeness of the data. As a result, this year’s figures may not be fully comparable to previous years. We are taking steps to address this issue and improve the accuracy of our reporting in the future.

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	
		Number of measures	 Achieved	Number of measures	 Achieved	Number of measures	 Achieved
1	A place to belong and grow He kāinga e ora pai ai te katoa	31	17	4	4	3	3
2	A future planned together He kāinga ka whakamaherea tahitia tōna anamata e te hapori tonu	33	22	2	2	2	2
3	An environment to be proud of He kāinga ka rauhītia tōna taiao	43	30	0	0	0	0
4	Infrastructure fit for future He kāinga ka tūwhenua tonu ōna pūnahahanga, haere ake nei te wā	49	36	0	0	1	1
5	A prosperous, resilient economy He kāinga ka tōnui tōna ōhanga	20	12	0	0	9	9
6	Value for money and excellence in local government He kāinga ka eke tōna kāwanatanga ā-rohe ki ngā taumata o te kairangi	91	72	10	10	11	11
	Total	267	189	16	16	26	26

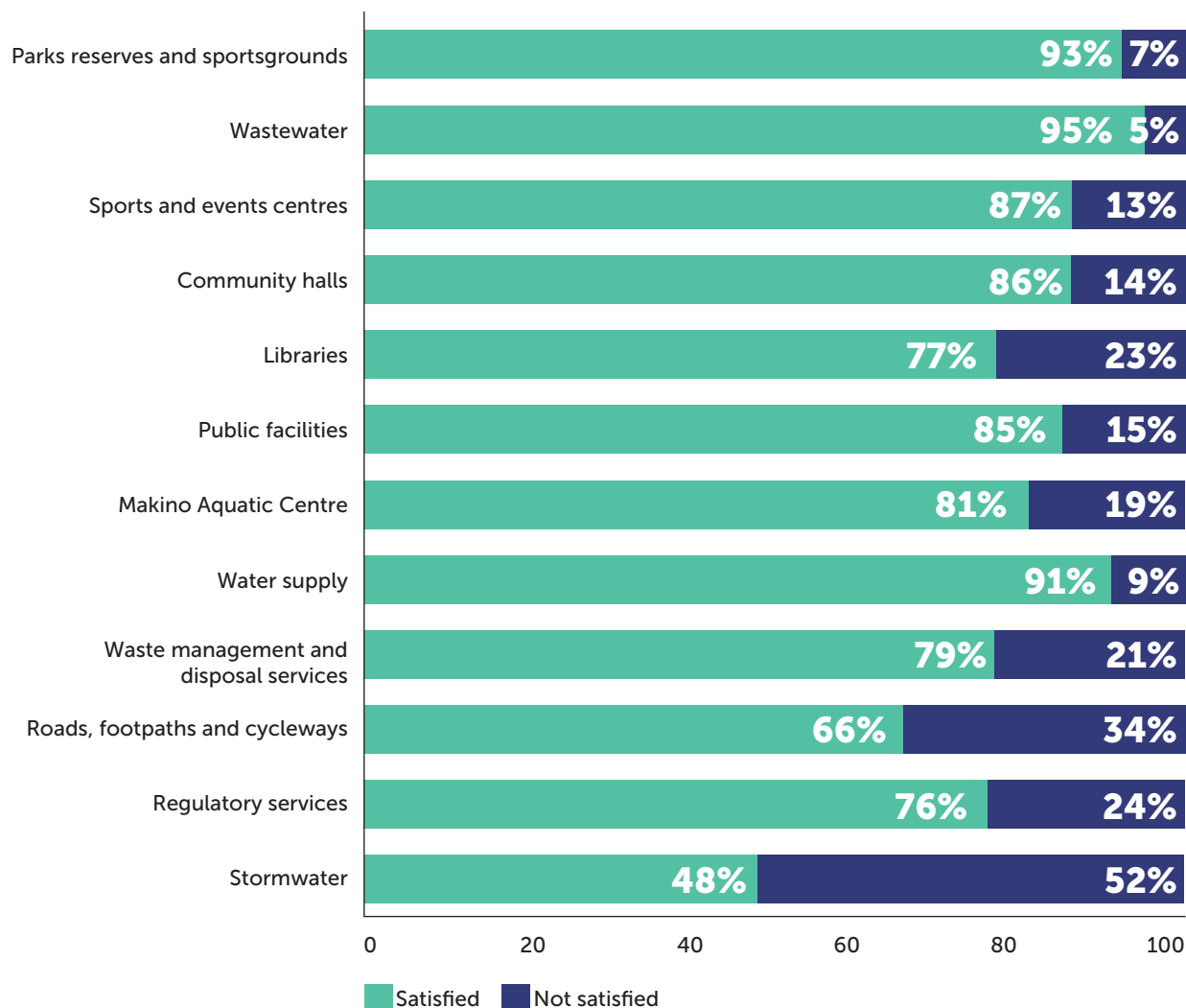
There are 104 measures within the levels of service framework, however, a measure can be linked to more than one community outcome. Therefore, the total number of measures in the table above is more than 104.

The Service performance information contained on pages 22 to 27 and 30 to 110 relates to the Council only. The Council Controlled Organisations' performance information is reflected on pages 184 to 189.

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	55
 District development	64
 Regulatory	68
 Emergency management	77
 Governance & Strategy	80
 Roading	84
 Water supply	88
 Wastewater	96
 Stormwater	100
 Solid waste	104

Overall resident satisfaction with Council services 2023/24



Resident satisfaction survey

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

Other key judgements

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

The survey results for 2023/24 are based on the responses of 501 residents, which meets the number required for statistical reliability with a 95% confidence interval. Overall community satisfaction levels with Council services ranged between 48% and 95%.

For more detail, the full report will found on Council's website at www.mdc.govt.nz/documents/reports/resident-satisfaction-survey

Statement of Compliance and Responsibility

Tauākī Whakapūmau i tā te Ture, me te Haepapa

Compliance

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

Responsibility

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

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

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

In the opinion of the Council and management of Manawatū District Council, the Annual Financial Statements for the year ended 30 June 2024 fairly reflect the financial position and operations of Manawatū District Council.



Helen Worboys

Manawatū District Mayor



Shayne Harris

Chief Executive



Our work this year

A mātau mahi i tēnei tau

The work of Council touches every facet of our community, from encouraging economic growth and the maintenance of our roading network to making our green spaces beautiful and managing the District's waste to minimise our impact on the environment.

Every day, Council is working to make the Manawatū District the best it can be and to ensure it is set up for success in the future.

This section explores some of the work and special projects our teams have been dedicated to over the past 12 months.

Manawatū Community Hub Libraries

This year, Manawatū District Libraries officially became Manawatū Community Hub Libraries.

The new facility, Te Āhuru Mōwai, officially opened to the public on 22 July 2024, hosts the Manawatū Community Hub Libraries and includes a cafe space. The lease of this space was tendered and was won by the Rosebowl Cafe and Bakery who will trade as "No Knead to Book".



Te Āhuru Mōwai, Feilding

Landscaping around Te Āhuru Mōwai includes a range of outdoor spaces, new trees and plantings. The Squabbling Birds Statue that was a feature outside the old facility has been revitalised and placed in a new position outside the new cafe. Off-street parking and a half-sized basketball court is planned for installation in the second half of 2024.

Council continued to leverage its existing community relationships, and to build new relationships, to partner to deliver services and activities. For instance:

- Another year in the temporary library location meant that Council needed to be creative in how to deliver community programmes. Council is grateful that Manchester Street School again allowed the wider range of fun school holiday programmes to be delivered from the school hall. The programmes continued to attract good numbers each day.
- This connection with Manchester Street School progressed into a series of popular STEAM and computer coding workshops delivered during lunchtimes from the school. Council reciprocated and answered an invitation from the school to read to children as part of Book Week.
- Sport Manawatū partnered to hold pop-up 'play trailer' sessions at various events during the Long-term Plan community engagement period and was a feature during 'Play Week'.

- A new relationship with Ngāti Kauwhata resulted in Kauwhata using the temporary library to deliver free computer courses. Ngāti Kauwhata also hosted a very popular fun, informative play station at the Manawatū Community Hub Libraries Family Fun Day.
- Council continued its work with Alan Dingley (a Reading Ambassador), Manawatū Tenancy Union, and the Healthy Heart Foundation, for the benefit of the community.
- New relationships have also been formed with Hato Hone St John and Community Law, who will deliver services on set days from the new facility.

Two StoryWalks were developed and installed in the District bringing the total number of StoryWalks in the District to three. The original StoryWalk at Mt Lees Reserve continues to be very popular and, as a result of the fantastic feedback from the community, Council installed new StoryWalks - "That's not a Hippopotamus" at Kōwhai Park in English and Te Reo, and "Tama and the Taniwha" at Hīmatangi Beach.



Wendy Hart and Mayor Helen Worboys opening the new Te Āhuru Mōwai building



Manawatū Community Hub Libraries Open Day

Council also delivered a range of events and programmes including:

- The first Summer Battle Skateboard and Bomb competition event. This event was for young people and involved a skateboarding competition held in conjunction with sponsor On Skate, and a water “bombing” competition held in collaboration with the Makino Aquatic Centre. The event was a roaring success with fun had by the estimated 200 people that was a mix of participants and supporters.
- The second Family Fun Day provided an even greater range of fun free community activities than the previous year. The event attracted approximately 4000 people and gained more sponsors and community support than the first year. Given its success many have already indicated their support for the 2025 event.
- ‘Readopoly’, the summer reading programme, again proved popular with our readers in the community and attracted over 150 registrations.
- An immensely popular Kapa Haka Festival was held in conjunction with Ngāti Kauwhata and Feilding High School, attracting approximately 1000 people. The musicality, skill and commitment of the performers was a highlight of the event this year.
- The use of the play trailer and other activities at Rural Day and Farmers Markets during the school holidays provided added engagement opportunities while helping to support the work of Feilding and District Promotions.

- The range of adult social interaction and creative programmes continued to be enjoyed by the community, albeit in the space restricted temporary premises. These programmes included knitting, colouring-in, macrame, flower wreaths, pottery, journaling, and more. These are always very popular both for the crafting skills learned, but also in providing a chance to meet people in the community.

Community Halls

Council’s 16 community halls continue to be available to the community as a space to come together and interact.

Occupancy of the community halls varies and funding for maintenance is largely based on the frequency of use. Council is mindful of the age of many of the halls and the need to balance the available funds with the maintenance needed to keep the halls operational. Council works with Community and Hall Committees to maintain the halls to the best condition possible and to meet minimal compliance standards.

This past year has seen renewal work undertaken at Kimbolton, Stanway, and Rangiwahia Halls, following Council commissioned building condition assessments. Work included roofing, structural work and improving the weather-tightness of the buildings. In addition, the community came together to carry out improvement works at Rangiotū Hall, with Council supporting the efforts through the purchase of materials for working bee events.



Family Fun Day 2024, Feilding



Family Fun Day 2024, Feilding

Makino Aquatic Centre

The Makino Aquatic Complex continues to be a popular asset within our community, drawing individuals of all ages and backgrounds.

Council takes pride in providing an inclusive and accessible facility. Creating such an environment involves valuing diversity, promoting respect, and fostering a sense of belonging for everyone. For Council that means individuals feeling welcomed, accepted, and empowered to enjoy the pool regardless of their ability.

This year, Council contracted Community Leisure Management (CLM) to provide lifeguard services. This contract is proving to be a successful partnership with the blend of CLM lifeguards and Council staff working well together. Infrastructure associated with the facility is beginning to age and a significant maintenance and remedial work programme was completed that impacted services for periods of time proving frustrating for both customers and staff.

Despite this, Council has grown the partnerships and programmes offered including:

- Dogs In Togs; the outdoor pool season concluded with the exuberant Dogs and Togs event, which saw a delightful assembly of community members and their canine companions. The event not only fostered a unique community spirit but also drew interest from beyond our local boundaries, showcasing the complex as a focal point for innovative engagement.

- The inaugural Summer Battle, which was a blend of a pool “bomb” competition with a skate park event was held in collaboration with Manawatū Community Hub Libraries. The event was met with overwhelming enthusiasm, attracting an estimated 200 participants.
- The Run Ride and Slide event at Timona Park organised in partnership with Sport Manawatū was another highlight, offering a novel take on the triathlon format that was embraced by 70 spirited young participants. The event’s success was marked by the exhilarating Slip and Slide finale, down the hillside.
- Council’s commitment to fostering community engagement remained strong as various groups and clubs were supported in conducting their squad programmes at the facility. This included hosting over 1,000 canoe polo players through our weekly programme, along with numerous carnival and school swimming events.
- The Aqua Fitness programme continued to enjoy high attendance, reflecting its enduring popularity and the community’s appreciation for health and wellness activities.

This year’s success in programmes and partnerships underscores the Makino Aquatic Complex’s role as not just a facility, but a catalyst for community vitality and wellbeing. As we look forward to another year of service, we remain steadfast in our mission to provide an inclusive, welcoming, and dynamic environment for all.



Summer Battle, “bomb” competition



Kids Aqua, Makino Aquatic Centre

Parks and green spaces

Council's parks and green spaces continue to be important for residents and visitors to achieve a healthy and active lifestyle. Council delivered a range of projects to positively enhance the parks, playgrounds and reserves throughout the District. Some of these projects included:



- An upgrade at the Almadale Reserve that included a new public toilet, new trees being planted and a new picnic seating area. The pedestrian bridge damaged during Cyclone Gabrielle was removed due to the prohibitive cost to rebuild. The access track into the scenic reserve was graded and the car park re-established.
- Upgrades at Mt Lees continued with new walking tracks and renewed bridges, repainted public toilets, new information boards with historical information installed and the car park area freshened. The site is a popular spot for the community and Council continues to receive very positive feedback about the reserve.
- Both Johnston Park and Victoria Park changing rooms were refreshed during the year to support the popular sporting activity hosted at these parks. At Victoria Park a new playground was also installed.
- Rimu Park playground received a significant refresh and now boasts a popular mini basketball court.
- A partnership project with the Missing Wingman Trust at the Mt Stewart Memorial Reserve started with the clearing of the area, readying it for significant planting. Approximately 7,000 native plants and trees, sourced and grown by Council's Nursery, will be planted in August 2024. The landscape plan, developed in conjunction with representatives from RNZAF Base Ōhakea and the Missing Wingman Trust, represents a wing of a plane and looks to include pathways and designated reflection areas.
- Council continued to plant specimen trees across the District, with over 100 trees planted this year. Ecological assessments of several reserves were completed to help build understanding of local biodiversity and better plan for reserve enhancement and pest management. A related project saw exotic species removed in the Ellison Reserve in collaboration with the community.
- The Himatangi Beach Kaikokopu stream was cleared and the first stage of development of the reserve was completed. This links to the popular playground area, which has been completed with a skatepark and flying fox.



Rimu Park Refresh



Awahuri Forest Kitchener Park

- Council continued its work with community committees, sporting clubs and Council's Awahuri Forest Kitchener Park Trust to upgrade existing assets and deliver a range of new projects throughout the District.
- Progress continues on the purchase of land for the Makino Stream Walkway, from North Street to Reid Line West. Agreements with the Ministry of Education and a number of private landowners are nearing legalisation to complete the settlement process, which will enable the development of the walkway to commence.

Supporting communities through grants and funding

Building community connections and resilience is only possible thanks to the tireless energy of multiple organisations, individuals and agencies who work with Council to help support people in our communities.

The 21 organisations that hold a Priority Service Contract with Council continued to be financially supported to deliver positive outcomes for our communities. These organisations included Manchester House, Neighbourhood Support, Awahuri Forest Kitchener Park Trust, Palmerston North Surf Life Saving Club, Hīmatangi Beach, Feilding Community Patrols, Feilding and District Art Society, Age Concern and Manawatū Rural Support Services.

Other ways in which Council supported grassroots organisations was through our Community Development Fund. Bhartiya Samaj Wellington and Manawatū Trust received funding to deliver a children's mindfulness programme

for children to build self-esteem, while Feilding and District Promotion were supported with funding towards painting a community mural as part of the Feilding and District 150 years celebration. Refer to section 4 for the full list of grant recipients.

Community events are also an important part of our District, bringing people together and celebrating the different cultures we have in Manawatū. Council approved funding towards the running of 18 events catering to a wide array of interests. Some highlights included the Rotary Club of Feilding Ōroua Fantasy in Lights as well as the inaugural Feilding Diwali Festival of Light event held in the Manawatū District. We were also honoured to support the return of the Daybreaker Rally to the Manawatū as well as acknowledging the 150 years of Feilding and District (Manchester Block).

As a result of the Representative Fund, 20 recipients represented Manawatū on the national and even international stage. We provided funding towards the cost of travel and entry to:

- NZ Junior Young Farmers Grand Final,
- Netball, Basketball and Hockey regional finals,
- ITF Taekwon-Do World Champs,
- NYC Dance Academy,
- Junior Cycling World Champs,
- Masters Touch World Cup,
- Australasian Softball Tournament,
- FIBA Asian Basketball,
- Pacific Games and
- World Supremacy Battlegrounds hip-hop dancing competition, to name but a few.



Using Chorus Boxes as a canvas

Council has continued its partnership with Chorus through their annual Art Programme turning six Chorus cabinets into lovely works of art by talented artists across Manawatū.

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

This year saw a young Hiwinui School student win an opportunity to paint a fun cow design on the Chorus cabinet located across the road from the school. The young artist wanted to make it fun and bright, while incorporating the school itself, as well as the rural farming community. The design features a playful cow rocking a Hiwinui school hat, surrounded by kōwhai against a very colourful background. This artwork can be viewed from three sides, with the colours wrapping around the edges of the cabinet.

This partnership is a win-win for our communities. Not only do we get fantastic art works in our streetscape, but also it provides work for, and promotion of, our local artists. Council is looking forward to continuing in 2024/25 with the painting of a further six cabinets throughout the District.

Celebrating our young people

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

This year, the Youth Council saw an increase in membership, growing from 10 to 19 active members. This growth has enhanced the diversity of the Youth Council, allowing a better representation of the various voices and perspectives of youth.

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

- Colour Run: This event attracted close to 2,000 community members coming together to promote active play and fostering a sense of unity through vibrant clouds of colour.
- Youth Fest: The Youth Fest provides a platform for young business owners to display and sell their products, ranging from handmade crafts to innovative tech solutions.
- Manawatū Young Achievers Awards: This event brought the community together to celebrate and acknowledge the hard work and achievements of approximately 150 young leaders.

Honouring in our community

We presented Community Honours to eight recipients, 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.

Making Manawatū welcoming to all

At the end of 2022/23, Council was successful in joining the National Welcoming Communities Programme through funding provided by the Ministry of Business Innovation and Employment.

This year the focus has been on developing a draft Welcome Plan for the Manawatū District with contributions coming from key stakeholders through a focus group. Some of the stakeholders include Ngāti Kauwhata, Bhartiya Samaj Charitable Trust, THINK Hauora's RIMA Wellbeing Service, members of our disabled community, volunteer services, members of Deaf Aotearoa, Police, Pasifika community leaders, and Council.

One of the highlights of the welcoming programme this year was for Council, as part of its 2024-34 Long-term Plan community

engagement, to develop a video to be translated into NZ Sign Language. This is a first for this Council. This awareness led to connecting the Feilding RSA with an interpreter to translate the Feilding ANZAC Day Service in sign language.

Council has spotlighted Manawatū as a Welcoming Community through articles published on social media and Council's website. These articles feature three businesses that are either immigrant owned /operated, or who have a reputation for being inclusive. A spotlight was also made on a local Volunteer Fire Brigade where three migrants had joined the brigade to have a sense of belonging and to give something back into the community that had given them so much.

Programmes delivered during the year included:

- Hosted a Biz@5 to socialise the idea of the Welcoming Communities Programmes to local businesses and create relationships to work together in the future. This event was a hosted in conjunction with Ovation, a local business that employs overseas workers, and who is engaging in the Welcoming Communities Programme.
- Unity Week - To commemorate lives lost and affected in the 19 March Christchurch Terror Attacks, through a unitree for people to write messages of love and peace.



Manawatū Young Achievers Awards 2023



A peaceful space to remember loved ones

The Council carried out several new and renewal projects within the District’s cemeteries.

These projects included installing a new burial beam in Sandon (Sanson) Cemetery, extending the car park at Kimbolton Cemetery, and installing additional drainage at Rongotea Cemetery.

At Feilding Cemetery, work included tree and garden maintenance, additional drainage and the installation of a water source in area six known as Sub 6.

Designs have been commissioned to upgrade the children’s memorial and Muslim burial area within Feilding Cemetery. The physical works associated with these projects are planned in the 2024/25 year.

Property

Council-owned property throughout the District ranges from physical structures to parcels of land. This year a range of property work was completed or worked on including:

- The Feilding Clocktower received a repaint in time for the 150th celebrations.
- The Kimbolton Depot at 45 Edwards Street was sold.
- The navigation of the sale process of Te Arawhiti for the Feilding Depot (139 South Street) continued.
- No further work has been carried out on the demolition of the buildings at the Pohangina Depot, Community House (Feilding), the Pohangina Road residential

tenancy house, or the Red Cross House (Feilding), however, these properties are approved to be disposed of and this will be explored during 2024/25.

- Resource consent to demolish one of the buildings at 10 Eyre Street, Feilding, was obtained in late 2023, however, no further work to progress this disposal has taken place.
- The Council’s administration building in Manchester Street requires strengthening and a reroof. The project has progressed with the tender process, which opened in June 2024. This project will commence during the 2024/25 year.

Leisure & Recreational Facilities

Work to uplift the dangerous building notice at the Feilding Little Theatre was completed early in the 2023/24 year, and the building was reopened to the public in October 2023. Refurbishment of the kitchen was also started in June 2024 and will be completed in the 2024/25 year.

Consultants were engaged to complete a safety audit and options for investment in the Feilding Civic Centre. This process identified a range of remedial works needed and Council is working closely with the Feilding Civic Centre Trust to prioritise and plan the work.

A project to upgrade the heating and ventilation HVAC system at the Feilding Civic Centre was also initiated. This project will be completed within the 2024/25 year.

Public conveniences

An upgrade of the Feilding CBD public toilets was completed, which included an upgrade of the Wifi for the CCTV cameras given the ongoing incidents of vandalism.

The levels of vandalism at public toilets across the District continues, requiring numerous repairs and replacement of fixtures and fittings.

Other work completed included the installation of a drinking fountain at the Duke Street public toilets in Feilding and resurfacing the floors within some of our medium-profile public toilets.

Working with our Council Controlled Organisations (CCOs)

Manawatū Community Trust, which promotes and provides housing and wellbeing services to meet long-term community needs, has lodged an application to be a Community Housing Provider. This supports Council's strategic direction to further address housing needs for elderly and disabled residents in Manawatū and the Trust's goal of achieving 250 housing units by 2030 (currently 205 units).

Feilding Civic Centre Trust provides governance of the Feilding Civic Centre, a multi-purpose community venue. The Trust board was strengthened during the year with appointment of four new trustees in addition to the existing and re-appointed members. This resulted in a governance team of seven. The range of skills on the board will continue to enable the team to work collaboratively to enhance and maximise the venue for the community and District. The Trust is working with Council on a remediation plan for the facility and the installation of a heating and ventilation system.

Awahuri Forest Kitchener Park Trust provides governance for long-term planning for re-forestation, planting, biodiversity, hydrology, education, and infrastructure in the forest / park. The Trust has worked with Council and a range of contractors to deliver projects that included a new 300m boardwalk through the existing forest. A wetlands area is also in development. The Trust continues its work on researching approaches for controlling the insidious noxious weed *Phragmites Karka* that poses a significant threat to rivers and farmland. The Trust board has been strengthened during the year with the appointment of three new trustees and re-appointment of two trustees, widening the governance skills working together to enhance this gem in our District.



Central Economic Development Agency (CEDA)

has worked to progress its vision throughout the year towards being New Zealand's most progressive region, encompassing the aspirations of Council along with Palmerston North City Council as the two shareholders. The Manawatū Regional Food Strategy was launched in December 2023 and implementation has included actions such as hosting the Boma E-Tipu Agri Summit in the region for the first time, attracting over 300 delegates. The Te Utanganui project is progressing to connect the planned Manawatū regional freight ring road to the major highways (SH3 and SH1) via a corridor connecting the Kawakawa Industrial Precinct in Feilding, as part of a fully integrated national scale distribution and logistics solution.

District Plan Review

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

Council has an ongoing project to review the District Plan to make sure it meets the needs and priorities of our District. Central Government reforms, new policy direction from national and regional government, and the changing needs of our communities are reasons we need to review the District Plan.

Work in this area includes:

- Reviewing the District Plan
- Planning for future growth
- Processing Private Plan Changes

Reviewing the District Plan

Council's priority project is the review of the Rural and Flood Channel Zones, which is referred to as Plan Change A. The project impacts a large percentage of the District impacting on future housing, subdivision and rural activity. A key question is - how do we protect our productive land while also providing options for rural living? Council is also working with Horizons Regional Council to update the flood hazard approach for the District.

This year, Council released a Draft Plan Change for our rural areas to test proposals with the public, landowners, and stakeholders and received a large amount of feedback that will inform a formal Proposed Plan Change.

Council's work must give effect to the National Policy Statement: Highly Productive Land, which directs us to protect Class 1, 2 and 3 land for land-based primary production. Central Government announced a review of the policy. On that basis, Council is working toward a notified plan change in 2025, following the Central Government review.

Council has also been reviewing our flood hazard risk and mapping approach using data from Horizons Regional Council. This review updates our flood risk areas in the District recognising updated modelling and information that is now available.

Other projects Council has been working on:

Implementing the National Planning Standards, which require us to update the District Plan format and structure in line with national direction.

- Reviewing the status of Feilding Aerodrome.
- Initiating the review of the Inner and Outer Business Zone and Residential Zone.

This year, several plan changes were made operative (where the plan change becomes part of the District Plan):

- Outstanding Natural Features and Landscapes (Plan Change 65)
- District-wide Rules (Plan Change 55)
- Historic Heritage (Plan Change H(a))
- Notable Trees (Plan Change H(b))
- Rongotea South Residential Area (Private Plan Change 1)

Planning for Future Growth

Council commenced a review of the Feilding Framework Plan, which was prepared in 2013. This project is called the Manawatū Growth Strategy and will look at the long-term growth options for Manawatū. Supporting this work is:

- Monitoring housing demand and supply
- Estimation of available land bank in line with the National Policy Statement: Urban Development

Development Navigator

A new role was introduced at Council in late 2022. The role is known as the Development Navigator and focuses on connecting with developers and construction firms working within our District while providing customers with a single point of contact aimed at enhancing customer service. The feedback to Council as a result of the introduction of this service has been overwhelmingly positive.

The Development Navigator also has a focus on economic development activity that includes the Feilding Town Centre Refresh project and supporting the development of accommodation offerings in Feilding.

Setting the framework for the next 10 years

Through multiple engagement sessions across the District, we took the feedback we received to shape the framework for our next 10 years through our Long-term Plan. The Long-term Plan is reviewed every three years and touches on every aspect of Council's work and how it will be paid for. The Plan is a statutory requirement and is audited to provide both Parliament and public with independent assurance of its statutory purpose. The Long-term Plan 2024-2034 was adopted on 20 June 2024.

Building control

Council has received fewer building consent applications and code of compliance certificates than anticipated. This decline can be attributed to two primary factors; the current economic climate, and supply chain issues affecting the building industry.

Despite the downturn, Council has continued to remain busy with the expansion and improvement of two aircraft hangars and associated infrastructure at RNZAF Base Ōhakea.

- Council received and processed 761 building consent applications and 882 code of compliance certificates. Over the course of the year there were 6459 inspections, averaging around 538 inspections per month.
- Significant emphasis has been placed on ensuring timeframes for issuing building consents meet customer expectations and legislative requirements. As a result, Council has successfully met our target, with (98.1%) of building consents processed within statutory timeframes.
- In addition to processing and inspections, Council has placed significant emphasis on building warrant of fitness inspections and ensuring the safety compliance of residential swimming pools and spas.

Animal Control

Animal Control is a shared service between Manawatū District Council and Rangitikei District Council, covering a total area of 7,050 km² and providing 24/7 service to both Districts.

Council remains committed to ensuring public safety, promoting responsible dog ownership, and mitigating potential risks associated with dogs and wandering stock.

This year, the team responded to a total of 1,198 incidents, categorised as follows:

- Priority 1 (140 incidents): Dog attacks, aggressive roaming dogs, stock on roads, and other urgent situations requiring immediate attention.
- Priority 2 (203 incidents): Barking dog complaints, non-aggressive roaming dogs, and other incidents needing timely but not urgent response.
- Priority 3 (855 incidents): Information requests and general inquiries.

Moving forward there will be an increased emphasis on education and engagement with the community to proactively raise awareness of responsible dog ownership.

Consent Planning

Despite the changing market conditions, the numbers of resource consents processed has remained steady.

Council processed 141 land use consents compared to 119 the previous year and 142 subdivision consents compared to 122 the previous year.

Compliance Monitoring

Out of the 104 food premises registered with Council, 66 are required to be verified. 52 of the 66 premises were verified during the year.

- Food premises inspection cycles are based on their food control plan, which can require inspections every 12, 18 or 24 months. Council also ensures that hairdressers and barbers meet the necessary health standards. Of the 22 premises registered with Council, 19 were inspected.

- The number of licenced premises continues to remain steady. There are 52 premises that sell alcohol in the District. During the year the following alcohol licences and manager certificates were received:
 - 3 new on-licences
 - 0 new off-licences
 - 9 on-licence renewals
 - 7 off-licence renewals
 - 7 club licence renewals
 - 79 special licences
 - 31 new manager certificates
 - 48 manager certificate renewals
 - 5 temporary authorities
 - 0 permanent club charter.

Council has also focused on providing education and advice to help ensure compliance with relevant bylaws and legislation.



16 Radios upgraded

installed in rural schools and community halls



600

Information packs

Get Ready, Get Prepared
information leaflets distributed



Emergency Management at Family Fun Day



Second Weighbridge Installation, at the Manawātū Resource Recovery Centre

Emergency Management

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

Training and education was a key focus for 2023/24, including a full Emergency Operations Centre (EOC) activation exercise in March 2024, titled 'Cyclone Graham.' This exercise was held at Council and proved to be an excellent way of putting training into practice, and to experience how real events test our skills, strengths and weaknesses.

In 2023/24, we added to the District's emergency VHF Radio network by installing new radios at a further three schools that are central in their communities. Many of the District's rural schools already have a VHF radio that they test with Council every Wednesday morning during the school term to ensure functionality, and to give the students experience in using the radios. At the end of the year, the school that conducts the most check-ins receives an Emergency Management focused prize.

Waste Management and Minimisation

Council continues to deliver on the actions set out in our Waste Management and Minimisation Plan 2022 - 2028. This involves part or fully funding these actions with the Waste Levy that is received from the Ministry for the Environment, reducing the cost impact of waste minimisation on our ratepayers and communities.

Council commenced construction of the second weighbridge of the dual weighbridge system at the Manawātū Resource Recovery Centre on Kawakawa Road in Feilding. A dual weighbridge system will allow us to accurately measure waste diversion from landfill within the District for as many waste streams as possible and ensure the traffic flows at the resource recovery centre are efficient - particularly during busy periods.

A Farm Waste Collection Event was held at Manfeild Park in Feilding in partnership with private waste industry leaders, Plasback and Agrecovery. The event achieved significant diversion results, including 24.5 tonnes of bale wrap and silage pit covers, 1.4 tonnes of 0-60L containers, 42 large 200L drums and 13 liners of small seed, feed and fert bags. There is clear demand for additional farm waste collection events in the future based on the response to the event.

Waste and recycling

We're a festive bunch!
Council received
an average of

**88 tonnes/
month**

of glass recycling in
the summer months...



...compared to
an average of

**73 tonnes/
month**

for the rest of the year.

1,119 tonnes

of cardboard, paper,
plastic, cans was received
by Council in 2023/24.



In late 2023, the Ministry for the Environment standardised kerbside recycling collection across NZ. All Councils must now only collect glass bottles and jars; paper and cardboard; plastic bottles, trays and containers of resin identification codes

1, 2, and 5; and aluminium and steel tins and cans.

Our December 2023 Farm Waste Collection Event

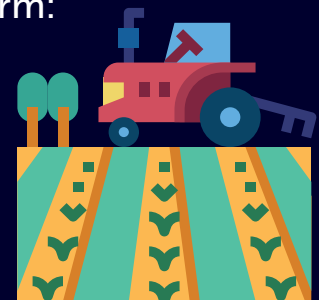
at Manfeild Park was hugely successful and stopped the following waste going to landfill or being burnt on farm:

24.5 tonnes
of bale wrap and
silage pit covers

1.386 tonnes
of 0-60L containers

42 large
200L drums and;

13 liners
of small seed,
feed and fertiliser bags



In April 2024, we hosted a Lower North Island Plastics Forum for nearby Councils and like-minded businesses in a collaborative session to see how we can work together to tackle plastic waste within the Lower North Island. The forum included a range of speakers, all with unique insights on how to better reduce plastic waste or to reuse and recycle it.

Council continued to provide Waste Not Want Not funding in 2023/24 to people in the community who presented great ideas to minimise waste within our District. Distributing this funding is a key way we can work together with the community to achieve our vision of a circular economy for all waste streams. This year, recipients of the funding included:

Enviroschools

Enviroschools facilitators work with participating schools and centres to support their vision for a sustainable future. There is strong uptake of the Enviroschools programme within the Manawatū District.

Feilding Repair Café

The Feilding Repair Café was a set up in 2022 using funds received from the Waste Not Want Not fund. It has been very successful with many people attending, many items being repaired and some great feedback from the community.

Para Kore ki Manawatū/Whanganui

Para Kore provide workshops on ngā rawa māori (natural resources), te wehewehe para (waste check), te pūnaha whakahaere para (the waste hierarchy), composting and worm-farming, raupihi (microgreens), and ikura (menstruation) and kope toitū - cloth nappies to local marae, kura and kōhanga reo.

Paper 4 Trees

This programme supplies recycling bins in classrooms and rewards schools for recycling by providing them with native trees.

Zero Waste Education

There are 23 schools and 22 preschools in the Manawatū District that have access to the Zero Waste Education programme to educate children about sustainable resource use.

Ruahine Manchester Kindergarten

The kindergarten has set up yoghurt making and storage in reusable containers as a permanent part of the daily routine at the Kindergarten all with the aim of reducing the amount of waste in lunchboxes.



Farm Waste Collection Event at Manfeild Park



Roading

Throughout 2023/24, Council completed several road safety upgrades across the District. The seal on Cemetery Road in Sanson has been widened to provide wider traffic lanes to better accommodate different uses and an increasing population. We've also finished a realignment project to improve sight line visibility distance on Mangamako Road in Rangiwahia.

To respond to the impacts of Cyclone Hale and Cyclone Gabrielle, which occurred in early 2023, we have constructed many temporary and permanent solutions. This includes the installation of a temporary ford at Pararorangi Road in Waituna West, construction of box culverts to replace the destroyed Konewa Bridge in the Pohangina Valley, and installation of a Bailey Bridge at Makiekie Creek in the Pohangina Valley. These affordable and effective solutions demonstrate the value of innovation in a challenging environment.

Time-limited parking signage was installed within the Feilding Town Centre to assist in increasing parking turnover to make the centre more accessible to visitors.

We supported our walking and cycling aspirations by:

- constructing the Mount Biggs to Mount Lees section of the Te Araroa Trail.
- Constructing a cycle and pedestrian bridge over Taonui Stream, marking the completion of the 4.2km portion of the Feilding to Palmerston North off-road cycle and pedestrian pathway within our responsibility. The off-road pathway will assist cyclists and pedestrians to commute safely between Feilding and the city. It's now over to Palmerston North City Council to finish their part of the pathway to complete this exciting linkage for our communities.



6.7 km of sealed road

was strengthened with overlays. 36km of road was resealed. 1.5km of road was widened.



10 bridges

were made more resilient by installing scour protection in the waterways. 5 bridges had guard rails added to them.



183 new signs, 366 new brackets, and 122 new posts

were installed within the Feilding Town Centre to introduce time limited parking during 2023/24.



Temporary Ford at Pararorangi Road, Waituna West



Feilding Time-Limited Parking Signage

Growth Works - Residential

Maewa

Maewa is the District's primary residential growth area, located at the northern end of Feilding. Council has committed to investing in infrastructure in Maewa, funded by development contributions, to encourage residential growth and to ensure a well-connected and vibrant community. 2023/24 has been a busy year with the installation of roads and services throughout the area.

Echo Place, Feilding - Stage 2

The first stage of Echo Place was completed in May 2023 and we then commenced construction of the second stage to connect Turoa Street to Port Street East in November 2023. This 200m stretch of new road incorporates water supply, wastewater and stormwater services, and accommodates vehicle crossings and service connections from adjacent housing developments. This stage is due for completion by end of September 2024.

Roots Street East, Feilding Upgrade - Makino Stream to Churcher Street

Council will continue to upgrade Roots Street East in stages over the next 10 years to bring it to a residential standard. This staged approach will allow Council to remain within available budgets, whilst ensuring the necessary services are in place for imminent housing developments in the area.

Along the first stage of Roots Street East from the Makino Stream to Churcher Street, Council has worked throughout the 2023/24 year to install 320m of stormwater mains, alongside partial wastewater installation and roading upgrades.

Parakaraka (Maewa East Stormwater Detention Ponds and Recreation Area)

Council has completed the design for two new stormwater detention ponds in Maewa to effectively manage the increase in stormwater run-off from residential development. The ponds are designed to store and enable a slow release of stormwater into the neighbouring Makino Stream. Landscape design have been completed to ensure the pond area and surrounds provide a high-quality recreation area, including planting, footbridges and lookout points, to connect



Echo Place Stage 2 Construction



Echo Place Stage 2 Construction



Roots Street East, Stage 1 Construction

people to the stream. Mana whenua to Feilding, Ngāti Kauwhata, have provided valued input into design elements, and have gifted the name of the recreation area - Parakaraka.

Council has experienced delays in obtaining two resource consents from Horizons Regional Council. These consenting delays have created a knock-on delay, in construction which was planned for the 2023/24 year. Construction will commence as soon as resource consent is gained on this fundamental stormwater and recreation project. There is significant pressure from imminent residential development to get this stormwater management solution constructed.

Growth Works - Industrial

Turners Road, Feilding Extension - Stage 1

Council kicked off the first stage of the Turners Road extension in early 2023. February 2024 saw the completion of a new right turn bay on Kawakawa Road and the new portion of Turners Road from the Kawakawa Road intersection to the stormwater culvert. All three waters services have been installed within this completed stage, including a portion of the planned trade waste separation pipeline to support Council's long-term vision of separating industrial trade waste management at the Manawatū Wastewater Treatment Plant.

Stages 2 and 3 of Turners Road Extension will be progressed within Council's Long-term Plan 2024 - 2034.

Water Supply

Feilding Water Resilience

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

Campbell Road Bore and Water Treatment Plant

Additional land has been purchased around the existing Campbell Road bore to accommodate new water treatment equipment required for treatment and storage of drinking water on this site. Design work began in 2023/24 for these treatment and storage components. The chlorination aspect is required to be installed and in operation before the end of December 2024 as mandated by Taumata Arowai (NZ Drinking Water Regulator).

New Feilding Bore (Roots Street West)

A new bore for the Feilding water supply has been constructed and tested. This new water source will ultimately replace the existing Ōroua River surface water take as part of Council's commitment to the long-term health and wellbeing of the Ōroua River. The 400m deep bore will provide up to 60 litres per second of raw water that will be treated at a new water treatment plant that is planned to be constructed on the same site within Council's Long-term Plan 2024 - 2034.



Council used 2,047m³ of crushed recycled concrete

sourced from local business Central Environmental for the construction of Turners Road Extension Stage 1 and Echo Place Stage 2.



200m of 1650mm diameter stormwater pipe was installed within Stage 1 of Roots Street East, Feilding in 2023/24.



Turners Road, Feilding Extension – Stage 1



New Feilding Bore (Roots Street West) Construction

Stanway Halcombe Rural Water Scheme - Impacts from Cyclone Gabrielle

Heavy rain experienced during Cyclone Gabrielle (February 2023) in the upper catchment of the Rangitīkei River caused 100m of riverbank to be washed away beside the water intake point. Due to the loss of filtration previously provided by the fine gravels within the bank, the raw water quality decreased, which impacts on our ability to effectively treat the water in accordance with Taumata Arowai (NZ Drinking Water Regulator) requirements.

Council has been successful in gaining Central Government funding from the Local Government Flood Resilience Co-Investment Fund to address the impacts to the water scheme from the riverbank collapse. Alongside Horizons Regional Council, we have utilised this funding to construct a rock wall to protect the scheme's water intake point from further riverbank erosion. The funding has also enabled us to commence a project to provide an additional three-day storage for the scheme to reduce future impacts from weather events.

Wastewater

Native Wetlands at the Manawatū Wastewater Treatment Plant

A major milestone for the future of the Manawatū Wastewater Treatment Plant was met in 2023/24 with the completion of the construction and planting of the native plant wetlands.

These wetlands are designed to improve the outcomes for the Ōroua River by adding an additional natural filter for treated wastewater via land passage through two bays of native plants before it is eventually released into the Ōroua River.

Successful functioning of the concrete inlet and outlet structures was demonstrated in February 2024 to fulfil their role of distributing 6,800m³ of treated wastewater per day. In May 2024, the planting of 4.3 hectares across both wetland bays was concluded, with a total number of 86,500 plants all sourced from Council's Nursery.



Native Wetlands at the Manawatū Wastewater Treatment Plant



Native Wetlands at the Manawatū Wastewater Treatment Plant



Constructed Rock Wall alongside Water Intake Point



Wastewater Storage alongside Sanson Main Pump Station site



Opening of Sanson Main Pump Station in February 2024

Village Wastewater Centralisation

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

- Council has now completed the Sanson wastewater centralisation stage, including the main pump station and two intermediate pump stations. The first flush of wastewater from Sanson was sent to the Manawatū Wastewater Treatment Plant in Feilding in February 2024.
- Working alongside NZ Defence Force resulted in wastewater being pumped for the first time from RNZAF Base Ōhakea through to Sanson to join the village’s wastewater on its journey to the Manawatū Wastewater Treatment Plant in Feilding.

Stormwater

Feilding Stormwater Improvements

Feilding Stormwater Model and Options Analysis

Council has now completed an extensive Feilding stormwater modeling project. This model will help us to determine the most value for money and impactful stormwater upgrades for Feilding, including those to address flooding issues experienced in November 2021.

The design of these improvement projects is due to commence using the outputs from the stormwater model and Council has included budget provision for construction with the Long-term Plan 2024 - 2034. Many of these projects include significant consenting and land tenure considerations.

Glasgow Terrace Detention Area and Retaining Wall

Stormwater runoff from the catchment above Glasgow Terrace in Feilding has caused flooding to downstream properties on multiple occasions. We have responded by constructing a short-term solution until the funding for a long-term solution becomes available in the Long-term Plan 2024 - 2034.

A stormwater detention area has been constructed at the top of Glasgow Terrace to slow down the release of stormwater from the surrounding hills. As a second control, we have also constructed a retaining wall, which will slow down the stormwater flow further while directing it away from houses and into the road’s piped stormwater system.



Glasgow Terrace Short-Term Stormwater Upgrades

Village Stormwater Improvements

Halcombe Stormwater Model

Council has completed a stormwater model for the Halcombe village to work to address ongoing stormwater overland flow and ponding issues being experienced by the community. Design has commenced on improvement projects using the outputs from the stormwater model and will be constructed as budget provision allows within the Long-term Plan 2024 - 2034.

Himatangi Beach Stormwater Improvements

Council has commenced the design and consenting process for stormwater improvements for Himatangi Beach to address stormwater inundation issues being experienced by the community, particularly by those who live close to the beach.

Kawakawa Nursery

Council has grown more than 100,000 native plants this year that have been used in various parks, reserves and projects across the District, notably the Manawatū Wastewater Treatment Plant Wetlands.

Demand for the nursery's services remains high within Council and externally, with plant production contracts in place with Horizons Regional Council, Awahuri Forest - Kitchener Park, Tāmata Hauhā and Tararua District Council.

A Manawatū District specific propagation guide has been produced that will be made available for free to the community. Every native tree grown within the nursery is eco-sourced from the District, which means that the team collects their own seed from various reserves around the Manawatū, germinates the seed, and then utilises these plants to fulfil its various contracts. Eco-sourced plants add value to the nursery's offering to existing and future customers. The propagation guide produced provides a resource to the local community who may wish to progress their own eco-sourcing journey.



Glasgow Terrace Short-Term Stormwater Upgrades



Eco-Sourced Plants at the Native Plant Nursery











Guide to Groups of Activities

He Arataki i ngā Mahi ā-Rōpū

The following pages provide details on what we have been doing in the Manawatū District and how we have performed for the 2023/24 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 2023/24 financial year for Council’s groups of activities. In 2023/24, Council provided various services organised into 10 groups of activities.

Groups	Page	Groups	Page
 Community facilities	55	 Rooding	84
 District development	64	 Water supply	88
 Regulatory	68	 Wastewater	96
 Emergency management	77	 Stormwater	100
 Governance and strategy	80	 Solid waste	104

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 2021-31 Long Term Plan.

What has Council achieved in 2023/24?

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 2023/24 financial year. For comparison purposes, the first column contains actual data for 2023/24, the second column is Year 3 of the Long Term Plan 2021-31 and the last column contains information from Year 2 of the Long Term Plan 2021-31.

The Overall Funding Impact Statement presents the actual financial results for the 2022/23 and 2023/24 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 107 of the 2021-31 Long Term Plan.

What we do

Our facilities include the Makino Aquatic Centre, libraries, property, halls and recreational complexes, parks, reserves and sports grounds, cemeteries, and public conveniences.

How we do it

We plan and deliver projects, programmes and activities, and work together with volunteers and community organisations.

We develop strategic and operational plans and policies, as well as renewal and building improvement programmes, which ensure facilities are well maintained, safe and meet quality standards.

We meet the requirements of all relevant legislation, providing levels of service that meet community expectations while maintaining affordability.

We promote and improve accessibility to community facilities.

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.

The Community Facilities Group contributes to the following community outcomes:

A place to belong and grow

- by providing facilities that deliver a community service or offer a place for any person to go and feel a part of the community.

Planning our future together

- by providing fit-for-purpose adaptable district or local-level facilities that contribute to health and wellbeing outcomes.

An environment to be proud of

- by improving the environmental performance of community facilities that can play a role in the future sustainability of our communities.

Infrastructure fit for the future

- by providing higher quality facilities that are multipurpose, accessible and meet community expectations.

A prosperous, resilient economy

- by attracting and retaining residents through providing facilities that respond to community need.

Value for money and excellence in local government

- by providing a network of community facilities that are value for money and affordable for the community.

Cemeteries Ngā Urupā

What we do

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

How we do it

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.



How we did

1. You can expect satisfaction with the maintenance of our cemeteries					
Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Percentage of survey participants who were satisfied with the maintenance of cemeteries.	1	95%	84 % 	94% 	Data is collected via the Council satisfaction survey. It is difficult to understand where dissatisfaction arises, however, satisfaction with the maintenance of the cemeteries appears to be improving given the significant increase in satisfaction compared to the previous year.
2. You can expect professional and timely interment services					
Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Monitoring the number of complaints about late or inadequate interment services.	6	0	0 	0 	No complaints have been received.

District Libraries

Ngā Whare Pukapuka o te Rohe

What we do

We provide welcoming public libraries where people can meet, find information, access reading and educational material and participate in experiences that encourage lifelong learning.

How we do it

At the Manawatū District Library, we provide access to written and recorded information (books, magazines and DVDs) that are continually refreshed and monitored for

relevancy. This is alongside a range of online media and information including e-books, online collections and subscriptions. Wi-Fi and internet access is available to encourage digital literacy. The library hosts opportunities, programmes and experiences that build and promote lifelong learning. We also provide important spaces for the community to use and provide access to local culture research information and heritage collections, and support community libraries with content.

How we did

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 targets were set high as the planned redevelopment of the Feilding Library was initially scoped to finish in 2022 however, due to location investigation and Covid, was delayed and concluded in July 2024.

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The number of physical and digital collection items borrowed or accessed per capita, per annum.	1, 2, 4 & 5	8	10.10 	11.28 	
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	70,000	49,317 	43,629 	This target was not met due to reduced computer and Wi-Fi use in the temporary library as fewer seats and computers were available. In addition, the service closed in June 2024 to complete the move into the new facility.
The number of participants attending programmes, classes, exhibitions, events, digital learning programmes and social interaction groups, per annum.	1 & 6	25,000	12,503 Participants 	15,599 participants 	This target was not met due to limited space available in the temporary library and also limited access to equipment.

Halls and Recreational Complexes

Ngā Whare Huihui me ngā Taiwhanga Rēhia

What we do

We support community organisations involved in the management of rural and community halls and recreational complexes with asset management and maintenance of facilities.

How we do it

Council owns 16 halls and supports the management of seven 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.

How we did



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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
% of in-use Council-owned halls and recreational complexes are compliant with current building warrant of fitness requirements and FENZ evacuation procedures.	1 & 4	100%	100% 	100% 	All council halls and recreation facilities are compliant



Makino Aquatic Centre

Te Taiwhanga Wai Rēhia o Mākino

What we do

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



How we do it

We provide a variety of pools and other spaces within the complex for supervised water play and swimming space all year round and have the opportunity for pool or lane hire. We work with local, regional and national swimming







clubs and host water events, Makino Aquatic Challenges and community events. There are extended opening hours during the summer months and Council works with after-school and school holiday programme providers. Classes, recreation programmes, aqua fitness sessions and activities for all levels are held year-round, alongside individual coaching, training and learn-to-swim sessions. Council provides advice and services to community pool providers throughout the District, and works with the District's schools to deliver Water Safety programmes.

How we did

1. You can expect safe pools

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Pool safe accreditation (annually)	1, 2 & 6	Accredited	 Pool safe accreditation retained	 Pool safe accreditation retained	Poolsafe accreditation achieved in March 2024.

2. You can expect a provision of a range of quality educational and recreational aquatic experiences

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Participants in water activities and learning to swim programmes.	1, 2 & 6	>52,000	45,142 	44,719 	Water activities and learn to swim programmes impacted by staffing, water temperature and plant issues this year.
General admissions (spectators and swimmers).	1, 2 & 6	>70,000	71,175 	74,307 	
Percentage of survey participants satisfied with the quality of their experience at the Makino Aquatic Centre.	4 & 6	90%	92% 	92% 	171 responses were submitted for the Customer Satisfaction Survey.

Parks, Reserves and Sportsgrounds

Ngā Papa Rēhia, Papa Tāpui, Papa Hākinakina hoki

What we do

We provide our community with opportunities for leisure and recreation through 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.

How we do it

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 to ensure they are available for a wide variety of users. We 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'. We also liaise with Community Committees and user groups of parks and sports grounds to ensure we are investing in assets needed by the community.



How we did

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Percentage of survey participants satisfied with Council's parks, reserves and sportsgrounds.	1, 2 & 6	90%	90%	91%	

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	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	

Property Ngā Rawa Tūwāhi

What we do

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

How we do it

We manage Council-owned property by carrying out renewal and building improvement programmes to make sure Council properties are well maintained, safe and meet quality standards. Much of the Council property is leased out or operated by community organisations. 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 keeping the property, including considering disposal or repurposing of Council property where appropriate.

How we did



1. You can expect Council-owned buildings and properties are safe

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
100% in-use Council-owned buildings and properties are compliant with the relevant safety regulations.	1 & 4	100%	100% 	100% 	100% of in-use buildings and properties were compliant for the full year

Public conveniences

Ngā Wharepaku Tūmatanui

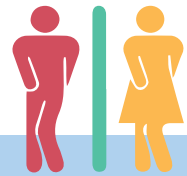
What we do

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

How we do it

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



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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Monitoring the number of complaints* received about inadequate maintenance and/or poor cleaning of our toilets.	6	<8 complaints	7	4	

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

Manawatū District Council Funding Impact Statement for the year ended 30 June 2024 Community Facilities

Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū
mō te tau ka mutu i te 30 o Pipiri 2024 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 finance cost includes \$553k interest expense in relation to loans raised internally from Council’s treasury and no interest expense charged on external loan raised directly by Community Facilities group of activities, for the year ended 30 June 2024.

	Actual 2024 \$000	LTP 2024 \$000	LTP 2023 \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2,270	2,285	2,299
Targeted rates	7,761	7,892	7,576
Subsidies and grants for operating purposes	0	1	1
Fees and charges	904	1,320	1,265
Internal charges and overheads recovered	0	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	78	29	27
Total operating funding	11,014	11,527	11,169
Applications of operating funding			
Payments to staff and suppliers	7,499	6,805	6,782
Finance costs	553	913	815
Internal charges and overheads applied	1,870	1,700	1,614
Other operating funding applications	-	-	-
Total applications of operating funding	9,922	9,418	9,211
Surplus (deficit) of operating funding	1,092	2,109	1,958
Sources of capital funding			
Subsidies and grants for capital expenditure	3,784	-	-
Development and financial contributions	368	490	532
Increase (decrease) in debt	(1,856)	31	(6)
Gross proceeds from sale of assets	771	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	3,067	521	525
Application of capital funding			
Capital expenditure			
- to meet additional demand	302	836	1,101
- to improve the level of service	2,483	1,044	3,577
- to replace existing assets	5,744	1,234	1,284
Increase (decrease) in reserves	(4,371)	(485)	(3,479)
Increase (decrease) of investments	-	-	-
Total applications of capital funding	4,159	2,629	2,483
Surplus (deficit) of capital funding	(1,092)	(2,109)	(1,958)
Funding balance	-	-	-
Community Facilities Internal Borrowings			
Opening balance 1 July	16,418		
Internal loans raised during the year	2,500		
Internal loans repaid during the year	(4,356)		
Closing balance at 30 June	14,562		
Community Facilities External Borrowings			
Opening balance 1 July	-		
External loans raised directly by activity during the year	-		
Internal loans repaid directly by activity during the year	-		
Closing balance at 30 June	-		



District Development Group

Te Tipu o te Rohe

This group of activities can be found on page 126 of the 2021-31 Long Term Plan.

What we do

We support economic and community development in the District, and review and update the rules and guidelines that help manage and protect our natural and physical resources.

Why we do it

We work towards our District offering a high quality of life for all, guided by strategic documents created in collaboration with our community:

- Community Development Strategy
- Economic Development Strategy
- Manawatū District Plan.

The District Development Group contributes to the following community outcomes:

A place to belong and grow by encouraging strong resilient communities, liaising with agencies, advocacy and contracting community development organisations to implement our Community Development Strategy.

A future planned together by implementing our Community Development Strategy.

An environment to be proud of by reviewing and monitoring the District Plan to meet the needs of our District.

A prosperous, resilient economy by using economic analysis to understand our economy and by contracting economic development agencies to implement our Economic Development Strategy.

How we do it

We work with our community and partner agencies to achieve the best possible future for the people of the District, working with local and regional partners to optimise opportunities. We provide funding, support and encouragement to community groups and individuals who contribute to community outcomes, including acknowledging contributions with the annual Community Honour Awards.

We support organisations that promote the heritage, identity and social wellbeing of the District, and promote Māori culture in the community. We support the promotion of, and participation in, sports and active recreation. We enable community representation and participation through Community Committees. We support the development of community plans and encourage their implementation.

Through the Central Economic Development Agency (CEDA), we provide regional branding, economic development, visitor attraction, and business support services. CEDA works with partners to enable businesses to access new markets and create opportunities for growth and job creation.

We promote the District to attract businesses, residents and visitors, and provide a high-quality environment and lifestyle opportunities. We plan and design our public spaces to cater for all, and actively participate in the Manawatū Health and Wellbeing Group. We support community initiatives and organisations that enhance the wellbeing of the natural, physical and social environment and we advocate to Central Government on issues that impact on the wellbeing of our communities.

How we did



1. You can expect satisfaction with district development service delivery

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Percentage of targets CEDA has achieved under the relevant Statement of Intent.	5	80%	92.82% 	100% 	
Percentage of Results Based Accountability targets achieved under Priority Service Contracts.	5	80%	95% 	86% 	

2. You can expect creative, cultural and recreational participation in our communities. (Whānau - Social Wellbeing)

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Creative Communities Scheme projects administered by the Council.	1 & 2	>14 Projects	15 projects approved 	20 projects approved 	

3.3. You can expect satisfaction that Council seeks an outcome of being connected and inclusive. Our goals are to be a welcoming community, where everyone has a sense of belonging and are proud of where they live. (Wairua - Spiritual Wellbeing)

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Percentage of survey participants who feel a sense of connection with others in their neighbourhood/ community.	1	>71%	69% 	65% 	The level of satisfaction for residents surveyed has declined slightly. It is anticipated that the actions delivered from the implementation of the Welcoming Plan may assist in making residents feeling more of a connection with their neighbourhood or community.

District Planning

Te Whakamahere ā-Rohe

What we do

We provide regulatory information and support to assist residents and businesses in the District, including providing sufficient land, infrastructure, servicing and suitable zoning. We ensure a statutory planning framework to manage natural and physical resources appropriately. We review and update the District Plan to ensure our natural and physical resources are sustainably managed and avoid, remedy or mitigate any potentially detrimental environmental effects.

How we do it

We respond to Horizons Regional Council (Manawatū-Whanganui Regional Council) and Central Government policy proposals where these affect land use and resource management within the District. We conduct a rolling review of the District Plan over the course of 10 years, as well as a review of the state of the District's environment every five years. We process private plan change requests and ensure information about district planning and the Resource Management Act 1991 (RMA) are up to date and easily accessible via Council's website and a printed copy is available at the Council office.

Manawatū District Council Funding Impact Statement for the year ended 30 June 2024 District Development

Te Kaunihera ā-Rohe o Manawatū
Tauākī whaihua tuku pūtea mō te tau ka
mutu i te 30 o Pipiri 2024 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 the year ended 30 June 2024 is disclosed under finance costs.

	Actual 2024 \$000	LTP 2024 \$000	LTP 2023 \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	4,060	3,881	3,679
Targeted rates	87	84	83
Subsidies and grants for operating purposes	101	36	35
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	208	84	74
Total operating funding	4,456	4,085	3,871
Applications of operating funding			
Payments to staff and suppliers	3,061	2,717	2,610
Finance costs	266	119	127
Internal charges and overheads applied	866	1,030	924
Other operating funding applications	-	-	-
Total applications of operating funding	4,192	3,866	3,662
Surplus (deficit) of operating funding	264	219	210
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(377)	(219)	(211)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	(377)	(219)	(211)
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	3	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(116)	-	(1)
Increase (decrease) of investments	-	-	-
Total applications of capital funding	(113)	0	(1)
Surplus (deficit) of capital funding	(264)	(219)	(210)
Funding balance	-	-	-
District Development Internal Borrowings			
Opening balance 1 July	3,658		
Internal loans raised during the year	-		
Internal loans repaid during the year	(377)		
Closing balance at 30 June	3,282		



Regulatory Group

Te Rōpū Whakature

This group of activities can be found on page 134 of the 2021-31 Long Term Plan.

What we do

Animal control, building control, environmental health, alcohol licensing, compliance and enforcement, and resource consent planning.

How we do it

We assist in developing bylaws and policies and monitor and enforce them to ensure a safe and usable environment for all members of the community. Council is available 24 hours, 7 days a week for priority one animal control call-outs, and ensures all dogs are registered and controlled. We monitor and enforce standards for businesses including processing licences and inspecting premises where necessary. This includes businesses selling food and/or alcohol, hairdressing salons, camping grounds, and funeral directors as well as responding to health nuisances and investigating noise complaints. We issue building consents, certificates of acceptance, certificates for public use, code of compliance certificates, inspect buildings and provide advice, as well as issuing resource consents for subdivision, land use and certificates of compliance. Council then continues to monitor and enforce compliance of resource consent conditions.

Why we do it

The Regulatory Group contributes to the following outcomes:

A place to belong and grow

- by ensuring a safe environment to live, work, and play.

An environment to be proud of

- 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.

Infrastructure fit for the future

- by making sure buildings and new developments are safe and accessible.

A prosperous, resilient economy

- by processing quality building and resource consents and promoting sustainable development.

Value for money and excellence in local government

- by aiming to deliver a customer-focused service while meeting legislative requirements.

Animal Control

Rauhī Kararehe

What we do

We provide animal control services, including dog safety education programmes as part of our role in protecting public safety throughout the District.

How we do it

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 one 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 a dog education programme and sponsor obedience training certificates to the Feilding Dog Training Club.

How we did



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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	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%	94% 	92.9% 	140 requests for urgent service received. 130 were responded to within the required timeframe.
Percentage of notifications of roaming dogs responded to or caller contacted the next working day from Council receiving request. (Priority 2)	6	90%	99% 	95.6% 	203 requests for service received. Of those 194 were responded to within the required timeframe.
Percentage of routine animal control issues responded to, or caller contacted the next working day from Council receiving notification. (Priority 3)	6	90%	97% 	93.6% 	855 recorded requests for service. 800 were responded to within the required timeframes.

Building Control Te Whakatū Whare

What we do

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

How we do it



Council is an accredited Building Consent Authority and administers the Building Act 2004. This includes responding to earthquake-prone, dangerous or insanitary buildings issues, as well as responding to building related complaints and providing advice. We assist in the development of policies for dangerous, affected and insanitary buildings and administer the earthquake prone building legislation under the Building Act 2004.

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

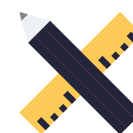
We work to make Building Control Services information current and accessible via Council’s website and Council office (printed copy) and make building consenting application services accessible and transparent via the online portal. We ensure the built environment meets safety and accessibility standards including ensuring buildings provide facilities for people with disabilities where required, and monitoring swimming pool/spa fencing to protect children aged under 5 years from drowning.

How we did









1. You can expect monitoring of commercial and public buildings for compliance with the Building Warrant of Fitness

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Percentage of the District’s commercial and public buildings that hold a current compliance schedule are audited every 3 years.		100%	81% 	85.9% 	There are 398 buildings that require inspections for compliance schedules. 342 have been inspected within the 3-year period. A building compliance officer was appointed during the year and more recently extra resource allocated to support the service.

1 & 4



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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Percentage of complaints that are investigated and responded to relating to our building control service within the specified timeframes.*	6	90%	92% 	93.59% 	78 complaints received of which 73 were responded to within the required timeframe.
Percentage of residential swimming pools that are inspected every 3 years to ensure compliance with the Building Act.	4 & 6	95%	98% 	99.4% 	352 pools requiring inspection, 350 have been inspected within the timeframe
Percentage of applications processed within the statutory and specified timeframes:					
A. Building consent applications and Code of compliance certificates are processed and approved within the statutory 20 working days.	4 & 6	95%	90% 	98.75% 	<p>20-working days: 517 building consents issued 578 Code Compliance Certificates (CCCs) issued</p> <p>Fast track (10 working days): 244 fast track building consents issued 280 CCCs issued</p> <p>Processing performance: 99% for building consents 98.5% for CCCs</p> <p>Medium of 98.75% performance, which is a substantial improvement on previous years' results. This has, however, had an impact on other targets but these will be proved and worked through in the coming 2024/25 year.</p>
B. Fixed fee (small works) building consent applications are processed and approved within 10 working days.	4 & 6	95%	89% 	99.6% 	244 fast track consents were issued. One was not issued within the 10 working day timeframe.

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

Compliance Monitoring

Te Whakapūmau i tā te Ture me te Arotake

What we do

We work to keep residents, visitors and the environment safe by monitoring, mitigating and minimising potentially harmful activities. We process alcohol licences, food control plans and monitor licensed and registered premises.

How we do it

We administer the Health Act 1956, Food Act 2014, Resource Management Act 1991, Amusement Devices Regulations 1978, Hazardous Substances and New Organisms Act 1996, the Gambling Act 2003 and the Racing Industries Act 2020, and administer statutory obligations set by the Sale and Supply of Alcohol Act 2012.

Council collaborates with New Zealand Police, Te Whatu Ora and Fire and Emergency New Zealand (FENZ), and appoints a District Licensing Committee, which makes decisions on applications for:



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

We conduct annual inspections of registered health premises to ensure they comply with licence conditions, and register and audit premises that prepare and sell food, and enforce legislation relating to hazardous substances and amusement devices as well as enforcing bylaw provisions.

We monitor and enforce compliance with land use and subdivision consent conditions. We educate and provide advice to the public and businesses on these services and respond to complaints including providing a 24-hour, 7-day-a-week noise response service.

How we did

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Percentage of all food premises are verified as per legislative requirements under the Food Regulations 2015.	3 & 6	100%	93% 	79% 	66 premises were scheduled for inspection of which 52 were completed. The Environmental Health Officer (EHO) position was vacant for some time and Council contracted services although these resources are scarce. Council appointed a fulltime EHO during the year and is working to secure additional contracted resource.



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 2024	Result 2022/23	Result 2023/24	Comments
Percentages of requests for service related to incidents that endanger public health are responded to within 24 hours of notification.	3 & 6	85%	95% 	87.9% 	33 complaints of which 29 were responded to within timeframe.
Percentage of urban noise complaints that are responded to within one hour of notification.	3 & 6	85%	98% 	89.7% 	272 complaints of which 244 were responded to within timeframe.
Percentage of requests for service related to incidents that do not endanger public health are responded to within 48 hours of notification.	6	85%	97% 	99% 	280 complaints of which 278 complaints were responded to within timeframe.

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

Measure	Target 2024	Result 2022/23	Result 2023/24	Comments
Percentage of licensed premises that are inspected annually to ensure compliance with the conditions of their licence and to work with those who do not comply to bring them up to compliance.	95%	98% 	100% 	All 52 licensed premises were inspected during the years achieving a 100% inspection rate.

Consent Planning

Whakamahere Tūtohunga

What we do

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.

How we do it

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

We provide planning advice to all customers and have input into the approval of alcohol licences, and Land Information Memoranda (LIMs).

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 planner on duty on each working weekday between the hours of 9am to 1pm at the Council office to assist with general planning or resource consent application enquiries. Planners are also available outside this timeframe to assist with any planning or resource consent enquiries.

How we did



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 2024	Result 2022/23	Result 2023/24	Comments
1. Percentage of applications for permitted boundary activities under the Resource Management Act are processed in accordance with the statutory timeframes.		100%	93%	96.88%	32 permitted boundary applications were received with 31 consents processed within the required timeframe. The consent that was not processed within the timeframe was due to an internal administrative error and following a review of the process, a planning technician is now responsible for the process that means that this error is unlikely to occur in the future.

3 & 6

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 2024	Result 2022/23	Result 2023/24	Comments
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%	91% 	95% 	335 non-notified consents, 320 processed within the timeframes.
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	Council did not receive any notified or limited notified consents (requiring a hearing).
C. Percentage of applications for resource consent under the Resource Management Act are processed in accordance with the statutory timeframes: • Limited Notified (without a hearing)	3 & 6	90%	N/A	N/A	Council did not receive any notified or limited notified consents (not requiring a hearing).
D. Percentage of applications for resource consent under the Resource Management Act are processed in accordance with the statutory timeframes: • Notified	3 & 6	90%	N/A	N/A	Council did not receive any notified or limited notified consents (not requiring a hearing).
The number of Resource Consent applications for resource consents returned to applicant as incomplete (under section 88 of the RMA) for: • Permitted boundary activities	3 & 6	0	0	0	
The number of Resource Consent applications for resource consents returned to applicant as incomplete (under section 88 of the RMA) for: • Resource Consents	3 & 6	13	13	4	Council had 4 resource consents returned to applicant under sect 88 of the RMA for the period 1 July 2023 to 30 June 2024.
The number of applications for which a request for further information has been made (under section 92 of the RMA).	3 & 6	127	127	138	Council received 138 consents where a request for further information was made under sect 92 of the Act.

Manawatū District Council Funding Impact Statement for the year ended 30 June 2024 Regulatory Group

Te Kaunihera ā-Rohe o Manawatū
Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2024
Whakatureture

Regulatory Group - Internal Borrowings. There are no loans (internal or external) for this activity.

	Actual 2024 \$000	LTP 2024 \$000	LTP 2023 \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	3,043	3,063	2,935
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	2,738	2,826	2,727
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	265	78	78
Total operating funding	6,045	5,968	5,740
Applications of operating funding			
Payments to staff and suppliers	2,427	2,125	2,050
Finance costs	-	-	-
Internal charges and overheads applied	3,388	3,805	3,651
Other operating funding applications	-	-	-
Total applications of operating funding	5,815	5,930	5,701
Surplus (deficit) of operating funding	230	38	38
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	230	38	38
Increase (decrease) of investments	-	-	-
Total applications of capital funding	230	38	38
Surplus (deficit) of capital funding	(230)	(38)	(38)
Funding balance	-	-	-

Emergency Management Group

Te Rauhi Hapori i te Ohotata



This group of activities can be found on page 146 of the 2021-31 Long Term Plan.

What we do

Council provide co-ordination of the District's response and recovery to an emergency event. We provide services and information to reduce risk and increase readiness, response and resilience.

How we do it

Council staff work to increase public awareness about disasters and educate communities about preparedness. Council seeks to support networks with points of contact within communities, enabling emergency management activities and communication. Council works with Community Committees and relevant community organisations to promote emergency management in neighbourhoods and the wider community.

We undertake an emergency management exercise programme to support Council and community preparedness. We fulfil Council's statutory obligations under the Civil Defence Emergency Management (CDEM) Act 2002, including responding to emergencies; planning for, undertaking, coordinating and promoting recovery as required post disaster; and monitoring and evaluating situations before, during, and after the event.

We fulfil the public's expectation that Council will, in conjunction with other emergency service providers, including the Police, Fire and Ambulance services, provide leadership in the case of a natural or other disaster that necessitates an emergency response. We will engage with and support iwi-driven initiatives within the Manawatū District to support vulnerable community members in emergency events.

Why we do it

We work to reduce the impacts from natural hazards, by ensuring communities are aware of their hazardscape and are prepared and empowered to respond and recover from an emergency. We aim to assist and encourage a resilient District, helping communities understand and prepare for their own hazards. We meet statutory requirements and community expectations to provide an active and responsive emergency management service.

The Emergency Management Group contributes to the following community outcomes:

A place to belong and grow

- by educating the community about Emergency Management, 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.

A future planned together

- 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.

A prosperous, resilient economy

- by assuring residents and businesses that the Council is actively involved in local, regional and national emergency management exercises, and giving confidence in our ability to recover.
- by hastening economic recovery from emergency events through community and Council coordination and planning.

An environment to be proud of

- by understanding and reducing impacts of natural hazards in our District.

- by ensuring that all of the five environments are catered for in recovery. The five environments are: social, built, economic, rural and natural.

Infrastructure fit for the future

- by working with the Manawatū-Whanganui Civil Defence Emergency Management Group Plan, New Zealand Critical Lifelines, National Vulnerability Assessment and Regional Lifelines Plans to understand and plan for hazards, including flood mapping and active fault line mapping. We can use this knowledge to inform infrastructure planning.

Value for money and excellence in local government

- by coordinating responses to and providing information about emergency situations.
- by working to coordinate local partner agencies, businesses and communities in preparedness for response and recovery to an emergency.
- by being an active participant and partner in the Manawatū-Whanganui Civil Defence and Emergency Management Group.
- by collaborating with nearby territorial authorities and Horizons Regional Council to maximise our CDEM effectiveness through shared resourcing.

How we did



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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	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%	90% 	88% 	88% of permanent staff are trained to the ITF Intermediate level.
Percentage of survey participants who were satisfied with Emergency Management information and advice provided by Council for the Manawatū District in relation to an emergency event*.	2, 4 & 6	≥48%	N/A	N/A	No emergency events have met the threshold.

*An emergency event is defined as whenever the Emergency Operations Centre (EOC) is activated.

Manawatū District Council Funding Impact Statement for the year ended 30 June 2024 Emergency Management

Te Kaunihera ā-Rohe o Manawatū
Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2024
Te Rauhi Hapori i te Ohotata

Emergency Management Internal Borrowings - 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.

	Actual 2024 \$000	LTP 2024 \$000	LTP 2023 \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	414	313	313
Targeted rates	-	-	-
Subsidies and grants for operating purposes	0	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	1	-	-
Total operating funding	415	313	313
Applications of operating funding			
Payments to staff and suppliers	183	202	206
Finance costs	2	1	1
Internal charges and overheads applied	93	99	95
Other operating funding applications	-	-	-
Total applications of operating funding	277	302	302
Surplus (deficit) of operating funding	138	12	12
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(8)	(1)	(1)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	(8)	(1)	(1)
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1	-	-
- to replace existing assets	55	-	-
Increase (decrease) in reserves	74	10	10
Increase (decrease) of investments	-	-	-
Total applications of capital funding	130	10	10
Surplus (deficit) of capital funding	(138)	(12)	(12)
Funding balance	-	-	-



Governance and Strategy Group

Te Rōpū Mahi Kāwanatanga me te Whakatauranga Rautaki

This activity can be found on page 152 of the 2021-31 Long Term Plan.

What we do

We provide structures and processes for local democracy and decision making that is:

- Collaborative
- Open/transparent
- Inclusive
- Friendly

How we do it

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

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

We have four informal focus groups – Community Development, Economic Development, District Plan, and Infrastructure – to keep our finger on the pulse of progress in these four areas in the District.

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

Why we do it

We provide district leadership and involve our people in decision-making processes to ensure a bright future for our community.

The Local Government Act 2002 (LGA) sets out the purpose of local government and the framework for the work we do. There is also a range of other pieces of legislation that relate to Council's planning and regulatory role in the district.

A place to belong and grow

- 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.

A future planned together

- by collaborating with the community around statutory and non-statutory planning.
- by using relevant engagement methods that are flexible, responsive and innovative.

An environment to be proud of

- by making informed and prudent decisions with our environment in mind.

A prosperous, resilient economy

- 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.

Value for money and excellence in local government

- 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 has made the following submissions on central, regional and local government policies and initiatives regarding decisions that may affect residents:

Month/Year Submitted	Who it went to	Topic
July 2023	Governance and Administration Committee of Parliament	Water Services Entities Amendment Bill
	Ministry of Transport	Changes to parking requirements in the Land Transport (Road User) Rule 2004
	Ministry for the Environment	Changes to the Resource Management (Stock Exclusion) Regulations 2020
August 2023	Horizons Regional Council	One Plan Water Allocation Framework
	Ministry of Business, Innovation and Employment	Options Paper – review of the building consent system
	Department of the Prime Minister and Cabinet	Strengthening the resilience of Aotearoa New Zealand's Critical Infrastructure System
	Ministry for Primary Industries	Redesigning the New Zealand Emissions Trading Scheme's permanent forest category
	Ministry for the Environment, Ministry of Business, Innovation and Employment & Ministry for Primary Industries	Review of the New Zealand Emissions Trading Scheme (ETS)
	Environmental Protection Authority	Proposed infringement scheme for hazardous substances
September 2023	Ministry for the Environment & New Zealand	Proposal to defer entry of Farm Emissions to the New Zealand ETS
	Horizons Regional Council	Regional review for passenger transport
	Ministry of Transport	Draft Government Policy Statement on Land Transport 2024
October 2023	Horizons Regional Council	Engagement priorities to inform their draft Long-term Plan 2024-34
	Justice Committee	Electoral (Lowering Voting Age for Local Elections and Polls) Legislation Bill
	Ministry for the Environment & Ministry for Primary Industries	Potential amendments to the National Policy Statement for Highly Productive Land
November 2023	Ministry for the Environment	Inquiry into Community-led climate change adaptation
	Ministry of Business, Innovation and Employment	Interim hydrogen roadmap
	Governance and Administration Committee of Parliament	Emergency Management Bill
	Ministry for the Environment	Proposed National Policy Statement for Natural-hazard decision-making

February 2024	Horizons Regional Council	Horizons water quality targets
	Ministry of Business, Innovation and Employment	Removing impediments to product substitution and variations
March 2024	Ministry for Primary Industries	Cost recovery proposal to maintain and expand New Zealand Food Safety's core regulatory services under the Food Act 2014
	Horizons Regional Council	Horizon's Regional Land Transport Plan (mid-term review)
April 2024	New Zealand Government	Draft Government Policy Statement on land transport 2024-34
	Environment Committee of Parliament	Fast Track consenting
	Horizons Regional Council	Horizons draft Long-term Plan 2024-34
May 2024	Palmerston North City Council	Draft Waste Management and Minimisation Plan
	Palmerston North City Council	Palmy Future Development Strategy
	Palmerston North City Council	Draft Long-term Plan 2024-34
June 2024	Justice Committee of Parliament	Local Government (Electoral Legislation and Māori Wards and Māori Constituencies) Amendment Bill
	Finance and Expenditure Committee of Parliament	Local Government (Water Services Preliminary Arrangements) Bill
	Stats NZ	Modernising the approach to the 2028 Census
	New Zealand Transport Agency	Emergency works investment policies consultation

How we did



1. You can expect responsible financial management

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The number of breaches in rates limits or debt levels as set in the Financial Strategy.	5 & 6	0	0	0	Zero breaches of rating or debt levels

Manawatū District Council Funding Impact Statement for the year ended 30 June 2024 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 2024 Ngā Mahi
Kāwanatanga me te Whakatau Rautaki

	Actual 2024 \$000	LTP 2024 \$000	LTP 2023 \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	3,734	3,313	2,966
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	3	-	77
Total operating funding	3,737	3,313	3,043
Applications of operating funding			
Payments to staff and suppliers	760	889	933
Finance costs	-	-	-
Internal charges and overheads applied	2,872	2,424	2,101
Other operating funding applications	-	-	-
Total applications of operating funding	3,633	3,313	3,034
Surplus (deficit) of operating funding	104	0	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	104	0	8
Increase (decrease) of investments	-	-	-
Total applications of capital funding	104	0	8
Surplus (deficit) of capital funding	(104)	0	(8)
Funding balance	-	-	-



Roding Group

Te Rōpū Ara Waka

This group of activities can be found on page 158 of the 2021-31 Long Term Plan.

What we do

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

How we do it

- 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. Safety is improved through installing, upgrading or amending signage, removing roadside hazards, improving sightlines, traffic calming near schools and other minor safety improvements.
- We provide access to the residential and industrial growth areas in Feilding and the Manawatū District.

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.

The Roding Group contributes to the following community outcomes:

A place to belong and grow

- by ensuring that our roads and footpaths are safe to use, while encouraging the community to drive, walk, or cycle for business or pleasure.

An environment to be proud of

- by being committed to protecting and enhancing the natural, cultural and built environment.

Infrastructure fit for the future

- by being prepared for the changing needs of our communities and being resilient to evolving environmental conditions.

A prosperous, resilient economy

- by enabling the safe and efficient transport of goods and services throughout the district and connecting the Manawatū with the wider New Zealand economy.

Value for money and excellence in local government

- by employing Better Business Case principles to ensure robust and targeted investment decisions.

How we did



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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	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	+2 (0.00074) 	-6 (0.00053) 	There were 16 crashes reported resulting in 3 fatalities and 13 serious injuries. This equals 0.00053 fatalities/serious injuries per capita, based on a population of 33,900. Last year there were 19 crashes resulting in 5 fatalities and 20 serious injuries which equalled 0.00074 fatalities/serious injuries per capita based on a population of 33,900.

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


Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	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%	97% 	97% 	The STE index report is dated 9 July 2024.

*A High Speed Data Survey will be carried out every two years on all sealed roads. The condition of the asset is described by a set of attributes. The quality of these attributes changes over the lifetime of the asset. Sound decisions about interventions and investments rely to a large degree on knowledge of the current condition and the rate of change in the condition of the asset.





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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The percentage of the sealed local road network that is resurfaced.	4 & 6	5%	7% 	3.5% 	Total percentage of sealed road network resurfaced was 3.5%. The contractor did not commence the reseal programme until January 2024. Insufficient resources were committed so only a total length of 35.54km was completed. Work stopped because ground temperatures became too cold to continue spraying bitumen.

4. You can expect well maintained footpaths

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	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% 	Data in the 2023 Footpath Rating survey remains current for 2024. Footpath inspection is conducted every 2-3 years for the whole network

5. You can expect a timely response to your request for service

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	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%	92.7% 	95% 	186 Urgent service requests were received. 178 within timeframe.
B. Non-urgent requests: the repairs will be included in the 3 month rolling programme or as instructed by Council’s Roothing Team.	6	90%	92.5% 	84% 	1011 non-urgent service requests were received. 691 have been resolved within 3 months, 162 CCR’s were not completed within the three month time frame and 158 are still within the three month time frame.

**“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 Roothing Activity Management Plan.

**Manawatū District Council
Funding Impact Statement for the year ended 30 June 2024
Roading Network**

Te Tauāki Whaihua Tuku Pūtea a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te 30 o Pipiri 2024 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 the year ended 30 June 2024 is disclosed under finance costs.

	Actual 2024 \$000	LTP 2024 \$000	LTP 2023 \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	31	7	8
Targeted rates	9,097	8,997	8,335
Subsidies and grants for operating purposes	4,063	3,264	3,220
Fees and charges	59	205	150
Internal charges and overheads recovered	0	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	301	229	223
Total operating funding	13,551	12,702	11,937
Applications of operating funding			
Payments to staff and suppliers	6,580	6,456	6,247
Finance costs	578	524	451
Internal charges and overheads applied	1,536	73	29
Other operating funding applications	-	-	-
Total applications of operating funding	8,694	7,053	6,726
Surplus (deficit) of operating funding	4,856	5,649	5,210
Sources of capital funding			
Subsidies and grants for capital expenditure	4,539	4,996	4,902
Development and financial contributions	622	912	993
Increase (decrease) in debt	2,960	1,867	1,766
Gross proceeds from sale of assets	0	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	8,121	7,775	7,661
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,563	1,800	773
- to improve the level of service	4,251	3,705	3,353
- to replace existing assets	5,893	6,082	5,948
Increase (decrease) in reserves	1,272	1,837	2,797
Increase (decrease) of investments	-	-	-
Total applications of capital funding	12,977	13,424	12,871
Surplus (deficit) of capital funding	(4,856)	(5,649)	(5,210)
Funding balance	-	-	-
Roading Network Internal Borrowings			
Opening balance 1 July	12,991		
Internal loans raised during the year	3,331		
Internal loans repaid during the year	(371)		
Closing balance at 30 June	15,952		



Water Supply Group

Te Rōpū Ratonga Wai

This group of activities can be found on page 164 of the 2021-31 Long Term Plan.

What we do

We ensure that there is a sufficient water supply for our community and undertake water treatment to ensure it is safe to drink.

How we do it

- We provide water supplies to meet residential and industrial/commercial needs via Council's four urban drinking water schemes: Feilding, Hīmatangi Beach, Sanson and Rongotea. We also provide rural water schemes in Stanway/Halcombe and Waituna West to meet residential and agricultural needs. We also administer two rural water supply schemes that are community operated (Kiwitea and Ōroua No. 1) and ensure all Council water schemes meet the appropriate standards.
- This work also involves maintaining Council's water treatment plants and water storage facilities, and maintaining and repairing Council's reticulation network system, as well as monitoring and managing the demand for waste.

Why we do it

We work to maintain public health through the provision of water that meets New Zealand Drinking Water Standards; and foster development in the District by meeting the requirements for commercial premises or major industries.

The Water Supply Group contributes to the following community outcomes:

A place to belong and grow

- by ensuring the District enjoys ample potable water for domestic and industrial use.

A future planned together

- by having an integrated plan for the provision of potable water that aligns with Councils wider growth and development plan across the district.

An environment to be proud of

- by investing in a network of deep sourced ground water supplies to reduce the community's reliance on river water, ensuring a healthy and sustainable environment.

Infrastructure fit for the future

- by investing in a potable water network that provides drinking water for the current and foreseeable future needs of our community.

A prosperous, resilient economy










- by providing water supply networks that underpin the current residential, commercial and rural needs and future economic development opportunities.

Value for money and excellence in local government

- by ensuring that targeted investment in the water networks delivers water that is affordable and reliable across the District.

How we did

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







Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The extent (% compliance) to which Council's drinking water supply complies with Part 4 of the NZ Drinking Water Standards. (bacteria compliance criteria).	Feilding - Armadale	100%	100% 	Not Achieved 	Chlorination at the Almadale WTP did not meet performance requirements for one day in the period. Chlorination at the Awa St WTP did not meet requirements for the whole period. A shortfall in microbiological sampling in the distribution zone occurred during three weeks in the period.
	Feilding - Awa St	100%	0% 	Not Achieved 	Changes to compliance require Council to relocate the Awa Street chlorination plant to Campbell Road to ensure all connections receive chlorinated water (5 connections affected). Council working with Taumata Arowai to agreed timeframes.
	Hīmatangi Beach	100%	77% 	Not Achieved 	Continuous monitoring data was interrupted at the WTP for five days in March 2024. On one day in January 2024 chlorination performance at the WTP was below requirements. For three days in late November 2023 and three days in late December 2023 turbidity at the WTP was higher than required. On one week in June 2024 FAC monitoring in the distribution zone was insufficient and for a week in November 2023 microbiological sampling was not done.
	Rongotea	100%	100% 	Not Achieved 	The WTP did not meet the turbidity performance requirement on one day in the period. Monitoring frequencies for chlorine residual in the distribution zone were insufficient for one week in September 2023 and 2 weeks in June 2024. Microbiological sampling in the distribution zone was insufficient for one week in November 2023, April 2024 and May 2024.
	Sanson	100%	98% 	Not Applicable	Not required. The Ōhakea Water Treatment Plant is supplying Sanson Village.

1 to 6

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

Stanway Halcombe scheme upgrades are underway and are expected to be compliant in 2025.

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

















Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The extent (% compliance) to which Council's drinking water supply complies with Part 4 of the NZ Drinking Water Standards. (bacteria compliance criteria)	Stanway Halcombe	100%	85% 	Not Achieved 	Boil Water Notice put on this supply as a precautionary measure on Friday, 23rd June 2023, due to High turbidity in incoming water. Boil water notice has remained in place for the months of July, August, September, October, November and December 2023 and January 2024. No E.coli have been detected at the treatment plant or in the reticulation. Compliant with Bacterial DWQAR rules for the month of December 2023 and January 2024. The treatment plant is not capable of achieving protozoa compliance. Based on the guidelines 4 log credits will be required. A new containerised water treatment plant is being built by Filtec Ltd and programmed to be completed 31 December 2024.
	Waituna West	100%	50% 	Not Achieved 	The WTP did not have the prescribed Level 2 UV treatment and filtration barriers for the whole period. Chlorination levels leaving the WTP did not meet requirements for four days over the period. For 13 weeks in the period FAC zone monitoring was not at the correct frequency and for four separate weeks in the period FAC distribution zone monitoring did not occur.
	Ōhakea	100%	100% 	Not Achieved 	Monitoring frequencies for chlorine residual were insufficient for one week in March 2024 and one week in June 2024 in the Ōhakea zone. Monitoring frequencies for microbiological sampling were insufficient for four weeks across the late July early August 2023 period in the Ōhakea Zone.

1 to 6











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

Stanway Halcombe scheme upgrades are underway and are expected to be compliant in 2025

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The extent (% compliance) to which Council's drinking water supply complies with Part 5 of the NZ Drinking Water Standards. (protozoal compliance criteria).* #	Feilding - Armadale	100%	100% 	Achieved 	
	Feilding - Awa St	100%	0% 	Achieved 	
	Hīmatangi Beach*	100%	100% 	Achieved 	
	Rongotea*	100%	100% 	Achieved 	
	1 to 6 Sanson*	100%	100% 	Achieved 	
	Stanway Halcombe#	100%	0% 	Not Achieved 	Halcombe-Stanway will be compliant by 31 December 2024 when protozoa treatment will be installed in accordance with Taumata Arowai agreed timeframe.
	Waituna West*	100%	100% 	Achieved 	
	Ōhakea	100%	100% 	Achieved 	

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	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.	Feilding	<35%	12.1% 	16% 	
	Hīmatangi Beach	<35%	38.5% 	31% 	
	Rongotea	<35%	18% 	15% 	
	3, 4 & 6 Sanson	<35%	-	-	Sanson now a zone of Ōhakea
	Stanway Halcombe	<35%	24% 	18% 	
	Waituna West	<35%	-	34% 	
	Ōhakea	< 35%	-	32% 	First full year of operation also a rural scheme.

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














Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Urgent callouts* to a fault or unplanned interruption to Council’s networked reticulation system:					
A. Median attendance time from the time the Council receives notification to the time that service personnel reach the site.	6	<2 hours	0.75 hours	0.26 hours	
B. 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	3.02 hours	1.98 hours	
Non-urgent call-outs to a fault or unplanned interruption to Council’s networked reticulation system:					
A. Median attendance time from the time the Council receives notification to the time that service personnel reach the site.	6	<5 working days	24 hours	2.1 hours	
B. 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	24 hours	14.6 hours	

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

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Monitoring the total number of complaints received by Council about any of the following: <ul style="list-style-type: none"> • 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	8.73	3.6	29 complaints: 16 Clarity, 1 Odour 12 Pressure or flow 10 continuity of supply 0 council response. 3.6 complaints per 1000 connections.

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The average consumption of drinking water per day, per resident within Council's authority area: (MEASURE: litres/person/day for domestic supply only).	Feilding 17,428	<300	192 	184 	
	Himatangi Beach 526	<1000	678 	590 	
	Rongotea 639	<300	108 	153 	
	Sanson 582	<300	202 	N/A	Included as part of Ōhakea RWS below
	Stanway Halcombe 554	<1000	408 	294 	Domestic water consumption calculated after rural allocation removed.
	Waituna West 226	<1000	1370 	784 	Domestic water consumption calculated after rural allocation removed.
	Ōhakea RWS	<1000	738 	330 	Includes Sanson and Ōhakea Rural area. Domestic water consumption calculated after rural allocation removed. Ōhakea RWS was commissioned late July 2022, Sanson was added to this scheme in 19 June 2023.

2 & 6

- 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 Himatangi 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).

Manawatū District Council Funding Impact Statement for the year ended 30 June 2024 Water Supply

Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera
ā-Rohe o Manawatū mō te tau ka mutu i te 30
o Pipiri 2024 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 the year ended 30 June 2024 is disclosed under finance costs.



	Actual 2024 \$000	LTP 2024 \$000	LTP 2023 \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	0	-	-
Targeted rates	5,641	5,227	4,833
Subsidies and grants for operating purposes	0	-	-
Fees and charges	22	-	-
Internal charges and overheads recovered	767	588	564
Local authorities fuel tax, fines, infringement fees and other receipts	5	4	4
Total operating funding	6,435	5,818	5,401
Applications of operating funding			
Payments to staff and suppliers	1,500	1,493	1,432
Finance costs	241	431	250
Internal charges and overheads applied	2,476	1,867	1,814
Other operating funding applications	-	-	-
Total applications of operating funding	4,216	3,791	3,497
Surplus (deficit) of operating funding	2,218	2,027	1,905
Sources of capital funding			
Subsidies and grants for capital expenditure	-	0	3,681
Development and financial contributions	237	336	326
Increase (decrease) in debt	46	(354)	3,646
Gross proceeds from sale of assets	0	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	283	(18)	7,654
Application of capital funding			
Capital expenditure			
- to meet additional demand	424	690	280
- to improve the level of service	210	1,464	5,534
- to replace existing assets	1,125	405	403
Increase (decrease) in reserves	742	(550)	3,342
Increase (decrease) of investments	-	-	-
Total applications of capital funding	2,501	2,009	9,559
Surplus (deficit) of capital funding	(2,218)	(2,027)	(1,905)
Funding balance	-	-	-
Water Supply - Internal Borrowings			
Opening balance 1 July	5,445		
Internal loans raised during the year	307		
Internal loans repaid during the year	(261)		
Closing balance at 30 June	5,491		



Wastewater Group

Te Rōpū Wai Para

This group of activities can be found on page 172 of the 2021-31 Long Term Plan.

What we do

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

How we do it

- By maintaining reticulated wastewater systems in Feilding, Awahuri, Cheltenham, Halcombe, Kimbolton, Rongotea, Sanson and Himatangi Beach.
- By ensuring that we meet resource consent requirements for the discharge of treated wastewater to either land or water from the District's Wastewater Treatment Plants.
- By ensuring that we meet statutory obligations under the Local Government Act 2002, Health Act 1956, and Resource Management Act 1991.

Why we do it

We work to protect the environment, minimise risk and health hazards from wastewater and other wastewater overflows by having a service that is cost-effective, compliant and operated in a social and culturally acceptable manner.

The Wastewater Group contributes to the following community outcomes:

A place to belong and grow

- by managing development within the District to ensure the appropriate provision of wastewater is managed and planned in a way that provides for our District's growth.

A future planned together

- by providing an effective wastewater infrastructure, which is a prerequisite for a healthy, growing economy.

An environment to be proud of

- by ensuring our wastewater infrastructure is capable of meeting resource consent requirements, which minimises any adverse effects on the environment.

Infrastructure fit for the future

- by providing cost effective wastewater infrastructure and initiatives that ensure safe management of wastewater, protecting public health.

A prosperous, resilient economy

- by ensuring that effective collection and disposal of treated wastewater minimises any public health risk.

Value for money and excellence in local government

- by centralising wastewater from the District villages to the Manawatū Wastewater Treatment Plant in Feilding, we ensure that wastewater is treated and managed in a safe and cost effective manner.

How we did



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



Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	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	0.12 	2 	

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The number of abatement notices advising of breaches of resource consent conditions per scheme.	3 & 6	<2	0 	1 	
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 	

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Median response time from the time the Council receives notification to the time that service personnel reach the site. (Urgent)	6	<2 hours	0.52 hours 	0.25 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	1.38 hours 	0.9 hours 	
Median response time from the time the Council receives notification to the time that service personnel reach the site. (Combined)	6	5 days	1.11 hours 	0.6 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	3.52 hours 	1.82 hours 	
Median resolution time: from the time Council receives notification to the time service personnel confirm resolution of the blockage or other fault. (Non-urgent)	6	10 days	4.33 hours 	2.93 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	4.33 hours 	2.4 hours 	

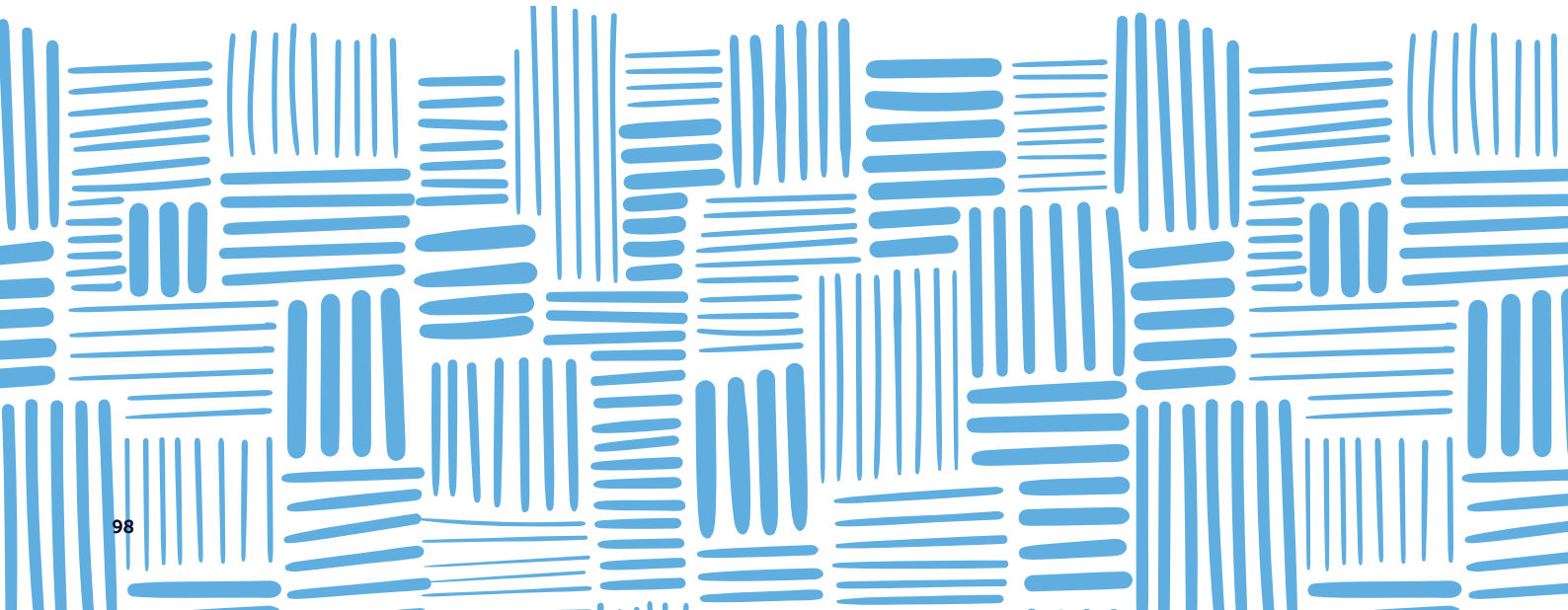
4. You can expect satisfaction with our service					
Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The total number of complaints received by Council about the following: <ul style="list-style-type: none"> • sewage odour • sewerage system faults • sewerage system blockages • Council’s response to issues with its sewerage system. (Expressed per 1000 connections to the council sewerage system)*		<20	3.58	4.2	
					
	4 & 6				

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

Manawatū District Council Funding Impact Statement for the year ended 30 June 2024 Wastewater

Te Tauākī Whaihua Tuku Pūtea a Te Kaunihera
ā-Rohe o Manawatū mō te tau ka mutu i te
30 o Pipiri 2024 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 the year ended 30 June 2024 is disclosed (right) under finance costs.



	Actual 2024 \$000	LTP 2024 \$000	LTP 2023 \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	0	-	-
Targeted rates	6,328	5,365	5,212
Subsidies and grants for operating purposes	0	-	-
Fees and charges	1,877	2,242	1,995
Internal charges and overheads recovered	1,371	782	909
Local authorities fuel tax, fines, infringement fees and other receipts	373	185	179
Total operating funding	9,949	8,575	8,296
Applications of operating funding			
Payments to staff and suppliers	3,437	3,206	3,068
Finance costs	1,428	1,137	1,160
Internal charges and overheads applied	2,923	1,915	1,870
Other operating funding applications	-	-	-
Total applications of operating funding	7,789	6,259	6,097
Surplus (deficit) of operating funding	2,160	2,316	2,199
Sources of capital funding			
Subsidies and grants for capital expenditure	2,965	0	0
Development and financial contributions	409	775	753
Increase (decrease) in debt	434	(799)	(770)
Gross proceeds from sale of assets	0	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	3,807	(23)	(17)
Application of capital funding			
Capital expenditure			
- to meet additional demand	680	375	648
- to improve the level of service	888	390	563
- to replace existing assets	2,646	2,475	2,857
Increase (decrease) in reserves	1,752	(947)	(1,886)
Increase (decrease) of investments	-	-	-
Total applications of capital funding	5,967	2,293	2,181
Surplus (deficit) of capital funding	(2,160)	(2,316)	(2,199)
Funding balance	-	-	-
Wastewater - Internal Borrowings			
Opening balance 1 July	32,153		
Internal loans raised during the year	1,534		
Internal loans repaid during the year	(1,100)		
Closing balance at 30 June	32,587		



Stormwater Group

Te Rōpū Wai Ua

This group of activities can be found on page 180 of the 2021-31 Long Term Plan.

What we do

Provide a network of stormwater systems throughout the District.

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 in Hīmatangi Beach, Halcombe, Āpiti, Kimbolton, Pohangina, Rangiwahia and Cheltenham. We also carry out significant ongoing maintenance to the four rural drainage schemes: Bainesse, Maire, Makowhai and Ōroua.

Why we do it

We work to protect people, property and community assets from flooding, to maintain the economic productivity of rural land and to minimise contaminants of the District's waterways.

The Stormwater Group contributes to the following community outcomes:

A place to belong and grow

- by providing efficient stormwater management, which is an important service for the use and versatility of property across the District.

A future planned together

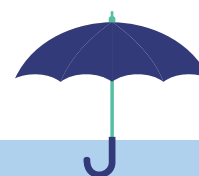
- by managing development within the District to ensure appropriate provision for stormwater drainage.

An environment to be proud of

- by ensuring compliance with our resource consents to protect our environment.

Infrastructure fit for the future

- by ensuring residents feel safe as the possibility of flooding during storm events is reduced.



How we did

1. You can expect the provision of an effective stormwater system

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The number of flooding events in the District.*	2 & 4	0	1	1	Event in Himatangi April 2024. One habitable property flooded
The number of habitable floors affected during each flooding event. (Expressed per 1000 properties connected to Council's stormwater system)	2 & 4	<10	0.35	0.01	

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

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The number of:		<2	0	0	
A. abatement notices					
B. infringement notices	3, 4	0	0	2	Infringement notice issued for Feilding stormwater.
C. enforcement orders	& 6	0	0	0	
D. successful prosecutions received in relation to those resource consents.		0	0	0	

3. You can expect a timely response to flooding events

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Measuring the median response times to attend a flooding event, measured from the time that Council receives notification to the time that service personnel reach the site.	6	Within 2 hours	2.65 hours	N/A	The Council was not required to respond.

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

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	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*	4.95	3.96	

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

Manawatū District Council Funding Impact Statement for the year ended 30 June 2024 Stormwater and Drainage

Te Kaunihera ā-Rohe o Manawatū
Tauākī whaihua tuku pūtea mō te tau ka mutu i
te 30 o Pipiri 2024 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 the year ended 30 June 2024 is disclosed (right) under finance costs.



	Actual 2024 \$000	LTP 2024 \$000	LTP 2023 \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	339	305	285
Targeted rates	1,525	1,311	1,227
Subsidies and grants for operating purposes	0	-	-
Fees and charges	0	-	-
Internal charges and overheads recovered	268	374	349
Local authorities fuel tax, fines, infringement fees and other receipts	0	14	13
Total operating funding	2,132	2,004	1,874
Applications of operating funding			
Payments to staff and suppliers	298	308	290
Finance costs	565	587	561
Internal charges and overheads applied	618	724	671
Other operating funding applications	-	-	-
Total applications of operating funding	1,481	1,618	1,522
Surplus (deficit) of operating funding	651	385	352
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	456	968	940
Increase (decrease) in debt	1,730	69	116
Gross proceeds from sale of assets	0	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	2,186	1,038	1,056
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,525	320	1,395
- to improve the level of service	468	629	612
- to replace existing assets	50	65	63
Increase (decrease) in reserves	794	409	(662)
Increase (decrease) of investments	-	-	-
Total applications of capital funding	2,837	1,423	1,408
Surplus (deficit) of capital funding	(651)	(385)	(352)
Funding balance	-	-	-
Stormwater - Internal Borrowings			
Opening balance 1 July	12,662		
Internal loans raised during the year	2,011		
Internal loans repaid during the year	(281)		
Closing balance at 30 June	14,391		



Solid Waste Group

Te Rōpū Para Totoka

This group of activities can be found on page 186 of the 2021-31 Long-term Plan.

What we do

Our Solid Waste Group is dedicated to reducing waste and keeping our community clean. Together with our Waste Management Minimisation Plan, we aspire to reach zero waste through education, development and implementation of recycling, reuse and recovery methods.

How we do it

We provide weekly refuse bag collection service to urban and selected rural areas, kerbside recycling to Feilding residents and businesses, and rural recycling facilities in selected villages.

We provide waste transfer stations, litter bin services, and bulk rural refuse collection, inspect solid waste collection points to ensure safety and avoid health risks, and remove fly tipping.

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 and regularly review our Waste Minimisation Management Plan.

We support the Enviroschools, Zero Waste Education and Marae-based waste minimisation and recycling programmes and deliver waste education programmes. We provide educational material to households, farmers, schools and businesses educating about the benefits of diverting more waste from landfill through recycling.

Why we do it

We work to protect the environment throughout the District by reducing the amount of waste to landfill. We also play an important role in protecting public health by ensuring the safe and hygienic collection of household and commercial waste.

The Solid Waste Group contributes to the following community outcomes:

An environment to be proud of

- by working to enable recycling opportunities and waste diversion from landfill.

Infrastructure fit for the future

- by investing in urban and rural waste management and recycling facilities to provide communities with effective waste management options to cater for current and future needs.

A prosperous, resilient economy

- by working to enable a clean environment across the District, which is vital to our wellbeing as well as our attractiveness to visitors and investors.

Value for money and excellence in local government

- by actively engaging in the provision of solid waste services throughout the District to ensure a cost effective service.
- by promoting innovation in the waste management industry, leveraging the strategic geographical location of the Manawatū.



How we did

1. You can expect the provision of convenient rubbish and recycling services for rural and village residents

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
% of rural residents who have a Council refuse bag drop-off point close to their homes.		90%	94% 	90% 	All collection routes for the full year met the success measurements.
Mobile recycling centres are conveniently located within all identified villages within 5km of village centre.	4 & 6	YES	YES 	YES 	All stations have been in place all year. Halcombe is still not collecting glass and the Kaimatarau site is now closed due to leased land being sold 22/23 financial year.

2. You can expect the provision of waste education programmes to encourage recycling

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
Funding provided for waste education programmes that promote reduce and reuse.	2, 3 & 6	YES	YES 	YES 	There are 20 Kindergartens, Preschools & Primary Schools participating in the Envirowaste programmes and 23 schools that are part of the zero waste programmes throughout the year.

3.3. You can expect the provision of effective waste services

Measure	Link to community outcomes	Target 2024	Result 2022/23	Result 2023/24	Comments
The number of complaints received by Council about the performance of its solid waste services (expressed as number of complaints per 1000 households).*	6	<100	32.34 	33.45 	

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

Manawatū District Council Funding Impact Statement for the year ended 30 June 2024 Solid Waste

Te Kaunihera ā-Rohe o Manawatū
Tauākī whaihua tuku pūtea mō te tau ka mutu i
te 30 o Pipiri 2024 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 the year ended 30 June 2024 is disclosed to the right under finance costs.

	Actual 2024 \$000	LTP 2024 \$000	LTP 2023 \$000
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	1,676	1,688	1,646
Targeted rates	672	969	930
Subsidies and grants for operating purposes	511	159	154
Fees and charges	1,849	2,104	1,953
Internal charges and overheads recovered	400	212	204
Local authorities fuel tax, fines, infringement fees and other receipts	1	-	-
Total operating funding	5,109	5,132	4,887
Applications of operating funding			
Payments to staff and suppliers	3,306	4,070	3,866
Finance costs	303	152	155
Internal charges and overheads applied	935	636	605
Other operating funding applications	-	-	-
Total applications of operating funding	4,544	4,857	4,626
Surplus (deficit) of operating funding	565	275	261
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	0	-	-
Increase (decrease) in debt	(27)	(73)	(70)
Gross proceeds from sale of assets	0	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	(27)	(73)	(70)
Application of capital funding			
Capital expenditure			
- to meet additional demand	0	-	-
- to improve the level of service	194	19	18
- to replace existing assets	0	-	-
Increase (decrease) in reserves	344	184	173
Increase (decrease) of investments	-	-	-
Total applications of capital funding	538	203	191
Surplus (deficit) of capital funding	(565)	(276)	(261)
Funding balance	-	-	-
Stormwater - Internal Borrowings			
Opening balance 1 July	4,771		
Internal loans raised during the year	68		
Internal loans repaid during the year	(95)		
Closing balance at 30 June	4,744		

Manawatū District Council Funding Impact Statement for the year ended 30 June 2024 Whole of Council

Te Kaunihera ā-Rohe o Manawatū
Tauākī whaihua tuku pūtea mō te tau ka mutu i te 30 o Pipiri 2024
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.



Tōtara Reserve, Pohangina

	Actual 2024 \$000	Annual Plan 2024 \$000	Actual 2023 \$000	Annual Plan 2023 \$000
Sources of operating funding				
General rates, uniform annual general charge, rates penalties	16,280	15,715	15,475	15,005
Targeted rates	31,116	30,915	27,960	28,011
Subsidies and grants for operating purposes	4,675	3,164	5,961	3,352
Fees and charges	7,482	9,085	7,531	7,826
Interest and dividends from investments	1,096	435	613	229
Local authorities fuel tax, fines, infringement fees and other receipts	3,613	4,341	4,158	3,317
Total operating funding	64,263	63,656	61,699	57,740
Applications of operating funding				
Payments to staff and suppliers	46,090	45,735	47,583	43,239
Finance costs	4,503	3,824	3,489	1,896
Other operating funding applications	-	-	-	-
Total applications of operating funding	50,593	49,560	51,072	45,239
Surplus (deficit) of operating funding	13,670	14,096	10,627	12,501
Sources of capital funding				
Subsidies and grants for capital expenditure	11,288	6,017	11,462	5,340
Development and financial contributions	2,092	3,524	2,684	3,502
Increase (decrease) in debt	1,400	7,850	5,000	12,211
Gross proceeds from sale of assets	944	(39)	508	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding	15,724	17,352	19,655	20,853
Application of capital funding				
Capital expenditure				
- to meet additional demand	4,494	3,583	5,144	6,684
- to improve the level of service	8,567	14,417	13,025	14,704
- to replace existing assets	16,150	14,296	13,932	12,325
Increase (decrease) in reserves	182	(848)	(1,819)	(158)
Increase (decrease) of investments	-	-	-	-
Total applications of capital funding	29,395	31,448	30,282	33,554
Surplus (deficit) of capital funding	(13,670)	(14,096)	(10,627)	(12,501)
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 2024 \$000	Annual Plan 2024 \$000	Actual 2023 \$000
Surplus of Operating Funding		13,670	14,096	10,627
<i>Operating surplus items not included in operating funding</i>				
Net proceeds from sale of assets	Note 6	(81)	(21)	(46)
Vested Assets Revenue	Note 6	110	0	2,278
Depreciation	Note 8	(25,597)	(27,683)	(23,867)
Impairment of Other assets	Note 10	0	0	12
Impairment of Receivables	Note 10	(63)	0	10
Loss on disposal of property, plant and equipment	Note 10	(0)	0	(2)
Impairment of other assets		0	0	0
Subsidies and grants for capital expenditure		11,288	6,017	11,462
Development and financial contributions		2,092	3,524	2,684
<i>Operating funding items not included in operating surplus</i>				
Subsidies and grants		0	0	0
Internal Rates		(293)	0	(276)
Impairment of Receivables		(63)	0	10
Surplus/(deficit) before tax		1,061	(4,065)	2,894



Feilding Saleyards

Section 3:

Financial Information

Wāhanga 3:

Tauākī Ahumoni





Manawatū District Council Statement of Comprehensive Revenue and Expense for the year ended 30 June 2024

Te Tauākī a Te Kaunihera ā-Rohe o Manawatū mō te
tau ka mutu i te 30 o Pipiri 2024 - Ngā Moni Whiwhi,
Whakapaunga

	Notes	COUNCIL			GROUP	
		Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Revenue						
Rates revenue	3	47,102	46,630	43,158	46,956	42,995
Financial revenue	4	1,096	435	613	972	520
Subsidies and grants	5	15,964	9,181	17,424	16,345	17,728
Development and financial contributions		2,092	3,524	2,684	2,092	2,684
Other revenue	6	11,124	13,427	13,922	14,093	16,714
Other gains/(losses)	6	-	(21)	-	-	(6)
Total revenue	2	77,378	73,175	77,801	80,459	80,635
Expenses						
Personnel costs	7	15,820	16,631	14,534	16,342	14,943
Depreciation and amortisation	8	25,597	27,683	23,867	26,594	24,829
Finance costs	9	4,503	3,824	3,489	4,646	3,611
Other operating expenses	10	30,397	29,105	33,017	31,565	33,923
Total operating expenditure	2	76,317	77,243	74,907	79,147	77,307
Share of associate's surplus / deficit	15	-	-	-	22	8
Surplus/(deficit) before tax		1,061	(4,068)	2,894	1,334	3,336
Income tax expense	11	-	-	-	-	-
Surplus/(deficit) after tax		1,061	(4,068)	2,894	1,334	3,336
Other comprehensive revenue and expense						
Gains/(losses) on the revaluation of property, plant and equipment	25	32,013	29,711	109,253	32,196	105,758
Total other comprehensive revenue and expense	25	32,013	29,711	109,253	32,196	105,758
Total comprehensive revenue and expense		33,074	25,642	112,147	33,530	109,094

Explanations of major variances against budget are provided in note 35.
The accompanying notes form part of these financial statements.

Manawatū District Council Statement of Financial Position as at 30 June 2024

Te Tauākī a Te Kaunihera ā-Rohe o Manawatū
mō te tau ka mutu i te 30 o Pipiri 2024 - te Tūnga Ahumon

	Notes	COUNCIL			GROUP	
		Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Assets						
Current assets						
Cash and cash equivalents	12	11,297	8,248	7,892	11,999	8,031
Debtors and other receivables	13	8,676	5,296	5,487	8,821	5,559
Investments in council organisations and similar entities	14	290	1,660	441	0	158
Inventory	16	272	337	384	278	384
Other financial assets	17	2,119	15	7,229	2,169	7,229
Non-current assets held for sale	18	3,824	-	4,741	3,824	4,741
Total current assets		26,478	15,556	26,174	27,091	26,101
Non-current assets						
Property, plant and equipment	19	1,182,430	1,174,237	1,146,945	1,219,167	1,183,667
Intangible assets	20	27	86	34	27	34
Investment in associate	15	1	1	1	316	293
Investments in council organisations and similar entities	14	6,916	5,351	5,551	2,034	1,761
Other financial assets	17	141	100	155	141	155
Total non-current assets		1,189,516	1,179,775	1,152,686	1,221,685	1,185,910
Total assets		1,215,994	1,195,330	1,178,860	1,248,776	1,212,011
Liabilities						
Current liabilities						
Creditors and other payables	21	13,783	9,527	11,064	14,250	11,351
Provisions	22	446	534	44	446	44
Employee entitlements	23	1,334	1,537	1,363	1,403	1,424
Borrowings	24	25,900	14,500	22,400	26,243	22,623
Total current liabilities		41,464	26,098	34,871	42,341	35,442
Non-current liabilities						
Provisions	22	1,110	1,448	1,536	1,110	1,536
Borrowings	24	69,331	90,703	71,438	69,465	72,703
Total non-current liabilities		70,441	92,151	72,974	70,575	74,239
Total liabilities		111,905	118,249	107,845	112,916	109,681
Equity						
Retained earnings	25	494,609	493,281	493,893	510,638	509,651
Other reserves	25	609,480	583,799	577,121	625,221	592,679
Total equity	25	1,104,089	1,077,081	1,071,015	1,135,860	1,102,330
Total Liabilities and Equity		1,215,994	1,195,330	1,178,860	1,248,776	1,212,011

Explanations of major variances against budget are provided in note 35.

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 2024

Te Tauākī a Te Kaunihera ā-Rohe o Manawatū
mō te tau ka mutu i te 30 o Pipiri 2024 - Ngā Panonitanga Huarawa,
Whai Tūtanga

	Notes	COUNCIL			GROUP	
		Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Balance at 1 July		1,071,015	1,051,438	958,868	1,102,330	993,236
Total comprehensive revenue/ (expense) for the year		33,074	25,642	112,147	33,530	109,094
Balance as at 30 June	25	1,104,089	1,077,081	1,071,015	1,135,860	1,102,330

The accompanying notes form part of these financial statements.

Manawatū District Council Statement of Cash Flows for the year ended 30 June 2024

Te Tauākī a Te Kaunihera ā-Rohe o Manawatū mō te tau ka mutu i te
30 o Pipiri 2024 - te Pari me te Timu o Ngā Moni

	Notes	COUNCIL			GROUP	
		Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Cash flows from operating activities						
Receipts from rates revenue		46,690	46,630	42,988	46,544	42,825
Interest received		894	430	542	770	449
Dividends received		6	5	5	6	5
Receipts from other revenue		27,494	26,131	32,112	30,684	35,233
Payments to suppliers and employees		(44,228)	(45,735)	(47,679)	(44,484)	(48,821)
Interest paid		(4,337)	(3,824)	(3,069)	(4,624)	(3,288)
Goods and services tax (net)		(299)	-	566	(267)	596
Net cash from operating activities	26	26,221	23,637	25,465	28,629	26,999
Cash flows from investing activities						
Receipts from sale of property, plant and equipment		29	0	673	29	673
Receipts from sale of investments		-	0	-	-	-
Purchase of intangibles assets		(0)	(62)	51	(0)	51
Purchase of property, plant and equipment		(27,347)	(32,234)	(30,057)	(28,181)	(31,118)
Acquisitions of investments		3,109	-	(7,002)	3,109	(7,002)
Net cash from investing activities		(24,209)	(32,296)	(36,335)	(25,043)	(37,396)
Cash flows from financing activities						
Proceeds from borrowing		58,300	25,970	53,200	58,300	53,200
Repayment of borrowings		(56,907)	(18,120)	(48,151)	(57,919)	(48,642)
Net cash from financing activities		1,393	7,850	5,049	381	4,558
Net (decrease)/increase in cash, cash equivalents and bank overdrafts		3,405	(810)	(5,821)	3,968	(5,838)
Cash, cash equivalents and bank overdrafts at the beginning of the year		7,892	9,058	13,713	8,031	13,870
Cash, cash equivalents and bank overdrafts at the end of the year	12	11,297	8,248	7,892	11,999	8,031

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 (CCOs).

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 CCOs 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 2024. The financial statements were authorised for issue by Council on 31 October, 2024.

Basis of preparation

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

Statement of compliance

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

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

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

Presentation currency and rounding

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

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

Summary of significant accounting policies

Basis of consolidation

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

Controlled entities

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

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

Associates

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

associate after the date of acquisition.

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

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

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

Joint ventures

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

Budget figures

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

Exchange transactions

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

Non-exchange transactions

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

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

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

Revenue

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

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

Specific revenue policies

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

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

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

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

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

Borrowing costs

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

Cost allocation

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

Foreign currency

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

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets a specified criterion. 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 Maori freehold land) of the Local Government (Rating) Act 2002.

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

Financial assets

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

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

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

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

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

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

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE

are subsequently measured at FVTSD. However, the Council and group may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Financial assets at fair value through surplus or deficit

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

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

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

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

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

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

Council has provided a number of loans or advances to community-based organisations that have specific conditions attached. In some circumstances these loans are only repayable should the community-based organisation cease to operate in accordance with the loan

conditions. Those loans that are not expected to be repaid to Council in the foreseeable future are recorded at fair value and shown as a contingent asset.

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

Held-to-maturity investments

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

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

Financial assets at fair value through other comprehensive revenue and expense

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

This category encompasses:

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

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

Impairment of financial assets

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

Non-current assets held for sale

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

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

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

Property, plant and equipment

Property, plant and equipment consists of:

- Operational assets: includes land, buildings, library books, plant and equipment, and motor vehicles.

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

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

Cash and non-cash generating assets

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

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

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

Depreciation

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

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

Additions

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

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

Disposals

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

Buildings	40 – 80 years	1.25 - 2.5%
Plant and equipment	4 – 10 years	10 - 25%
Motor vehicles	3 – 5 years	20 – 33%
Library books	10 years	10%
Infrastructural assets		
Roading network		
Top surface (seal)	3 – 23 years	4.3 – 33.3%
Pavement (base course)	69 years	1.45%
Sealed	69 years	1.45%
Unsealed	-	Not Depreciated
Formation	-	Not Depreciated
Culverts	50 – 100 years	1 – 2%
Footpaths	25 – 70 years	1.4 – 4%
Kerbs	50 – 67 years	1 – 1.49%
Signs	15 years	6.67%
Streetlights	25 – 70 years	1.4 – 4%
Bridges	50 – 100 years	1 – 2%
Water system		
Pipes	34 – 100 years	1 – 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 – 100 years	1 - 2%
Manholes	100 years	1%
Pump stations	25 years	4%
Treatment plant	10 – 50 years	2 – 10%
Drainage network		
Pipes	40 - 100 years	1 - 2.5%
Manholes, cesspits	100 years	1%

Revaluation

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

Operational and restricted – land and buildings

- These assets are revalued to fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Quotable Value NZ as at 30 June 2022. Council's policy is to revalue land and buildings every three years.
- Manawatū Community Trust's land and buildings were revalued as at 30 June 2023, the valuation was prepared by independent valuer Morgan Property Advisors.

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

- These assets are revalued annually to fair value on a depreciated replacement cost basis. The valuation was performed internally by engineering staff and will be peer reviewed every three years. The most recent valuation was 30 June 2024.

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.

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 that 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 2024.

Standards issued and not yet effective, and not early adopted

No new standards issued remain un-adopted.

2. Summary Cost of Activity Services

	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
Revenue*			
Community Facilities	15,020	12,740	11,864
District Development	4,456	4,144	4,619
Emergency Management	415	411	336
Governance and Strategy	3,737	3,660	3,627
Regulatory	6,045	6,711	5,887
Roading	18,712	18,359	19,253
Solid Waste	4,709	4,582	4,675
Stormwater	2,342	2,851	2,970
Wastewater	12,027	9,494	12,397
Water Supply	5,940	5,816	8,672
Total activity revenue	73,404	68,767	74,298
Other revenue	3,974	4,409	3,503
Total operating revenue	77,378	73,175	77,801
Expenditure*			
Community Facilities	12,445	12,623	12,222
District Development	4,195	3,975	4,021
Emergency Management	296	413	330
Governance and Strategy	3,637	3,660	3,426
Regulatory	5,855	6,711	6,127
Roading	23,879	22,007	23,388
Solid Waste	4,336	4,581	3,859
Stormwater	1,930	2,497	2,306
Wastewater	9,962	9,527	9,303
Water Supply	6,149	6,566	6,693
Total activity expenditure	72,684	72,558	71,676
Other expenditure/ (overheads allocated)	3,633	4,685	3,231
Total operating expenditure	76,317	77,243	74,907

* 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 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Total revenue comprises of:				
Revenue from exchange transactions	3,381	2,965	6,462	5,799
Revenue from non-exchange transactions	73,997	74,836	73,997	74,836
Total operating revenue	77,378	77,801	80,459	80,635

3. Rates Revenue

	COUNCIL	
	Actual 2024 \$000	Actual 2023 \$000
General Rates attributable to Activities:		
Community Facilities	2,270	1,957
District Development	4,060	4,407
Emergency Management	414	317
Governance and Strategy	3,734	3,544
Regulatory	3,043	2,767
Roading	31	27
Solid Waste	1,676	1,653
Stormwater	339	253
Other Support Activities	388	280
Total General Rates	15,955	15,206
Uniform Targeted Rates (UTR) and Targeted Rates attributable to Activities:		
Community Facilities	7,761	7,282
District Development	87	82
Roading	9,097	7,925
Solid Waste	672	816
Stormwater	1,525	1,133
Wastewater	6,328	5,766
Water - Rates	4,160	3,648
Water By Meter	1,481	1,308
Total Uniform Targeted Rates and Targeted Rates	31,111	27,960
plus rates penalties	329	269
less internal rates charged	(293)	(277)
Total Revenue from Rates	47,102	43,158

Rates Written Off

For the year ended 30 June 2024, the amount of rates written off by Council was \$2k (last year: \$64k).

Rates Remissions

Rates revenue is shown net of rates remissions. Council's rates remission policy (as detailed in the long term plan) allows Council to remit rates under Section 85 of the Local Government

(Rating) Act 2002. Remissions are available for non-contiguous properties, additional dwellings, penalties, serviceable wastewater targeted rate (half charge) and serviceable water targeted rate (half charges), school sewerage charges, public utilities owned by not-for-profit organisations, community, sporting and other organisations, small dwellings, land affected by natural calamity, and miscellaneous circumstances.

	COUNCIL AND GROUP	
	Actual 2024 \$000	Actual 2023 \$000
Rates and penalties levied	48,916	44,956
less Rates Remissions	(1,521)	(1,521)
less Internal Rates Charged	(293)	(277)
Rates Revenue Net of Remissions	47,102	43,158

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 \$000	The total land value of rating units within the District \$000
At the end of the preceding financial year (i.e. 30 June 2023)	639	14,753	15,714,986	9,831,828

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 2024 for the purposes of the LGFA Guarantee and Indemnity Deed disclosure is shown below:

	COUNCIL	
	Actual 2024 \$000	Actual 2023 \$000
Total Revenue from Rates	47,102	43,158
Add back Internal Rates Charged	293	277
Add Rangitikei District Council Shared Service Revenue	2,260	2,327
Add Palmerston North City Council Enforcement Contract Revenue	24	25
Total Annual Rates Income	49,679	45,787

4. Financial Revenue	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Interest revenue for financial assets not at fair value through surplus or (deficit)	1,090	608	966	515
Dividend revenue	6	5	6	5
Total Financial Revenue	1,096	613	972	520

5. Subsidies and Grants	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
New Zealand Transport Agency subsidies	8,602	9,669	8,602	9,669
Grants received	3,784	1,357	4,165	1,661
Other subsidies	3,578	6,398	3,578	6,398
Total Subsidies and Grants	15,964	17,424	16,345	17,728

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 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
User fees and charges	7,482	7,531	7,482	7,531
Shared service revenue	2,285	2,352	2,285	2,352
Petrol tax	229	227	229	227
Vested assets	110	2,278	110	2,278
Other revenue	1,099	1,580	4,068	4,372
Gain / (loss) on disposal of property, plant and equipment	(81)	(46)	(81)	(52)
Total Other Revenue	11,124	13,922	14,093	16,708

7. Personnel Costs	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Salaries and wages	15,995	14,712	16,480	15,084
Employer contributions to defined contribution plans	561	503	574	516
Increase/(decrease) in employee entitlement liabilities	(29)	149	(5)	173
Total Personnel Costs	16,526	15,363	17,048	15,772
Less Salaries and Wage Capital work	(706)	(829)	(706)	(829)
Total Operational Personnel Costs	15,820	14,534	16,342	14,943

8. Depreciation and Amortisation

	COUNCIL	
	Actual 2024 \$000	Actual 2023 \$000
Depreciation and Amortisation Expense per Group of Activities		
Community Facilities	2,524	2,473
District Development	3	0
Emergency Management	19	23
Regulatory	40	53
Governance and Strategy	4	2
Roading Network	15,183	13,310
Solid Waste	191	143
Stormwater and Drainage	716	921
Wastewater	3,538	3,485
Water Supply	2,700	2,765
Support Services	679	691
	25,597	23,867

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Depreciation (note 19)	25,590	23,866	26,587	24,828
Amortisation (note 20)	7	1	7	1
Total Depreciation & Amortisation	25,597	23,867	26,594	24,829

9. Finance Costs

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Interest Expense				
Interest on borrowings	4,413	3,443	4,556	3,565
Provisions: discount unwinding (note 22)	90	47	90	47
Total Finance Costs	4,503	3,489	4,646	3,611

10. Other Operating Expenses

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Fees to principal auditor				
- Audit fees for financial statement audit MDC	249	221	249	221
- Audit fees for Long-term Plan / Debenture Trust	132	6	132	6
- Audit fees for Manawatū Community Trust			49	35
Fees to other auditors				
Audit fees for Feilding Civic Centre Trust			3	3
Impairment and losses				
Impairment of Community Investments	0	(12)	0	(12)
Impairment of Accounts Receivable	63	(10)	63	(10)
Loss on disposal of property, plant and equipment	0	2	0	2
Other operating expenses				
Minimum lease payments under operating leases	12	21	12	21
Legal fees	202	174	204	174
Chemicals	1,163	1,064	1,163	1,064
Consultants and Consultant Costs	822	1,396	822	1,396
Contract Payments	4,148	4,782	4,148	4,782
Energy - Electricity and Gas	1,353	1,332	1,360	1,341
Grants Made to other Organisations	2,376	2,191	2,263	2,081
Insurance	1,386	965	1,708	1,239
Maintenance and Materials	3,095	2,813	3,345	3,129
Operational Projects	7,856	11,628	7,856	11,450
Rates Paid	389	368	389	368
Refuse Disposal Costs	1,082	1,098	1,097	1,110
Other Expenses	6,068	4,978	6,702	5,523
Total Other Expenses*	30,397	33,017	31,565	33,923

*Note: 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 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Surplus/(deficit) before tax	1,061	2,894	1,334	3,336
Tax at 28%	297	810	374	934
Plus/(less) tax effect of:				
Non-deductible expenditure	-	-	-	-
Non-taxable revenue	(297)	(810)	(374)	(934)
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 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$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 1 July 2022	0	0	-
Charged to surplus or deficit	0	0	-
Charged / credited to other comprehensive revenue and expense	-	-	-
Balance at 30 June 2023	0	0	-
Charged / credited to surplus or deficit	0	0	-
Charged to other comprehensive revenue and expense	-	-	-
Balance at 30 June 2024	-	-	-

Additional disclosure

Council has unrecognised tax losses of \$498,711 (Last year: \$495,760) with a tax effect of \$139,639 (Last year: \$138,813), 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 \$498,711 as it is unlikely that the Council will generate sufficient taxable profit in the foreseeable future against which the unused tax losses can be utilised.

Heartland Contractors Limited has unrecognised tax losses of \$501,000 (Last year: \$501,000), which are available for carry forward in offsetting assessable income in future income years. A deferred tax asset has not been recognised in relation to the unused tax losses of \$501,000, as it is unlikely that the Company will generate sufficient taxable profit in the foreseeable future against which the unused tax losses can be utilised.

Under current income tax legislation the tax losses do not expire.

12. Cash and Cash Equivalents

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Cash at bank and in hand	8,297	3,892	8,999	4,031
Short term deposits with a term of three months or less	3,000	4,000	3,000	4,000
Total Cash and Cash Equivalents	11,297	7,892	11,999	8,031

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 \$101,245 (last year: \$95,926). Refer to note 25 for detail of trust funds.

13. Debtors and Other Receivables

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Rates receivables	1,580	1,163	1,580	1,163
New Zealand Transport Agency Subsidy	2,075	1,258	2,075	1,258
Other receivables	3,272	2,178	3,440	2,256
Related party receivables	66	91	0	-
Accrued revenue	114	55	114	55
GST receivable	626	245	638	268
Prepayments	1,053	547	1,084	609
Less provision for impairment of receivables	(110)	(50)	(110)	(50)
Total	8,676	5,487	8,821	5,559
Total receivables comprise:				
Receivables from non-exchange transactions (includes amounts outstanding from rates, grants, infringements and fees and charges partly subsidised by rates)	6,282	3,863	6,282	3,863
Receivables from exchange transactions (includes amounts outstanding for fees and charges not subsidised by rates)	2,394	1,624	2,539	1,696
Total	8,676	5,487	8,821	5,559

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 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
As at 1 July	50	62	50	62
Additional / (reductions) in provisions made during the year	60	(12)	60	(12)
Receivables written off during period	-	-	-	-
As at 30 June	110	50	110	50

As at 30 June 2024, 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 2024 \$000	Net 2023 \$000
Not past due - current year	1,260	(18)	1,242	1,003
Past due by 1 year	141	(14)	127	113
Past due by 2 years+	51	(7)	44	30
Total	1,452	(39)	1,413	1,146

Council - Other receivables and Related party receivables

	Gross \$000	Impairment \$000	Net 2024 \$000	Net 2023 \$000
Not past due	2,794	-	2,794	2,065
Past due 1-30 days	140	-	140	8
Past due 31-61 days	85	-	85	88
Past due > 61 days	319	-	319	108
Total	3,338	-	3,338	2,269

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 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Investments in Council Controlled Organisations and similar entities classified as current				
Loans and receivables				
Community loans - Manawatū Community Trust	290	283	-	-
NZ Local Government Funding Agency borrower's notes	0	158	-	158
Total Current Portion	290	441	-	158
Investments in Council Organisation and similar entities classified as non-current				
Loans and receivables				
Community loans - Manawatū Community Trust	4,882	3,790	-	-
NZ Local Government Funding Agency borrower's notes	1,728	1,455	1,728	1,455
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	6,916	5,551	2,034	1,761
Total Investments in Council Organisation and similar entities	7,206	5,992	2,034	1,919

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 4.74% (2023: 4.67%). 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 6 years remain.

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Face value of the loan	1,074	1,245	-	-
Opening balance of the loan	1,207	1,359	-	-
Loan Raised	-	-	-	-
Grant expenditure from low interest loans	54	33	-	-
Repaid this year	(198)	(185)	-	-
Fair value - loan to MCT for the FIFHC included above	1,063	1,207	-	-

Council has a 100% control of the Feilding Civic Centre Trust. The Feilding Civic Centre Trust is an exempt Council Controlled Organisation as defined by section 7(4) of the Local Government Act 2002. The purpose of the Trust is to provide services to the community.

Council has a 100% control of the Awahuri Forest / Kitchener Park Trust. The Awahuri Forest / Kitchener Park Trust is an exempt Council Controlled Organisation as defined by section 7(4) of the Local Government Act 2002. The purpose of the Trust is for the management and restoration of Kitchener Park.

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 28 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 \$272,500 (Last year: \$212,500) at a fixed interest rates of between 5.05% and 5.11% per annum (Last year: between 5.82% and 6.03%). There were no NZLGFA borrower's notes received at floating rates (Last year: none). The NZLGFA borrower's notes are recognised at amortised cost. The face value of NZLGFA borrower's notes as at 30 June 2024 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 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Investment in Central Economic Development Agency Ltd (at cost)	1	1	1	1
Increase from share of associate's (surplus / deficit)	-	-	315	292
Total non current portion	1	1	316	293

Manawatū District Council's 50% share of associate's summarised financial information

Assets	576	996
Liabilities	261	704
Revenues	1,980	2,399
Surplus / (Deficit)	22	8
Group's interest	50%	50%
Share of contingent liabilities incurred jointly with other investors	-	-

16. Inventory

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Inventory on Hand				
Infrastructure - spares	27	26	27	26
Makino Aquatic Centre	21	19	21	19
Plant Nursery	224	339	224	339
Other Inventory	-	-	6	-
Total Inventory on Hand	272	384	278	384

Plants are held for provision of services by Council and are supplied to other Councils on a non-commercial basis, the Makino Aquatic Centre 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 (2023 \$nil). There have been no reversals of write downs (2023 \$nil). No inventory is pledged as security for liabilities (2023 \$nil).

17. Other Financial Assets

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Current Portion				
Loans and receivables				
Community loans - Other	5	6	5	6
Hīmatangi Beach Sewerage Scheme Contributions	7	17	7	17
Rongotea Water Supply Scheme Contributions	7	7	7	7
Held to maturity investments				
Term deposits with maturity less than one year	2,100	7,200	2,150	7,200
Total Current Portion	2,119	7,229	2,169	7,229
Non-Current Portion				
Loans and receivables				
Community loans - Other	44	49	44	49
Hīmatangi Beach Sewerage Scheme Contributions	75	78	75	78
Rongotea Water Supply Scheme Contributions	22	28	22	28
Held to maturity investments				
Term deposits with maturity of over one year	-	-	-	-
Total Non-Current Portion	141	155	141	155
Total Other Financial Assets	2,260	7,384	2,310	7,384

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 4.67% (Last year: from 0% to 2.77%).

The fair value of community loans is \$49,540 (last year: \$54,660). The face value of community loans is \$5,276,908 (last year: \$4,168,585). 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, Council 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.

Himatangi Beach Sewerage Scheme and Rongotea Water Supply Scheme Contributions

Himatangi 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 on the previous page, there were no impairment provisions for other financial assets.

For more information on financial assets refer to note 33, financial instruments.

18. Non-Current Assets Held for Sale

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Non-Current Assets held for Sale are:				
Land held for sale	3,140	3,890	3,140	3,890
Buildings and improvements held for Sale	684	851	684	851
	3,824	4,741	3,824	4,741
Current Portion	3,824	4,741	3,824	4,741
Term Portion	-	-	-	-
Total	3,824	4,741	3,824	4,741
Opening balance assets for sale	4,741	4,834	4,741	4,834
Assets classified as held for sale during the period	-	427	-	427
Assets revalued or reclassified during the year	-	-	-	-
Less assets transferred or sold during the year	(917)	(520)	(917)	(520)
Closing balance assets held for sale	3,824	4,741	3,824	4,741

Council owned land on Kawakawa Road and South Street, as well as the land and buildings at 45 Edwards Street, are currently being marketed for sale through a real estate agency. The sale of 139 South Street is currently under negotiation for sale.

The accumulated property revaluation reserve recognised in equity for the current assets held for sale is \$1,785,145 (last year: \$2,205,387).

19. Property Plant and Equipment

2024	Cost/ Revaluation \$000	Accumulated Depreciation and Impairment Charges \$000	Carrying Amount \$000
COUNCIL			
Operational Assets			
Land	26,328	-	26,328
Buildings and Improvements	22,730	(1,448)	21,282
Library Books	2,212	(1,399)	813
Plant, Equipment and Furniture	5,796	(4,651)	1,145
Motor Vehicles	1,810	(831)	979
Total operational assets	58,876	(8,329)	50,547
Infrastructural Assets			
Land	7,870	-	7,870
Solid Waste	765	(537)	229
Wastewater	137,606	(3,423)	134,183
Stormwater and Drainage	82,356	(715)	81,640
Water Supply	122,361	(3,090)	119,272
Roads and Footpaths	657,000	(15,183)	641,817
Land Under Roads	65,360	-	65,360
Total infrastructural assets	1,073,319	(22,948)	1,050,371
Restricted Assets			
Land	38,746	-	38,746
Buildings and Improvements	45,822	(3,866)	41,955
Plant and Equipment	2,670	(1,859)	811
Total restricted assets	87,237	(5,725)	81,512
Total Council	1,219,432	(37,002)	1,182,430
Other Group Assets			
Land	8,692	-	8,692
Buildings and Improvements	28,077	(890)	27,187
Furniture and equipment	756	(89)	667
Leasehold Improvements	209	(18)	191
Total	37,734	(997)	36,737
Group Assets	1,257,166	(37,999)	1,219,167

2023	Cost/ Revaluation \$000	Accumulated Depreciation and Impairment Charges \$000	Carrying Amount \$000
COUNCIL			
Operational Assets			
Land	24,735	-	24,735
Buildings and Improvements	11,045	(671)	10,374
Library Books	2,113	(1,225)	888
Plant, Equipment and Furniture	5,409	(4,270)	1,139
Motor Vehicles	1,448	(603)	845
Total Operational Assets	44,750	(6,769)	37,981
Infrastructural Assets			
Land	8,450	-	8,450
Solid Waste	572	(486)	86
Wastewater	128,938	-	128,938
Stormwater and Drainage	78,378	-	78,378
Water Supply	117,159	(392)	116,767
Roads and Footpaths	624,262	-	624,262
Land Under Roads	65,360	-	65,360
Total infrastructural assets	1,023,119	(878)	1,022,241
Restricted Assets			
Land	38,718	-	38,718
Buildings and Improvements	49,070	(2,029)	47,041
Plant and Equipment	2,700	(1,736)	964
Total restricted assets	90,488	(3,766)	86,722
Total Council	1,158,356	(11,412)	1,146,944
Other Group Assets			
Land	9,848	-	9,848
Buildings and Improvements	26,472	-	26,472
Furniture and equipment	225	(13)	212
Leasehold Improvements	206	(15)	191
Total	36,751	(28)	36,723
Group Assets	1,195,107	(11,440)	1,183,668

19B Movements for each class of plant, property and equipment

2024	Carrying Amount 1 July 2023	Revaluation Movement	Additions	Reclassification	Disposals	Impairment of Assets	Current Year Depreciation	Carrying Amount 30 June 2024
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
COUNCIL								
Operational Assets								
Land	24,735	-	1,013	580	-	-	-	26,328
Buildings and Improvements	10,374	-	6,966	4,719	-	-	(777)	21,282
Library Books	888	-	99	-	-	-	(174)	813
Plant, Equipment and Furniture	1,139	-	274	113	-	-	(381)	1,145
Motor Vehicles	845	-	471	-	(109)	-	(228)	979
Total operational assets	37,981	0	8,823	5,412	(109)	0	(1,561)	50,547
Infrastructural Assets								
Land	8,450	-	-	(580)	-	-	-	7,870
Solid Waste	86	-	194	-	-	-	(51)	229
Wastewater	128,938	4,665	4,003	-	-	-	(3,423)	134,183
Stormwater and Drainage	78,378	1,962	2,015	-	-	-	(715)	81,640
Water Supply	116,767	3,763	1,440	-	-	-	(2,698)	119,272
Roads and Footpaths	624,262	21,607	11,131	-	-	-	(15,183)	641,817
Land Under Roads	65,360	-	-	-	-	-	-	65,360
Total infrastructural assets	1,022,241	31,997	18,783	(580)	0	0	(22,070)	1,050,371
Restricted Assets								
Land	38,718	-	28	-	-	-	-	38,746
Buildings and Improvements	47,041	16	1,454	(4,719)	-	-	(1,837)	41,955
Plant and Equipment	964	-	82	(113)	-	-	(122)	811
Total restricted assets	86,722	16	1,564	(4,832)	0	0	(1,959)	81,512
Total Council	1,146,944	32,013	29,170	0	(109)	0	(25,590)	1,182,430
Other Group Assets								
Land	9,848	(1,156)	-	-	-	-	-	8,692
Buildings and Improvements	26,472	183	563	859	-	-	(890)	27,187
Furniture and equipment	212	-	262	285	(3)	-	(89)	667
Leasehold Improvements	191	-	6	12	-	-	(18)	191
Total	36,723	973	831	1,156	(3)	-	(997)	36,737
Group Assets	1,183,667	31,040	30,001	1,156	(112)	-	(26,587)	1,219,167

	Actual \$'000
Included on previous page is work in progress	
Operational Buildings and Improvements	12,025
Plant, Equipment and Furniture	8
Restricted land	28
Restricted Buildings and Improvements	665
Solid Waste	230
Wastewater	7,991
Stormwater and Drainage	2,852
Water Supply	4,933
Roading and Footpaths	2,006
Total Council	30,736
Manawatū Community Trust - Buildings	445
Group Assets	31,181



Manchester Square, Feilding

2023	Carrying Amount 1 July 2022	Revaluation Movement	Additions	Reclassification	Disposals	Impairment of Assets	Current Year Depreciation	Carrying Amount 30 June 2023
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
COUNCIL								
Operational Assets								
Land	23,315	-	1,680	(260)	-	-	-	24,735
Buildings and Improvements	11,090	-	122	(167)	-	-	(671)	10,374
Library Books	1,010	-	65	-	-	-	(188)	888
Plant, Equipment and Furniture	1,076	-	487	-	(22)	-	(402)	1,139
Motor Vehicles	790	-	312	-	(25)	-	(232)	845
Total operational assets	37,279	0	2,666	(427)	(47)	0	(1,492)	37,981
Infrastructural Assets								
Land	8,427	-	22	-	-	-	-	8,450
Solid Waste	38	-	54	-	-	-	(6)	86
Wastewater	116,138	9,671	6,505	-	-	-	(3,376)	128,938
Stormwater and Drainage	59,556	17,557	2,185	-	-	-	(920)	78,378
Water Supply	103,414	12,770	3,346	-	-	-	(2,763)	116,767
Roads and Footpaths	556,498	69,993	11,081	-	-	-	(13,310)	624,262
Land Under Roads	65,360	-	-	-	-	-	-	65,360
Total infrastructural assets	909,431	109,991	23,194	0	0	0	(20,376)	1,022,241
Restricted Assets								
Land	38,520	-	198	-	-	-	-	38,718
Buildings and Improvements	43,768	-	5,152	-	-	0	(1,879)	47,041
Plant and Equipment	854	-	229	-	-	-	(119)	964
Total restricted assets	83,142	0	5,579	0	0	0	(1,999)	86,722
Total Council	1,029,854	109,991	31,439	(427)	(47)	0	(23,867)	1,146,945
Other Group Assets								
Land	9,848	-	-	-	-	-	-	9,848
Buildings and Improvements	29,996	(3,495)	903	-	-	-	(932)	26,472
Furniture and equipment	203	-	47	-	(25)	-	(13)	212
Leasehold Improvements	171	-	35	-	-	-	(15)	191
Total	40,218	(3,495)	985	0	(25)	0	(960)	36,723
Group Assets	1,070,072	106,496	32,424	(427)	(72)	0	(24,827)	1,183,667

	Actual \$000
Included on previous page is work in progress	
Operational Buildings and Improvements	306
Plant, Equipment and Furniture	159
Restricted land	144
Restricted Buildings and Improvements	5,193
Solid Waste	87
Wastewater	9,518
Stormwater and Drainage	3,022
Water Supply	4,913
Roading and Footpaths	2,752
Total Council	26,092
Manawatū Community Trust - Buildings	314
Group Assets	26,406

19C 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.

2024	Assets Constructed by Council	Assets Transferred to Council	Carrying Amount 30 June 2024	Replacement Cost 30 June 2024
Wastewater				
Treatment Plant and Facilities	948	-	51,538	83,973
Other Assets (Reticulation Systems)	3,002	53	82,645	127,592
	3,950	53	134,183	211,565
Stormwater Drainage	1,993	22	81,640	115,978
Water Supply				
Treatment Plant and Facilities	1,532	-	46,808	46,808
Other Assets (Reticulation Systems)	(127)	35	72,464	170,232
	1,405	35	119,272	217,040
Roads and Footpaths	11,131	-	641,817	1,206,246

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 2022.

Site improvements or other improvements relating to the various land assets have been assessed on a fair market value basis where relevant. Specialised buildings 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 2022.

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 2022.

Roading assets

Roading assets were last valued effective 30 June 2024. 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 Daniel Chu, Asset Management Coordinator - Roothing (MDC). As part of the current valuation process, Manawātū District Council engaged WSP to undertake a review of all unit rates used for infrastructure valuations in 2022. Total useful lives and overhead percentages were also reviewed.

Water supply, wastewater and stormwater assets (Three waters assets)

Three waters assets were last valued effective 30 June 2024. 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, Manawātū District Council engaged WSP to undertake a review of all unit rates used for infrastructure valuations in 2022. Total useful lives and overhead percentages were also reviewed.

Buildings included under the three 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 2022.

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 NZTA/Waka Kotahi Structures New Index for Civil Structures and the NZTA/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 WSP'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 2022 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 2023.

Residential Land, Buildings and Improvements

For the year ended 30 June 2023 QV were engaged by the Trust to consider and analyse the indicative percentage movement of the residential properties under the ownership of the Trust for the 12-month period from 1 July 2022 to 30 June 2023. QV reported a 10-15% decrease in the market valuations. Therefore, JP Morgans and Associates Limited were engaged to complete a full valuation of the residential properties. Due to the significant decrease that the Morgans valuation indicates for the fair value of land and residential buildings, the Trust has used the valuation as a basis for adjusting the carrying value of land and residential buildings as at 30 June 2023.

Significant assumptions in the 30 June 2023 valuation of residential property include market rents and market yields:

- Market rents for a unit range from \$200/pw - \$450/pw
- Market yield ranged from 2.95%-10.31%. The yield of 2.95% related to a property with a large amount of surplus land. The yield on the assessed market rental excluding surplus land is 5.96%

Commercial Land and Buildings

A full revaluation of the Feilding Health Centre (FHC) was undertaken by JP Morgans and Associated Limited, effective 30 June 2023. In determining fair value the valuer considered the replacement cost of new structures less an allowance for depreciation and saleability, the income capitalisation and discounted cash flow method, and a comparison of assets with identical or comparable assets for which market price is available.

Significant assumptions in the 30 June 2023 valuation of the FHC include rental increases and capitalisation rate:

- Rental increase of 3%-3.50%
- Capitalisation rates of 7.30%-8.50% on actual rentals.
- Discount rates in the range of 8.15% to 8.65% have been utilised reflecting the current ten-year Government Stock plus an increased margin for investment risk/property type.

2023	Assets Constructed by Council	Assets Transferred to Council	Carrying Amount 30 June 2023	Replacement Cost 30 June 2023
	\$000	\$000	\$000	\$000
Infrastructural Assets				
Wastewater of which:				
Treatment Plant and Facilities	948	-	49,428	79,343
Other Assets (Reticulation Systems)	4,948	609	79,510	122,286
	5,896	609	128,938	201,629
Stormwater Drainage	1,526	659	78,378	110,682
Water Supply of which:				
Treatment Plant and Facilities	1,532	-	44,552	44,552
Other Assets (Reticulation Systems)	1,320	494	72,215	166,521
	2,852	494	116,767	211,073
Roads and Footpaths	10,564	517	624,262	1,169,016

Insurance Cover

Insurance Arrangements

At 30 June 2024 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	131,045	131,045
Material damage cover - plant and equipment	\$100,000	1,267	1,267
Motor vehicle cover	1% sum insured	2,356	2,356
Material damage cover - water and wastewater - treatment and supply	\$100,000	439,142	439,142
Underground assets (water / stormwater/ wastewater) for natural disaster	\$250,000	419,405	419,405

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 25).

20. Intangible Assets

	COUNCIL AND GROUP	
	Actual 2024 \$000	Actual 2023 \$000
Balance at 1 July		
Cost	3,016	3,115
Accumulated amortisation and impairment	(2,982)	(3,029)
Opening Carrying amount	34	86
Additions	-	35
Less disposals at cost	-	(134)
Accumulated amortisation on disposals	-	48
Less amortisation charge	(7)	(1)
Closing carrying amount	27	34
Balance at 30 June		
Cost	3,016	3,016
Accumulated amortisation and impairment	(2,989)	(2,982)
Closing carrying amount	27	34

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.

21. Creditors and Other Payables

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Trade payables	8,739	6,135	9,206	6,394
Deposits and bonds	1,863	1,438	1,863	1,438
Accrued expenses	1,427	1,531	1,427	1,531
Amounts due to related parties (note 29)	-	-	-	-
Revenue in advance	1,754	1,960	1,754	1,988
Total creditors and other payables	13,783	11,064	14,250	11,351
Total creditor and other payables comprise:				
Creditors/other payables from exchange transactions	12,029	9,104	12,496	9,363
Creditors/other payables from non- exchange transactions	1,754	1,960	1,754	1,988
Total Creditors and other payables	13,783	11,064	14,250	11,351

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value.

22. Provisions

	COUNCIL AND GROUP	
	Actual 2024 \$000	Actual 2023 \$000
Current Provisions are represented by:		
Financial guarantees	-	-
Almadale water treatment plant closure provision	267	-
Wastewater treatment plant closure provision	136	-
Landfill aftercare provision	43	44
Total Current Provisions	446	44
Non-Current Provisions are represented by:		
Financial guarantees	-	-
Almadale water treatment plant closure provision	442	575
Wastewater treatment plant closure provision	361	633
Landfill aftercare provision	307	328
Total Non-Current provisions	1,110	1,536

	COUNCIL AND GROUP	
	Actual 2024 \$000	Actual 2023 \$000
Opening balance	1,580	1,540
Additional provisions made during the year	0	22
Amounts used during the year	(14)	(28)
Unused amounts reversed during the year	(100)	-
Discount unwinding	90	47
Closing balance	1,556	1,580

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 ongoing maintenance and monitoring of the site for at least 30 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
- ongoing 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 0.38%. 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 2021-2031 Long-term Plan
- An annual discount rate of 0.38%
- Aftercare period of 30 years after closure.

Other Landfills

Provision has been made for the ongoing aftercare of the Kimbolton and Tangimoana landfills that are no longer in use. Ongoing monitoring and maintenance expenditure has been allowed for these sites.

Almadale Water Treatment Plant Closure

Council has recognised a provision for the costs associated with making safe the land at the Almadale Water Treatment Plant. The exposure of the Council in relation to the estimates and uncertainties surrounding the water supply plant closure provision is based on discounted cash flows of estimated costs.

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.

23. Employee Entitlement Liabilities

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Accrued pay	262	202	301	234
Accrued leave	1,072	1,161	1,102	1,190
Total Employee Entitlements and Liabilities	1,334	1,363	1,403	1,424
Comprising:				
Current	1,334	1,363	1,403	1,424
Non-current	-	-	-	-
Total Employee Entitlement Liabilities	1,334	1,363	1,403	1,424

24. Borrowings	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Opening Balance of Term Borrowings	93,838	88,789	95,326	90,529
Loans raised during the year	58,300	53,249	58,300	53,249
Loans repaid during the year	(56,907)	(48,200)	(57,919)	(48,452)
Closing Balance of Term Borrowings	95,231	93,838	95,707	95,326
Current:				
Secured loans	25,900	22,400	26,243	22,623
Total current borrowings	25,900	22,400	26,243	22,623
Non-current:				
Secured loans	69,331	71,438	69,465	72,703
Total non-current borrowings	69,331	71,438	69,465	72,703

As at 30 June 2024, there is a credit card facility in place with Bank of New Zealand for a limit of \$188k, which includes a purchase card facility (last year: \$188k). There is a "multi-option" facility - treasury solution of \$10 million of which \$0 (last year: \$0) is used as of balance date.

Fixed-rate debt

\$35.4 million of debt (last year \$38.4 million) has been issued at floating interest rate and the remainder is at fixed rates of interest. The borrowing rates ranged from 1.1% to 6.6% (last year: 1.1% to 6.5%).

When Council borrows on a fixed rate that differs from the current market rate offered, we receive a discount or pay a premium on the face value. This discount or premium is apportioned over the term of the loan and the amount repaid is equal to the face value of the loan received. The amounts disclosed above include the discount or premium of \$68.9k (last year \$62k). The face value of fixed rate debt is \$59.9m.

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.

25. Equity

2024	Opening Balance	Net Surplus	Transfers In	Transfers Out	Revaluation Changes	Closing Balance
	\$000	\$000	\$000	\$000	\$000	\$000
Retained Earnings						
Accumulated General Funds	491,294	1,061	110,594	(116,715)		486,234
Separate Funds	(12,804)		80,177	(83,468)		(16,095)
Growth Funds	183		5,477	(5,622)		38
Depreciation Funds	15,221		30,522	(21,311)		24,432
	493,894	1,061	226,770	(227,116)	0	494,609
Other Reserves						
Trust Funds						
-Hook Bequest	8		1			9
-Trewin Bequest	1		0			1
-Wakerill Trust	1		0			1
-Robert Dickson Library Trust	4		0			4
-P A Broad Memorial Trust	7		0			7
-Historical Trust	0		0			0
-Robert Dickson Educational Trust	14		0			14
-Feilding and District Relief Trust	61		4			64
	96	-	6	-	-	101
Special Funds						
-General Purpose Special Fund	961		464	(193)		1,233
-Land Subdivision Reserve Special Fund	304		18			322
-Insurance Fund	840		50			890
	2,105	-	533	(193)	-	2,445
Revaluation Reserves						
-Operational Land	15,044				410	15,454
-Operational Buildings and Improvement	8,198				(135)	8,063
-Restricted Land	28,309				0	28,309
-Restricted Buildings and Improvement	19,124				151	19,275
-Infrastructural Land	4,105				(410)	3,695
-Utilities (water, stormwater and wastewater)	168,011				10,390	178,401
-Roading Network	332,130				21,607	353,737
	574,921	-	-	0	32,013	606,934
Total Other Reserves	577,121	-	539	(193)	32,013	609,480
Total Council Equity	1,071,015	1,061	227,309	(227,309)	32,013	1,104,089
Other Entities						
General Fund	13,197	274				13,471
Restricted Land	-					-
Restricted Buildings and Improvement	-					-
Revaluation Reserves	-					-
-Operational Land	6,740					6,740
-Operational Buildings and Improvement	11,378				183	11,560
Total Group Equity	1,102,330	1,335	227,309	(227,309)	32,196	1,135,860

2023	Opening Balance	Net Surplus	Transfers In	Transfers Out	Revaluation Changes	Closing Balance
	\$000	\$000	\$000	\$000	\$000	\$000
Retained Earnings						
Accumulated General Funds	470,043	2,894	123,247	(104,890)		491,294
Seperate Funds	14,236		72,976	(100,016)		(12,804)
Growth Funds	1,047		6,131	(6,995)		183
Depreciation Funds	5,255		25,472	(15,506)		15,221
	490,581	2,894	227,826	(227,407)	0	493,894
Other Reserves						
Trust Funds						
-Hook Bequest	8					8
-Trewin Bequest	1					1
-Wakerill Trust	1					1
-Robert Dickson Library Trust	4					4
-P A Broad Memorial Trust	7					7
-Historical Trust	0					0
-Robert Dickson Educational Trust	14					14
-Feilding and District Relief Trust	60		1			61
	95	-	1	-	-	96
Special Funds						
-General Purpose Special Fund	1,397		294	(730)		961
-Land Subdivision Reserve Special Fund	299		5			304
-Insurance Fund	829		11			840
	2,525	-	310	(730)	-	2,105
Revaluation Reserves						
-Operational Land	15,044					15,044
-Operational Buildings and Improvement	8,198					8,198
-Restricted Land	28,309					28,309
-Restricted Buildings and Improvement	19,124					19,124
-Infrastructural Land	4,105					4,105
-Utilities (water, stormwater and wastewater)	128,751				39,260	168,011
-Roothing Network	262,137				69,993	332,130
	465,668	-	-	-	109,253	574,921
Total Other Reserves	468,287	-	311	(730)	109,253	577,122
Total Council Equity	958,868	2,894	228,137	(228,137)	109,253	1,071,015
Other Entities						
General Fund	12,755	442				13,197
Restricted Land	-					-
Restricted Buildings and Improvement	-					-
Revaluation Reserves	-					-
-Operational Land	7,896				(1,156)	6,740
-Operational Buildings and Improvement	13,717				(2,339)	11,378
Total Group Equity	993,235	3,336	228,137	(228,137)	105,758	1,102,330

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.

Special fund

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.

Trust 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

26. Reconciliation of Net Surplus/ (deficit) after Tax to Net Cash Flow from Operating Activities

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Surplus/(deficit) after tax	1,061	2,894	1,334	3,336
Add/(less) non-cash items:				
Depreciation and amortisation	25,597	23,867	26,594	24,829
Vested assets	(110)	(2,278)	(110)	(2,278)
Grant expenditure from low interest loans	-	-	-	-
Add/(less) items classified as investing or financing activities:				
Investment revenue direct to investment	-	-	(22)	-
Repayments of borrowings	-	-	1,109	-
(Gains)/losses on disposal of property, plant and equipment	84	48	84	42
Add/(less) movements in working capital items:				
(Increase)/decrease in accounts receivable	(2,808)	(451)	(2,940)	(252)
Increase (decrease) in accounts payable	2,831	533	2,997	465
Increase (decrease) in provisions	(24)	40	(24)	40
Increase (decrease) in employee benefits	(29)	149	(22)	155
Net GST	(381)	663	(370)	663
Net cash from operating activities	26,221	25,465	28,630	26,999

27. Capital Commitments and Operating Leases

Capital Commitments	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment				
- Land	-	-	-	-
- Buildings	54	12	96	12
- Roothing	7,372	9,740	7,372	9,740
- Stormwater	232	652	232	652
- Wastewater	797	3,076	797	3,076
- Water Supply	749	1,375	749	1,375
Total Capital Commitments	9,204	14,855	9,246	14,855

The amount of capital expenditure (under contract at balance date) that is expected to be applied to projects within a year of balance date.

The capital commitment for roading will be partly financed by a subsidy from the New Zealand Transport Agency of \$4.0M (last year \$3.8M).

Operating Leases as Lessee

Council leases property, plant and equipment in the normal course of its business. The majority of these leases have a non-cancellable term of 166 months. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Non-cancellable operating leases as lessee				
Not later than one year	29	26	29	26
Later than one year and not later than two years	29	8	29	8
Later than two years and not later than five years	87	25	87	25
Later than five years	98	29	98	29
Total non-cancellable operating leases	243	88	243	88

Operating Leases as Lessor

The future aggregate minimum lease payments to be collected under operating leases are as follows:

	COUNCIL		GROUP	
	Actual 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Operating leases as lessor				
Not later than one year	76	81	106	81
Later than one year and not later than two years	74	79	104	109
Later than two years and not later than five years	222	136	312	226
Later than five years	470	304	1,090	954
Total operating leases	841	600	1,611	1,370

28. Contingencies

Contingent Liabilities

Risk Pool Insurance

Manawatū District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind down; however, the Council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme. The likelihood of any call, in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in *Napier City Council v Local Government Mutual Funds Trustee Limited*, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weathertight defects (in a mixed claim involving both weathertight and non-weathertight defects). Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

Building Act Claims

The Building Act 2004 imposes certain obligations and liabilities on local authorities in respect to the issue of building consents and building inspections work done. At the date of this report, there are no claims filed with the Weathertight Homes Tribunal.

Council is named as a party in one Weathertight Homes claim. The claim is in its early days and no quantum has been disclosed by the claimant. Council has also been named as a party to the Carter Holt Harvey representative claim regarding an alleged defective product "Shadowclad". This quantum regarding this claim has not been disclosed by the claimant.

Uncalled capital – NZLGFA

The Council is a shareholder of the NZLGFA. The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand and had a foreign currency rating of AA+ and a local currency rating of AAA from Standard and Poors at 2 March 2021. The Council is one of 31 shareholders of the NZLGFA. In that regard, Council has uncalled capital of \$100,000.

When aggregated with the uncalled capital of other shareholders, \$20 million is available in the event of an imminent default. Together with the other shareholders, the Council is a guarantor to all of NZLGFA's borrowings. At 30 June 2024, the NZLGFA had borrowings totalling \$23.030 billion (last year: \$17.683 billion). The Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of the NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

- it is not aware of any local authority debt default events in New Zealand
- local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

Defined Benefit Scheme

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

Insufficient information is available to use defined accounting as it is not possible to determine from the terms of the Scheme the extent to which the deficit will affect future contributions by employers, as there is no prescribed basis for allocation.

Guarantees

Council is one of the guarantors to the Deed of Lease of commercial property signed with Manawatū-Whanganui LASS Limited, which is a Council Controlled Organisation, whereby the Council guarantees jointly and severally the payment of the rent and performance by the Tenant of the covenants in the lease. As at balance date, Manawatū-Whanganui LASS Limited had complied with all terms of the lease agreement.

Other Legal Proceedings - Unquantified Claims

The Council is a party to a further claim at balance date. It is too early in the claims process to determine if the claim has merit and, if so, to provide an estimate of the amount of the claim (last year \$nil).

Contingent Assets

Buildings on Reserve Land

Council has a number of sports clubs that have constructed facilities (e.g. club rooms) on reserve land. The clubs control the use of these facilities and Council will only gain control of the asset if the clubs vacate the facility. Until this event occurs these assets are not recognised as assets in the statement of financial position.

Community Loans

A number of loans have been given to community organisations. These loans become repayable only if the organisation ceases to provide a service within the District. At this stage Council is not aware of any circumstance in which the loan becomes repayable. These loans are recorded at fair value (\$nil) in the statement of financial position. These loans total \$5.28M (last year: \$4.16M). Refer to note 17.

29. 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 2024 \$000	Actual 2023 \$000
Heartland Contractors Limited (Non Trading) The Mayor, Deputy Mayor and Chief Executive are directors of this company	Nil	Nil
Feilding Civic Centre Trust Grant provided by MDC	113	110
Manawatū Community Trust Interest paid to MDC (refer note below)	144	100
Amounts payable to MDC at year end	66	69
Loans repaid to the MDC	287	277
Loans drawn down from MDC during the year	0	-
Loan owing to MDC (as at balance date)	4,427	4,114
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	136	125
Central Economic Development Agency Limited Contract payment provided by MDC	675	656

Council has impaired the loan given to Manawatū Community Trust to fair value. The reduction total of \$63k (last year \$40k) is because 50% of the loan is interest free and has been treated as grant expenditure. There is no reduction of any other loans or other receivables to related parties (last year: \$nil).

Key Management Personnel Compensations

(includes senior management, the Mayor and Councillors)

	Actual 2024 \$000	Actual 2023 \$000
Salaries and other short term employee benefits - elected members	586	562
Salaries and other short term employee benefits - Executive Team including the Chief Executive	1,179	1,312
Post employment benefits - Executive Team including the Chief Executive	-	-
Termination benefits	-	-
	1,765	1,874
Full time equivalents		
Elected Members*	12	11
Executive Team including the Chief Executive	5	6

*Due to the difficulty in determining the full-time equivalents for elected members, the full-time equivalent figure is taken as the average number of elected members.

30. Remuneration

Elected Members

Remuneration is determined by the Remuneration Authority. Remuneration paid to elected members (including meeting allowances for Hearings Committee meeting) during the year was:

	Actual 2024 \$000	Actual 2024 \$000	Actual 2023 \$000	Actual 2023 \$000
	Salary	Meeting Allowances	Salary	Meeting Allowances
Mayor Helen Worboys	129,570		127,558	
Councillor Bridget Bell	40,539		28,667	
Councillor Steve Bielski	38,608		38,910	
Councillor Lara Blackmore	40,539		28,667	
Councillor Stuart Campbell	42,469		42,445	
Councillor Shane Casey	-		12,584	
Councillor Heather Gee-Taylor	-		12,581	
Councillor Grant Hadfield	42,469		41,301	
Councillor Michael Ford (Deputy Mayor)	54,052		53,050	
Councillor Colin McFadzean	38,608		27,471	
Councillor Philson Marsh	-		12,584	
Councillor Andrew Quarrie	38,608		38,910	
Councillor Kerrie Quigley	38,608		27,471	
Councillor Alison Short	42,469	555	41,301	896
Councillor Fiona Underwood	38,608		27,471	
	585,146	555	560,974	896

Chief Executive

For the year ended 30 June 2024, the remuneration paid to the Chief Executive, Shayne Harris, was \$359,875 (Last Year, Shayne Harris, \$350,687).

Council Employees

	Actual 2024 as at 30 June
The number of employees employed by the Council:	171
The number of full-time employees:	131
The full-time equivalent number of all other employees:	24
Number of employees receiving total annual remuneration of:	
- less than \$60,000	35
- between 60,000 and \$79,999	53
- between \$80,000 and \$99,999	37
- between \$100,000 and \$119,999	24
- between \$120,000 and \$139,999	7
- between \$140,000 and \$159,999	7
- between \$160,000 and \$359,999	8
	171

	Actual 2023 as at 30 June
The number of employees employed by the Council:	172
The number of full-time employees:	130
The full-time equivalent number of all other employees:	30
Number of employees receiving total annual remuneration of:	
- less than \$60,000	42
- between 60,000 and \$79,999	62
- between \$80,000 and \$99,999	36
- between \$100,000 and \$119,999	16
- between \$120,000 and \$139,999	8
- between \$140,000 and \$339,999	8
	172

A full-time employee is determined on the basis of a 40-hour working week.

31. Severance Payments

For the year ended 30 June 2024, the Council made four (2023: four) severance payments to employees, totalling \$69,301 (2023 \$40,915). The value for each of these payments were \$30,162, \$15,000, \$12,255 and \$11,885.

32. Events after the Balance Sheet Date

Water Services Reform:

The water services legislation (namely the Water Services Entities Act 2022, the Water Services Legislation Act 2023 and the Water Services Economic Efficiency and Consumer Protection Act 2023), was repealed on 17 February 2024. The Government has recently enacted the Local Government (Water Services Preliminary Arrangements) Act 2024. The new legislation requires Council to deliver a Water Services Delivery Plan (WSDP) to the Secretary for Local Government by 3 September 2025. The plan must include the anticipated or proposed model or arrangements and implementation plan for delivering water services. Council will not know what the model or arrangements are likely to be until the WSDP is approved by the Secretary. The new legislation has not had an impact on the 30 June 2024 financial statements or performance information.

33. 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 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Financial Assets				
Mandatorily measured at FVTSD				
Derivative financial assets - not hedge accounted	-	-	-	-
Derivatives that are hedge accounted				
Derivative financial assets	-	-	-	-
FVTSD				
Notes - NZ Local Government Funding Agency	1,728	1,613	1,728	1,613
Total at FVTSD	1,728	1,613	1,728	1,613
Amortised Cost				
Cash and cash equivalents	11,297	7,892	12,000	8,031
Debtors and other receivables	8,676	5,487	8,822	5,559
Term deposits - other	2,100	7,200	2,150	7,200
Community loans	160	185	160	185
Community loans - related party	5,172	4,073	-	-
Total Amortised Cost	27,405	24,837	23,132	20,975
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	27,711	25,143	23,438	21,281
Financial Liabilities				
Mandatorily measured FVTSD				
Derivative financial liabilities-not hedge accounted	-	-	-	-
Derivatives that are hedge accounted				
Derivative financial liabilities	-	-	-	-
Amortised cost				
Creditors and other payables	13,783	11,064	14,250	11,351
Bank overdraft	-	-	-	-
Secured loans	95,231	93,838	95,707	95,326
Total financial liabilities at amortised cost	109,014	104,902	109,957	106,677

Fair Value Hierarchy Disclosures

The following table analyses the basis of the valuation of classes of financial instruments measured at fair value in the statement of financial position.

	Valuation technique			
	Total	Quoted market price (Level 1)	Observable inputs (Level 2)	Significant non-observable inputs
	\$000	\$000	\$000	\$000
30 June 2024 - Council				
Financial Assets				
Community Loan	-	-	-	-
30 June 2024 - Group				
Financial Assets				
Community Loan	-	-	-	-
30 June 2023 - Council				
Financial Assets				
Community Loan	-	-	-	-
30 June 2023 - Group				
Financial Assets				
Community Loan	-	-	-	-

All available for sale financial assets are recorded in the Statement of Financial Position at cost, as the fair value cannot be measured reliably. The carrying amount of these is detailed above.

Financial instrument risks

Council has a series of policies to manage the risks associated with financial instruments. Council is risk averse and seeks to minimise exposure from its treasury activities. Council has established Council approved Liability Management and Investment policies. These policies do not allow any transactions that are speculative in nature to be entered into.

Market risk

Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices. Council is exposed to equity securities price risk on its investments, which are classified as financial assets available for sale. This price risk arises due to market movements in listed securities. This price risk is managed by diversification of Council's investment portfolio in accordance with the limits set out in Council's Investment policy.

Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. Council is not exposed to currency risk, as it does not enter into foreign currency transactions.

Interest rate risk

Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. Borrowing issued at fixed rates exposes the Council to fair value interest rate risk. Council's Liability Management policy outlines the type of borrowing allowed.

Council has an Interest Rate Swap with BNZ Bank for a notional \$6.5 million effective from 15 April 2026 till 15 October 2029.

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 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Balance as at 30 June				
Cash at bank and term deposits	13,397	15,092	14,150	15,231
Debtors and other receivables	8,676	5,487	8,822	5,559
Community loans	5,333	4,258	160	185
Local authority stock and other investments	2,034	1,919	2,034	1,919
Financial guarantees	-	-	-	-
Total credit risk	29,440	26,756	25,166	22,894

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 28.

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 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Balance as at 30 June				
Counterparties with credit ratings				
Cash and term deposits				
Cash at bank and bank term deposits (AA- rated)	13,396	15,067	14,150	15,231
Cash at bank and bank term deposits (A rated)	-	-	-	-
NZLGFA borrower's notes (AA rated)	1,728	1,613	1,728	1,613
Total cash at bank and term deposits	15,124	16,680	15,878	16,844
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	5,539	4,489	367	416
Existing counterparty with defaults in the past	-	-	-	-
Total local authority stock and community loans	5,539	4,489	367	416

Accounts receivable mainly arise from Council's statutory functions, therefore there are no procedures in place to monitor or report the credit quality of debtors and other receivables with reference to internal or external credit ratings. Council has no significant concentrations of credit risk in relation to debtors and other receivables, as it has a large number of credit customers, mainly ratepayers, and Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers.

Liquidity risk

Management of liquidity risk

Liquidity risk is the risk that Council will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Council aims to maintain flexibility in funding by maintaining sufficient short term investments.

In meeting its liquidity requirements, Council maintains a target level of investments that must mature within the next 12 months.

Council manages its borrowings in accordance with its funding and financial policies, which include a Liability Management Policy. These policies have been adopted as part of the Council's Long Term Council Community Plan.

Contractual maturity analysis of financial liabilities

The table below analyses Council's financial liabilities into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate on the instrument at the balance date. The amounts disclosed are the contractual undiscounted cash flows.

	Carrying Amount \$000	Contractual Cash Flows \$000	Less than 1 Year \$000	1 - 5 years \$000	More than 5 years \$000
Council 2024					
Creditors and other payables	13,783	13,783	13,783	-	-
Secured loans	95,231	95,231	25,831	52,500	16,900
Financial guarantees	-	-	-	-	-
	109,014	109,014	39,614	52,500	16,900
Group 2024					
Creditors and other payables	14,250	14,250	14,250	-	-
Secured loans	95,707	95,707	24,539	54,268	16,900
Financial guarantees	-	-	-	-	-
	109,957	109,957	38,790	54,268	16,900
Council 2023					
Creditors and other payables	11,064	11,064	11,064	-	-
Secured loans	93,838	85,727	20,372	34,855	30,500
Financial guarantees	-	-	-	-	-
	104,902	96,791	31,436	34,855	30,500
Group 2023					
Creditors and other payables	11,351	11,351	11,351	-	-
Secured loans	95,326	87,779	20,657	36,623	30,500
Financial guarantees	-	-	-	-	-
	106,677	99,131	32,008	36,623	30,500

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 2024					
Cash and cash equivalents	11,297	11,297	11,297	-	-
Debtors & other receivables	8,676	8,676	8,676	-	-
Other financial assets:					
- Term deposits	2,100	2,100	2,100	-	-
- LGFA Borrower notes	1,728	1,728	235	1,133	360
- Community loans	160	74	7	34	33
- Community loans - related party	5,172	5,172	304	1,392	3,476
	29,134	29,047	22,619	2,559	3,869
Group 2024					
Cash and cash equivalents	12,000	12,000	12,000	-	-
Debtors & other receivables	8,822	8,822	8,822	-	-
Other financial assets:					
- Term deposits	2,150	2,150	2,150	-	-
- LGFA Borrower notes	1,728	1,728	235	1133	360
- Community loans	160	74	7	34	33
	24,860	24,774	23,214	1,167	393
Council 2023					
Cash and cash equivalents	7,892	7,892	7,892	-	-
Debtors & other receivables	5,487	5,487	5,487	-	-
Other financial assets:					
- Term deposits	7,200	7,200	7,200	-	-
- LGFA Borrower notes	1,613	1,513	112	858	543
- Community loans	185	59	5	23	31
- Community loans - related party	4,073	4,073	277	1,144	2,652
	26,450	26,224	20,973	2,025	3,226
Group 2023					
Cash and cash equivalents	8,031	8,031	8,031	-	-
Debtors & other receivables	5,559	5,559	5,559	-	-
Other financial assets:					
- Term deposits	7,200	7,200	7,200	-	-
- LGFA Borrower notes	1,613	1,513	112	858	543
- Community loans	185	59	5	23	31
	22,588	22,362	20,907	881	574

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 28.

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.

2024	-100bps		+100bps	
	Profit \$000	Other equity \$000	Profit \$000	Other equity \$000
Interest Rate Risk				
Financial assets				
Cash and cash equivalents	(113)	-	113	-
Other financial assets:				
- Term deposits	(21)	-	21	-
- LGFA Borrower notes	(17)	-	17	-
- Community and related party loans	(53)	-	53	-
- Other investments	-	-	-	-
Financial liabilities				
Secured loans	952	-	(952)	-
Total sensitivity to interest rate risk	748	-	(748)	-
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	-	-	-	-

2023	-100bps		+100bps	
	Profit \$000	Other equity \$000	Profit \$000	Other equity \$000
Interest Rate Risk				
Financial assets				
Cash and cash equivalents	(79)	-	79	-
Other financial assets:				
- Term deposits	(72)	-	72	-
- LGFA Borrower notes	(16)	-	16	-
- Community and related party loans	(43)	-	43	-
- Other investments	-	-	-	-
Financial liabilities				
Secured loans	938	-	(938)	-
Total sensitivity to interest rate risk	728	-	(728)	-
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.

2024	-100bps		+100bps	
	Profit \$000	Other equity \$000	Profit \$000	Other equity \$000
Interest Rate Risk				
Financial assets				
Cash and cash equivalents	(120)	-	120	-
Other financial assets:				
- Term deposits	(22)	-	21	-
- LGFA Borrower notes	(17)	-	17	-
- Community loans	(2)	-	2	-
- Other investments	-	-	-	-
Financial liabilities				
Secured loans	957	-	(957)	-
Total sensitivity to interest rate risk	796	-	(796)	-
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	-	-	-	-
2023	-100bps		+100bps	
	Profit \$000	Other equity \$000	Profit \$000	Other equity \$000
Interest Rate Risk				
Financial assets				
Cash and cash equivalents	(81)	-	81	-
Other financial assets:				
- Term deposits	(72)	-	72	-
- LGFA Borrower notes	(16)	-	16	-
- Community loans	(2)	-	2	-
- Other investments	-	-	-	-
Financial liabilities				
Secured loans	953	-	(953)	-
Total sensitivity to interest rate risk	782	-	(782)	-
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 Council has cash and cash equivalents include deposits on call totalling \$11,296,966 (last year: \$7,892,401) which are at floating rates. A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$11,297 (last year: \$78,924). The Group has cash and cash equivalents include deposits on call totalling \$11,998,966 (last year: \$8,031,401) which are at floating rates. A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$11,999 (last year: \$80,314).

2 Term Deposits

Council has term deposits with a principal amount totalling \$2,100,000 (last year: \$7,200,000). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$21,000 (last year: \$72,000). The Group has term deposits with a principal amount totalling \$2,100,000 (last year: \$7,200,000). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$21,000 (last year: \$72,000).

3 Community loans

Council has floating rate community advances with a principal amount totalling \$5,276,908 (last year: \$4,128,220). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$5,277 (last year: \$41,282). The Group has floating rate community advances with a principal amount totalling \$49,540 (last year: \$54,660). A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$495 (last year: \$546).

4 Local authority stock and other investments

The Council has floating rate term bonds and deposits totalling \$436,000 (last year: \$436,000) that are held to maturity. A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$4,360 (last year: \$4,360).

Financial Liabilities

5 Secured loans

Council has a floating rate debt with a principal amount totalling \$35,400,000 (last year: \$38,400,000). A movement in interest rates of plus or minus 1.0% has an effect on interest expense of \$354,000 (last year: \$384,000).

Equity

6 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.

34. Capital Management

The Council's capital is its equity (or ratepayers' funds), which comprises retained earnings and reserves. Equity is represented by net assets.

The Local Government Act 2002 [the Act] requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance. The Act requires the Council to make adequate and effective provision in its Long-term Plan (LTP) and in its annual plan (where applicable) to meet the expenditure needs identified in those plans. The Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

Council has the following Council created reserves:

- Trust and bequest funds
- Special Funds

Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purposes. Special Funds include a general purpose reserve, an insurance fund and the land subdivision reserve with the nature and purpose being determined by Council. Interest is added to these reserves and, where applicable, and deductions are made where funds have been used for the purpose they were given or established.

The amounts involved in our equity and reserves, together with the movements from last year, are disclosed in note 25.

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.

35. Explanation of Major Variances

Explanations for major variations between the actual results and the estimated figures in the 2023/24 Annual Plan, which is the third year of the Long-term Plan 2021-2031, are detailed below.

Statement of Comprehensive Revenue and Expense

The operating surplus for the year is \$1M, against a budgeted deficit of \$4M. The following are the most significant variances:

- Subsidies and Grants are \$7M above budget. Received capital grants and subsidies of \$3.8M in Better Off Funding grant to help fund the library development and \$3M in relation to the Wastewater Centralisation project. Operational subsidies were received for Waste Minimisation of \$375k and NZTA Subsidies of \$408k. These variances are partially offset by lower NZTA capital subsidies of \$753k due to the focus on emergency works.
- Development and financial contributions are \$1.4M below budget. This is a result of a lower number of development contributions received as subdivision applications have slowed considerably. This is offset by a higher number of capital contributions for water and stormwater connections.
- Other revenue is \$2.3M below budget. This is driven by lower than expected fees received, specifically \$773k in shared services revenue, \$590k in building consents, \$309k subdivision fees, \$190k transfer station gate takings and \$133k refuse bag sales.

- Personnel costs are \$811k under budget due to a number of vacancies throughout the year and delays in recruitment.
- Depreciation is \$2M favourable to budget. This is a result of delays in completion of capital projects in Roading and Waters for the year ended 30 June 2023 resulting in lower than anticipated capitalisation therefore lower depreciation.
- Finance costs were \$679k over budget. Overall interest costs were higher than budgeted due to significantly higher interest rates.
- Other Operating cost are over budget by \$1.3M. Insurance costs were over budget by \$246k due to higher than anticipated inflation of charges. Energy costs were \$187k over budget predominantly as a result of gas charges for the Makino Aquatic Centre and power for Wastewater. Chemical expenses were over budget by \$148k and vehicle expenses were over budget by \$75k due to higher operational costs. There were a number of smaller variances due to increases in supply costs, which contributed to the overspend.

Statement of Financial Position

The most significant movements are:

- Cash and cash equivalents are higher than budget by \$3M due to a higher than expected opening balance.
- Council owned land on Kawakawa Road and South Street are currently being marketed for sale, resulting in the recognition of \$3.8M in Assets held for Sale. Due to uncertainty around the timing of the sale it was not included in the budget.
- Property, plant and equipment is \$8M higher than budget due to a higher than budgeted movement from asset revaluations and vested assets.
- Creditors and other payables are \$4.2M higher than budget due to the level of capital works carried out in June.
- Total borrowing (including both the current and non-current portions) are \$9.9M 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 \$1.4 million of debt, repaid \$0 million of debt, resulting in an increase of debt from \$93.8 million at the start of the financial year to \$95.2 million at 30 June 2024.

Key Statistics	Actual 2024	Budget 2024	Actual 2023
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).	4.5%	4.9%	3.9%
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).	6.9%	6.8%	6.2%
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).	111.6%	139.2%	123.7%
Available financial accommodation (external indebtedness, plus committed but undrawn debt plus liquid investment) must not be less than 110% of external indebtedness.	122.4%	117.3%	119.1%
Net Working Capital Ratio is greater than 1 (current assets compared to current liabilities excluding current portion of debt and properties for sale)	1.46	1.34	1.72
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.	12.1%	10.9%	12.3%

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 \$1.09M was an increase on last year's \$608k, 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 2021-2031 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 2024.

Group of Activities	Function	ACTUAL		FUNDING POLICY	
		Public	Private	Public	Private
Community Facilities	Cemeteries	57%	43%	70%	30%
	District Libraries	31%	69%	95%	5%
	Makino Aquatic Centre	78%	22%	65%	35%
	Parks and Reserves	89%	11%	95%	5%
	Property	87%	13%	70%	30%
	Local Halls and Complexes	99%	1%	100%	0%
	Public Conveniences	100%	0%	100%	0%
District Development	Community Development	91%	9%	100%	0%
	Economic Development	100%	0%	100%	0%
	Feilding CBD Security	20%	80%	20%	80%
Emergency Management	Civil Defence	100%	0%	100%	0%
Regulatory	Animal Control	39%	61%	40%	60%
	Building Control	48%	52%	40%	60%
	Compliance and Monitoring	72%	28%	90%	10%
	Consent Planning	56%	44%	70%	30%
	District Planning	100%	0%	100%	0%
Governance and Strategy	Governance and Strategy	100%	0%	100%	0%
Nursery	Nursery	10%	90%	0%	100%
Roading Network	Roading	48%	52%	55%	45%
	Feilding CBD Redevelopment	15%	85%	15%	85%
Solid Waste	Solid Waste Collection and Disposal	45%	55%	50%	50%
	Feilding Kerbside Collection	92%	8%	0%	100%
Stormwater	Urban Stormwater	59%	41%	20%	80%
	Rural Land Drainage	56%	44%	0%	100%
Wastewater	Wastewater	53%	47%	0%	100%
Water Supply	Water Supply	50%	50%	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 2024.

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2024

	Actual 2024 \$000	Actual 2023 \$000
Revenue		
Interest	10	2
Other revenue	2,929	2,761
Total Revenue	2,939	2,763
Employee benefit expenses	405	327
Depreciation	926	918
Finance costs	287	222
Other expenses	1,073	1,024
Loss on assets disposal	-	6
Property, plant and equipment impairment loss	-	-
Total Operating Expenditure	2,691	2,497
Operating Surplus/(Deficit)	248	266
Other comprehensive revenue and expense	-	-
Net Surplus/(Deficit)	248	266

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 2024.

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2024

	Actual 2024 \$000	Actual 2023 \$000
Revenue		
Interest	2	1
Other revenue	444	287
Total Revenue	446	289
Employee benefit expenses	-	-
Depreciation	3	3
Finance costs	-	-
Other expenses	444	260
Total Operating Expenditure	447	263
Operating Surplus/(Deficit)	(1)	26
Other comprehensive revenue and expense	-	-
Net Surplus/(Deficit)	(1)	26

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 2024.

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2024

	Actual 2024 \$000	Actual 2023 \$000
Revenue		
Interest	7	4
Other revenue	300	369
Total Revenue	307	374
Employee benefit expenses	117	82
Depreciation	68	41
Finance costs	-	-
Other expenses	119	100
Loss on assets disposal		-
Property, plant and equipment impairment loss		-
Total Operating Expenditure	304	222
Operating Surplus/(Deficit)	3	151
Other comprehensive revenue and expense	-	-
Net Surplus/(Deficit)	3	151

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

Central Economic Development Agency was formed on 15 October 2015 under the Companies Act 1993. With the shareholders being Palmerston North City Council (50%) and Manawatū District Council (50%). The primary objective of CEDA is to drive and facilitate the creation and growth of economic wealth for Manawatū and beyond. CEDA has designated itself as a Public Benefit Entity (PBE) for financial reporting purposes.

For the year ended 30 June 2024 the Central Economic Development Agency Limited had current assets totalling \$1,128,482 (last year \$1,966,728) including cash and cash equivalents of \$980,998 (last year \$1,852,199), non current assets of \$23,996 (last year \$26,002), current liabilities of \$522,718 (last year \$1,402,651) and non current liabilities of \$0 (last year \$0). All current liabilities are considered to be current financial liabilities.

Statement of Comprehensive Revenue and Expense for the year ended 30 June 2024

	Actual 2024 \$000	Actual 2023 \$000
Revenue		
Council funding	2,635	2,536
Services revenue	1,247	2,262
Project revenue	77	-
Interest	56	72
Other revenue	-	-
Total Revenue	4,015	4,870
Employee expense	1,432	1,276
Operating expenses	2,242	3,398
Project expenses	106	3
Director's fees	180	174
Depreciation	4	4
Financing expenses	-	-
Loss on assets disposal	6	-
Total Operating Expenditure	3,970	4,855
Operating Surplus/(Deficit) before Taxation	45	15
Income tax expense	-	-
Operating Surplus/(Deficit) after Taxation	45	15
Other comprehensive revenue and expense	-	-
Net Surplus/(Deficit)	45	15

Reporting against the Statement of Intent

Manawatū Community Trust: for the year ended 30 June 2024

The Statement of Intent outlines what the Trust intended to achieve and how it has achieved against the set targets.

Description	Link to community outcomes	Target	Results
Develop and maintain existing housing stock			
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	2024: 200 of 205 2025: All housing stock 2026 All housing stock	Achieved 2024: 205 of 205
Maintain average month end occupancy at above 95%.	6	2024: >95% 2025: >95% 2026: >95%	Achieved 2024: 96% average occupancy of the full residential portfolio.
Be responsive to urgent maintenance requirements or resident health and safety needs. Maintenance requirements from tenants are recorded electronically and are subsequently responded to in accordance with their priority. Service contractors are engaged with regard to their ability to provide prompt and reliable services to our tenants.	2 & 6	Electronic recording indicates maintenance requests are assessed and addressed promptly. Service contractors are engaged in accordance with the priority of the maintenance request.	Achieved There were 11 urgent plumbing jobs recorded within the MCT database and were allocated to the appropriate service provider within expected timeframe.
Increase the number of housing units			
MCT will facilitate development to a total of 250 housing units by 2030.	6	2024: 205 2025: 208 2026: 220	Achieved. 2024: 205 MCT is currently progressing the development of 18 new units. It is anticipated that 4 will be completed on the Prince St site by Dec 2025. Two will be created within the Awahuri Complex by June 2026, and 12 will be completed on the Beattie Street site by Dec 2026.
Collaborate with the MDC in defining, developing, and refining a strategy to address housing needs for elderly and disabled residents in Manawatū. Availability of suitable land and residential planning regulations have been assessed.	1 & 6	2023: Agreement reached on co-operative goals 2025 – 2026: Advancing goals as determined above	Achieved. Ōroua Community Housing Trust Deed and Board have been established and the entity is registered with the Companies Office and Charities Services. Application for CHP registration was submitted in April and MCT is working through additional requests for information.

Description	Link to community outcomes	Target	Results
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 Manawatū.	1, 2 & 6	2024: Outcome decisions made, and planning commenced for community facilities. 2025 – 2026: Continue development of community facilities.	Achieved. Research-based future needs assessment has been completed. Resultant MCT actions are in process.
Continue to offer Manawatū residents the option of rentals at no more than 30% of the superannuation and accommodation benefits available.	1 & 6	2024: <30% 2025: <30% 2026: <30%	Achieved The highest rent is \$200 per week, which is 30% of the single superannuation and accommodation benefits available. Only 38% of MCT tenants pay the top rent of \$200. The lowest rent paid per week is \$173 and the median rent is \$196.
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	2024 - 2026: Reports submitted on time and to the satisfaction of MDC	Achieved The six month and EOY reports were completed as expected.
Meet ANZ financial undertakings as per our loan agreements to maintain an effective equity / total tangible asset % greater or equal to 50%.	6	2024 – 2026: ≥ 50%	Achieved 84%
Maintain an interest coverage ratio of EBITDA to interest at above 3.	6	2024 - 2026: > 3	Achieved 5.12

Central Economic Development Agency Limited or the year ended 30 June 2024

The key objectives for the 2023/24 year were to:

People	Link to community outcomes	Target	Results
Develop the talent pipeline to grow a skilled workforce, and better utilise the existing labour market			
Lead and support the regions attraction and retention of talent and skills through an integrated approach.	5 & 6	Develop 4 success stories and business profiles to showcase successes in attraction and retention of talent	<p>Achieved</p> <p>Business case studies completed:</p> <ul style="list-style-type: none"> Booths Logistics - Logistics sector Ataahua Blooms - Primary sector Narley Construction - Construction sector Karis Evans - Arts sector
	4, 5 & 6	Deliver 3 talent and skills initiatives to support industry in the region	<p>Achieved</p> <ul style="list-style-type: none"> Summer of Tech programme Manawatū launched to support industry recruitment Rural Games AgriFutures event support in promotion of food sector career opportunities to youth Exhibiting at NZ Careers Expo Wellington to support local industry talent attraction Talent Campaign to support attraction of talent to region delivered, resulting in 1,371,853 digital impressions Employer and Workplace hub outreach programme to drive visitation to the hub on ManawatuNZ.co.nz <p>2022-23 year: 3 initiatives</p>
	5 & 6	Deliver 2 initiatives that support youth into employment	<p>Achieved</p> <ul style="list-style-type: none"> NZ Careers Expo Palmerston North support to encourage school attendance Through partnerships, delivery of Accelerate Academy (health) to local rangatahi (youth), supporting career pathway opportunities in the health sector <p>2022-23 year: 4 initiatives</p>

Business	Link to community outcomes	Target	Results
Support the development and growth of business and sectors of strength in the region including inward investment			
Development of priority sectors through targeted business development and retention initiatives	5 & 6	Facilitate implementation of the Destination Management Plan through delivery of 3 activities or initiatives	<p>Achieved</p> <ul style="list-style-type: none"> Completed a projected feasibility study for Te Āpiti - Manawatū Gorge masterplan projects to support development opportunities Launched The Gardens Festival 2023, promoting local events and garden visits, to support visitation to the region Attended the In Bound Operator event to present trade-ready products from local operators to over 60 tourism organisations
5 & 6		Deliver 6 sector development initiatives to support the region's sectors of strength	<p>Achieved</p> <ul style="list-style-type: none"> Commissioned a Feasibility Study on regional land diversification to support diversification in the primary sector Developed interactive map of regional crop opportunities Accommodation Sector Workshop held to support improving standards in the sector Agritourism Accelerator completed with 24 operators participating supporting diversification for primary industry Support of Manawatū's Tech Week activity, through partnerships and sponsorship. Capability & Efficiency Workshops: <ul style="list-style-type: none"> Energy Efficiency and Conservation Authority - Regional Energy Transition Accelerator supporting large food/primary processors LEAN Workshop to support the Manufacturing sector Sustainable is attainable programme launched

5 & 6

400 engagements with businesses including support of Business, Attraction, Retention and Expansion in the region, and including 320 businesses actively engaged through the Regional Business Partner Programme.

Achieved

- 621 Business engagements achieved.
 - 131 Innovation support engagements
 - 309 Regional Business Partner business support engagements
 - 181 business retention and expansion engagements
- Delivered the Regional Business Partner Programme through:
 - 329 businesses actively engaged
 - Net Promoter Score of +67
 - Capability Funds issued of \$192,842

2022-23 year: 565 business engagements, including 258 businesses through the Regional Business Partner Programme with Capability Funding issued of \$193,182, and Net Promoter Score +52

5 & 6

Partner with key stakeholders including Sprout, The Factory and Callaghan Innovation to deliver 6 start-up and innovation activities or initiatives

Achieved

- Partnered with The Factory to deliver 3 core programs: Pre-incubation programme (71 start-ups), Incubation programme (10 start-ups) and the Manawatū Innovation Showcase.
- Partnered with Sprout Agritech to deliver 2 Accelerator cohorts supporting 22 Agri Tech businesses (2022-23 year 19 businesses).
- Delivered annual Callaghan Innovation programme:
 - 91 unique businesses supported, including 30 Frontier (high value) Ventures, and 12 Māori Businesses
 - 47 Student, New to Research & Development, and Seed grants issued
 - Value of Grants issued \$1,239,132

2022-23 year: 5 initiatives through Sprout, The Factory and Callaghan Innovation delivery

2022-23 year: \$957,940 in Callaghan Innovation grants issued

Place	Link to community outcomes	Target	Outcomes
Profile Manawatū locally, nationally, and globally			
Lead and develop the stories of Manawatū, creating a narrative and a unified positioning, incorporating the cultural heritage of iwi.	1, 2 & 6	5 content pieces targeting key audiences to support growing the profile and narrative of the city and region, leveraging the Regional Identity	Achieved <ul style="list-style-type: none"> 26 content pieces created and published on the regional website ManawatuNZ.co.nz 2022-23 year: 24 content pieces curated
	1, 2 & 6	20 direct media features published profiling the region, with a reach of more than 1.5 million**	Achieved <ul style="list-style-type: none"> 51 direct media features published with a total reach of 148,185,089 (with significant numbers resulting from coverage in South Korea and India via CEDA's partnership with Tourism New Zealand). 2022-23 year: 56 direct media features with a reach of 42,074,2572
Grow engagement on regional web and digital platforms for increased promotion of and information on the region.	5 & 6	180,000 sessions on ManawatuNZ for the year, and a 3% increase in social media engagement	Achieved <ul style="list-style-type: none"> Website sessions on ManawatuNZ.co.nz for the year of 283,847 Social media Increase in engagement of 3.39%, being 31,481 followers (Facebook and Instagram), up 1,032 from 30,449 at 30 June 23 2022-23 year: 303,454 sessions, and 3.18% increase in social media engagement

Partnerships	Target	Outcomes
Data and insights communications on the performance of the region's economy		
Economic impact information regularly communicated to stakeholders and business.	1, 5 & 6	50 communications to key sectors and businesses in the region including economic updates
		Achieved <p>62 business and sector communications sent:</p> <ul style="list-style-type: none"> 60 Seconds (43) information communications Quarterly Economic Dashboards (4) Quarterly Economic Snapshots (4) Training and Development Guides (10) Visitor Industry Update (1) 2022-23 year: 90 communications sent

Feilding Civic Centre Trust: for the year ended 30 June 2024

The Manawatū District Council resolved to revoke the Trust's "exempt" status effective February 1, 2024. As a result of this resolution, the Trust is now required to prepare a Statement of Intent and a Statement of Expectations applicable to the financial year commencing 1 July 2024.

Awahuri Forest / Kitchener Park Trust: for the year ended 30 June 2024

The Manawatū District Council resolved to revoke the Trust's "exempt" status effective February 1, 2024. As a result of this resolution, the Trust is now required to prepare a Statement of Intent and a Statement of Expectations applicable to the financial year commencing 1 July 2024.

Annual Report Disclosure Statement for year ending 30 June 2024

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 the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

The Council is required to include this statement in its annual report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Rates affordability benchmarks

The Council meets the rates affordability benchmark if -

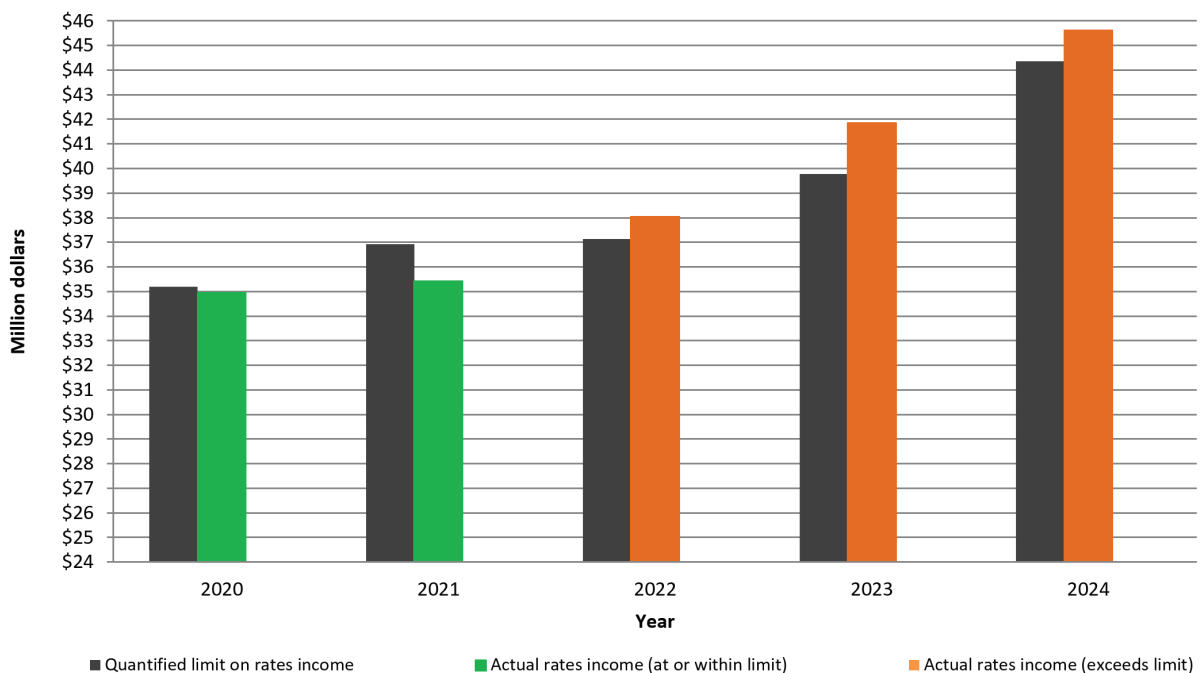
- its actual rates income equals or is less than each quantified limit on rates; and
- its actual rates increases equal or are less than each quantified limit on rates increases

Rates (income) affordability

The following graph compares the Council’s actual rates income with a quantified limit on rates contained in the financial strategy included in the Council’s Long-term Plan. This excludes water by meter. The quantified limit is the indicative rate limit of LGCI plus 1.7%, measured in million dollars. LGCI is the Local Government Cost Index provided by Business and Economic Research Limited (BERL) each year.

In 2022 and 2023, the number of SUIP’s (Separately Used or Inhabited Parts) for the actual rates calculation exceeded the forecast number used when setting the budget. This has resulted in more rates being collected than anticipated in the budget. This reflects the strong level of growth within the District.

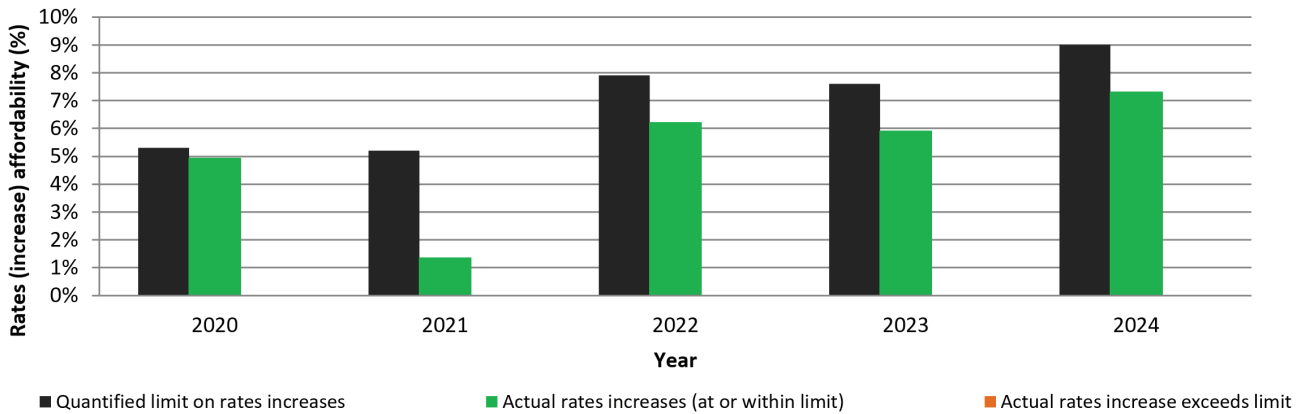
In 2024, the number of SUIP’s (Separately Used or Inhabited Parts) for the actual rates calculation exceeded the forecast number used when setting the budget. A number of CBD unit’s valuations increased to comply with the Building (Earthquake-prone Buildings) Amendment Act 2016. This has resulted in 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 3%, excluding growth and new levels of service.



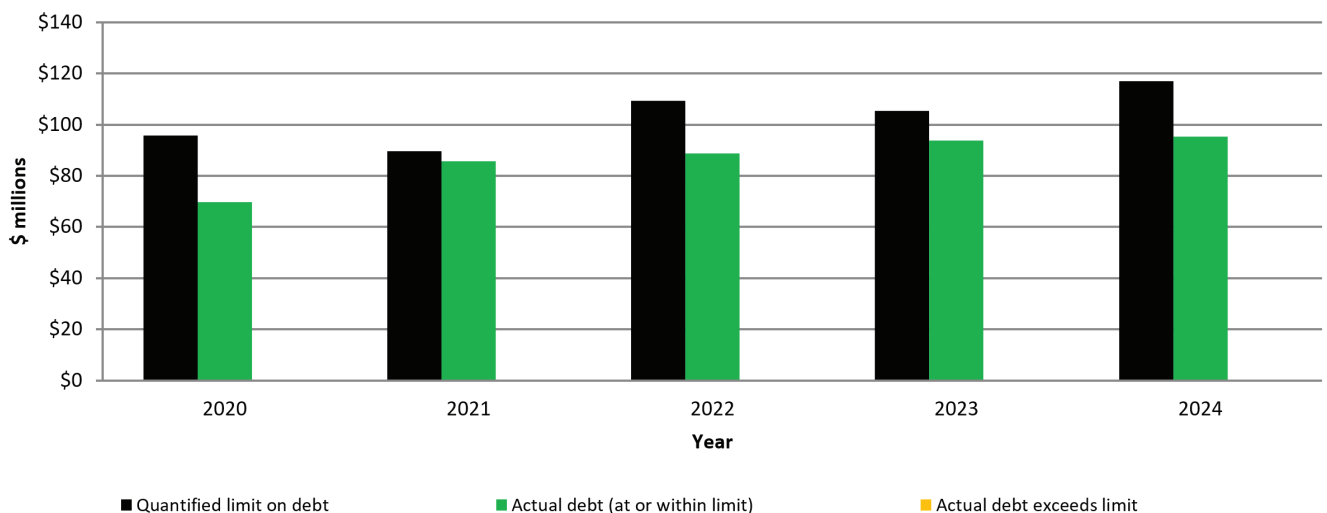
Debt affordability benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing as detailed below.

the borrowing limits established in the Council’s Liability Management policy (refer below) which yields the lowest debt. In this case it is the interest being less than 10% of operating revenue less \$5 million emergency buffer.

The 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 Council meets the debt affordability benchmark if its actual borrowing is below the maximum debt allowed.



Balanced budget benchmark

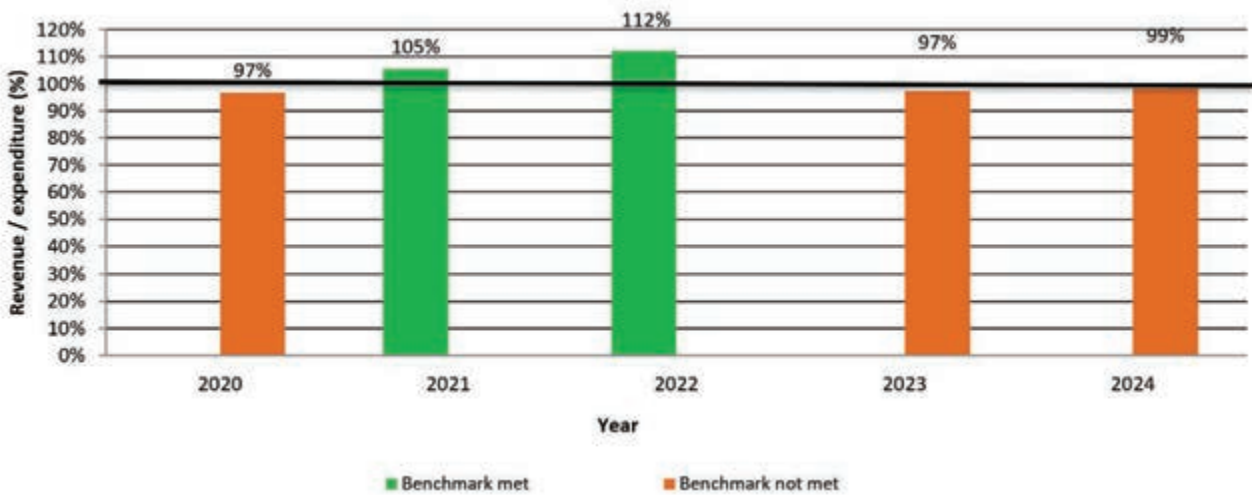
The following graph displays the Council’s revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial 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 2020, revaluations for infrastructure assets, buildings and land were higher than anticipated resulting in \$2 million of unbudgeted depreciation.

In 2023, revaluations for infrastructure assets, buildings and land were higher than anticipated resulting in \$4 million of unbudgeted depreciation.

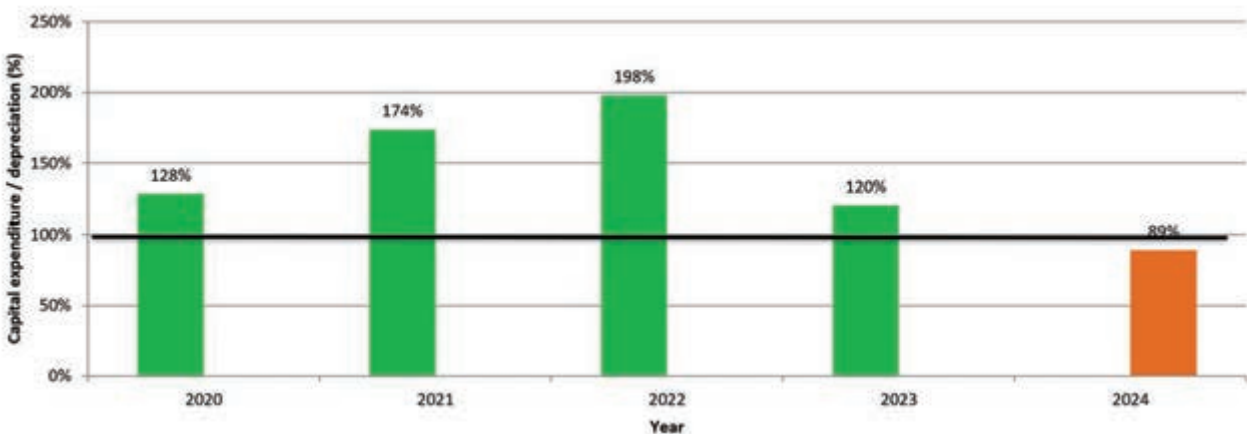
In 2024, revaluations for infrastructure assets, buildings and land were as anticipated.



Essential Services Benchmark

The following graph displays the Council’s capital expenditure on network services as a proportion of depreciation on network services. The Council meets this benchmark if its revenue equals or is greater than its operating expenses.

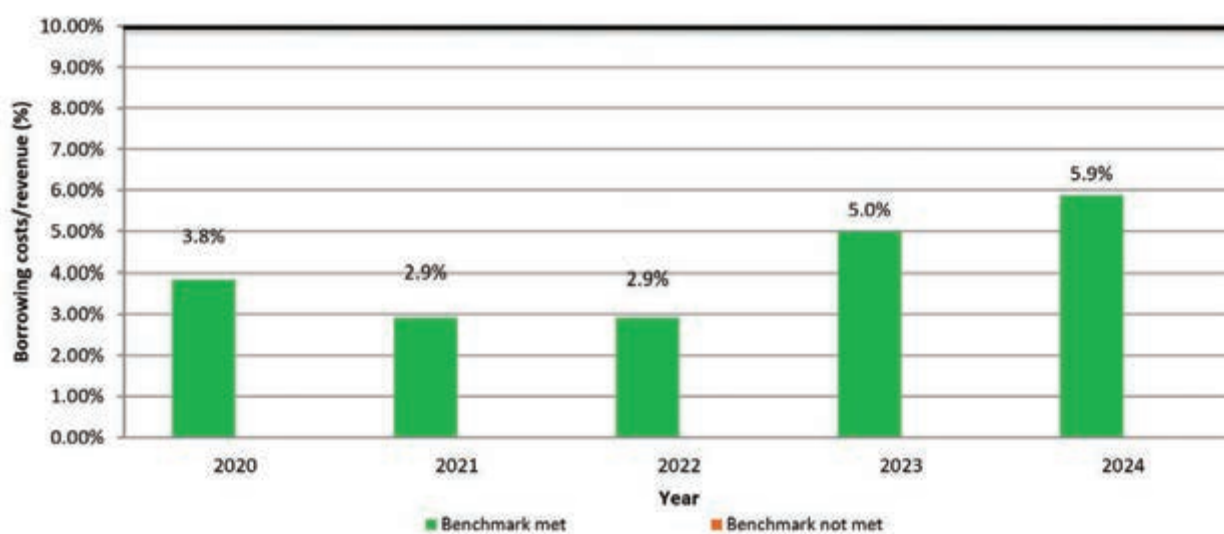
The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



Debt servicing benchmark

The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

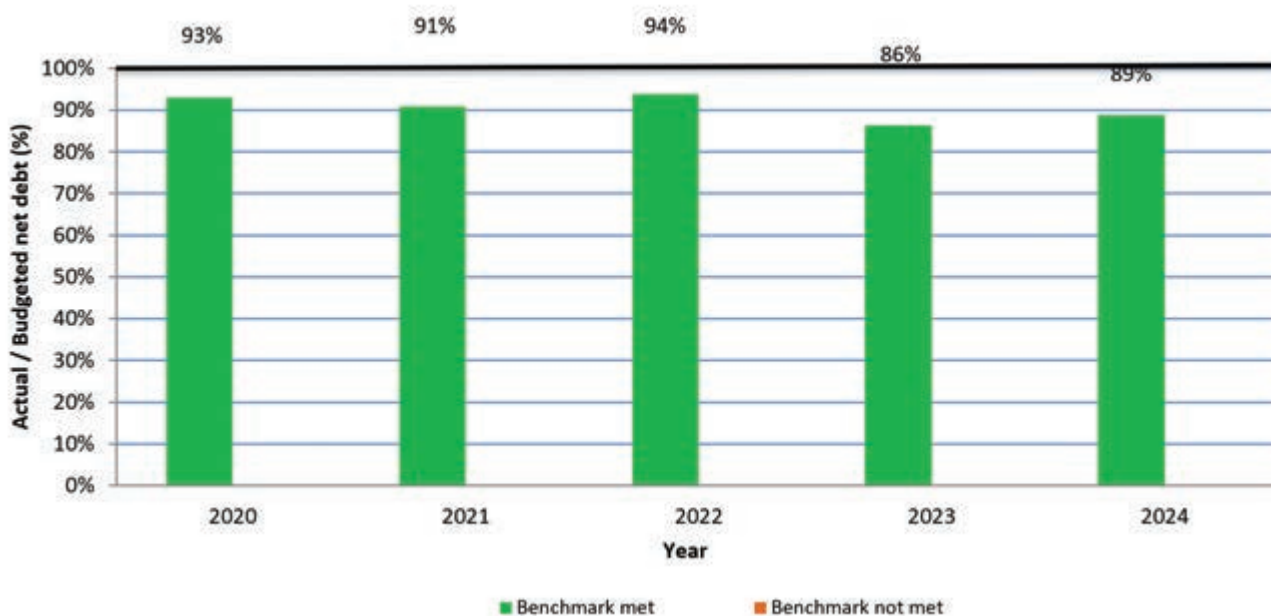
Because Statistics New Zealand projects the Council's population will grow as fast as the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 10% of its revenue.



Debt control benchmark

The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



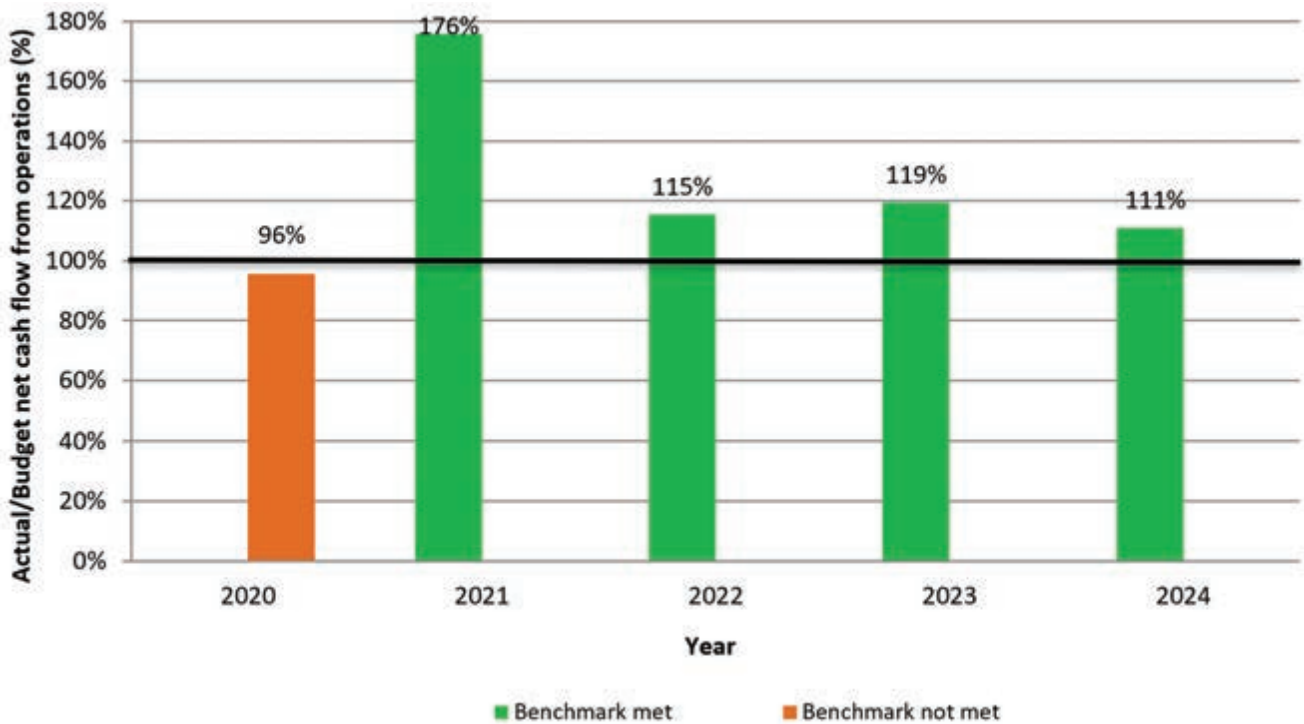
Operations control benchmark

This graph displays the Council’s actual net cash flow from operations as a proportion of its planned net cash flow from operations.

The Council meets the operations control benchmark if its actual net cash flow from

operations equals or is greater than its planned net cash flow from operations.

In 2020 there was \$1.5M in revenue budgeted for a Commercial Waste Contract, which did not proceed.





Section 4:

Other Information

Wāhanga 4:

He Kōrero Atu Ano





Manawatū District Council Executive Team

Te Kaunihera ā-Rohe o
Manawatū Kāhui Whakahaere

Chief Executive



Shayne Harris

Executive Team



Lyn Daly

General Manager
Community



Hamish Waugh

General Manager
Infrastructure



Frances Smorti

General Manager
People and
Corporate






Amanda Calman

Chief Financial
Officer

Elected Members Responsibilities

Ngā Kawenga Mahi a ngā Māngai Kaunihera

Elected Member	Standing Committee of Council						Non-committee of Council
	* Audit & Risk Committee	CE Employment Committee	CE Performance Subcommittee	* Creative Communities Assessment Committee	**District Development Committee	Hearings Committee	* District Licensing Committee
 Mayor Helen Worboys	✓	✓	✓		✓		
 Steve Bielski		✓			✓		
 Bridget Bell		✓			✓	✓	
 Kerry Quigley		✓			✓		
 Alison Short	✓	✓		✓	✓	CHAIR	✓
 Colin McFadzean	✓	✓		✓	✓		
 Lara Blackmore	✓	✓	✓		✓		
 Michael Ford		✓	✓		CHAIR	✓	
 Fiona Underwood		✓			✓	✓	
 Andrew Quarrie		✓			✓	✓	
 Grant Hadfield	✓	CHAIR	CHAIR			✓	
 Stuart Campbell	CHAIR	✓					

*Committee includes members who are not elected member of Manawatūu District Council

**Disestablished 07 March 2024



**Diversity, inclusion,
equal employment
opportunity statement**
**Te Tauākī mō te Kanorau,
te Whai Wāhi, me te
Ōritenga Whiwhi Mahi**

The Local Government Act 2002 requires the Council to publish its plans for ensuring equal employment opportunity, and to report on its performance.

Council is committed to a culture that values diversity and inclusiveness. We believe that diversity within our workforce makes our Council stronger, more capable and more adaptive. With a diverse team we are better able to understand our broad-ranging customers' and stakeholders' needs and to respond effectively to them.

Consistent with our values, we will ensure that diversity and inclusion are central to our policies and practices throughout the Council.

This will enable us to:

- recruit the right people based on merit from a diverse pool of talented candidates;
- make more informed and innovative decisions, drawing on the wide range of ideas, experiences, approaches and perspectives that employees from diverse backgrounds with differing skill sets bring to their roles, and
- better represent the diversity of our customers and stakeholders.

We seek to provide the same opportunities for all people in all areas of employment, regardless of their gender, marital status, religious or ethical belief, colour, race, ethnic or national origins, disability (physical, mental, learning), age, political opinion, employment status, family status, or sexual orientation.

The Council seeks also to engage employees and other staff on the basis of merit. This includes experience and personal qualities, as well as any formal qualifications that a position might require. In its recruitment activities, the Council seeks to provide access to a wide range of talent from which to make selections. It seeks to make selection decisions in ways which do not discriminate unlawfully or unreasonably against any person or group of people.

We seek to identify and eliminate any policies, programmes, procedures or practices which have the effect of putting any person or group of people at a disadvantage in any aspect of employment.

**Summary of the 2023/24
Equal Employment
Opportunities Programme**
**Hei Whakarāpopoto i te Hotaka mō
te Ōritenga Whiwhi Mahi, 2023/2024**

Training and education was implemented and targeted to areas of greatest need. Management policies were reviewed and amended as appropriate. The employee engagement survey was undertaken to gauge the organisation's culture, with pleasing results significantly above the Local Government average. Council was an active participant in the Diversity Work regional hui, and we continue to work closely

with our partners in this space to improve our approaches.

Processes and activities in which Māori contributed to Council's decision-making processes in 2023/24

Ngā tukanga me ngā mahi i whai wāhi atu a Ngāi Māori ki tā te Kaunihera whakatatū take, 2023/2024

Council is committed to working alongside local whānau, hapū and iwi Māori communities to improve the wellbeing of Māori and other communities in our District. The Councillor for Ngā Tapuae o Mātangi Māori Ward has been active amongst the Māori community, particularly for the 2024-34 Long-Term Plan consultation. Council conducted engagements at marae and provided information sessions with Te Kōtuiti Reo Taumata, the marae and hapū collective.

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:

- District Plan Change - Engagement with iwi occurred with whānau working towards their own papakāinga, and in the development of policies and rules. Iwi were also invited to share concerns with draft provisions for the Rural Section of the Plan.
- Consultation and engagement occurred as required in the resource consent process and Council is actively inviting engagement

for the wastewater treatment plant re-consenting. Iwi members were involved in planting the new onsite wetland as well as design work for detention ponds.

- Iwi members were involved in creating and completing the cultural designs and art pieces that adorn the exterior and interior of Te Āhuru Mōwai (the Manawatū Community Hub Library).

Other ways Manawatū District Council facilitates capacity building and contribution to decision making

Tā te Kaunihera whakapakari raukaha, whakapiki i te whai wāhitanga mai o te iwi ki ngā whakataunga a te Kaunihera

Kaitohu Aporei - Māori (Principal Adviser – Māori): A critical liaison role between Council and whānau, hapū, and iwi Māori. The Kaitohu Aporei - Māori works to increase cultural literacy of Council staff and facilitates mutual understanding between Council and the Māori community.

Mana Whakahaere Group: A Ngāti Kauwhata and Council collaboration, comprising of iwi Rangatira, Council leaders and support people. A requirement of the Ōroua Declaration, the group's primary focus is the revitalisation of the mauri (life force) of the Ōroua River and elevating the wellbeing of the River to a point where Ngāti Kauwhata see fit to remove the Rāhui (temporary prohibitions/ cultural restriction) placed on the river by iwi Kaumātua.

Grants 2023/24

Te Tuku Takuhe 2023/24

During 2023/24, 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 2023/24.

Organisation	Remission \$
Activate Church Feilding	16,404
Anglican Parish of Oroua	6,258
Eden Christian Kindergarten	53
Feilding Baptist Church	732
Feilding Bible Chapel	3,335
Feilding & Districts Art Society	3,604
Feilding & District Caledonian Society	3,365
Feilding & District Steam Rail Society Inc	3,214
Feilding Civic Centre Trust	6,807
Feilding Congregation of Jehovah's Witnesses	2,033
Feilding Golf Club	2,205
Feilding Guides & Scout Association	2,982
Feilding Kindergarten	1,165
Feilding Lifepoint Church	2,467
Feilding Ōroua Presbyterian Parish	731
Feilding Playcentre	921
Foxton Shannon Co-operating Parish	678
Halcombe Playcentre	1,264
Halcombe Rugby Football Club	1,382
Hapaitia Kohanga Reo	921
Highland Home Christian Camp	2,507
Hīmatangi Beach Bowling Inc	1,980
IHC NZ Inc	4,527
Johnston Park Bowls Inc	3,579
Manawatū Community Trust	140,957
Manawatū NZ Riding for the Disabled	342
Manchester House Social Services Society	3,393
Manfeild Park Trust	8,019
National Spiritual Assembly of the Baha'is of Manawatū	732
Plunket – Feilding	3,843
Rangiwahia Environmental Arts Centre Trust	85

Organisation	Remission \$
Rongotea Bible Chapel	434
Rongotea Returned Service Association	1,186
Rongotea Uniting Parish	678
Ruahine Kindergarten Association	2,645
Salvation Army Feilding Corps	9,095
Seventh Day Adventist Church	732
St Brigids Catholic Church	54
St Marks Methodist Congregation	3,145
St Thomas Anglican Church	434
Taumata O Te Ra Marae	6,434
Te Manawa Family Services Charitable Trust	3,064
The Church at Feilding	732
The Manawatū Historic Vehicle Collection Trust	6,181
The Order of St Johns Regional Trust Board	6,408
Trinity Lutheran Parish	732
	\$272,439

Private Cemetery/Urupā Fund

The purpose of the Private Cemetery/Urupa Fund is to assist with costs associated with the upkeep of private cemetery/urupā located within the Manawatū District. The following is a breakdown of the amount of financial support allocated in 2023/24.

Organisation	
Anglican Parishes of the Ōroua – Stanway and Kiwitea Churches	1,000
Aorangī Marae	2,040
Taumata O Te Rā Marae	2,000
	\$5,040

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 2023/24.

Organisation		\$
Age Concern – PN/ Manawatū	Delivery of Accredited Visiting Service to seniors	10,000
Age Concern – Horowhenua	Delivery of Accredited Visiting Service to seniors	5,000
Feilding Community Patrol	Patrol services for Feilding community	3,500
Awahuri Forest Kitchener Park Trust	Awahuri Forest Kitchener Park Education Programme for Schools	10,000
Feilding & District Promotion Inc	Manawatū District Events, Business Networks and District Information	436,000
Himatangi Beach Community Patrol	Patrol services for Himatangi Beach and community	3,500
Manawatū Historic Vehicle Collection Trust	Maintenance of archives, support for additional museum activities including exhibitions	20,000
Manawatū Riding for the Disabled	Volunteer recruitment, administration, training and care	5,000
Manawatū Rural Support Services Inc	Community support services, referrals and advice for social support for northern rural community	20,000
Manawatū Tenants Union	Tenant organising and support	5,000
Manchester House Social Services Society	Meth Support Group activities, Emergency Food Bank, Budgeting Support, Counselling, Senior Leisure Centre	60,000
Neighbourhood Support Manawatū	Community engagement and membership and emergency preparedness	25,000
Palmerston North Surf Life Saving Club Inc	Delivery of regional lifeguard service at Himatangi Beach Monday to Friday for five weeks	15,000
Plant to Plate Aotearoa	Delivery of Plant to Plate programme to primary schools, Education and awareness of growing, cooking and eating healthy nutritious kai; from establishing gardens and use of produce in an on-site cooking programme, Transmission of knowledge to whānau and community	10,000
SnapBACK Gym	Youth Mentor Programme	10,000
St John Feilding Area Committee	Provision of health shuttle service in Feilding	10,000
Te Manawa Services Charitable Trust	Youth and Parenting Programme - providing education to parents to feel supported and make positive informed parenting decisions	30,000
The Feilding and District Art Society	Operational funding to support staffing costs to run the Art Centre	10,000
Whānau Ātaahua Beautiful Families Trust	To provide programmes, services and support that enable whānau to create effective and meaningful lives that reflect their potential	5,000
Whatunga Tuao - Volunteer Central	Recognising and supporting volunteering opportunities, Supporting organisations to co-ordinate and place volunteers	5,000
Youthline Central North Island Inc	Standing Tall Te Hauora Hinengaro o te Rangatahi mental health wellbeing programmes, mentoring and counselling services	10,000
		\$708,000

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 2023/24 as a representative of the District, Region or New Zealand.

Organisation/Individual Activity/Programme		\$
Jade Askin and William Russell	Selected to represent Manawatū at the New Zealand Junior Young Farmers Grand Final in Timaru	1,500
Lachlan Crate	Selected to represent Manawatū at Basketball New Zealand's U17 National Camp in Wellington	325
Sian Rowden-Poyzor	Selected to represent Manawatū at Netball New Zealand's U18 Championships in Hamilton	500
Kiwitea School AgriKids	Selected to represent Manawatū at FMG AgriKids New Zealand Grand Final in Timaru	1,800
Bailey Jeffery	Selected to represent New Zealand at ITF Taekwon-Do World Championships in Finland	1,500
Abby-Rose Terry Bailey	Selected to represent New Zealand at Zone Dance Academy NYC and Orlando Dance Tour in USA	2,000
Georgia Simpson	Selected to represent New Zealand at Junior Track Cycling World Championships in Columbia	2,000
Simon Binsted	Selected to represent New Zealand at 2024 Masters Touch World Cup in England	2,000
Gracie Williams	Selected to represent Manawatū at TSNZ North vs South held in Christchurch	700
Maia Niwa	Selected to represent New Zealand at Hip Hop United World Championships in Portugal.	2,000
Lachlan Crate	Selected to represent New Zealand at FIBA U16 Asian Basketball Championships in Qatar	1,000
Magnum Dance Troups	Selected to represent New Zealand at World Supremacy Battlegrounds in Australia	1,000
Georgia Whiteman	Selected to represent New Zealand at Pacific Games 2023 in Solomon Islands	750
Lachlan, Fraser and Campbell	Selected to represent Manawatū at New Zealand U23 National Basketball Tournament in Auckland	900
Mila Hansen	Selected to represent New Zealand at the U16 Mounted Games Exchange held in Australia	600
Eva-Rose Dean	Selected to represent Manawatu at the NZRL Girls Youth National Tournament held in Taupō	400
Newbury School	Qualified to compete at the National Jump Jam Challenge Finals Competition held in Tauranga	202
Stuart Pearce	Selected to represent New Zealand at INBA/PNBA Olympia in USA	1,000
Colyton School	Qualified for two teams to compete at the National Jump Jam Challenge Finals Competition held in Tauranga	1,200
		\$21,377

Community Development Fund

The following organisations were assessed and approved by Council’s Community Development Assessment Panel to receive financial support for grassroots initiatives that contribute to the Community Development Strategy’s vision of “Our District offers a high quality of life for all residents” as per the Community Development Policy.

Organisation Activity/Programme		\$
Bainesse & District Community Development Trust	Towards the costs associated with engaging with the community regarding the proposed City to Coast Cycle/Walkway	2,000
Feilding Scouts	Towards the costs associated with scouts and Team Leader to attend the New Zealand Scout Jamboree	3,000
Feilding and District Promotion	Towards the costs associated with painting a community mural as part of the 150 years celebrations	4,800
Bhartiya Samaj Wellington and Manawatū Trust	Towards delivering a children’s mindfulness programme to build self-esteem, gain self-confidence to attain excellence	4,000
		\$13,800

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		\$
Rotary Club of Feilding Oroua	Towards the cost of holding the Fantasy in Lights at the Feilding Coach House	4,000
Feilding Amateur Swimming Club Inc	Towards the cost of the Swimming Carnival at the Makino Aquatic Centre	1,062
Manawatū & West Coast A&P Association	Towards the cost of holding the Annual Show at Manfeild Park	4,000
Cycling New Zealand	Towards the cost of holding the Skoda National School Road Championships	5,000
R2G Limited	Towards the cost of providing St Johns for the Daybreaker Rally Manawatū	5,000
Manawatū Business Chamber	Towards the cost of Plate of Origin Dinner at the Awapuni Racecourse	6,000
Friends of St Barnabas	Towards the cost of hosting AOTNZ – The Undiscovered Musicals of Jane Austen at the Rangiwahia Community Hall	1,880
The Feilding and District Art Society	Towards the cost of the Manawatū Art Expo held in Palmerston North	3,000
Rangiotu Hall Committee	Towards the cost of a community Christmas Function held at the Rangiotu Hall	500
Feilding Christian Leaders Network	Towards the cost of holding the Feilding Carols by Candlelight	3,000
Pohangina Hall Committee	Towards the cost of hosting the Land of the Long Long Drive	500
Greasy Chain Charitable Trust	Towards the cost of holding the Gravel and Tar 2024	2,000
Step 'n Thyme Leisure Marching Team	Towards the cost of holding a Leisure Marching Display	500
Feilding and District Promotion	Towards the cost of organising 150 Years Feilding & District	7,500
Tangimoana Community Committee	Towards the cost of organising the small village BIG MUSIC Festival at the Ellison Reserve, Tangimoana	500
WahiBJJ	Towards the cost of organising the Kids Jiu-Jitsu League at the Feilding Civic Centre	2,000
Makino Masters Swimming Feilding	Towards the cost of organising the Makino Masters Swimming Carnival	500
Rotary Club of Feilding Ōroua	Towards the cost of organising the Feilding Diwali Festival of Lights	10,000
Whānau Ātaahua Beautiful Families Trust	Towards the cost of organising the 2024 Matariki schools event	10,000
New Zealand Rural Games Trust	Towards the cost of organising the 2024 Kids 'n Country held in Feilding and the Ford Ranger NZ Rural Games held in Palmerston North	25,000
		\$91,942

Creative NZ: Creative Communities Scheme

Council administers on behalf of Creative New Zealand the Creative Communities Scheme, which provides funding for arts projects undertaken within the Manawatū District. Total funds allocated were:

Organisation Activity/Programme		\$
Kōwhai Patchwork Quilters Club	An exhibition of quilts and stitch related projects at the Coach House Museum	3,229
Feilding and District Art Society	Deliver a series of different workshops for all ages and different skill levels	4,195
Cheryl O'Brien	Exhibition "Aren't We the Same" at the Feilding and District Art Society Centre	2,662
Feilding Civic Centre Trust	Commission artworks for the exterior Feilding Civic Centre Trust wall	3,914
Square Edge Community Arts	Art Trail Manawatū 2023	4,000
Kristi Whittaker	Plan and plant a pā harakeke in schools/early childhood centres as part of igniting a new generation of weavers	2,000
Square Edge Community Arts	Art Trail Manawatū 2024	5,794
Celtic Spirit Inc	Manawatū Tattoo 2024	4,250
Feilding & District Art Society	Term 2 Art Classes for All Ages	4,220
Te Kāhui Aho ō Kawakawa	Te Kāhui Aho ō Kawakawa Art Gala 2024	2,750
Feilding Civic Centre Trust	Star Search 2024	3,200
North Street School	NSS Student Mentorship Program	1,000
		\$41,214

Trust Funds

Council administers trust funds that have been vested to Council, available for a specific purposes. Total grants allocated from these funds during the 2023/24 financial year were:

Organisation	\$
Robert Dickson Education Trust Fund	0
Hook Bequest	0
	\$0



The Country Road, Manawatū

Community and School Pools

Council allocates funding to assist with chemical costs, on application, to schools that make their swimming pools available for the community's use. Total grants allocated from these funds during the 2023/24 financial year were:

Organisation	\$
Bainesse School	300
	\$300

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.



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