



Audit and Risk Committee

Notice of Meeting

A meeting of the Audit and Risk Committee will be held in the Council Chamber, 156 High Street, Dannevirke on **Wednesday 8 October 2025** commencing at **9:30am**.

Malcolm Alexander
Chief Executive

Agenda

- 1. Welcome and Meeting Opening**
- 2. Apologies**
- 3. Public Forum**

A period of up to 30 minutes shall be set aside for a public forum. Each speaker during the public forum section of a meeting may speak for up to five minutes.

Standing Orders may be suspended on a vote of three-quarters of those present to extend the period of public participation or the period any speaker is allowed to speak.

With the permission of the Chairperson, members may ask questions of speakers during the period reserved for public forum. If permitted by the Chairperson, questions by members are to be confined to obtaining information or clarification on matters raised by the speaker.

- 4. Notification of Items Not on the Agenda**

Major items not on the agenda may be dealt with at this meeting if so resolved by the Committee and the Chairperson explains at the meeting at a time when it is open to the public the reason why the item was not listed on the agenda and the reason why discussion of the item cannot be delayed until a subsequent meeting.

Minor matters not on the agenda relating to the general business of the Committee may be discussed if the Chairperson explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at that meeting, but no resolution, decision or recommendation may be made in respect of that item except to refer it to a subsequent meeting.

5. Declarations of Conflicts of Interest in Relation to this Meeting's Items of Business

6. Confirmation of Minutes 3

Recommendation

That the minutes of the Audit and Risk Committee meeting held on 22 July 2025 (as circulated) be confirmed as a true and accurate record of the meeting.

7. Reports

7.1 Adoption of the Annual Report 2024/25 13

8. Items not on the Agenda

9. Closure



Audit and Risk Committee

Minutes of a meeting of the Audit and Risk Committee held in the Council Chamber, 156 High Street, Dannevirke on Tuesday 22 July 2025 commencing at 9:30 am.

1. Present

Mr P Jones (Chairperson), Her Worship the Mayor - Mrs T H Collis, Crs E L Peeti-Webber (Deputy Mayor), N L Chase, A K Franklin, S M Gilmore, P A Johns (via Teams), M F Long, K A Sutherland, S A Wallace and S M Wards

In Attendance

Mr M Thomas	- Contractor
Mr D Batley	- Evergreen Consulting
Mr B Nicholson	- Chief Executive
Ms S Lowe	- Group Manager – People, Capability and Customer Engagement
Mr H Featonby	- Group Manager – Operations
Mr P Wimsett	- Chief Advisor
Mrs S Walshe	- Finance Manager
Mr S Dunn	- Risk and Assurance Advisor
Mr R Earp	- Strategic Advisor
Ms E Roberts	- Revenue Manager
Ms A Charmley	- Planning Services Manager
Ms G Anderson	- Health and Safety Coordinator
Mr D Erard	- Tararua Alliance Manager
Mrs S Anthony	- Democracy Support Officer

2. Welcome and Meeting Opening

Mayor Tracey Collis opened the meeting with a Karakia.

3. Apologies

There were no apologies.

4. Public Forum

Nil

5. Notification of Items Not on the Agenda

Nil

6. Declarations of Conflicts of Interest in Relation to this Meeting's Items of Business

Nil

7. Confirmation of Minutes

- 7.1 *That the minutes of the Audit and Risk Committee meeting held on 29 April 2025 (as circulated) be confirmed as a true and accurate record of the meeting.*

Collis/Long

Carried

8. Reports

8.1 Financial Risk Incident - Loan to Pūkaha Mount Bruce Board

The Audit and Risk Committee considered the report of the Chief Executive dated 9 July 2025 that provided an update of the financial risk incident regarding the loan to Pūkaha Mount Bruce Board in 2021, and presented management's assessment from its preliminary review of Council's due diligence and decision making regarding the original advance of the loan, including identified risks, controls, financial impact and risk assessment of potential loss. And sought to recommend that the lessons learned from this incident be noted.

It was agreed by the committee to remove 'and adopt' from the resolution as this is not required for the report.

A question was asked as to whether Pūkaha Mount Bruce Board had provided quarterly reports to Council as was required in the loan agreement and it was advised that only annual reports had been received and governance oversight was unknown however unlikely. It was acknowledged that Council has a role to play to ensure reports are provided and this was an oversight in this instance. This agreement sat outside of normal council business, a policy around grant

funding did not exist, this would have stipulated how this would have been reported back. Although this was not a grant, it did fall under the same criteria as a grant; grants are monitored by officers, however in this situation it was an oversight.

It was asked whether there had been any notification of challenges faced by Pūkāha leading up to the March 2025 report, and it was advised that no prior notification of concern had been raised and the March report was the first indication of hardship. It was noted that there were no risk factors identified that would trigger the Significance and Engagement Policy from the information provided at the time including factoring in the support that Pūkāha have. Retrospectively it is identified that this could have been monitored differently. It was noted that every TDC agreement with contracts is monitored by staff and there are good monitoring processes in place, however it is difficult to actively monitor due to the quantity of contracts; grant style agreements are more closely monitored, and there are no other loans of this nature with other organisations. Lessons have been learnt through this process and those with higher level of risk are closely monitored and improved reporting measures are in place.

A question was raised as to whether the Pūkāha loan was covered by the Credit Contracts and Consumer Finance Act 2003 and it was advised that this was unknown and further advice would need to be sought.

It was acknowledged that while there was no indication of concern from the previously received Pūkāha reports, some risk assessment aspects may have generated further discussion and investigation, had more regular reports been provided to Council. It was also advised that evidence of forecasting income supporting the initial application did take place by Pūkāha and was presented in their business case; this information is available to members if required. It was noted that the negotiations for the new loan agreement will include security, of which Tū Mai Rā are aware.

That the report from the Chief Executive dated 09 July 2025 concerning the Financial Risk Incident - Loan to Pūkaha Mount Bruce Board (as circulated) be received.

Gilmore/Wards

Carried

8.2 Tararua Alliance Audit Risk Committee Report

The Audit and Risk Committee considered the report of the Tararua Alliance Manager dated 10 July 2025.

The Tararua Alliance Manager provided a summary of the report. A question was raised regarding ISO accreditation as this is expensive and whether there were other frameworks available, and it was advised that NZTA have reporting tools available, some of which are currently utilised, there are no other known tools. It

was noted that the appointment of the Chief Financial Officer will provide financial acumen from Council perspective. The ISO accreditation for Tararua Alliance is close to being achieved with little internal effort required.

A concern was raised regarding rural roads with worn road markings which are barely visible and it was advised that an annual schedule for remarking is currently being discussed with the view to focus on targeted areas of need rather than a blanket district wide remarking which may include areas that do not require remarking.

A question was asked regarding the Communities At Risk Register 2023 which showed poor performance for personal risk at urban intersections, and given the negative feedback received in Dannevirke in the past, were there any plans to engage with the community about future plans; also noting Horizons with Road Safety that may be able to assist. It was responded that the feedback from the audit has driven a more targeted safety programme for the business case to be put forward for the next period for funding to undertake safety improvements; this will include state highway intersections, where Alliance will work with NZTA to look at safety perimeters, with an example being Woodville McLean Street intersection, and feedback and suggestions for the business case is encouraged.

It was noted that succession planning is well managed and has seen success; improvements have been made to identify gaps and manage risk.

That the report from the Tararua Alliance Manager dated 10 July 2025 concerning the Tararua Alliance Audit Risk Committee Report be received.

Wallace/Sutherland

Carried

Mayor Tracey Collis left the meeting at 10.28am

8.3 Update on the Internal Review Process for the Annual Report

The Audit and Risk Committee considered the report of the Senior Financial Accountant dated 10 July 2025 that provided an update on the internal review process for the Annual Report. The process is designed to ensure the accuracy, completeness, and quality of the report before its final audit.

It was noted that while adoption is scheduled for the end of October, this will occur as soon as practically possible around the 2025 elections.

That the report from the Senior Financial Accountant dated 10 July 2025 concerning the Update on the Internal Review Process for the Annual Report be received.

Wallace/Long

Carried

Mayor Tracey Collis returned to the meeting at 10:31am

8.4 **Revaluation Update**

The Audit and Risk Committee considered the report of the Senior Financial Accountant dated 09 July 2025 that provided an update on the current status of the infrastructure revaluation process, highlight progress made, and outline risk mitigation strategies implemented to ensure the integrity and reliability of the valuations.

It was noted that the infrastructure revaluation is prepared annually due to unit rates and the uniqueness of TDC and leads to a smoother review with auditors. It was noted that the 2025 revaluation report is on track.

That the report from the Senior Financial Accountant dated 09 July 2025 concerning the Revaluation Update be received.

Jones/Collis

Carried

8.5 **Sensitive Expenditure Policy**

The Audit and Risk Committee considered the report of the Risk and Assurance Advisor dated 09 July 2025 that presented the updated Sensitive Expenditure Policy for endorsement following its scheduled review.

It was noted that a requirement for monitoring is still to be developed and also the Asset Disposal Policy mentioned in '23.2 Requirements' of the policy draft is still to be developed.

A request was made to include guidelines for Koha including detailing amounts. It was advised that this currently sits within a different schedule of fees relating to iwi engagement, however this has been noted and will be considered.

A concern was raised around '10.1 Prohibited Uses' wording, for example in the event a staff member did not carry cash and a fuel card did not work when paying for fuel in a company vehicle, this wording could be changed to 'restricted'. It was noted that 'prohibited' was long standing wording for this policy, however will be considered.

Following discussion regarding stopping of Airpoints accrual it was noted that the policy aligned with specific instructions from the office of the Auditor General.

It was advised that reporting will lie with the Finance Team, there is no commitment yet on the level of reporting however the data is readily available subject to compatibility with council systems. It was agreed that anticipated international travel expenditure be made transparent and available to Council prior to travel and approved.

That the report from the Risk & Assurance Advisor dated 09 July 2025 concerning the Sensitive Expenditure Policy with minor amendments be

received, and the policy be amended to reflect the Asset Disposal Policy once adopted.

Collis/Gilmore

Carried

8.6 **Strategic Risk Register Review and Setting of the Internal Audit Programme**

The Audit and Risk Committee considered the report of the Risk & Assurance Advisor dated 10 July 2025 that provided a review of the full Strategic Risk Register and set the internal audit programme for the 2025-2028 triennium.

Malcolm Thomas provided a summary of the environmental scan report. A question was raised as to what the iwi response would be to the limited government support for housing, and it was advised that funding now sits with 'flexible funding' and details are still to be advised by the Government; funding is limited at present, however the sites for Tararua district are near the top of the priority list.

The Planning Services Manager and Dan Batley notified the committee of the government's proposed Plan Stop Policy and the changes to come in to effect with the amendment, noting that there is no option for submissions and this change will come into effect at the end of August. All councils that are not at the hearing stage in the plan development process are to pause progress. There is an option to apply for exemptions, details are yet to be provided by government, and it was advised that auto exemptions are also available however TDC's 10 year review does not seem to fit within the criteria for this.

A question was asked as to how much the District Plan development had cost to date, noting it was a legal requirement to complete this work initially, additionally, government should be made aware of the impact of this announcement on smaller councils such as TDC. It was responded that since 2021 – 30 June 2025, including a portion of better off funding, the amount spent on the District Plan review has been \$900,923.00, not including staff time, a large spend for council, and it was advised that no further funds be spent at this time as Council awaits further announcements regarding the amendments.

The Risk and Assurance Advisor provided a brief summary of the strategic risk register. A question was raised as to whether the register would have the capability to identify risks such as those identified in hindsight from the Pūkāha and rates direct debit incidents. It was acknowledged that internal auditing is important, however there is currently no designated resource to manage this. A discussion is underway with the Executive Leadership Team to look at ways to provide resources to carry out internal auditing.

A concern was raised regarding the poor internal controls; how to ensure better internal audit controls and reporting is in place; how would this be achieved this

with limited resources. It was responded that a limited budget is available and there are pre-programmed audits already in place, IT carry out self-assessments which can be reported to committee. The Chief Executive carries out regular 'fit for purpose' reviews and there are controls in place, including reporting on instances of fraud, these reviews are carried out yearly.

During discussion it was agreed that Fraud and Cybersecurity were of high levels of concern and should be a key focus. It was also raised that Iwi and Māori Partnerships need to be considered as to how to continue to incorporate this in a changing environment – regular internal reviews ensure we continue to monitor our partnership agreements as changes happen. It was noted that this is currently included in the work programme; the significance and engagement policy is up to date, and the cultural competency policy and strategy is still under development noting that conversations have started with both iwi and the framework development is well underway

It was advised that a mechanism needs to be available to allow for a change of focus that allows alteration to the programme accordingly as the need arises, and it is important to address how risks are managed and how to maintain continuity; it is also important to measure and report, and to build competency during the ongoing changes, and to include room for discussions for governance.

That the report from the Risk & Assurance Advisor dated 10 July 2025 concerning the Strategic Risk Register Review and Setting of the Internal Audit Programme (as circulated) be received.

That the Committee reviews the attached Strategic Risk Register summary and provides any feedback or recommendations to Council or management.

That the Committee adopts:

- ***Options 5: Fraud Risk Management and Conflicts of Interest***
- ***Option 8: Cybersecurity and IT Resilience***
- ***Iwi and Māori Partnerships***

for inclusion in the 2025-2028 Internal Audit Programme.

Collis/Wards

Carried

8.7 Risk Appetite

The Audit and Risk Committee considered the report of the Risk and Assurance Advisor dated 11 June 2025 that provided an update on progress of gap analysis between the draft risk appetites and current risks faced by Council.

A request was made for Wairarapa Councils to be added to the key stakeholders on page 216 of the agenda, item 14.2 of the report. Also, page 211 now requires further review in light of recent changes to District Plan developments. It was noted that although the Risk Appetite has not yet been formally rolled out to

council staff, it has had an impact on decisions for staff as they become aware of the appetite of councillors, and it considered a very valuable tool.

It was acknowledged that iwi involvement has been active in many aspects of council such as infrastructure, roading, water, and consents. Iwi also have limited resourcing and it is important to ensure mechanisms are in place to maintain the partnerships.

That the report from the Risk & Assurance Advisor dated 11 June 2025 concerning the Risk Appetite (as circulated) be received and adopted.

That the Committee endorses the risk appetite statements as follows:

Infrastructure Assets and related Services: Moderate (with a reducing appetite)

Other Assets and related Services: High (increasing appetite)

Environment and Resource Consents: Moderate (reducing appetite)

District Planning: Moderate (reducing appetite)

Enforcement: Moderate

Community Relationships: Low (increasing appetite)

Iwi Relationships: Low

Key Stakeholder Relationships: Moderate

Revenue: Low (reducing appetite)

Debt and Interest Rates: Moderate

Information Technology: Moderate (reducing appetite)

Records and Data: Moderate (reducing appetite)

Sutherland/Collis

Carried

8.8 Assurance Management Report

The Audit and Risk Committee of the Risk and Assurance Advisor dated 11 June 2025 that provided an update on matters related to Assurance.

A request was made for an update on outstanding email progress and it was advised that great progress had been made with most resolved within 24-48 hours, however there are legacy issues that are still being resolved, and there have been approximately 100 property sales over the last 2 months which come through to the same inbox; this is a high volume inbox both internally and

externally. Most emails were resolved up to 6 weeks prior to setting rates to ensure they were resolved before the first rates instalment; there are still a few complicated ones to be finalised. All have been responded to and it was requested that the Strategic Advisor be notified of any complainants who felt they had not been responded to, to ensure this is followed up.

A concern was raised regarding the slippage in due dates and what are the challenges that cause the deadlines to be moved out. It was advised that initial due dates were optimistic and the extent of business as usual work and volume of complicated legacy issues has contributed to the movement in dates. Debt management is significant. It was noted that it is difficult to increase resourcing as staff are specifically trained and taking on new staff is challenging due to training required.

That the report from the Risk & Assurance Advisor dated 11 June 2025 concerning the Assurance Management Report (as circulated) be received and adopted.

Wallace/Long

Carried

Mayor Tracey Collis left the meeting at 12:38pm and returned at 12:41pm

8.9 Health, Safety, and Wellbeing Management Report

The Audit and Risk Committee considered the report of the Risk and Assurance Advisor dated 11 June 2025 that provided an update on health, safety, and wellbeing matters.

A concern was raised regarding point 6 of the report: Due Diligence Risk Review for Pahiataua where significant concerns were raised; it was highlighted that Section 17A has now been lost in government changes which affected item 6.10 of the report, and it is important to ensure the concerns continue to be addressed in a prioritised way. It was responded that the work undertaken is useful and will still need to be continued, and this may be included as a decision in the long term plan.

More information was requested regarding the risks for lone or remote workers. It was advised that all teams have processes in place and the responsibility is taken seriously, however not all teams are using the tool but usage is trending upward. There are complexities around the meaning of lone or remote workers and assumptions are made hence the policy development. This will be taken to the Executive Leadership Team this month for recommendations to improve the policy and consider implementation.

That the report from the Risk & Assurance Advisor dated 11 June 2025 concerning the Health, Safety, and Wellbeing Management Report (as circulated) be received.

Gilmore/Wallace

Carried

8.10 **Drafted Triennium Work Programme 2025 -2028**

The Audit and Risk Committee considered the report of the Group Manager – People, Capability and Customer Engagement dated 09 July 2025 that enabled receipt and review of the draft Work Programme for the 2025-2028 triennium.

The Chair advised that a communication will be sent out to all elected members with a survey of which he will summarize results and report to the Chief Executive and the newly elected members, providing a briefing of recommendations.

That the report from the Group Manager - People, Capability and Customer Engagement dated 09 July 2025 concerning the Drafted Triennium Work Programme 2025 -2028 be received; and,

That the Council notes that the final Audit and Risk Committee Triennium Work Programme 2025-2028 will be presented to the incoming Council by the Chairperson.

Jones/Franklin

Carried

9. **Items not on the Agenda**

8.1 Nil

There being no further business the Chairperson thanked those present for their attendance and contributions, and declared the meeting closed at 12.53pm.

Chairperson



Report

Date : 3 October 2025

To : Chairperson and Committee Members
Audit and Risk Committee

From : Beth Fowler
Senior Financial Accountant

Subject : **Adoption of the Annual Report 2024/25**

Item No : **7.1**

1. Recommendation

1.1 *That the report from the Senior Financial Accountant dated 22 September 2025 concerning the Adoption of the Annual Report 2024/25 be received.*

1.2 *That the Audit and Risk Committee recommend to Council:*

That the Mayor and Chief Executive be delegated the authority to make any minor changes requested by Audit New Zealand and to sign the Statement of Compliance and Responsibility that is contained within the Annual Report for the year ending 30 June 2025; and

That the Tararua District Council adopt the Annual Report 2024/25 in accordance with Section 98 of the Local Government Act 2002.

2. Purpose of the Report

2.1 The purpose of this report is to provide assurance to the newly elected Tararua District Council for receiving and adopting the audited Annual Report 2024/25, in accordance with Section 98 of the Local Government Act 2002. The draft report was presented to Council on 27 August 2025.

2.2 This report outlines any changes made to the draft Annual Report 2024/25 since it was last presented. The attached version is the final draft recommended for adoption, subject to the correction of any typographical errors or agreed changes with Audit NZ.

3. Background

- 3.1 Each year, Council is required to report on its key performance indicators, financial projections, and projects as set out in the Annual Plan and Long-Term Plan.
- 3.2 The Annual Report for the year ending 30 June 2025 compares actual performance against Year 1 of the 2024–2034 Long-Term Plan. Performance is monitored and reported quarterly to the Finance and Performance Committee.
- 3.3 The draft Annual Report was presented at the Council meeting on 27 August 2025. At that time, the infographics, individual activity funding impact statements, and the statement of cash flows were still pending completion.
- 3.4 The infrastructure revaluations as at 30 June 2025 were externally reviewed and are carried out annually.
- 3.5 An external fair value assessment of land and buildings was completed as at 30 June 2025. Revaluations for this asset class are carried out every three years.
- 3.6 The draft Annual Report was approved for release to Audit NZ at the Council meeting held on 27 August 2025.
- 3.7 Changes made to the report during the audit process are summarised in Section 4.

4. Changes to the Draft Annual Report 2024/25 Since Presentation to Council on 27 August 2025

- 4.1 The draft Annual Report presented to Council on 27 August indicated an operating surplus of \$26.048 million, compared to the budgeted surplus of \$21.736 million. Major budget variances are outlined in Note 37 of the report (pages 252–255). Following final adjustments in preparation for the audit, the reported surplus increased slightly to \$26.090 million. These adjustments included the recognition of outstanding accruals for transactions relating to the 2024/25 financial year, along with minor corrections identified during the review of workpapers.
- 4.2 Funding Impact Statements for each activity have been completed and now include the actual results for 2024/25.
- 4.3 The Statement of Cash Flows, located on pages 162–163, has been completed and now includes the actual results for 2024/25.
- 4.4 The Annual Report disclosure statement has been updated to include the latest operations control benchmark, now reflected on page 23.
- 4.5 Correct minor discrepancies in the infographics and Notes to Financial Statements to ensure consistency with the financial statements.

5. Non-cash adjustments included in the Annual Report

5.1 Within the Annual Report there are non-cash adjustments that are captured. These are accounting revaluations that are required to ensure compliance with financial reporting standards. Within this Annual Report Council has the following non-cash adjustments processed:

- Revaluation of infrastructure assets
- Revaluation of forestry assets
- Revaluation of investment property
- Revaluation of carbon credits Council holds
- Revaluation of financial instruments (derivatives)
- Recognition of employee liabilities at end of year

Explanation for movements can be found in Note 37 (pages 252-255).

6. Capital Expenditure – Financial Impact Summary of Capital Works

6.1 To further advise the Audit and Risk Committee on the capital works carried forward budgets adopted at the Council meeting of 24 September 2025, we note the financial impacts and risks of works carried forward as follows:

6.2 Overall Programme Performance

6.2.1 Council achieved an 83% completion rate for the 2024/25 capital works programme, delivering \$47.0 million of the \$56.9 million budget. This represents a marked improvement from the previous year's 75.2% completion rate, demonstrating enhanced project delivery capability despite ongoing operational challenges.

6.3 Carry Forward Requirements and Budget Impact

6.3.1 The total carry forward request of \$13.76 million will increase the 2025/26 capital budget from \$46.785 million to \$60.547 million. Whilst this represents a 29% increase to the year 2 programme, it requires important context:

- \$8.72 million (63%) relates to two major multi-year projects that were intentionally budgeted across financial years in the Long-Term Plan
- \$5.7 million represents roading projects that exceeded budget allocations
- \$1.8 million of completed projects where funding is no longer required

6.3.2 The expanded 2025/26 programme now encompasses:

- \$12 million for ongoing Cyclone Gabrielle Recovery works
- SCADA programme implementation (as re-forecasted in the Annual Plan)
- Wastewater programmes for Pahiatua, Eketahuna and Woodville
- Dannevirke Impounded Supply Programme continuation
- External funding components for Pahiatua pool and Solid Waste projects

6.4 Funding Mechanisms and Rates Impact Analysis

6.4.1 The carry forward projects are funded through four distinct mechanisms, each with specific implications for ratepayers:

6.4.2 Externally Funded Projects

- Primarily relates to the new Pahiatua Pool project (\$3.8 million)
- Dependent on external funding being received from Bush Aquatic Community Trust
- Depreciation costs only enter rates calculation after project completion
- Rates Impact: Nil

6.4.3 Loan Funded Projects

- External borrowings not yet drawn down
- Includes Dannevirke Impound Supply (\$4.83 million)
- Updated in the 2025/26 Annual Plan with depreciation costs deferred to 2027
- Rates Impact: Nil

6.4.4 Renewals Funded Projects

- Funded through existing depreciation reserves for each activity
- Council rates for depreciation, not renewals directly
- Rates Impact: Nil

6.4.5 Sale Proceeds Funded Projects

- Vehicle purchase funded by motor vehicle sale proceeds of \$122,494 received in 2024/25
- Rates Impact: Nil

6.4.6 Overall Financial Impact on Ratepayers

The carry forward of capital expenditure projects will have minimal impact on ratepayers:

- Total rates impact: 0.50% increase in total rates bill
- Average cost per ratepayer: Approximately \$17.50
- Primary cost driver: Interest on borrowings only

6.4.7 The majority of carried forward projects have no immediate rates impact, as they are funded through external sources, existing reserves, or sale proceeds. Council will continue to adjust loan balances during the Annual Plan process to ensure accurate budgeting.

6.5 Key Project Financial Impacts

6.5.1 Pahiatua Pool Project (\$3.8 million carry forward)

- Structured to minimise Council's financial exposure through external funding
- Council's \$2.5 million contribution contingent upon Trust securing remaining funds
- Currently in procurement phase with funding protected

6.5.2 Dannevirke Water Supply (\$4.83 million carry forward)

- Original budget allowed for full rebuild; revised to focus on resilience measures
- Stabilisation of impound leak has enabled strategic reallocation toward a clarifier system
- Depreciation impact deferred to 2027 as reflected in Annual Plan

6.6 Risk Mitigations

6.7 By Council approving these carry forwards it enables Council to:

- Maintain strategic alignment with Long-Term Plan objectives
- Honour Contractual Obligations: Multiple projects are under contract or in active procurement, ensuring Council avoids significant financial penalties and legal implications whilst maintaining commercial relationships with suppliers and contractors
- Maintain Community Trust: These projects have been consulted on through the LTP and Annual Plans, with commitments made to the community and

consistently reported through established governance frameworks. Approval demonstrates Council's reliability in delivering on its promises

- **Strengthen Stakeholder Confidence:** Delivering on committed projects reinforces Council's credibility, supporting future external funding applications and maintaining strong community support for Council initiatives
- **Ensure Operational Continuity:** Continuing these in-train major multi-year delivery initiatives, some of which have already been completed in line with year-end commitments, maintains project momentum and maximises efficiency of resource allocation
- **Achieve Compliance Requirements:** Several projects address critical infrastructure compliance requirements, particularly in water and wastewater services, ensuring Council meets its statutory obligations and protects public health
- **Resources are appropriately allocated to avoid compounding delays**

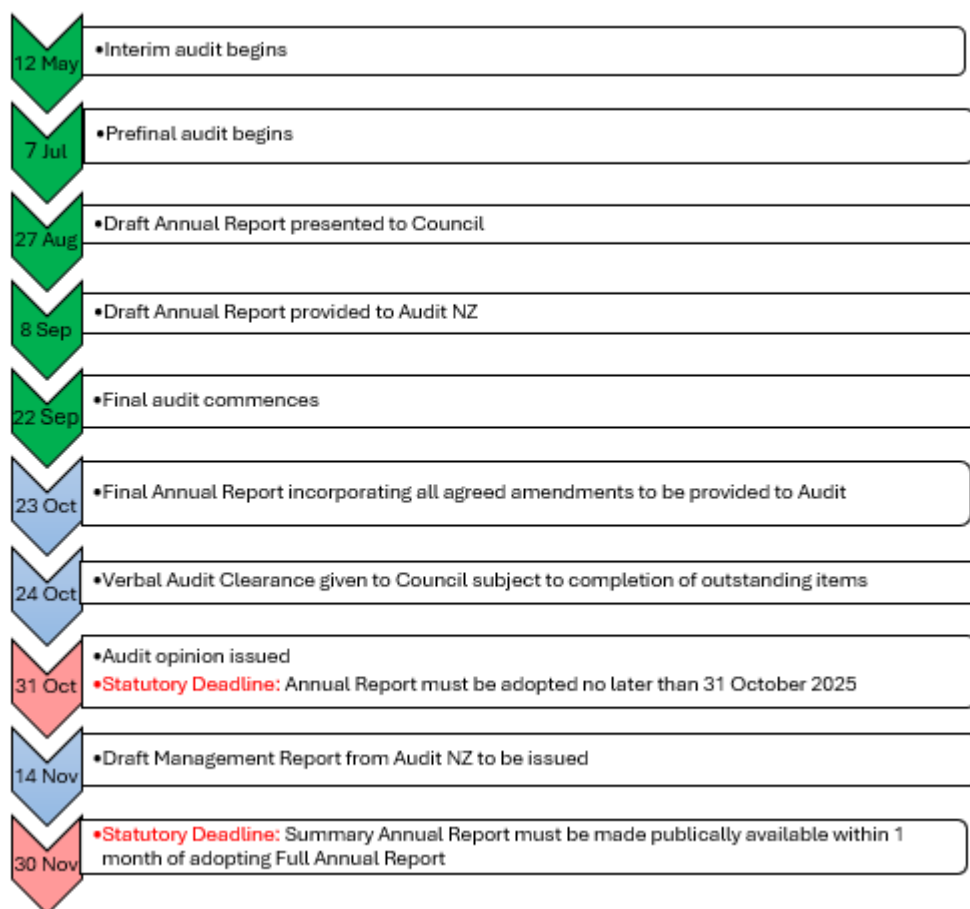
6.8 While \$13.76 million represents a significant carry forward amount, these are strategic projects with long-term benefits, and Council's commitment to delivery of the LTP remains firm. Despite the limitations of a small team, a focused and structured approach to planning has ensured resources are used effectively and project momentum is maintained.

6.9 The improved completion rate year-on-year, combined with disciplined carry forward management and minimal rates impact (0.50% or approximately \$17.50 per ratepayer), demonstrates that the financial implications are well-managed and within acceptable parameters. The strategic use of external funding, existing reserves, and careful debt management ensures these essential infrastructure investments can proceed without placing undue burden on ratepayers.

7. Audit Update

7.1 The Annual Report 2024/25, including the audit opinion, must be completed and adopted by 31 October 2025 – within four months of the financial year end.

7.2 The diagram below outlines the key steps involved in producing the Annual Report:



- 7.3 As shown in the diagram above, Council is currently at the audit stage and awaiting clearance to enable adoption of the Annual Report within the statutory deadline.
- 7.4 The final steps include completing the audit, incorporating any agreed changes into the published document, and releasing the Summary Annual Report, which undergoes a separate audit process.
- 7.5 Due to local government elections occurring during the audit period, the outgoing Council is unable to adopt the Annual Report before the election date. This report is therefore intended to provide the incoming Council with the necessary assurance to adopt the 2024/25 Annual Report by the statutory deadline.
- 7.6 At the time of writing, auditors were one week into the final audit. The Audit Director has advised they will provide a verbal progress update, including any issues or concerns, to the Audit and Risk Committee on Wednesday, 8 October. The audit team's initial focus is on property, plant and equipment (PPE) and revaluation work.

8. Management Report

- 8.1 Council will receive the Management Report from Audit NZ once it has been compiled and reviewed by management. Officers expect to receive the report in November.

Attachments

- 1 [!\[\]\(31b03e46ee8a80a1f1467b8c03bd76e8_img.jpg\)](#). Draft Annual Report 2024/25

Pūrongo Ā-Tau, Hukihuki **DRAFT** **ANNUAL** **REPORT** 2024/25





Pūrongo Ā-Tau, Hukihuki **DRAFT ANNUAL REPORT** **2024/25**

TARARUA DISTRICT COUNCIL

Year One of the 2034-2034 Long Term Plan.

The Long Term Plan 2024-2034 was adopted by Council on 7 August 2024.

**Tararua District Council | 26 Gordon Street, Dannevirke 4930
PO Box 115, Dannevirke 4942**



Ngā Ihirangi

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- xx** Examples of what we have and what we have done
He tauira o ngā mea kei a mātou me ngā mahi kua oti i a mātou
- xx** Major capital projects *Ngā Hinonga Matua Tōpū*
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- xx** IMPROVING OUR ENVIRONMENT *Te wahakapaipai i te taiao*
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 - XX** Community Facilities & Services *Ngā Whare me ngā Ratonga Hapori*
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 - XX** Swimming Pools *Ngā Puna Kaukau*
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- XXX** Statement of comprehensive revenue and expense
He tauākī whakapae pūrangiaho rēweniu, utu anō hoki
- XXX** Statement of changes in equity *He tauākī whakapae panonitanga o ngā toenga hua*
- XXX** Statement of financial position *He tauākī whakapae tūnga ahumoni*
- XXX** Statement of cash flow *He tauākī whakapae o ngā moni mai*
- XXX** Whole of Council funding impact statement
Te Kaunihera Ā-Rohe o Tararua: He Tauākī Pānga Haupū (Te Kaunihera Whānui)
- XXX** Reconciliation whole of Council funding impact statement to comprehensive revenue and expense
He tauākī pānga whakaturi haupū kia whakamārama i te rēweniu me ngā utu
- XXX** Statement of accounting policies *Tauākī o ngā kaupapa here kaute*
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He Whakatakinga

INTRODUCTION



DRAFT ANNUAL REPORT 2024-2025 | TARARUA DISTRICT COUNCIL

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Te Āhua o tēnei pūrongo me te Toihau

HOW THIS REPORT WORKS

Purpose of this Annual Report

The purpose of this annual report is to compare our actual performance for the year from 1 July 2024 to 30 June 2025 against what was forecast in Year 1 of the 2024-2034 Long Term Plan.

An annual report is required by section 98(1) of the Local Government Act 2002 (the Act).

Structure of this Report

This report has five sections – Introduction, Reports, Activities and Service Performance, Financial Statements, and General Information.

INTRODUCTION

This section includes:

- The Mayor and Chief Executive's message.
- Fast Facts about our District
- Our Council
- Strategic Framework
- Our Focus Areas

REPORTS

This section includes:

- Linkage between Council policies and plans
- Financial Prudence Benchmarks Disclosures – details Council's performance against the new Local Government (Financial Reporting and Prudence) Regulations 2014 disclosure requirements.
- Report that shows how we fulfil our responsibilities to govern the district well.
- Independent Audit Report

ACTIVITIES AND SERVICE PERFORMANCE

These show the detail of work done and money spent in each major area grouped by significant activity, and reports our performance against targets we agreed with the community for each area.

FINANCIAL STATEMENTS

We detail the Council's financial performance against budget.

GENERAL INFORMATION

This section shows how the Council is structured, the community boards and committees, management team, and a directory. A glossary of terms completes this section.

He kupu takamua nā te Koromatua rāua ko te Toihau **MAYOR AND CHIEF EXECUTIVE'S FOREWORD**

Tēnā koutou katoa.

**Welcome to Tararua District Council's
Annual Report for 2024/25.**

As the saying goes: "If the water runs, the streets and public facilities are clean, the roads are safe, the food is safe to eat, buildings are safe to enter, and new developments fit well with our towns and environment — that's council in action." These things are often taken for granted, but behind the scenes they require constant work, planning, and dedication. Every day, our teams deliver the essential services that keep our communities safe, healthy, and thriving. But that's only part of our story.

This Annual Report reflects both the daily services we provide and the projects that go beyond business as usual — the work that shapes the future of our district. It gives a full picture of your Council in action, showing what we've delivered between 1 July 2024 and 30 June 2025, how we've used public funds, where we've succeeded, and where there is room to improve. It is one of the key ways we remain accountable to you, our community, while also looking ahead to the opportunities before us.

These are exciting times for Tararua. Years of effort are bearing fruit, and together we are stepping into a new chapter — grounded in our values, guided by our people, and inspired by the possibilities ahead.

The opening of Te Ahu a Turanga – Manawatū–Tararua Highway has been a



game-changer, restoring vital connections and creating new opportunities for our communities and economy. Council also secured \$250,000 to begin developing the Lindauer On-Road Cycleway, linking visitors from the highway to the scenic trails of Te Āpiti – Manawatū Gorge.

This year we also made progress on a new joint water services model with the Wairarapa Councils, following consultation with our community. Together, we're working to create

a fit-for-purpose approach that supports long-term affordability and resilience.

Proudly Tararua District Council was the only council to complete Kāinga Ora's Infrastructure Acceleration Fund project on time. The upgrade of Pahiatua's three waters infrastructure will unlock much-needed housing development opportunities for the community.

Our 2025/26 Annual Plan was adopted with only one consultation item. While the Long-Term Plan signalled an 11.79% rates increase for this year, we undertook significant work to bring this down to 7.29%. Water services remain the biggest cost driver, making up just over half of this increase. Some costs have been unavoidable — such as the new \$101,000 levy for the national water regulator Taumata Arowai and a \$24,000 fee for the Commerce Commission. At the same time, we've achieved savings, including bringing kerbside recycling in-house, which cut costs by nearly 20%, and reviewing major services to ensure efficiency and value.

We also completed the \$16.6 million Huarahi Tūhono – Weber to Wimbledon Road project, and were honoured to receive the Āpōpō Asset Management Excellence Supreme Award for our collaborative, community-focused approach. Our Alliance partnership with Downer continues to be recognised as a model of innovation in service delivery.

Since Cyclone Gabrielle, Council has secured \$90.2 million in government funding, along with a further \$42.4 million for general road maintenance to 2027. These funds are enabling us to repair, strengthen, and build a more resilient road network, and we are grateful for the funding received from Central Government and NZTA.

Our strongest assets remain our resilient people and strong local partnerships. Our relationships with Rangitāne o Tamaki nui-ā-Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua

continue to grow, supporting the aspirations and wellbeing of all in our district.

The Mayors Taskforce for Jobs continues to deliver real outcomes, with 37 young people supported into employment, including many who were not in education, employment, or training. We also funded 96 driver licences and job-ready industry certifications to help our rangatahi succeed.

Much has been said about the Dannevirke Impounded Supply. Since repairs and improvements were completed in 2023 and 2024, the supply has performed as intended, with only light restrictions required during the dry summer periods.

We also acknowledge the hardship experienced earlier this year with the direct debit rates rebate process. We thank our community for their patience as we worked to resolve the issue and put measures in place to prevent it happening again.

Looking back over the past twelve months, there is much to reflect on. We invite you to explore this report to see the challenges we've faced, the progress we've made, and the achievements we've celebrated together.

Our collective progress is a testament to the strength, creativity, and dedication of our people. By working together, embracing challenges, and nurturing the unique character of our district, we are building not just infrastructure and services, but a vibrant future where every resident can thrive.

Ngā mihi nui
Warmest regards,



Tracey Collis
Mayor



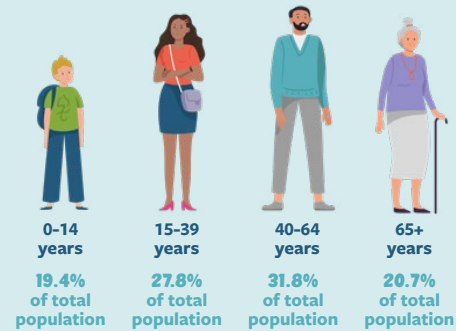
Bryan Nicholson
Chief Executive

Ngā Meka Tere mō Tō Tātou Takiwā

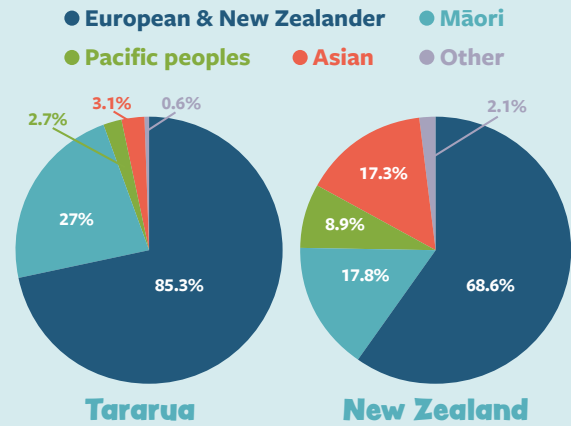
FAST FACTS ABOUT OUR DISTRICT

Demographics

Total population – 19,050

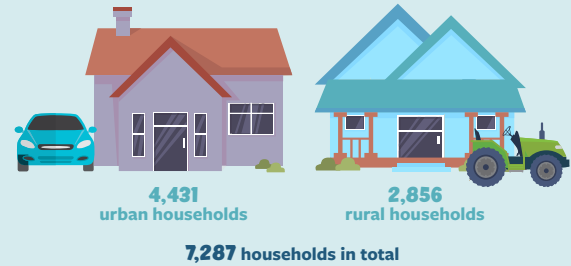


Source: Stats NZ National Population estimates



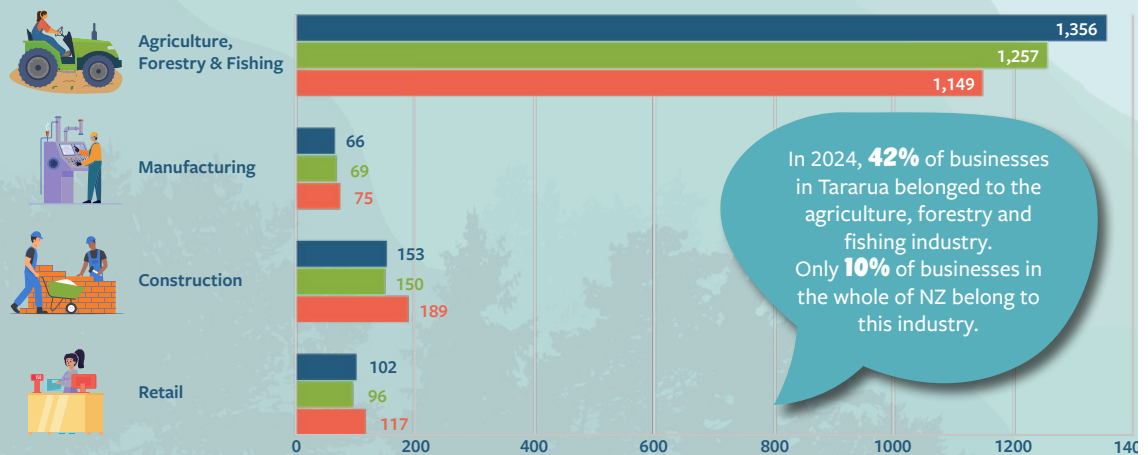
Source: Stats NZ Census March 2023

Source: Stats NZ Census March 2023



Businesses in Tararua

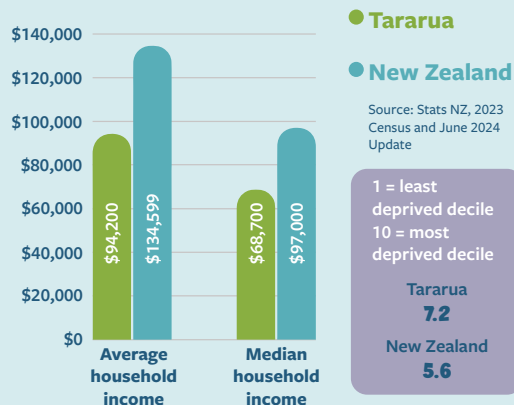
Source: Stats NZ



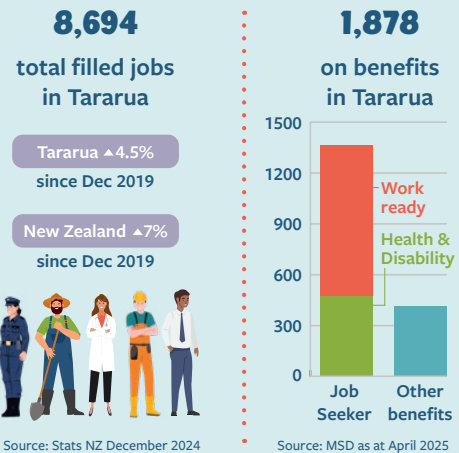
In 2024, **42%** of businesses in Tararua belonged to the agriculture, forestry and fishing industry. Only **10%** of businesses in the whole of NZ belong to this industry.

FAST FACTS ABOUT OUR DISTRICT

Income and Deprivation



Employment



Housing Affordability

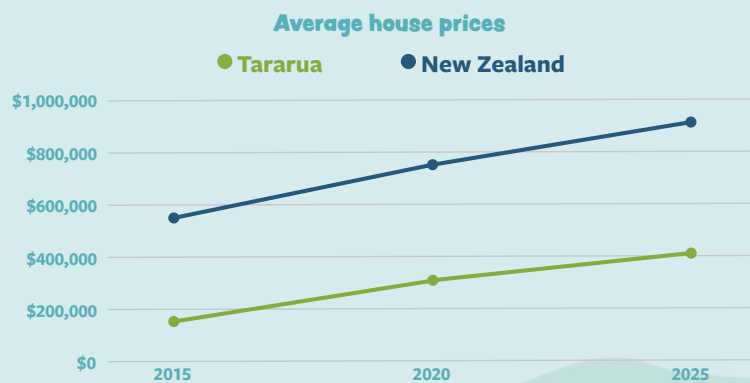
Source: Stats NZ and QV average house prices



Years of average household income required to buy average house

Tararua: 4.4 years

New Zealand: 6.8 years



School Students

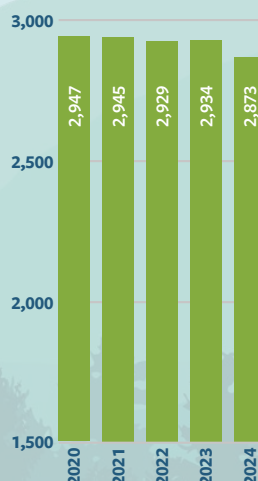
Source: Education Counts (Ministry of Education)



Student attendance - 2024 Term 4

Tararua: 63.1%

New Zealand: 58.1%



Health Enrolments

Source: THINK Hauora - Tararua District

16,293 June 2023

16,336 June 2024



Crime Stats

Source: NZ Police



1,792 Year ending March 2024

1,616 Year ending March 2025
▼ 9.8%

Tō Tātou Kaunihera OUR COUNCIL

Some facts and figures about the 2024/25 financial year



The Tararua District has **10,451** rateable rating units, and **619** non-rateable units



\$37,511,000 is the total amount of rates that Council received in 2024/25



\$45,692,000 is the total amount of external funding that Council received in 2024/25



Council has **136** employed staff members



292 welcome packs were given to new residents in our district



33 people in the Tararua District gained New Zealand citizenship in 2024/25



149 LGOIMA requests were received, with **97.99%** being responded to within the response deadline



There are **0** traffic lights in the Tararua District

DID YOU KNOW?

Tararua District Council maintains 1,966km of road (this excludes State Highway sections). That's more than the length of New Zealand!



He Anga Rautaki STRATEGIC FRAMEWORK

Our Strategic Framework identifies and celebrates the Tararua District, and everything that we love about living and working here. It consists of our Vision for the future, the Foundations that we are committed to, Strategic Enablers that enable us to plan for the future, as well as Our Focus Areas and Desired Outcomes that we want to achieve.

This Strategic Framework has shaped the development of our Long Term Plan and the projects, services, activities and programmes of work we're planning for the next 10 years.

OUR VISION

Tararua - Thriving Together -

Ka huri tahi ngatahi Tararua

We thrive together. Vibrant, connected communities where our land and waters are nurtured and our people flourish.

Mā te whenua, mā te waiora
tātou e ora ai hei hapori
ngangahau hei hapori
honohono hoki.

OUR FOUNDATIONS

Te Tiriti o Waitangi

Maintain and improve opportunities for Māori to contribute to local government decision-making. Specific principles and requirements for local authorities that are intended to facilitate participation by Māori in local authority decision-making processes.

Local Government Act

Enable democratic local decision-making and action by, and on behalf of, communities to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

STRATEGIC ENABLERS

Infrastructure Strategy

Reliable infrastructure that is fit for purpose and future proofs our thriving district for tomorrow.

Financial Strategy

Building a sustainable footing to increase the resilience of our assets and services, and help us to plan for the future.



O mātou wāhanga aronui **OUR FOCUS AREAS**

Our activities are aligned to the Focus Areas in the Strategic Framework. These are also known as activity groupings for operational purposes.



Thriving District

We grow Tararua in a smart and sustainable way that values our identity.
We use our resources sustainably and with care, to ensure they are looked after for our future generations



Improving our Environment

We celebrate our environment and work together to enhance our local natural resources and minimise our negative impacts on them.
Our district is home to a unique and beautiful landscape.



Connected Communities

We provide facilities and services that meet the needs of our communities, enabling whānau living in Tararua to thrive.
Our district is enriched by our community that are actively engaged in, and contribute to, our thriving Tararua



Interactive Council

We engage with our community and respond to their needs, continuously improving over time.
Our Council provides fit for purpose services in an engaging way, improving confidence and encouraging our community to engage with us.

OUR DESIRED OUTCOMES

The people are thriving, happy, safe and well

Partnerships with iwi are honoured

The natural environment is improved while still producing a diverse range of primary industry food and products

Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity

We are nimble; ensuring we have the capacity, innovation, and adaptability to improve community well-being, while promoting balanced & sustainable growth

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen



Ngā Pūrongo REPORTS



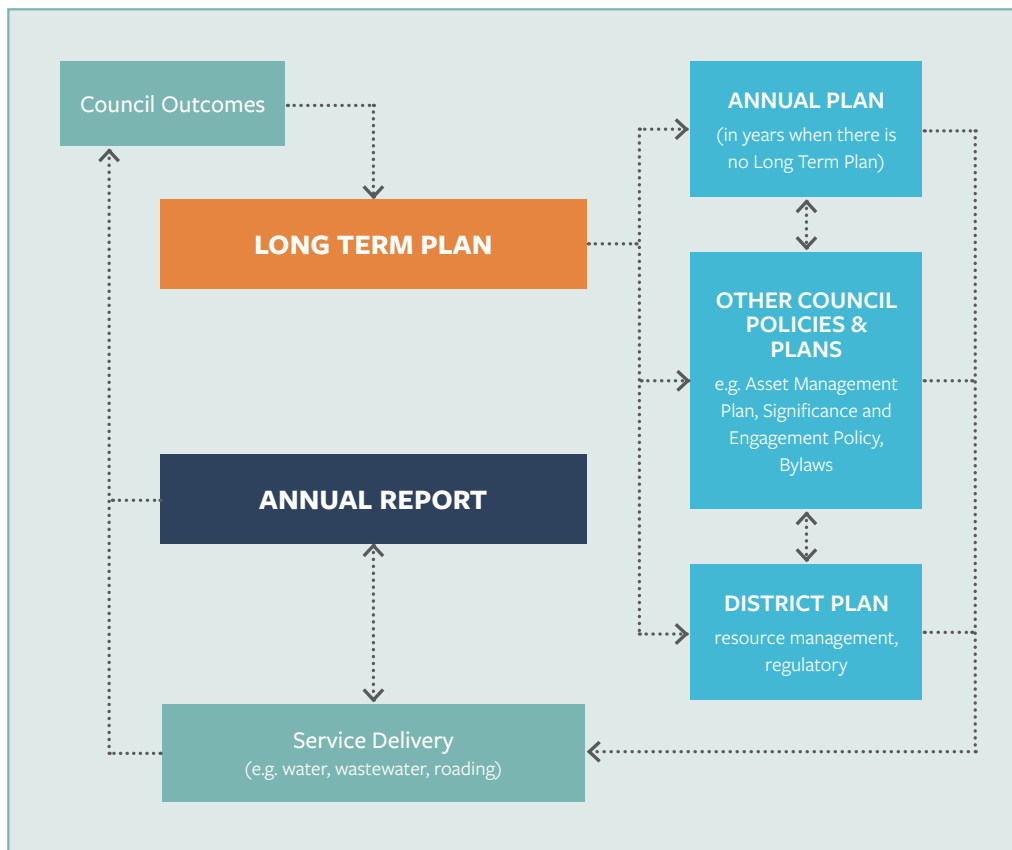
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Te hononga i waenga i ngā kaupapa here
me ngā mahere a te Kaunihera

LINKAGE BETWEEN COUNCIL POLICIES AND PLANS

This Annual Report gives outcomes for the 2024/25 financial year. These actions were shaped by the directions outlined in our Long Term Plan and in our other policies and plans. The linkages between these are shown in the diagram below.



He kōrero tauākī pūrongo ā-tau

ANNUAL REPORT DISCLOSURE STATEMENT

For the year ended 30 June 2025.

What is the purpose of this statement?

The purpose of this statement is to disclose Council's financial performance in relation to various benchmarks to enable the assessment of whether Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

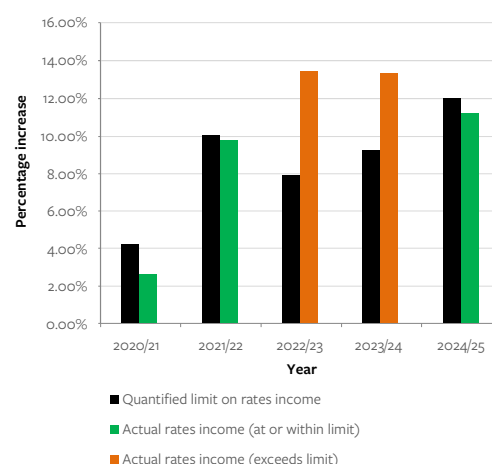
Council is required to include this statement in its annual report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information including definitions of some of the terms used in this statement.

Rates (increases) affordability

The following graph compares Council's actual rates increases with the quantified limit on rates increases contained in the Financial Strategy included in Council's 2024-2034 Long Term Plan.

The quantified limit for 2024/25 is 12% or less. Prior years' quantifiable limits on rates increases were based on BERL Local Government Cost Index plus 2%.

Rates (Increases) Affordability



	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25
Quantified Limits	4.20%	10.00%	7.90%	9.20%	12.00%
Actual Total Rates Increase	2.59%	9.77%	13.43%	13.31%	11.20%
Headroom *	\$375,000	\$56,000	(\$1,476,000)	(\$1,243,000)	\$273,000

*Denotes difference between quantified limits and actual rate increases.

The rates increase benchmark for 2022/23 and 2023/24 was not met. This is because from the time the cut off was made in the Rating information database, the modelling for the future year rates increase was completed, and the time at which the rates were struck several properties had been amalgamated and subdivided. This had the effect of increasing our overall rates revenue.

Affordability will continue to play a major role as we continue to balance the desire to keep rate increases low, while at the same time investing in our infrastructure and enabling the district to thrive by attracting more business and people.

Debt affordability benchmark

We meet the debt affordability benchmark if our actual borrowing is within each quantified limit on borrowing.

The following four graphs compares Council's actual borrowing with the quantified limits on borrowing stated in the Financial Strategy included in the respective Long-Term Plans for each year.

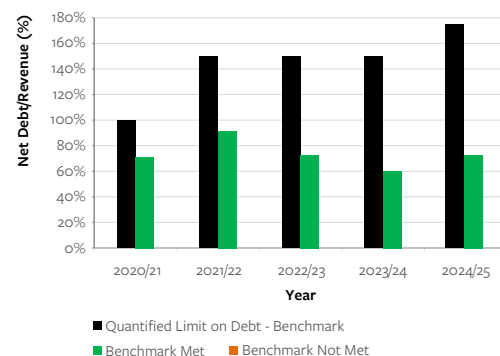
Council has met all its debt limits and has sufficient capacity to borrow if required for capital investment in the future.

The quantified limits are as follows:

1. Net external debt as a percentage of total revenue will not exceed 175%.
2. Net interest on external debt as a percentage of total revenue will not exceed 10%.

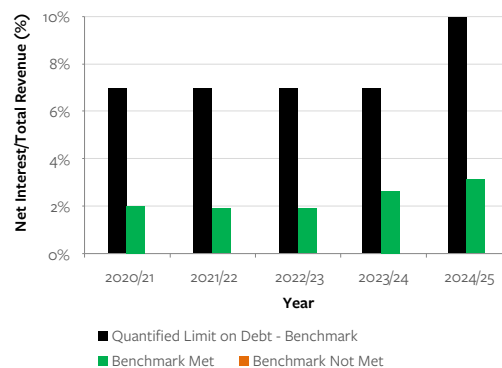
Debt Affordability

(NET DEBT AGAINST TOTAL REVENUE)



Debt Affordability

(NET INTEREST AGAINST TOTAL REVENUE)

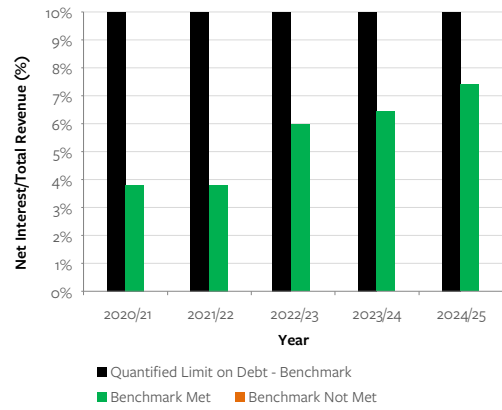


Note that the limits for prior years were 100% for 2019/20 – 2020/21 and 150% for 2021/22 – 2023/24. The limit for the Long-Term Plan 2024-34 was increased to reflect the requirements for investment in ageing infrastructure and to support growth.

3. Net interest on external debt as a percentage of annual rates income will not exceed 15%.
4. Liquidity (external, term debt + committed loan facilities + cash and cash equivalents to existing external debt) is greater than 110%.

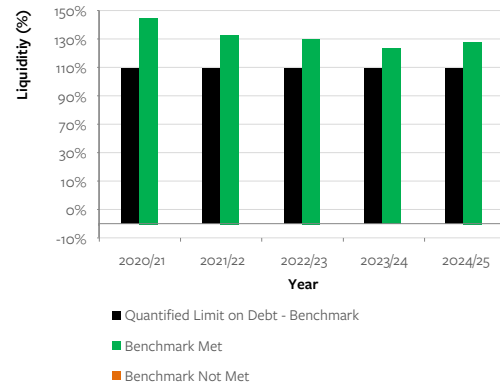
Debt Affordability

(NET INTEREST AGAINST RATES REVENUE)



Debt Affordability

(LIQUIDITY)



Balanced budget benchmark

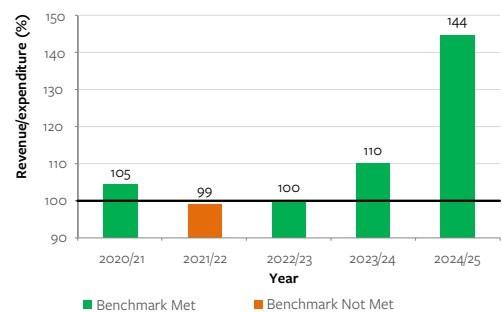
The following graph displays Council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments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

Council meets this benchmark if its revenue equals or is greater than its operating expenses.

2021/22

Council's revenue is less than its operating expenditure mainly due to an increase in depreciation costs as a result of the infrastructure valuation.

Balanced Budget



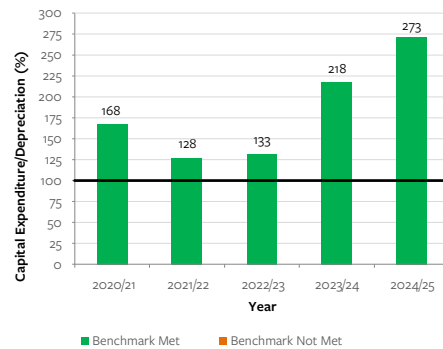
Essential services benchmark

The following graph displays Council's capital expenditure on network services as a proportion of depreciation on network services. (Capital work includes both renewals of existing infrastructure as well as new capital work undertaken).

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

Network services is defined in the regulations as infrastructure related to water supply, sewerage and the treatment and disposal of sewage, storm water drainage, flood protection and control works, and the provision of roads and footpaths. Council owns no infrastructure related to flood protection and control work.

Essential Services

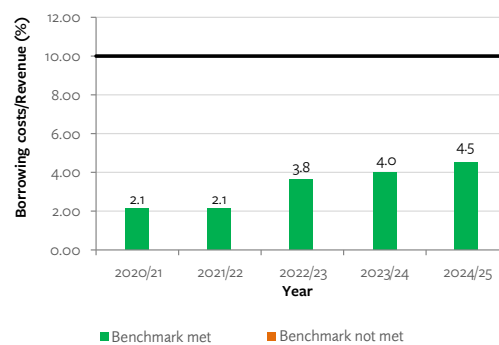


Debt servicing benchmark

The following graph displays 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 district's population will grow more slowly than the national population is projected to grow, it meets the debt servicing benchmark of borrowing costs equal or are less than 10% of its revenue.

Debt Servicing

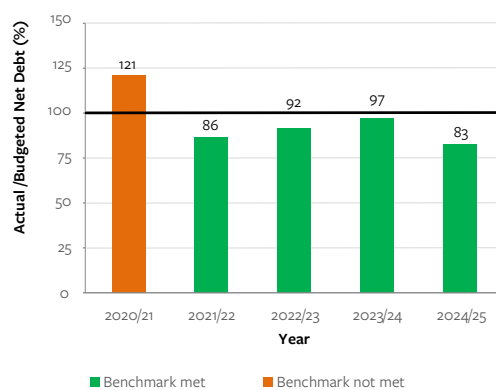


Debt control benchmark

The following graph displays the council's actual net debt as a proportion of planned net debt. In this statement, **net debt** means the 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.

Debt Control



2020/21

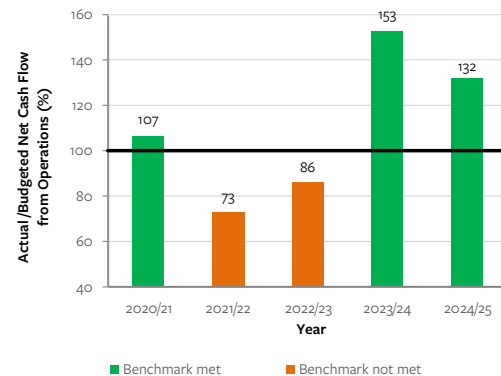
The reason we failed to meet the debt control benchmark is due to prefunding the external debt maturing in the next financial year.

Operations control benchmark

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

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.

Operations Control



The reasons for not meeting this benchmark for the relevant years are as follows:

2021/22

Overall shortfall in cash flow from operations was \$6.3 million and was due to:

- Grant & subsidy cash income received lower by \$2.5 million due to timing of payments received. Fees & charges and finance cash income received was also less than budgeted by \$670,000.
- Cash paid to staff and suppliers being \$3.1 million more than budgeted.

2022/23

Overall shortfall in cash flow from operations was \$2.7 million and was due to unplanned increases in operational expenditure over the year, timing differences of receipts and payments and additional costs incurred from Cyclone Gabrielle.

Pūrongo Kāwana

GOVERNANCE REPORT

Role of the Council

The Council has overall responsibility and accountability for the proper direction and control of the district's development.

Structure of Council

Council appoints a Chief Executive to manage the Council operations. The Chief Executive, Bryan Nicholson, is accountable to the Mayor and Councillors for managing the Council.

He has statutory powers conferred by the Local Government Act 2002 and other powers at Council's discretion. The Chief Executive has appointed managers to manage key areas of the Council's operations.

The Council has a committee structure in place for specific activities and functions to oversee and liaise with management on the governance aspects and report back as appropriate through the monthly meetings.

The Council considers this is an effective mechanism for Councillors involvement in enhancing and fulfilling their role as elected representatives.

Council committees

The Council has five committees to monitor and assist in the effective discharge of Council's responsibilities. These include:

- Audit and Risk Committee
- Community Development and Wellbeing Committee
- Finance and Performance Committee
- Infrastructure, Climate Change and Emergency Management Committee
- Strategy, Growth and Planning Committee

Audit and Risk Committee

The purpose of the Audit and Risk Committee is to check and ensure continuity of business, enhance governance framework, risk management practices and the controls used to monitor Council's achievements. An independent Chairperson is appointed to this committee to bring the relevant knowledge and experience to guide the committee in fulfilling its functions.

Community Development and Wellbeing Committee

The purpose of the Community Development and Wellbeing Committee is to provide collective leadership, advocacy and holistic outcomes that enable the population of the Tararua District to be well together.

Finance and Performance Committee

The purpose of the Finance and Performance Committee is to guide and monitor the Council's financial, commercial and administrative affairs, operational performance, Long-term Plan, Annual Plans and implementation of the Local Government Act 2002.

Infrastructure, Climate Change and Emergency Management Committee

The purpose of the Infrastructure, Climate Change and Emergency Management Committee is to ensure an oversight is provided on Council's infrastructure, climate change and emergency management activities.

Strategy, Growth and Planning Committee

The purpose of the Strategy, Growth and Planning Committee is to ensure that the development and implementation of key strategies and plans are monitored and progressed to advance Council's vision and goals. The focus will be the district strategy, district plan and growth strategy.

Community boards and community committees

Elected community boards represent Dannevirke and Eketāhuna communities. In addition, Explore Pahiatua and Positively Woodville are both representative community committees.

The boards and committees reflect unique historical requirements of each locality and assist Council to meet the community's needs. The boards and committees advise Council on a wide range of issues.

Activities undertaken to promote Māori

Council has an obligation to take into account the principles of the Treaty of Waitangi and recognise and provide for the special relationship between Māori, their culture, traditions, land and taonga. Processes to provide opportunities for iwi to contribute to Council decision-making are referenced in the Council's Significance and Engagement Policy.

Memorandum of Partnerships

Our Memorandum of Partnership (MoP) are formal commitments that set out how Tararua District Council and iwi will work together and establish a shared understanding that builds collaboration and mutual respect. The purpose of these partnerships is to strengthen relationships with our iwi partners, honour the principles of Te Tiriti o Waitangi, and support shared decision-making.

Council has a longstanding Memorandum of Partnership with Rangitāne o Tamaki nui-ā Rua, which marked its 20th anniversary in 2020. Engagement is currently underway to refresh this memorandum and ensure it remains a meaningful foundation for working together.

A Memorandum of Partnership was signed with Ngāti Kahungunu ki Tāmaki nui-a-Rua Trust in September 2019 at a joint function held in the Council Chamber for that purpose.

Following the completion of the Crown Treaty settlement process for both iwi, Council will work with both Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua distinctly and separately to ensure their respective Memorandum of Partnerships agreements give effect to their Treaty settlement legislation.

District Strategy

The District Strategy - Thriving Together - 2050, seeks to provide a sense of direction and focus for Council to progress toward the vision - 'We thrive together. Vibrant, connected communities where our land and waters are nurtured and our people flourish'.

The District Strategy will drive other Council strategy and policy over time and will be a key driver of the next Long-term Plan as well as the review of the Tararua District Plan. A key outcome will be the development of infrastructure asset management and investment plans that will enable the vision for 2050 to be achieved.

As part of the conversation and engagement process undertaken Council worked with its iwi partners to identify high level vision statements that were part of the foundation to the consultation undertaken with the community to gather big ideas to guide planning for the future of the Tararua District.

Housing Strategy

In response to concerns regarding adverse social impacts from housing issues in the district and with an increasing population Council developed a Housing Strategy to set out its intentions regarding the district's housing supply.

Council's investment in pensioner housing and its role in enabling development, facilitating lobbying and supporting private and Government housing investment is the focus of the Housing Strategy. It has proposed taking a more proactive enabler role in housing.

Following consultation, the Housing Strategy was adopted in August 2022.

Tamaki nui-a-Rua Māori Ward for Electoral Purposes

In 2021, Council voted in favour of establishing a Māori Ward and the Tamaki nui-a-Rua Māori Ward was introduced in 2022, creating a dedicated Māori Ward seat at the Council table.

The Government passed the Local Government (Electoral Legislation and Māori Wards and Māori Constituencies) Amendment Act 2024, which came into force on 30 July 2024. This Act made several changes to the mechanisms for establishing Māori Wards, including reintroducing the option for the community to demand a binding poll after the establishment of a Māori ward by a council.

The Act also requires several Councils (including both the Tararua District Council and Horizons Regional Council) to hold a binding poll at the 2025 elections on whether or not to retain their current Māori wards or constituencies.

The Poll will seek confirmation from the community as a whole about whether to continue with the Māori Ward. The results of the Poll will come into effect for the 2028 election.

Committees with Iwi and Council

As part of Council's commitment to strengthening the relationship with both of its iwi partners for the betterment of the district's communities two committees were established that would meet regularly.

These are joint committees involving both representatives of Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua and Council. They are a governance level committee and an operational working group committee and work together on direction and guidance for projects in the Roads, Water and Project Management Office activities primarily. Time from concept to delivery has been greatly reduced by working together early with the Cyclone Gabrielle suite a projects a great example.

Civil Defence Emergency Management

In the Tararua District, the Civil Defence Emergency Management (CDEM) team has worked in partnership with Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua to enhance emergency preparedness and response. Recognising the integral role of Iwi in our community, the Council welcomes Iwi to participate as part of the Emergency Management Group. This collaboration ensures that Iwi perspectives are integrated into planning and decision-making, fostering a united and effective response to emergencies.

During Cyclone Gabrielle in February 2023, which severely impacted the district, the involvement of Iwi proved vital. Their participation offered valuable insights and culturally informed guidance. Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua provided support on the ground, which included mobilising local resources and facilitating communication within our communities.

Council is committed to strengthening marae resilience through initiatives such as our digital network, which enhances connectivity and coordination during crises. Additionally, we

secured recovery funding to provide some resilience equipment to the district marae, this included generators. We also offer training and skill development opportunities focused on emergency response to empower Iwi to effectively manage future challenges.

Overall, the active involvement of Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua significantly contributes to the district's preparedness and resilience, demonstrating the effectiveness of integrating iwi perspectives and upholding Treaty principles in our emergency management strategies.

Huarahi Tūhono - Weber to Wimbledon (Route 52 Upgrade)

Representatives from both Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua were involved as part of the project team along with representatives from the local community to guide the significant work programme to upgrade this important roading link (made possible with Government funding from the Provincial Growth Fund). This work programme has delivered a great outcome for the community by creating a resilient upgrade that has been recognised nationally for its excellence in operational asset management.

Governance framework

Independent election

The Council believes the democratic election of Councillors by the citizens of the Tararua District ensures that it is able to operate in the best interests of the district and to function independently of management.

Communications

The public can be part of Council's decision-making process through various legislated consultation processes. In addition, Council carries out other community engagement processes. These include the community planning process and policy and bylaw consultations. More detail on Council engagement processes are set out in the Significance and Engagement Policy.

Division of responsibility between Council and management

A key to the efficient running of the Council is the clear division between the roles of Council (elected members) and management. Council concentrates on setting the strategic vision and policies, while management is concerned with implementing policy and strategy.

While many functions have been formally delegated to the Chief Executive, the overall responsibility for maintaining effective systems of internal control rests with the Council. Internal control includes the policies, systems and procedures, which have been established to provide measurable assurance that the specific objectives of the Council are being achieved.

The Council has acknowledged its responsibility with the signing of the Statement of Compliance and Responsibility.

AUDIT REPORT TBC

AUDIT REPORT TBC

AUDIT REPORT TBC

AUDIT REPORT TBC

Tauākī tautuku me te haepapa **STATEMENT OF COMPLIANCE AND RESPONSIBILITY**

Compliance

The Council and management of Tararua District Council confirm that all statutory requirements in relation to the Annual Report have been complied with in accordance with the Local Government Act 2002.

Responsibility

The Council and management of Tararua District Council accept responsibility for the preparation of the Annual Report and the judgements used.

The Council and management of Tararua 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 and non-financial reporting.

In the opinion of the Council and management of Tararua District Council, the Annual Report for the year ended 30 June 2025 fairly reflects the financial and non-financial position, and operations of the Council.



Tracey Collis
Mayor
31 October 2025



Bryan Nicholson
Chief Executive
31 October 2025

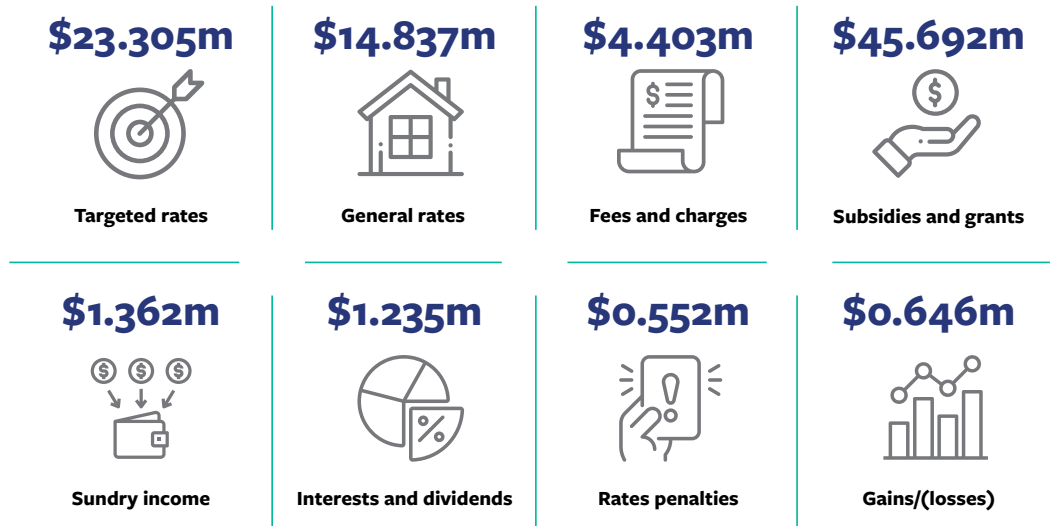


Te Inenga Mahi, Ratonga hoki

ACTIVITIES AND SERVICE PERFORMANCE



Te ahutanga mai o ngā haupū moni a te Kaunihera **WHERE COUNCIL FUNDS CAME FROM**



He aha rā ngā mea e utua ana e ngā haupū moni Kaunihera **WHAT COUNCIL FUNDS PAY FOR**



Pūrongo inenga mahi

PERFORMANCE REPORTING

The overall purpose of Council's performance framework is to:

- Allow residents to make a judgement on whether or not the Council action being measured is worth funding through rates or fees.
- Allow Council to take corrective actions if the expected results are not being achieved.

The Long Term Plan pulls together Council's strategies and plans, and the long term plan activities align with these plans. Hence Council's long term plan KPI's are part of its overall strategic monitoring framework.

Service performance measures in the long term plan are mostly process and output based as they can be more closely linked to Council actions.

Council publicly reports the long term plan measures as part of Section 3: Activities and Service Performance Information in the Annual Report as well as within Council's Quarterly Reports through the Finance and Performance Committee or Council agendas that can be found on Council's website. Residents need to look at these reports to get an understanding of how well Council is performing.

Council has an Alliance Agreement with Downer New Zealand to deliver services for roading and utilities corridor network maintenance on its behalf. This agreement is known as the Tararua Alliance Agreement which began in 2014. In November 2019 this agreement was renewed for a further 10 year term beginning 15 November 2019 until 1 October 2029.

Survey measures

Council engaged Key Research (external surveyor) to carry out the customer satisfaction survey. The surveys were conducted by a robust postal to

online survey with a sample of 459 residents across the district. The survey was undertaken four-monthly in three waves between October 2024 and May 2025. At an aggregate level the sample has an expected 95% confidence interval (margin of error) of +/- 4.57%.

The overall results for the year are used to measure the achievement of the performance measure. The results for the three waves are included to show the trend for each measure.

The overall achievement for each of these service performance measures includes scores marked as Somewhat satisfied (6) to Very satisfied (9-10) as a percentage of the total number of results received for each specific survey question.

Rationale for Long Term Plan measures

The Department of Internal Affairs sets some mandatory KPIs that all Councils need to include in their long term plans. These are marked as mandatory measures.

Other KPIs are set by Council and aim to report against key activities and programmes council is delivering for each group of activities. These measures were reviewed by management and Council in the development of the 2024-2034 Long Term Plan.

Other Key Judgements

The performance measure for the "percentage of real water loss from the reticulation network" is measured in accordance with DIA calculation guidelines. All commercial, extraordinary and rural users are metered, domestic premises in the urban supply zones are un-metered. Water losses are measured according to the Water New Zealand Water Loss Guidelines (WLG) and use the

Minimum Night Flow Analysis to determine Real Losses in the reticulation network.

We use a survey to measure customer satisfaction. The sample was randomly selected from the electoral roll provided to us. Following data collection, we applied weighting to the responses, aligning them with the total population of individuals aged 18 and above in the Tararua District. For the 2024-25 survey, we distributed surveys to a total of n=5,718 residents. Throughout the survey year, we received a total of n=459 responses, resulting in a response rate of 8%.

Statement of Compliance

The service performance information in this report has been prepared in accordance with the requirements of the Local Government Act, which include the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The service performance information has been prepared in accordance with Tier 1 PBE financial reporting standards, which have been applied consistently throughout the period, and complies with PBE financial reporting standards.

Statement of Service Performance Overview

We use a range of service performance measures to monitor the service levels we deliver to our customers.

Overall, Council achieved 65% of its service performance measures that were adopted as part of the 2024/34 Long Term Plan (LTP). In June 2025 the Department of Internal Affairs (DIA) issued updated mandatory drinking water non financial performance measures, these updated measures were not reflected in Council's LTP. Council is required to report against these new measures as well as what was adopted in its LTP. As a result these additional 8 measures are included in this Annual Report as well as the results against the 2 measures that have been replaced by this change.

Factoring in these additional measures Council achieves 64% of all service performance measures (excluded n/a measures). This is a slight increase from the result achieved in 2023/24 of 61%. A highlight for the year is Council achieving 72% of the Department of Internal Affairs mandatory performance measures (including the additional measures), an increase from 68% achieved in 2023/2024.

Council reviewed its service performance measures as part of the Long Term Plan. This saw 7 measures removed, and 47 new measures introduced from 2024/25 onwards to a total of 131 measures, reflecting Council's updated strategic framework and focus areas in the Long Term Plan. Of the performance measures not achieved, Council has plans in place to improve a number of these.

In 2020/21 we were successful with securing \$14.6 million from the Provincial Growth Fund to upgrade Route 52, this was a multi-year project which was completed in 2025. As a result of this project being underway we saw the parts of the network where works had been completed being able to withstand damage that other parts of the network sustained as a result of cyclone Gabrielle. This project would help improve satisfaction with rural roads and overall resilience of this section of road. In 2020/21 we completed a solid waste audit to better understand our waste stream and identify opportunities to reduce waste and increase recycling volumes. As a result, we planned as part of the Long Term Plan to improve recycling services from 2022/23. With the rollout of Kerbside recycling we saw a significant increase in volumes collected. As a result the number of kgs of waste per resident sent to landfill decreased from 266kg in 2022/23, 179kg in 2023/24, to 141kg in 2024/25. Council achieved 41 out of 58 Council measures across the activities (note 5 of these measures are marked n/a as Council is beginning them in Year 2 or they are baseline results to be improved on in Year 2.).

Summary of performance measure results for Council's focus areas

	No. of measures from LTP	New measures*	Achieved	Not Met	N/A
Thriving District  We grow Tararua in a smart and sustainable way that values our identity. We use our resources sustainably and with care, to ensure they are looked after for our future generations.	10	-	3	7	-
Improving our Environment  We celebrate our environment and work together to enhance our local natural resources and minimise our negative impacts on them. Our district is home to a unique and beautiful landscape.	51	8	40	17	2
Connected Communities  We provide facilities and services that meet the needs of our communities, enabling whānau living in Tararua to thrive. Our district is enriched by our community that are actively engaged in, and contribute to, our thriving Tararua.	56	-	32	19	5
Interactive Council  We engage with our community and respond to their needs, continuously improving over time. Our Council provides fit for purpose services in an engaging way, improving confidence and encouraging our community to engage with us.	14	-	7	4	3
TOTAL	131	8	82	47	10

* In June 2025 Department of Internal Affairs (DIA) issued updated mandatory drinking water non financial performance measures. These updated measures were not included in Council's Long Term Plan and these measures are what Council is required to report against, however Council is also required to report against all mandatory measures issued by DIA and as a result Council has included these measures and results against these in this annual report.

Community Residents Survey Overview

Council continued to engage an external research provider to undertake the community survey, measuring the actual results against the same targets applied in the previous Annual Report.

The objectives of the community survey were:

Provide a robust measure of satisfaction with the Council's performance in relation to service delivery.

Determine performance drivers and assist Council to identify the best opportunities to further improve satisfaction, including satisfaction among defined groups within the district.

Assess changes in satisfaction over time and measure progress towards the longterm objectives.

Three surveys were completed over the prior 12 months – between October and May in three separate waves. The surveys were conducted by way of a robust postal to online survey with a total of 459 residents surveyed from across the district.

The reason for doing the survey at different times in the year is to see trends and seasonal impact on resident satisfaction.

The results are an indication of ratepayers' general satisfaction with the various services, infrastructure, and facilities that are provided and maintained by Council.

Feedback from the results of the survey has been used to determine appropriate strategies to address and/or manage the community expectations. These include:

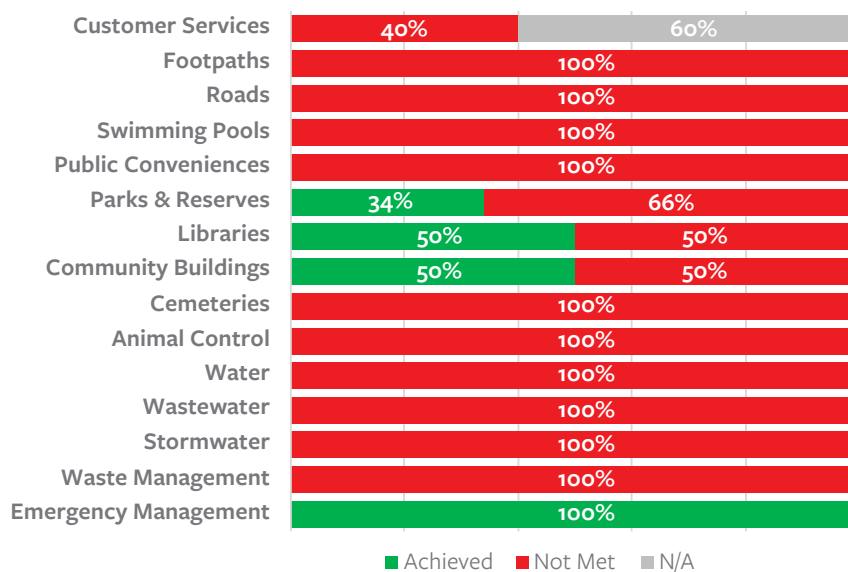
Roading – Council was successful with its funding application to the Provincial Growth Fund to upgrade Route 52 as part of Shovel Ready Projects, resulting in a further \$1.98m being received and the upgrade completed in December 2024

In order to receive better, targeted and real time data Council has opted to change its methodology in this space for year 2 of the Long Term Plan.

This allow Council to received more accurate responses from residents using our facilities and be received in real time.

This will help Council focus on areas of concern and provide further insights into the next Long Term Plan.

Community Survey Results



2025 Feedback

The results of the surveys are included in the service performance measures detailed in the 'Activities and Service Performance' section of this report. We also took the opportunity to seek feedback on other aspects of Council that are of strategic significance and these are listed below:

Satisfied with vision and leadership	58%	2024: 56%	2023: 65%
Satisfied with overall Council performance	59%	2024: 58%	2023: 62%
Satisfied with staff	65%	2024: 66%	2023: 76%
Satisfied with overall quality of services	63%	2024: 61%	2023: 65%
Satisfied with availability of water	82%	2024: 70%	2023: 71%
Satisfied with financial management	38%	2024: 44%	2023: 48%
Satisfied with being kept informed and involved in any decision-making process	62%	2024: 58%	2023: 58%
Feel safe from dogs	70%	2024: 73%	2023: 71%
Satisfied with Council playgrounds	82%	2024: 87%	2023: 82%
Satisfied with Council community buildings	87%	2024: 87%	2023: 89%
Satisfied with library services	94%	2024: 88%	2023: 90%
Satisfied with provision of dedicated walkways/cycleways	59%	2024: 62%	2023: 61%
Satisfied with rural roads	51%	2024: 38%	2023: 40%
Satisfied with urban roads	51%	2024: 47%	2023: 44%

WHAT WE OWN AND WHAT WE DELIVERED

XX

XX

WHAT WE OWN AND WHAT WE DELIVERED

What our rates help us to provide, maintain, protect and manage

Roading and infrastructure



1,966km of roads
► **769km** of these roads are unsealed



6.4% of the total sealed network was resealed
► **1,592km** of unsealed road was graded



6,123 potholes were filled on our roads
► That's **1,923** more than last year



523 bridges and high capacity culverts
► **311** bridges were attended to - including cleaning, painting and general maintenance



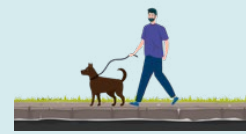
1,804km of road stormwater channels and drains
► **149km** of roadside drains were cleared



12,244 culverts, sumps, manholes and other drainage assets
► **1,949** culverts were unblocked or cleared



11,676 road signs
► **1,503** road signs were repaired or replaced



125km of footpath
► **134** footpath faults were attended to

Emergency works on our roads included:



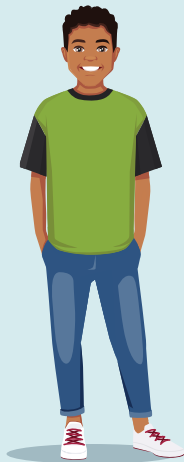
485 storm damage related faults were attended to



132 slips were attended to and cleared



198 dropout repairs completed



DID YOU KNOW?

Over 76km of sealed roads were resealed.

That's more than the distance from Dannevirke to Ōkato!

Three waters



213 kms of treated drinking water pipes - that's almost from Dannevirke to Wairoa!

► **290** leaks were fixed



The oldest drinking water pipe is **125** years old

► Some of the older pipes are **15 metres** underground



On average per day, **320 litres** of drinking water a person was consumed

► That's about the same as **33** standard buckets of water!



7 urban water treatment plants

► That have processed **2,379,792,000 litres** of drinking water this year



1,013 fire hydrants and **669** water meters



487 metres of sewer mains were renewed



29 waste water requests were responded to

► The average response and resolution time was **101 minutes**



399m of stormwater drains were cleared

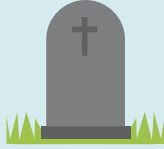
► **46** open storm water drain grates were cleared

Community facilities



79 parks and reserves
totalling **470** hectares

- If put together, that's about **560** rugby fields



19 cemeteries

- In 2024/25, **312** new cemetery plots were installed (urupā not included)



4 camping grounds

- With **16,413** people staying in 2024/25



20 community buildings
including halls

- Which were booked for **5,792** hours



13 playgrounds



27 public conveniences

- It costs an average of **\$164** to address vandalism in public conveniences



85 pensioner flats

- There was a **100%** tenancy rate as at 30 June 2025



3 swimming pools

- **18,463** people visited our pools

27 cenotaphs and
memorials



7 administration buildings



1 aerodrome



21 domain boards



5 rural fire stations



DID YOU KNOW?

Ground penetrating Radar was used to locate graves at the Eketāhuna Early Settlers Cemetery, revealing twelve plots of varying dimensions.



Animal control



Our district has **6,604** known and registered dogs

► On average, **3.5 reports** per month is received of a dog attack



1,226 complaints were received about dogs

► **89** complaints were received about roaming stock

All followed up by our team



158 dogs were seized and impounded

► Impounded dogs receive food, water, exercise, and veterinary treatment if required



662 dogs were classified under the preferred owner registration category

Customer services



20,320 calls were handled by our customer services team

► That's about **79 calls** per day



Of these calls, **1,431 calls** came in through the afterhours team

► **14 seconds** was the average waiting time for callers



More than **8,400 customer service requests** (CRMs) were entered into our system



944 people are using the Antenna app

► **918** issues have been received

Community support



37 young people were helped into employment through the Mayors Taskforce for Jobs

► MTFJ also funded **96** drivers licences and **40+** industry endorsements



Our team is supporting **community led planning** in Norsewood, Woodville, Pahiatua and Eketāhuna



38 applicants were successful in receiving funds from the Contestable Fund

► **\$100,000** in grants was awarded to them



Over 100 people attended the Funders Forum, where they could connect with **15** funding providers from across New Zealand and the region

Civil defence



98% of Tararua District Council staff completed foundation level Civil Defence training, with **88%** progressing to the intermediate level



\$2.7mil was secured by our Recovery Team to support social, community and rural recovery efforts from Cyclone Gabrielle



14 Civil Defence groups are supported by Council

► **5** of these groups were created after the devastation of Cyclone Gabrielle



10 starlink satellite internet systems are available to be deployed as needed in an emergency

Waste management



4,719 kerbside recycling bins and crates are at urban households across the four main towns

► There are **9** town drop off locations for recycling



64.94kgs of recycling is processed per resident per year

► **1,237 tonne** was recycled in our recycling centres and kerbside



2,678 tonne of waste was sent to landfill, costing **\$1,253,509** to receive, transport and dispose refuse

► We reduced waste to landfill by **39.77 tonne** by removing recyclable material from general refuse



It is estimated that **30%** of this waste could have been recycled, diverting it from landfill, and reducing our carbon footprint



126 complaints of illegal rubbish dumping were received by Council

► The removal cost for this was **\$20,000**



57 abandoned vehicles were removed by Council throughout the year

► This cost about **\$10,000** in tow costs

Communications



121 media releases and **654** Facebook posts and stories were put out by our communications team

► **28** regular Bush Telegraph pages were also produced



We have **7,000** Facebook followers, and there were **133,567** Facebook page visits and **414,047** webpage visits

► This is a **42%** increase since 2023/24

Libraries



5,198 people are registered members of the Tararua Libraries

► **512** new members were registered this year



95,592 items were borrowed in our libraries

► Our chromebooks were used more than **5,554** times



1,354 events were held in our libraries which attracted **4,040** participants

► **1,013** children came to the school programmes



23.2% of visitors used their library card to borrow items

Building and planning



135 applications were made for resource consent.

83 were for subdivision consent

► **100%** of consents were issued within 20 days



260 applications were made for building consent

► **97.95%** of these applications were processed within statutory timeframes



On average, building inspections are being conducted within **72 hours**



129 building packet and **229** LIM requests were received

► **100%** of LIM and COA's were issued within statutory timeframes



DID YOU KNOW?

In the Tararua Libraries, the most popular author in adult fiction is James Patterson





Ngā Hinonga Matua Tōpū

MAJOR CAPITAL PROJECTS

Activity	Description	Budget Year 1 (\$000's)	Actual Spend (\$000's)	Funding
 Community Facilities & Services	New Pahiatua Pool (in conjunction with Bush Aquatic Community Trust)	3,701	-	External and Council funding
 Environmental Management	District Recycling Bay	308	7	External funding
 Transportation	Cycline Gabrielle recovery works	20,420	16,558	External and Council funding
 Stormwater	District stormwater network development	257	297	Council funding
 Stormwater	District stormwater network renewals	328	-	Council funding
 Water	District water network development (extensions)	457	379	Council funding
 Water	Dannevirke impounded supply	5,037	204	Council funding
 Water	District Water Network Mains Renewals	1,555	1,495	Council funding
 Water	Pahiatua Water Membrane Plan Renewal	339	42	Council funding
 Wastewater	District wastewater network development (extensions)	281	177	Council funding
 Wastewater	Pahiatua wastewater treatment plant upgrade	514	121	Council funding
 Wastewater	Pahiatua wastewater wetland design	698	215	Council funding
 Wastewater	District wastewater network renewals	1,355	1,292	Council funding
 Wastewater	Eketāhuna wastewater wetland	-	343	Council funding

Summary of capital projects

Group of Activity	Long Term Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Community & Economic Development	-	42	-	42	29
Environmental Management	382	-	-	382	126
Stormwater Drainage	585	-	-	585	393
Wastewater	4,112	1,012	-	5,125	3,485
Water Supplies	9,632	994	-	10,626	3,240
Community Facilities & Services	5,141	538	-	5,678	884
Regulatory Compliance	-	-	-	-	292
Transportation	31,702	-	-	31,702	37,379
Governance & Community Engagement	-	-	-	-	-
District	2,600	172	-	2,772	1,140
Grand Total	54,155	2,758	-	56,912	46,969

Type	Long Term Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth	1,457	25	-	1,482	1,177
Level of Service	8,564	1,579	-	10,144	3,474
Renewals	44,134	1,153	-	45,287	42,319
Grand Total	54,155	2,758	-	56,912	46,969

Te Inenga Mahi, Ratonga hoki

ACTIVITIES AND SERVICE PERFORMANCE

Activities index

xx Thriving District

- xx Economic and Community Development

xx Improving our Environment

- xx Environmental Management
- xx Stormwater
- xx Wastewater
- xx Water

xx Connected Communities

- xx Community Facilities & Services
- xx Regulatory Compliance
- xx Transportation

xx Interactive Council

- xx Governance & Community Engagement

We provide a wide range of services and facilities for people living in Tararua.

These services – called “activities” – help to make the Tararua District a better, safer, healthier, and more enjoyable place to live.

We have nine groups of activities that are linked to each of our focus areas, and 23 activities. This section explains what we achieved in each activity, the overall cost to ratepayers, and our service performance results.

Some measures use information provided by external service providers as part of their contracted

responsibilities. Council relies on this information when reporting service performance measures.

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

What has Council achieved in 2024/25?

Summaries of performance within each activity are provided which show what is being measured including community survey results, response times, deadlines and compliance with regional standards.

Funding Impact Statement

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

The Overall Funding Impact Statement presents the actual financial results for 2024/25 financial year, compared with the Long Term Plan for 2023/24 and 2024/25.

Performance Targets

For this section, the results are indicated by:

- ✓ Target met
- ✗ Target not met

* In the levels of service statements which follow, denotes a mandatory measure prescribed by the Secretary of Internal Affairs under section 261B of the Local Government Act 2002.

Page 32 to 151 and 160-161 (financial links) constitute Council's Statement of Service Performance in accordance with PBE FRS 48.

Ā mātau ngohe **OUR ACTIVITIES**

We provide a wide range of services and facilities for people living in the Tararua District. These services – called “velp” to make the district a better, safer, healthier, and more enjoyable place to live. They include things like roading and parking, water supply, civil defence, district promotion, regulatory, parks and reserves, libraries, swimming pools, and customer services. We also explain why group some activities together.

Each Activity is explained, covering:

- **Strategic alignment *Te Whakahāngaitanga Rautaki***
 - to our Focus Areas which give effect to our Outcomes, and to Te Tiriti o Waitangi.
- **What we do *Ā mātau mahi***
 - explaining the service.
- **Why we do it *Te take o a mātau mahi***
 - legislation and community drive.
- **How we do it *Ka pēhea rā a mātau mahi***
 - what the service looks like to you.
- **Strategic considerations *Ngā whaiwhakaarotanga rautaki***
 - any significant assumptions, influences from our operating environment, key issues and risks, etc.
- **Performance measures and targets *Ngā Whakainenga Mahi me ngā Whāinga***
 - so we can monitor how we’re going.

He rohe tōnui THRIVING DISTRICT

Te Whakahāngaitanga Rautaki Strategic Alignment

Thriving District guides Council through navigating the ever-changing landscape of population growth and environmental shifts, ensuring our commitment to adaptive, sustainable development stands at the cornerstone of planning.

At the forefront of these efforts are Economic Development and Community Development. Community Development leads impactful community driven initiatives to promote leadership and development, access to external funding, and development of District identity. Economic Development is at the forefront of external partnerships to put Tararua on the face of economic opportunities through district promotion and growth opportunities, such as through the new Te Ahu a Tūranga – Manawatū Tararua Highway. Their collective efforts contribute to the creation of a Thriving District, where residents can enjoy a high quality of life, sustainable practices are embedded in daily life, and the community stands resilient in the face of evolving challenges.

Ensuring we strive towards a Thriving District also honours our commitment to Te Tiriti o Waitangi, and our two iwi partners, Rangitāne o Tamaki Nui-ā-Rua, and Ngāti Kahungunu ki Tāmaki-nui-a-Rua. A flourishing District provides a platform for cultural preservation and enhanced well-being. As we build towards the future, our commitment to inclusivity ensures that the benefits of a Thriving District are shared equitably among all residents, fostering a sense of unity and mutual success.

Ngā ngohe kei tēnei rōpū Activities in This Group

Economic and Community Development Te Whakawhanaketanga Ōhanga, Hapori hoki

Economic Development Te Whakawhanaketanga Ohaoha

Community Development Whanaketanga Hapori



Te Whakawhanaketanga Ōhanga, Hapori hoki
Economic and Community Development
He Tauākī Pānga Haupū Moni
Funding Impact Statement

	2023/24 LTP Plan \$000s	2024/25 LTP Year 1 \$000s	2024/25 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,220	997	999
Targeted rates	819	634	637
Grants and subsidies for operating purposes	-	-	150
Fees and charges	5	4	3
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	21	20	32
Total operating funding (A)	2,065	1,655	1,821
Applications of operating funding			
Payment to staff and suppliers	1,347	863	1,179
Finance costs	44	49	30
Internal charges and overheads applied	586	650	587
Other operating funding applications	-	-	-
Total applications of operating funding (B)	1,977	1,563	1,796
Surplus/(deficit) of operating funding (A - B)	88	92	25
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	41	(54)	(26)
Gross proceeds from sale of assets	-	-	19
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	41	(54)	(7)
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	96	-	29
- to replace existing assets (renewal)	105	-	-
Increase/decrease in reserves	(72)	38	(11)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	129	38	18
Surplus/(deficit) of capital funding (C - D)	(88)	(92)	(25)
Funding balance ((A - B) + (C - D))	-	-	-

Te Whakawhanaketanga Ōhanga, Hapori hoki
Economic and Community Development
Whakapaunga Haupū Rawa
Capital Expenditure

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth					
Total Capital Expenditure for Growth	-	-	-	-	-
Level of Service					
Digital Trailer and Hardware	-	-	-	-	29
District Promotion & Development - EV Ducting	-	42	-	42	-
Total Capital Expenditure for Level of Service	-	42	-	42	29
Renewal					
Total Capital Expenditure for Renewal	-	-	-	-	-
Total Capital Expenditure for Economic and Community Development	-	42	-	42	29



Te Whakawhanaketanga Ohaoha Economic Development

Strategic Alignment Te Whakahāngaitanga Rautaki



We aim to create a thriving environment for investment by focusing on building partnerships, supporting key sectors, enhancing local skills, and seizing growth opportunities.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

We uphold our significant relationships with our iwi partners to enhance understanding of decisions for the district and ensure iwi perspectives are incorporated locally and appropriately elevated to regional groups.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Through partnership and facilitating active involvement with iwi at an operational level we support the growth of key sectors ensuring iwi views and aspirations are heard and incorporated.



Ōritetanga

equity between Māori and tangata Tiriti

Through partnership we support mana whenua and the district aspirations for growth opportunities.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Being active participants in our partnership to support our growth and understanding of Māori values and belief systems to enable better inclusion in economic activity.

What we do Ā mātau mahi

We focus on creating an environment of confidence to invest through:

- **Growth and Partnerships:**
 - Strengthening partnerships and leadership at national, regional, and local levels.
 - Supporting the growth of local skills and capability through partnerships and collaboration.
- **District Promotion:**
 - Supporting key sectors that provide the most potential to advance improvements in the district.
 - Facilitating growth that enhances the district opportunities.

Why we do it Te take o a mātau mahi

Economic development assesses our economy's ability to create jobs and wealth essential for fulfilling various needs crucial to social wellbeing, including healthcare, financial stability, and equal opportunities.

How we do it Ka pēhea rā a mātau mahi

We collaborate with other teams in Council, fostering an environment that instils confidence in investment by prioritising initiatives aligned with strategic goals and fostering partnerships that facilitate sustainable growth and prosperity.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

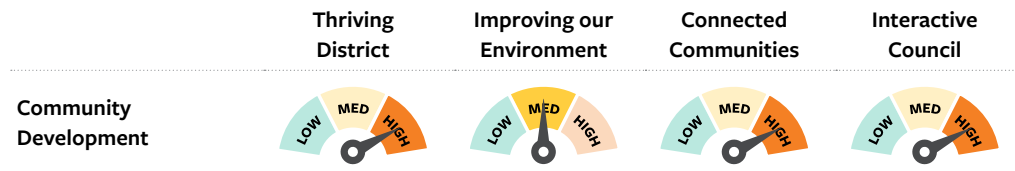
Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Growth and Partnership: Engage with local businesses and regional partnerships to grow the economy.	Development and maintenance of new business partnerships.	1 Maintain 1	 Not achieved With the restructure of Economic Development no work has been undertaken towards this workstream.	 New measure
District Promotion: Council continues to explore external funding streams.	The number of government funding applications applied for on behalf of Council.	1	 Not achieved With the restructure of Economic Development no work has been undertaken towards this workstream.	 New measure

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
District Promotion: Council promotes the Tararua District to visitors and residents.	There is an increase in visitor numbers as shown annually through retail spend.	Increase from baseline (March 2024 Retail Spend)	 Not achieved With the restructure of Economic Development no work has been undertaken towards this workstream.	 New measure



Whanaketanga Hapori Community Development

Strategic Alignment Te Whakahāngaitanga Rautaki



We aim to support communities to achieve their desired outcomes by working alongside town and village representative groups, and by providing fundraising support to community groups and projects. Through this, community development contributes to all of Council's Focus Areas.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

The Community-Led Development activity will create greater awareness and understanding of community aspirations and projects; and Community Connection activities will ensure iwi partners have access to participation in community decision-making for the district.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

All community development activities will seek to understand what iwi want to achieve - both individually and as a collective - and to facilitate access to the skills and resources needed to achieve the desired outcomes.



Ōritetanga

equity between Māori and tangata Tiriti

Community Leadership activities will seek to remove barriers to powerful participation by delivering training opportunities and supporting with barriers. Community Connection activities will ensure iwi partners have access to training opportunities.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Community development activities will partner with iwi and Māori to ensure access to participation in community decision-making for the district, and the opportunity to protect whakapono.

What we do Ā mātau mahi

We focus on:

- Community-Led Development: Better connecting our Long Term and Annual Plan decision-making processes to desired community outcomes.
- Community Leadership: Listening to what our community organisations want to achieve and enabling access to the skills and resources required to achieve the desired outcomes.
- Fundraising Support: We provide fundraising support to seek and secure external funding for Council or community-led projects, services, and events. The objectives of this activity are to:
 - develop and maintain relationships with external funders,
 - support communities and community organisations to identify external funding opportunities,
 - host an annual “Funders Forum” event to connect groups, projects and events seeking funds with charitable trusts and fund administrators, and
- Community Connection: Facilitating connections when there is alignment of desired outcomes. We are well-connected to community projects, events, and aspirations so that opportunities for connection can be identified

Why we do it Te take o a mātau mahi

Community development was introduced as a new and growing service in the 2021-31 Long Term Plan, after the reintroduction of the Local Government (Community Wellbeing) Amendment Act in 2019. Re-introducing the promotion of social, economic, environmental, and cultural well-being of communities endorsed a focus on community development for councils. We seek to better understand the needs and wants of our communities, and to connect these aspirations to Council decision-making and planning processes (particularly the Annual Plan and Long-Term Plan).

How we do it Ka pēhea rā a mātau mahi

Community-Led Development (CLD):

Our key outcome is for all local communities in the Tararua District to develop a Community-Led Development Plan, or “Community Plan”, that details the community’s key aspirations, and the desired projects that will deliver outcomes for these aspirations. CLD is widely a supported practice, particularly among philanthropic (charitable) trusts and agencies. It demonstrates community collaboration and can assist in attracting funding for the various projects developed as part of the plan.

Fundraising Support:

Our research has identified a strong need for support with fundraising. We now:

- provide tools for groups and individuals to view available funds.
- connect groups and individuals to funders.

This also applies to seeking external funding for Council projects and programmes to offset costs that would otherwise need to be met by ratepayers.

Community Connection:

We identify areas where community cohesion and collaboration can be improved to enhance well-being and to build local resilience. This includes facilitating connections with social and welfare groups, leading the welfare function of an emergency response, and supporting community wellbeing initiatives.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Facilitate active community-led development	Number of communities active in community-led development activities (participation)	3	 Achieved 4 With the restructure of Community Development no work has been undertaken towards this workstream	 Achieved 4
Council actively seeks external funding for projects and activities	Percentage of external funding applications submitted by Council that were successful	50%	 Not achieved With the restructure of Community Development no work has been undertaken towards this workstream	 New measure
Community projects are supported in gaining external funding	Percentage of funding applications made by community organisations and supported by Council that were successful	50%	 Not achieved With the restructure of Community Development no work has been undertaken towards this workstream	 New measure
Increase community access to funding opportunities	Number of philanthropic trusts and fund administrators that attended the annual Funders Forum event	10	 Achieved 15	 New measure
Increase community access to funding opportunities	Number of appointments generated between community and fund providers through the Funders Forum event	30	 Not achieved 27 No further appointments expected	 New measure

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Community are satisfied with activities of the community development service	Percentage of surveyed community organisations satisfied or better than satisfied with Council fundraising support or CLD activities	70%	 Achieved 100%	 New measure
Develop community leadership and collaborative skills	Number of community workshops or training events council has supported or coordinated	4	 Not achieved No events were held due to the change in scope of the Economic & Community Development funding	 New measure

Te wahakapaipai i te taiao

IMPROVING OUR ENVIRONMENT

Te Whakahāngaitanga Rautaki Strategic Alignment

In this ten-year plan, Tararua District Council underscores the imperative of Improving our Environment, recognising the profound impact it has on the District's well-being. Climate change poses significant challenges, impacting farming, agricultural opportunities, biodiversity, and the overall health of our ecosystem. We have felt deeply the impact of climate change through Cyclone Gabrielle and we continue to build back stronger from these challenges.

Improving our Environment requires targeted effort across Council and the community to think critically on Tararua-specific solutions to environmental issues, to ensure the environment is considered in developing infrastructure, services, and future town planning, and to enable initiatives that can improve our responses to climate change. Our 3 Waters infrastructure, Waste Management, and District Planning all contribute to this Focus Area through developing innovative solutions and reducing harm to our natural environment. Simultaneously, Emergency Management works to ensure our community is ready and able to face the impacts of climate change, fostering a collective spirit that can weather environmental challenges.

These initiatives hold particular importance for Māori, as they embody core values such as Kaitiakitanga (guardianship) and Whanaungatanga (relationships). Recognizing the intrinsic connection between the environment and cultural identity, our plan seeks to uphold Te Tiriti o Waitangi principles of partnership. We will work hand-in-hand with our iwi partners and Māori communities, honouring their values, and our natural resources. Together, Māori and the wider community will work as guardians, respecting cultural heritage, nurturing relationships, and building a resilient future that acknowledges and embraces the unique values Māori bring to environmental stewardship.

Ngā ngohe kei tēnei rōpū Activities in This Group

Environmental Management *Manaakitanga Taiao*

District Planning *Te Whakamahere Ā-Rohe*

Emergency Management *Te Whakahaeretanga Ohotata*

Waste Management *Te Whakahaeretanga Para*

Stormwater *Te Wai Ua*

Wastewater *Te Wai Kino*

Water *Te Wai*



Manaakitanga Taiao

Environmental Management

He Tauākī Pānga Haupū Moni

Funding Impact Statement

	2023/24 LTP Plan \$000s	2024/25 LTP Year 1 \$000s	2024/25 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,886	1,883	1,888
Targeted rates	1,404	1,760	1,780
Grants and subsidies for operating purposes	478	220	1,371
Fees and charges	2,357	1,902	1,455
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	22	15	160
Total operating funding (A)	6,147	5,780	6,654
Applications of operating funding			
Payment to staff and suppliers	5,542	4,580	5,040
Finance costs	92	124	34
Internal charges and overheads applied	922	946	1,056
Other operating funding applications	-	-	-
Total applications of operating funding (B)	6,556	5,651	6,130
Surplus/(deficit) of operating funding (A - B)	(408)	129	524
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	446	228	(132)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	446	228	(132)
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	329	7
- to improve the level of service (new)	-	26	105
- to replace existing assets (renewal)	87	28	14
Increase/decrease in reserves	(50)	(25)	266
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	38	358	392
Surplus/(deficit) of capital funding (C - D)	408	(129)	(524)
Funding balance ((A - B) + (C - D))	-	-	-

Manaakitanga Taiao

Environmental Management

Whakapaunga Haupū Rawa

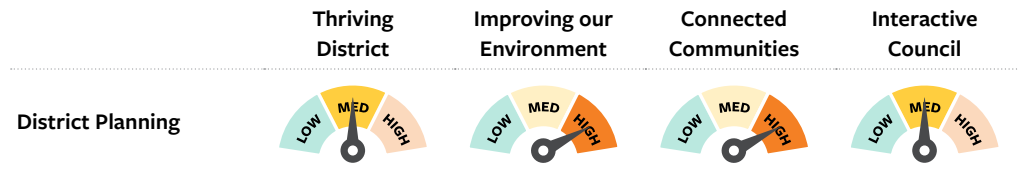
Capital Expenditure

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth					
District Recycling Bays	308	-	-	308	7
Pahiatua Weighbridge	21	-	-	21	1
Total Capital Expenditure for Growth	329	-	-	329	7
Level of Service					
Dannevirke Transfer Stations	-	-	-	-	24
District Emergency Management Resilience	-	-	-	-	31
District Feasibility on Recovery and Organic Processing	26	-	-	26	-
District Waste Disposal Management	-	-	-	-	50
Total Capital Expenditure for Level of Service	26	-	-	26	105
Renewal					
District Recycling Centres - Minor Capital	11	-	-	11	-
Resident Recycling Wheelie Bins - Renewal	16	-	-	16	14
Total Capital Expenditure for Renewal	28	-	-	28	14
Total Capital Expenditure for Environmental Management	382	-	-	382	126



Te Whakamahere Ā-Rohe District Planning

Strategic Alignment Te Whakahāngaitanga Rautaki



We take care of our environment and support all parties with interests in a development.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Seek opportunities to enhance knowledge and understanding of service legislative requirements and ensure iwi perspectives are appropriately elevated.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build relationship with iwi, encouraging open communication before and during consent process.



Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the compliance process.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Provide training to develop team understanding and cultural recognition of value and belief systems of Māori.

The Planning Team has a positive working relationship with both local iwi partners.

What we do Ā mātau mahi

We process resource consents in accordance with the Resource Management Act 1991 (RMA) and the District Plan. Consents are granted to use, develop, and protect natural and physical resources of the district to ensure environmental standards are met.

Why we do it Te take o a mātau mahi

To protect and enhance the quality of the district's natural and physical environment to ensure it is managed sustainably and any environmental impacts of development are minimised.

To provide regulatory certainty for economic development and community wellbeing.

To action Resource Management Act responsibilities for Council and the community.

To incorporate risks mitigations relating to climate change and natural hazards into development.

To coordinate with infrastructure providers (including Council) to ensure growth is done in a sustainable way.

How we do it Ka pēhea rā a mātau mahi

- Providing information and advice to applicants, developers, and other interested members of the community on the resource consent process and the District Plan rules.
- Managing the District Plan and Growth Strategy and reviewing and preparing changes to the District Plan.
- Working with local iwi, Horizons Regional Council, and other stakeholders to meet shared strategic outcomes.
- Reviewing and updating spatial plans, including urban design principles.
- Processing resource consent applications for land use and subdivision including wind farms, solar farms and carbon forestry and their impacts on infrastructure and the environment.
- Imposing conditions on resource consents to mitigate adverse effects on the environment of the proposed activity.
- Managing the appeal and mediation process on matters before the Environment Court.

Performance measures and targets

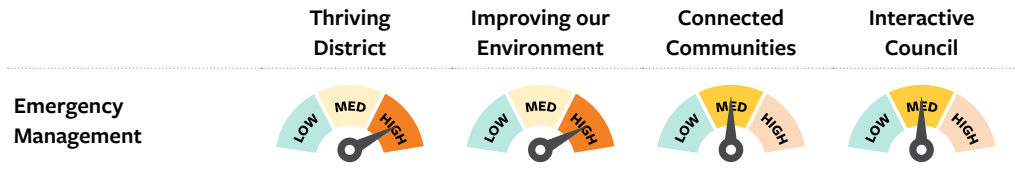
Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
To promote, support and facilitate safe communities	The percentage of non-notified resource consent applications processed within statutory timeframes (20 working days)	95%	 Achieved 100%	 Achieved 4
To provide a friendly, efficient and timely service	Applications for subdivision or land use consents are processed within 20 working days	95%	 Achieved 100%	 New measure



Te Whakahaeretanga Ohotata Emergency Management

Strategic Alignment Te Whakahāngaitanga Rautaki



We collaborate and connect with our communities so we can lead and co-ordinate on emergency responses and recoveries. We help our communities deal with and move forward from adverse events which is possible through working actively together with iwi, community organisations and the wider community.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partnering with iwi to enhance understanding of governance decisions for the region and ensuring their perspectives are appropriately elevated to the regional group.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Facilitating active involvement with iwi at the operational level through the inclusion in the Emergency Management Group meetings. Ensuring iwi contribution is heard and upheld.



Ōritetanga

equity between Māori and tangata Tiriti

Enhancing mana whenua capability to deliver emergency management services by supporting them to improve marae resilience and providing opportunities for training and skill development.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Being active participants in our partnership to ensure positive relationships and communications. Ensuring inclusion of iwi in response activities to enable voice and participation in decisions that relate to Te Ritenga.

What we do Ā mātau mahi

We provide facilities and staff to establish and run an emergency operations centre that will lead and coordinate the response to a significant emergency or disaster, and a radio network for communication with communities if traditional methods are unavailable.

We promote whānau, business, and community preparedness by supporting communities to develop their own response and recovery plans, and through public awareness and education initiatives.

We link into regional and national emergency management frameworks, such as providing local input into the regional hazardscape, and assisting other communities' emergency responses as required.

Why we do it Te take o a mātau mahi

The Civil Defence Emergency Management Act 2002 requires Council to plan and provide for emergency management within its district, to strengthen Tararua's disaster resilience so our communities are better able to prepare for, respond to, and recover from, significant emergencies and disasters, and ensure any response and recovery services to an event are co-ordinated across the district.

How we do it Ka pēhea rā a mātau mahi

We are a member of the Manawatū-Whanganui Civil Defence Emergency Management (CDEM) Group and participate in planning and providing for emergency management across the region. We administer the Tararua Emergency Committee which is made up of agencies and community organisations with an interest in emergency management.

We are also a member of the Manawatū-Whanganui Regional Joint Committee which provides governance and strategic direction to the CDEM Group. The Joint Committee includes a representative from each local authority in the region. Our Mayor is the representative for Tararua District.

We are also a member of Manawatū-Whanganui Regional Coordinating Executive Group (CEG) which is responsible to the CDEM Group for providing advice to the Joint Committee and any subgroups or subcommittees, implementing the decisions of the Group, and overseeing the development, implementation, maintenance, monitoring and evaluation of the Group Plan and Business Plan. Our Chief Executive is the representative for Tararua District.

We provide fully trained staff during an event to ensure appropriate resources are available to manage and coordinate a relevant response to Civil Defence events and we facilitate recovery after Civil Defence events.

We provide a linked communications network across the district to enable a coordinated response to an event by Council's Incident Management Team.

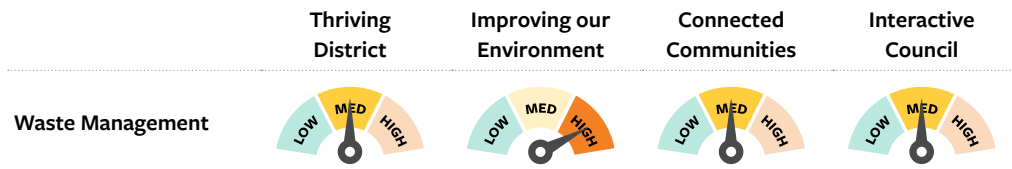
Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Support communities to develop response and recovery plans for the current eight-community civil defence groups	Percentage of community response plans up to date.	80%	 Achieved 84%	 New measure
A minimum of one Council officer in attendance at Regional Coordinating Executive Group and Regional Emergency Management Officer Meetings	Percentage of Regional Coordinating Executive Group and Regional Emergency Management Officer Meetings with at least one Council officer in attendance.	100%	 Achieved 100%	 New measure
Residents and households are self-prepared for an emergency event.	Percentage of respondents in community survey that identify they are prepared to be self-sufficient for three days or more.	60%	 Achieved 93%	 New measure
Ensure an adequate number of trained staff to operate an emergency operations centre and recovery office.	Percentage of management staff are trained, as evidenced in training records, to Integrated Training Framework – Intermediate level.	80%	 Achieved 96%	 Achieved 93%
Lead local emergency management coordination and planning by administering the Tararua Emergency Management Committees	Percentage of annual stakeholder survey respondents are satisfied with Council's role.	80%	 Not Achieved Survey was not taken to May meeting. Will take to next meeting in August	 Achieved 100%

Te Whakahaeretanga Para Waste Management

Strategic Alignment Te Whakahāngaitanga Rautaki



We aim to minimise the impact on the environment by working with communities to minimise waste to landfill and maximise recycling and separate green waste processing.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Include iwi in governance decisions on levels of service and future investments. Ensure their perspectives are appropriately elevated through Council. Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Partner with iwi to understand and explore iwi visions and aspirations for waste management facilities across the district. Support and engage with iwi on local organic processing facilities and diversion of waste for reuse.



Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Recognise te ao Māori as a key part of waste management planning, strengthening our relationships, Māori cultural identity and respect for Māori values.

What we do Ā mātau mahi

We own, manage and operate a small network of solid waste assets that is appropriate for a rural district with several small urban areas and townships. Most of this value is in the Dannevirke and Pahiatua transfer stations and recycling centres.

We focus on:

- Refuse (residential and commercial), which is delivered to our transfer stations by private waste businesses and directly by residents.
- Recycling, which we collect from urban kerbside or is dropped off by residents at recycling centres (including green waste dropped off at the transfer stations), and some small amounts of recycling collected from central drop-off points in smaller localities.

Why we do it Te take o a mātau mahi

We regard the management of waste as an essential public good and we are required by legislation to ensure that waste can be safely disposed of. The availability of disposal facilities and services such as kerbside recycling collections, transfer stations, and landfills are all essential parts of waste management. We have a statutory duty under the Waste Minimisation Act 2008 to prepare and adopt a Waste Management and Minimisation Plan every six years or earlier.

Our role in waste management is:

- to identify, educate and promote methods for reducing waste and improving resource efficiency.
- to facilitate local solutions to local waste management issues.
- to ensure that waste management practices do not adversely affect human health, animal and plant health, amenity values and cultural values.

How we do it Ka pēhea rā a mātau mahi

Our recycling operations include glass and mixed (cardboard, paper, tins and types 1, 2 and 5 plastics) collected fortnightly at urban kerbsides in the four main towns by contractors. We have a major recycling and green waste collection centre in Dannevirke, which is also a transfer station with a weighbridge.

We expanded our recycling services in 2021/22, with urban kerbside co-mingle wheelie bin and glass collection services. Plastics, paper, cardboard and tins are transported to Masterton for sorting, and then to various destinations around New Zealand and overseas for processing, while glass is transported to Auckland for recycling into new bottles and jars. Metal collected for recycling is handled by contractors.

We have transfer stations in Dannevirke and Pahiatua, Woodville, and Eketāhuna with an attended kiosk/office. We have one small open landfill, in Pongaroa, which will be closed by 2030 at the latest as the resource consent will expire. All landfill sites are subject to resource consent conditions and ongoing monitoring. This includes leachate pond operations. Waste for disposal is consolidated before being transported by contractors to Waipukurau from Dannevirke and Pahiatua.

Green waste is stockpiled at Pahiatua and Dannevirke. Every few months (as required) a contractor shreds the material and transports it to Manawātū or Kapiti Coast to be processed and used as compost.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Refuse and recycling services meet user needs.	Percentage of residents rating recycling as “fairly satisfactory” or “very satisfactory” in the community survey.	85%	 Not achieved 74% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 68%
	Percentage of residents rating landfills/ transfer station management as “fairly satisfactory” or “very satisfactory” in the community survey.	75%	 Not achieved 64% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 60%
Reduce waste to landfill	Kilograms of waste per resident sent to landfills by the Council per annum	< 250kg	 Achieved 141kg	 Achieved 179kg
	Tonnage of recycled materials processed by Council	>1,200 tonnes	 Achieved 1,237kg	 Achieved 1,301 tonnes
Council's open and closed landfills are well managed	% of landfills where all Horizons resource consent conditions are met	100%	 Achieved 100%	 Achieved 100%

Te Wai Ua

Stormwater

He Tauākī Pānga Haupū Moni

Funding Impact Statement

2023/24 LTP Plan \$000s	2024/25 LTP Year 1 \$000s	2024/25 Actual \$000s
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Sources of operating funding

General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	677	927	927
Grants and subsidies for operating purposes	-	-	-
Fees and charges	2	2	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	18	1	-
Total operating funding (A)	697	930	927

Applications of operating funding

Payment to staff and suppliers	221	305	238
Finance costs	66	81	42
Internal charges and overheads applied	226	234	277
Other operating funding applications	-	-	-
Total applications of operating funding (B)	513	619	557
Surplus/(deficit) of operating funding (A - B)	184	310	370

Sources of capital funding

Subsidies and grants for capital expenditure	649	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	247	176	137
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	95
Total sources of capital funding (C)	896	176	232

Applications of capital funding

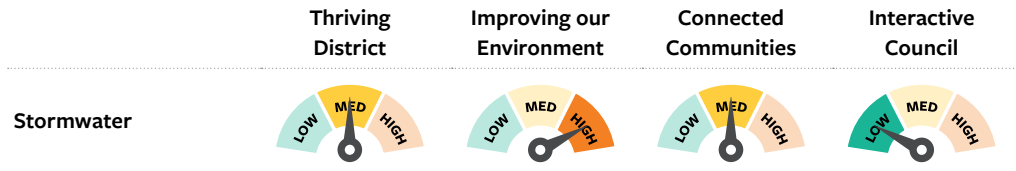
Capital expenditure:			
- to meet additional demand (growth)	784	257	392
- to improve the level of service (new)	190	-	-
- to replace existing assets (renewal)	67	328	-
Increase/decrease) in reserves	40	(99)	210
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	1,080	486	602
Surplus/(deficit) of capital funding (C - D)	(184)	(310)	(370)
Funding balance ((A - B) + (C - D))	-	-	-

Te Wai Ua
Stormwater
Whakapaunga Haupū Rawa
Capital Expenditure

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth					
District Stormwater Network Extension	-	-	-	-	95
District Stormwater Network Development	257	-	-	257	297
Total Capital Expenditure for Growth	257	-	-	257	393
Level of Service					
Total Capital Expenditure for Level of Service	-	-	-	-	-
Renewal					
District Stormwater Reticulation Renewals	328	-	-	328	-
Total Capital Expenditure for Renewal	328	-	-	328	-
Total Capital Expenditure for Stormwater Drainage	585	-	-	585	393



Strategic Alignment Te Whakahāngaitanga Rautaki



Quality community infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Establish regular water liaison meetings with Iwi.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Actively seek Iwi input into water related decision making.



Ōritetanga

equity between Māori and tangata Tiriti

Identify forums to engage with Iwi on water matters.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Seek to better understand Māori customs and practices as they relate to water.

What we do Ā mātau mahi

We manage and maintain an urban network of pipes and open channel drains to safely direct stormwater to inland streams and to the ocean. Stormwater reticulation infrastructure is provided in the urban townships of Dannevirke, Pahiatua, Woodville and Eketāhuna.

Our stormwater network includes:

- 28 kilometres of stormwater pipelines
- 26 kilometres of open channel drains and streams
- 1,160 maintenance chambers and sumps

Why we do it Te take o a mātau mahi

Effective management of stormwater is critical to collect and dispose of excess stormwater in order to protect built assets and provide safe urban environments. The Local Government Act 2002 and other legislation mandates local authorities' actions regarding stormwater management.

How we do it Ka pēhea rā a mātau mahi

Stormwater assets have scheduled inspections, monitoring and servicing, and prioritised repairs or other actions taken, for the reticulation network as defined in the Tararua Alliance Operations and Maintenance contract.

We have 28,390 metres of stormwater pipes and the following have been identified as critical assets:

- Dannevirke culvert – this is a large diameter brick culvert that runs under buildings and the State Highway and through private property and there are limited entry points.
- Pahiatua, Town Creek culverts – in various places along the channel's route it runs under buildings and through private properties and there are limited entry points to maintain.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	12 Month Results	2023/24 Results
An effective stormwater system that protects people and properties from flooding	The number of flooding events where an overflow of stormwater had entered a habitable floor*	< 20	 Achieved 2	 Achieved Nil
An effective stormwater system that protects people and properties from flooding	For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the stormwater system*	< 5	 Achieved 0.39	 Achieved Nil

Level of service	Performance measure	Target	12 Month Results	2023/24 Results
A reliable stormwater network	Percentage of residents rating stormwater management as “fairly satisfactory” or “very satisfactory” in the community survey.	70%	 Not achieved 60% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 60%
	Number of complaints received by Council about the performance of its stormwater system, expressed per 1,000 properties connected to the stormwater system*	< 9	 Not achieved 11.01 Flooding event in August saw 35 CRM's being received to stormwater complaints. A total of 56 CRM's have been received.	 Not achieved 10.66
Council ensures quality and efficiency of the stormwater network	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Abatement Notices*	0	 Achieved Nil	 Achieved Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Infringement notices*	0	 Achieved Nil	 Achieved Nil
Council ensures quality and efficiency of the stormwater network	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Enforcement orders*	0	 Achieved Nil	 Achieved Nil

Level of service	Performance measure	Target	12 Month Results	2023/24 Results
Council ensures quality and efficiency of the stormwater network	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Convictions*	0	 Achieved Nil	 Achieved Nil
	Median time (hours) to attend a flooding event, measured from the time that Council receives a notification that service personnel reach the site*	2 hours	 Achieved 1 hour 52 minutes	 Achieved 0 minutes

Te Wai Kino

Wastewater

He Tauākī Pānga Haupū Moni

Funding Impact Statement

2023/24 LTP Plan \$000s	2024/25 LTP Year 1 \$000s	2024/25 Actual \$000s
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Sources of operating funding

General rates, uniform annual general charges, rates penalties	228	288	264
Targeted rates	4,331	4,983	5,001
Grants and subsidies for operating purposes	-	387	694
Fees and charges	224	204	214
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	2	2	100
Total operating funding (A)	4,785	5,864	6,273

Applications of operating funding

Payment to staff and suppliers	2,244	2,739	2,911
Finance costs	541	691	293
Internal charges and overheads applied	535	553	665
Other operating funding applications	-	-	-
Total applications of operating funding (B)	3,320	3,983	3,869
Surplus/(deficit) of operating funding (A - B)	1,465	1,881	2,404

Sources of capital funding

Subsidies and grants for capital expenditure	208	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt 1	6,314	1,097	485
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	6
Total sources of capital funding (C)	6,522	1,097	491

Applications of capital funding

Capital expenditure:			
- to meet additional demand (growth)	1,012	281	177
- to improve the level of service (new)	6,080	1,527	955
- to replace existing assets (renewal)	2,202	2,305	2,352
Increase/decrease) in reserves	(1,306)	(1,134)	(589)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	7,988	2,978	2,895
Surplus/(deficit) of capital funding (C - D)	(1,465)	(1,881)	(2,404)
Funding balance ((A - B) + (C - D))	-	-	-

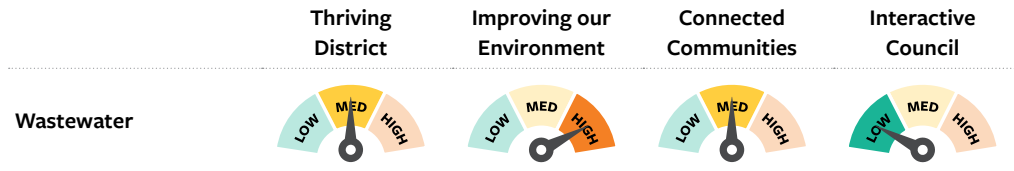
Te Wai Kino Wastewater Whakapaunga Haupū Rawa Capital Expenditure

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth					
District Wastewater Network Development (Extension)	281			281	177
Total Capital Expenditure for Growth	281	-	-	281	177
Level of Service					
Dannevirke Wastewater PIC Assessment	-	-	-	-	20
Dannevirke Wastewater Treatment Plant Upgrade	-	-	-	-	7
District Wastewater Generators & Emergency	59	-	-	59	-
District Wastewater IOT Devices Smart City Systems	-	-	-	-	21
District Wastewater Security Systems	86	-	-	86	1
District Wastewater STP Shower & Toilet	-	15	-	15	4
Eketāhuna Wastewater Treatment Plant Upgrade	-	250	-	250	222
Eketāhuna Wastewater Wetland	-	337	-	337	343
Pahiatua Wastewater Hillcrest School Development	-	-	-	-	2
Pahiatua Wastewater Treatment Plant Upgrade	514	75	-	589	121
Pahiatua Wastewater Wetland Design	46	-	-	46	55
Pahiatua Wastewater Wetland Development	580	-	-	580	159
Pahiatua Wastewater Wetland Pipeline	72	-	-	72	-
Pongaroa Wastewater Wetland Consent	57	-	-	57	-
Pongaroa Wastewater Wetland Investigation	28	-	-	28	-
Woodville Wastewater Wetland Design	85	-	-	85	-
Total Capital Expenditure for Level of Service	1,527	677	-	2,204	955

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Renewal					
District Wastewater Infiltration and Inflow Strategy Implementation	257	335	-	592	296
District Wastewater Manhole Replacements	48	-	-	48	50
District Wastewater Network Renewals	1,355	-	-	1,355	1,292
District Wastewater Network Unplanned Renewals	28	-	-	28	-
District Wastewater Ponds Perimeter Safety Fencing	77	-	-	77	4
District Wastewater Pump Station Renewals	57	-	-	57	51
District Wastewater SCADA	216	-	-	216	88
District Wastewater Treatment Unplanned Renewals	51	-	-	51	208
Norsewood Wastewater Discharge Consent Renewal	77	-	-	77	-
Pongaroa Waste Water Discharge Consent Renewal	77	-	-	77	-
Woodville Wastewater Headworks Refurbishment	-	-	-	-	316
Woodville Wastewater Pond 2 Liner Renewal	62	-	-	62	46
Total Capital Expenditure for Renewal	2,305	335	-	2,640	2,352
Total Capital Expenditure for Wastewater	4,112	1,012	-	5,125	3,485



Strategic Alignment Te Whakahāngaitanga Rautaki



Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

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governance and the relationship between Treaty partners (shared decision making)

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Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Seek to better understand Māori customs and practices as they relate to water.

What we do Ā mātau mahi

Wastewater reticulation systems are provided in the urban areas of Dannevirke, Pahiatua, Woodville, Eketāhuna, Norsewood, Pongaroa and Ormondville. Rural houses manage their own effluent. Primary treatment is done onsite by industries to comply with trade waste discharge limits set by Council before discharging to the public wastewater system, where it is treated and discharged to land and/or water, ultimately discharging to the ocean.

Our wastewater network includes:

- 7 treatment plants
- 21 sewer pump stations
- 95 kilometres of wastewater pipeline
- 1,100 maintenance chambers

Why we do it Te take o a mātau mahi

Effective management of wastewater is critical to supporting human and environmental health, and to support industrial and economic needs. The Local Government Act 2002 and other legislation mandates local authorities' actions regarding wastewater management.

How we do it Ka pēhea rā a mātau mahi

Wastewater treatment plants have scheduled inspections, monitoring and servicing, and prioritised repairs or other actions taken, for the reticulation network as defined in the Tararua Alliance Operations and Maintenance contract.

Many of the treatment plants are reaching end of lifecycle with new consents due for renewal or recently granted with additional conditions, placing the plants at risk of not being able to treat wastewater to the standards required. This is mainly due to the age of the plants and treatment processes not keeping pace with modern requirements.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
A reliable wastewater service	The number of dry weather sewerage overflows from the wastewater system per 1,000 connections*	< 5	 Achieved 2.04	 Achieved 2.05
	Percentage of residents rating wastewater management as “fairly satisfactory” or “very satisfactory” in the community survey.	80%	 Not achieved 76% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 77%
Risks to public health and our natural environment are minimised	Number of schemes with consents which are current	5	 Achieved 5 The remaining two waste water schemes are operating under existing use (x124) which we are in the process of renewing.	 New measure
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Abatement Notices*	0	 Achieved Nil	 Not achieved 2
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Infringement notices*	0	 Achieved Nil	 Not achieved 2
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Enforcement orders*	0	 Achieved Nil	 Achieved Nil

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Risks to public health and our natural environment are minimised	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Convictions*	0	 Achieved Nil	 Achieved Nil
Council responds quickly when things go wrong	Median time to attend a sewage fault, measured from the time Council receives notification to the time that service personnel reach the site*	1 hour	 Achieved 40 minutes	 Achieved 36 minutes
	Median time to resolve a sewage fault, measured from the time Council receives notification to the time that service personnel confirm resolution of the fault*	5 hours	 Achieved 1 hour 41 minutes	 Achieved 1 hour 26 minutes
	Number of complaint received about wastewater per 1,000 connections for: Sewerage odour*	< 4	 Achieved Nil	 Achieved 0.20
	Number of complaint received about wastewater per 1,000 connections for: Sewerage system faults*	< 5	 Achieved 4.48	 Achieved 3.48
	Number of complaint received about wastewater per 1,000 connections for: Sewerage system blockages*	< 7	 Achieved 2.65	 Achieved 3.48
	Number of complaint received about wastewater per 1,000 connections for: Councils response to the above issues*	< 3	 Achieved 0.61	 Achieved 0.20
	Number of complaint received about wastewater per 1,000 connections for: Total Number of recorded complaints*	< 19	 Achieved 7.73	 Achieved 7.58

*Indicates this is a Department of Internal Affairs local government non-financial performance measure.

Te Wai Water Supply

He Tauākī Pānga Haupū Moni Funding Impact Statement

	2023/24 LTP Plan \$000s	2024/25 LTP Year 1 \$000s	2024/25 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	4,510	5,330	5,030
Grants and subsidies for operating purposes	-	294	662
Fees and charges	4	4	2
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	232	-	-
Total operating funding (A)	4,746	5,629	5,694
Applications of operating funding			
Payment to staff and suppliers	2,354	2,832	2,929
Finance costs	694	775	533
Internal charges and overheads applied	596	621	735
Other operating funding applications	-	-	-
Total applications of operating funding (B)	3,644	4,227	4,197
Surplus/(deficit) of operating funding (A - B)	1,102	1,401	1,497
Sources of capital funding			
Subsidies and grants for capital expenditure	46	-	192
Development and financial contributions	-	-	-
Increase/(decrease) in debt	76	5,903	(395)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	57
Total sources of capital funding (C)	122	5,903	(146)
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	739	457	379
- to improve the level of service (new)	249	1,227	610
- to replace existing assets (renewal)	1,516	7,948	2,251
Increase/decrease) in reserves	(1,280)	(2,327)	(1,889)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	1,224	7,305	1,351
Surplus/(deficit) of capital funding (C - D)	(1,102)	(1,401)	(1,497)
Funding balance ((A - B) + (C - D))	-	-	-

Te Wai Water Supply Whakapaunga Haupū Rawa Capital Expenditure

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth					
Dannevirke Water Network Development (Extension)	108	-	-	108	28
District Reticulation Network Development (Extension)		25		25	241
Eketāhuna Water Network Development (Extension)	121	-	-	121	18
Pahiatua Water Network Development (Extension)	135	-	-	135	73
Woodville Water Network Development (Extension)	94	-	-	94	18
Total Capital Expenditure for Growth	457	25	-	482	379
Level of Service					
Dannevirke Water Alternate Water Source Resource Consent	-	37	-	37	3
Dannevirke Water Alternate Water Source Infrastructure	-	448	-	448	-
Dannevirke Water Backwash Resource Consent	51		-	51	38
Dannevirke Water Flouridation Plant (MOH Funded)	-	-	-	-	-
Dannevirke Water Groundwater Investigation	-	31	-	31	43
Dannevirke Water Impound Supply Detailed Design	-	-	-	-	10
Dannevirke Water Impound Supply Pre-treatment Plant	-	-	-	-	1
Dannevirke Water Impound Supply Security of Supply	-	-	-	-	(24)
Dannevirke Water Impound Supply Treated Water Storage	-	-	-	-	29
District Water Backflow Strategy and Devices	154	-	-	154	16
District Water Generators and Emergency	298	-	-	298	59
District Water HAZNO Compliance	5	-	-	5	2
District Water IOT Devices Smart City Systems	-	-	-	-	1

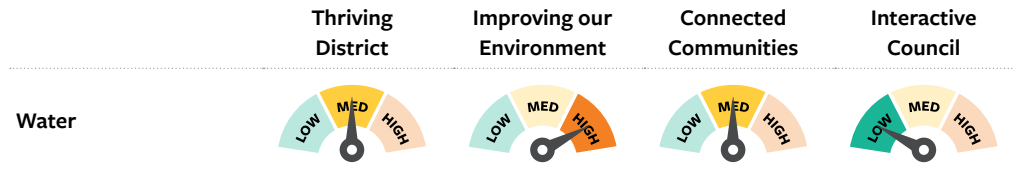
ENVIRONMENTAL MANAGEMENT - WATER SUPPLY - CAPITAL EXPENDITURE

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
District Water Network Leakage Strategy	154	-	-	154	81
District Water Network Pressure Mangement	21	-	-	21	-
District Water Network Universal Metering	21	-	-	21	22
District Water Service Reservoirs Bulk Meters	51	-	-	51	-
District Water Security Systems	86	-	-	86	1
District Water Telemetry	-	181	-	181	21
Eketāhuna Water Backwash Resource Consent	51	-	-	51	52
Eketāhuna Water New Bore Resource Consent	41	-	-	41	75
Norsewood Water Backwash Resource Consent	51	-	-	51	-
Norsewood Water Network Upgrades	10	-	-	10	-
Norsewood Water Treatment Plant Upgrades		117		117	138
Pahiatua Water Backwash Resource Consent	51	-	-	51	24
Pongoroa 3 Day Treated Storage Feasibility	26	-	-	26	-
Woodville Water Alternate Source Resource Consent	103	-	-	103	-
Woodville Water Backwash Resource Consent	51	-	-	51	-
Woodville Water Impound Supply PIC Assessment	-	-	-	-	20
Total Capital Expenditure for Level of Service	1,227	814	-	2,041	610
Renewal					
Ākitio Water Concrete Tank Renewal	41	-	-	41	2
Dannevirke Water Impounded Supply	5,037	-	-	5,037	204
Dannevirke Water Rural Main Line Plant to Reservoir 2	-	115	-	115	-
District Water Health and Safety Renewals	16	-	-	16	17
District Water Network Mains Renewals	1,555	-	-	1,555	1,495
District Water Network Unplanned Renewals	28	40	-	68	47
District Water Plant Renewals	221	-	-	221	1
District Water SCADA	216	-	-	216	135

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
District Water Treatment Unplanned Renewals	57	-	-	57	29
Eketāhuna Water Consent	-	-	-	-	4
Eketāhuna Water Reservoirs Renewals	41	-	-	41	86
Pahiatua Water Membrane Renewals	339	-	-	339	42
Pahiatua Water Source Resource Consent	41	-	-	41	22
Pahiatua Water Treatment Plant Rising Main Renewal	51	-	-	51	2
Pahiatua Water Weir and Infiltration Gallery Investigation	140	-	-	140	-
Pongaroa Water Town Renewals	-	-	-	-	18
Woodville Water Reservoirs Renewal	123	-	-	123	88
Woodville Water Source Consent	41	-	-	41	60
Total Capital Expenditure for Renewal	7,948	155	-	8,102	2,251
Total Capital Expenditure for Water Supplies	9,632	994	-	10,626	3,240



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protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Seek to better understand Māori customs and practices as they relate to water.

What we do Ā mātau mahi

We manage water supply schemes to the towns of Dannevirke, Pahiatua, Woodville, Eketāhuna, Norsewood, Ākitio and Pongaroa. Treatment varies between schemes, from chlorine, microfiltration, ultraviolet, and combinations of these.

Over 5,000 residential properties are served via:

- 8 water intakes including 2 bores.
- 7 water treatment plants
- 1 pump stations, 14 reservoirs.
- 267 kilometres of water supply pipelines
- 47 kilometres of laterals

Why we do it Te take o a mātau mahi

Effective management of water is critical to supporting human, animal, and plant life, and to supply industrial and economic needs. The Local Government Act 2002 and other legislation mandates local authorities' actions regarding water supply.

How we do it Ka pēhea rā a mātau mahi

Water treatment plants have scheduled inspections, monitoring and servicing, and prioritised repairs or other actions taken, for the reticulation network as defined in the Tararua Alliance Operations and Maintenance contract.

Treatment plants have received significant investment over the last four years to meet Drinking Water Standards, increased focus on maintenance schedules is improving asset resilience. Dannevirke impound dam, being a critical asset, has been assessed at risk, requiring significant investment in 2024 through 2026 to address risk of failure.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Council provides a reliable water supply	Percentage of customers rating water management as "fairly satisfactory" or "very satisfactory" in the community survey.	80%	Not achieved 59% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	Not achieved 70%

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Council provides water at a consistent volume	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water pressure or flow*	< 4	 Achieved 3.44	 Achieved 2.65
Water looks and tastes good	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water taste*	< 5	 Achieved 1.01	 Achieved 0.61
	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water clarity*	< 5	 Not achieved 7.28 A total of 36 CRM's have been received for the year, 27 in Dannevirke, 4 in Pahiatua, 3 Norsewood and 2 in Woodville	 Not achieved 7.35
	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water odour*	< 4	 Achieved Nil	 Achieved 1.22
Interruptions to supply are minimised	Number of complaints over 1,000 connections to Council's networked reticulation system for: Continuity of supply*	< 5	 Not achieved 8.70* A total of 43 CRM's have been received for the year, 25 in Woodville, nine in Dannevirke, three in Eketāhuna, three in Norsewood and three in Pahiatua. In February a planned water shutdown in woodville for renewals effected more properties than notified and anticipated.	 Not achieved 11.84
Council is responsive to issues relating to water supply	Number of complaints over 1,000 connections to Council's networked reticulation system for: Council's response to the issues above*	< 2	 Achieved 0.61	 Achieved 1.02

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Council is responsive to issues relating to water supply	Number of complaints over 1,000 connections to Council's networked reticulation system for: Total number of recorded complaints*	< 25	 Achieved 24.27 A total of 120 CRM's have been received for the year, 54 in Dannevirke, 38 in Woodville, 10 in Norsewood, 11 in Pahiatua and seven in Eketāhuna. July 2024 dead end mains flushing caused discoloured water. August 2024 a water main repair on Guy & Hargill streets also caused discolouration. September 2024 a block in the wastewater network resulted in the team needing to use a fire hydrant to run water to the settler unit. This resulted in stirring up of the network and cause discoloured water. November 2024 a leak was repaired which also caused discolour to the water. February planned water shutdown for renewals effected more properties than anticipated.	 Not achieved 27
Water provided is safe to drink	Number of schemes that comply with bacteria requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.^	7	 Not achieved 3 Dannevirke, Pahiatua and Woodville were met 100% of the time. Eketāhuna met 99.9% of the time, Pongaroa 93.9% of the time, Ōkati 88.3% of the time and Norsewood 82.3% of the time. Non compliance is often caused by data quality issues resulting in Council not being able to demonstrate continuously monitored parameters, this does not indicate that public health was at risk.	 Not achieved 6

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Water provided is safe to drink	Number of schemes that comply with Protozoa requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022. [^]	7	 Not achieved 4 Dannevirke, Pahiatua, Pongaroa and Woodville were met 100% of the time. Eketāhuna 99.9% of the time and Ōkītio 96.7% of the time. Non compliance is often caused by data quality issues resulting in Council not being able to demonstrate continuously monitored parameters, this does not indicate that public health was at risk.	 Not achieved 1
Council is responsive to issues relating to water supplies	Median response time to attend an urgent call out, measured from the time Council receives notification to the time that service personnel reach the site*	1 hour	 Achieved 18 minutes	 Achieved 8 minutes
	Median time to resolve an urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault*	5 hours	 Achieved 50 minutes	 Achieved 0 minutes
	Median response time to attend a non-urgent call out, measured from the time Council receives notification to the time that service personnel reach the site*	8 hours	 Achieved 2 hours 56 minutes	 Achieved 3 hours 7 minutes
	Median time to resolve a non-urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault*	24 hours	 Achieved 6 hours 10 minutes	 Achieved 6 hours 25 minutes

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Wastage of water is minimised	The percentage of real water loss from the Council's networked reticulation schemes based on the minimum night flow (MNF) analysis*	10%	 Not achieved 48% Although the result is a decrease on what was achieved in the prior year, it still is above Council's target and reaffirms indications of leaks in the water network. In the Long Term Plan Council budgeted a multiyear project for the installation of universal water meters, this project will help Council and the community to reduce its water consumption and repair leaks in the network.	 Not achieved 63.7%
	Average consumption of drinking water per day per resident connected to a Council scheme*	300 Litres	 Not achieved 320 litres Although the result is a decrease on what was achieved in the prior year, it still is above Council's target and reaffirms indications of leaks in the water network. In the Long Term Plan Council budgeted a multiyear project for the installation of universal water meters, this project will help Council and the community to reduce its water consumption and repair leaks in the network.	 Not achieved 358 Litres

*Indicates this is a Department of Internal Affairs local government non-financial performance measure.

^ The Non-Financial Performance Measures Rules 2013 required local authorities to report their compliance with the bacterial and protozoal contamination criteria of the New Zealand Drinking Water Standards 2005. These standards have been superseded by the Water Services (Drinking Water Services for New Zealand) Regulations 2022 (the regulations) and DWQAR (Drinking Water Quality Assurance Rules 2022) and therefore the council is reporting against these measures relying upon the relevant incorporation by reference provisions in New Zealand law.

Updated mandatory safety of drinking water performance measures

XXX

Performance measure one	2024/25 Results	2023/24 Results
(a) 4.4 T1 Treatment Rules*;	Not applicable to Tararua District Council	 New measure
(b) 4.5 D1.1 Distribution System Rule*;	Not applicable to Tararua District Council	 New measure
T2 Protozoa rules* (c) 4.7.1 T2 Treatment Monitoring Rules; (d) 4.7.2 T2 Filtration Rules; (e) 4.7.3 T2 UV Rules;	 Not Achieved - 1 Ākitio 96.7% Almost met, Norsewood 80.0% partially met, Pongoroa 100% all met	 New measure
T2 Bacterial rules* (c) 4.7.1 T2 Treatment Monitoring Rules; (f) 4.7.4 T2 Chlorine Rules;	 Not Achieved - Nil Ākitio 88.3% partially met Norsewood 82.3% partially met, Pongoroa 93.9% partially met	 New measure
(g) 4.8 D2.1 Distribution System Rule*;	 Achieved - 3 Ākitio 100% all met, Norsewood 100% all met, Pongoroa 100% all met	 New measure
(h) 4.10.1 T3 Bacterial Rules*;	 Not Achieved - 4 Dannevirke 100% all met, Eketāhuna 99.9% almost met, Pahiatua 100% all met, Woodville 100% all met	 New measure
(i) 4.10.2 T3 Protozoal Rules*;	 Not Achieved - 3 Dannevirke 100% all met, Eketāhuna 99.9% almost met, Pahiatua 100% all met, Woodville 100% all met	 New measure
(j) 4.11.5 D3.29 Microbiological Monitoring Rule*.	 Achieved - 4 Dannevirke 100% all met, Eketāhuna 100% all met, Pahiatua 100% all met, Woodville 100% all met	 New measure

*Indicates this is a Department of Internal Affairs local government non-financial performance measure.

Non compliance is often caused by data quality issues resulting in Council not being able to demonstrate continuously monitored parameters, this does not indicate that public health was at risk.

He Hapori Tūhono

CONNECTED COMMUNITIES

Te Whakahāngaitanga Rautaki

Strategic Alignment

In envisioning the trajectory of our district, a further core principle remains the cultivation of Connected Communities. We are dedicated to providing outstanding facilities and services that address the specific needs of our residents, maintaining and enhancing the well-being and vitality of our district in the coming decade. Our vision emphasizes the necessity for communities to feel secure and interconnected at both local and district-wide levels. This involves investing in functional facilities and services that adapt to evolving needs, improving infrastructure, and ensuring recreational and cultural needs are met.

Numerous key departments across council contribute to Connected Communities, including Libraries, Parks and Reserves, and Roothing, to name a few. Each area is aligned in their mission to provide essential facilities and services to Tararua, both now and in the coming years. Our commitment seeks to ensure towns are accessible through provide robust infrastructure connecting our communities both physically and digitally. The ability to connect with the community is fostered further through services that support safe participation in society, such as through Animal Control, and Health and Safety compliance. This interconnectedness is crucial to facilitate local and district-wide participation, safeguarding that no community is left behind.

To achieve Connected Communities, we will seek to also provide facilities and services tailored to meet the distinct needs of Māori communities. Facilities should be designed not just with functionality in mind, but with a deep respect for cultural values and traditions. We will aim to create spaces that resonate with the identity of all residents, including our Māori communities, fostering a sense of belonging and pride. We will seek to work in Partnership, honouring both Te Tiriti o Waitangi and Councils commitment to the iwi partners by making sure community services are developed collaboratively.



Ngā ngohe kei tēnei rōpū **Activities in This Group**

Community Facilities & Services Ngā Whare me ngā Ratonga Hapori

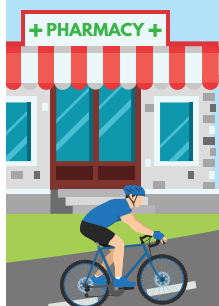
Animal Control Ngā Here Kararehe
Cemeteries Ngā Urupā
Community Buildings Ngā Whare Hapori
Libraries Ngā Whare Pukapuka
Parks and Reserves Ngā Papa Tākaro me ngā Papa Rāhui
Pensioner Housing Ngā Whare Kaumātua
Public Conveniences Ngā Ratonga Tūmatanui
Swimming Pools Ngā Puna Kaukau

Regulatory Compliance Ngā Here a te Ture

Building Control Ngā Here Waihanga
Compliance and Monitoring Te Tautuku me te Aroturuki

Transportation Ngā Waka Kawe Tangata

Roads Ngā Mahi Huarahi
Footpaths Ngā Ara Hikoi



Ngā Whare me ngā Ratonga Hapori Community Facilities and Services

He Tauākī Pānga Haupū Moni Funding Impact Statement

	2023/24 LTP Plan \$000s	2024/25 LTP Year 1 \$000s	2024/25 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,589	3,963	3,973
Targeted rates	2,486	2,847	2,850
Grants and subsidies for operating purposes	230	5	17
Fees and charges	1,564	1,789	1,752
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	34	7	670
Total operating funding (A)	7,903	8,611	9,262
Applications of operating funding			
Payment to staff and suppliers	5,220	5,553	5,859
Finance costs	91	108	64
Internal charges and overheads applied	1,830	1,981	1,940
Other operating funding applications	-	-	-
Total applications of operating funding (B)	7,141	7,643	7,863
Surplus/(deficit) of operating funding (A - B)	762	968	1,399
Sources of capital funding			
Subsidies and grants for capital expenditure	810	51	56
Development and financial contributions	-	-	-
Increase/(decrease) in debt	65	213	(15)
Gross proceeds from sale of assets	-	3,800	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	875	4,064	41
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	101	134	29
- to improve the level of service (new)	916	252	74
- to replace existing assets (renewal)	1,631	1,054	782
Increase/decrease in reserves	(1,011)	3,592	555
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	1,638	5,032	1,440
Surplus/(deficit) of capital funding (C - D)	(762)	(968)	(1,399)
Funding balance ((A - B) + (C - D))	-	-	-

Ngā Whare me ngā Ratonga Hapori

Community Facilities and Services

Whakapaunga Haupū Rawa

Capital Expenditure

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth					
District New Berms	31	-	-	31	22
Mangatera Cemetery Development	103	-	-	103	7
Total Capital Expenditure for Growth	134	-	-	134	29

Level of Service

Carnegie Options Assessment	185	-	-	185	8
Dannevirke Barraud Street Toilets	-	6	-	6	5
Dannevirke Multisport Park - Skatepark Development	51	-	-	51	-
District Library Wayfinder Project	-	-	-	-	12
Mangatainoka Cemetery Development	15	41	-	56	49
New Pahiatua Pool	3,701	-	-	3,701	-
Total Capital Expenditure for Level of Service	3,953	46	-	3,999	74

Renewal

Ākitio Toilet	113	-	-	113	-
Dannevirke Camping Ground	-	4	-	4	4
Dannevirke Camping Ground Hardstand	15	-	-	15	14
Dannevirke Dog Pound Renewals	-	-	-	-	3
Dannevirke Library Programmed Renewals	15	15	-	30	30
Dannevirke Service Centre Curtains/Blinds	-	6	-	6	-
Dannevirke Service Centre LED Lighting Upgrade	-	9	-	9	12
Dannevirke Service Centre Heating Upgrade	-	16	-	16	-
Dannevirke Service Centre Programmed Renewals	6	10	-	16	-
Dannevirke Sports Centre Pavilion Programmed Renewals	25	-	-	25	16
Dannevirke Sports Centre Stadium Programmed Renewals	51	-	-	51	34

COMMUNITY FACILITIES AND SERVICES - CAPITAL EXPENDITURE

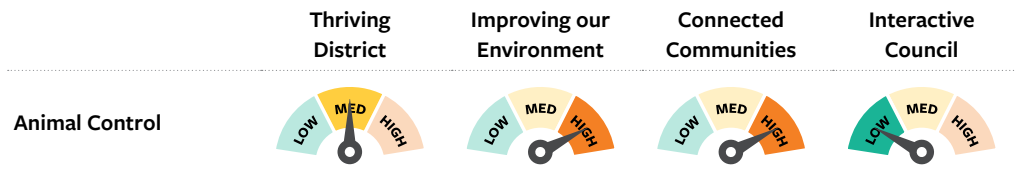
	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Dannevirke Town Hall External Doors	-	20	-	20	15
Dannevirke Town Hall Kitchen Renewal	8	-	-	8	7
Dannevirke Town Hall Renewals	21	-	-	21	10
District Camping Grounds Programmed Renewals	15	-	-	15	4
District Community Buildings Furniture	3	-	-	3	3
District Community Buildings Unplanned Renewals	56	10	-	66	20
District Library Books	121	-	-	121	113
District Parks LED Lighting Upgrade	13	3	-	17	11
District Parks and Reserves Playground Equipment	114	-	-	114	42
District Pensioner Housing Fencing	-	-	-	-	-
District Pensioner Housing Renewal	-	-	-	-	85
District Swimming Pools Plumbing and Electrical	8	-	-	8	-
District Toilets Programmed Renewals	56	-	-	56	3
District Toilets Unplanned Renewals	13	-	-	13	7
Eketāhuna Camping Grounds Renewals	2	-	-	2	2
Eketāhuna Community Buildings Programmed Renewals	-	6	-	6	6
Eketāhuna Community Centre LED Lighting Upgrade	-	4	-	4	3
Eketāhuna Grandstand	-	40	-	40	27
Eketāhuna Library Programmed Renewals	2	-	-	2	-
Pahiatua Camping Ground Carnival Park Ablution Block Accessibility Upgrade	92	-	-	92	71
Pahiatua Camping Ground Programmed Renewals	-	6	-	6	6
Pahiatua Community Buildings Programmed Renewals	27	15	-	42	13
Pahiatua Grandstand	2	-	-	2	2
Pahiatua Pensioner Housing Renewal of Older Units	85	-	-	85	-
Pahiatua Service Centre Programmed Renewals	8	-	-	8	-
Pahiatua Swimming Pool Renewals	-	310	-	310	127
Pahiatua Town Hall Roof Renewal	149	-	-	149	7
Pongoroa Community Hall LED Lighting Upgrade	-	4	-	4	4

COMMUNITY FACILITIES AND SERVICES - CAPITAL EXPENDITURE

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Pongoroa Hall Programmed Renewals	11	-	-	11	-
Waihi Falls Toilet Replacement	-	14	-	14	70
Woodville Community Centre Programmed Renewals	15	-	-	15	12
Woodville Library/Service Centre Programmed Renewals	5	-	-	5	-
Total Capital Expenditure for Renewal	1,054	491	-	1,546	782
Total Capital Expenditure for Community Facilities & Services	5,141	538	-	5,678	884



Strategic Alignment Te Whakahāngaitanga Rautaki



We maintain animal welfare and promote responsible dog ownership, and protect the community from dangerous dogs and wandering stock.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Seek opportunities to enhance knowledge and understanding of service legislative requirements and ensure iwi perspectives are appropriately elevated.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build relationship with iwi, encouraging open communication before and during consent process.



Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the compliance process.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Provide training to develop team understanding and cultural recognition of value and belief systems of Māori.

What we do Ā mātau mahi

We maintain animal welfare and protect the community from dogs and wandering stock. Promote responsible dog ownership.

Why we do it Te take o a mātau mahi

We must comply with the Dog Control Act, the Impounding Act, and the Animal Welfare Act.

We provide this service to promote responsible dog ownership and the welfare of dogs, minimise the danger, distress and nuisance caused by stray dogs, and to ensure the control of stock on the roads in the Tararua District in the interests of public safety.

How we do it Ka pēhea rā a mātau mahi

Our Regulatory Services Manager oversees this activity and we focus on complex or significant complaints, prosecutions, and objections.

We deliver services in-house during business hours by a team of four working together between the Dannevirke Pound and the Dannevirke Administration Building. Our daily operations are run by a Team Leader Compliance and Monitoring, supported by one Senior Animal Control Officer, two Animal Control Officers and an Animal Control Administrator.

We contract out afterhours services, which is focused on dog attacks and maintaining the welfare of animals in the Dannevirke Pound.

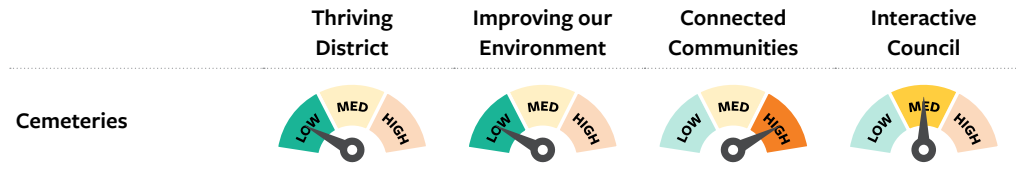
Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Residents are satisfied with the Animal Control service	Percentage of residents rating Animal Control as “fairly satisfactory”, “satisfactory” or “very satisfactory” in the community survey	80%	 Not achieved 65% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 62%
Residents are satisfied with the Animal Control service	The percentage of customer service request complaints related to dogs attacking or biting are responded to within 2 hours.	95%	 Achieved 95%	 Achieved 96%
Dog owners are complying with their registration responsibilities	The percentage of known dogs that are registered.	95%	 Achieved 99.85%	 Achieved 99%



Strategic Alignment Te Whakahāngaitanga Rautaki



We provide attractive burial places where the community can remember loved ones and celebrate our district's heritage.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to the facilities portfolio. Ensure their perspectives are appropriately elevated through Council.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for community facilities across the district.



Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

We operate 10 open public cemeteries and 14 full, historic cemeteries and support several district urupā (burial grounds) through the provision of an annual grant as a contribution to operational costs.

Why we do it Te take o a mātau mahi

We have a statutory responsibility to provide for the current and future burial needs of the district's residents under the Health Act 1956 and the Burial and Cremation Act 1964.

Our communities expect us to provide and maintain cemeteries that create a peaceful and respectful environment in a compassionate, efficient, and inclusive manner, ensuring the needs and preferences of the community are met. We also have a responsibility to maintain full, historically significant cemeteries and contribute to the operational costs of local urupā (burial ground) as both these burial places make up an important part of our identity as a community.

How we do it Ka pēhea rā a mātau mahi

Council is responsible for providing cemetery services across the district in compliance with legislative requirements and the Cemeteries Bylaw. These services are accessible to both residents and non-residents.

We oversee all administrative aspects of cemetery operations, including plot bookings, interment, monument applications, and management of historical databases. External contractors deliver grounds and facility maintenance, and sexton services. We ensure adequate burial plots are available across all cemeteries and develop extensions to accommodate the needs of the community.

Fees and charges for cemetery services are set on an annual basis. We provide maintenance grants to support the upkeep of five designated urupā.

We maintain professional relationships with local funeral directors and monumental professionals to ensure the services provided meet the standards expected by the community. This proactive approach ensures that cemetery services are delivered efficiently and effectively, meeting the diverse needs of residents while upholding regulatory requirements.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
The cemetery grounds are presented to a high standard.	Percentage of residents rating cemeteries for presentation and maintenance of the grounds as “excellent”, “very good” or “good” in the resident’s survey.	90%	 Not achieved 83% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 New measure
	Quarterly surveying of funeral directors and monumentalists on the presentation and maintenance of cemetery grounds.	90%	 Achieved 90%	 New measure
	Routine maintenance is undertaken as per contractual requirements through monthly audits by council contracts officer. A minimum of 90% grounds should meet maintenance requirement	90%	 Achieved 90% Council officer monthly audits of routine maintenance contracts were completed and found contractual obligations satisfactory with no more than 5% below standard.	 New measure
	Council reviews annually the contribution provided to the maintenance of the five urupā in the District.	1	 Achieved Completed as part of the Annual Plan. Notifications are due to be issued in next quarter pending the adoption of the Annual Plan.	 New measure

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Plots are available in all local cemeteries.	Percentage of cemeteries in district with plots available for the next 12 months, based on historical burial data.	100%	 Achieved 100%	 Achieved 100%
Information on cemeteries is easily available.	Percentage of residents rating information on cemeteries as easily accessible through the Council website in the community survey.	90%	 Not achieved This question was omitted from the 2024/2025 community survey as a result this measure is not achieved. Officers have ensured it is included in the community survey for the 2025/2026 year.	 New measure



Ngā Whare Hapori Community Buildings

Strategic Alignment Te Whakahāngaitanga Rautaki



Our Civic Centres enable our communities to interact with Council's services and staff. Other community buildings enable communities to connect for gatherings, events, recreation, sports, educational and social activities. They enable community led development, with local people working together and bringing about changes in their environment. This helps build strong community identity.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to the facilities portfolio. Ensure their perspectives are appropriately elevated through Council.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for community facilities across the district.



Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

Our community buildings include various halls, sport centres and leased buildings. These facilities are used for social and sporting events and meetings. We are responsible for maintenance, cleaning, energy, rates, and insurance on these buildings.

We also have strategic partners that own and deliver similar services to the community. These include the Bush Multisport Trust and the Tararua Aquatic Community Trust. We fund grants and major renewals to supplement fees and charges for these organisations.

Why we do it Te take o a mātau mahi

Community buildings provide facilities in shared spaces where residents and visitors can interact and build social connections that benefit the entire community and economy.

How we do it Ka pēhea rā a mātau mahi

We operate our services from Civic Centres and other buildings, and we administer the bookings for buildings such as halls, charging a fee to recover a small percentage of the overall costs. Community groups and community boards/committees have input into upgrade and renewal decisions.

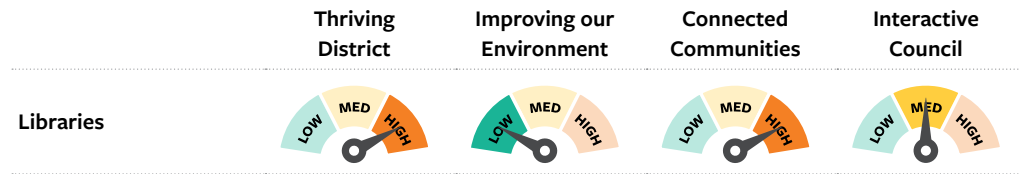
Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Council provides community buildings that are fit for purpose	Percentage of users rating community buildings as being suitable for their required needs as evidenced by 'suitable' or 'very suitable' in the community survey.	90%	 Achieved 92%	 New measure
	Percentage of residents who are aware of Council facilities available for hire in the community survey.	80%	 Not achieved 68% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 New measure
Facilities are well utilised	The increase from previous year in the total number of hours per annum facilities are booked through Council.	> 10%	 Achieved 20%	 Achieved 39%



Strategic Alignment Te Whakahāngaitanga Rautaki



We provide information, resources, programmes, events and spaces relevant to our communities to foster all forms of literacy and learning for all ages - factors essential to the well-being of a thriving and connected community.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Libraries Tararua seeks to partner with both iwi utilising the Operational Iwi Meetings and ad hoc visits to ensure the environment upholds and recognises Te Tiriti.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Libraries Tararua seeks to engage with iwi to ensure it has sufficient and appropriate Māori resources and that collections are arranged appropriately.



Ōritetanga

equity between Māori and tangata Tiriti

Libraries Tararua creates the space that provides for equal participation opportunities. We work to actively eliminate economic, social, and cultural obstacles to accessing our services.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

We intend to increase use of te reo Māori in materials produced, signage in the library buildings, and when greeting patrons. Provision of Te Reo Māori resources and Te Ao Māori information where available. Acknowledgement of Tikanga in the daily routine.

What we do Ā mātau mahi

We provide a curated collection of physical and digital items and databases that meet the literacy and life-long learning needs of our communities, made freely available to all members.

We make it possible for people to experience new technologies such as Virtual Reality, alongside the provision of internet access and other digital resources.

We create programmes, sometimes in partnership with other agencies in the literacy improvement or community wellbeing space, to help our communities' lifelong learning and literacy goals.

We protect, conserve, and maintain Tararua District's heritage resources, providing access to our local history. We provide access to local newspapers through microfilmed copies available in Dannevirke and Woodville, access to historic photographs covering a range of subjects, and curate a collection of published works pertaining to the Tararua District held at each centre where possible.

Why we do it Te take o a mātau mahi

Our service is driven by a commitment to community wellbeing, fostering lifelong learning, cultural celebration, and inclusivity. These spaces provide equitable access to information, nurturing the pleasure of reading, education, research, and career growth. With a focus on breaking barriers, libraries create welcoming environments for all, functioning as technology gateways that empower digital skills across age groups. Furthermore, Libraries play a vital role in preserving local history and offering safe connecting spaces for our communities. By advancing literacy and promoting tolerance, we contribute to a more cohesive society that values lifelong learning and shared cultural experiences.

Increasingly, public libraries provide spaces for people to use for various purposes. Anyone may come and sit in a library. This affords people the ability to connect with their community and helps alleviate social isolation. Particularly important in these post-Covid times, is the sense that we are one whole community and public libraries have long been acknowledged as inclusive, welcoming, non-judgmental spaces.

How we do it Ka pēhea rā a mātau mahi

Our library services are provided in four locations within our urban regions: Dannevirke, Woodville, Pahiatua, and Eketāhuna. Our qualified personnel manage the collections, plan and implement programmes, and facilitate access to library resources.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

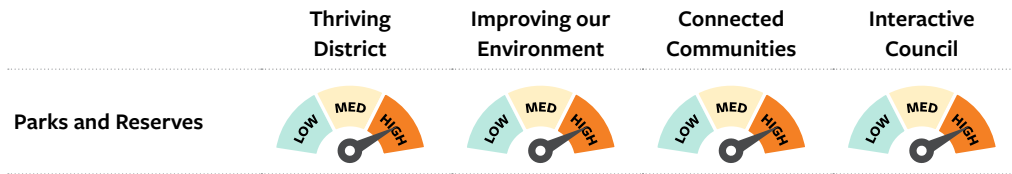
Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Council provides libraries that the community is satisfied with	Percentage of residents rating libraries as “fairly satisfactory” or “very satisfactory” in the community survey.	90%	 Achieved 94%	 Not achieved 88%
To provide community and recreation facilities to our communities	Percentage of customers satisfied with children's programmes in the annual survey.	90%	 Achieved 100%	 Achieved 100%
Library facilities are clean, welcoming, and open at times suited to the community	Percentage of residents rating libraries as clean in the community survey.	90%	 Achieved 96%	 New measure
	Percentage of residents rating libraries as welcoming in the community survey.	90%	 Not achieved Survey was not conducted during the year. This is now to be completed as part of the community survey moving forward.	 New measure
	Percentage of residents rating libraries as having suitable opening hours in the community survey.	90%	 Not achieved Survey was not conducted during the year. This is now to be completed as part of the community survey moving forward.	 New measure
Patrons have access to a range of current information in both print and digital format	Number of items loaned from library collections District-wide.	Baseline measure	N/A 95,592 items loaned	 New measure
	% increase in use of online subscribed resources (Incl. PressReader, Haynes, and Britannica)	Baseline measure	N/A -80.66% The reduction is a result of changing one of the Council's databases it has available. This database was missed by our community and as a result has been reinstated in the 2025/2026 year.	 New measure

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Patrons have access to programmes and activities that enhance their wellbeing.	Number of participants at libraries programmes increases annually, reflecting engagement and high use of programmes and activities within the community	Baseline measure	N/A 4,099 participants	— New measure
	% of population who are active Libraries Tararua members	Baseline measure	N/A 18.96% Note this has been calculated on the number of active users as at 28 July 2025 as the system is unable to provide retrospective numbers. Will ensure this is run at year end moving forward.	— New measure
Residents are able to freely make use of the Libraries Tararua services.	Annual % increase in membership	Baseline measure	N/A -21.29% The % increase in new members only reflects as increase of 12% which is what the intent is behind this measure. In 2024 there were 449 new members and in 2025 there were a total of 512 new members.	— New measure



Ngā Papa Tākaro me ngā Papa Rāhui Parks and Reserves

Strategic Alignment Te Whakahāngaitanga Rautaki



By maintaining reserves, playgrounds and sports grounds we're improving the liveability of our towns and villages. These are places where communities connect and Council has a great deal of interaction with community groups.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to the facilities portfolio. Ensure their perspectives are appropriately elevated through Council.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for community facilities across the district.



Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Recognise te ao Māori as a key part of parks and reserves planning, strengthening our relationships, Māori cultural identity and respect for Māori values.

What we do Ā mātau mahi

We maintain, by various methods, 72 parks and reserves. Of those, 20 are managed by Domain Boards. Reserves are land that is held under the Reserves Act. Most reserves are required to have a primary purpose and to have a reserve management plan. Parks are open space held under the Local Government Act.

Several specialist maintenance services are provided by external contractors including include tree maintenance, weed control, and turf maintenance.

Council provides camping grounds in its four main towns to encourage tourists to holiday in the district. There are also several freedom camping sites throughout the district.

Why we do it Te take o a mātau mahi

A range of attractive opportunities for recreational activities provide for social interaction and development, helping create healthy communities. They also attract visitors. Communities value reserves for the open space, making settlements more pleasant to live in and enabling access to coastal areas.

The benefit of providing camping grounds is in low-cost holiday accommodation for visitors, with downstream benefits for camping ground managers, the business sector, and the district generally as tourism ultimately helps to ensure business survival.

How we do it Ka pēhea rā a mātau mahi

We manage the assets and undertake minor maintenance in-house, including playground inspections, whereas all other maintenance and renewals are contracted out.

Our Customer Services teams in each main centre manage the booking of recreational reserves. Fees for these spaces are reviewed and set annually at an affordable rate to increase utilisation rates. Indoor and outdoor facilities are modest and at an appropriate level for a rural district. Community trusts form a significant part of service delivery and asset management. These trusts have, and are, leading the development of higher quality facilities in Dannevirke and Pahiatua.

District playgrounds are managed in accordance with NZ Playground Safety Standards - NZS5828:2015. Inspections on playground equipment is conducted in-house monthly. We currently have 13 playgrounds throughout the district. Some are surplus to requirement and decommissioning of surplus assets will need to be considered prior to investing further resources towards maintenance or renewals.

Tararua District offers a number of walking tracks that attract hikers from all over the world to visit and experience the landscape that shapes the Tararua District. We, alongside other service providers and community groups, maintain the walking tracks and the safety signage on Council owned parks and reserves.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

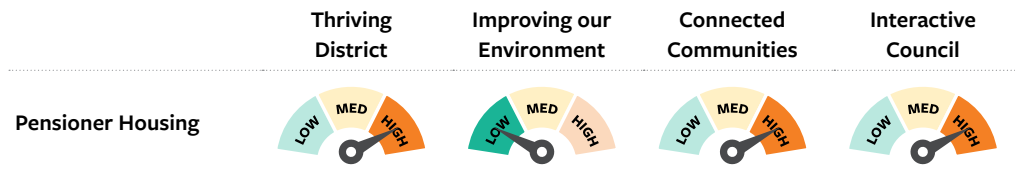
Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Our parks, and park facilities are well presented.	Percentage of residents rating parks and reserves as well maintained in the community survey.	90%	 Not achieved 78% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 87%
Our parks, and park facilities are well presented.	Percentage of residents rating playgrounds as clean and tidy in the residents survey.	90%	 Not achieved 80% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 New measure
	Percentage of residents rating parks and reserve – sports fields as “fairly satisfactory”, “satisfactory”, or “very satisfactory” in the residents survey.	90%	 Achieved 90%	 New measure

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Playing fields and associated facilities are fit for purpose.	Number of recorded incidences where parks and reserves are found to be below the agreed maintenance standard.	< 5	 Achieved 1	 Achieved 2
Playground equipment is safe to use and fit for purpose.	Percentage of playgrounds in the district that had no faults under the 2017/18 AUS/NZ playground safety standard (new)	95%	 Not achieved 92% 1 of 13 playgrounds across the district presents with a fault for remedial works for this quarter.	 Not achieved 0%



Ngā Whare Kaumātua Pensioner Housing

Strategic Alignment Te Whakahāngaitanga Rautaki



We enable pensioners to continue to live independently and stay connected to their communities.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to the facilities portfolio. Ensure their perspectives are appropriately elevated through Council.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for community facilities across the district.



Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

We provide affordable and suitable pensioner housing.

Why we do it Te take o a mātau mahi

We support the wellbeing of pensioners through the provision of healthy homes. There is a social need for low-income superannuants to access affordable accommodation, enabling them to stay close to family and friends, and to be able to participate as active members of the community.

How we do it Ka pēhea rā a mātau mahi

We develop, manage, maintain and renew housing units that provide lower than market rental levels for low-income pensioners. We manage all pensioner housing units to be self-funding and there is no rates funding required. We currently have 85 units in our portfolio. There are 55 units in Dannevirke (5 of which are tenant contribution), 15 in Pahiatua, 12 in Woodville, and 3 in Eketāhuna.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Council acts as a good, caring landlord	Respond efficiently to all CRM's which council are responsible for." Measured through responding within at least 5 business days to all CRM's	100%	 Achieved 100%	 New measure
Housing units and grounds are maintained to a suitable standard (housing standards)	Percentage of housing units which, when inspected, are found to have maintenance issues which are more than minor	< 5%	 Not achieved 9% 7 out of 85 units inspected need more than minor maintenance, further inspections to be carried out May and June.<10% of housing units were found with more than minor maintenance required. One unit was identified requiring a full refurbishment which has been programmed for completion in August.	 Not achieved 23%
	All housing units adhere to housing standards, including all healthy homes standards, evidenced through annual checks	100%	 Achieved 100%	 New measure



Ngā Ratonga Tūmatanui Public Conveniences

Strategic Alignment Te Whakahāngaitanga Rautaki



Public conveniences contribute to achieving economic development and tourism outcomes as services encourage visitors to stop in our main centres and visit the various parks and reserves in our district, and toward connected communities by making our parks and reserves more useable by residents.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

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Tino Rangatiratanga

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Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

We provide clean and well-maintained public conveniences in areas of frequent community and visitor activity.

Why we do it Te take o a mātau mahi

Public conveniences have two major functions; offering comfort to visitors and reasons to stop in our main centres, and convenience for residents as they move around the district.

How we do it Ka pēhea rā a mātau mahi

We develop, manage, maintain, and renew public convenience assets in areas of frequent community and visitor activity.

Across the district, we offer 24 public conveniences. Among these, 10 are strategically placed within our parks and reserves, with an additional two available on bookable sports fields. Sixteen of these facilities operate 24 hours a day.

We own and fund these facilities. They're maintained by various contractors throughout the district. In more remote areas we utilise dry vault toilets or septic tanks that are regularly pumped out to ensure hygiene standards are upheld.

Performance measures and targets

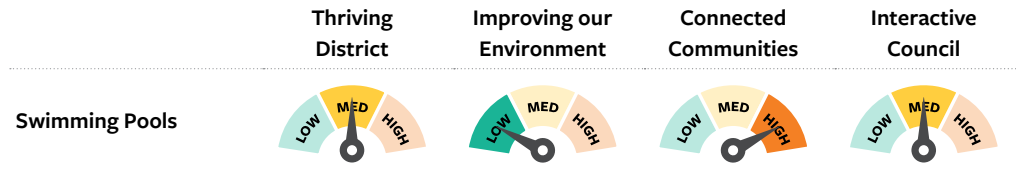
Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Public conveniences provide a quality user experience	The number of complaints received per annum about the maintenance and cleanliness of public toilets (excluding graffiti and vandalism).	< 90	 Not achieved 229 229 CRM's were received. 117 in Dannevirke, 48 in Pahiatua, 37 in Woodville, 26 in Eketāhuna and one in Pongaroa. This increase in number of complaints received is driven from officers requesting its cleaning contractors to use Council's Antenno app to notify Council of any non-cleaning maintenance problems they identify during the scheduled cleans. This helps officers respond quickly and keep our facilities clean, safe and working well. The target that was set for this performance measure will not reflect this change in process.	 Not achieved 145
	Percentage of customer request responded to within 48 hours	85%	 Achieved 91.82%	 Achieved 98%

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Public conveniences provide a quality user experience	Percentage of residents rating public conveniences for cleanliness as "clean" or "very clean" in the community survey.	80%	 Not achieved 74% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 New measure



Strategic Alignment Te Whakahāngaitanga Rautaki



Aquatic facilities provide for the health, well-being and enjoyment of the community and a place where people can learn to swim and learn water safety skills.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partnering with iwi to enhance data sharing and understanding of water safety expectations and aspirations for the district and ensuring their perspectives are considered in Council decision making



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Partnering with iwi to explore co-funding opportunities for the provision of swimming and water safety lessons in the district.



Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

We own and fund the outdoor, seasonal facilities in Woodville, Pahiatua and Eketāhuna. These are managed and operated by local community committees under service agreements. The indoor heated facility in Dannevirke is owned, managed, and operated by Tararua Aquatic Community Trust, and we support with renewal funding and an annual operating grant.

Why we do it Te take o a mātau mahi

Swimming pool services play a fundamental role in promoting health, well-being, and community engagement while contributing to local economies and enhancing the quality of life for residents. Swimming pools offer residents and visitors a recreational outlet for exercise, relaxation, and socialising. They also serve as community hubs, bringing people together from diverse backgrounds and age groups. They host events, swim lessons, and fitness programs that enhance social interaction and community cohesion.

Learning to swim is an essential life skill that can prevent drowning and promote water safety. By providing swimming pool services, we contribute to public health initiatives and support initiatives aimed at reducing water-related accidents and fatalities. Additionally, public swimming pools have become more valuable to primary schools, where school boards have chosen to decommission swimming pools. The public pools support the school swimming curriculum within an affordable travelling distance.

How we do it Ka pēhea rā a mātau mahi

Our public swimming pool facilities include:

- Woodville, Pahiatua and Eketāhuna - all 25 meter main pools with learners and toddler pools.

These outdoor facilities (run by local community committees) are open for at least 10 weeks during the summer months from December to March, weather depending. We own these facilities and fund the operating costs, maintenance and major renewals to supplement external grants and user charges.

- Dannevirke – a 25 meter, 6 lane main pool with a 15-meter toddler pool and beach area.

This pool is open year-round and available for public use for a minimum of 49 weeks per year. It's a heated indoor complex owned and operated by the Tararua Aquatic Community Trust (TACT). We own the land. TACT is a strategic partner given the scale of service and size of the asset. We fund an annual operating grant and major renewals to supplement external grants and user charges.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Public swimming pools provide a quality visitor experience	Percentage of residents rating swimming pools as clean and tidy in the community survey	95%	 Not achieved 92% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 New measure
Public swimming pools provide a quality visitor experience	Percentage of residents who agree the opening hours of the swimming pools are fit for purpose in the community survey.	95%	 Not achieved 78% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 New measure
Public swimming pools open during summer months	The number of weeks each year indoor pools are open for public use	< 49 weeks	 Achieved 49 weeks	 Achieved 50 weeks
Public swimming pools open during summer months	The number of weeks each year outdoor pools is open for public use	> 10 weeks	 Achieved 12 weeks Eketāhuna 10 weeks Pahiatua 12 weeks Woodville 13 weeks	 Achieved 10 weeks

Ngā Here a te Ture Regulatory Compliance He Tauākī Pānga Haupū Moni Funding Impact Statement

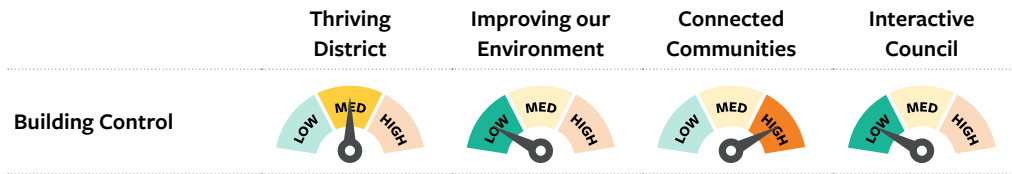
	2023/24 LTP Plan \$000s	2024/25 LTP Year 1 \$000s	2024/25 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,724	1,420	1,424
Targeted rates	-	-	-
Grants and subsidies for operating purposes	-	-	-
Fees and charges	1,207	941	748
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	9	-	12
Total operating funding (A)	2,940	2,361	2,184
Applications of operating funding			
Payment to staff and suppliers	2,205	1,537	1,489
Finance costs	1	1	4
Internal charges and overheads applied	735	818	746
Other operating funding applications	-	-	-
Total applications of operating funding (B)	2,940	2,356	2,239
Surplus/(deficit) of operating funding (A - B)	-	5	(55)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	333
Development and financial contributions	-	-	-
Increase/(decrease) in debt	26	(1)	193
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	26	(1)	526
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	26	-	292
- to replace existing assets (renewal)	11	-	-
Increase/decrease) in reserves	(11)	3	179
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	26	3	471
Surplus/(deficit) of capital funding (C - D)	-	(5)	55
Funding balance ((A - B) + (C - D))	-	-	-

Ngā Here a te Ture
Regulatory Compliance
Whakapaunga Haupū Rawa
Capital Expenditure

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth					
Total Capital Expenditure for Growth	-	-			
Level of Service					
Computer Schedule Software	-	-	-	-	11
Digitisation of Council Records and Introduction of E-Services	-	-	-	-	282
Total Capital Expenditure for Level of Service	-	-	-	-	292
Renewal					
Total Capital Expenditure for Renewal	-	-	-	-	-
Total Capital Expenditure for Regulatory Compliance	-	-			292



Strategic Alignment Te Whakahāngaitanga Rautaki



We're helping to provide a safe and healthy built environment for people to live, work and play in, contributing to the attractiveness of the district for residents and businesses. We work alongside consent applicants and building owners.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Seek opportunities to enhance knowledge and understanding of service legislative requirements and ensure iwi perspectives are appropriately elevated.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build relationship with iwi, encouraging open communication before and during consent process.



Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the compliance process.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Provide training to develop team understanding and cultural recognition of value and belief systems of Māori.

What we do Ā mātau mahi

We respond to public enquiries, process consents, inspect building developments, and carry out general inspections based on complaints. The service focuses on Council’s role to ensure legislative compliance primarily focused on public safety.

Why we do it Te take o a mātau mahi

We are required by the Building Act 2004 to control building work to ensure buildings are safe and healthy for people to use, provide for people with disabilities, enable escape from fire, and promote sustainable development. Illegal building work and unsafe buildings are a significant public safety risk, with the potential to cause serious harm to people in and around buildings and damage to other property.

How we do it Ka pēhea rā a mātau mahi

- Providing advice and administering the Building Act 2004.
- Processing building consent applications and inspecting consented building work.
- Administering building warrants of fitness and issuing compliance schedules, and swimming pool barrier inspections.
- Investigating complaints and carrying out compliance monitoring in relation to building work.
- Undertaking enforcement and prosecutions when necessary for non-compliance.
- Monitoring and enforcing legislation about earthquake prone buildings.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
To provide a friendly, efficient and timely service.	Percentage of building consent applications processed within the statutory time frame specified in the Building Act (20 working days).	95%	 Achieved 97.95%	 Achieved 96%
To protect the community from unsafe buildings.	Accreditation as a Building Consent Authority is maintained	Achieved	 Achieved	 Achieved



Te Tautuku me te Aroturuki Compliance and Monitoring

Strategic Alignment Te Whakahāngaitanga Rautaki



We monitor and manage the correct use of places and spaces, so they are available and safe for people to enjoy.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Seek opportunities to enhance knowledge and understanding of service legislative requirements and ensure iwi perspectives are appropriately elevated.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build relationship with iwi, encouraging open communication before and during consent process.



Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the compliance process.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Provide training to develop team understanding and cultural recognition of value and belief systems of Māori.

What we do Ā mātau mahi

We administer and enforce a range of legislation to ensure the public and businesses comply, and the public are safe. Specialist staff provide public advice; inspect regulated premises; control the sale, supply, and consumption of alcohol; and monitor compliance of regulations and bylaws. Our Compliance and Monitoring team includes Animal Control however this function has its own Activity Management Plan.

Why we do it Te take o a mātau mahi

- The Food Act 2014 requires us to ensure food businesses minimise and manage safety risks in food production, to protect public health.
- The Health Act 1956 requires us to control health nuisances and ensure the sanitary conditions of homes and certain premises to protect public health.
- The Sale and Supply of Alcohol Act 2012 requires us to control the sale, supply, and consumption of alcohol to minimise harm to people and communities.
- The Resource Management Act 1991 (RMA) requires us to control noise that unreasonably interferes with peace, comfort, and convenience of the public. We are required to undertake consent condition monitoring and general RMA and District Plan compliance and enforcement.
- The Litter Act 1979 requires us to act to protect the environment from illegally dumped rubbish, litter thrown from vehicles, and material falling from trailers that degrades the quality of the environment and is a potential health hazard to people.
- The Local Government Act 1974 requires us to act to protect the safety of road users from abandoned vehicles and overhanging vegetation obstructing roads and footpaths.

How we do it Ka pēhea rā a mātau mahi

- Providing advice and administering and enforcing legislation.
- Promoting safe food, health, and alcohol harm reduction practices.
- Registering and auditing food safety plans.
- Registering and inspecting regulated premises e.g. camping grounds.
- Processing applications for on, off, club and special licences, processing managers' certificates and renewals.
- Administering relevant bylaws e.g. Public Places Bylaw.
- Investigating complaints and carrying out compliance monitoring in relation to food, health, and alcohol.
- Responding to noise complaints and taking appropriate action if noise is considered excessive or unreasonable.
- Responding to complaints about rubbish dumped illegally in public places and take appropriate action.
- Responding to complaints regarding vehicles that have been abandoned in public places and take appropriate action.
- Responding to complaints about vegetation obstructing pedestrian movements.
- Undertaking enforcement and prosecutions when necessary for non-compliance.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Protect public health by monitoring, advising and inspecting food premises, sale of liquor outlets, funeral parlours, offensive trades, hairdressing businesses, and camping grounds	The percentage of registered template food control plans verified within statutory timeframes.	95%	 Achieved 100%	 Achieved 100%
	The percentage of registered health regulated premises inspected annually.	95%	 Achieved 96%	 Achieved 100%
	The percentage of licensed premises selling alcohol inspected annually	95%	 Achieved 100%	 Achieved 100%
Customer complaints about environmental nuisances are responded to in a timely manner	The percentage of customer service request complaints related to excessive noise responded to within 2 hours.	90%	 Achieved 93.69%	 Achieved 94%
Protect health and amenity of district by investigating illegal rubbish dumping, abandoned vehicles and vegetation blocking pathways complaints.	The percentage of customer service request complaints related to illegal rubbish dumping, abandoned vehicles, and vegetation blocking footpaths that are responded to within 3 working days.	85%	 Achieved 93.81%	 Achieved 92%
To provide a friendly, efficient and timely service	The percentage of customer complaints relating to land use are responded to within five working days	85%	 Achieved 100%	 Achieved 97%

Ngā Waka Kawe Tangata
Transportation
He Tauākī Pānga Haupū Moni
Funding Impact Statement

	2023/24 LTP Plan \$000s	2024/25 LTP Year 1 \$000s	2024/25 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	47	8	8
Targeted rates	6,713	6,992	7,080
Grants and subsidies for operating purposes	5,631	7,233	8,589
Fees and charges	-	10	255
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	344	154	-
Total operating funding (A)	12,735	14,397	15,932

Applications of operating funding			
Payment to staff and suppliers	8,379	10,157	9,654
Finance costs	303	324	198
Internal charges and overheads applied	2,117	2,179	2,409
Other operating funding applications	-	-	-
Total applications of operating funding (B)	10,799	12,661	12,261
Surplus/(deficit) of operating funding (A - B)	1,935	1,736	3,671

Sources of capital funding			
Subsidies and grants for capital expenditure	7,399	27,152	33,231
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(173)	(405)	(367)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	192
Total sources of capital funding (C)	7,226	26,747	33,056

Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	192
- to improve the level of service (new)	3,080	200	1,029
- to replace existing assets (renewal)	6,857	31,502	36,159
Increase/decrease in reserves	(775)	(3,220)	(653)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	9,162	28,483	36,727
Surplus/(deficit) of capital funding (C - D)	(1,935)	(1,736)	(3,671)
Funding balance ((A - B) + (C - D))	-	-	-

Ngā Waka Kawe Tangata Transportation

Whakapaunga Haupū Rawa Capital Expenditure

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth					
Vested Roading Assets	-	-	-	-	192
Total Capital Expenditure for Growth	-	-	-	-	192
Level of Service					
Minor Safety Improvements	200	-	-	200	(10)
Route 52 Development	-	-	-	-	1,083
Transport Choices Woodville Footpath	-	-	-	-	(45)
Total Capital Expenditure for Level of Service	200	-	-	200	1,029
Renewal					
Bridge Strengthening	302	-	-	302	-
Carpark Renewal	103	-	-	103	-
Cyclone Gabrielle Recovery Works	20,420	-	-	20,420	16,558
District Footpath Renewal	267	-	-	267	-
District Unsealed Road Metalling	506	-	-	506	479
Drainage Renewals	1,194	-	-	1,194	574
Emergency Reinstatement	1,042	-	-	1,042	11,024
Pavement Rehabilitation	2,521	-	-	2,521	2,090
Sealed Roads Resurfacing	4,410	-	-	4,410	4,576
Streetlights	55	-	-	55	-
Structures Component Replacements	400	-	-	400	554
Traffic Services Renewal	284	-	-	284	303
Total Capital Expenditure for Renewal	31,502	-	-	31,502	36,159
Total Capital Expenditure for Transportation	31,702	-	-	31,702	37,379



Strategic Alignment Te Whakahāngaitanga Rautaki



Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to Roding and Footpaths. Ensure their perspectives are appropriately elevated through Council.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for Roding and Footpaths across the district.



Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the Roding and Footpath portfolio.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

Our roading network is the ninth largest of any local authority in New Zealand, with one of the fewest number of ratepayers per kilometre of road.

We own and manage:

- a vehicular network comprised of 1,191km of sealed roads, 767km of unsealed roads and 405 bridges and 149 high-capacity culverts.

- enabling infrastructure, including:
 - 1,842km of stormwater channels and drains (mainly shallow, unlined surface water channels and kerb and channel).
 - 9,265 culverts (108 km) and 1,647 other drainage assets including sumps and manholes.
 - 1,414 retaining walls.
 - safety infrastructure comprised of 1,667 streetlights, 9,560 road signs, and 12,176m of rails and barriers.

The depreciated replacement value of our roads and associated assets is approximately \$790 million.

Why we do it Te take o a mātau mahi

This activity provides for the safe and efficient movement of people and goods on the roading network.

The transport legislative framework plays an important role in shaping and developing how the New Zealand Transport Sector functions. Several Acts, Rules, and Regulations dictate how Local Authorities manage their roading networks. These are primarily:

- Resource Management Act 1991
- Land Transport Management Act 2003
- Local Government Act 2002
- Public Transport Management Act 2008

People within the district want to be able to move efficiently and safely from their homes to school, work or play. Rural businesses rely on an open network to move stock and goods throughout the district and beyond. With a mixture of urban and rural roads in the district, the network has a significant impact on the accessibility, health, socioeconomic values, and quality of the environment.

How we do it Ka pēhea rā a mātau mahi

The Tararua Alliance, an unincorporated joint venture between Tararua District Council and Downer NZ Ltd, manages assets, conducts short and long term planning for the maintenance and renewals of assets, carries out physical works to maintain and renew assets, and manages compliance obligations for operators on the network.

Management of the transportation activity, including the maintenance and renewal of associated assets carries the highest cost of Council's major activities and due to the low ratepayer base Council is heavily reliant upon subsidies received from Waka Kotahi NZ Transport Agency (NZTA). Funding for the management and maintenance of Local Authority roads is by way of the National Land Transport Fund and Local Share.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Our roading network is safe	The change (expressed as a number) from the previous financial year in the number of fatalities and serious injury crashes on the local road network*	< 0	 Not achieved 3 There was no fatality this year compared with two last year. The number of serious injuries was thirteen compared to eight in the previous year.	 Not achieved 2
Our customers are responded to in a timely manner	Customer service requests relating to roads are responded to within 3 working days*	90%	 Achieved 94.56%	 Not achieved 88%
Our roads are maintained to an appropriate standard	Percentage of Residents rating Urban roads as “quite satisfactory” or “very satisfactory” in community survey.	75%	 Not achieved 51% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 44%
	Percentage of Residents rating Rural roads as “quite satisfactory” or “very satisfactory” in community survey.	60%	 Not achieved 51% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 40%

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Our roads are maintained to an appropriate standard	The average quality of the ride on the sealed road network as measured by smooth travel exposure*	< 95%	 Not achieved 95% Result is not achieved because measure is greater than 95%, Council achieved a result of 95%.	 Not achieved Not measured
Our transportation network is being maintained effectively	The percentage of road network that is resurfaced*	75%	 Achieved 6%	 Not achieved 3.1%
Consent compliance	Consents with Horizons achieving environmental compliance	100%	 Achieved 100%	 New measure
Achieving the base preservation renewal quantities as laid out in the AMP	Our NZTA Annual Achievement reports against forecast renewals	Baseline measure	 Achieved 85%	 New measure

* Indicates this is a Department of Internal Affairs local government mandatory non-financial performance measure.



**Ngā Ara Hīkoi
Footpaths**

Strategic Alignment Te Whakahāngaitanga Rautaki



Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to Roothing and Footpaths. Ensure their perspectives are appropriately elevated through Council.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and Strengthen relationships with iwi to understand and explore iwi visions and aspirations for Roothing and Footpaths across the district.



Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the Roothing and Footpath portfolio



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

The Tararua Alliance, an unincorporated joint venture between Council and Downer NZ Ltd, manages approximately:

- 120km of footpaths,
- 1.1km of cycleway

We have a policy to provide at least one footpath per urban road where pedestrian access is required. The type of surface used is dependent on life cycle cost considerations, pedestrian volumes, and the amenity value of the location (i.e. shopping precincts).

Why we do it Te take o a mātau mahi

The purpose of footpaths and cycleways is to provide safe spaces for “non-vehicular” modes of transport to operate. They are a means for people to move safely from their homes to school, work or play off the roads and are an essential part of an effective, efficient, and sustainable transport system and enable residents and visitors to make transport choices.

How we do it Ka pēhea rā a mātau mahi

We manage all assets, carrying out short and long term planning for the maintenance and renewals of assets, deliver the physical works to maintain and renew assets, and manage compliance obligations for operators on the network.

Most footpaths are in the four main towns, with a small amount in the townships of Norsewood, Pongaroa, and Ormondville. One formed cycleway runs between Pahiatua and the Fonterra dairy processing plant located 1.1km from the town boundary. Wide street formations provide ample room for vehicles, pedestrians, and cyclists to mix, making cycling a relatively safe activity.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Our footpaths are maintained to an appropriate standard	Percentage of residents rate footpaths as “fairly satisfactory” or “very satisfactory” in the community survey.	75%	 Not achieved 62% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 63%
	The percentage of footpaths within the district fall within the footpath condition standards set out in the Asset Management Plan*	90%	 Achieved 91%	 Achieved 97.3%
	Complaints regarding footpaths are responded to within 3 working days*	90%	 Achieved 100%	 Achieved 95%

* Indicates this is a Department of Internal Affairs local government mandatory non-financial performance measure.

He Kaunihera Pāhekoheko

INTERACTIVE COUNCIL

Te Whakahāngaitanga Rautaki Strategic Alignment

Interactive Council envisions a community that actively shapes the future of Tararua District, responding dynamically to evolving needs. Our commitment as a Council lies in continuous improvement, aiming to build trust and confidence through transparent, high-performing, and engaging governance.

At the heart of our approach is the recognition that effective partnerships with iwi are essential. This collaborative effort not only aligns with Te Tiriti o Waitangi but also acknowledges the unique perspectives and contributions of Māori communities. By fostering meaningful relationships, we aim to address disparities, promote cultural inclusivity, and ensure that the aspirations of Māori are woven into the fabric of our district's growth.

Numerous departments play a pivotal role in supporting this vision. Customer Services is dedicated to customer and community support, providing a responsive and accessible interface for residents. Representation focuses on ensuring that communities actively participate in the decision-making process, creating a more inclusive and representative governance model. Communications ensures that information is effectively and clearly distributed, promoting transparency and accountability.

Interactive Council strives for collaboration, and to empower, include, and uplift every resident of the Tararua district. As we navigate the next decade, we are committed to actively engaging with the community, building strong partnerships with iwi, and fostering a district where everyone feels heard, valued, and proud to call home.

Ngā ngohe kei tēnei rōpū Activities in This Group

Governance & Community Engagement Te Whai Wāhitanga Kāwanatanga, Hapori hoki

Customer Services *Ngā Ratonga Kiritaki*

Communications *Ngā Whakawhitiwhiti*

Democracy Services *Ngā Ratonga Manapori*



Te Whai Wāhitanga Kāwanatanga, Hapori hoki
Governance and Community Engagement
He Tauākī Pānga Haupū Moni
Funding Impact Statement

	2023/24 LTP Plan \$000s	2024/25 LTP Year 1 \$000s	2024/25 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,407	3,607	3,617
Targeted rates	-	-	-
Grants and subsidies for operating purposes	250	250	357
Fees and charges	-	-	-
Internal charges and overheads recovered	1,103	577	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	1
Total operating funding (A)	4,760	4,434	3,975
Applications of operating funding			
Payment to staff and suppliers	2,850	2,962	2,718
Finance costs	-	-	-
Internal charges and overheads applied	1,879	1,442	784
Other operating funding applications	-	-	-
Total applications of operating funding (B)	4,730	4,404	3,502
Surplus/(deficit) of operating funding (A - B)	30	30	473
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 (C)	-	-	-
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	-	-	-
- to replace existing assets (renewal)	-	-	-
Increase/decrease) in reserves	30	30	473
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	30	30	473
Surplus/(deficit) of capital funding (C - D)	(30)	(30)	(473)
Funding balance ((A - B) + (C - D))	-	-	-

Te Whai Wāhitanga Kāwanatanga, Hapori hoki

Governance and Community Engagement

Whakapaunga Haupū Rawa

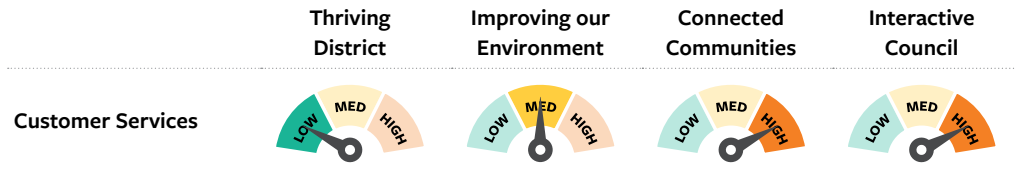
Capital Expenditure

	LTP Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth					
Total Capital Expenditure for Growth	-	-	-	-	-
Level of Service					
Total Capital Expenditure for Level of Service	-	-	-	-	-
Renewal					
Total Capital Expenditure for Renewal	-	-	-	-	-
Total Capital Expenditure for Governance & Community Engagement	-	-	-	-	-



Ngā Ratonga Kiritaki Customer Services

Strategic Alignment Te Whakahāngaitanga Rautaki



We're here to help residents and visitors carry out their business with Council.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Increasing two-way data sharing in respect of our customer requests management system to support planning and decision making.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Continue to build relationships with iwi to allow engagement and collaboratively work towards improving Māori experience.



Ōritetanga

equity between Māori and tangata Tiriti

Understand opportunities to improve the customer services environment to better reflect the Māori populations we serve e.g. use of Māori language and bilingual signage.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing staff training to develop team understanding and cultural recognition of the values and belief systems of Māori.

What we do Ā mātau mahi

We are the welcoming face of Council for all customers and visitors, responding to customer queries, providing information and advice on council services, and directing customers to the best people and channels for their needs.

Why we do it Te take o a mātau mahi

Our service centres are the physical shop front for Council and provide a local presence for the community to obtain advice, assistance, information and make payments.

How we do it Ka pēhea rā a mātau mahi

We have four service centres; Dannevirke, Eketāhuna, Pahiatua and Woodville. Eketāhuna and Woodville are combined with the library service.

Our Dannevirke service centre acts as the main point of contact for managing the district-wide phone service from 8:00am to 5:00pm Monday to Friday. The Pahiatua Service Centre provides support to Dannevirke, with phone operations, receiving payments and general enquiries 8:00am – 4:30pm.

A 24-hour phone service is provided through a shared services contract with Palmerston North City Council.

Our service centers provide the following customer services:

- Attending to general enquiries, service requests and notifications.
- Supporting other services of Council with administration duties.
- Answering phones and associated queries during office hours.
- Receipt of Council service payments (community buildings and sports grounds, cemeteries, 3 waters vehicle crossings, regulatory and dog registrations) and rates payments.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

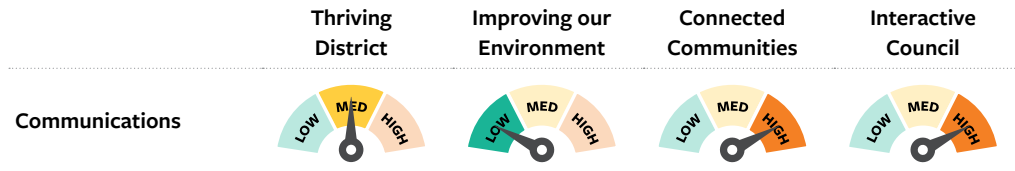
Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Customer requests are handled effectively and accurately.	Average wait time for incoming calls.	20 seconds	 Achieved 17.56 seconds	 Achieved 18 seconds
	Percentage of abandoned calls.	< 5%	 Achieved 2.63%	 Achieved 3%

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Customers experience friendly, efficient, and reliable service from Council.	Percentage of customers who lodge faults/ requests are satisfied with service provided in the community survey.	80%	 Not achieved 77% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 70%
	Percentage of walk-in customers rating the service as friendly customer satisfaction survey.	Year 1 N/A	N/A	 New measure
	Percentage of walk-in customers rating the service as efficient customer satisfaction survey.	Year 1 N/A	N/A	 New measure
	Percentage of walk-in customers rating the service as reliable customer satisfaction survey.	Year 1 N/A	N/A	 New measure
Responsive 24/7 phone service.	Percentage of customers who lodge faults/ requests are satisfied with the service provided by after-hours call centre team in the community survey.	85%	 Not achieved 63% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.	 Not achieved 47%



Ngā Whakawhitiwhiti Communications

Strategic Alignment Te Whakahāngaitanga Rautaki



We help people understand Council's work and how they can actively participate in shaping our district's development. We've designed the service to promote interaction and understanding across all aspects of Council to keep the community, Council staff and elected members informed.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partnering with iwi to enhance understanding of Council information and ensuring their perspectives are incorporated and disseminated through Council.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Through partnership and active involvement with iwi at an operational level we provide the mechanisms and information to support Tino Rangatiratanga. Including relationship building with iwi communication representatives.



Ōritetanga

equity between Māori and tangata Tiriti

We produce and disseminate appropriate and agile communications material in understandable and appropriate language that will reach out across our communities, facilitate accessing our services and provide equal opportunities for iwi and Māori.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

We seek to increase understanding and regard for Māori values and belief systems by incorporating Māori customs, practices and reo into our daily work. We will regularly engage with our iwi partners to further enhance this understanding.

What we do Ā mātau mahi

We deliver information about Council's work to our communities and directly support all Council departments with their communication requirements.

We provide the means by which the public can engage with Council in shaping the future of Tararua District. This is done through consultation or engagement on Annual Plans, Long-term Plans and strategies and by ensuring that residents' feedback is relayed to the right people in the organisation.

Why we do it Te take o a mātau mahi

We enable transparency, accountability, and public engagement by disseminating information about Council's daily business and during crises, maintaining the Council's branding, and handling stakeholder and media relations, all of which are vital for effective governance and fostering positive community relations.

How we do it Ka pēhea rā a mātau mahi

We provide the service using a combination of written documentation, digital platforms, community engagement, and stakeholder relations to inform, engage, and interact with the community.

We are a vital link connecting Council and community by actively listening to public sentiment and relaying this to staff and elected members. We communicate what Council has done, is doing and are going to do. As connectivity is on the rise, the service has an increasingly important customer service function, helping people to process complaints, responding to queries, and answering questions.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

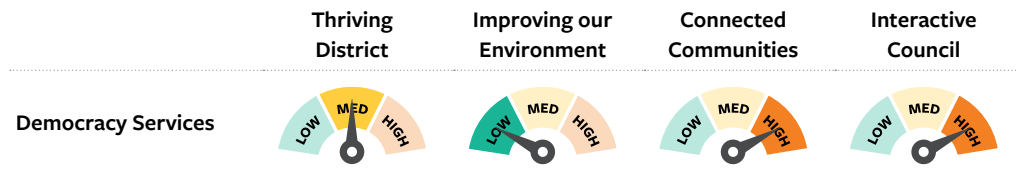
Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Increased community contributions with Council planning activities e.g., Annual Plan/Long-Term Plan submissions (physical and online)	An increase in the number of submission/feedback forms received	350	 Achieved 547 A total of 502 submissions were received on the LTP. Many of these were submissions made on the Pahiatua Pool and new approaches to the Consultation Document and marketing. A total of 45 formal submissions were received on the Annual Plan.	 New measure

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
Increasing our digital presence	An increase in Council digital platforms traffic	6,000	 Achieved 6,548 As a result of various new approaches to enhance online engagement this target has been surpassed reaching 6,548 followers.	 New measure
Number of people that participate in the annual communications survey	An increase in the number of Annual Communications Survey Respondents	200	 Not achieved 154 responses received Survey was conducted in May. Although the number of responses received didn't quite reach our target, the timing of when the survey was conducted may have influenced this with the number of public consultations being carried out could signal consultation fatigue.	 New measure



Ngā Ratonga Manapori Democracy Services

Strategic Alignment Te Whakahāngaitanga Rautaki



The Tararua District Mayor and Councillors deliver a governance role that involves representing the community, setting direction, and monitoring and reviewing Council performance.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Continue to explore further opportunities to partner with iwi on governance decisions for the district. Ensure iwi perspectives are incorporated.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Support increased capacity and active involvement of iwi across Council operations by providing resource and support. Ensure iwi contribution is heard.



Ōritetanga

equity between Māori and tangata Tiriti

Explore opportunities to improve the governance environment to better reflect the Māori populations we serve e.g., use of Māori artwork, language, and bilingual signage.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Facilitate access to training opportunities to develop understanding and cultural recognition of the values and belief systems of Māori.

What we do Ā mātau mahi

As elected members, the Mayor and Councillors set the strategic direction for the district and ensure responsible financial management of public funds. The service seeks to enable democratic local decision making and action by, and on behalf of communities, to promote the social, economic, environmental and cultural wellbeing of communities in the present and for the future.

Why we do it Te take o a mātau mahi

The Local Electoral Act 2001 provides for the electoral processes that enable the district's communities to select the leaders they would like to represent them and their interests throughout the democratic decision-making process. Electoral processes provide for the triennial local authority elections, polls and referenda, representation reviews and the determination of the terms of reference and delegations for community boards, committees, council organisations, other decision-making bodies and the appointment of the Chief Executive. Community committees are appointed by their respective communities to serve a three-year term of office that coincides with the period of the local authority elections.

Local councils provide leadership on behalf of the district regarding matters that are both within and outside of core functions. There are a number of regional and national directives that impact on the district and its communities, and it is through leadership and advocacy that residents can be kept informed and represented.

How we do it Ka pēhea rā a mātau mahi

As well as the formal Council team made up of nine Councillors and the Mayor, Tararua District has two Community Boards, one in Dannevirke and one in Eketāhuna. Council staff provide support to elected members to ensure transparent democratic decision making at meetings that are open to the public. We do this as a statutory obligation under the Local Government Act 2002, the Local Government Official Information and Meetings Act 1987, and the Resource Management Act 1991 to provide opportunities for community participation in decision-making.

Democracy Services undertakes Electoral Official duties for Electoral activities, Representation Reviews and Māori Ward establishment processes under Local Electoral Act 2001.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2024/25 Results	2023/24 Results
To provide the community with access to Council, Committee and Community Board meeting agendas and reports to enable transparency of decision-making by the elected members.	Agendas and meeting papers available via Council's website at least two clear working days ahead of the meeting day.	< 2	 Achieved 100% All agendas are published a minimum of two clear working days ahead of the day of the meeting.	 New measure
To provide the community with access to minutes from Council, Committee and Community Board meetings to enable transparency of decision-making by the elected members.	Minutes from meetings available via Council's website within five working days of the meeting.	100%	 Not achieved 88% Two sets of minutes took longer than five days to load to the website. One set of minutes took six days, and one set seven days. On average minutes were loaded to the website within three days.	 New measure
	Meetings held at times and places notified in all notifications made to the public.	100%	 Achieved 100%	 Achieved 100%
	Members Pecuniary Interests Register published on Council's website and updated annually	Achieved	 Achieved 100% A Pecuniary Interests Register was published to the Council's website 28 February 2025.	 New measure



Ngā Tauākī Pūtea

FINANCIAL STATEMENTS



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He tauākī whakapae pūrangiaho rēweniu, utu anō hoki

Statement of comprehensive revenue and expense

for the year ended 30 June 2025

	Note	2024/25 Actual \$000s	2024/25 Plan \$000s	2023/24 Actual \$000s
Revenue				
Rates	2	37,511	38,199	33,761
Grants and subsidies	6	45,692	36,098	54,511
Fees and charges	4	4,403	5,129	4,573
Finance revenue	3	1,235	41	1,536
Dividends and subvention		-	-	-
Other revenue	5	1,011	90	351
Forestry sales		-	-	27
Development and Financial Contributions		-	-	-
Vested Assets	5	351	3,701	-
Total operating revenue		90,203	83,257	94,759
Expenditure				
Other operating expenses	10	27,985	28,916	52,966
Depreciation and amortisation	11	20,779	19,534	18,540
Personnel costs	8	11,976	11,291	10,875
Finance costs	3	4,040	3,430	3,711
Total operating expenditure before asset gains/losses		64,780	63,170	86,092
Operating surplus/(deficit) before asset gains/losses		25,423	20,087	8,667
Other asset gains/(losses)	7	646	1,650	(433)
Share of associate surplus/(deficit)	17	21	-	2
Operating surplus/(deficit) before tax		26,090	21,736	8,236
Less taxation expense/plus refund	12	-	-	-
Surplus/(deficit) after tax		26,090	21,736	8,236
Surplus/(deficit) attributable to:				
Parent interest (Taranua District Council)	25	26,090	21,736	8,236
Non-controlling interest	25	-	-	-
Surplus/(deficit) for the period		26,090	21,736	8,236
Other comprehensive revenue and expense				
Gains/(losses) on assets revaluation	26	(3,088)	32,002	24,451
Financial assets at fair value through other comprehensive revenue & expense	25	-	-	-
Tax on equity items	25	-	-	-
Other comprehensive revenue and expense subtotal		(3,088)	32,002	24,451
Total comprehensive revenue and expense		23,002	53,739	32,687

Explanations of major variances against budget are provided in Note 37. These Statements should be read in conjunction with the 'Notes to the Financial Statements'.

He tauākī whakapae panonitanga o ngā toenga hua

Statement of changes in equity

for the year ended 30 June 2025

	Note	2024/25 Actual \$000s	2024/25 Plan \$000s	2023/24 Actual \$000s
Balance at 1 July		1,129,680	1,122,967	1,096,996
Total comprehensive revenue and expense previously reported		23,002	53,739	32,687
Dividends paid		-	-	-
Total balance at 30 June	25	1,152,682	1,176,706	1,129,681
Total comprehensive revenue and expense attributable to:				
Tararua District Council		22,960	53,739	32,687
Minority interest		-	-	-
Total comprehensive revenue and expense		22,960	53,739	32,687
Detailed changes				
Accumulated funds				
Balance at 1 July		354,883	342,698	344,519
Net surplus/(deficit) after tax for the year		26,090	21,736	8,236
Fair value through other comprehensive revenue and expense		-	-	-
Net transfers between equity and reserves		(2,974)	6,110	2,129
Dividends paid		-	-	-
Balance at 30 June		377,998	370,544	354,883
Asset revaluation reserves				
Balance at 1 July		733,933	739,740	709,482
Increase/(decrease) in revaluation reserves		(3,088)	32,002	24,452
Balance at 30 June		730,844	771,742	733,933
Special funded reserves				
Balance at 1 July		40,814	40,466	42,931
Increase/(decrease) in special reserves		3,012	(6,110)	(2,117)
Balance at 30 June		43,826	34,356	40,814
Trust funds				
Balance at 1 July		52	64	64
Increase/(decrease) in trust funds		(38)	-	(12)
Balance at 30 June		14	64	52
Minority interest		-	-	-
Total equity at 30 June		1,152,682	1,176,706	1,129,682

Explanations of major variances against budget are provided in Note 37. These Statements should be read in conjunction with the 'Notes to the Financial Statements'.

He tauākī whakapae tūnga ahumoni

Statement of financial position

for the year ended 30 June 2025

	Note	2024/25 Actual \$000s	2024/25 Plan \$000s	2023/24 Actual \$000s
Assets				
Current assets				
Cash and cash equivalent	1	9,623	7,041	3,210
Debtors and other receivables	13	12,689	8,136	13,669
Derivative financial instrument	32	1,104	1,366	1,088
Other financial assets	16	3,975	904	8,767
Investment in CCOs and similar entities	16	781	-	241
Non-current assets held for sale	18	-	-	1,958
Inventories	15	132	137	110
Total current assets		28,304	17,584	29,043
Non-current assets				
Investment in CCOs and similar entities	16	2,765	2,712	2,432
Derivative financial instrument	32	5,654	2,909	4,191
Other financial assets	16	6,000	4,000	-
Investments accounted for using equity method	17	75	52	54
Debtors and other receivables	13	-	-	-
Investment property	18	2,705	2,265	2,705
Forestry assets	14	184	115	71
Intangible assets	21	2,517	1,573	2,270
Property, plant & equipment – operational	20	54,915	61,970	56,765
Property, plant & equipment – infrastructure	20	1,140,485	1,171,816	1,115,828
Property, plant & equipment – restricted	20	6,102	6,118	6,102
Total non-current assets		1,221,402	1,253,529	1,190,418
Total assets		1,249,706	1,271,113	1,219,461

FINANCIAL STATEMENTS - FORECAST STATEMENT OF FINANCIAL POSITION

	Note	2024/25 Actual \$000s	2024/25 Plan \$000s	2023/24 Actual \$000s
Liabilities				
Current liabilities				
Payables and deferred revenues	22	7,804	12,355	14,461
Borrowings – current	24	22,000	3,186	12,200
Employee entitlements	9	1,381	623	1,152
Provision for landfill aftercare	23	164	164	164
Derivative financial instrument	32	1,178	477	553
Total current liabilities		32,527	16,805	28,530
Non-current liabilities				
Borrowings – non-current	24	58,000	74,996	57,000
Derivative financial instrument	32	5,966	1,960	3,615
Employee entitlements	9	18	-	18
Tenant contributions	19	239	354	354
Provision for landfill aftercare	23	274	292	262
Total non-current liabilities		64,497	77,602	61,249
Total liabilities		97,024	94,407	89,779
Equity				
Accumulated funds	25	377,998	370,544	354,883
Asset revaluation reserves	26	730,844	771,742	733,933
Special funded reserves	27	43,826	34,356	40,814
Trust funds	28	14	64	52
Total equity		1,152,682	1,176,706	1,129,682
Total liabilities and equity		1,249,706	1,271,113	1,219,461

Explanations of major variances against budget are provided in Note 37. These Statements should be read in conjunction with the 'Notes to the Financial Statements'.

He tauākī whakapae o ngā moni mai

Statement of cash flows

for the year ended 30 June 2025

	Note	2024/25 Actual \$000s	2024/25 Plan \$000s	2023/24 Actual \$000s
Cash flows from operating activities				
Cash was provided from:				
Rates		37,221	37,473	33,052
Grants and subsidies		44,765	36,098	49,284
Fees, charges and other receipts (including donations)		4,477	5,129	3,974
Interest received		1,351	41	1,608
Dividends & subvention payment received		-	-	-
Income tax refunds		736	-	-
Other revenue		1,362	90	294
		89,912	78,831	88,212
Cash was applied to:				
Payments staff and suppliers		38,757	39,861	60,513
Interest paid		4,182	3,430	3,549
Income tax payments		-	-	-
Net GST movement		-	-	333
		42,939	43,291	64,395
Net cash inflow/(outflow) from operating activities	29	46,973	35,540	23,817

	Note	2024/25 Actual \$000s	2024/25 Plan \$000s	2023/24 Actual \$000s
Cash flows from investing activities				
Cash was provided from:				
Proceeds from sale of property, plant and equipment		142	3,800	47
Proceeds from investment property		3,950	-	-
Proceeds from investments realised		-	-	-
		4,092	3,800	47
Cash was applied to:				
Purchase of property, plant and equipment		52,802	50,454	36,736
Purchase of Intangible assets		418	-	-
Purchase of investments		2,117	268	2,900
		55,337	50,722	39,636
Net cash inflow/(outflow) from investing activities		(51,245)	(46,922)	(39,589)
Cash flows from financing activities				
Cash was provided from:				
Proceeds from borrowings		23,000	13,563	37,200
Tenant contributions received		-	-	-
		23,000	13,563	37,200
Cash was applied to:				
Dividend paid		-	-	-
Tenant contributions repaid		115	-	-
Repayment of borrowings		12,200	2,828	25,200
		12,315	2,828	25,200
Net cash inflow/(outflow) from financing activities		10,685	10,734	12,000
Net increase/(decrease) in cash held		6,413	(648)	(3,772)
Total cash resources at start of the year		3,210	7,689	6,982
Total cash resources at end of the year	1	9,623	7,041	3,210

Te Kaunihera Ā-Rohe o Tararua: Tauākītanga Pānga (Te Kaunihera Whānui) Tararua District Council: Funding Impact Statement (Whole of Council)

for the year ended 30 June 2025

	2023/24 Plan \$000s	2023/24 Actual \$000s	2024/25 Plan \$000s	2024/25 Actual \$000s
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	12,939	13,818	14,726	14,837
Targeted rates	20,939	20,955	23,473	23,305
Grants and subsidies for operating purposes	7,407	37,068	8,689	11,880
Fees and charges	5,876	4,573	4,979	4,956
Interest and dividends from investments	11	1,536	41	1,235
Local authorities fuel tax, fines, infringement fees, and other receipts	181	378	240	1,011
Total operating funding (A)	47,352	78,328	52,148	57,224
Applications of operating funding				
Payment to staff and suppliers	38,811	64,852	40,207	41,144
Finance costs	2,410	3,711	3,430	4,040
Other operating funding applications	-	-	-	-
Total applications of operating funding (B)	41,221	68,563	43,637	45,184
Surplus/(deficit) of operating funding (A - B)	6,132	9,765	8,511	12,040
Sources of capital funding				
Subsidies and grants for capital expenditure	9,113	17,443	27,408	33,812
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	12,385	12,000	10,734	10,800
Gross proceeds from sale of assets	-	-	3,800	142
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	35 ¹
Total sources of capital funding (C)	21,497	29,443	41,943	45,105

	2023/24 Plan \$000s	2023/24 Actual \$000s	2024/25 Plan \$000s	2024/25 Actual \$000s
Applications of capital funding				
Capital expenditure:				
- to meet additional demand	2,614	2,517	1,457	1,177
- to improve the level of service	10,920	11,041	4,863	3,474
- to replace existing assets	13,429	22,832	44,134	42,319
Increase/(decrease) in reserves	(4,334)	(82)	-	9,443
Increase/(decrease) of investments	5,000	2,900	-	732
Total applications of capital funding (D)	27,629	39,208	50,454	57,145
Surplus/(deficit) of capital funding (C - D)	(6,132)	(9,765)	(8,511)	(12,040)
Funding balance ((A - B) + (C - D))	-	-	-	-

Tauākītanga pānga hapū moni kia whakamārama rawatiate rēweniu me ngā utu

Reconciliation whole of Council funding impact statement to comprehensive revenue and expense

	2024/25 Actual \$000s	2024/25 Plan \$000s	2023/24 Actual \$000s	2023/24 Plan \$000s
Revenue				
Statement of comprehensive revenue and expense	90,203	83,257	94,759	56,307
Summary funding impact statement				
Sources of operating funding				
Total operating funding	57,224	52,148	78,328	47,351
Add sources of capital funding:				
- Subsidies and grants for capital expenditure	33,811	27,408	17,445	8,956
- Investment (gains/losses)	-	-	-	-
Add vested assets	351	3,701	-	-
Less rates remission and discount	(641)	-	(509)	-
Less internal rates revenue eliminated	(542)	-	(504)	-
Total revenue	90,203	83,257	94,759	56,307
Expenditure				
Statement of comprehensive revenue and expense	64,780	63,170	86,092	57,711
Summary funding impact statement				
Application of operating funding				
Total application of operating funding	45,184	43,637	68,563	41,220
Add depreciation and amortisation expense	20,779	19,534	18,540	16,491
Less rates remission and discount	(641)	-	(509)	-
Less internal rates revenue eliminated	(542)	-	(504)	-
Total expenditure	64,780	63,170	86,092	57,711

Tauākī o ngā kaupapa here kaute **STATEMENT OF ACCOUNTING POLICIES**

for the year ended 30 June 2025

Hinonga Rīpoata **Reporting entity**

Tararua District Council (Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Council provides local infrastructure, local public services, and performs regulatory functions to the community. The Council does not operate to make a financial return. The Council has designated itself as a public benefit entity (PBE) for financial reporting purposes.

Tararua District Council has an associate, Manawatū-Whanganui LASS Limited, a 14% owned associate – public benefit entity. They are domiciled and incorporated in New Zealand.

The financial statements of Council are for the year ended 30 June 2025. The financial statements were authorised for issue by Council on 29 October 2025.

Tūāpapa o te whakarite **Basis of preparation**

Tauākī tautuku

Statement of compliance

The financial statements of Tararua District Council 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). These financial

statements in the full Annual Report have been prepared in accordance with NZ GAAP. They comply with New Zealand Public Benefit Entity International Public Sector Accounting Standards, and are prepared in accordance with Tier 1 PBE Standards.

Inenga tūāpapatanga **Measurement base**

The financial statements have been prepared on an historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets, financial instruments (including derivative instruments), and carbon credits.

Pūnaha moni **Functional and presentation currency**

The financial statements are presented in the functional currency, which is New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$'000).

Disclosure in regard to Tararua Aquatic Community Trust

The Office of the Auditor General (OAG) has assessed that the Tararua Aquatic Community Trust (TACT) continues to be controlled by Council, and should be consolidated into Council group financial statements. The Council does not agree with this assessment and has sought independent advice, and based on this advice has decided that for the 202/25 Annual Report, it will not prepare a consolidated Annual Report.

The financial statements in the 2024/25 Annual Report are of Council only.

Ngā take kaute paerewa otiia, kāore anō kia whakatinana

Accounting standards issued but not yet effective and not early adopted

Standards and interpretations that have been issued but are not yet effective, up to the date of issuance of the prospective financial statements, and that are relevant to the Council are:

PBE IFRS 17 Insurance Contracts

In June 2023, the XRB issued PBE IFRS 17 Insurance Contracts for public sectors.

This standard establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts. It is effective for reporting periods beginning on or after 1 January 2026 with early adoption permitted. Council has not assessed in detail the effect of the new standard.

Council does not anticipate this amendment to have a material effect on Council's financial statements.

Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)

Amendments to PBE IPSAS 1 Presentation of Financial Reports change the required disclosures for fees relating to services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories. The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures an entity provides about fees paid to its audit or review firm for different types of services. The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm. This is effective for the year ended 30 June 2025.

Ngā panonitanga kaute kaupapa here

Other changes in accounting policies

There have been no other changes in the Council's accounting policies since the date of the last audited financial statements.

Ngā kaupapa here hira Significant Accounting Policies

Ngā Pāhekohekotanga Associates

An associate is an entity over which the institute has significant influence and that is neither a subsidiary nor an interest in a joint venture. Investments in associates are accounted for in the group financial statements using the equity method of accounting.

Investments in associates are measured at cost in the institute's parent financial statements.

Tikanga mana taurite o te mahi kaute kei ngā tauākī tōpū ōhanga Equity method of accounting in group financial statements

Investments in associates and joint ventures are accounted for in the parent financial statements using the equity method of accounting.

Under the equity method of accounting, the investment is initially recognised at cost and the carrying amount is increased or decreased to recognise the group's share of the change in net assets of the entity after the date of acquisition. The group's share of the surplus or deficit is recognised in the group surplus or deficit. Distributions received from the investee reduce

the carrying amount of the investment in the group financial statements.

If the share of deficits of the entity equals or exceeds the interest in the entity, 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 the group has incurred legal or constructive obligations or made payments on behalf of the entity. If the entity 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.

Reweniu Revenue

Revenue is measured at fair value.

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

Exchange and non-exchange transactions

An exchange transaction is one in which the Council receives assets or services, or has liabilities extinguished, and directly gives approximately equal value in exchange. Non-exchange transactions are where the Council receives value from another entity without giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Reweniu reti Rates revenue

The following policies of rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates

receivables and subsequent recognition of interest revenue.

- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Reweniu tākohatanga Contribution revenue

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

Ngā moni āwhina Kāwanatanga Government subsidies

Government grants, for example from NZ Transport Agency, Ministry of Health and Ministry of Environment, are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Waka Kotahi (NZ Transport Agency) pūtea tāpiringa huarahi Waka Kotahi (NZ Transport Agency) roading subsidies

The Council receives funding assistance from Waka Kotahi, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are

recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Ngā ratonga wātea **Provision of services**

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Ngā Rironga **Vested or donated assets**

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer.

For long-lived assets that must be used for a specific use (for example, land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue.

A liability is recognised only if the Council expects that it will need to return or pass the asset to another party.

Hokotanga o ngā ō **Sale of goods**

Revenue from sale of goods is recognised when a product is sold to the customer.

Utu **Commission**

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Moni Whiwhi **Dividends**

Dividends are recognised when the right to receive payment has been established. Dividends are recognised in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment.

Reweniu Itareti **Interest revenue**

Interest revenue is recognised using the effective interest method.

Ētahi atu karāti kua whakawhiwhi **Other grants received**

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are met.

Te Waihanga me te rēweniu **whakaaetanga rawa taiao** **Building and resource** **consent revenue**

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.

Ngā utu para Landfill fees

Fees for disposing of waste at the Council's landfill are recognised upon waste being disposed by users.

Utu nama Borrowing costs

Borrowing costs are recognised as an expense in the period that they are incurred.

Whakapaunga Karāti Grant expenditure

Nondiscretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure 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 and are recognised as expenditure when a successful applicant has been notified of the Council's decision.

Pūnaha moni tāwāhi Foreign currency

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the surplus or deficit.

Tākihi mahi Income tax

Income tax expense in relation to the surplus or deficit for the period comprises 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 rates 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 financial statements and the corresponding tax bases used in the computation of taxable surplus.

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 Council 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 profits 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 profit nor taxable surplus.

Current tax or 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.

Ngā Rīhitanga Leases

Finance leases

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

At the commencement of the lease term, Council will recognise finance leases as assets and liabilities 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 amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

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

Ngā ōritetanga pūtea me te pūtea

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of 90 days or less, and bank overdrafts.

Bank overdrafts where applicable are shown within borrowings in current liabilities in the statement of financial position.

Ngā tāngata noho nama me ētahi atu whakawhiwhinga

Debtors and other receivables

Short-term receivables are recorded at the amount due, less an allowance for Expected Credit Losses (ECL).

The Council applies the simplified ECL model of recognising lifetime ECL or short-term receivables.

In measuring ECLs, receivables have been grouped into rates and metred water rates receivables, and other general 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 Council’s rates remissions policy; and
- In accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other general receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

Ngā tāngata noho nama me ētahi atu whakawhiwhinga **Inventories**

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the cost adjusted for any loss on service potential.

Inventories held for use in the production of goods and services on a commercial basis are valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the FIFO method.

The write down from loss of service potential or net realisable value is recognised in the surplus or deficit in the year of the write down.

Ngā huarawa ōhanga **Financial assets**

Derivative Financial Instruments

Derivative financial instruments are used to manage exposure to foreign exchange risks arising from the Council's operational activities and interest rate risks arising from the Council's financing activities. In accordance with its Treasury Management Policy, the council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each balance date. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and if so the nature of the item being hedged.

The associated gains or losses on derivatives that are not hedge accounted are recognised in surplus or deficit.

The full fair value of a non-hedge accounted foreign exchange derivative is classified as current if the contract is due for settlement within 12 months of balance date; otherwise, foreign exchange derivatives are classified as non-current. The portion of the fair value of a non-hedge accounted interest rate derivative that is expected to be realised within 12 months of balance date is classified as current, with the remaining portion of the derivative classified as non-current.

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Council is party to financial instrument arrangements as part of its everyday operations. Revenue and expense relating to financial instruments are recognised in the statement of comprehensive revenue and expense.

Financial instruments are comprised of:

- Financial assets – cash and cash equivalents, debtors and other receivables, term deposits, other loans, LGFA borrower notes, unlisted shares, and derivative financial instruments
- Financial liabilities – trade and other payables, borrowings, derivative financial instruments

Other financial assets

Financial assets are initially measured at fair value plus transaction costs unless they are measured at fair value through surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit. They are then classified as, and subsequently measured under, the following categories:

- Amortised cost
- Fair value through other comprehensive revenue and expense (FVTOCRE); and
- Fair value through surplus and deficit (FVTSD).

Purchases and sales of financial assets are recognised on trade-date, the date on which Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

The classification of a financial asset depends on its cash flow characteristics and the Council'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 may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Concessionary loans

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

Where applicable, interest accrued is added to the investment balance.

Term deposits

Term deposits are fixed or determinable payments that are not quoted in an active market. Term deposits are included in non-current assets, except where the maturity is less than 12 months in which case they are included in current assets.

Term deposits are initially recognised at fair value. Term deposits are held for the purpose of collecting contractual cash flows and solely for the purpose of collecting principal and interest. They are subsequently recognised at amortised cost and measured using the effective interest rate method, less an allowance for impairment.

For term deposits, Council applies the low credit risk simplification. At every reporting date, the Council evaluates whether it is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, Council regularly reassesses the credit ratings of the bank counterparties. Term deposits are graded in the top investment category, therefore considered to be low credit risk investments. It is Council's policy to measure ECLs on term deposits based on the loss expected in the next 12 months.

Where applicable, interest accrued is added to the investment balance.

Financial assets at fair value through other comprehensive revenue and expense

Financial assets at fair value through other comprehensive revenue and expense (FVTOCRE) are those that are designated as fair value through equity or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance date. Council's financial assets at FVTOCRE comprise of local authority stock and investments in quoted and unquoted shares.

Council includes in the category:

- Investments that it intends to hold long-term but which may be realised before maturity; and
- Shareholding that it holds for strategic purposes.

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses are recognised in surplus or deficit. When sold the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit. Debt instruments in this category are the Council listed bonds.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council designate into this category all equity investments that are not held for trading as they are strategic investments that are intended to be held for the medium to long-term.

Unlisted shares

Unquoted equity shares are initially measured at fair value excluding transaction costs. The fair values are determined by reference to the Council's share of net assets in these companies as there is no market information on the value of the organisations' shares.

The Council has made the irrevocable election to designate unquoted equity shares at FVOCRE. Gains or losses on unquoted equity shares are recorded in other comprehensive revenue and expense and not recycled to surplus or deficit. Equity instruments designated at FVOCRE are not subject to impairment assessment.

When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council designate into this category all equity investments that are not held for trading as they are strategic investments that are intended to be held for the medium to long-term.

Financial assets at fair value through surplus or deficit

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Other than for derivatives, the Council has no instruments in this category.

LGFA borrower notes

Borrower notes are subordinated convertible debt instruments that Council is required to subscribe for when borrowing from the LGFA, currently set at 2.5% of the amount borrowed. The LGFA will redeem borrower notes when the Council's related borrowing are repaid or are no longer owed to the LGFA or may convert them to equity under specific circumstances. The borrower notes are initially recognised at fair value. They are subsequently measured at FVTSD.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Expected credit loss allowance (ECL)

ECL's are recognised in two stages:

1. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL).
2. For those credit exposures for which there has been a significant increase in credit risk

since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council's historical experience and informed credit assessment and including forward-looking information.

The Council considers a financial asset to be in default when the financial asset is more than 90 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

Council measure ECLs on loan commitments at the date the commitment becomes irrevocable. If the ECL measured exceeds the gross carrying amount of the financial asset, the ECL is recognised as a provision.

Concessionary Loan ECL

For concessionary loans, ECL is based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancement that are integral to the contractual terms.

Provision for impairment for debtors and other receivables

The provision for impairment of receivables is determined based on an expected credit loss (ECL) model.

In assessing credit losses for receivables, the Council applies the simplified approach and

records lifetime ECL on receivables. Lifetime ECL results from all possible default events over the expected life of a receivable.

In assessing ECL on receivables the Council considers both quantitative and qualitative inputs. Quantitative inputs include past collection history and ageing of receivables. Council has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the receivables and the economic environment.

To measure the ECL, all receivables have been grouped based on shared credit risk characteristics and the days overdue. Expected loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the debtors to settle their debt.

Rates are "written off":

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

Kāore he rironga hei hoko i te wā nei

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, rather than 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 of 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 group) are not depreciated or amortised while they are classified as held for sale.

Ngā Huarawa Ōkiko Property, plant and equipment

Property, plant and equipment consists of:

Operational assets – These include land, buildings, library books, plant and equipment, motor vehicles, fibre cabling and conduits, furniture and fittings, and swimming pools.

Infrastructure assets – Infrastructure assets includes the roading corridor network, footpaths and fixed utility systems owned by Council. 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.

Restricted assets – Restricted assets are parks and reserves and war memorials owned by Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

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

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow 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 accumulated funds.

Subsequent costs

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

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

Land, land under roads, restricted assets, assets under construction, investment properties, and biological assets are not depreciated.

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

Asset category	Useful life	Depreciation rate
Operational and Restricted Assets		
Buildings	9–80	(1.3%–11.1%)
Computer equipment	2–20	(5%–50%)
Fibre cabling and conduits	20–30	(3%–5%)
Furniture and fittings	2–45	(2.2%–50%)
Library collections	1–10	(10%–100%)
Motor vehicles	5–20	(5%–20%)
Plant and equipment	2–33	(3%–50%)
Swimming pools	15–50	(2%–6.7%)

Asset category	Useful life	Depreciation rate
Infrastructural Assets		
Roading		
Top surface (seal)	5–20	(6.3%–8.3%)
Top surface (unsealed)	5	(20%–100%)
Pavement (seal base course)	90	(1.1%)
Pavement (unsealed base course)	Not depreciated	
Sub-base (rural)	Not depreciated	
Sub-base (urban)	90	(2.5%)
Formation	Not depreciated	
Drainage	20–90	(1.1%–5%)
Bridges and culverts	70–120	(0.8%–1.4%)
Railings	30–50	(2%–3.3%)
Retaining walls	90	(1.1%)
Kerbing	25–100	(1%–4%)
Footpaths	10–90	(1.1%–10%)
Signs and road markings	5–12	(8.3%–20%)
Streetlights	25–60	(1.7%–4%)
Stormwater		
Pipes	50–140	(0.7%–2%)
Manholes	90–140	(0.7%–1.1%)
Wastewater Network		
Pipes and manholes	50–135	(0.7%–2%)
Treatment ponds	55–65	(1.5%–1.8%)
Pumps	20–40	(2.5%–5%)
Flow monitoring equipment	20	(5%)
Water Network		
Monitoring equipment (hardware)	5–30	(3.3%–20%)
Pipes, hydrants, valves	40–150	(0.7%–2.5%)
Treatment plants	10–100	(1%–10%)
Pumps	15–30	(3.3%–6.7%)
Tanks	40–200	(0.5%–2.5%)

Asset category	Useful life	Depreciation rate
Waste management	2–17	(5.9%–50%)
Items under construction	Non-depreciable	

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Ngā Wāriutanga Auautanga Revaluation

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

Revaluations	Frequency
Infrastructural assets	Annually
Roads (except land under roads)	Annually
Bridges	Annually
Sewerage	Annually
Stormwater	Annually
Water	Annually
Land	Every 3 years
Restricted assets	Every 3 years
Buildings	Every 3 years

Land, buildings (operational and restricted), and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value. All other asset classes are carried at depreciated historical cost.

Council assesses the carrying values of its revalued assets annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

The results of revaluing are credited or debited to other comprehensive revenue and expense and held in an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this

balance is expensed in the surplus or deficit. Any subsequent increase on revaluation that off-sets 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 and held in the revaluation reserve for that class of asset.

Infrastructural asset classes: roads, water reticulation, sewerage reticulation and stormwater systems

Infrastructure assets are revalued at fair value determined on a depreciated replacement cost basis and reviewed by an independent valuer. These assets are revalued annually as at 30 June.

Operational and restricted land and buildings

These are revalued at fair value as determined from market based evidence by an independent valuer on a three yearly cycle.

Land under roads

Land under roads, was valued based on fair value of adjacent land as determined by reference to the Council rating data. Subsequently, this has not been revalued.

Ngā Ara Kēhua, Ngā Ara Pepa rānei

Unformed or paper roads

An unformed or paper road is a term for a road that is legally established and recorded in survey plans, but has not been formed, and that ownership of the land associated with the paper road resides with Council.

Council does not recognise land under unformed paper roads in the statement of financial position because there is no service potential from the majority of paper roads. The public good of having access routes is very difficult to value. In addition there is a very limited market for sale to the surrounding

or adjacent property owner, and cannot be measured reliably because of the small individual area of many paper roads to those adjacent or surrounding properties, and the high cost of sale.

**Ngā Huarawa Pā-Kore
Intangible assets**

Software acquisition and development

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

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.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Carbon credits

Carbon credits are initially recognised at cost, or fair value on free carbon credits. After initial recognition, all carbon credits are revalued annually at fair value.

The net revaluation result is credited or debited to other comprehensive revenue and expense and is accumulated through revaluation reserve. Where this results in a debit balance in the reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase in revaluation that reverses 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 recognised in other comprehensive revenue and expense.

Carbon credits are not amortised.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in surplus or deficit.

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

	Useful life	Depreciation rate
Computer software	3–8 years	12.5–33%

Ngā Huarawa Ngāhere Forestry assets

Forestry assets are revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate.

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the surplus or deficit.

The costs to maintain the forestry assets are included in the surplus or deficit.

Papanoho Whakangao Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs.

After initial recognition, Council measures all investment property at fair value as determined annually by an independent valuer.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit. Investment properties are not depreciated.

Ngā waemaerotanga o ngā huarawa tahua kore Impairment of non- financial assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the assets ability to generate net cash inflows and where the entity would, if deprived of the asset, replace it's remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows.

Ngā Kararehe Livestock

A small number of deer are kept for recreational purposes, hence are not revalued but recognised at cost. These are held as inventory.

Utu tārewa me ngā rewenu Payables and deferred revenue

Payables and deferred revenue are initially measured at face value.

Ngā huanga kaimahi Employee benefits

Short-term entitlements

Employee benefits that expect to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

Council recognises a liability for sick leave, when material, to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent it will be used by staff to cover those future absences.

Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

Long-term entitlements

Long service leave and retirement leave

These are long-term employee benefits that are assessed on an accrued entitlement basis at current rates of pay.

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**

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.

Ngā Hoatutanga Provisions

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the balance sheet date. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the time value of money and the risks specific to the obligation. The increase in the provision resulting from the passage of time is recognised as a finance cost.

Ngā kirimana ōhanga toka Financial guarantee contracts

A financial guarantee contract is a contract that requires Council to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value even if payment under guarantee is not considered probable. 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 a liability is recognised based on the probability that Council will be required to reimburse a holder for a loss incurred and is disclosed as a contingent liability.

Taurewa Borrowing

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

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

Tūtanga Equity

Equity is the community's interest in Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of components.

The components of equity are:

- Accumulated funds
- Asset revaluation reserves
- Special funded reserves
- Trust funds

Asset revaluation reserve

This reserve relates to the revaluation of infrastructure assets, carbon credits, land, and buildings to fair value.

Special funded and Council created reserves

Special funded reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Council's Treasury Policies and Long Term Plan allow internal borrowing against these reserves on the basis they will be reimbursed over time or at time of need.

Trust funds

Trust funds are those subject to specific conditions accepted as binding by Council. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Taake Hua me ngā Ratonga Good 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.

Budget figures

The budget figures are those approved by the Council at the beginning of the year in the most current of the Annual Plan or the Long Term Plan.

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

Ngā utu tuari Cost allocation

Council has derived the cost of service for each significant activity of Council using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an

economically feasible manner, with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant on the following cost drivers: expenditure, floor area, employees and assets.

Tauākī moni kuhu Statement of cash flows

Operating activities are the principal revenue-producing activities of the entity and other activities that are not investing or financing activities. They include cash received from all revenue sources (such as rates, taxes and government grants) and record the cash payments made for the supply of goods and services (including payments to other public benefit entities to finance their operations, but not loans). Agency transactions are not recognised as receipts and payments in the Statement of Cash Flows as they do not represent transactions that Council can control.

Investing activities are those activities relating to the acquisition and disposal of long-term assets and other investments not included in cash equivalents.

Financing activities comprise activities that change the equity and debt capital structure of the Council.

Whakatau tata Rounding

There will be rounding of numbers in the Annual Report as the financial reporting model used calculates to the dollar but the Annual Report is rounded to the nearest thousand.

Ngā whakatau tata kaute hira me ngā whakapae

Critical accounting estimates and assumptions

In preparing these financial statements Council has made estimates and assumptions concerning the future.

These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Landfill aftercare provision

Note 23 provides information about the estimates and assumptions surrounding the landfill aftercare provision.

Infrastructural assets

There are a number of assumptions and estimates used when performing Depreciated Replacement Cost valuations over infrastructural assets. These include:

- the physical deterioration and condition of an asset, for example the 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 stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;

- 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 '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 the Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers are used in performing or reviewing the Council's infrastructural asset revaluations.

Property, plant and equipment useful lives and residual values

At each balance date the Council reviews the useful lives and residual values of its property, plant and equipment. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires Council to consider a number of factors such as the physical condition of the asset, expected period of use of the asset by Council, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will impact on the depreciable amount of an asset, therefore impacting on the depreciation

expense recognised in the statement of revenue and expense, and carrying amount of the asset in the statement of financial position. Council minimises the risk of this estimation uncertainty by:

- physical inspection of assets;
- asset replacement programmes;
- review of second hand market prices for similar assets; and
- analysis of prior asset sales.

Council has made changes to past assumptions concerning useful lives and residual values. Council has increased the life range on bridges from 100 years to 140 years, and has also increased the life range on water monitoring equipment from five years to 20 years. The carrying amounts of property, plant and equipment are disclosed in Note 20.

Ngā whakataunga hira i te whakatinanatanga o tā te Kaunihera kaupapa here kaute

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying Council's accounting policies for the period ended 30 June 2024.

Classification of property

Council owns a number of properties, which are maintained primarily to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the Council's housing policy. These properties are accounted for as property, plant and equipment.

He tīpoka ki ngā tauākī pūtea

NOTES TO FINANCIAL STATEMENTS

01. Cash and cash equivalents

The average interest rate received on the bank deposit for the 2024/25 year was 2.39%. In 2023/24 this was 3.42%.

	2024/25 Actual \$000s	2023/24 Actual \$000s
Cash at bank and in hand	7,123	1,010
Term deposits maturing 3 months or less from date of acquisition	2,500	2,200
Total Cash and Cash Equivalents	9,623	3,210

The carrying value of short term deposits with maturity dates of three months or less approximates their fair value.

Although cash and cash equivalents at 30 June 2025 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated allowance is trivial.

Financial assets recognised in a non-exchange transaction that are subject to restrictions

Council holds unspent funds, included in cash at bank and investments, of \$14,000 (2024: \$52,000). These unspent funds relate to trusts received (Note 28). The restrictions generally specify how the funds are required to be spent.

Cash and bank overdrafts include the following for the purposes of the cash flow statement:

	2024/25 Actual \$000s	2023/24 Actual \$000s
Cash and cash equivalent current asset	7,123	1,010
Short term deposits maturing 3 months or less from date of acquisition	2,500	2,200
Cash and cash equivalent current liability – bank overdraft	-	-
Total Cash Resources	9,623	3,210

02. Rates revenue

	2024/25 Actual \$'000s	2023/24 Actual \$'000s
General Rates		
Uniform annual general charge	5,185	5,345
General land rates	9,652	8,008
Targeted Rates Attributable to Group of Activities		
Community Facilities & Services	2,850	2,487
Economic and Community Development	637	866
Environmental Management	1,780	1,405
Transportation	7,080	6,667
Stormwater	927	677
Wastewater	5,001	4,331
Water Supply	3,694	3,231
Rates revenue before discount	36,806	33,017
less 3% discount for full payment at time of first instalment	-	-
Rates revenue after discount	36,806	33,017
Plus Metered Water	1,336	1,282
Less Rates Refunds	(73)	(11)
Less Rates Remissions (Breakdown below)	(568)	(509)
Less Rates Internally charged to Council	(542)	(504)
Plus Net Rates penalties		
External Revenue In Support : Rates: Penalty Revenue	549	474
External Revenue In Support : Water Charges: Penalty	3	12
	552	486
Total revenue from rates	37,511	33,761

Rates Remissions

	2024/25 Actual \$000s	2023/24 Actual \$000s
Rates Remissions		
Town centre refurbishment development loans	20	18
Sewerage – educational establishments	177	157
General rates	315	280
General rates – not for profit sports and cultural	57	54
Total	568	509

Council had 11,070 rating units (rateable and non-rateable - includes subdivisions & amalgamated rating units during the rating year) as at 30 June 2025 (2024: 10,866). The total capital and land value of these assessments were \$9,375,011,000 (2024: \$7,289,022,000) and \$6,007,039,000 (2024: \$4,579,208,000) respectively.

03. Finance revenue and finance costs

	2024/25 Actual \$000s	2023/24 Actual \$000s
Finance Revenue		
Interest on bank deposits	1,235	1,536
Total Finance Revenue	1,235	1,536
Finance Costs		
Landfill interest expense	(23)	(33)
Interest on secured loans and derivative	4,063	3,744
Total Finance Costs	4,040	3,711
Net Finance (Costs)/Gain	(2,805)	(2,175)

04. Fees and charges

	2024/25 Actual \$000s	2023/24 Actual \$000s
Building and planning consent charges	997	1,045
Dog registration fees	429	429
Landfill and transfer station charges	1,062	1,341
Pensioner housing rent	782	660
Trade waste charges	213	216
Petroleum tax	159	160
Other fees and charges	762	723
Total fees and charges	4,403	4,573

05. Other revenue

	2024/25 Actual \$000s	2023/24 Actual \$000s
Revenue from the various domain boards	409	277
Insurance recoveries:		
- motor vehicles	-	-
- buildings	-	-
Vested assets	351	-
Other	602	74
Total other revenue	1,362	351

06. Grants and subsidies

	2024/25 Actual \$000s	2023/24 Actual \$000s
Waka Kotahi NZ Transport Agency - roading & footpath subsidies	40,483	44,855
Provincial Growth Fund - Route 52	1,338	5,165
Mayors Taskforce for Jobs	150	349
Ministry of Primary Industries - Cyclone Gabrielle	-	1,250
Department of Internal Affairs - Three Waters Reform	-	211
Department of Internal Affairs - Cyclone Gabrielle	-	303
Department of Prime Minister & Cabinet - Cyclone Gabrielle	692	113
Department of Internal Affairs - Better Off Funding	2,309	380
Kainga Ora	-	880
Ministry of Health	192	379
Ministry for the Environment - waste disposal levy	362	393
Lottery Grants	-	129
Other Grants	166	104
Total grants and subsidies	45,692	54,511

07. Other gains and losses

	2024/25 Actual \$000s	2023/24 Actual \$000s
Gain / (loss) on change in derivatives value	(1,497)	(726)
Gain / (loss) on asset held for sale	-	-
Gain / (loss) on change in LGFA borrower notes value	(36)	13
Gain / (loss) on change in NZLG Insurance	-	-
Gain / (loss) on investment properties	-	555
Gain / (loss) on forestry value	113	(303)
Gain / (loss) on disposal of property, plant & equipment	2,066	26
Total other gains and losses	646	(433)

08. Personnel costs

	2024/25 Actual \$000s	2023/24 Actual \$000s
Salaries and wages includes movements in employee benefit liabilities.		
Salary & wages	11,198	10,336
Employer contributions to defined contribution plans include contributions to Kiwisaver and the DBP Contributors Scheme.		
Defined contribuion plan employer contributions	332	301
Training costs	217	192
Increase / (decrease) in employment entitlements / liabilities	229	47
Total personnel costs	11,976	10,875

During the year to 30 June 2025, the total remuneration and value of other non-financial benefits received by, or payable to the Mayor, Councillors, Chief Executive, and senior managers of Council were as follows:

	2024/25		2023/24
	Remuneration \$000s	Allowances \$000s	Total \$000s
Mayor			
Tracey Collis	125	-	125
Tracey Collis, motor vehicle	4	-	4
Councillors			
Naioma Chase	46	3	49
Alison Franklin	50	4	54
Scott Gilmore	46	5	51
Peter Johns	46	5	50
Michael Long	46	-	46
Erana Peeti-Weber	55	2	57
Kerry Sutherland	50	1	51
Steve Wallace	46	3	48
Sharon Wards	50	3	53
Total Mayor and Councillors	565	25	589

The Mayor's remuneration is inclusive of the salary sacrifice (\$4,060) for the private use of the Mayor's car (2024: \$4,060).

Community Boards	2024/25	2023/24
Larissa Barclay	4	4
Terence Carew	4	4
Everlyne Chase	4	4
Ernie Christison	6	6
Terry Hynes	6	6
Steen McGhie	8	8
Ron Wallace	6	6
Patrick Walshe	13	12
Total Community Boards	53	51

Chief Executive	2024/25	2023/24
Bryan Nicholson		
Employee benefit costs	289	275
Defined contribution plan - employer contributions	9	8
Motor vehicle	12	10
Total Chief Executive	310	293

Severance Payments

For the year ended 30 June 2025, the Council made two severance payments to employees amounting to \$54,500 and \$13,605 (2024: \$32,490).

Total employee annual remuneration by band

2025		2024	
Remuneration band	2024/25	Remuneration band	2023/24
Less than \$60,000	23	Less than \$60,000	29
\$60,001 - \$79,999	51	\$60,001 - \$79,999	50
\$80,000 - \$99,999	27	\$80,000 - \$99,999	27
\$100,000 - \$119,999	16	\$100,000 - \$119,999	15
\$120,000 - \$139,999	10	\$120,000 - \$139,999	7
\$140,000 - \$199,999	8	\$140,000 - \$199,999	7
\$200,000 - \$319,999	1	\$200,000 - \$299,999	2
Total employees	136	Total employees	137

Total remuneration includes non-financial benefits provided to employees.

At balance date, Council employed 109 (2024: 104) full-time employees, with the balance of staff representing 17.07 (2024: 21.76) full-time equivalent employees. At balance date, Council employed 7 casual staff (2024: 4).

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

09. Employee entitlements

	2024/25 Actual \$000s	2023/24 Actual \$000s
Current Portion		
Accrued pay	659	539
Annual leave	736	628
Long service leave	2	2
Accident Compensation Corporation	(16)	(17)
Total current portion	1,381	1,152
Non-current Portion		
Retirement leave	18	18
Total non-current portion	18	18
Total employee entitlements	1,399	1,170

Employee provisions – movements inclusive of accrued pay

	2024/25 Actual \$000s	2023/24 Actual \$000s
Opening Balance	1,170	999
Additional provision	1,157	1,064
Amount used	(928)	(893)
Net Movement for the Year	229	171
Closing Balance	1,399	1,170

10. Other operating expenses

This note is disclosed to be compliant with Schedule 10 of the Local Government Act 2022.

	2024/25 Actual \$000s	2023/24 Actual \$000s
Fees to auditors:		
- Audit NZ fees for financial statement audit	247	210
- Audit NZ fees for debenture trust deed audit	5	5
- Audit NZ fees for long-term plan audit	-	86
- Matt Molloy Consulting fees for drinking water standards audit	6	6
- Brian Smith Advisory Services fees for Alliance contract audit	11	10
- IMA Services fees for Alliance roading audit	6	-
- Disbursements	20	39
Impairment of receivables movement - increase / (decrease)	119	54
Inventory consumption	(22)	27
Rental and operating lease expenses	161	202
Consultant costs	3,154	2,969
Contract payments	11,608	37,982
Energy costs	749	799
Grants	517	289
Insurance	1,222	1,031
Maintenance costs	4,004	3,674
Management fees	807	850
Other operating expenses	5,372	4,732
Total other operating expenses	27,985	52,966

This note is disclosed to be compliant with Schedule 10 of the Local Government Act 2022.

11. Depreciation and amortisation expense by group of activities

This note is disclosed to be compliant with Schedule 10 of the Local Government Act 2002.

	2024/25 Actual \$000s	2023/24 Actual \$000s
Community Facilities & Services	1,889	1,674
Economic and Community Development	150	64
Environmental Management	218	175
Governance & Community Engagement	2	-
Transportation	11,341	11,123
Stormwater	540	456
Wastewater	2,255	1,799
Water Supply	2,309	2,150
Support Activities	2,075	1,099
Total depreciation and amortisation expense by group of activities	20,779	18,540

12. Taxation

	2024/25 Actual \$000s	2023/24 Actual \$000s
Relationship between Tax and Accounting Profit		
Operating surplus/(deficit) before income tax	26,090	8,236
Prima facie tax @ 28%	7,000	2,306
Tax effect of permanent differences:	-	-
- Non-deductible expenditure	(7,000)	(2,306)
- Deferred tax adjustment	-	-
Total Income Tax Expense	-	-

13. Debtors and other receivables

(Amounts include GST)	2024/25 Actual \$000s	2023/24 Actual \$000s
Current Portion		
Rates receivables	3,487	3,025
Sundry debtors	4,247	1,730
Sundry debtor - NZ Transport Agency : roading subsidies	3,120	5,501
Interest accrued	131	247
Prepayments	442	732
Other receivables	934	1,251
GST receivable	877	1,613
	13,238	14,099
Less allowance for credit losses	(549)	(431)
Total trade and other receivables	12,689	13,669
Total receivables comprise:		
Receivables from non-exchange transactions - this includes outstanding amounts from rates, grants, infringements, and fees and charges that are partly subsidised by rates	12,508	13,132
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	181	536
Total Receivables	12,689	13,669

There is only one concentration of credit risk with respect to receivables. Council has one large debtor in respect of NZ Transport Authority providing government subsidy for Roothing. This concentration of risk and reliance on Government is not considered to be a matter of concern because of the New Zealand Government's strong credit rating.

Rates Receivable

Council provides for expected credit losses (ECLs) of rates receivable in certain circumstances; when the property is multiple-owned Māori land or when there is no guarantor available. In all other circumstances, Council does not provide for any ECLs on rates receivable as it has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. These powers allow Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgement, then Council is able to apply to the Registrar of the High Court to have the judgement enforced by the sale or lease of the rating unit.

Ratepayers can apply for payment options in special circumstances. Where such repayment plans are in place, debts are discounted to their present value if the effect of discounting is material.

Tararua District Council Chief Executive has not approved any rates write-offs during the year (2024: \$NIL).

Other Receivables

The ECL rates for other receivables at 30 June 2023 and 1 July 2022 are based on the payment profile of revenue on credit over the prior of one year at the measurement date and the corresponding historical credit losses experienced for that period. The historical loss rates are adjusted for current and forward-looking macroeconomic factors that might affect the expected recoverability of receivables. Given the short period of credit risk exposure, the effects of macroeconomic factors are not considered significant.

There have been no changes since 1 July 2022 in the estimation techniques or significant assumptions in measuring the loss allowance.

Council holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

Movements in the allowance for credit losses are as follows:

	2024/25 Actual \$000s	2023/24 Actual \$000s
As at 1 July	430	376
Additional/(reduction in) provisions made during the year	237	54
Less receivables written off during period	(118)	-
At 30 June	549	430

As at 30 June 2025, the allowance for credit losses is as follows:

Council - Rates Receivables	Gross \$000s	ECL \$000s	Net 2025 \$000s
Not Past Due - current	-	-	-
Past Due by 1-30 Days	780	(5)	775
Past Due by 31-60 Days	-	-	-
Past Due >61 Days	2,706	(411)	2,295
Total	3,487	(416)	3,070

Council - Sundry Debtors & Other Receivables	Gross \$000s	ECL \$000s	Net 2025 \$000s
Not Past Due - current	8,519	-	8,519
Past Due by 1-30 Days	168	-	168
Past Due by 31-60 Days	81	-	81
Past Due >61 Days	411	(133)	278
Total	9,179	(133)	9,046

All receivables greater than 30 days in age are considered to be past due.

As at 30 June 2024, the allowance for credit losses is as follows:

Council - Rates Receivables	Gross \$000s	ECL \$000s	Net 2024 \$000s
Not Past Due - current	-	-	-
Past Due by 1-30 Days	761	(5)	755
Past Due by 31-60 Days	-	-	-
Past Due >61 Days	2,264	(305)	1,959
Total	3,025	(310)	2,715

Council - Sundry Debtors & Other Receivables	Gross \$000s	ECL \$000s	Net 2024 \$000s
Not Past Due - current	9,215	(18)	9,197
Past Due by 1-30 Days	651	-	651
Past Due by 31-60 Days	19	(12)	7
Past Due >61 Days	210	(91)	119
Total	10,095	(121)	9,974

14. Forestry assets

	2024/25 Actual \$000s	2023/24 Actual \$000s
Balance at 1 July	71	1,265
Increases due to purchases	-	-
Gains / (losses) arising from changes in fair value - less estimated sale costs	113	(303)
Decreases due to sales	-	-
Decreases due to harvest	-	-
Decreases due to change in classification	-	(891)
Balance at 30 June	184	71

Council

The value of Council forest holdings at 30 June 2025 represents 68.4 hectares of smaller forestry blocks ranging in size from 2.0 hectares to 22.7 hectares. This compares to 48.7 hectares at 30 June 2024.

Registered valuer, ForestStat Ltd, has valued forestry assets as at 30 June 2025. The information below relates to the council owned minor forestry stands. A post-tax discount rate of 8.0% was used to discount the present value of expected cash flows.

Other significant assumptions factored into the fair valuation assessment were:

- A compound rate of 6.5% (2024: 4.0%) has been used for the replacement approach on post-tax cashflows.
- All stands are valued using the expectation approach.
- Notional land rental costs have been included for freehold land to reflect the opportunity cost of using this land for growing the tree crop.
- Inflation is assumed at 2.8% per annum (2024: 2.7%) based on ten-year average inflation January 2015 to December 2024.
- Log prices – for stands planted 1983-1997, prices are based on prices achieved over the last 12 months. For stands planted 2008-2010 prices are based on average log prices received over the last three years.
- The costs and revenues are those pertaining to the current crop rotation and exclude the costs and revenues associated with replanting and harvesting of the next and any subsequent crop rotations.
- The costs used in the valuation are estimates based on current incurred by a hypothetical buyer for forests of similar size. Costs in any given year are deemed to be incurred at the beginning of the valuation year (1 July) for discounting purposes.

Financial risk management strategies

Council is exposed to financial risks arising from changes in timber prices. Council manages this risk by:

- Delaying or bringing forward the harvest;
- Directing log sales to higher returning markets – e.g. domestic or export;
- Choosing to harvest the log type with higher returns.

15. Inventory and livestock

	2024/25 Actual \$000s	2023/24 Actual \$000s
Held for distribution inventory		
Paper stock	68	24
i-Site stock	1	1
Commercial inventory		
Livestock	3	4
Material stocks	60	81
Total Inventory and Livestock	132	110

No inventories were pledged as security for liabilities nor are any inventories subject to retention of title clause..

16. Other financial assets

	2024/25 Actual \$000s	2023/24 Actual \$000s
Other financial assets		
Current Portion		
Short term deposits greater than 3 months but less than 12 months	3,975	8,767
Non-current Portion		
Term deposits greater than 12 months	6,000	-
Total other financial assets	9,975	8,767
Investment in CCOs and similar entities		
Current Portion		
Local Government Funding Agency borrower notes	781	241
Non-current Portion		
Local Government Funding Agency borrower notes	1,672	1,339
Tararua Aquatic Community Trust settled by Council (initial \$500 capital)	1	1
Local Government Funding Agency Insurance Corporation Limited	92	92
Loan to Pukaha Mount Bruce	1,000	1,000
Total investment in CCOs and similar entities	3,546	2,673
Total Investments	13,521	11,440

Term deposits

The carrying amount of term deposits approximates their fair value.

Local Government Funding Agency borrower notes

Council has borrower notes invested with the Local Government Funding Agency at floating rates of interest. This will mature between April 2026 and May 2030.

An independent valuation was completed by PwC New Zealand on 30 June 2025 to determine the fair value of Council's LGFA borrower notes.

Concessionary loans

A concessionary loan was provided by the Council to Pukaha Mount Bruce Board for the development of the Te Waanaga Taiao (Education and Accommodation Centre) project. The loan was advanced on 30 October 2021 and is repayable on 30 October 2031. The nominal amount advanced was \$1,000,000. Interest on this loan is payable annually. The loan is held to collect contractual cash flows which comprise solely payments of principal and interest, therefore is recognised at amortised cost and measured using the effective interest rate method, less allowance for impairment.

The loan was initially recognised at fair value of \$1,000,000. There was no adjustment between this and the nominal amount done this year. Reconciliation of the opening and closing balance of the concessionary loan is shown:

As at 1 July 2024	1,000,000
Loan at nominal value	1,000,000
Fair value adjustments	-
Interest accrued during the year	-
Repayments	-
As at 30 June 2025	1,000,000

Credit risk, including ECLs

Term deposits

The Council consider there has not been a significant increase in credit risk for the investments in term deposits because the banks continue to have low risk at balance date. Term deposits are held with banks that have a long-term AA- investment grade credit rating, which indicates the bank has a very strong capacity to meet its financial commitments.

No ECL has been recognised for term deposits as the loss allowance is trivial.

Community loans

Council has one community loan, to Pūkaha Mount Bruce for support toward the cost of developing the Te Waananga Taio (Education and accommodation Centre) project.

As part of the application process, Council worked with Pūkaha, obtained legal advice and drafted the loan agreement. Council also completed due diligence checks to confirm the credit risk associated with extending the loan to Pūkaha Mount Bruce prior to entering into the loan agreement.

Other financial assets

Expected credit losses measured for other financial assets are trivial. They are low-risk and the Council has not identified any indications that credit risk associated with those instruments has significantly increase since initial recognition.

The Council does not hold any collateral for any of its loan assets.

17. Investments accounted for using the equity method

	2024/25 Actual \$000s	2023/24 Actual \$000s
Manawatū-Whanganui LASS Ltd (MW Lass)	75	54
Total investment in associates	75	54

Summarised financial information of associate entities

Assets	904	872
Liabilities	382	496
Revenues	2,070	1,637
Surplus/(deficit)	21	2
Group's interest	14%	14%

18. Investment property

	2024/25 Actual \$000s	2023/24 Actual \$000s
Balance at 1 July	2,705	2,150
Additional disposal from reclassification	-	-
Disposals/sales	-	-
Fair value gains/(losses) on valuation	-	555
Balance at 30 June	2,705	2,705
Rental revenue	67	62
Direct operating expenses	(110)	(59)
Surplus/(Deficit)	(43)	3

Council investment properties are valued annually at fair value effective 30 June. All investment properties are valued based on open market evidence. The valuation was performed by independent registered valuer Chris McCashin (MPINZ) of Aon New Zealand. Aon New Zealand are experienced valuers with extensive market knowledge in the type and location of property owned by Council. Assessment of market sales and information indicate that the demand for all property types in the Tararua District remains high.

Non-current assets held for sale

	2024/25 Actual \$000s	2023/24 Actual \$000s
Opening Balance 1 July	1,958	-
Additions from reclassification	-	1,958
Disposals/sales	(3,953)	-
Fair value gain on valuation	-	-
Gain/(Loss) on sale	1,995	-
Total non-current assets held for sale	-	1,958

In line with Council's decision in 2018 to divest forestry assets, the Birch North Forest was listed for sale with NZ Forest Sales on 11 March 2024. Tenders closed on 9th May 2024 and as at 30 June 2024 a conditional offer had been accepted. On this basis the value of the Birch North Road forest and land has been transferred to Assets Held for Resale. Land value is \$1.067 million and the tree crop \$891,000. Settlement for the sale took place on 10 December 2024, recognising a \$1.995 million gain on the sale of the forest.

19. Tenant contributions

Council owns five self-contained flats styled "Tenant Contribution Flats". The tenants of these flats make an interest-free loan to Council on signing a lease, and Council repays the loan upon the tenant vacating the flat. The amount of the loan varies from flat to flat but generally is set at 75% of the current market value of the unit at the time the lease is signed.

Council has adopted a sinking lid policy, as each flat is vacated it is converted to part of Council's property portfolio available for rent. At 30 June 2025 Council had 3 "Tenant Contribution Flats".

At 30 June 2025 the loans repayable to tenants totalled \$238,950 (2024: \$354,450).

20. Property, plant and equipment

Valuation

Council valuations

Infrastructure assets – roading network, water network, sewerage network and stormwater network.

These assets are valued using the depreciated replacement cost method. There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated replacement cost method. These include:

- Estimating any obsolescence or surplus capacity of the asset.
- Estimating the replacement cost of the asset. The replacement cost is derived from recent construction contracts in the region for similar assets.

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 provides further assurance over useful life estimates.

The most recent valuation was performed in-house, and reviewed by independent registered valuer, Pauline True at Stantec Ltd. Stantec Ltd are experienced valuers with extensive market knowledge in the type and location of assets owned by Council. The valuation was effective as at 30 June 2025.

There are no amounts of property, plant and equipment pledged as security for liabilities.

Land (operational, and restricted)

The most recent valuation of land and buildings (excluding infrastructural land) was performed by an independent registered valuer, Chris McCashin of Aon New Zealand. The valuation was effective as at 30 June 2023.

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Adjustments have been made to the “unencumbered” land value where there is a designation against the land or the use of the land is restricted because of reserve or endowment status. These adjustments are intended to reflect the negative effect on the land where an owner is unable to use the land more intensely.

The total fair value of land valued by Aon New Zealand was \$21,454,182 (2024: \$21,158,630).

Buildings (operational and restricted)

Specialised buildings are valued at fair value using depreciated replacement cost because no reliable market data is available for such buildings.

Depreciated replacement cost is determined using a number of significant assumptions. Significant assumptions include:

- The replacement asset is based on the replacement with modern equivalent assets with adjustments where appropriate for obsolescence due to over-design or surplus capacity.
- The replacement cost is derived from recent construction contracts of similar assets and Property Institute of New Zealand cost information. For Council's earthquake prone buildings that are expected to be strengthened, the estimated earthquake strengthening costs have been deducted off the depreciated replacement cost.
- The remaining useful life of assets is estimated.
- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (for example, residential buildings) are valued at fair value using market-based evidence. Market rents and capitalisation rates were applied to reflect market value. These valuations include adjustments for estimated building strengthening costs for earthquake prone buildings and the associated lost rental during the time to undertake the strengthening work.

The most recent valuation was performed by an independent registered valuer, Alex Robson of Aon New Zealand. Aon New Zealand are experienced valuers with extensive market knowledge in the type and location of assets owned by Council. The valuation was effective as at 30 June 2023.

The total fair value of buildings (including improvements) valued by Aon New Zealand was \$34,536,930.

Restrictions

Land and buildings in the "Restricted Asset" category are subject to restrictions on either use or disposal, or both. This includes restrictions from legislation (such as land declared as a reserve under the Reserves Act 1977), or other restrictions (such as land or buildings acquired under a bequest or donation that restricts the purpose for which the assets can be used).

Disposal

Disposals for the year totalled \$273,000 (2024: \$103,000).

Additions

Additions for the year totalled \$97,875,000 (2024: \$35,718,000). These consisted of constructed assets.

Council 2025

	Cost or valuation opening bal 1 July \$000s	Accumulated depreciation opening bal 1 July \$000s	Carrying amount opening bal 1 July \$000s	Current year additions [†] \$000s	Current year disposals \$000s
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Operational Assets

At Valuation

Buildings	38,101	(2,092)	36,009	635	
Land	14,328	-	14,328	102	

At Cost

Computer equipment	4,025	(3,113)	912	533	
Fibre cabling and conduits	1,538	(697)	841	13	(20)
Furniture and fittings	1,074	(860)	214	29	
Library collections	2,265	(1,854)	411	102	
Motor vehicles	2,385	(1,397)	988	317	(253)
Plant and machinery	5,742	(3,652)	2,090	512	
Swimming pools	679	(382)	297		
Work in progress	675	-	675	163	
Total Operational Assets	70,812	(14,047)	56,765	2,406	(273)

Infrastructure Assets

At Valuation

Road network (including footpaths)	804,053	-	804,053	42,383	
Road bridges and culverts	69,400	-	69,400	4,717	
Road land	24,395	-	24,395		
Road and forestry roads	700	-	700		
Wastewater treatment plants and facilities	23,956	-	23,956	2,338	
Wastewater network and other assets	43,253	-	43,253	1,460	
Stormwater systems	25,865	-	25,865	95	
Street-lighting	923	-	923		
Waste management	1,604	(1,311)	293	(102)	
Water supply treatment plants and facilities	31,985	-	31,985	1,117	
Water supply network and other assets	54,182	-	54,182	1,398	

At Cost

Work in Progress	36,823	-	36,823	44,497	
Total Infrastructure Assets	1,117,139	(1,311)	1,115,828	97,903	-

Current year impairment changes \$000s	Current year depreciation \$000s	Reverse accumul deprn on sales or revaluation \$000s	Revaluation movements \$000s	Adjustments* (allocate WIP) (re-class assets) \$000s	Cost or valuation 30 June \$000s	Accumul deprn & impairment closing bal 30 June \$000s	Carrying amount closing bal 30 June \$000s
	(2,146)				38,736	(4,238)	34,498
					14,430	-	14,430
	(743)	-	-	-	4,558	(3,856)	702
	(62)				1,531	(759)	772
	(44)				1,103	(904)	199
	(209)				2,367	(2,063)	304
	(268)	205			2,449	(1,460)	989
	(609)				6,254	(4,261)	1,993
	(53)				679	(435)	244
				(54)	784	-	784
-	(4,134)	205	-	(54)	72,891	(17,976)	54,915
	(9,725)	9,725	(17,091)	-	829,345	-	829,345
	(1,522)	1,522	(5,941)	-	68,176	-	68,176
				-	24,395	-	24,395
				-	700	-	700
	(775)	775	(159)	-	26,135	-	26,135
	(1,341)	1,341	(65)	-	44,648	-	44,648
	(540)	540	728	-	26,688	-	26,688
	(52)	52	(28)	-	895	-	895
	(41)			-	1,502	(1,352)	150
	(830)	830	1,860	-	34,962	-	34,962
	(1,445)	1,445	1,175	-	56,755	-	56,755
				(53,684)	27,636	-	27,636
-	(16,272)	16,231	(19,521)	(53,684)	1,141,837	(1,352)	1,140,485

	Cost or valuation opening bal 1 July \$000s	Accumulated depreciation opening bal 1 July \$000s	Carrying amount opening bal 1 July \$000s	Current year additions [†] \$000s	Current year disposals \$000s
Restricted Assets					
At Valuation					
Cemetery Reserves	1,973	-	1,973		
Parks and Reserves	2,597	-	2,597		
Roading Reserves	772	-	772		
Sundry Reserves	561	-	561		
War Memorials	199	-	199		
Total Restricted Assets	6,102	-	6,102		
Total Council Assets	1,194,053	(15,358)	1,178,696	100,309	(273)
Plus intangible amortisation					
Total Parent Depreciation and Amortisation					

Current year impairment changes \$000s	Current year depreciation \$000s	Reverse accumul deprn on sales or revaluation \$000s	Revaluation movements \$000s	Adjustments* (allocate WIP) (re-class assets) \$000s	Cost or valuation 30 June \$000s	Accumul deprn & impairment closing bal 30 June \$000s	Carrying amount closing bal 30 June \$000s
					1,973	-	1,973
					2,597	-	2,597
					772	-	772
					561	-	561
					199	-	199
					6,102	-	6,102
-	(20,406)	16,436	(19,521)	(53,738)	1,220,829	(19,328)	1,201,502
	(373)						
	(20,779)						

Council 2024

	Cost or valuation opening bal 1 July \$000s	Accumulated depreciation opening bal 1 July \$000s	Carrying amount opening bal 1 July \$000s	Current year additions ⁺ \$000s	Current year disposals \$000s
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Operational Assets

At Valuation

Buildings	35,314	-	35,314	2,787	-
Land	15,056	-	15,056	332	-

At Cost

Computer equipment	3,744	(2,923)	821	281	-
Fibre cabling and conduits	1,495	(637)	858	43	-
Furniture and fittings	1,046	(822)	224	28	-
Library collections	2,164	(1,799)	365	101	-
Motor vehicles	2,253	(1,343)	910	235	(103)
Plant and machinery	5,160	(3,366)	1,794	582	-
Swimming pools	640	(345)	295	39	-
Work in progress	2,183	-	2,183	127	-
Total Operational Assets	69,055	(11,235)	57,820	4,555	(103)

Infrastructure Assets

At Valuation

Roading network (including footpaths)	805,859	-	805,859	7,995	-
Roading bridges and culverts	70,282	-	70,282	1,691	-
Roading land	24,395	-	24,395	-	-
Roading and forestry roads	700	-	700	-	-
Wastewater treatment plants and facilities	23,635	-	23,635	284	-
Wastewater network and other assets	29,204	-	29,204	2,907	-
Stormwater systems	23,107	-	23,107	305	-
Street-lighting	1,359	-	1,359	-	-
Waste management	1,604	(1,273)	331	-	-
Water supply treatment plants and facilities	33,806	-	33,806	1,614	-
Water supply network and other assets	41,508	-	41,508	1,266	-

At Cost

Work in Progress	20,087	-	20,087	19,254	-
Total Infrastructure Assets	1,075,546	(1,273)	1,074,273	35,316	-

Current year impairment changes \$000s	Current year depreciation \$000s	Reverse accumul deprn on sales or revaluation \$000s	Revaluation movements \$000s	Adjustments* (allocate WIP) (re- class assets) \$000s	Cost or valuation 30 June \$000s	Accumul deprn & impairment closing bal 30 June \$000s	Carrying amount closing bal 30 June \$000s
-	(2,092)	-	-	-	38,101	(2,092)	36,009
-	-	-	-	(1,060)	14,328	-	14,328
-	(190)	-	-	-	4,025	(3,113)	912
-	(60)	-	-	-	1,538	(697)	841
-	(38)	-	-	-	1,074	(860)	214
-	(55)	-	-	-	2,265	(1,854)	411
-	(136)	82	-	-	2,385	(1,397)	988
-	(286)	-	-	-	5,742	(3,652)	2,090
-	(37)	-	-	-	679	(382)	297
				(1,635)	675	-	675
-	(2,894)	82	-	(2,695)	70,812	(14,047)	56,765
-	(9,564)	9,564	(9,801)	-	804,053	-	804,053
-	(1,481)	1,481	(2,573)	-	69,400	-	69,400
-	-	-	-	-	24,395	-	24,395
-	-	-	-	-	700	-	700
-	(755)	755	37	-	23,956	-	23,956
-	(1,008)	1,008	11,142	-	43,253	-	43,253
-	(456)	456	2,453	-	25,865	-	25,865
-	(59)	59	(436)	-	923	-	923
-	(38)	-	-	-	1,604	(1,311)	293
-	(855)	855	(3,435)	-	31,985	-	31,985
-	(1,262)	1,262	11,408	-	54,182	-	54,182
				(2,518)	36,823	-	36,823
-	(15,478)	15,440	8,795	(2,518)	1,117,139	(1,311)	1,115,828

	Cost or valuation opening bal 1 July \$000s	Accumulated depreciation opening bal 1 July \$000s	Carrying amount opening bal 1 July \$000s	Current year additions [†] \$000s	Current year disposals \$000s
Restricted Assets					
At Valuation					
Cemetery reserves	1,973	-	1,973		
Parks and reserves	2,597	-	2,597		
Roading reserves	772	-	772		
Sundry reserves	561	-	561		
War memorials	199	-	199		
Total Restricted Assets	6,102	-	6,102	-	-
Total Council Assets	1,150,703	(12,508)	1,138,195	39,871	(103)
Plus intangible amortisation					
Total Parent Depreciation and Amortisation					

Current year impairment changes \$000s	Current year depreciation \$000s	Reverse accumul depn on sales or revaluation \$000s	Revaluation movements \$000s	Adjustments* (allocate WIP) (re- class assets) \$000s	Cost or valuation 30 June \$000s	Accumul depn & impairment closing bal 30 June \$000s	Carrying amount closing bal 30 June \$000s
					1,973	-	1,973
					2,597	-	2,597
					772	-	772
					561	-	561
					199	-	199
-	-	-	-	-	6,102	-	6,102
-	(18,372)	15,522	8,795	(5,213)	1,194,053	(15,358)	1,178,696
	(169)						
	(18,540)						

Core infrastructure asset disclosures

2025	Closing Book Value	Additions Constructed by Council	Additions Transferred to Council	Estimated Replacement Cost
Water Treatment Plants & Facilities	34,962	1,117	-	46,494
Other Water Assets	56,755	1,398	-	126,279
Wastewater treatment plants and facilities	26,135	2,338	-	36,002
Other Wastewater assets	44,648	1,460	-	105,786
Stormwater and drainage	26,688	95	-	48,354
Roads, footpaths, bridges and culverts	897,520	47,100	-	1,261,598
Total	1,086,709	53,508	-	1,624,513

*all amount in \$ 000's

2024	Closing Book Value	Additions Constructed by Council	Additions Transferred to Council	Estimated Replacement Cost
Water Treatment Plants & Facilities	31,985	1,614	-	42,633
Other Water Assets	54,182	2,907	-	116,797
Wastewater treatment plants and facilities	23,956	1,614	-	32,709
Other Wastewater assets	43,253	1,266	-	97,718
Stormwater and drainage	25,865	305	-	45,310
Roads, footpaths, bridges and culverts	873,453	9,686	-	1,210,828
Total	1,054,317	17,392	-	1,545,994

*all amount in \$ 000's

Work in progress

	Year ended 2024/25	Year ended 2023/24
Operational Assets		
Balance	784	675
Made up of:		
Buildings	351	320
Computer equipment		50
Fibre cabling and conduits		-
Furniture and fittings		-
Library collections		-
Plant and machinery		-
Swimming pools	433	305
Infrastructure Assets		
Balance	27,636	36,822
Made up of:		
Roading forestry roads	-	-
Roading network	19,356	29,077
Stormwater systems	297	-
Waste management	-	-
Wastewater network & other assets	113	-
Wastewater treatment plants & facilities	3,330	3,911
Water supplies network & other assets	1,127	-
Water supplies treatment plants & facilities	3,412	3,834

Insurance of assets 2025

Asset Type	Total book value of Council assets \$000s	Total gross replacement value of Council assets \$000s	Total value of all Council assets covered by insurance contracts \$000s	Maximum amount to which insured assets are insured \$000s	Council assets covered by financial risk-sharing arrangements and the maximum amount available to the local authority under those arrangements \$000s		
					maximum amount available to the local authority under those arrangements \$000s	Total value of assets that are self-insured \$000s	Value of funds maintained for self-insurance \$000s
Motor Vehicles	989	2,449	989	2,660			
Buildings and other operational assets	38,712	16,492	38,712	-			
Road & Footpath assets	899,115	1,261,598	-	-	See Note 1	899,115	4,768
Wastewater network	70,783	141,788	70,783	76,762	See Note 2		
Stormwater network	26,689	48,354	26,688	44,420	See Note 2		
Water supply network	91,716	172,773	91,716	112,009	See Note 2		
Total insurance of assets	1,128,005	1,643,453	228,888	235,852		899,115	4,768

*all amount in \$ 000's

Insurance of assets 2024

Asset Type	Total book value of Council assets \$000s	Total gross replacement value of Council assets \$000s	Total value of all Council assets covered by insurance contracts \$000s	Maximum amount to which insured assets are insured \$000s	Council assets covered by financial risk-sharing arrangements and the maximum amount available to the local authority under those arrangements \$000s	Total value of assets that are self-insured \$000s	Value of funds maintained for self-insurance \$000s
Motor Vehicles	988	2,385	988	2,319	-	-	-
Buildings and other operational assets	40,774	126,773	40,774	151,143			
Road & Footpath assets	873,453	1,210,828	-	-	See Note 1	873,453	4,768
Wastewater network	67,209	130,427	67,209	76,761	See Note 2	-	-
Stormwater network	25,662	45,310	25,662	33,558	See Note 2	-	-
Water supply network	86,167	159,430	86,167	110,573	See Note 2	-	-
Total	1,094,253	1,675,151	220,800	374,354		873,453	4,768

*all amount in \$ 000's

Council has disclosed the gross replacement cost above for infrastructure assets as this is the maximum loss that could occur in a disaster.

1. 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 Waka Kotahi NZ Transport Agency. Council self-insures the unsubsidised portion of roading.
2. In the event of a natural disaster, central government may contribute up to 60% towards the restoration of water, stormwater and wastewater assets.
3. Gross replacement cost of motor vehicles is the total costs of new vehicles. Insurance will only cover the market value of our current motor vehicle fleet. In the event of total loss, Council will fund the difference from depreciation reserves.

21. Intangible assets

Opening balance 1 July

	Cost or valuation \$000s	Accumulated depreciation \$000s	Carrying amount \$000s	Additions \$000s	Disposals/ transfers \$000s
2025					
Computer software	3,361	(2,940)	421	397	
Intangible work in progress	30	-	30		(30)
Library ebooks	22	(7)	15	12	
Easement rights	12	-	12	39	
Carbon credits	1,245	-	1,245		
Resource consents	547	-	547		
Total intangible assets	5,217	(2,947)	2,270	448	(30)
2024					
Computer software	3,275	(2,771)	504	86	-
Intangible work in progress	-	-	-	30	-
Library ebooks	14	(7)	7	8	-
Easement rights	12	-	12	-	-
Carbon credits	1,029	-	1,029	-	-
Resource consents	-	-	-	547	-
Total intangible assets	4,330	(2,778)	1,553	671	-

	Revaluation movement \$000s	Reverse accumul amortisation on sales or revaluation \$000s	Amortisation impairment expense \$000s	Closing balance 30 June		
				Cost or valuation \$000s	Accumulated amortisation \$000s	Carrying amount \$000s
			(265)	3,758	(3,205)	553
				0	-	0
			(7)	34	(14)	20
			(101)	586	(101)	485
				12	-	12
	202			1,447	-	1,447
	202	-	(373)	5,837	(3,320)	2,517
	-	-	(169)	3,361	(2,940)	421
	-	-	-	30	-	30
	-	-	-	22	(7)	15
	-	-	-	12	-	12
	216	-	-	1,245	-	1,245
	-	-	-	547	-	547
	216	-	(169)	5,217	(2,947)	2,270

22. Payables and deferred revenue

	2024/25 Actual \$000s	2023/24 Actual \$000s
Payables and deferred revenue under exchange transactions		
Trade payables	5,585	10,883
Accruals	211	428
Interest accrued	644	786
Revenue in advance	711	1,754
Amounts payable to contractors as retentions	12	26
Cyclone Gabrielle Mayoral Relief funds held on behalf of community	-	6
Total payables and deferred revenue under exchange transactions	7,163	13,883
Payables and deferred revenue under non-exchange transactions		
Other taxes payable (eg GST and PAYE)	-	-
Grants payable	-	-
Rates revenue in advance	641	576
Total payables and deferred revenue under non-exchange transactions	641	576
Total payables and deferred revenue	7,804	14,461

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

23. Provision for landfill aftercare

	2024/25 Actual \$000s	2023/24 Actual \$000s
Landfill aftercare provision		
Opening balance	426	456
Additional provisions during the year	87	32
Amounts used during the year	(52)	(29)
Unused amounts reversed during the year	-	-
Discount unwinding	(23)	(33)
Closing balance	438	426
Made up of		
Current portion	164	164
Non-current portion	274	262
Total provision	438	426

The Council has six landfills. Only the Pongaroa landfill is currently operational. Pongaroa landfill was due for closure in 2021, however this is still be reviewed with detailed analysis to be conducted into the options available. The other five landfills have been closed and capped. Council has a legal obligation under the various resource consents to provide ongoing maintenance and monitoring services at the landfill sites after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure cash flows arise. The closure date of the landfills is the lesser of estimated life or the end of current resource consents to operate the landfill. The cash outflows for landfill post-closure costs are expected to occur over the next 40 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 known future technology. Council has discounted the provision using a discount rate of 5.45% (2024: 5.92%).

24. Borrowings

	2024/25 Actual \$000s	2023/24 Actual \$000s
Current		
Secured loans	22,000	12,200
Total current borrowings	22,000	12,200
Non-current		
Secured loans	58,000	57,000
Total non-current borrowings	58,000	57,000
Total borrowings	80,000	69,200

Fixed-rate borrowings

	Maturity date	Interest rate 2024/25	Interest rate 2023/24	2024/25 Actual \$000s	2023/24 Actual \$000s
Current					
Multi-Option Credit Facility	15 July 2024		6.17%		5,200
LGFA Bond Issue	15 October 2024		6.61%		1,000
LGFA Bond Issue	15 April 2025		6.64%		1,000
LGFA Bond Issue	15 April 2025		6.37%		1,000
LGFA Bond Issue	15 April 2025		6.43%		1,000
LGFA Bond Issue	15 April 2025		6.91%		3,000
LGFA Bond Issue	15 April 2026	4.40%		2,000	
LGFA Bond Issue	15 April 2026	4.41%		2,000	
LGFA Bond Issue	15 April 2026	1.08%		4,000	
LGFA Bond Issue	15 April 2026	4.13%		2,000	
LGFA Bond Issue	15 April 2026	4.07%		2,000	
LGFA Bond Issue	15 April 2026	4.14%		10,000	
Total current borrowings				22,000	12,200

Non-current

LGFA Bond Issue	15 April 2026		6.57%		2,000
LGFA Bond Issue	15 April 2026		6.57%		2,000
LGFA Bond Issue	15 April 2026		1.08%		4,000
LGFA Bond Issue	15 April 2026		6.29%		2,000
LGFA Bond Issue	15 April 2026		6.23%		2,000
LGFA Bond Issue	15 November 2026	3.91%	6.19%	1,000	1,000
LGFA Bond Issue	15 April 2027	4.35%	6.51%	1,000	1,000
LGFA Bond Issue	15 April 2027	4.39%	6.55%	1,000	1,000
LGFA Bond Issue	15 April 2027	1.17%	1.17%	2,000	2,000
LGFA Bond Issue	15 April 2027	4.17%	6.33%	5,000	5,000
LGFA Bond Issue	15 April 2028	4.43%	6.59%	1,000	1,000
LGFA Bond Issue	15 April 2028	4.17%	6.33%	3,000	3,000
LGFA Bond Issue	15 May 2028	5.41%	5.41%	6,000	6,000
LGFA Bond Issue	15 May 2028	4.30%	6.58%	5,000	5,000
LGFA Bond Issue	20 April 2029	4.25%	6.44%	2,000	2,000
LGFA Bond Issue	20 April 2029	4.17%	6.36%	2,000	2,000
LGFA Bond Issue	20 April 2029	4.06%	6.25%	1,000	1,000
LGFA Bond Issue	20 April 2029	4.46%	6.65%	4,000	4,000
LGFA Bond Issue	20 April 2029	4.40%	6.59%	5,000	5,000
LGFA Bond Issue	15 April 2027	4.21%	6.37%	2,000	2,000
LGFA Bond Issue	20 April 2030	4.72%	6.88%	3,000	3,000
LGFA Bond Issue	15 May 2030	4.26%	6.51%	1,000	1,000
LGFA Bond Issue	15 April 2027	4.28%		5,000	
LGFA Bond Issue	15 October 2028	4.44%		6,000	
LGFA Bond Issue	20 April 2029	4.33%		2,000	
Total non-current borrowings				58,000	57,000
Total borrowings				80,000	69,200

Secured Loans

The Council's secured debt of \$80 million (2024: \$69.2 million) is mostly issued at floating rates of interest. For multi-option credit facility, rates are reset on a quarterly basis as per the agreement with the bank.

Security

Council term loans are secured by rates over the rateable land value of the Tararua district.

	2024/25 Actual \$000s	2023/24 Actual \$000s
Other borrowing facilities and amount drawn down as at 30 June		
Multi-option Credit Line Facility		
- Limit	10,000	5,000
- Drawn down	-	-
BNZ Business Visa		
- Limit	50	50
- Drawn down	7	15
Liabilities outstanding under Letter of Credit		
None	-	-
Outstanding commitments on forward exchange contracts		
None	-	-

Refinancing

Council manages its borrowings in accordance with its Treasury and Risk Management Policy, which includes the Liability Management Policy adopted as part of Council's Long Term Plan.

Maturity analysis and effective interest rates

The following is a maturity analysis of Council's borrowings. There are no early repayment options.

	Overdraft Council	Secured Loans
Expense interest rates 2025		
Less than one year	-	22,000,000
weighted average effective interest rate		3.62%
Later than one year but not more than five years	-	58,000,000
weighted average effective interest rate		4.33%
Later than five years	-	-
weighted average effective interest rate		-
Expense interest rates 2024		
Less than one year	-	12,200,000
weighted average effective interest rate		6.46%
Later than one year but not more than five years	-	53,000,000
weighted average effective interest rate		5.73%
Later than five years	-	4,000,000
weighted average effective interest rate		6.79%

25. Equity

Summary of Equity Movements – a supplementary explanation to the Statement of Movements in Equity.

	Council Accum Funds \$000s	Council Asset Rev Res \$000s	Council Special Funded Res \$000s	Council Trusts \$000s	Council Total Equity \$000s
2025					
Balance at 1 July	354,883	733,933	40,814	52	1,129,682
Net surplus/(deficit) for the year	26,090				26,090
Fair value through other comprehensive revenue and expense					-
Increases/(decreases) from revaluation		(3,088)			(3,088)
Tax on equity items					-
Change in equity for the year before transfers of equity reserves	26,090	(3,088)	-	-	23,002
Transfers between equity reserves:					
Net Appropriation from Accumulated Funds to Special Funds	(3,012)		3,012		-
Net Appropriation to Accumulated Funds from Trust Funds	38			(38)	-
Net Transfers from Revaluation Reserves to Accumulated Funds					-
Total change in equity for the period	23,116	(3,088)	3,012	(38)	23,002
Balance at 30 June	377,998	730,845	43,826	14	1,152,683
2024					
Balance at 1 July	344,519	709,482	42,931	64	1,096,996
Net surplus/(deficit) for the year	8,236	-	-	-	8,236
Fair value through equity, valuation gains	-	-	-	-	-
Increases/(decreases) from revaluation	-	24,452	-	-	24,452
Tax on equity items	-	-	-	-	-
Change in equity for the year before transfers of equity reserves	8,236	24,452	-	-	32,688
Transfers between equity reserves:					
Net Appropriation from Accumulated Funds to Special Funds	2,117	-	(2,117)	-	-
Net Appropriation to Accumulated Funds from Trust Funds	12	-	-	(12)	-
Net Transfers from Revaluation Reserves to Accumulated Funds	-	-	-	-	-
Total change in equity for the period	10,365	24,452	(2,117)	(12)	32,688
Balance at 30 June	354,883	733,933	40,814	52	1,129,682

26. Revaluation reserves

2025	Balance 1 July \$000s	Revaluation assets changes \$000s	Disposals/ value adjustment \$000s	Balance 30 June \$000s
Council Revaluation Reserves				
Fixed assets revaluation reserves				
Operational: land	11,651	-	-	11,651
Operational: buildings	30,052	-	-	30,052
Intangible: carbon credits	1,152	202	-	1,354
Heritage assets	(35)	-	-	(35)
Reserves: cemetery	1,580	-	-	1,580
Reserves: parks & reserves	2,149	-	-	2,149
Reserves: roading	651	-	-	651
Reserves: sundry	490	-	-	490
Reserves: war memorials	67	-	-	67
Road network	503,226	(7,345)	-	495,881
Road network land	4,527	-	-	4,527
Bridges & culverts	51,683	(4,419)	-	47,264
Stormwater	23,359	1,269	-	24,628
Water network	60,235	5,310	-	65,545
Wastewater	43,146	1,892	-	45,038
Total fixed assets revaluation reserves	733,933	(3,088)	-	730,844

*Rounding applied

2024

Balance 1 July \$000s	Revaluation assets changes \$000s	Disposals/ value adjustment \$000s	Balance 30 June \$000s
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Council Revaluation Reserves

Fixed assets revaluation reserves

Operational: land	11,651	-	-	11,651
Operational: buildings	30,052	-	-	30,052
Intangible: carbon credits	936	216	-	1,152
Heritage assets	(35)	-	-	(35)
Reserves: cemetery	1,580	-	-	1,580
Reserves: parks & reserves	2,149	-	-	2,149
Reserves: roading	651	-	-	651
Reserves: sundry	490	-	-	490
Reserves: war memorials	67	-	-	67
Road network	503,839	(613)	-	503,226
Road land	4,527	-	-	4,527
Bridges & culverts	52,774	(1,091)	-	51,683
Stormwater	20,451	2,908	-	23,359
Water network	50,145	10,090	-	60,235
Wastewater	30,204	12,942	-	43,146
Total fixed assets revaluation reserves	709,482	24,452	-	733,933

*Rounding applied

27. Special funded reserves

2025	Balance 1 July \$000s	Transfers in \$000s	Transfers out \$000s	Transfer interest in \$000s	Balance 30 June \$000s
Tararua General Purpose	2,173		(150)	38	2,061
Council Depreciation	28,051	9,554	(10,214)	818	28,209
Tararua Emergency Roothing	7,871	2,647	(249)	23	10,291
Tararua Gratuity	70				70
Infrastructure Protection Reserve	52				52
Tararua Housing	(374)	782	(615)		(207)
Dannevirke Airport Authority	4				4
Makuri Water Scheme	13				13
Recreation Grant	138		(50)		88
Tenant Contribution	354		(116)		239
Pongaroa Water Supply Depreciation	241	7	(18)		230
Heritage Reserve	34				34
Biodiversity Protection	47		(6)		42
Election	11	30			41
Waste Management	587	451		4	1,042
TACT Wai Splash Depreciation	364	65		11	439
Forestry Reserve	427	56	(76)		407
Bush Multisport Depreciation	109	20			129
Domain Boards Bank Balances	641	277	(276)		642
Total special funded reserves	40,814	13,888	(11,770)	893	43,827

Summary of special fund movements

	Balance at 1 July \$000s	Net transfer (to) / from accumulated funds \$000s	Balance at 30 June \$000s
Total special funded reserves	40,814	3,012	43,827

2024	Balance 1 July \$000s	Transfers in \$000s	Transfers out \$000s	Transfer interest in \$000s	Balance 30 June \$000s
Tararua General Purpose	2,158	-	-	15	2,173
Council Depreciation	32,627	6,992	(12,198)	630	28,051
Tararua Emergency Roothing	4,768	3,226	(136)	13	7,871
Tararua Gratuity	70	-	-	-	70
Infrastructure Protection Reserve	52	-	-	-	52
Tararua Housing	55	660	(1,089)	-	(374)
Dannevirke Airport Authority	4	-	-	-	4
Makuri Water Scheme	13	-	-	-	13
Recreation Grant	138	-	-	-	138
Tenant Contribution	354	-	-	-	354
Pongaroa Water Supply Depreciation	254	12	(29)	4	241
Heritage Reserve	23	11	-	-	34
Biodiversity Protection	43	10	(6)	-	47
Election	(19)	30	-	-	11
Waste Management	519	350	(315)	33	587
TACT Wai Splash Depreciation	331	63	(35)	5	364
Forestry Reserve	818	40	(431)	-	427
Bush Multisport Depreciation	88	21	-	-	109
Domain Boards Bank Balances	634	7	-	-	641
Total special funded reserves	42,931	11,422	(14,239)	700	40,814

Reserves

The Council has an obligation 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; and to act in the best interest of its ratepayer.

The management of reserves forms an integral component of meeting these obligations. Reserves are held to ensure that funds received for a particular purpose are used for that purpose and any surplus created is managed in accordance with the reason for which the reserve was established. Surpluses held in reserves are credited with interest.

Council has 19 reserves, of which 18 are Council created discretionary reserves that the Council has established for the fair and transparent use of monies. Reserves are not separately held in cash and the funds are managed as part of the Council's treasury management.

These reserves are disaggregated into the following categories:

Depreciation Reserves

These reserves are used to fund renewal capital works and used to fund internal borrowing.

The Council's assets are depreciated as they are consumed. As such, the cost of this depreciation is passed on to the consumer through either rates, or fees and charges. There will normally be a timing difference between the collection of this depreciation charge and the utilisation of it to fund renewal capital works.

Description	Purpose of fund
Council Depreciation	To receive depreciation funded each financial year, less any outgoings to pay for capital renewal of assets or debt repayment for amount borrowed to fund capital development. This is the only reserve that can be used to fund internal borrowing.
Makuri Water Scheme	To establish a depreciation reserve to fund the renewal of assets for this scheme.
Pongaroa Water Supply Depreciation	To establish a depreciation reserve to fund the renewal of assets for this scheme.
Tararua Aquatic Community Trust Wai Splash Depreciation	To establish a depreciation reserve to fund the renewal of major assets.
Bush Multisport Depreciation	To establish a depreciation reserve to fund the renewal of major assets.

Special Reserves

The value of these reserves funds is that they allow projects to precede without distortion in the revenue patterns particularly rates. The reserve also provide a useful source of funds for an unforeseen requirement.

Council authorises the establishment of special funds and process for accumulating and utilising special funds. Approvals of specific uses are set out in the Long Term Plan, or in Council decisions.

Description	Activity to which fund relates	Purpose of fund
Tararua General Purpose	All activities	Created for financing specific projects which shall be determined at Council's discretion. This reserve is also to receive: • Proceeds from sale or disposal of assets where a particular function is discontinued, and for property sales. • Insurance monies received when buildings or property are damaged and not reinstated. • Proceeds from forestry not otherwise required for the funding of continued operations and maintenance of the forest. • Residual of all existing reserves which have outlived their original purpose and could therefore be usefully merged as a general purpose fund and so classified.
Tararua Emergency Roding	Roding and Footpaths	To provide funds to re-establish the district's infrastructural assets following a disaster, together with funds received from Central Government. There is no plan to use this reserve other than if a disaster occurs.
Tararua Gratuity	All activities	This reserve is for staff who have qualified or qualify for gratuities.
Tararua Housing	Pensioner Housing	To account for any surplus from the housing activity and proceeds from sales/disposal of housing assets. These reserves will be used for the Housing activity. This reserve can be used to fund internal borrowing.
Dannevirke Airport Authority	Commercial Investment	To account for any surplus from Dannevirke Aerodrome and proceeds from sales/disposal of Dannevirke Aerodrome assets. This reserve will be used solely for operation and capital expenditure for Dannevirke Aerodrome.
Recreation Grant	Community Support	To accumulate funds to support recreational projects in the district.

Description	Activity to which fund relates	Purpose of fund
Tenant Contribution (Debt Repayment)	Pensioner Housing	To account for and refund tenant contributions for leasing of Council's housing properties.
Heritage Reserve	Community Support	To accumulate funds to be used to further the district land use outcomes. The reserve is to be applied to the management and protection of those items listed in the District Plan Part 9 Appendix 2: Schedule of Heritage Resources.
Biodiversity Protection	Parks and Reserves	To support: • Sustainable management of the district's natural and physical environment • Protection and enhancement of the community's environment values The reserve is to be applied to the management and protection of those items listed in the District Plan Part 9 Appendix 3: Schedule of Natural Features (significant trees, vegetation and habitats landscapes).
Election	Representation	To account for elections funds rate funded each year to spread out election cost in each election year.
Infrastructure Protection Reserve	Water Supplies, Wastewater, Stormwater	This reserve is created to accumulate funds to pay for Council's share of the mutual insurance liability under LAPP in the event of a major event experienced by LAPP member councils.
Waste Management	Solid Waste	To account for the waste management levies received. This reserve will be solely used to fund specific projects for this activity.
Domain Boards Bank Balances	Parks and Reserves	To account for the bank balances of the domain boards in trust.
Forestry Reserve	Commercial Investments	Proceeds from forestry not otherwise required for the funding of continued operations and maintenance of the forest. This reserve can be used to fund internal borrowing.

28. Trust Funds

These special reserves are set up to receive bequest from communities in the district for specific purpose. These funds are held in trust for these specific purposes.

	Balance 1 July \$000s	Funds Received \$000s	Expenses Paid \$000s	Interest Earned \$000s	Balance 30 June \$000s
Dannevirke Faribrother	9	-	(5)	-	4
Dannevirke Urban Campsite	1	-	-	-	1
Ormondville Play Group	1	-	-	-	1
Pahiatua Heritage Trust	27	-	(28)	1	0
Arts Council Of NZ	14	26	(33)	-	7
Mayoral Storm Relief Fund	-	-	-	-	-
Total Council	52	26	(66)	1	14

Summary of trust fund movements

	Balance 1 July \$000s	Net transfer to/ (from) Accumulated Funds \$000s	Balance 30 June \$000s
Total special funded reserves	52	(38)	14

29. Reconciliation of net surplus to net cash inflow from operating activities

	2024/25 Actual \$000s	2023/24 Actual \$000s
Reported surplus/(deficit) from Statement of Comprehensive Revenue and Expense*	26,090	8,236
Add (Less) Non-cash Items		
Depreciation and amortisation	20,779	18,540
(Increase)/decrease in value of associates	(21)	-
Impairment losses/(recoveries)	-	-
Effect of change in discount rate on provisions and discount unwind	-	-
Value of forests sold	-	-
Changes in fair value	-	697
Other (gains)/losses	(646)	(486)
Bad debts written off or bad debt provision	-	-
Total non-cash items	20,112	18,751
Add/(Less) Movements in Working Capital Items		
(Increase)/decrease in inventory and livestock	(22)	27
(Increase)/decrease in accounts receivable & prepayments	1,715	(4,341)
Increase/(decrease) in accounts payable & accruals	(415)	973
Increase/(decrease) in employee provisions	229	171
(Increase)/decrease in net GST	(736)	-
Total movements in working capital	771	(3,170)
Add/(less) items classified as investing activities	-	-
Total items classified as investing activities	-	-
Net cash surplus from operating activities	46,973	23,817

30. Related party disclosures

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Related party disclosures have also not been made for transactions with entities within the Council group (such as funding and financing flows), where the transactions are consistent with the normal operating relationships between the entities and are on normal terms and conditions for such group transactions.

Key management personnel compensation

	2024/25 Actual \$000s	2023/24 Actual \$000s
Councillors		
Remuneration	589	569
Full-time equivalent members	9	9
Senior management team, including the chief executive		
Remuneration	1,385	1,199
Full-time equivalent members	6	6
Total key management personnel remuneration	1,974	1,768
Total full-time equivalent personnel	15	15

31. Capital commitments and operating leases

2025

	< 1 Year \$000s	1-5 Years \$000s	> 5 Years \$000s	Total \$000s
Capital Commitments				
Wastewater	254			254
Community and recreation facilities	240			240
Water supplies	713			713
Information services	73			73
Support	10	-	-	10
Total capital commitments	1,289	-	-	1,289

Capital commitments represent capital expenditure contracted for at balance date but not yet incurred.

Alliance collaborative agreement

Council has one active collaborative agreement – Tararua Alliance with Downer New Zealand.

The Tararua Alliance agreement was renewed for a further 10 years commencing November 2019. The Tararua Alliance manages Council road corridor maintenance activities on its road, footpath, and stormwater networks.

The budget is determined yearly and as part of Council's planning process. The budgets for 2025/26 are as follows:

Tararua Alliance

- Operational expenditure (including overheads and finance cost) \$10,527,430 (2024: \$10,873,047)
- Capital expenditure (including carry forwards) \$29,161,445 (2024: \$13,532,977)

2024

	< 1 Year \$000s	1-5 Years \$000s	> 5 Years \$000s	Total \$000s
Capital Commitments				
Wastewater	375	-	-	375
Community and recreation facilities	132	-	-	132
Water supplies	168	-	-	168
Solid waste management	48	-	-	48
Transportation	48	-	-	48
Total capital commitments	772	-	-	772

Operating leases as lessee

During the 2024/25 financial year, the Council leased two buildings in the normal course of its business.

The Denmark Street Dannevirke leases expired in December 2024 and February 2025 and were not renewed.

The future aggregate minimum lease payments payable under non-cancellable operating leases are as follows:

	2024/25 \$000s	2023/24 \$000s
Not later than one year	248	293
Later than one year and not later than five years	806	992
Later than five years	-	62
Total non-cancellable operating leases	1,054	1,347

The total minimum future sublease payments expected to be received under non-cancellable subleases at balance date is \$NIL (2024: \$NIL).

Leases can be renewed at the Council's option, with rents set by reference to current market rates for items of equivalent age and condition.

There are no restrictions placed on the Council by any of the leasing arrangements

Operating leases as lessor

Investment property and reserve lands are leased under operating leases. The majority of the leases have a non-cancellable term of five years.

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

	2024/25 \$000s	2023/24 \$000s
Not later than one year	59	50
Later than one year and not later than five years	167	172
Later than five years	173	204
Total non-cancellable operating leases	398	426

No contingent rents have been recognised during the period.

32. Derivative financial instruments

	2024/25 Actual \$000s	2023/24 Actual \$000s
Current Asset Portion		
Interest rate swaps	1,104	1,088
Total Current Asset Portion	1,104	1,088
Non-current Asset Portion		
Interest rate swaps	5,654	4,191
Total Non-current Asset Portion	5,654	4,191
Total derivative financial instrument assets	6,758	5,279
Current Liability Portion		
Interest rate swaps	1,178	553
Total Current Liability Portion	1,178	553
Non-current Liability Portion		
Interest rate swaps	5,966	3,615
Total Non-current Liability Portion	5,966	3,615
Total derivative financial instrument liabilities	7,143	4,168

The notional principal amount of the outstanding interest rate swap contracts for the Council were \$54 million (2024: \$39.6 million). At 30 June 2025, the fixed interest rates of interest rate swaps varied from 1.71% to 4.59% (2024: 0.42% to 4.61%).

Gains and losses are recognised in the Statement of Comprehensive Revenue and Expense (see Note 7) on interest rate swap contracts.

Fair value

The fair value of interest rate swaps have been determined by calculating the expected future cash flows under the terms of the swaps and discounting these values to present value. The inputs into the valuation model are from independent sourced market parameters such as interest rate yield curves. Most market parameters are implied from instrument prices.

The fair values of forward foreign exchange contracts have been determined using a discounted cash flows valuation technique based on quoted market prices. The inputs into the valuation model are from independently sourced market parameters such as currency rates. Most market parameters are implied from instrument prices.

33. Financial instruments

Financial instrument categories

The accounting policies for financial instruments have been applied to the line items below:

	2024/25 Actual \$000s	2023/24 Actual \$000s
Financial Assets		
Amortised cost		
Cash and Cash equivalents	9,623	3,210
Debtors and other receivables	11,370	11,324
Other financial assets		
- term deposits	9,975	8,767
- Loan to Pukuha Mount Bruce	1,000	1,000
Total amortised cost	31,968	24,301
Fair value through surpluses or deficit		
Derivative financial instrument assets	6,758	5,279
Total fair value through surpluses or deficit	6,758	5,279
Fair Value Through Other Comprehensive Revenue and Expense		
Other financial assets		
- Local Government Funding Agency borrower notes	2,453	1,580
- local authority and government stock	92	92
Total fair value through other comprehensive revenue and expense	2,545	1,673
Total financial assets	41,271	31,252
Financial Liabilities		
Fair Value Through Surplus or Deficit		
Derivative financial instrument liabilities	7,143	4,168
Financial Liabilities at Amortised Cost		
Creditors and other payables	6,452	12,129
Borrowings		
- secured loans	80,000	69,200
Total financial liabilities at amortised cost	93,595	85,497

Fair value hierarchy disclosures

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

- Quoted market price (level 1) – Financial instruments with quoted prices for identical instruments in active markets.
- Valuation technique using observable inputs (level 2) – Financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.
- Valuation techniques with significant non-observable inputs (level 3) – Financial instruments valued using models where one or more significant inputs are not observable.

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 \$000s	Quoted market price \$000s	Observable inputs \$000s	Significant non-observable inputs \$000s
2025				
Financial Assets				
Unlisted shares:				
- New Zealand Local Government Insurance Corporation Limited	92	-	-	92
- Local Government Funding Agency borrower notes	2,453	-	-	2,453
Derivative financial instruments	6,758	-	6,758	-
Financial Liabilities				
Derivative financial instruments	7,143	-	7,143	-
2024				
Financial Assets				
Unlisted shares:				
- New Zealand Local Government Insurance Corporation Limited	92	-	-	92
- Local Government Funding Agency borrower notes	1,580	-	-	1,580
Derivative financial instruments	5,279	-	5,279	-
Financial Liabilities				
Derivative financial instruments	4,168	-	4,168	-

There were no transfers between the different levels of the fair value hierarchy.

Valuation techniques with significant non-observable inputs (level 3)

The table below provides a reconciliation from the opening balance to the closing balance for the level 3 fair value measurements:

	2024/25 \$000s	2023/24 \$000s
Balance at 1 July	1,670	1,198
Gain and losses recognised in the surplus or deficit	-	-
Gain and losses recognised in other comprehensive revenue and expense	-	-
Purchases	908	472
Balance at 30 June	2,578	1,670

34. Financial instrument risks

Council have 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 a Treasury and Risk Management Policy. This policy does 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

Council is exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through other comprehensive revenue and expense. This relates to shares in Civic Assurance which are held at net asset backing value as impairment of a New Zealand Government owned company is not deemed necessary.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

Council

Council has purchased plant and equipment associated with the construction of certain infrastructural assets from overseas which required it to enter into transactions denominated in foreign currencies. All such purchases have now been completed so there is no exposure to this risk. It is Council's policy to manage foreign currency risks arising from contractual commitments and liabilities that are above specified amounts by entering into forward foreign exchange contracts to

hedge the foreign currency risk exposure. This means Council is able to fix the New Zealand dollar amount payable prior to delivery of the plant and equipment from overseas.

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.

Council

Council actively manages interest rate risk through fixing of funding costs using swaps, therefore reducing the uncertainty related to interest rate movements. Council's Treasury and Risk Management Policy is to maintain fixed rate debt between the range of 40%–90% compared to floating debt.

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.

Council

Borrowings and investments issued at variable interest rates expose Council to cash flow interest rate risk. Council manages the variability of interest rates by using fixed rate swaps for external borrowing and term deposits for cash investments.

Credit risk

In the normal course of its activities, the Council incurs credit risk from debtors and financial institutions. Credit risk is the risk that a third party will default on its obligation to Council, causing Council to incur a loss.

Council

Due to the timing of its cash inflows and outflows, the Council invests surplus cash into term deposits, which gives rise to credit risk. There are no significant concentrations of credit risks except that Council's cash resources are mainly held by two trading banks.

Council has no collateral or other credit enhancements for financial instruments that give rise to credit risk.

Maximum exposure to credit risks

Council's maximum credit risk exposure for each class of financial instrument is as follows:

	2024/25 Actual \$000s	2023/24 Actual \$000s
Cash at bank and term deposits	19,598	11,977
Debtors and other receivables	11,370	11,324
Community and related party loans	1,001	1,001
Local government funding agency borrower notes	2,453	1,580
Local authority and government stock	92	92
Net derivative financial instrument assets	6,758	5,279
Total credit risk	41,272	31,253

The Council is exposed to credit risk as a guarantor of all of the LGFA's borrowings. Information about this exposure is explained in Note 36.

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:

	2024/25 Actual \$000s	2023/24 Actual \$000s
Counterparties with Credit Ratings		
Local Government Funding Agency		
AA+ / AA-1+	2,453	1,580
Cash at Bank and Term Deposits		
AA-	19,582	11,977
Derivative financial instrument assets		
AA-	6,758	5,279
Counterparties without Credit Ratings		
Community and related party loans		
Existing counterparty with no defaults in the past	1,000	1,000
Existing counterparty with defaults in the past	-	-
Total community and related party loans	1,000	1,000

Debtors and other receivables 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 only one significant concentration of credit risk in relation to debtors (NZ Transport Agency). This concentration of risk and reliance on Government is not considered to be a matter of concern because of the New Zealand Government's strong credit rating.

Council has a large number of other credit customers, mainly ratepayers, and Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers, there is no other significant risk.

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.

Council

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 keeping committed credit lines available.

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

Council has a pre-approved multi-option facility of \$10 million that can be drawn down against for liquidity purposes.

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 is based on the floating rate on the instrument at the balance date. The amounts disclosed are the contractual undiscounted cash flows.

	Carrying amount \$000s	Contractual cash \$000s	Less than 1 year \$000s	1-2 years \$000s	2-5 years \$000s	More than 5 years \$000s
2025						
Creditors and other payables	6,452	6,452	6,452	-	-	-
Net settled derivative liabilities	7,143	7,143	1,178	1,480	4,065	421
Bank overdraft	-	-	-	-	-	-
Secured loans	80,000	88,222	25,140	19,356	43,726	-
Total	93,595	101,817	32,770	20,836	47,791	421
2024						
Creditors and other payables	12,129	12,129	12,129	-	-	-
Net settled derivative liabilities	4,168	4,168	553	759	2,440	426
Bank overdraft	-	-	-	-	-	-
Secured loans	69,200	81,845	15,862	15,195	46,564	4,223
Total	85,497	98,142	28,544	15,954	49,004	4,649

The 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 36.

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.

	Carrying amount \$000s	Contractual cash \$000s	Less than 1 year \$000s	1-2 years \$000s	2-5 years \$000s	More than 5 years \$000s
2025						
Cash and cash equivalents	9,623	9,623	9,623	-	-	-
Debtors and other receivables	11,370	11,370	11,370	-	-	-
Net settled derivative assets	6,758	6,758	1,104	1,328	3,866	460
Other financial assets:						
- term deposits	9,975	12,784	6,526	6,258	-	-
- community and related party loans	1,000	1,259	60	60	720	420
- Local Government Funding Agency borrower notes	2,453	2,453	781	503	1,169	-
- local authority and government stock	92	92	-	-	-	92
Total	41,271	44,339	29,464	8,149	5,755	972
2024						
Cash and cash equivalents	3,210	3,210	3,210	-	-	-
Debtors and other receivables	11,324	11,324	11,324	-	-	-
Net settled derivative assets	5,279	5,279	1,087	1,067	2,681	443
Other financial assets:						
- term deposits	8,767	8,767	8,767	-	-	-
- community and related party loans	1,000	1,299	40	60	779	420
- Local Government Funding Agency borrower notes	1,580	1,580	241	275	988	76
- local authority and government stock	92	92	-	-	-	92
Total	31,252	31,551	24,669	1,402	4,448	1,031

Sensitivity analysis

The tables below illustrate the potential profit and loss and equity (excluding accumulated funds) impact for reasonably possible market movements, with all other variables held constant, based on Council's financial instrument exposures at the balance date.

		-100bps	-100bps	+100bps	+100bps
Interest Rate Risk	Note	Profit	Other Equity	Profit	Other Equity
2024/25					
Financial Assets					
Cash and cash equivalents	1	(96)	-	96	-
Net settled derivative assets	2	(2,215)	-	1,348	-
Financial Liabilities					
Borrowings:					
- bank overdraft		-	-	-	-
- LGFA loans	3	(470)	-	470	-
- multi-option credit facility		-	-	-	-
Total sensitivity to interest rate risk		(2,781)	-	1,914	-
2023/24					
Financial Assets					
Cash and Cash Equivalents	1	(32)	-	32	-
Net settled derivative assets	2	(11)	-	2,177	-
Financial Liabilities					
Borrowings:					
- bank overdraft		-	-	-	-
- LGFA loans	3	(486)	-	486	-
- multi-option credit facility		-	-	-	-
Total sensitivity to interest rate risk		(529)	-	2,690	-

Explanation of sensitivity analysis – Council

- Cash and cash equivalents include deposits at call totalling \$9,614,000 (2024: \$3,210,000). A movement in interest rates of plus or minus 1% has an effect on interest revenue of \$96,140 (2024: \$32,100).
- Council has in place interest rate swaps with Westpac as at year end to hedge the rise of interest rates in the future.
- The value of loans under swap arrangements totalled \$33,000,000 (2024: \$20,600,000), with \$47,000,000 unhedged (2024: \$48,600,000).

35. Capital management

Council's capital is its equity (or ratepayers' funds), which comprise accumulated funds 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 and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans. And 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 Revenue and Financial Policies in the Council's Long Term Plan.

The Council has the following Council-created reserves:

- Asset Revaluation Reserves
- Special funded reserves
- Trust funds
- Any gain or loss on infrastructure asset revaluation is applied to the specific asset reserve.

Special funded reserves are reserves restricted by Council decision. Transfers to and from these reserves are at the discretion of the Council. Interest is added to these funds where applicable.

Trust Funds are set up where the Council has been donated funds that are restricted for a particular purpose. Interest is added to trust funds where applicable, and deductions are made where funds have been used for the purpose they were donated.

36. Contingent assets and liabilities

Contingent assets

Council is not aware of any contingent assets existing at year end.

Contingent liabilities

New Zealand Local Government Funding Agency (NZLGFA)

The Council is a guarantor of NZLGFA. The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. It has a current credit rating from Standard and Poor's of AA+.

As at 30 June 2025, Tararua District Council is one of 72 local authority guarantors of the NZLGFA. Together with the other guarantors, Tararua District Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2025, NZLGFA had borrowings totalling \$25,530 million (2024: \$23,030 million).

PBE Accounting Standards require the Council to initially recognise the guarantee liability by applying the 12-month expected credit loss (ECL) model (as fair value could not be reliably measured at initial recognition), and subsequently at the higher of the provision for impairment at balance date determined by the ECL model and the amount initially recognised. The Council has assessed the 12-month ECL of the guarantee liability, based on market information of the underlying assets held by the LGFA. The estimated 12-month expected credit losses are immaterial due to the very low probability of default by the LGFA in the next 12 months. Therefore, Council has not recognised a liability.

The Council considers the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that:

- the council is not aware of any local authority debt default events in New Zealand; and
- 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.

Building claims/determinations

Council has a contingent liability for potential claims relating to alleged errors in Council issuing of consent and code compliance certificates.

Council has made submissions accepting that there were errors with both consenting and code compliance processes. The Ministry's findings and admissions by Council could give rise to a civil claim and Council's insurers have been notified.

One application has been lodged for a building determination with the Ministry of Business, Innovation and Employment (the Ministry) regarding issues with consent and code compliance processes. The Ministry's determination is currently pending.

As Council is not able to reliably quantify the potential liability at this stage of the process, a contingent liability has been estimated for the value of \$100,000 to account for any further increases of cost.

Winding up of Riskpool

Tararua 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 Riskpool scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance or where reinsurance is delayed), 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, following the Supreme Court decision on 1 August 2023 in *Napier City Council v Local Government Mutual Funds Trustee Limited*, which addressed the treatment of claims against Riskpool that involved a mixture of non-weathertightness and weathertightness defects (mixed claims), a number of proceedings against Riskpool, which were stayed pending the Supreme Court's decision in 2023, have since recommenced.

Several member Councils have brought proceedings against Riskpool related to mixed claims. Two of these claims are currently listed for trial in September 2025. These cases are important in clarifying the scope of Riskpool's historical obligations and the interpretation of past Scheme terms. At this point the total potential liability of the outstanding claims against Riskpool is unable to be quantified.

37. Major budget variations

Explanations for major budget variations from Council's budget figures in Year 1 of the 2024-2034 Long-term Plan are detailed below:

Statement of comprehensive revenue and expense

Revenue

- Subsidies received are \$9.594 million greater than budgeted. This is largely due to subsidies of \$5.842 million received from Waka Kotahi for the roading network after Cyclone Gabrielle and further \$1.338 million received for Route 52.
- Finance income received is \$1.194 million greater than budget and reflects having more funds on term deposit than budgeted. Note that this unbudgeted gain is offset by interest costs paid (see below).
- Vested Assets is \$3.350 million less than budgeted. Pahiatua new swimming pool was budgeted to be vested back into Council, this project is still underway in the procurement/fundraising stage. Council did however receive \$192,000 in vested assets across the roading and three waters network for a property development in Pahiatua.

Expenditure

- Other operating expenditure is \$931,000 below budget. Significant variances include:

	\$000s
Add favourable budget variances:	
Roading savings due to the focus shifted to capital works with the completion of Route 52, and Cyclone Gabrielle operations budgets underspent (there will be a request for a separate carry over for this in September 2025)	602
Economic Development reduced spend on contracting costs and Council grants and donations paid reflect the shift in focus for this activity	121
Solid Waste Management savings reflect lower waste tonnage and underspent contract and carbon credits costs	526
Libraries savings reflect reduced spend on operational costs, and unspent external consultant costs that had been budgeted for the Integration of Services project	83
Deduct unfavourable budget variances:	
Mayor's Taskforce for Jobs expenditure – externally funded and not budgeted for	(65)
Resource Management costs associated with the Mount Munro Wind Farm, Freedom Camping, and Future Community Urban Design projects – not budgeted for	(284)
Parks & Reserves costs associated with the Reserve Land Rationalisation project – not budgeted for	(42)
Budget variance	941

- Depreciation expense is higher than budget by \$1.245 million due to higher than budgeted revaluation of infrastructure assets in the prior year, resulting in higher depreciation expense this year.
- Personnel Costs is higher than budget by \$685,000 this is mostly attributed to unbudgeted roles that have corresponding subsidies received to fund for example the Cyclone Gabrielle recovery office and Better Off Funding in the waters space (\$645,000).
- Finance Costs (interest) are greater than budgeted (\$610,000) due to higher borrowings. Note that this un-budgeted cost is offset by interest revenue received (see above in revenue).
- Other Gains & Losses were less than budget by \$1.004 million. Council budgeted a gain on sale of the Birch North Forest for this year (1.528 million), gain on the value of the remainder of the forest \$62,000 and gain on investment property of \$60,000. Council achieved a gain on the sale of Birch North Forest of \$2.066 million, gain on remaining forest of \$113,000. These are offset by a non-cash adjustment (loss) of \$1.497 million of the fair value of derivatives (swaps).
- Gains and losses on asset revaluations are \$35.090 million less than budget. During the Long Term Plan council budgeted inflationary increases in the infrastructure network based on the BERL cost adjusters. Council had an increase in its three waters revaluation and a devaluation on its roading network. This was primarily driven by data improvements with the capitalisation of Route 52 and Cyclone Gabrielle works entered into the system.

Statement of Financial Position

Assets

- Cash and cash equivalents are \$2.582 million higher than budgeted with prefunding of borrowings resulting in cash deposits being held.
- Debtors and other receivables are \$4.553 million higher than budgeted due to increases in rates receivables, sundry debtors and amount due from Waka Kotahi at 30 June 2025.
- Derivative financial instruments (current & non-current) are \$2.483 million more than budgeted. This is primarily driven by this instrument being highly volatile and difficult to forecast.
- Other financial assets (current & non-current) were \$5.071 million ahead of budget due to more term deposits being held at year end than budgeted.
- Investments in CCOs and similar entities are \$834,000 more than budgeted as Council doesn't budget for changes in these investments as part of the annual plan process.
- Investment property is \$440,000 more than budget due to increase in the investment property revaluations completed in the June 2024 being more than was planned in the Long Term Plan.
- Council forestry assets are reporting being higher than budgeted by \$69,000 - this is due to the increase in the forest valuation.
- Intangible assets are more than budgeted by \$944,000, reflecting more than budgeted carbon credit movement and computer software values.
- Property, plant & equipment was \$38.402 million less than budgeted. This reflects the opening budget of assets being less than budgeted (-\$4.245 million). The remainder of the variance is made up of higher than budgeted depreciation for the year, offset by the change in asset revaluation compared to that budgeted (-\$34.640 million).

Liabilities

- Payables and deferred revenue are \$4.551 million less than budget due to the timing of creditor payments falling due with our creditors at year end and unbudgeted revenue in advance (\$1.356 million). Accrued interest at year end was also higher than budgeted due to the increase in funds on term deposit.
- Borrowings (both current and non-current) are \$1.818 million higher than budgeted. This is a result of prefunding of debt maturity occurring and can be seen on more other financial assets being held.
- Derivative financial instruments (both current and non-current) at \$4.707 million not budgeted for as they are highly volatile and difficult to forecast.
- Employee benefit liabilities (both current and non-current) are \$776,000 higher than budgeted due to the timing of accrued pay and the value of employee leave balances being higher than expected.
- Tenant contributions are less than budgeted with two tenants exiting this scheme and Council no longer offering this scheme as an option instead renting these properties out per the fees and charges.

Equity

- Accumulated funds are \$7.454 million higher than budgeted due to higher surplus for the year ended 30 June and different actual opening balance to budgeted opening balance.
- Asset revaluation reserves are less than budgeted by \$40.898 million. This is due to the opening balance of the annual plan budget for the reserve being lower than actual 2024 closing balances (-\$5.807 millions). Revaluation movement being \$34.640 million less than budgeted.
- Special funded are higher than budgeted by \$9.470 million. This is a result of renewal program being less than budgeted and as a result less renewals being drawn from the depreciation reserve.

Statement of Cash Flows

Operating Activities

- Net cash inflow from operating activities is \$11.433 million more than budget. This is primarily driven by additional subsidies received (detailed under in the revenue explanation) and increased cash operating expenses (detailed under the expenditure explanation).

Investing Activities

- Net cashflow from investing activities is \$4.323 million more than budgeted, largely attributable to higher capital spend and unbudgeted term deposits maturing.

38. Post Balance Date Events

Water Services Reform

Adoption of Water Services Delivery Plan and Establishment of Regional Water Entity

On 20 August 2025, Tararua District Council (TDC) formally adopted its Water Services Delivery Plan (WSDP) as part of the Government's Local Water Done Well reform programme. This plan outlines the Council's commitment to a joint regional model for water services delivery through a proposed Wairarapa-Tararua Water Services Organisation, a council-controlled organisation (CCO) involving Carterton, Masterton, Tararua, and South Wairarapa District Councils.

Key decisions made at the meeting include:

- Submission of the WSDP and Commitment Agreement to the Department of Internal Affairs (DIA), confirming Council's intent to participate in the regional water entity.
- Approval of \$1.25 million in unbudgeted expenditure, to be capitalised and borrowed, representing TDC's share of establishment costs for the new entity. This amount will be transferred to the Water Services Organisation at its operational commencement.
- Delegation to the Chief Executive to finalise the WSDP and prepare the Constitution and Shareholders' Agreement for the new entity and its approval by council resolution.

Importantly, the WSDP must be approved by the Department of Internal Affairs (DIA) before it becomes formally actionable. This approval process ensures alignment with national water reform objectives and confirms the viability of the proposed delivery model.

These requirements and the process are set out in the Local Government (Water Services Preliminary Arrangements) Act 2024. Specifically, mandatory adoption and submission of WSDPs to the by 3 September 2025 to the Secretary for Local Government at the Department of Internal Affairs (S18).

TDC has not yet received any notification of acceptance of its water services delivery plan. Under Section 20, Local Government (Water Services Preliminary Arrangements) Act 2024 each territorial authority's multi-council water service delivery plan must be submitted to the Secretary of Local Government at the Department of Internal Affairs for approval. If the Secretary is not satisfied that the plan complies with Act requirements, the Secretary may either require amendments and resubmission by a specified date, or decline to accept the plan. If the water services delivery plan is not accepted the territorial authority may amend the water services delivery plan and must provide information to the Secretary for monitoring purposes when required.

In circumstances where a water services delivery plan is not accepted, the Minister has statutory powers to intervene through:

- Crown Facilitator Appointment (Sections 25-27): The Minister may appoint a Crown facilitator to assist with plan development and compliance.
- Crown Water Services Specialist Appointment (Sections 28-31): The Minister may appoint a Crown water services specialist with decision-making and directive powers over water services arrangements.

These decisions were made prior to the enactment of the Local Government (Water Services) Act 2025, which received Royal Assent on 26 August 2025. This Act establishes the enduring framework for water services delivery in New Zealand, including:

- Creation of Water CCOs
- Economic regulation by the Commerce Commission, ensuring ring-fencing of water revenues
- Regulatory flexibility for Taumata Arowai, including exemptions for small supplies and a national wastewater standard.

Subject to Local Government Funding Agency credit criteria and covenants, this provides borrowing capacity of up to 500% of operating revenue.

While these developments do not affect the financial or service performance disclosures for the year ended 30 June 2025, they represent significant strategic and financial implications for future years. Although Council will upon transfer of assets, liability and operations no longer directly deliver Water, Wastewater, or Stormwater services, following the transition, the going concern status remains appropriate as TDC will continue to deliver its other services as the district's local authority. We will continue to assess the impact of reforms on our operations and financial planning.

Pūkaha Community Loan

On 25 June 2025, Council was formally advised that Pūkaha Mount Bruce Trust was facing financial difficulties. In October 2021, Council had passed a resolution to approve a 10 year \$1 million unsecured loan to Pūkaha Mount Bruce. In the June 2025 paper, Council was advised that it had received a proposal from Rangitāne Tū Mai Rā Trust to take over the Pūkaha Board's obligations under the loan agreement for the remainder of the term – at this meeting Council delegated the authority to the Chief Executive to enter into negotiations with Rangitāne Tū Mai Rā Trust to secure the \$1 million debt. On 30 July 2025, Council passed a resolution to approve a loan agreement repaying Pūkaha Mount Bruce Board loan held and advancing to Tū Mai Rā Investments Limited Partnership. This agreement and associated documents were executed by all parties on 7 August 2025.

39. Internal Borrowing

Group of activities	Opening Balance 1 July \$000s	Adjustments* \$000s	New Loans \$000s	Loans Repaid \$000s	Closing balance 30 June \$000s	Interest Paid \$000s
Building Control			199	(4)	195	3
Building Communities & Leadership	104			(5)	98	3
Community and Recreation Facilities	1,801	(1)	137	(126)	1,812	53
District	1,824		366	(145)	2,045	57
District Promotion	1,032		29	(55)	1,006	30
Regulatory Services	552			(37)	515	16
Roading	6,937	(1)	149	(517)	6,568	198
Solid Waste	1,890		80	(204)	1,766	55
Stormwater	1,351		282	(145)	1,488	42
Wastewater	9,770		1,144	(659)	10,255	293
Water Supplies	18,441		806	(1,201)	18,047	533
Total	43,702	(2)	3,193	(3,097)	43,795	1,282

* The adjustments are due to corrections in the opening balances.

Council manages its borrowing through the Treasury function within the Finance department. The Treasury function, in accordance with the Treasury and Risk Management Policy, determines the level of borrowing required and how the amount required should be funded, that is, external or internal borrowing. The 'Internal Borrowing' note above is the total borrowing by the Treasury function that includes both internal borrowing (using depreciation, housing, and forestry reserves) and external borrowing (using LGFA and banks).

Ngā whakangao a te Kaunihera ki hinonga kē

COUNCIL'S INTERESTS IN OTHER ENTITIES

The Local Government Act 2002, Schedule 10 (28) requires Council to provide information regarding its involvement in trading organisations (CCTOs), companies, and other organisations under the control of Council, or in which Council has a significant interest.

Manawatū-Whanganui LASS Limited

This company was set up in 2008 by seven local councils to investigate the possibilities of economies of scale by joint procurement.

Tararua District Council owns 1/7th equal share or 14% of this company, and has a liability for \$1,000 share capital.

Council has exempted this company from being a CCO.

Ngā Mema i Pōtihia **ELECTED MEMBERS**



HER WORSHIP THE MAYOR
Mayor Tracey Collis



Erana Peeti-Webber
DEPUTY MAYOR
NORTH WARD COUNCILLOR



**Councillor
Naïoma Chase**
TĀMAKI-NUI-A-RUA
MĀORI WARD



**Councillor
Kerry Sutherland**
NORTHERN WARD
COUNCILLOR



**Councillor
Steve Wallace**
NORTHERN WARD
COUNCILLOR



**Councillor
Sharon Wards**
NORTHERN WARD
COUNCILLOR



**Councillor
Alison Franklin**
SOUTHERN WARD
COUNCILLOR



**Councillor
Scott Gilmore**
SOUTHERN WARD
COUNCILLOR



**Councillor
Peter Johns**
SOUTHERN WARD
COUNCILLOR



**Councillor
Michael Long**
SOUTHERN WARD
COUNCILLOR

For more information about the elected members of Tararua District Council, please visit:
[Meet The Mayor | Tararua District Council \(tararua.govt.nz\)](#)
[Councillors | Tararua District Council \(tararua.govt.nz\)](#)

Ngā Komiti Kaunihera

COUNCIL COMMITTEES

Councils can set up committees (usually a standing committee appointed for the term of the council), sub-committees and other decision-making bodies that it considers appropriate.

The Local Government Act gives mayors of territorial authorities the power to appoint the deputy mayor, establish committees and appoint the chairperson of each committee.

The Audit and Risk Committee has an independent chairperson.

See our website for information about each committee's terms of reference.

[Council Committees | Tararua District Council \(tararua.govt.nz\)](https://tararua.govt.nz/council-committees)

Audit and Risk Committee

- **Chairperson**
Philip Jones
- **Deputy Chairperson**
Mayor Tracey Collis

Chief Executive's Performance Appraisal Committee

- **Chairperson**
Mayor Tracey Collis
- **Deputy Chairperson**
Deputy Mayor Erana Peeti-Webber

Community Development and Wellbeing Committee

- **Chairperson**
Councillor Alison Franklin
- **Deputy Chairperson**
Councillor Scott Gilmore

Finance and Performance Committee

- **Chairperson**
Mayor Tracey Collis
- **Deputy Chairperson**
Councillor Michael Long

Infrastructure Climate Change and Emergency Management Committee

- **Chairperson**
Councillor Kerry Sutherland
- **Deputy Chairperson**
Councillor Steve Wallace

Strategy Growth and Planning Committee

- **Chairperson**
Councillor Sharon Wards
- **Deputy Chairperson**
Councillor Peter Johns

Ngā Poari Hapori me ngā Komiti **COMMUNITY BOARDS AND COMMITTEES**

Community Boards and Community Committees play an important role in providing a link and point of contact with Council.

Community Board members are elected at the same time as the mayor and councillors. Council appoints up to two councillors to each Community Board. Community Boards exercise their roles as set out in legislation and as delegated by Council.

Community Committees follow their own electoral processes as incorporated societies. Council appoints a liaison councillor to each Community Committee. The role of a Community Committee is similar to a Community Board, but it carries out its functions under contract to the Council rather than through these being prescribed by statute.

[Community Boards and Committees | Tararua District Council \(tararua.govt.nz\)](https://tararua.govt.nz)

Dannevirke Community Board

Dannevirke Community Board meets at 9am on third Monday of the month.

- | | |
|--|---|
| • Chairperson
Pat Walshe | Members
Ernie Christison
Ron Wallace |
| • Deputy Chairperson
Terry Hynes | Councillor Erana Peeti-Webber |

Eketāhuna Community Board

Eketāhuna Community Board meets 10am on second Monday of each month.

- | | |
|--|---|
| • Chairperson
Steen McGhie | Members
Everlyne Chase
Terry Carew |
| • Deputy Chairperson
Larissa Barclay | Councillor Mike Long |

Tararua District Licensing Committee

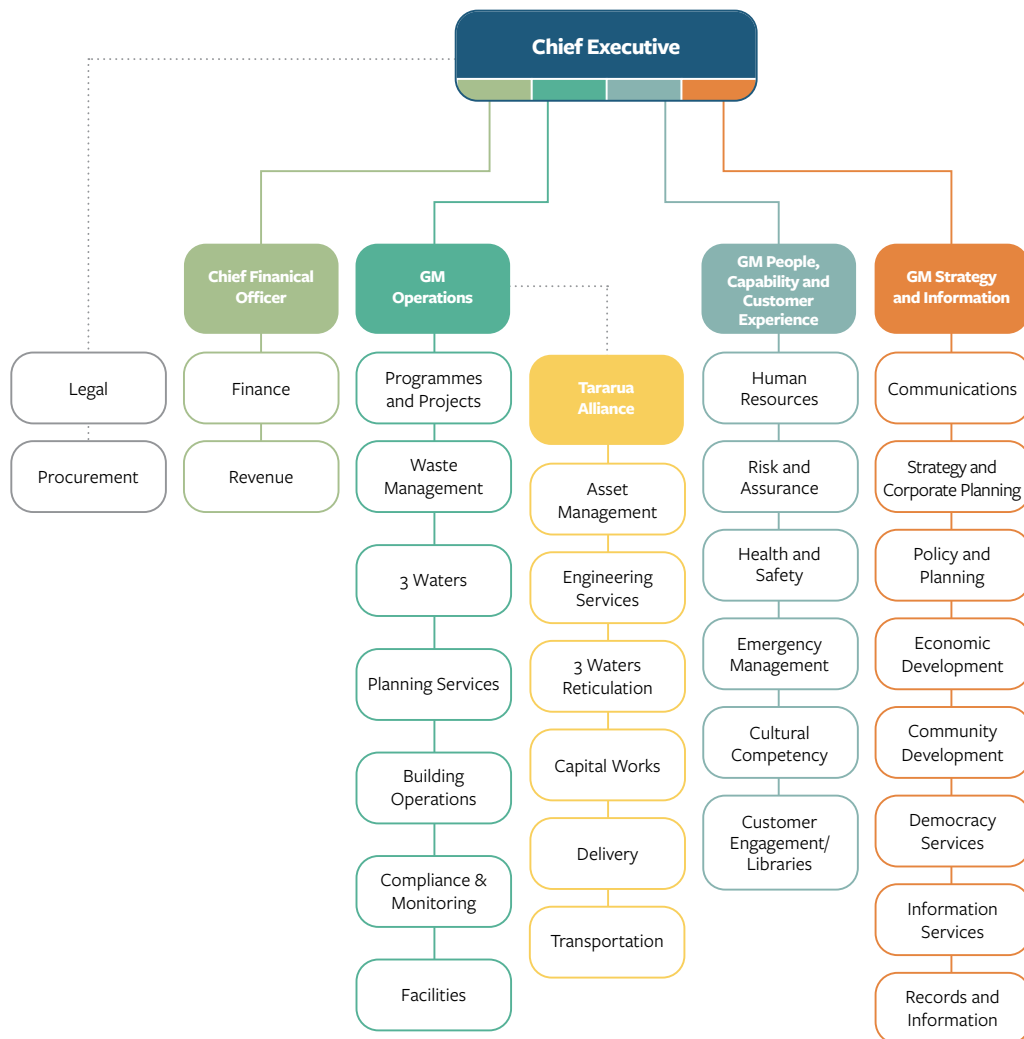
The purpose of the District Licensing Committee is to administer Council's alcohol licensing framework as determined by the Sale and Supply of Alcohol Act 2012. The Act requires councils to appoint one or more District Licensing Committee to deal with licensing matters.

The chair of the committee acts in an independent and objective role and the members are a mix of appointed councillors and suitably qualified lay persons.

- | | |
|--|---|
| • Chairperson
David Lea | Members
Mayor Tracey Collis
Councillor Alison Franklin |
| • Deputy Chairperson
Councillor Kerry Sutherland | Councillor Scott Gilmore |

Te Anga o te Rōpū Whakahaere

ORGANISATION STRUCTURE



Kuputaka

GLOSSARY

Activity The operation of a facility or the provision of a service.

Asset Management Plan A plan, which identifies the current status of an asset, future renewal programme and options to meet growth due to demand/expansion.

Assets Assets are things that the Council owns such as roads, parks, footpaths, buildings.

Capital Development Is the creation of new assets or the addition of new components to existing assets that extend any assets service potential.

Capital Expenditure This is spending on new Council assets or replacing existing assets.

Capital Renewal Is the replacement of existing assets when they have reached the end of their useful life.

Capital Value The probable sale price of the freehold interest of the property if offered for sale at the time of valuation.

Community Board Elected community members/ward councillors to represent the interests of the community to Council.

Community Outcomes The community's priorities for the future of the district, identified through a community consultation process.

Cost of Service The true cost of performing an activity. Calculated as the total of direct costs, support costs, depreciation, interest and debt servicing.

Council-Controlled Organisation (CCO) means a council organisation that is:

- a) a company—
 - i) in which equity securities carrying 50% or more of the voting rights at the meeting of the shareholders of the company are—
 - A) held by one or more local authorities; or
 - B) controlled, directly or indirectly, by one or more local authorities; or
 - ii) in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors of the company; or

- b) an organisation in respect of which one or more local authorities have, whether or not jointly with other local authorities or persons,—

- i) control, directly or indirectly, of 50% or more of the votes at any meeting of the members or controlling body of the organisation; or

- ii) the right, directly or indirectly, to appoint 50% or more of the trustees, directors, or managers (however described) of the organisation.

Council-Controlled Trading Organisation

(CCTO) A council-controlled organisation that operates a trading undertaking for the purpose of making a profit, formerly known as a Local Authority Trading Enterprise (LATE).

Depreciation The cost or value of the economic benefit of an asset used during a financial year.

Groups of Activities The Council's services are divided into nine groups of activities based on their relationship and the rationale for providing them.

Indicator Flag or signal that represent an issue of concern or which measure change or progress toward a desired outcome.

Infrastructural Assets Fixed utility systems that provide a continuing service to the community that are not generally regarded as tradeable. These assets include roads, water and sewerage services and stormwater systems.

Internal Recoveries Payment by one Council department to another in return for a service provided.

Land Value The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as drainage, excavation, filling, levelling, retaining walls, clearing, fertility build-up, flood protection.

Long Term Plan A plan which outlines the Council's programme for the next 10 years and how it will contribute to achieving the community outcomes. Formerly referred to as the Long Term Council Community Plan (or Community Plan).

Measure The actual piece of information or data used to gauge an indicator.

Mission This describes Council's basic purpose (its fundamental reason for being) and specifies the role Council is going to play in its environment.

Operational Expenditure All funding for providing services on a day to day basis, excluding renewal and capital expenditure.

Operating Revenue Revenue received as part of day-to-day activities. Includes user charges and rates but not capital revenue (such as new loans).

Performance Measure Measure by which organisational performance may be judged in relation to objectives.

Policy A course of action or set of parameters adopted by the Council or by management within which decisions can be made and action can be taken.

Private Benefit This occurs when individuals who benefit from a service can be clearly identified and therefore charged for that service. It applies to user charges, application fees, purchase price, and water by meter, though there are exceptions to the rule.

Public Benefit This relates to spending which benefits the community in general and for which no individual beneficiaries can be clearly identified.

Renewal Expenditure Funding for works that replace the existing assets over their projected lifetime. Generally funded from the depreciation reserve fund.

Reserve Funds Money set aside for a specific purpose. (See also Special Funds.)

Resource Consent This is permission to use resources such as land, water and air, granted under the Resource Management Act 1991.

Restricted Assets Assets that cannot be disposed of because of legal or other restrictions and that provide benefit or service to the community. They include reserves vested under the Reserves Act 1977, endowments and property held in trust for specific purposes.

Revenue Money received by Council.

Revenue and Financing Policy This is a statement about who should pay for the services provided by Council. The policy outlines who will benefit for each Activity and who should pay for it, taking into account fairness and what is practical.

Separate Rate A rate levied over a particular group of properties that receive or are capable of receiving a specific service or benefit additional to that provided by general rate funding.

Service Delivery Plan Outlines each of the Council's activities including service levels, performance measures, issues and future demand.

Significance This is the degree of importance of an issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impacts, and or likely consequences.

Special Funds Money set aside for a specific purpose. (See also Reserve Funds.)

Strategy Outlines how the district is going to undertake particular actions to deliver the community outcomes.

Submission Your opportunity to tell the Council your views on the Ten Year Plan. Submissions need to be made in writing.

Ten Year Plan A plan, adopted every three years, that sets the strategic direction for the Council over the next 10 years and outlines Council's contribution towards achieving the community outcomes. The Ten Year Plan is the same as the Long Term Plan. The term "Ten Year Plan" is used for ease of understanding.

Three waters Refers to drinking water, wastewater, and stormwater.

Toby A valve situated at the property boundary for the purpose of controlling the flow of water to the property.

User fees and charges Fees charged to the community for use of specific services and facilities provided by the Council.

Vision Council's view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.



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