



Finance and Performance Committee

Te Komiti Pūtea Mahi

Thursday, 28 August 2025

Rāpare, 28 Hereturikōkā 2025

Tōtara Room, Whakatāne District Council
14 Commerce Street, Whakatāne
Commencing at 9:00 am



Chief Executive: Steven Perdia | Publication Date: 25 August 2025

whakatane.govt.nz



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A Membership - *Mematanga***A Membership - *Mematanga***

Mayor Dr Victor Luca

Councillor Julie Jukes - Chairperson

Deputy Mayor Lesley Immink - Deputy Chairperson

Councillor Toni Boynton

Councillor Gavin Dennis

Councillor Andrew Iles

Councillor Wilson James

Councillor Tu O'Brien

Councillor John Pullar

Councillor Nándor Tánczos

Councillor Ngapera Rangiaho

B Delegations to the Finance and Performance Committee - *Tuku Mahi ki te Komiti*

To monitor the financial and non-financial performance of Council and provide governance oversight to organisational development.

- a. To monitor the implementation of Council's organisational performance framework.
- b. To monitor financial and non-financial performance of Council against the Long-Term Plan and Annual Plan.
- c. To develop and recommend to the Council the adoption of the Annual Report.
- d. To monitor financial and non-financial performance of CCOs and CCTOs to which Council is a member or shareholder.
- e. To develop and recommend to Council the adoption of the Half Yearly and Full Year Annual Report of the Whakatāne Airport.
- f. To monitor the implementation of Council's Financial Strategy.
- g. To monitor organisational capacity and capability of underlying systems and resources required to deliver on Council's Long-Term Plan and Annual Plan obligations.
- h. To monitor organisational development projects and initiatives.
- i. To monitor Council participation in local government excellence programmes such as LGNZ CouncilMARK, and PWC/SOLGM Performance Excellence Programme.
- j. To provide governance oversight and monitoring of councils external funding and financing sources.

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1 Reports - Ngā Pūrongo**1 Reports - Ngā Pūrongo****1.1 Three Waters Rating Review Report - Updates**To: **Finance and Performance Committee**Date: **Thursday, 28 August 2025**Author/ **J McGeough / Acting General Manager Finance**
Authoriser:Reference: **A2950706****1. Reason for the report - *Te Take mō tēnei rīpoata***

This information is further to the Three Waters Rating Review Report released within the agenda published on Friday 22 August 2025. Minor updates are indicated below – *in italics* – in sections 5.7 and 5.8 of the original report.

2. Updates**5.7 Method of charging for availability** (correct with 5 recommendations)

Due to the small number of connections affected, modifying the availability charge is not considered a priority at this stage, therefore no change is proposed. However, if Council resolves to reduce the fixed charge, then Council may elect to revisit this.

As Recommended:

1. Increase the variable percentage from 60% to 80%.
2. *Equalisation of Plains and Murupara schemes into a District scheme for all ratepayers that either are connected or could connect to a Council water supply (Whakatāne, Ōhope, Edgecumbe, Matatā, Tāneatua, Rūātoki, Waimana, Te Mahoe).*
3. *To progressively introduce the rating of all properties using water metering and volumetric rating.*
4. *Introduce a differential (increasing) based on size of connection.*
5. *Modify the bulk water-by-meter regime by introducing a bulk step-down rate.*

1.1 Three Waters Rating Review Report - Updates(Cont.)**5.8 Advantages and Disadvantages** (update to the last table in this section)

Advantages and disadvantages of modifying the bulk water by meter regime.

Advantages	Disadvantages
Recognises the marginal cost of producing water for bulk users.	More complex invoicing processes.
<i>Enables a longer-term transition for the bulk users of the Plains scheme.</i>	Can be seen as subsidising bulk users.
Council operating in a businesslike manner.	Can be seen as discouraging conservation. (Although charges still apply to every cubic metre).
Reduces risk of alternative self-sourcing.	

1.2 Initial Draft Annual Report 2024/25**1.2 Initial Draft Annual Report 2024/25**To: **Finance and Performance Committee**Date: **Thursday, 28 August 2025**Author: **S Ellis / Team Leader Strategy**Authoriser: **L Woolsey / General Manager Strategy and Growth**Reference: **A2942246****1. Reason for the report - *Te Take mō tēnei rīpoata***

The purpose of this report is to provide the Finance and Performance Committee with an initial draft of the Whakatāne District Council Annual Report 2024/25. A final draft will be submitted to Council's auditors (Audit New Zealand) on the 10 September 2025.

2. Recommendations - *Tohutohu akiaki*

1. THAT the Finance and Performance Committee **receive** the Initial Draft Annual Report 2024/25 (Appendix 1) and Draft Financial Statements (Appendix 2, 3 and 4); and
2. THAT the Finance and Performance Committee **delegates authority** to the Chief Executive to approve any necessary changes to the Draft Annual Report prior to submission to Audit New Zealand.

3. Background - *He tirohanga whakamuri*

The development of the Annual Report is a mandatory process under the Local Government Act 2002 (the LGA). It is our opportunity to report back to the community about our Council's financial and non-financial performance for the year ended 30 June 2025.

The reporting standard for the Annual Report is the accounting standard PBE FRS 48, which requires Council to present their service performance information in the context of why the organisation exists, what it intends to achieve in broad terms, and what was done during the reporting period to achieve its broader aims and objectives.

The Annual Report is required by legislation to be adopted, by resolution, within 4 months after the end of the financial year to which it relates (31 October 2025). However, through legislative changes under the LGA 2002 the past few years have had an extended time frame for adopting an annual report (31 December). No such extension exists this year, and timeframes are tighter than previously experienced.

1.2 Initial Draft Annual Report 2024/25(Cont.)**4. Discussion – Kōrerorero****4.1. Non-Financial Performance**

Appendix 1 provides the narrative and content for the 2024/25 annual report. It reports on 69 measures across 19 activities, and results can be compared to the two prior years. There are 12 new measures in this year's annual report and comparative information is not available for these.

The Council has met 73% of its mandated measures set by the Department of Internal Affairs. Overall, we have met 56.5% of the measures that were set out in our Long Term Plan 2024- 2034.

4.2. Financial Performance

- Appendix 2 presents the Capital Projects for the Group of Activities.
- Appendix 3 provides the Group of Activities Funding Impact Statements.
- Appendix 4 contains the Financial Statements.

The full annual report will be compiled following the completion of audit.

4.3. Preparing for Audit

This year's audit is due to commence from 22 September 2025. The draft annual report (including financial statements) is required to be submitted to Audit New Zealand no later than 10 September. Staff are currently preparing all information and documentation required to be submitted to Audit New Zealand. This includes quality assurance checking of the information presented in the Annual Report. As such, minor amendments may be required to what is presented in Appendix 1, 2, 3 and 4 of this report.

5. Options Analysis - *Ngā Kōwhiringa*

There are no options as the development of an Annual Report is a legislative requirement of the Local Government Act 2002.

6. Significance and Engagement Assessment - Aromatawai Pāhekoheko**6.1. Assessment of Significance**

The decisions and matters of this report are assessed to be of low significance, in accordance with the Council's Significance and Engagement Policy.

6.2. Engagement and Community Views

Engagement on this matter is not being undertaken in accordance with Section 6.0 of the Council's Significance and Engagement Policy. That states that the Council will not consult when the matter is not of a nature or significance that requires public engagement (low significance).

The final annual report for 2024/25 will be published on the Council's website following completion of the audit and formal adoption.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)**7. Considerations - *Whai Whakaaro*****7.1. Strategic Alignment**

No inconsistencies with any of the Council's policies or plans have been identified in relation to this report.

7.2. Legal

Under Section 98(1) of the Local Government Act 2002, councils are required to prepare and formally adopt an annual report for each financial year. This report must include the information specified in Part 3 of Schedule 10 of the Act.

7.3. Financial/Budget Considerations

There is no budget considerations associated with the recommendations of this report.

7.4. Climate Change Assessment

There are no significant or notable impacts associated with the matters of this report.

7.5. Risks

Risk	Description and/or Mitigation
Adoption Timeframes and Legislative Compliance	Council did not meet its Annual Report deadline for the 2023/24 financial year. There is a risk that tight legislative and audit timeframes may impact the ability to adopt the Annual Report within the deadline set out in Section 98 of the Local Government Act 2002. Any delays in Audit completion could result in non-compliance. To mitigate this risk, maintaining robust quality assurance processes, working closely with Audit New Zealand and internal stakeholders is essential.

8. Next Steps – E whai ake nei

Staff will continue to prepare for the upcoming audit and will submit a finalised draft of the Annual Report to Audit New Zealand (subject to CE sign off) no later than 10 September 2025.

Attached to this Report:

- Appendix 1 - Draft Annual Report
- Appendix 2 - Draft Group of Activity Capital Projects Table
- Appendix 3 - Draft Group of Activity Funding Impact Statements
- Appendix 4 - Draft Financial Statements

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)

Annual report

Pūrongo ā-tau 2024/25

For the period 1 July 2024 to 30 June 2025

DRAFT

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

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Message from the Mayor

[Kupu whakataki o te Koromatua](#)

Placeholder

DRAFT

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Your council

Ngā kaikaunihera



Dr Victor Luca
Mayor



Lesley Immink
Deputy Mayor



Toni Boynton
Councillor, Kāpū-te-rangi
Māori Ward



Gavin Dennis
Councillor, Rangitāiki
General Ward



Andrew Iles
Councillor, Te Urewera
General Ward



Wilson James
Councillor, Rangitāiki
General Ward



Julie Jukes
Councillor, Whakatāne-
Ōhope General Ward



Tu O'Brien
Councillor, Rangitāiki
Māori Ward



John Pullar
Councillor, Whakatāne-
Ōhope General Ward



Ngāpera Rangiaho
Councillor, Toi ki Uta
Māori Ward



Nándor Tanczos
Councillor, Whakatāne-
Ōhope General Ward

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Who we are and what we do

Ko wai mātau, he aha hoki ā mātau mahi

Whakatāne District Council is here to serve our communities. Every day we provide the essential services, facilities, and spaces that make our district a great place to live, work, and play. From parks and libraries to safe roads and clean drinking water, our mahi touches the lives of everyone who calls Whakatāne District home. The district is led by 11 elected representatives (see page 6) who make the big decisions that guide our activities and shape the future of our communities. We deliver more than 30 services and manage around \$1.4 billion worth of community assets.

Our role is set out by the Local Government Act 2002, which gives councils across Aotearoa New Zealand the responsibility to support strong local decision-making and act on behalf of communities. The Act also recognises the principles of Te Tiriti o Waitangi, and requires us to provide meaningful opportunities for Māori to take part in shaping local decisions.

We're here to meet the current and future needs of our district by providing good-quality infrastructure, public services, and regulatory functions in a way that is affordable and sustainable. That includes delivering services that ensure the health and safety of our communities, such as clean drinking water, effective wastewater treatment, and safe transport networks. Beyond these, many other council activities contribute to community wellbeing and lifestyle.

To deliver all of this, our work is organised into 19 groups- including the Corporate Services Group, which supports the delivery of our other activities. A council-controlled organisation (CCO) also operates the Whakatāne Airport in a joint venture agreement with the Ministry of Transport- Te Manatū Waka.

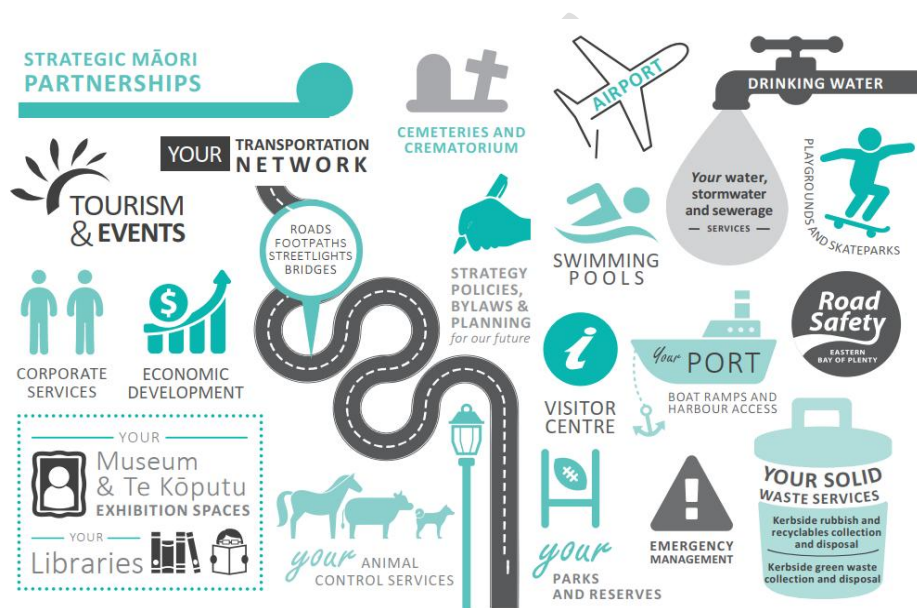
The following are our groups of activities:

1. Democracy
2. Arts and culture
3. District partnerships
4. Aquatic centres
5. Events and tourism
6. Economic development
7. Climate change and resilience
8. Stormwater
9. Wastewater
10. Water supply
11. Ports and harbours
12. Parks and reserves

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

13. Riverside Whakatāne Holiday Park
14. Transport connections
15. Building and resource management
16. Waste management
17. Community regulation
18. Community facilities
19. Corporate services



Everything we do at council, through our different groups of activities- works together to deliver on our shared vision, community outcomes, and strategic priorities.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Our vision and community outcomes

Tō mātau matakitenga me ngā hua hapori

Our vision and community outcomes were developed through the Long Term Plan 2024-34 and have stayed consistent across two planning cycles. Our vision- *'More life in life'* is about supporting communities to flourish, reach their potential, and live life to the fullest. It speaks to the quality of life in the Whakatāne District- a great place to live, work, play, raise a family and do business.

This vision and community outcomes set the high-level direction for the council, helping us focus on community-led progress and making sure we're delivering what matters most for our people.

More life in life

Working together to make living better for our communities, now and in the future



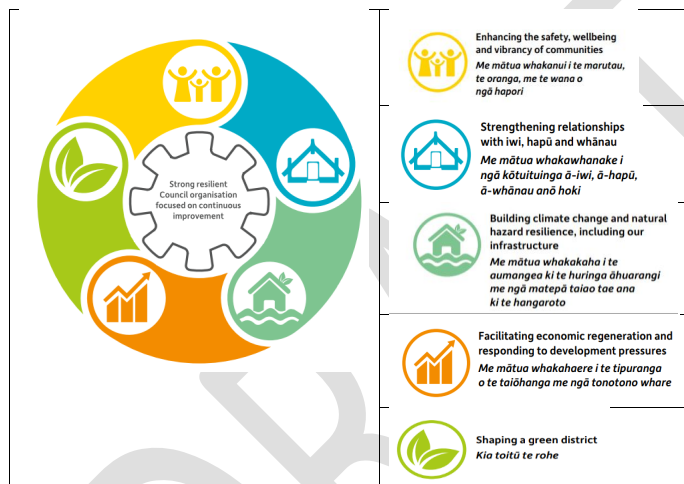
The Local Government Act 2002 sets out four wellbeings - social, economic, environmental, and cultural. These sit at the heart of our vision and guide the priorities we focus on for our district.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Our strategic priorities

Ngā rautaki mātua

Through the Long Term Plan 2024-34, we worked with our communities to identify five strategic priorities. These priorities set the key areas of focus that will help us achieve our vision of 'More life in life'. Each is backed by strategies, programmes of work and key projects that turn vision into action.



To track how well we are delivering for our communities, each group of activities has clear performance measures. The *Delivering on our outcomes, vision and priorities* section, which forms our Statement of Service Performance, shows which outcomes and strategic priorities each activity contributes to, how we performed against our targets, and the costs of delivering those activities and how they were funded.

The statement of service performance within the annual report was prepared according to New Zealand's Generally Accepted Accounting Principles (GAAP) and complies with Public Benefit Entity Accounting Standards (PBE Accounting Standards) for a Tier 1 entity.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Delivering on our vision, outcomes and priorities

Te whakatutukitanga o te matakiteanga, ngā hua me ngā mahi mātua



1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Service performance

All the activities we carry out contribute to achieving our vision, community outcomes and five strategic priorities. Each activity has performance measures that show how well we're delivering services to the community. The measures and targets are from year one (2024-25) of our Long Term Plan 2024-34, which you can view on our website: [Long Term Plan 2024-34 | Whakatāne District Council](#).

We have 69 non-financial measures in the Long Term Plan, of which 33 are mandatory under the Local Government Act 2002. These mandatory measures follow guidance from the Department of Internal Affairs and are marked with an (M).

Monitoring our non-financial performance helps us to see how we're tracking against the levels of service our communities can expect. This means we can identify areas that need extra focus if required. We review our measures and structure every three years when we develop each Long Term Plan. This is the first time we are reporting on our performance against the measures in the 2024-34 plan. Where possible, we provide comparative information from previous years to give context and show progress over time. This year we have 12 new measures being reported for the first time.

Our measures are designed to be meaningful for the community. They include assessing timeliness, key project milestones, community perceptions, and satisfaction with services and facilities. Sixteen of our measures come from our 2024/25 resident survey, which is independently undertaken by SIL Research. This survey gathers feedback from residents on their satisfaction with council services, communications, and management. Each quarter, 150 responses are collected, giving a total of 600 surveys for the year.

For our emergency management measures, a survey is conducted every two years by the Bay of Plenty Civil Defence Emergency Management Group. It assesses how well residents are prepared for emergencies, asking participants about actions like understanding local risks, household planning, storing emergency supplies, and engaging with community groups.

When we report performance, we indicate whether targets were met or not. Where relevant, we include notes to explain why a target was achieved or missed. Satisfaction measures are an exception, as we cannot assume why respondents were not satisfied with a service or facility.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Explanation of categories in the Funding Impact Statements

The Funding Impact Statement for each group of activities shows our budgeted costs from our Long Term Plan 2024-34, alongside our actual costs for the 2024/25 year.

The statements break costs and funding into two categories: operational (OPEX) and capital (CAPEX). Operational costs covers the ongoing investment in delivering and maintaining services for our communities, while capital costs relate to building new assets or renewing or upgrading existing ones. Capital expenditure is generally one-off, whereas operational costs are ongoing.

By looking at these statements, we can see how much funding we received, how much we invested, and whether we have ended the year with a surplus or deficit.

Operational

Sources of operating funding (revenue)

General rates, uniform annual general charges (UAGC), rates penalties	Revenue from general rates charged on the capital value of all properties within the district, fixed charges across the whole district (UAGC), and penalties for late payment of rates.
Targeted rates	Rates where the benefit or use of a service can be assigned to specific households or communities, such as water, stormwater or promotion and economic development.
Subsidies and grants for operating purposes	Money received from other organisations that contribute to the operational cost of the service.
Fees and charges	Includes admission charges for Council facilities and regulatory fees e.g. permits and dog registration.
Internal charges and overheads recovered	Charges received from other departments of the Council such as overheads and direct costs.
Interest and dividends from investments	Money earned from our savings and investments through interest and dividend payments.
Local authorities fuel tax, fines, infringement fees, and other receipts	Miscellaneous revenue from other sources generally not of a significant nature e.g. local authority petrol tax.
Total operating funding	Total revenue from the day to day operation of this activity.

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Applications of operating funding (expenditure)

Payments to staff and suppliers	The day to day cost of running this activity. Salaries, wages, consultant charges, materials and services.
Finance costs	Interest payments we make on funds borrowed (loans).
Internal charges and overheads applied	Money paid to other departments of the Council such as overheads and direct costs.
Other operating funding applications	Miscellaneous expenses including bad debt expense, rates remissions and loss on disposal of assets.
Total applications of operating funding	Total operating expenditure for this activity.
Surplus (deficit) of operating funding	Total revenue less total expenditure.

Capital

Sources of capital funding

Subsidies and grants for capital expenditure	Money received from other organisations that contribute to the capital cost of the service.
Development and financial contributions	Money paid by developers towards providing assets or extending existing assets to cater for increased demand due to growth, e.g. extending sewerage systems.
Increase (decrease) in debt	Borrowing money to pay for future and/or new assets, parts of assets or to fund temporary deficits, less loan repayments.
Gross proceeds from the sale of assets	Revenue to be raised from the sale of assets belonging to this activity.
Lump sum contributions	Payments made by an eligible ratepayer for the purposes of contributing to a capital project. However, we do not accept Lump sum contributions for targeted rates.
Total sources of capital funding	Total capital funding for this activity.

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Applications of capital funding

Capital expenditure	Capital expenditure creating a completely new asset or extending or renewing an existing asset to provide the same or greater service than it currently provides e.g. extending a sewer pipe to increase capacity. The expenditure is split to fund level of service improvements versus population growth and/or renewal works. While a lot of our capital projects contribute to more than one of these drivers, legislation requires us to allocate each project to just one driver in the Funding Impact Statements.
Increase (decrease) in reserves	Transferring funds into and from a reserve account held for a special purpose. Includes: transferring development contribution revenue to development contribution reserves; using funds from depreciation reserves, and using funds from operational reserves to provide or to assist with maintaining existing assets or services.
Increase (decrease) of investments	Net movement of investments.
Total applications of capital funding	Total capital expenditure for this activity.
Surplus (deficit) of capital funding	Sources of capital funding less applications of capital funding.
Funding balance	Net operating funding less net capital funding.

Before looking at each activity group in detail, we provide an overall snapshot of our performance.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Overview of our financial & non-financial performance

Te tirohanga whānui o ngā hua ahumoni me ngā hua kē

PLACEHOLDER

Infographic to be included with the following information:

- We invested xx \$\$ million delivering on new or improved assets for our communities
- Capital expenditure is the money we invest to build or buy something new, renew or upgrade something we already have, or improve services for our communities
- Transport connections xx%
- Water supply xx%
- Corporate and district activities xx%
- Community experience xx%
- Sewage treatment and disposal xx%
- Stormwater drainage xx%
- Other xx%

Infographic to be included with the following information:

- We invested xx \$\$ million on operating activities, services and facilities for our communities
- The following graph provides a breakdown of what we invested this money on. This is our operating expenditure and funds the day to day running costs of activities, services and facilities
- Waste management and minimisation xx%
- Stormwater drainage xx%
- Community safety xx%
- Corporate services xx%
- Water supply xx%
- Sewage treatment and disposal xx%
- Community experience xx%

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

- Transport connections xx%

Infographic to be included with the following information:

- From July 2024 – June 2025 our customer services team took:
 - A total of 34,228 phone calls.
 - A total of 13,505 service requests
- 392m of footpath were renewed
- 386 building consents were issued
- Xxx admissions to the Whakatāne and Murupara aquatic centres
- 24,916 Riverside Whakatāne Holiday Park stays
- 26,043 tonnes of waste managed. 33% - diverted from landfill and either recycled, re-used or re-purposed.

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

This year brought a number of challenges for local government, including rising financial pressures, shifting community expectations, and the need to respond to complex regulatory and environmental changes. While we remained focused on delivering services and progressing key initiatives, we did not meet all of the performance targets set through the Long Term Plan. While Council is responsible for setting the final performance measures and financial parameters, these decisions were informed by the views and values shared by the community throughout the consultation process. This annual report provides an opportunity to reflect on our performance, understand the underlying issues, and identify opportunities for improvement as we move forward.

In summary our performance measure results show:

- We met targets for 56.5% of all performance measures (39 of 69)
- 73% of the mandated measures were met (24 of 33)

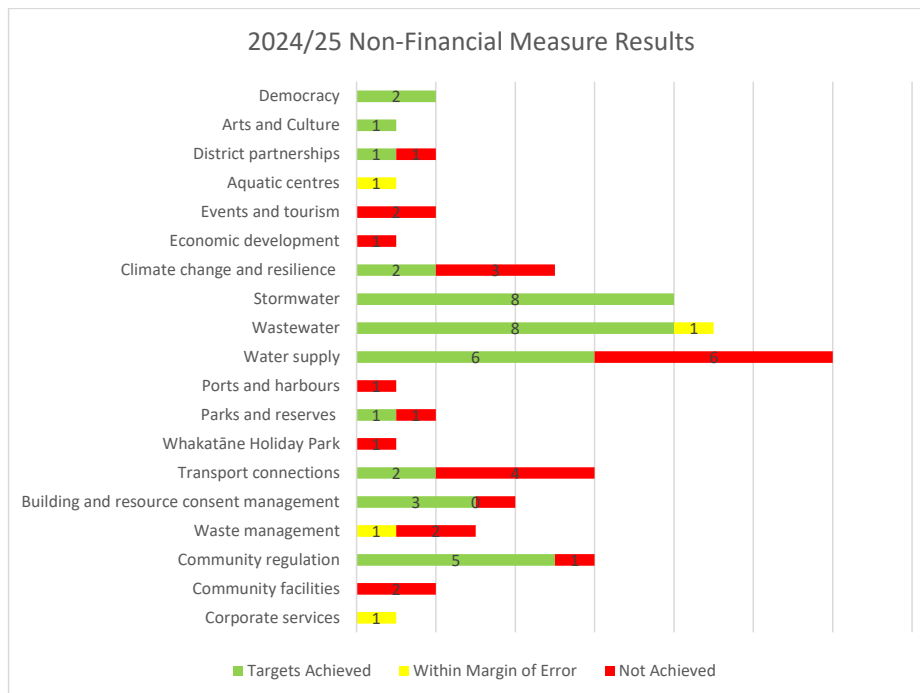
The overall percentage of performance targets achieved has declined from 72.5% in 2024 to 56.5% in 2025. This reflects a mix of factors, including the introduction of new performance measures, changes to target definitions and benchmarking, and the use of the residents satisfaction survey as a key data source.

Resident satisfaction with services has remained broadly consistent with the previous year, although a longer-term downward trend is evident in several key areas. Sixteen of our performance measures are directly linked to the residents satisfaction survey, providing insights into community perceptions. While there are areas where satisfaction could improve, this feedback helps us understand community priorities and guides where we can invest to make services even better. Ongoing economic pressures, including the cost of living and rising rates, mean that residents are paying close attention to council performance, which reinforces the importance of our continued focus on delivering value and quality services.

The graph below shows the level of non-financial performance for each activity. Commentary for each performance measure is also provided, including reasons why some targets were not achieved.

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)



The Statement of Service Performance has been prepared in line with Tier 1 public sector standards, applied consistently throughout the year. This ensures full compliance with public sector Public Benefit Entity Accounting Standards and other relevant requirements.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How to read this section of the report

He whakamāramatanga o tenei wāhanga

In this section, *Delivering on our vision, outcomes and priorities*, we report how each of the council's activity groups performed in 2024-25. We report against the performance measures and targets set out in the Long Term Plan 2024-34, so you can see how we're tracking toward our vision and priorities.

For each activity group it will tell you:

Service performance	<i>The community vision and outcomes it supports and the strategic priorities it contributes to</i>
	
	<i>What's happened this year and key highlights</i>
Funding impact statements	<i>How we performed against our performance measures</i>
	<i>What these activities cost and how they were paid for</i>
Capital projects	<i>Major capital projects that took place during the year</i>

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Democracy

Manapori

Activities in this group:

- Local governance
- Community support and grants
- Community boards

This group of activities provides open, effective, and accountable governance for the district and supports connected and inclusive leadership for our communities. We are committed to partnering with, and supporting the aspirations of iwi, hapū and whānau. We acknowledge the value of doing this, and the resulting positive outcomes for all communities.

We also work with local interest groups, stakeholder groups, the public, central government, neighbouring councils and others, because it helps us keep in touch with the priorities of our communities, and because it presents significant opportunities to deliver better outcomes for the district.

Contribution to community outcomes



Strong, connected, interdependent, diverse communities



Constructively and collaboratively engaging with iwi, hapū and whānau

Alignment with Strategic Priorities



Enhancing the safety, wellbeing, and vibrancy of communities
– *Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori*

- Support our smaller and remote communities to plan for their future
- what changes should occur in the area and when, all across the district, and investing in making sure these changes happen.



Strengthening relationships with iwi, hapū and whānau – *Me mātua whakawhanake i ngā kōtuituinga ā-iwi, ā-hapū, ā-whānau anā hoki*

- Enable iwi participation in planning, decision-making and reflect cultural aspirations through the projects we deliver (e.g. financial support, capability, design).

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Local governance- Council and committee meetings

During the year, we held 14 formal council meetings, supporting transparent decision-making and providing robust oversight of key initiatives and community priorities. In addition, 29 committee meetings were held. All council and committee meetings were livestreamed and recorded, giving the public both real-time and on-demand access to decision-making, enhancing transparency and enabling greater public participation.

Key highlights for the year include:

- Adoption of the Long Term Plan 2024-34.
- Retention of the three Māori wards for the 2025-28 triennium, following new legislation in 2024 requiring councils with Māori wards established after 2020 to either disestablish them or hold a binding poll.
- The Living Together Committee adopted the Whakatāne District Tree Strategy- Ngā Taonga a Tāne in October 2024.
- Adoption of the council's first Diversity, Equity and Inclusion Policy in March 2025.
- The Risk and Assurance Committee endorsed an updated Procurement Policy and continued to monitor the council's Enterprise Risk Register.
- Launch of the local election campaign "Stand for Something: Tū Tūturu" in June 2025, encouraging residents from all backgrounds to stand for council or community board roles and to participate in the democratic process.

2025 local government election

The 2025 election offered positions across six wards, including three Māori wards, and four community boards. The binding poll on Māori ward representation coincided with the election. To support potential candidates, the council hosted a series of candidate briefing sessions in June and July 2025. These sessions were designed to demystify the process and help people envision themselves in these roles, covering topics such as council operations, Te Tiriti o Waitangi obligations, governance, remuneration, and communication and engagement. The first session, held on 14 June at the council's Whakatāne office, was livestreamed and made available online for accessibility.

Community funding

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

The Community Funding Committee manages the council's grants and funding portfolio according to the Community Grants and Funding Policy. This year, the committee met five times this year to consider 11 application rounds across seven different funds, some which have two funding rounds each year. These include:

- Community Lease Rebates Fund
- Creative Communities Scheme
- Multi-Year Grants
- Reorua Contestable Fund
- Rural Travel Fund
- Te Pūaha – Waterways and Marine Environment Fund
- Community Matching Fund

In 2024/25, the committee awarded 126 grants from a total of 176 applications submitted by community organisations across the district. Applicants included sports clubs, schools, marae committees, charitable trusts, arts and culture groups, health and welfare organisations.

One major change this year was the introduction of the Community Matching Fund, replacing the annual grants fund round. The fund allows organisations to apply for a contribution matching the value of donations and support received from the community. This approach recognises groups with strong volunteer bases and community backing.

The average grant awarded this year was \$2,400, with applications received from across the district, including Coastlands, Poroporo, Thornton, Nukuhou, Ōtakiri, Wainui, Matatā, Awakeri, Edgecumbe, Te Teko, Murupara, and Minginui.

Initiatives funded this year included:






- Community-led arts projects and events
- Activities celebrating te reo Māori
- Water safety programmes
- Environmental initiatives
- School student participation in sports

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Ā mātau mahi

- 2 out of 2 measures (100%) achieved for democracy
- All statutory timeframes were met
- All council and committee meetings were livestreamed (except publicly excluded meetings)

Performance measures (how we will measure our service delivery)	2025 New measures	2024	2023	Margin of error	Target
Percentage of meeting and committee agendas made available to the public within statutory timeframes.	100% 	N/A	N/A	N/A	100%
	Comment: <i>this is a new measure so there is no comparative data. There were a total of 14 council meetings and 29 committee meetings throughout the year. All of their associated agendas were publicly available within the statutory timeframe</i>				
Percentage of council meetings that are publicly live streamed.	100% 	N/A	N/A	N/A	90%
	Comment: <i>This is a new measure so there is no comparative data. All council and committee meetings were livestreamed with the exception of public excluded meetings.</i>				
LEGEND  Achieved  Not Achieved (but within MOE ±%)  Not achieved					

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Arts and culture

Ngā toi me to ahurea

Activities in this group:

- Libraries and galleries
- Museums and archives

This group of activities provides and maintains a range of services, spaces and facilities for community use, recreation and amenity. As a district with a deep history of arts and culture, it is important that council continues to provide activities and spaces that enhance this, and in turn, improve the quality of life for our residents and visitors through celebrating this beautiful district and its people, both past and present.

Contribution to community outcomes



Strong, connected, interdependent, diverse communities



Constructively and collaboratively engaging with iwi, hapū and whānau

Alignment with Strategic Priorities



Enhancing the safety, wellbeing, and vibrancy of communities
– *Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori*

- Invest wisely in recreation, events, and the arts to have a broader range of 'things to do' (especially for our youth).



Strengthening relationships with iwi, hapū and whānau – *Me mātua whakawhanake i ngā kaitiutunga ā-iwi, ā-hapū, ā-whānau anō hoki*

- Work with iwi, hapū and whānau, to improve equity and wellbeing outcomes.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

As set out in our Long Term Plan, we're committed to delivering on our arts, culture, and creativity strategy and enhancing our library collections.

Te Kōputu a te whanga a Toi —Whakatāne Library and Exhibition Centre

Throughout the year, Te Kōputu remained a vibrant hub for locals and visitors, catering to a wide range of public needs- from printing and research to recreational reading, skill development, and community connection. Peak daily foot traffic reached nearly 700 in October, boosted by events such as the Eastern Bay Road Safety Amazing Race.

A rich programme of activities were delivered over the year including Hā Kākano preschool storytime, school holiday programmes, the Raumati Reading Challenge, and Read4Plenty, which supported literacy and learning across different groups.

Over 250 tamariki visited Edgecumbe, Murupara, and Whakatāne libraries during the Easter break, creating a wonderful celebration of creativity and community connection. These activities were well received by participants, caregivers, and regular library patrons. Children transformed the main library spaces into hubs of imagination and discovery through engaging activities such as the Monster Mash Lego session, tote bag workshop, and the Dr. Seuss Escape Room, which encouraged problem-solving and teamwork.

Celebrating te ao Māori

Te ao Māori was celebrated and showcased through a diverse programme of events and exhibitions that honour Māori perspectives, stories, and creativity. During the year Te Kōputu celebrated Matariki ki Whakatāne Rohe and Te Wiki o te reo Māori, offering educational resources and providing opportunities for community connection. Three exhibitions—Toka Tū, Kawa Mate, and E Hoki Mai Nei ki Te Ūkaipō- honoured resilience, memory, and the transformative power of Toi Māori.

Other notable events

- The Molly Morpeth Canaday Award 2025, celebrating contemporary visual arts in Aotearoa with a prize pool exceeding \$25,000
- A performance by senior music students from Trident High School during New Zealand Music Month, showcasing local musical talent

Facility upgrades

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Te Kōputu underwent key upgrades to improve accessibility, safety, and service delivery. Temporary closures in July 2024 and April 2025 enabled the completion of several enhancements, including floor levelling in staff areas, health and safety improvements to public toilets, and the installation of clearer wayfinding signage. A major change was the removal of the large front reception desk, which marked a shift toward a more flexible, customer-focused service model allowing staff to provide more personalised, roaming support across the library. The closure periods provided an opportunity for a full collection stocktake and reorganising of materials to enhance workflow. These changes have enhanced the library experience and allowed staff to provide more personalised support across the space, ensuring Te Kōputu continues to be a welcoming, engaging hub for our communities.

Te Kōputu by the numbers

- 160,400 items issued
- 1755 people enjoyed the weekly Hā Kākano storytime
- 157 activities from gallery openings and kaumātua workshops to holiday activities and reading programmes

Constellation Creative Hub

In September 2024, council opened registrations of interest to lease 266 The Strand - locally known locally as the 'Wally Sutherland Building'. Following a feasibility study recommending a "Constellation Creative Hub" model. Feedback from the Long Term Plan confirmed strong community support for transforming the site into a vibrant space that celebrates the district's unique cultural identity and its arts tourism potential.

In June 2025, the Council announced Ātea, a dynamic creative hub, would be established by Te Ahi Tahutahu Charitable Trust. Led by Tame Iti and supported by a dedicated volunteer base, the trust brings artistic excellence, cultural authenticity, and proven project delivery. Ātea will foster innovation, collaboration, and community connection, working alongside Te Kōputu and Te Whare Taonga o Taketake to position the Whakatāne as a nationally significant cultural destination. The hub is set to open next year, promising lasting social, cultural, and economic benefits for the district.

Chorus Cabinet Art Initiative

The Chorus Cabinet Art Initiative continues to bring colour and creativity to the Whakatāne District by transforming plain telecommunications cabinets into vibrant public artworks. This creative partnership between Chorus and the Council provides a platform for local artists to showcase their talents while contributing to the beautification of public spaces. Many designs reflect the stories and character of the neighbourhoods they are in, supporting community identity and pride. The initiative also helps deter

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

vandalism, such as tagging, by turning infrastructure into celebrated art pieces. In 2024, two new cabinets - one in Coastlands and one in Ōhope-were selected for artistic transformation. Artists submitted designs, with successful applicants receiving remuneration based on cabinet size. Completed artworks are featured on the Chorus website and may be included in the annual Chorus Cabinet Art Aalendar, which is distributed internationally. This initiative continues to support local creativity, foster community pride, and bring storytelling into everyday public spaces.

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Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Ā mātau mahi

- 1 out of 1 measure (100%) achieved for arts and culture
- High satisfaction reported with district libraries and Whakatāne Exhibition Centre.
- Slight decrease in residents visiting arts and culture facilities, providing insights to guide future engagement and programming

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
User satisfaction with art and culture services in the Whakatāne District (Te Whare Taonga o Taketake - Whakatāne Museum and Research Centre, district libraries, Te Kōputu a te Whanga a toi - Whakatāne Library and Exhibition Centre). (RSS)	83% 	81% 	84% 	N/A	<ul style="list-style-type: none"> • 78% 2025 • 77% 2024 • 77% 2023
<p>Comment:</p> <p><i>In 2025, 1-in-5 respondents (22%) reported visiting district libraries (down from 29% in 2024, but similar to 25% in 2023). Among users, satisfaction has remained at a consistently high level in recent years – currently the sixth-highest rated service/facility in 2025 (81%), and just above the national benchmark</i></p> <p><i>1-in-4 residents (26%) in 2025 reported visiting the Whakatāne Exhibition Centre (down from 31% in 2024), satisfaction remained high among exhibition centre visitors in 2025 (86%) – this was the highest-rated service/facility in 2025</i></p> <p>Note: Aggregated results are average scores of other calculated measures. Unlike other measures in this report, aggregated results are not directly collected from the population and do not have margin of errors.</p>					
<p>LEGEND  Achieved  Not Achieved (but within MOE ±1%)  Not achieved</p> <p>RSS: Result sourced from the Residents Satisfaction Survey</p>					

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

District partnerships

Ngā kōtuituinga i te rohe

Activities in this group:

- Strategic Māori relationships
- Community development
- Community and road safety

This group of activities helps advance the Whakatāne District towards greater fairness, equity, and inclusivity, ensuring communities are at the heart of decision making.

Māori relationships have a critical role in ensuring the council delivers on our Te Tiriti obligations and responsibilities. Council recognises the huge role iwi and hapū play in the social, environmental, cultural and economic future of the district. This activity fosters pride, preserves traditions, and supports community-led initiatives, whilst progressing opportunities for iwi and hapū to have greater input into council decision making. Council's commitment and resourcing is a step to reflect the important role iwi and hapū play in unlocking the Māori economy.

Community development ensures we fulfil our social wellbeing obligations while empowering communities to articulate and achieve their aspirations. Community and road safety fosters participation and responsible behaviours, helping to protect pedestrians, cyclists, and motorists, ensuring safer journeys for everyone.

Contribution to community outcomes



Strong, connected, interdependent, diverse communities



Constructively and collaboratively engaging with iwi, hapū and whānau

Alignment with Strategic Priorities



Enhancing the safety, wellbeing, and vibrancy of communities
– Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori

- Support our smaller and remote communities to plan for their future – what changes should occur in the area and when, all across the district. And invest in making these changes happen.
- Work with other agencies and community organisations to focus on social wellbeing outcomes (such as health, homelessness, and safety).
- Increase safety for people moving around the district (e.g. Community Safety Cameras, good lighting, multi-modal transport, accessibility for people with disabilities).

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Strategic Māori relationships

We are committed to working alongside iwi, hapū and whānau to achieve better outcomes for our communities. With Māori comprising 48.6 %of the district's population, many based in some of Aotearoa New Zealand's most remote communities, we take an inclusive, equitable approach that ensures Māori voices are heard and embedded into decision-making.

Statistics – Ngā Tatauranga*



48.6 percent* of the population in the Whakatāne District is Māori.

* Source: 2023 New Zealand Census, StatsNZ.



There are eight settled iwi and 81 hapū in the district.

Te Toi Waka Whakareī (Māori Relationship Strategy)

Implementation of *Te Toi Waka Whakareī* (the Council's Māori relationship strategy), is strengthening partnerships with iwi, hapū, and whānau. The strategy focuses on:

- Building trusted relationships
- Upholding Te Tiriti o Waitangi commitments
- Partnering on key initiatives
- Growing our cultural capability

These principles are becoming embedded across our policies and culture, helping foster trust and meaningful participation in decision-making.

Murupara Reorua

During the year, we partnered with Te Rūnanga o Ngāti Manawa to establish Murupara as an official reorua/bilingual township. Murupara Reorua acknowledges Ngāti Manawa as mana whenua of Murupara, and the importance of their language, protocols, and history. The initiative encourages te reo Māori to be seen, spoken and celebrated daily through bilingual signage, storytelling, public spaces, and workshops. It is supported by the national Aotearoa Reorua programme.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)**Noho Marae**

In May, around 30 staff had the privilege of staying at Ruaihona Marae in Te Teko, generously hosted by Ngāi Tamaoki and Ngāti Awa. Staff were welcomed with warmth and manaakitanga, and the opportunity to engage with the marae, its people, and its stories left a lasting impression. This immersive experience deepened staff awareness of te ao Māori and tikanga, strengthened connections to local communities, and built greater cultural confidence across the organisation.

Iwi engagement wānanga

The Toi Kōtuitia team and staff participated in a wānanga with the Principal Advisor of Te Aro Pū, a strategic advice and critical analysis consultancy. The wānanga encouraged reflection on past work, identified what's working well, and explored how to improve practice. These learnings are helping to strengthen the quality and depth of iwi engagement going forward.

Community development**Keeping communities connected: Matatā Community Plan**

This year, the Matatā Collective, with our support, completed a community plan for their area. The plan represents a significant amount of mahi by the collective, made up of local groups and residents, and sets out the actions the community will begin delivering over the coming year. Community plans also progressed in Edgecumbe, Awatapu-Ōtamakaoakao, Coastlands-Piripai and Murupara, with a pre-planning exercise underway in Tāneatua.

Celebrating and acknowledging diversity equity and inclusion

On 6 March 2025, the Living Together Committee adopted a Diversity, Equity and Inclusion (DEI) Policy. The policy aims to strengthen social cohesion by embedding DEI into our work and daily interactions. It affirms our commitment to fostering a sense of belonging, ensuring marginalised and minority communities are represented in decision-making, and building relationships grounded in empathy, compassion and respect.

Community and road safety**Eastern Bay of Plenty road safety programme**

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

The Road Safety Programme is overseen by the Eastern Bay of Plenty Road Safety Operations Group, a joint committee of the council. Meeting bi-monthly, its membership includes councillors and staff from the three district councils, NZ Police, and other organisations passionate about road safety. The programme focuses on five key areas aimed at reducing deaths and serious injuries on our roads; young drivers, cycling, motorcycling, restraints, and fatigue. A range of activities, education and practical training were delivered this year, each targeting these focus areas. Despite reduced funding this year, the programme delivered a full calendar of education, activities, and practical training in partnership with multiple agencies, sponsors, volunteers, and supporters.

New Year's Day fatigue stops

The annual New Year's Day fatigue stops in Matatā and Ōpōtiki once again encouraged (mainly) young drivers returning from Rhythm and Vines to pull over for a rest. More than 1,000 sausages and drinks were given away by volunteers, alongside kōrero with travellers. The event featured on *One News* and contributed to a safe start to the year, with no major crashes or injuries reported in the district that day.

Revved Up motorcycle safety event

Motorcyclists remain significantly over-represented in road fatalities, and the Revved Up event provided riders with hands-on opportunities to improve their skills. Run in partnership with Underwood and Wilkins Motorcycles, highlights included live demonstrations, a skills race with certified trainers Passmasters, and opportunities to sign up for the ACC-supported Ride Forever programme.

Rangatahi Road Safety Roadshow

Across three days, 254 rural students from Murupara Area School, Te Wharekura o Rūātōki, and Rangitāiki High School engaged in interactive activities covering distractions, restraints, impaired driving, and motorcycle awareness. Delivered in partnership with NZ Police, iwi groups, and safety organisations, the roadshow was well received by students and teachers.

Summer Road Safety Roadshow

Over summer, the Community Partnerships team visited seven smaller communities across the Eastern Bay. Dressed in their signature orange vests, the team used interactive games and giveaways to spark kōrero on drink and drug driving, seatbelt use, and speed. Standout moments included a warm welcome from hapū in Ruatāhuna and strong engagement with Tūhoe Hauora in Tāneatua. The debut of the *Ki Uta – Honoa Hapori* van also strengthened connections between council and communities.

Edgecumbe's Amazing Race

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

On the first day of the April 2025 school holidays, around 100 whānau across 24 teams took part in Edgumbe's Amazing Race. The event, hosted by the Edgumbe Collective with support from the Eastern Bay Road Safety Group and council, featured safety-themed challenges and community-focused activities. Alongside prizes and kai, locals were surveyed on their views of the community, with feedback feeding into the upcoming update of the Edgumbe Community Plan.

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Finance and Performance Committee - SUPPLEMENTARY AGENDA





1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed







Tā mātau mahi

- 1 out of 2 measures (50%) achieved for district partnerships
- Cultural training delivered to improve staff cultural competency
- Increase in the number in fatalities or serious injuries on our roads despite a robust road safety programme

Performance measure for Strategic Māori Relationships activity

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
Progress on the Māori Relationship Strategy	achieved 	N/A	N/A	N/A	Deliver Te Kahupapa annual training. Deliver health check of iwi relationships survey.
Comment: Te Kahupapa was delivered through noho marae and te reo classes for staff. The council received the health check of the iwi relationships survey in June 2025.					
LEGEND  Achieved  Not Achieved (but within MOE ±%)  Not achieved					

Performance measure for community and road safety activity

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
The change from the previous year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.(m)	33 	23 	25 	N/A	Fewer crashes than the previous year.
Comment: Despite a significant drop in funding for road safety awareness events, activities and advertising this year, we continued to facilitate a robust road safety programme throughout the sub-region, partly through increasing partnerships and sponsorships. The rise in serious injury crashes is disappointing. The immediate causal factors of serious crashes are relatively easy to define, however, the underlying determinants are more complex and include societal factors beyond the scope of this programme.					
LEGEND  Achieved  Not Achieved (but within MOE ±%)  Not achieved					
(m) - This performance measure is mandatory for all councils to report on, set under the 'non-financial performance measures rules 2024' in accordance with section 261b of the Local Government Act 2002					

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Aquatic centres

Ngā puna kauhoe

Activities in this group:

- Aquatic centres

Providing safe, affordable, and accessible places to swim and exercise is an important way we support community wellbeing. Our aquatic centres give people opportunities to focus on their health, build swimming skills, and take part in a range of recreational programmes across the Whakatāne District.

Contribution to community outcomes



Strong, connected,
interdependent,
diverse communities

Alignment with Strategic Priorities



Enhancing the safety, wellbeing, and vibrancy of communities
– *Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori*

- Invest wisely in recreation, events, and the arts to have a broader range of 'things to do' (especially for our youth).

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Whakatāne Aquatic Centre

Whakatāne Aquatic and Fitness Centre annual shutdown

In May, the Whakatāne Aquatic and Fitness Centre closed for three weeks for scheduled maintenance and improvement works. This planned closure delivered essential upgrades to ensure the long-term safety, functionality, and enjoyment of the popular community facility.

The comprehensive work programme included resurfacing the main hall flooring, repainting internal spaces, structural maintenance in the outdoor pool area, rebuilding all main circulating pumps, replacing the chlorine storage system, servicing UV and dosing systems, upgrading air handling units, and installing energy-efficient outdoor pool covers.

The outdoor pool cover was fully funded by a grant from Trust Horizon, leading to significant energy savings and contributing to our climate change targets. The remaining works were delivered within existing operating and capital budgets.

Wet n Wild Waiōtahe

For six weeks in Term 1, our swim school team delivered water safety lessons at Waiōtahe Valley School. This outreach programme highlights our commitment to ensuring tamariki across the wider district have access to w quality water safety education, no matter their location.







Poolsafe certification-excellence recognised

Both the Murupara and Whakatāne facilities successfully renewed their Poolsafe certifications following annual audits. This achievement reflects the dedication of our aquatic teams and confirms our commitment to the highest standards of safety, supervision, and water quality.

How we performed

Tā mātau mahi

- 0 out of 1 measure 0%) achieved
- The result was within the margin of error for aquatic centres
- High satisfaction with the district pools, although a slight decline in the number of visits reported

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
User satisfaction with public swimming pools in the Whakatāne District. (RSS)	76% 	77% 	81% 	+6%	77%
	Comment: 1-in-5 residents (22%) reported visiting a district swimming pool in 2025 (down from 32% in 2024, but similar to 26% in 2023 and 25% in 2022). Satisfaction among pool users in 2025 (76%) remained high and consistent with recent years – and now 20%-points above the national benchmark.				
LEGEND  Achieved  Not Achieved (but within MOE ±%)  Not achieved					
RSS: Result sourced from the residents satisfaction survey					

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Events and tourism

Ngā pāpono me te ahumahi tāpoi

Activities in this group:

- Visitor information
- Marketing and events

This group of activities provides an important link between visitors and local businesses to improve experiences for visitors to the district. It encourages our visitors to experience the whole district and to stay longer, enjoying what the district has to offer. Marketing and events aim to foster and enhance community vibrancy and social wellbeing and help create a place where people want to live, work and play.

Contribution to community outcomes



Strong, connected, interdependent, diverse communities



Thriving circular economies

Alignment with Strategic Priorities



Enhancing the safety, wellbeing, and vibrancy of communities

– *Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori*

- Invest wisely in recreation, events, and the arts to have a broader range of 'things to do' (especially for our youth).



Facilitating economic regeneration and responding to development pressures

– *Me mātua whakahaere i te tipuranga o te taiōhanga me ngā tātaitono whare*

- Back our economy, in particular the tourism and events sectors, to enable economic and employment growth and attract new business and investment into the District.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Throughout the 2024/25 year, our events team supported and delivered a diverse calendar of activities that brought people together, supported local business, and celebrated the unique spirit of our district.

Light Up Whakatāne

Held from 26 July to 4 August 2024, the Light Up Whakatāne festival transformed the town centre into a vibrant hub of creativity and community connection. Over ten nights, local and regional artists showcased light-based installations and digital displays, encouraging winter visitation to the town centre. Around 10,000 visitors attended. Delivered in partnership with Arts Whakatāne, EPIC Whakatāne Town Centre, and council, the event received generous support from sponsors, particularly Trust Horizon.

Eastern Bay Olympians Civic Parade

Eastern Bay Olympians were honoured at an event held on 26 November 2024 at Rex Morpeth Park. The event drew an estimated 1,000 spectators, including school children and sports groups, who gathered to celebrate Dame Lisa Carrington, Stacey Waaka, and Hayden Wilde who arrived in open top vehicles. The athletes shared inspiring stories, reflecting on their journeys and motivating the next generation of sportspeople. The parade was praised for its strong community spirit and seamless delivery.

Local Wild Food Festival

Held on 22 February 2025 at Mahy Reserve, Ōhope, over 2,500 people enjoyed live entertainment, cooking demonstrations and more than 20 food vendors offering exclusive local wild menu items.

The Local Wild Food Challenge was once again a finalist in the New Zealand Event Awards, nominated in two categories: Best Local Government Event and Best Event or Not-for-Profit Event. Winners will be revealed on 2 September 2025. Other highlights from the year include:

- 37th annual Whakatāne Touch Tournament – thousands of participants and spectators enjoyed a high-quality weekend competition.
- Te Urewera Heartland Ride – 50 cyclists rode Nature's Road over Anniversary Weekend, hosted by Tūhoe and the Te Urewera community, celebrating the area's designation as a Great Ride of the New Zealand Cycle Trail.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

- Farming Like Grandad (Te Teko) – a unique gathering drawing motorhome enthusiasts from across the country, offering a nostalgic glimpse into traditional farming practices and a fun family day out.
- West End Wiggle (Ōhope) – The fourth year of this surf and arts festival brought competitors and spectators from across the country to ride the waves at West End,
- Flavours of Plenty –part of the Bay of Plenty Regional Food Festival, this event served up a feast of experiences, from markets and workshops to one-of-a-kind dining events. A highlight was the Tamariki Foodie Fair at Wharfside Port Ōhope.










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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Tā mātau mahi

- 0 out of 2 measures (0%) were achieved for events and tourism
- Uncertainty was high within the community about the council's role in events and tourism and a downward trend in resident satisfaction has been identified

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
Satisfaction with efforts to promote tourism. (RSS)	47% 	52% 	60% 	+5%	63%
Comment: In 2025, 2-in-3 respondents (67%) were able to rate council's support of tourism promotion. Just under half (47%) of these residents were satisfied with this service (5.4 average rating). There has been an ongoing downward trend measured since 2021.					
Satisfaction with efforts to enable and promote events. (RSS)	45% 	56% 	60% 	+5%	61%
Comment: In 2025, 3-in-4 residents (75%) rated council's efforts to enable and promote events; with uncertainty still high within the community (25% unsure, 28% in 2024). Under half (45%) of residents who provided a rating were satisfied with event promotion (average rating 5.3). There has been an ongoing downward trend since 2023 and this result is below the national benchmark.					
LEGEND  Achieved  Not Achieved (but within MDE ±%)  Not achieved RSS: result sourced from the residents satisfaction survey					

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Economic development

Te whakawhanake taiōhanga

Activities in this group:

- Economic development
- Strategic property

This group of activities contributes to a thriving district. The economic development team aims to stimulate growth and create employment and business opportunities in the Whakatāne district. It focuses on leveraging existing relationships and procurement approaches to attract new business and investment, with particular attention to development opportunities, the Māori economy, and key sectors like tourism, aquaculture, boat building, and agriculture. The strategic property team looks after all of council's commercial and harbour board property and leases and manages property regeneration and strategic development projects.

Contribution to community outcomes



Strong, connected, interdependent, diverse communities



Integrating nature into our decision making



Thriving circular economies



Constructively and collaboratively engaging with iwi, hapū and whānau

Alignment with strategic priorities



Enhancing the safety, wellbeing, and vibrancy of communities

– *Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori*

- Support our smaller and remote communities to plan for their future- what changes should occur in the area and when, all across the district. And invest in making these changes happen.



Facilitating economic regeneration and responding to development pressures

– *Me mātua whakahaere i te tipuranga o te taiōhanga me ngā tonotono whare*

- Back our economy, in particular the tourism and events sectors, to enable economic and employment growth and attract new business and investment into the district.



Strengthening relationships with iwi, hapū and whānau

– *Me mātua whakawhanake i ngā kōtuituinga ā-iwi, ā-hapū, ā-whānau anō hoki*

- Work with iwi, hapū and whānau, to improve equity and wellbeing outcomes.



Building climate change and natural hazard resilience, including our infrastructure

– *Me mātua whakakaha i te aumangea ki te huringa āhuarangi me ngā matepā taiao tae ana ki te hangaroto*

- Partner with at-risk communities about climate change adaptation and what this might mean for them (e.g. those communities which may be impacted by rising sea-levels, flooding).

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Strategic property

The strategic property team continues to manage over 150 council-owned leases, ensuring the community receives fair returns from council assets. In 2024/2025, this included completing 11 harbour lease renewals and rent reviews, finalising nine new leases for council-owned buildings (including setting market rent), and finalising six new lease agreements for property at Whakatāne Airport. The team also reviewed all council-owned land to identify parcels suitable for potential future disposal, and continued to provide expert advice to the Council on property, leases and potential property acquisitions.

Floodwall integration programme

Flooding is the most common natural hazard in Aotearoa New Zealand, with major flood events occurring on average every eight months. In response to climate change, communities across New Zealand need to adapt to meet the challenges of rising sea levels and more frequent, more significant heavy rainfall.

Project Future Proof, led by Bay of Plenty Regional Council (BOPRC) is a significant, multi-stage initiative to upgrade flood defences (stopbanks and floodwalls) in the Whakatāne town centre. Due to the floodwall upgrades, it was necessary to enhance public access and amenities along the riverfront. The Floodwall Integration Programme works alongside this project to achieve these improvements. Over the past year, all parties have collaborated to develop programme plans, project teams, and reporting structures to support successful delivery. Stage 1 works are complete, stages 2a and 2b are near completion, and planning for integration works in 2026 is underway. Floodwall design for Stage 3 (The Strand) is being developed by BOPRC with input from our strategic property and infrastructure teams.




Wharfside

The refurbished tourism and events hub at Port Ōhope proved popular with both visitors and the local community over the busy summer period. Several tourism businesses, food trucks and Mata Beer operated from the hub and reported a successful season. The refurbishment has also sparked interest in regular night markets, concerts and private bookings.


How we performed


Tā mātau mahi


- 0 out of 1 measure (0%) achieved for economic development
- Low satisfaction with council’s efforts to attract and expand businesses

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
Satisfaction with efforts to attract and expand business. (RSS)	33% 	52% 	53% 	+6%	56%
<i>Comment: Lack of knowledge about council's business promotion activity remained apparent in 2025 (38% of residents were unaware, similar to prior years).</i>					
<i>Satisfaction with council's efforts to attract and expand businesses also took a knock in 2025, falling to a new historic low of 33% among residents providing a rating; significantly below 52% in 2024 and previous years' levels.</i>					

LEGEND

 Achieved

 Not Achieved
(but within MOE ±1%)

 Not achieved

RSS: result sourced from the residents satisfaction survey

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

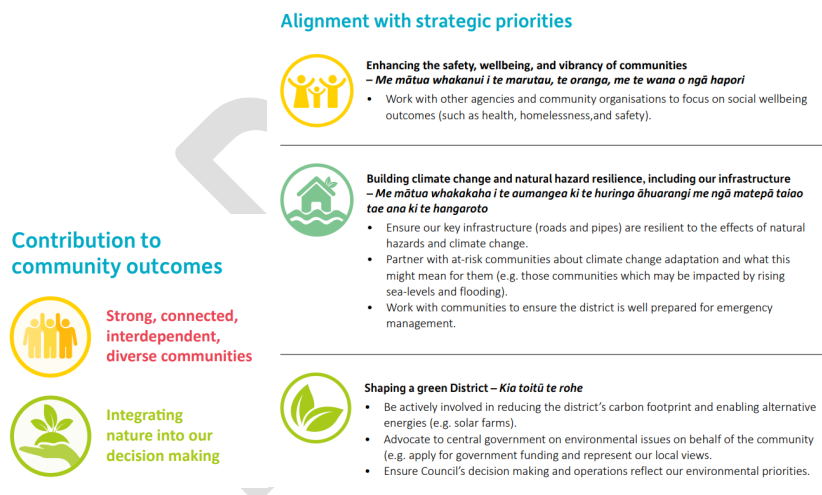
Climate change and resilience

Te huringa āhuarangi me te aumangea ki ngā matepā taiao

Activities in this group:

- Climate change
- Emergency management

This group of activities focuses on responding to and providing leadership in climate change mitigation and adaption. It also prepares our communities for natural events such as flooding, landslides, coastal erosion and inundation, earthquakes and volcanic eruptions. With the district exposed to a range of natural hazards and having experienced a number of natural hazard events in recent history, this group plays a critical role in ensuring communities are resilient and well-prepared.



1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Solar panel project

In March 2025, funding was approved for the installation of solar panels on council facilities as part of our sustainability efforts. Installations began in June 2025 and are expected to be completed by September 2025. The dog pound, resource recovery centre, Whakatāne Water Treatment Plant and Civic Centre are the first council buildings to transition to grid-tied solar energy.

This project is funded through a Trust Horizon loan at 3.5% interest over 10 years, with projected energy savings expected to cover the cost. It supports our goals to reduce carbon emissions, lower energy costs, and build a more sustainable future.

New carbon accounting system

In February 2025, after a competitive tender process, Generate Zero was selected as our new carbon accounting system.. This software enables more effective measurement and monitoring of carbon emissions, including at a business unit level. Additionally, Toitu was reconfirmed as the our carbon auditor.

Forestry block plan

Also in February 2025, a forestry block plan was adopted. This plan outlines the management plan for the Council's four forestry blocks – Valley Road, Onepū, Mangamate and Eagle Hill. In 2024, the Valley Road trees were harvested, resulting in a one-off emissions increase of 2,917tco2e. The block is now being converted to indigenous forest. The plan supports biodiversity, increasing resilience, and helps protect our natural environment.

Natural hazard resilience

Preparing our communities for an emergency remained a key priority for the council during the year. Continued engagement occurred with community teams, marae, iwi and hapū throughout the year to support training and familiarisation with new resources. Through the help of better off funding emergency resources and supplies have been purchased, and approximately 95% of emergency resource caches have been received and deployed across communities. Resources and supplies include multi kai cookers, a mobile 60kva generator, and containers holding additional emergency supplies. An alternative emergency operations centre (eoc) to be used by council staff if the council civic centre building becomes inaccessible during an emergency will be established on waiewe street. The alternate

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

eoc building went to tender in the first half of 2025 with construction expected to begin in mid-to-late august.

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Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed


Tā mātau mahi

- 2 out of 5 measures (40%) achieved for climate change and resilience
- Council is well prepared, but more residents need to take action to prepare for an emergency.
Targets were not met for reducing greenhouse gas emissions because of forest felling, high rainfall events and other factors not in council's control

Performance measures (how we will measure our service delivery)	2025	2024	2023	Target
The council will be prepared for and able to effectively respond to an emergency.	84% 	advancing 	advancing 	2025: 80% of EOC staff trained at an intermediate level 2024 and 2023: advancing
Comment: at the end of the financial year, 76 council staff were trained to an intermediate level. To get to 100% council would need to train 90 staff.				
Percentage of residents that have an understanding of what consequences would be if a disaster struck in their area.	80.8% 	Results are provided every second year	87.5% 	80%
Percentage of residents that have taken any action to prepare for an emergency.	79% 	Results are provided every second year	87.5% 	80%
Comment: The Bay of Plenty disaster preparedness survey results suggest most respondents have a reasonable understanding of the types of disasters that could occur and its subsequent effects. However, the results highlight areas for improvement, particularly around households being more prepared.				
Reduction in gross greenhouse gas emissions for Whakatāne District Council organisation (excluding wastewater) compared to 2022/23 year.* **	4,553 tco2e  285% increase	N/A	N/A	8% reduction 2022/23 result: 1,183.16tco2e
Comment: The forest felling at Valley Road, contributed to a one-off increase in emissions. The forest felling was carried out for health and safety and climate resilience reasons (reduce slip risk). This is considered a one-off event, and mitigation has been taken to offset this carbon increase in the future by replanting in native vegetation which will commence in late 2025. If we were to exclude the forest felling there would have been a 38% increase to 1,635tco2e.. Other factors that have contributed to not meeting target include the increase in the Ministry for the Environment imported electricity emission factor increase (we used the same amount of kwh hours (7,030,320kwh) in previous year, compared to the base year (7,057,037kwh). The benchmark year was also when the Civic Centre was not used by staff due to refurbishment, meaning a lower carbon footprint across the organisation. A full list of climate related disclosures is provided below.				

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Performance measures (how we will measure our service delivery)	2025	2024	2023	Target																																																																		
Reduction in gross greenhouse gas emissions for Whakatāne District Council wastewater treatment plant compared to 2022/23 year.*	1% reduction  2,186tCO ₂ e – provisional result	N/A	N/A		2% reduction 2022/23 result: 2,219.00tCO ₂ e																																																																	
Wastewater treatment data fluctuates depending on the year. The previous two years reflect lower rainfall years and therefore a natural reduction.																																																																						
Climate disclosures:	Inventory summary July 2024- June 2025*																																																																					
<div>Inventory Summary</div> <table><tr><th>Category</th><th>Scope</th><th>Base Year (FY 2023)</th><th>Previous Year (FY 2024)</th><th>Current Year (FY 2025)</th></tr><tr><td>Category 1: Direct emissions</td><td>Scope 1</td><td>2864.61</td><td>3072.55</td><td>5885.15</td></tr><tr><td>Category 2: Indirect GHG emissions from imported energy</td><td>Scope 2</td><td>420.94</td><td>463.07</td><td>687.11</td></tr><tr><td>Category 3: Indirect GHG emissions from transportation</td><td>Scope 3</td><td>39.91</td><td>24.94</td><td>56.58</td></tr><tr><td>Category 4: Indirect GHG emissions from products used by organisation</td><td>Scope 3</td><td>76.7</td><td>240.29</td><td>69.55</td></tr><tr><td>Category 5: Indirect emissions associated with the use of products from the organisation</td><td>Scope 3</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Category 6: Indirect GHG emissions from other sources</td><td>Scope 3</td><td>0</td><td>0</td><td>0</td></tr><tr><td colspan="2">Total direct emissions (tCO₂e)</td><td>2864.61</td><td>3072.55</td><td>5885.15</td></tr><tr><td colspan="2">Total indirect emissions (tCO₂e)</td><td>537.55</td><td>728.3</td><td>813.24</td></tr><tr><td colspan="2">Total gross emissions (tCO₂e)</td><td>3402.16</td><td>3800.85</td><td>6698.39</td></tr><tr><td>Category 1 direct removals</td><td></td><td>0</td><td>0</td><td>0</td></tr><tr><td>Purchased emission reductions</td><td></td><td>0</td><td>0</td><td>0</td></tr><tr><td colspan="2">Total net emissions (tCO₂e)</td><td>3402.16</td><td>3800.85</td><td>6698.39</td></tr></table> <p>*unaudited results will be verified by 12th September.</p> <p><u>Standards used as a basis for measuring ghg emissions</u></p> <p>Generate Zero is used as the carbon accounting system to record and manage the Council's emissions inventory.</p> <p>These greenhouse gas emissions are audited by Toitu and recorded in an annual greenhouse gas (ghg) emissions inventory report for the Whakatāne District Council. The inventory is a complete and accurate quantification of the amount of ghg emissions that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the iso 14064-1:2018 specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals.</p> <p><u>Consolidation approach:</u></p> <p>An operational control consolidation approach was used to account for emissions. Organisational boundaries were set with reference to the methodology described in the ghg protocol and iso 14064-1:2018 standards. The Council is involved in a broad range of services within the district. To facilitate best practice and efficiency, it is not always practical to have full authority over operational policies and procedures; rather it is best to have relevant industry experts to control these. In these circumstances, facilities may be provided while the services are contracted out to relevant experts. These experts are also best placed to reduce emissions themselves, as they have in-depth knowledge of their industry. As such, an operational control consolidation approach has been used to account for emissions.</p>						Category	Scope	Base Year (FY 2023)	Previous Year (FY 2024)	Current Year (FY 2025)	Category 1: Direct emissions	Scope 1	2864.61	3072.55	5885.15	Category 2: Indirect GHG emissions from imported energy	Scope 2	420.94	463.07	687.11	Category 3: Indirect GHG emissions from transportation	Scope 3	39.91	24.94	56.58	Category 4: Indirect GHG emissions from products used by organisation	Scope 3	76.7	240.29	69.55	Category 5: Indirect emissions associated with the use of products from the organisation	Scope 3	0	0	0	Category 6: Indirect GHG emissions from other sources	Scope 3	0	0	0	Total direct emissions (tCO ₂ e)		2864.61	3072.55	5885.15	Total indirect emissions (tCO ₂ e)		537.55	728.3	813.24	Total gross emissions (tCO ₂ e)		3402.16	3800.85	6698.39	Category 1 direct removals		0	0	0	Purchased emission reductions		0	0	0	Total net emissions (tCO ₂ e)		3402.16	3800.85	6698.39
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Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Performance measures (how we will measure our service delivery)	2025	2024	2023	Target																		
	<p><u>Inclusions</u></p> <p>The ghg emissions sources included in this inventory are those required for the ghg protocol and iso 14064-1:2018 standards. Significance of emissions sources within the organisational boundaries has been considered in the design of this inventory. The significance criteria used comprise all direct emissions sources that contribute more than 1% of total category 1 and 2 emissions_</p> <p><u>Exclusions</u></p> <p>The below are the emissions sources which have been excluded from the council's greenhouse gas inventory:</p>																					
	<table><tr><th>Excluded</th><th>Scope</th><th>Reason</th></tr><tr><td>Procurement</td><td>3</td><td>The council does not collect data on this emission source</td></tr><tr><td>Staff travel to work and work from home days</td><td>3</td><td>The council does not collect data on this emission source</td></tr><tr><td>Airport landings</td><td>3</td><td>Whakatāne District Council provides facilities for flights, including maintenance of the runway and terminal building. The Council also ensures that the airport is compliant with civil aviation authority of New Zealand requirements. The scheduling of flights is determined solely by airline operators and is not influenced by the Council. As such, the Council does not have operational control over the emissions created from airport-flight activities.</td></tr><tr><td>Council lease land</td><td>3</td><td>The Council currently owns several leasehold titles within the district. These titles are leased to various stakeholders, which are used for different purposes (commercial shops, farm/grazing land etc.). As such, the Council does not have authority to control what tenants do with the land or property.</td></tr><tr><td>Waste (district)</td><td>3</td><td>The waste management services are contracted to Waste Management who collect waste and recycling material on behalf of the Council for processing. Waste Management are experts, and they are part of Toitū's carbon reduce certification programme; as such, emissions from Waste Management's services in our district are not included by the Council. To avoid double-counting of emissions, the Council excludes waste management services for the district from this inventory.</td></tr></table>	Excluded	Scope	Reason	Procurement	3	The council does not collect data on this emission source	Staff travel to work and work from home days	3	The council does not collect data on this emission source	Airport landings	3	Whakatāne District Council provides facilities for flights, including maintenance of the runway and terminal building. The Council also ensures that the airport is compliant with civil aviation authority of New Zealand requirements. The scheduling of flights is determined solely by airline operators and is not influenced by the Council. As such, the Council does not have operational control over the emissions created from airport-flight activities.	Council lease land	3	The Council currently owns several leasehold titles within the district. These titles are leased to various stakeholders, which are used for different purposes (commercial shops, farm/grazing land etc.). As such, the Council does not have authority to control what tenants do with the land or property.	Waste (district)	3	The waste management services are contracted to Waste Management who collect waste and recycling material on behalf of the Council for processing. Waste Management are experts, and they are part of Toitū's carbon reduce certification programme; as such, emissions from Waste Management's services in our district are not included by the Council. To avoid double-counting of emissions, the Council excludes waste management services for the district from this inventory.			
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LEGEND

Achieved

Not Achieved
(but within MOE ±%)

Not achieved

* This is a new measure for the long term plan 2024-34.

** The Council is committed to reducing its carbon emissions and has actions set within the Whakatāne Climate Pathway to achieve this. The emission sources included in this measure are selected based on the Council's ability to influence any emission reductions and what information is available to the Council to measure the emissions. We have chosen to measure our scope 1 and 2 emission sources and a selection of scope 3 sources. The scope 3 sources selected include air travel, waste sent to landfill from council facilities, and electricity and gas transmission and distribution losses. This means potentially significant emission sources such as carbon embodied in capital goods (e.g. road material) are not measured. This is a council only measure and does not include emissions generated from the wider group such as the Whakatāne Airport. This is a gross emission reduction measure and therefore does not take into consideration absorption of carbon through forestry nor the use of offsets. Over time the Council will continue to explore expanding the range of emission sources measures.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Local Water Done Well reforms

The council continues to work through the local water done well (lwdw) suite of reforms set out by central government. New legislation applies to all water service delivery, including water supply, wastewater, and stormwater – with the aim to ensure every community has access to fully-funded safe, reliable, and sustainable water services. It also keeps assets in public ownership and lets each council decide the best option to deliver water for its community and being financially sustainable. Lwdw is being implemented in three stages, each with its own piece of legislation – an overview is available on the DIA [website](#).

As part of the lwdw reform, councils must review how water services are delivered the reform sets new regulatory standards that all councils must meet and introduces mandatory planning and accountability requirements for new water organisations. The council was required by the local government (water services preliminary arrangements) act 2024 to consider and consult on at least two options for the future delivery model for water services.

Ahead of consultation, the council ran an education campaign in march 2025 called [“wai it matters”](#). This campaign was designed to help the community better understand the essential work required to deliver clean drinking water, manage wastewater, and future-proof stormwater systems.

The council consulted on two options for future water service delivery. These were joining a new water services organisation (multi-council cco) and a standalone business unit. The formal consultation period for submissions opened on 17 april 2025 and closed 18 may 2025. The consultation process returned 84 submissions from a variety of organisations, iwi entities, groups, and individuals. Hearings were held on 5 june 2025.

On 26 June 2025 the Council decided that water services should be delivered by a stand-alone ring-fenced business unit, while continuing to work collaboratively with neighbouring councils to further investigate the benefits of a Multi-CCO. This aligned with the majority of the submissions received Preliminary discussions are underway with Kawerau District Council, Ōpōtiki District Council, and Rotorua Lakes Council to explore the creation of a new water service delivery entity in the future.

In preparation for upcoming legislative changes, we will begin ring-fencing our water services business unit. Further investigation into the benefits of an eastern Multi-CCO, and potential establishment of an entity, is expected to take three years. Further consultation will occur through the 2027 Draft Long Term Plan, with establishment by 1 July 2028.

A water services delivery plan was adopted by the council on the 14 august 2025 and will be submitted to the department of internal affairs by 3 September 2025. Transition planning and implementation will begin following Department of Internal Affairs approval. The new delivery model is required to be fully implemented and operational by 1 July 2028.

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Stormwater

Wai āwhā

activities in this group:

- Waters management
- Stormwater drainage

This group of activities helps protect people and property from flooding impacts and safeguards public health from the adverse effects of stormwater run-off. Since stormwater is discharged into streams, rivers, and coastal waters, ensuring it is as clean as possible is crucial. Although we do not treat stormwater run-off, we actively monitor stormwater discharge to ensure it meets required standards. Stop banks are managed by the Bay of Plenty regional council with the similar objective of preventing the impacts of flooding.

Key projects

- Apanui Linear Park
- Ōhope network upgrades
- Edgecumbe stormwater study
- Whakatāne western catchment upgrade
- Whakatāne pump replacements

Contribution to community outcomes



Integrating nature into our decision making



Constructively and collaboratively engaging with iwi, hapū and whānau

Challenges

- Ensuring our stormwater systems, (built in the 1950s and 60s) are fit for purpose and resilient against increasingly frequent and intense rainfall is a pressing challenge with considerable potential impact on communities, particularly in low-lying areas. Our waters strategy is focused on allocating resources so services can be delivered in the most effective way.

Alignment with strategic priorities



Building climate change and natural hazard resilience, including our infrastructure
— *Me mātua whakakūho i te oumango ki te huringa āhuarangi me ngā matepā toiao toe ano ki te hangaroto*

- Ensure our key infrastructure (roads and pipes) are resilient to the effects of natural hazards and climate change.
- Partner with at-risk communities about climate change adaptation and what this might mean for them (e.g. those communities which may be impacted by rising sea-levels, flooding).



Shaping a green District – *Kia taitū te rohe*

- Ensure Council's decision-making and operations reflect our environmental priorities.



Strengthening relationships with iwi, hapū and whānau
— *Me mātua whakawhanake i ngā kōtuitunga ā-iwi, ā-hapū, ā-whānau and haki*

- Enable iwi participation in planning, decision-making and reflect cultural aspirations through the projects we deliver (e.g. financial support, capability and design).

What's happened this year?

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)**I ahatia i tenei tau?****Whakatāne consolidated stormwater consent**

We applied to Bay of Plenty Regional Council (BOPRC) for a comprehensive stormwater consent for Whakatāne township. This consent will consolidate multiple individual stormwater consents, allowing stormwater management to be coordinated on a catchment-wide basis. Six submissions were received, and the application is being prepared for hearing and decision by an independent commissioner appointed by BOPRC. This process will pave the way for similar comprehensive stormwater consents for other urban townships across the district.

Major stormwater projects

Key stormwater projects completed or underway included the Peace Street Sponge Reserve wetland and the Hinemoa stormwater pump station. The total investment in stormwater projects for the year was \$6.3 million.

Hinemoa stormwater pump station relocation and upgrade

Construction of the new Hinemoa pump station, with a discharge capacity of 6,500 litres per second, progressed well during the year, with completion expected in the last quarter of 2025. Horizon Energy completed the electrical connection and installation of the 300kva transformer. Stainless steel air vents were installed on the rising main, with filler collars placed around the rising main on the landward side of the stopbank and around the gravity outlet pipe. The pumice access track to the pump station was completed in June 2025, and the reinstatement of the James Street School field, including top soiling and hydroseeding, commenced, with completion expected in the following financial year.

























Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Ā mātau mahi

- 8 out of 8 measures (100%) achieved for stormwater
- There were no flooding events for the year, and the Council met targets for median response times and number of complaints received
- The Council complied with all resource consents for discharge from our stormwater system

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
The number of flooding events that occur in the district.(M)	No flooding event 	No flooding event 	No flooding event 	N/A	Less than 3
<i>Note: The DIA requires results for these measures to be presented according to the following definitions: 'flooding event' - an overflow of stormwater from a territorial authority's stormwater system that enters a habitable floor. 'Stormwater system' - the pipes and infrastructure (excluding roads) that collect and manage rainwater run-off, from the point of connection to the point of discharge.</i>					
For each flooding event, the number of habitable floors affected (expressed per 1,000 properties connected to the council's stormwater system). (M)	No flooding event 	No flooding event 	No flooding event 	N/A	Less than 10
<i>Note: The DIA requires results for these measures to be presented according to the following definitions: 'flooding event' - an overflow of stormwater from a territorial authority's stormwater system that enters a habitable floor. 'Stormwater system' - the pipes and infrastructure (excluding roads) that collect and manage rainwater run-off, from the point of connection to the point of discharge.</i>					
The median response time to attend a flooding event, measured from the time that the Council receives notification to the time that service personnel reach the site.	Less than an hour 	Zero 	Zero 		Less than 3 hours
The number of complaints received about the performance of the stormwater system, expressed per 1,000 properties connected to the council's stormwater system.	9.63 	6.02 	8.50 		Less than 10
Number of abatement notices received by the Council in relation to the resource consents for discharge from our stormwater system.	Zero 	Zero 	Zero 		Zero
Number of infringement notices received by the Council in relation to the resource consents for discharge from our stormwater system.	Zero 	Zero 	Zero 		Zero
Number of enforcement orders received by the Council in relation to the resource consents for discharge from our stormwater system.	Zero 	Zero 	Zero 		Zero
Number of convictions received by the Council in relation to the resource consents for discharge from our stormwater system.	Zero 	Zero 	Zero 		Zero

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

LEGEND

Achieved

Not Achieved
(but within MOE ±1%)

Not achieved

(M) - This performance measure is mandatory for all councils to report on, set under the 'non-financial performance measures rules 2024' in accordance with section 261b of the Local Government Act 2002

DRAFT

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

DRAFT

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Wastewater

Te parakaingaki

Activities in this group:

- Trade waste
- Wastewater

This group of activities provides the district with safe, efficient and well-managed wastewater systems which are critical to managing public health and environmental risks in urban environments. We aim to provide services to collect, treat, and dispose of wastewater in a safe and sustainable way that protects public health and does not compromise ecosystems.

Key projects

- Sewer network renewals
- Rising mains renewals

Contribution to community outcomes



Integrating nature into our decision making

Challenges

- There are national and global concerns around the ability to fund and finance treatment plant upgrades, which means Council must be strategic in its planning and work effectively with partners to ensure opportunities for additional support are effectively leveraged.
- Shifting environmental targets resulting from changes to freshwater policy present a challenge for our wastewater teams and they need to be agile and adaptive in their response.

Alignment with strategic priorities



Building climate change and natural hazard resilience, including our infrastructure – Me mātua whakakaha i te aumangea ki te huringa āhuarangi me ngā motepā taiao toe ano ki te hangaroto

- Ensure our key infrastructure (roads and pipes) are resilient to the effects of natural hazards and climate change.
- Partner with at-risk communities about climate change adaptation and what this might mean for them (e.g. those communities which may be impacted by rising sea-levels, flooding).



Shaping a green District – Kio toitū te rohe

- Ensure Council's decision-making and operations reflect our environmental priorities.

What's happened this year?

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)**I ahatia i tenei tau?****Matatā wastewater project**

Finding a sustainable and effective wastewater solution for Matatā has been a key over the past three years. The town does not have a reticulated wastewater system, with most properties relying on on-site septic tanks. High groundwater levels and proximity to waterways make many septic tank systems less effective and often unsuitable for the local environment. Following extensive technical investigation, research and community collaboration, work remains ongoing to identify a preferred solution for Matatā and the wider district. Effluent from ageing systems has been seeping into the land and waterways, posing risks to public health, the environment, and the cultural connection mana whenua has with their rohe. The project is guided by a genuine co-design approach, supported by Te Nīāotanga ō Mataatua ō Te Arawa co-design group and project technical team. In September 2024 the Council secured a 56-hectare property at 138 Caverhill Road for a future centralised wastewater treatment system on this site, moving closer to the resource consent phase and a sustainable, community-wide solution.

Ferry Road wastewater pump station replacement and associated pipe network

The Ferry Road wastewater pump station, in operation for more than 60 years, was replaced during the year with work completed at the end of September 2024. Upgrades included:

- New chambers and pumps to handle higher wastewater flows and improve efficiency
- A carbon filter to reduce odours
- 1.3 kilometres of new piping to transport wastewater more effectively

These improvements help manage heavy rainfall, reducing the risk of overflows in areas such as James Street.

Sewer pipeline refurbishments

We continue to refurbish sewer pipes using a relining method. After cleaning, a flexible lining material is inserted into existing pipes, expanded internally, and cured using infrared technology. Lateral connections are reinstated, creating a renewed pipe with a service life exceeding 50 years - stronger, more durable, and cost-effective compared with traditional open excavation methods. Over the past year the following lengths of pipe were refurbished at a total investment of \$1.31 million:

- Whakatāne: 415 metres
- Edgecumbe: 1532 metres
- Murupara: 2064 metres






















Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Ā mātau mahi

- 8 out of 9 measures (89%) achieved for wastewater
- Met targets for median response times and number of complaints received for sewerage overflows.
- Complied with all resource consents for discharge from our sewerage systems

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target 2024/25
Satisfaction with the sewerage system for areas supplied by the Council.	74% 	75% 	77% 	±4%	75%
Comment: Although we missed our target by 1%, 3-in-4 (74%) residents who reported being connected to the Council's sewerage systems expressed satisfaction with the sewerage system (with an average rating of 7.3). This result has stayed stable in recent years.					
The total number of complaints received by the Council about any of the following: • sewage odour • sewerage system faults • sewerage system blockages, and • the Council's response to issues with its sewerage system, expressed per 1,000 connections to the Council's sewerage system. (M)	7.41 	8 	10.88 	N/A	Less than 40
Median response time to attend sewerage overflows resulting from a blockage or other fault in the Council's sewerage system, from the time the Council receives notification to the time that service personnel reach the site. (M)	0.62 hours 	0.51 hours 	0.67 hours 	N/A	Less than 2 hours
Median response time to resolve sewerage overflows resulting from a blockage or other fault in the Council's sewerage system, from the time the Council receives notification to the time that service personnel confirm resolution of the blockage or other fault. (M)	4.22 hours 	4.26 hours 	3.75 hours 	N/A	Less than 8 hours
Number of dry weather sewerage overflows from the Council's sewerage system, expressed per 1,000 sewerage connections to that sewerage system. (M)	1.15 	1.24 	0.86 	N/A	Less than 3 overflows
Comment: Overflows due to tree roots, blockage from foreign matter and debris.					
Number of abatement notices received by the Council in relation to the resource consents for discharge from our sewerage systems. (M)	Zero 	Zero 	Zero 	N/A	Zero
Number of infringement notices received by the Council in relation to the resource consents for discharge from our sewerage systems. (M)	Zero 	Zero 	Zero 	N/A	0

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Number of enforcement orders received by the Council in relation to the resource consents for discharge from our sewerage systems. (M)	Zero	Zero	Zero	N/A	0
Number of convictions received by the Council in relation to the resource consents for discharge from our sewerage systems. (M)	Zero	Zero	Zero	N/A	0

LEGEND Achieved Not Achieved (but within MOE ±%) Not achieved

(M) - This performance measure is mandatory for all councils to report on, set under the 'non-financial performance measures rules 2024' in accordance with section 261b of the Local Government Act 2002.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Water supply

Te mātāpuna wai

Activities in this group:

- Water supply

This activity provides safe, reliable and sustainable water supply to the district. We currently supply more than 12,500 properties for domestic, industrial, commercial and agricultural use. With much of the district being rural, and in some cases isolated, many households rely on their own independent water systems. In addition to household and business needs, the Council water supply also provides for urban firefighting requirements.

Key projects

- Otumahi water storage
- Murupara treatment upgrades
- Rūātoki water treatment
- Equalised water network renewals

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)**Contribution to community outcomes**

Integrating nature into our decision making



Constructively and collaboratively engaging with iwi, hapū and whānau

Challenges

- A challenge in water supply will be the forthcoming consenting project for water takes and waste water systems. This time-consuming process will require an innovative delivery model that helps to meet a variety of planning needs across Council infrastructure services in the most efficient and effective way.

Alignment with strategic priorities

Building climate change and natural hazard resilience, including our infrastructure
– *Me mātua whakakaha i te aumangea ki te huringa āhuarangi me ngā matepā taiao tae ana ki te hangaroto*

- Ensure our key infrastructure (roads and pipes) are resilient to the effects of natural hazards and climate change.
- Partner with at-risk communities about climate change adaptation and what this might mean for them (e.g. those communities which may be impacted by rising sea-levels, flooding).



Shaping a green District – Kia taitū te rohe

- Ensure Council's decision-making and operations reflect our environmental priorities.



Strengthening relationships with iwi, hapū and whānau

- *Me mātua whakawhanake i ngā kaitiuitinga ā-iwi, ā-hapū, ā-whānau anō hoki*
- Enable iwi participation in planning, decision-making and reflect cultural aspirations through the projects we deliver (e.g. financial support, capability, design).

What's happened this year?**I ahatia i tenei tau?****Major water renewals and upgrades**

In Whakatāne township, 3,300 metres of ageing water mains were renewed, along with hydrants, valves, service lines, and meters. We invested \$1.91m to ensure a safer, more reliable water supply.

To improve service to the Edgecumbe and Te Teko areas, and to strengthen resilience and growth potential across the wider network, 3,800 metres of bulk water pipes were laid and the new 4,200 cubic metre Ōtumahī reservoir was constructed. Commissioning is expected to occur in late 2025, with \$6 million invested in these works during the 2024-2025 year.

Our programme to upgrade and install new boundary backflow prevention devices has also commenced. These protect the water network by preventing potentially contaminated water from flowing back into the system if pressure drops in the main line. Following initial investigations, 180 devices were installed at a cost of \$750,000. This is an ongoing project prioritising high and medium risk properties, with many more installations planned.







Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Tā mātau mahi

- 6 out of 12 measures (50%) achieved for water supply
- Non-compliance with some parts of the new mandatory drinking water standards
- Met targets for median response times for responding/attending callouts
- Average consumption of drinking water targets were met for metered areas but not for unmetered areas supplied by the Council
- Targets for real water loss from council-networked reticulation system were not met for metered schemes but were met for un-metered schemes

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target 2024/25
The extent to which the Council's drinking water supplies complies with part 4 of the drinking water standards (bacteria compliance criteria).**	2 schemes compliant 	2 schemes compliant 	3 schemes compliant 	N/A	All schemes compliant of 9
Comment: please refer to the assessment summary table for a breakdown of compliance by scheme.					
The extent to which the Council's drinking water supplies complies with Part 5 of the drinking water standards (protozoal compliance criteria).**	1 scheme compliant 	1 scheme compliant 	1 scheme compliant 	N/A	8 schemes compliant of 9
Comment: Please refer to the assessment summary table for a breakdown of compliance by scheme.					

Disclosure:** *The department of internal affairs updated this mandatory performance measure after we had published our Long Term Plan, which sets our Statement of Service. The updated measure still covers the bacterial and protozoal compliance of water supplies but now is directly referenced to the relevant rules in the Drinking Water Quality Assurance Rules 2022. Our reporting is, therefore, against those rules. [Drinking water quality assurance rules](#).*

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Drinking water quality assurance rules (DWQAR) performance assessment summary

A summary of performance for our nine water supplies is included in the table below.

Water supply	Component	DWQAR rule	Rule set(s)	Outcome
				2025
Whakatāne water supply	Whakatāne WTP	T3 bacterial	General monitoring	Met
			Chlorine or UV disinfection	Met
		T3 protozoa	General monitoring	Met
			Protozoal rules, conventional filtration 4.0 log or conventional filtration 3.0 log and UV disinfection	Met
	Whakatāne zone	D3	Residual disinfection	Met
			Microbiological	Met
Matatā water supply	Awakaponga WTP	T3 bacterial	General monitoring	Met
			Chlorine or uv disinfection	Met
		T3 protozoa	General monitoring	Met
			Protozoal rules, uv disinfection	Met
	Matatā zone	D3	Residual disinfection	Met
			Microbiological	Not met
Murupara water supply	Murupara WTP	T3 bacterial	General monitoring	Met
			Chlorine	Not met
		T3 protozoa	General monitoring	Met
			Protozoal rules	Not met
	Murupara zone	D3	Residual disinfection	Met
			Microbiological	Met
Ōtumahī water supply	Paul Rd WTP	T3 bacterial	General monitoring	Met
			Chlorine	Not met
		T3 protozoa	General monitoring	Met
			Protozoal rules	Not met

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

	TeTekoWTP	T3 bacterial	General monitoring	Not met
			Chlorine or UV disinfection	Not met
		T3 protozoa	General monitoring	Not met
			Protozoal rules, UV disinfection	Not met
	Otumahi zone	D3	Residual disinfection	Met
			Microbiological	Met
Rangitāiki Plains water supply	Braemar WTP	T3 bacterial	General monitoring	Met
			Chlorine or UV disinfection	Met
		T3 protozoa	General monitoring	Met
			Protozoal rules, UV disinfection	Met
	Johnson Rd WTP	T3 bacterial	General monitoring	Not met
			Chlorine	Not met
		T3 protozoa	General monitoring	Not met
			Protozoal rules	Not met
Rūātōki water supply	Rūātōki zone	D3	Residual disinfection	Met
			Microbiological	Not met
Tāneatua water supply	Tāneatua WTP	T3 bacterial	General monitoring	Met
			UV disinfection	Not met
		T3 protozoa	Protozoal rules, UV disinfection	Met
			General monitoring	Not met
	Tāneatua zone	D3	Residual disinfection	Met
			Microbiological	Not met
Te Mahoe water supply	Te Mahoe WTP	T3 bacterial	General monitoring	Not met
			Chlorine or UV disinfection	Not met
		T3 protozoa	General monitoring	Not met
			Protozoal rules	Not met
	Te Mahoe zone	D2	Residual disinfection	Met
			Microbiological	Met
Waimana water supply	Waimana WTP	T3 bacterial	General monitoring	Not met
			Chlorine or UV disinfection	Not met
		T3 protozoa	General monitoring	Not met
			Protozoal rules, UV disinfection	Not met
			Residual disinfection	Met

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

	Waimana zone	D2	Microbiological	Met
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The following tables provide summarised information relating to findings where the rule module or rule set(s) were assessed as 'not met'. The specific rules associated with the non-performance are reported within the respective statements for the period.

Matatā water supply	
Matatā zone	WDC reported missing a micro sample in the first week of January 2025 due to a sampling error. The minimum requirement is one sample per week.
Murupara water supply	
Murupara WTP	A protozoa barrier meeting the DWQAR was not in place for the annual assessment period. During three days of the annual period chlorine disinfection was below the minimum requirement.
Otumahi water supply	
Paul road WTP	A protozoa barrier meeting the DWQAR was not in place for the annual assessment period. During eight days of the annual period the C.T value was less than 15 min.mg/l for more than 5% of the production time
Te Teko WTP	During four days of the annual period the reported UV dose was below the minimum requirement. Events included; electrical faults that required the UV disinfection to be bypassed for up to 150 minutes, high turbidity in the source water, and data outages. WDC reported that chlorine dosing continued during times when the reported UV dose was below the minimum requirement. DWQAR T3 requirements for drinking water disinfected with chlorine require continuous monitoring of FAC, PH, and turbidity "at a point after the prescribed disinfection contact time has elapsed." Contact time is provided in a reservoir. Fac, PH, and turbidity are continuously monitored post treatment plant, rather than after sufficient contact time has elapsed.
Rangitāiki Plains water supply	
Johnson Rd WTP	A protozoa barrier meeting the DWQAR was not in place for the annual assessment period.

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)
















	DWQAR T3 requirements for drinking water disinfected with chlorine require continuous monitoring of FAC, PH, and turbidity "at a point after the prescribed disinfection contact time has elapsed." There is no chlorine contact tank at Johnson Road WTP. Contact time is provided in the rising main. FAC, PH, and turbidity are continuously monitored at the treatment plant, rather than after sufficient contact time has elapsed.
Rangitāiki Plains zone	WDC reported missing a micro sample in the first week of January 2025 due to a sampling error. The minimum requirement is one sample per week.
Rūātoki water supply	
Rūātoki WTP	<p>During 16 days of the annual period the reported UV dose was below the minimum requirement. Events included; high turbidity in the source water, power disruptions, and low UVT periods. WDC reported that chlorine dosing continued during times when the reported UV dose was below the minimum requirement.</p> <p>DWQAR T3 requirements for drinking water disinfected with chlorine require continuous monitoring of FAC, PH, and turbidity "at a point after the prescribed disinfection contact time has elapsed." contact time is provided in a reservoir. FAC, PH, and turbidity are continuously monitored at the treatment plant, rather than after sufficient contact time has elapsed.</p>
Tāneatua water supply	
Tāneatua WTP	<p>The Tāneatua WTP flow meter malfunctioned affecting the reported UV dose for 51 days during the annual period. WDC reported that UV disinfection was working as expected but DWQAR performance could not be measured due to a lack of flow data. WDC reported that chlorine dosing continued during times when the reported UV dose was below the minimum requirement.</p> <p>DWQAR T3 requirements for drinking water disinfected with chlorine require continuous monitoring of FAC, PH, and turbidity "at a point after the prescribed disinfection contact time has elapsed." Contact time is provided in a reservoir. FAC, PH, and turbidity are continuously monitored at the treatment plant, rather than after sufficient contact time has elapsed.</p>
Tāneatua zone	WDC reported missing a micro sample in the first week of January 2025 due to a sampling error. The minimum requirement is one sample per week.
Te Mahoe water supply	
Te Mahoe WTP	WDC reported that, due to an electrical fault or incorrect setup preventing the UV disinfection from operating correctly, the reported UV dose was below the minimum requirement for 57 days during the annual period.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

	DWQAR T3 requirements for drinking water disinfected with chlorine require continuous monitoring of FAC, PH, and turbidity "at a point after the prescribed disinfection contact time has elapsed." Contact time is provided in a reservoir. FAC, PH, and turbidity are continuously monitored at the treatment plant, rather than after sufficient contact time has elapsed.
Waimana water supply	
Waimana WTP	<p>During one day of the annual period the reported UV dose was below the minimum requirement as the UV disinfection needed to be bypassed for 25 minutes in order investigate an electrical fault. WDC reported that chlorine dosing was occurring at the time and turbidity was within specification across this time.</p> <p>DWQAR T3 requirements for drinking water disinfected with chlorine require continuous monitoring of FAC, PH, and turbidity "at a point after the prescribed disinfection contact time has elapsed." Contact time is provided in a reservoir. FAC, PH, and turbidity are continuously monitored at the treatment plant, rather than after sufficient contact time has elapsed.</p>
















Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target 2024/25
Total number of complaints received by the Council about any of the following: <ul style="list-style-type: none"> • drinking water clarity • drinking water taste • drinking water odour • drinking water pressure or flow • continuity of supply • The Council's response to any of these issues. Expressed per 1,000 connections to the council's networked reticulation system(m)	35.76 	14.18 	16.3 		Less than 30
	<i>Comment: The number of complaints recorded has increased compared to previous years, as the Council is now recording complaints in accordance with department of internal affairs guidance. This means multiple complaints about the same issue will be countered individually rather than grouped.</i>				
Satisfaction with the water supply and quality of drinking water (supplied by the Council).	60% 	63% 	72% 	±4%	70%
	<i>The results above are an aggregated average rating for water supply and quality.</i> <i>Of residents on a council's water reticulated network, 2-in-3 (65%) were satisfied with the overall supply (6.5 average rating). While similar to 2024, this has trended downwards since the recent peak of 2023 (76%).</i> <i>Over half (54%) of residents on the council's water supply in 2025 were satisfied with the quality of their drinking water (5.8 average rating). However, this represented a notable decrease in satisfaction since 2023 (68%) and previous years. This was also below the national benchmark average (62%).</i>				
Median response time to attend urgent call-outs for a fault or unplanned interruption to the Council's networked reticulation system from the time that the council receives notification to the time that the service personnel reach the site. (M)	0.44hours 	0.47 hours 	0.6 hours 	N/A	less than 1 hour
Median response time to resolve urgent call-outs for a fault or unplanned interruption to the Council's networked reticulation system from the time that the Council receives notification to the time that the service personnel confirm resolution of the fault or interruption. (M)	2.97 hours 	2.55 hours 	2.92 hours 	N/A	Less than 8 hours
Median response time to attend non-urgent call-outs for a fault or unplanned interruption to the Council's networked reticulation system from the time the Council receives notification to the time that the service personnel reach the site. Median response time to attend non-urgent call-outs for a fault or unplanned interruption to the Council's networked reticulation system from the time the Council receives notification to the time	23.59 hours 	15.65 hours 	16.73 hours 	N/A	Less than 24 hours

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target 2024/25
that the service personnel reach the site. (M)					
Median response time to resolve non-urgent call-outs for a fault or unplanned Interruption to the Council's networked reticulation system from the time the Council receives notification to the time that the service personnel confirm resolution of the fault or interruption. (M)	26.03 hours 	2.55 hours 	2.92 hour 	N/A	Less than 48 hours
Average consumption of drinking water per day per resident in the district for metered areas supplied by the Council. (M)	360.2 litres 	419.6 litres 	430.8 litres 	N/A	Less than 450 litres
	<p>Average daily water use per person has decreased. This is likely due to a combination of factors, including:</p> <ul style="list-style-type: none"> Faster leak repairs thanks to quicker notifications to residents Wetter weather reducing the need for extra water use Cooler temperatures leading to lower overall water consumption 				
Average consumption of drinking water per day per resident in the district for unmetered areas supplied by the Council. (m)	385.6 litres 	344.9 litres 	345 litres 	N/A	Less than 350 litres
	<p>During the year, a number of previously unmetered properties across the district were fitted with water meters for demand management purposes (not billing). In previous years, water consumption for these properties was estimated using a standard rate of 320 litres per person per day, based on international water association (IWA) guidelines. This year, actual meter readings were used instead of the standard assumption. As a result, reported consumption increased, reflecting more accurate and reliable data. These readings provide a stronger foundation for water balance reporting and highlight the limitations of relying on estimated consumption. The data also suggests that fixed-rate billing may contribute to inefficient water use, as some customers show little regard for their actual consumption. This reinforces the case for introducing volumetric charging across all connections in the district. As we progress toward universal metering at the point of connection whether for billing or demand management our ability to accurately calculate unmetered water loss will improve. However, this may also result in reported losses exceeding current targets due to the improved accuracy of the data.</p>				
Percentage of real water loss from council-networked reticulation system for metered schemes based on the standard international water association (IWA) water balance. (M)	27.80% 	13.6% 	20.7% 	N/A	Less than 20%
	<p>Water loss is defined as the difference between water supplied and water consumed. This year, consumption is lower than last year, while supply remained largely unchanged. Given the factors behind the drop in average metered consumption, we believe this year's figures provide more accurate reflection of actual water use. Factors which might add to this high percentage are:</p> <ul style="list-style-type: none"> We have experienced several water leaks within our networks, either detected or yet to be detected Greater than expected un-authorised access and use of water from a metered network. 				
Percentage of real water loss from council-networked reticulation system for unmetered schemes based on the standard international water association (IWA) methodology assessing water loss. (M)	33.9% 	55.2% 	38.3% 	N/A	<ul style="list-style-type: none"> Target 2025: less than 40% Target 2024: less than 60% Target 2023: less than 60%

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

.....

LEGEND ● Achieved ● Not Achieved (but within MOE ±1%) ● Not achieved

(M) - This performance measure is mandatory for all councils to report on, set under the 'Non-financial performance measures rules 2024' in accordance with section 261b of the Local Government Act 2002.

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

DRAFT

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Ports and harbours

Ngā tumu herenga waka me ngā wahapū

Activities in this group:

- Ports and harbours

This activity covers the develops the strategy, planning, and management of harbour assets, as well as maintenance to ensure all facilities and assets are safe for public use. Our harbours are in Whakatāne, Thornton and Ohope.

Contribution to community outcomes



Strong, connected, interdependent, diverse communities



Thriving circular economies

Alignment with Strategic Priorities



Enhancing the safety, wellbeing, and vibrancy of communities

– *Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori*

- Support our smaller and remote communities to plan for their future- what changes should occur in the area and when, all across the district. And invest in making these changes happen.



Facilitating economic regeneration and responding to development pressures

– *Me mātua whakahaere i te tipuranga o te taiōhanga me ngā tonotona whare*

- Back our economy, in particular the tourism and events sectors, to enable economic and employment growth and attract new business and investment into the district.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

For the 2024/25 financial year, ports and harbours activities were largely business as usual. With the decision to not proceed with Te Rāhui Boat Harbour, focus shifted to managing existing assets and planning for the future. This work included attention to the commercial wharf, which was originally intended for removal under the consent conditions for the boat harbour development.







In May 2024, a paywave system was introduced at the Whakatāne boat wash facility. Since it's installation, usage have increased, and we expect this trend to continue as awareness grows within the boating community.

Work also began on reviews of the Ports and Wharves Bylaw and the Ports Operational Plan. Both reviews are progressing well and are expected to be adopted in early 2026.

How we performed

Ā mātau mahi

- 0 out of 1 measure (0%) achieved for ports and harbours
- Awareness and user satisfaction with boat ramps and wharf facilities remained low for the year

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
User satisfaction with boat ramps and wharf facilities (RSS)	72% 	72% 	79% 	+4	77%
	Comment: Awareness of harbour and wharf facilities remained low in 2025, with 2-in-5 residents (42%) unsure about these, and 57% providing a rating (similar to 2024).				
	72% of residents who were generally aware of these facilities were satisfied, similar to 2024 but below 2022-23 levels.				
<div><div>LEGEND</div><div><div> Achieved</div><div> Not Achieved (but within MOE ±%)</div><div> Not achieved</div></div></div>					
RSS: Result sourced from the Residents Satisfaction Survey					

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

DRAFT

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Parks and reserves

Ngā papa rēhia me ngā whenua tāpui

Activities in this group:

- Parks, reserves and gardens
- Cemeteries

This group of activities provides and maintains spaces and facilities for community use, recreation, and amenities. Through these efforts, we aim to enhance the quality of life and wellbeing for both residents and visitors. Additionally, it manages the planning, operation, and upkeep of five council-owned cemeteries and one crematorium.

Key projects

- Awatapu Lagoon Wetland construction
- Cemetery expansion and site development for a new cemetery
- Accessible play spaces

Contribution to community outcomes



Strong, connected, interdependent, diverse communities



Integrating nature into our decision making



Constructively and collaboratively engaging with iwi, hapū and whānau

Significant negative effects

There are no significant negative effects associated with the activities in this activity group.

Challenges

- Ensuring communities are safe when using parks and reserves is a key challenge for Council, addressed by effective public messaging and community partnerships.
- Vandalism is an ongoing challenge that impacts on Social and environmental wellbeing. Council tries to address this problem with education and outreach where possible, and enforcement/penalties where necessary.
- The availability of land for a new cemetery in the district is an ongoing challenge and Council continues to consider all possibilities for an effective solution.

Alignment with strategic priorities



Enhancing the safety, wellbeing, and vibrancy of communities – *Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori*

- Invest wisely in recreation, events, and the arts to have a broader range of 'things to do' (especially for our youth).



Shaping a green District – *Kia toitū te rohe*

- Ensure Council's decision-making and operations reflect our environmental priorities.



Strengthening relationships with iwi, hapū and whānau – *Me mātua whakawhanake i ngā kōtuituinga ā-iwi, ā-hapū, ā-whānau anā hoki*

- Work with iwi, hapū and whānau, to improve equity and wellbeing outcomes.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Maintaining our parks and reserves

The Parks and Reserves team continued to deliver core services that keep the district's open spaces and recreational facilities in top shape. Over the 2024/2025, this included maintaining a wide network of reserves and sports fields. Mowing was carried out on a nine-day roster (weather permitting), helping ensure our green spaces remain well-presented and accessible.

The team also managed approximately 6,500 trees (street and reserve), maintained town gardens tailored to each area, and looked after 37 playgrounds, picnic tables, bench seating, and litter bins - all supporting the amenity and usability of public spaces.

Whakatāne District Tree Strategy - Ngā Taonga a Tāne

In October 2024, the Whakatāne District Tree Strategy – Ngā Taonga a Tāne was adopted, a 20-year plan for the proactive planning, planting, and management of the district's urban trees. The strategy responds to the challenges of maintaining and growing our leafy assets, which provide environmental, recreational, and aesthetic value across our communities. Public consultation in August 2024 showed strong community passion for a thriving treescape and emphasised the need to plant the right trees in the right places for long-term benefits.

Maraetōtara flying fox






On 14 April, the upgraded flying fox at Maraetōtara Reserve was officially reopened. Now featuring dual cables and repositioned parallel to the skate bowl, the new design improves safety and accessibility while preserving the fun and vibrancy of this much-loved facility.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Tā mātau mahi

- 1 out of 2 measures (50%) achieved for parks and reserves
- Cemetery visitation remained low but satisfaction from those that visited was high

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
User satisfaction with cemeteries and crematorium facilities. (RSS)	82% 	New measure	New measure	N/A	77%
<p><i>Comment: Visits to cemeteries remained low in 2025, just 1-in-4 residents (23%) reporting this (similar to previous years).</i></p> <p><i>4-in-5 (80%) of these residents were satisfied with cemeteries overall – rebounding back from the historical low of 2024.</i></p> <p><i>Visitation of the Whakatāne Crematorium has remained low historically; in 2025, just 1-in-10 (9%) residents reported visiting this facility (similar to recent years). As a result, knowledge of the facility remains low, with over half (58%) of residents unfamiliar with this in 2024 (62% in 2024).</i></p> <p>Note: Aggregated results are average scores of other calculated measures. Unlike other measures in this report, aggregated results are not directly collected from the population and do not have margin of errors.</p>					
User satisfaction with recreation facilities in the Whakatāne District (sports fields, park and reserves, playgrounds). (RSS)	76% 	New measure	New measure	N/A	77%
<p><i>Comment: Satisfaction with sports facilities has seen an upswing in the last two years, currently at 82% among users (reversing the low of 76% in 2023) – one of the more positive improvements in 2025, and above the national benchmark. 1-in- 10 residents provided the highest satisfaction rating for this service area.</i></p> <p>Note: Aggregated results are average scores of other calculated measures. Unlike other measures in this report, aggregated results are not directly collected from the population and do not have margin of errors.</p>					
<p>LEGEND  Achieved  Not Achieved (but within MOE ±%)  Not achieved</p>					
RSS: Result sourced from the Residents Satisfaction Survey					

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Riverside Whakatāne Holiday Park

Tūnga hararei

Activities in this group:

- Riverside Whakatāne Holiday Park

This activity provides quality accommodation and services at Riverside Whakatāne Holiday Park, ensuring visitors have clean and presentable accommodation to explore the Whakatāne district. This activity also has an important role to play in resilience support and planning and can provide emergency accommodation in the event of a disaster.

Key projects

- Holiday Park upgrades and renewals

Contribution to community outcomes



Thriving circular economies

Alignment with Strategic Priorities



Facilitating economic regeneration and responding to development pressures
– *Me mātua whakahaere i te tipuranga o te taiōhanga me ngā tonotono whare*

- Back our economy, in particular the tourism and events sectors, to enable economic and employment growth and attract new business and investment into the district.

Significant negative effects

There are no significant negative effects associated with the activities in this activity group.

Challenges

- A reduction in international visitors has been a challenge for the Holiday Park, and Council actively considers ways to ensure the Holiday Park remains viable.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?







Riverside Whakatāne Holiday Park

In October 2024, we hosted a community open day to celebrate the revitalisation of Riverside Whakatāne Holiday Park. The event highlighted the park's new studio cabins and premium units, which form part of a wider programme to enhance Riverside's appeal and functionality. The open day drew strong community engagement and positive feedback, reinforcing Riverside's role as a central, family-friendly destination. These improvements reflect our commitment to providing high-quality, accessible recreational spaces that contributes to our district's vibrancy and visitor experience.

How we performed

Tā mātau mahi

- 0 out of 1 measure (0%) achieved for Riverside Whakatāne Holiday Park
- Visitation remained low for the 2025 year

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
Total guest-nights in Riverside Whakatāne Holiday Park.	24,916 	25,472 	28,724 	N/A	<ul style="list-style-type: none">• Above 25,000 (2025)• Above 29,000 (2024)• Above 29,000 (2023)
	Comment: Park attendance was lower than usual over the last financial year, reflecting the tougher economic climate. However, we expect an improvement in the current year, with July already trending well above last year's results.				
<div><div>LEGEND</div><div><div> Achieved</div><div> Not Achieved (but within MOE ±1%)</div><div> Not achieved</div></div></div>					

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Transport connections

Ngā hononga waka

Activities in this group:

- Transport network connections
- Parking enforcement
- Shared use pathways

This group of activities aims to provide a safe, reliable and sustainable transport system that is accessible to everyone and caters to a variety of transport choices. This includes providing safer and more accessible options for pedestrians, cyclists, and people using mobility devices, alongside motorised vehicles. The council aims to create and maintain a well-functioning transport system that keeps people and places connected, supports a vibrant economy, and allows for the efficient day-to-day running of our communities.

Key projects

- Resurfacing (chipseal and asphaltic concrete)
- Pavement rehabilitation

Contribution to community outcomes



Strong, connected, interdependent, diverse communities



Integrating nature into our decision making

Challenges

- The increasing rate of deterioration due to use and age of our current land transport system is a challenge Council staff address in their planning and implementation models.
- Future population growth and the limited ability of our current system to meet demand is an ongoing challenge that requires strategic planning.
- Exposure to high impact natural hazards and climate change.

Alignment with strategic priorities



Enhancing the safety, wellbeing, and vibrancy of communities
– *Me mātua whakakahi i te marautau, te oranga, me te wana o ngā hapori*

- Increase safety for people moving around the district (e.g. Community Safety Cameras, good lighting, multi-modal transport, accessibility for people with disabilities)



Building climate change and natural hazard resilience, including our infrastructure
– *Me mātua whakakahi i te oumanga ki te huringa āhuarangi me ngā matepā tāiao toe ana ki te hangaroto*

- Ensure our key infrastructure (roads and pipes) are resilient to the effects of natural hazards and climate change.



Facilitating economic regeneration and responding to development pressures
– *Me mātua whakakahi i te tipuranga o te tālohanga me ngā tanatono whare*

- Setting direction for where and what type of development should occur using spatial planning, district planning, and strategic planning processes for infrastructure, suburban development, and economic growth.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Mimiha Stream Bridge Mimiha Stream Bridge on Ruatāhuna Road was due for replacement. The renewal included widening the bridge and upgrading it to meet current structural and environmental standards. Works were carried out in partnership with Te Uru Taumatua and Manawaru Tribal, ensuring alignment with the 'Natures Road' philosophy that has been established along the Ruatāhuna - Waikaremoana route. Works occurred across the 2023/24 and 2024/25 financial years and are now complete.

Herepuru Road retaining wall

The Herepuru Road retaining wall was replaced to ensure structural. A new timber pile wall was constructed, with works successfully carried out from March-June 2025.

Thornton Road and Westbank Road pavement renewal

Thornton Road, a key western entrance to the Whakatāne District, was prioritised for renewal to improve safety and resilience. Works began in October 2024, accompanied by a robust communications campaign, and were completed ahead of schedule, with the road reopening on 10 November 2024. Phase two focused on Westbank Road between Thornton Road and Greig Road, commencing 11 November 2024. Full road closures during construction and favourable weather allowed early completion, with both projects delivered under budget.













How we performed

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)










Tā mātau mahi

- 2 out of 6 measures (20%) achieved for transport connections
- Satisfaction with Council roads remained stable for the year but did not meet target
- The average quality of ride for sealed roads was just within target but the percentage of resurfaced sealed roads did not meet its ambitious target of 10%
- The condition of footpaths continued to meet target
- Response times to customer service requests did not achieve targets

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
Satisfaction with Council roads. (RSS)	48% 	48% 	48% 	+4%	57%
	<p><i>Comment: Satisfaction with roads remained stable in 2025, with satisfaction at 48% for the third consecutive year – after the previous gradual decline from 2020.</i></p> <p><i>Note: Satisfaction with roads has been declining nationwide in part reportedly to the increased frequency of extreme weather events and the reported presence of potholes across New Zealand – as reflected in the low national benchmark figure of 43% in 2025. Variations in satisfaction were also noted across the district, with lower ratings outside Whakatāne-Ōhope.</i></p>				
The average quality of ride on a sealed local road network, measured by percentage of smooth travel exposure. (M)	90% 	94% 	94% 	N/A	Above 90%
	<p><i>Comment: This result is just within the target. The declining trend over recent years reflects past approaches to road maintenance. To manage costs, resurfacing quantities were kept unsustainably low over the last decade, while the pavement condition was sufficient to 'sweat the asset'. The intervention point has been reached, meaning further investment is required to maintain this measure within target. The increased budget and resurfacing programme outlined in the 2024 Long Term Plan is expected to ensure this result continues to meet target in the coming years.</i></p>				
Percentage of sealed local road network that is resurfaced. (M)	8.10% 	7% 	5% 	N/A	<ul style="list-style-type: none"> • 10% (2025) • 6 – 7% (2024) • 6-7% (2023)
	<p><i>Comment: As part of the Long Term Plan 2024-34, an increased budget for road resurfacing was agreed to, to support a larger programme. Previous resurfacing quantities had been unsustainably low at 6-7%. Council staff set an overly ambitious target of 10%, but in hindsight a target of 8-10% would have been more appropriate. This year's result of 8.1% is slightly lower due to the high-proportion of high-volume, higher cost roads requiring resurfacing. The result is forecast to increase in years 2 and 3 as the programme progresses to lower-class roads, allowing for more kilometres of resurfacing to be delivered within the budget.</i></p>				
Percentage of footpaths within the district that fall within the level of service or service standard for the condition of footpaths that is set out in the Council's activity management plan. (M)	97% 	97% 	100% 	N/A	95% of all qualifying footpaths achieve a grade of three or less as measured through the three yearly footpath inspections
	<p><i>Comment: This result is based on the footpath condition rating survey completed every three years (completed in 2023).</i></p>				

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Percentage of emergency customer service requests relating to roads and footpaths responded to within 2 hours. (M)	85.15% 	84.40% 	90.5% 	N/A	90%
Percentage of all other customer service requests relating to roads and footpaths responded to within 7 days. (M)	87.45% 	90.63% 	95.7% 	N/Aa	95%
<p>LEGEND  Achieved  Not Achieved (but within MOE ±%)  Not achieved</p> <p>(RSS) Result sourced from the Residents Satisfaction Survey)</p> <p>(M) This performance measure is mandatory for all councils to report on, set under the 'Non-financial performance measures rules 2024' in accordance with section 261b of the Local Government Act 2002.</p>					

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Building and resource management

Whakahaere whare me ngā rawa

Activities in this group:

- Building services
- Resource consents
- Resource management policy

This group of activities delivers a range of functions that contribute towards the Whakatāne District being a place where people feel safe and are protected from a range of risks to their health and wellbeing. It ensures that buildings and public places are safe and that legal standards are met. It also helps council plan for growth in the district through spatial planning, supporting natural hazard resilience and adaptation to climate change, and managing land use development.

Contribution to community outcomes



Strong, connected, interdependent, diverse communities



Integrating nature into our decision making

Challenges

- An increase in the scope of building consent exemptions and a greater focus on compliance in legislation presents a challenge for Council and we continue working with partners to fully understand the implications and most appropriate solutions for our communities.

Alignment with strategic priorities



Strengthening relationships with iwi, hapū and whānau – *Me mātua whakawhanake i ngā kaitiuitinga ā-iwi, ā-hapū, ā-whānau anō hoki*

- Work alongside Māori land owners to support and enable development of Māori land.



Building climate change and natural hazard resilience, including our infrastructure – *Me mātua whakakaha i te aumangea ki te huringa āhuarangi me ngā matepō taiao tae ana ki te hangaroto*

- Ensure the Whakatāne District Plan (rules for how people can build on and develop their land) recognises, manages and mitigates the effects of natural hazards because of climate change. Working around supporting people to navigate these rules.
- Support people to navigate Whakatāne District Plan rules and requirements.



Facilitating economic regeneration and responding to development pressures – *Me mātua whakahaere i te tipuranga o te taiāhanga me ngā tonotono whare*

- Setting direction for where and what type of development should occur using spatial planning, district planning, and strategic planning processes for infrastructure, suburban development, and economic growth.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Building Consent Authority (BCA) – IANZ audit

To maintain accreditation as a building consent authority in New Zealand, we must comply with the Building Act 2004 and associated regulations. This includes demonstrating competency in processing building consents, maintaining quality assurance systems, and ensuring staff are suitably qualified. Regular audits by the Ministry of Business, Innovation and Employment (MBIE) are also required.

During the year our building consent authority underwent an audit by IANZ, on behalf of MBIE. The audit identified 10 general non-compliances and made seven recommendations. In comparison, the previous 2023 audit found five serious non-compliances, 18 general non-compliances, and 16 recommendations.

In response, we proposed a corrective action plan, accepted in early August, with deadlines for evidence submissions set for 27 September 2024, and all non-compliances to be resolved by 11 October 2024. On 1 October 2024, IANZ confirmed that all general non-compliances had been addressed and reclassified our building consent authority from medium risk to low risk, indicating substantial compliance is likely over the next two years. Another audit was carried out at the end of June 2025, with results expected in the following financial year.

Review of the Dangerous, Affected and Insanitary Buildings Policy

In May 2025, we began reviewing our Dangerous, Affected and Insanitary Buildings Policy to ensure alignment with current legislation, community expectations, and best practice in building safety. The updated policy strengthens our ability to respond to buildings that pose risks to public health and safety, particularly in the context of natural hazards and climate resilience. MBIE's recommendations following the IANZ audit have been incorporated. The revised policy was formally adopted in August 2025, following public consultation.

Our Places – Eastern Bay Spatial Plan adopted

In a landmark achievement for regional collaboration, in June 2025 councils across the Eastern Bay officially adopted the Our Places – Eastern Bay Spatial Plan. The plan establishes a long-term, coordinated approach to managing growth, infrastructure, and development across the sub-region.









Developed jointly by Whakatāne, Ōpōtiki, and Kawerau District Councils, alongside Bay of Plenty Regional Council, iwi partners, and central government, the plan sets a shared vision for growth over the next 30 years. It focuses on housing, infrastructure, employment, land use, and climate resilience, while protecting the region's unique qualities. To find out more visit ourplacesebop.org.nz

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Performance targets

- 3 out of 4 measures (75%) achieved for building and resource management
- User satisfaction and timeframes for building consent processing were reasonably strong for the year, all meeting targets
- The percentage of non-notified resource consents processed within timeframes just fell short of the new measure's target

Performance measures (how we will measure our service delivery)	2025	2024	2023	Target
User satisfaction with the Council's resource consent process.	63% 	67% 	65% 	60%
	Comment: The result meets target. There was an extremely low number of returns at 9 (6% of number granted).			
User satisfaction with the Council's building consent process.	63% 	69.69% 	69% 	60%
	Comment: Customer satisfaction remained steady, indicating continued confidence in our service delivery.			
Percentage of building consent applications processed in accordance with statutory timeframes.	94% 	New measure	New measure	90%
	Comment: Performance against our annual plan measures, specifically building consent processing timeframes and customer satisfaction, was strong throughout the year. In three out of four quarters, we exceeded the year one target of 90% compliance with building consent statutory timeframes, finishing the year at 94% overall. Notably, we achieved 100% compliance in four of the six months across quarters 3 and 4. This improvement reflects the effectiveness of increased daily oversight of the statutory clock.			
Percentage of non-notified resource consents processed within statutory timeframes.	88% 	New measure	New measure	90%
	Comment: The improvement reflects process changes following the appointment of a new development engineer in November. Results since then have significantly improved.			

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

DRAFT

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Waste management

Whakahaere para

Activities in this group:

- Waste disposal
- Waste minimisation

This group of activities is about protecting the health of people and the environment, by providing a reliable kerbside rubbish and recycling collection service and promoting waste minimisation and resource recovery. It helps council encourage and support the community to reduce, reuse, and recycle through education programmes that support the waste hierarchy, and through providing the right infrastructure and services. Waste management must meet the requirements of several pieces of legislation, including the Waste Minimisation Act 2008 and the Local Government Act 2002.

Contribution to community outcomes



Integrating
nature into our
decision making



Thriving circular
economies

Alignment with Strategic Priorities



Shaping a green District – *Kia toitū te rohe*

- Ensure Council's decision-making and operations reflect our environmental priorities.
- Provide active leadership to minimise and manage waste to develop a more circular economy.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Battery recycling initiative

In May 2025, a new district-wide battery recycling initiative was launched, providing a free and safe way for residents to dispose of household batteries. A dedicated battery recycling unit was installed at the Whakatāne Resource Recovery Centre with drop-off points also available at Murupara Resource Recovery Centre. Residents can safely recycle up to 5kg of batteries, including AA, AAA, button cells, and vape batteries. The Whakatāne unit, provided by Phoenix Recycling Group and funded through the Waste Levy Fund, is monitored 24/7 with a heat sensor to ensure safe storage. This initiative addresses the growing risk of battery-related fires in trucks, recycling facilities, and landfills, protecting contractors, facilities, and the wider community.

Growing composting solutions

Our third subsidised home composting scheme (SHCS) was launched in September 2024 with strong uptake. Composting units - including compost bins, bokashi units, and worm farms - were distributed from the Whakatāne Resource Recovery Centre and Murupara Service Centre for just \$15 each. A total of 768 units were sold in just three days, helping households reduce organic waste and support sustainable practices.

Murupara Resource Recovery Centre upgrades

This year, charges were introduced at the Murupara Resource Recovery Centre to align with those at Whakatāne. Before implementing charges, significant upgrades were completed, including new traffic management, a concrete rubbish drop-off area, fencing, and a new offal hole area with dedicated parking.

Waste minimisation initiatives

A wide range of waste minimisation initiatives continued to be delivered over the last year including:

- Providing recycling bins at public events
- Delivering waste education programmes to 15 schools
- Exchanging 541 native plants to schools in return for paper and cardboard recycling
- Supporting Community Resources Whakatāne to divert construction and demolition waste from landfill and enable reuse

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

- Running multi-media campaigns to raise awareness and encourage waste reduction across the district

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Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Performance targets

- 0 out of 3 measures (0%) achieved for waste management
- The amount of waste sent to landfill per person was higher than the 70% national target potentially because of additional unmeasured waste from out of district and a large amount of contaminated greenwaste being directed to landfill
- User satisfaction with both refuse disposal and kerb side collection targets were not met

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
Amount of waste sent to landfill per person each year.	74.12% 	57.80% 	52.8% 	N/A	Below 70% of the national average amount.
	<p><i>Comment: This target was set as part of the council's waste management and minimisation plan in 2021. At the time the national average was 740kg per person, per annum (Ministry for the Environment). The latest national average is currently 615kg per person, per annum. Therefore, our target for this year needs to be below 430.5kg (70% of 615kg) per person, per annum. The reduction in the national average is due to changes in reporting. With new reporting regulations implemented over the past few years, there is more data flowing into central government. The national amount per person, per annum has decreased due to these changes in reporting and more granularity in waste data.</i></p> <p><i>We have recently been made aware that 6 waste operators are using Whakatāne Resource Recovery Centre to dump waste that originates from outside our district. As we have not measured the amount of waste involved, it is contributing to the above result. We have asked these operators to identify such loads at the weighbridge so that we can measure this for the next financial year.</i></p> <p><i>During the current year we also landfilled a backlog of 745 tonnes of contaminated greenwaste. This has also contributed to this result by adding a further 3%.</i></p>				
User satisfaction with refuse disposal (transfer station facilities).	76% 	78% 	82% 	+5%	82%
	<p><i>In 2025, over half (55%) of residents reported using the district's refuse transfer station facilities through the year (similar to 51% in 2024, up from 45% in 2023).</i></p> <p><i>3-in-4 users (76%) were satisfied with these facilities (average rating 7.1) – however, this continued a gradual decline from 2022 (86%) despite remaining highly positive – and above the New Zealand benchmark – in absolute terms.</i></p>				
User satisfaction with the kerbside waste collection service.	83% 	89% 	88% 	+3%	85%
	<p><i>Most surveyed residents (89%) reported regular kerbside waste collection at their property in 2025 (consistent with previous years).</i></p> <p><i>Satisfaction was generally consistent across community segments in 2025.</i></p> <p><i>High satisfaction levels were again reflected in the high proportion (80%) of residents preferring the same level of spending for waste collection services (77% in 2024), with the current service funding considered appropriate.</i></p>				

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

DRAFT

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Community regulation

Ngā waeture hapori

Activities in this group:

- Animal control
- Environmental health
- Liquor licensing
- Regulation monitoring

Ensuring animal control is in place, enforcing traffic regulations, preventing alcohol-related harm through liquor licensing, and maintaining environmental and public health standards are key to making the Whakatāne district a safe place to live, work and play.

Contribution to community outcomes



Strong, connected,
interdependent,
diverse communities

Alignment with strategic priorities



Enhancing the safety, wellbeing, and vibrancy of communities

– *Me mātua whakanui i te marutau, te oranga, me te wana o ngā hapori*

- Work with other agencies and community organisations to focus on social wellbeing outcomes (such as health, homelessness, and safety).

Challenges

- The number of unregistered dogs continues to present a challenge to the animal control teams and communities. Through the LTP Council is increasing its resourcing in this area.
- Safety of our front-line Council staff is a challenge and priority, which we address with regular training and updates.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Animal control – School holiday education programme

Animal control officers actively engaged with tamariki at the Edgecumbe and Tāneatua road show events, delivering fun and educational activities. Children learned to identify dog behaviours ("Should I approach this dog?"), practiced attaching a collar and lead, and were taught the proper way to pick up dog waste. These sessions promoted responsible pet ownership and safety around animals in an interactive and memorable way.

Environmental health – excellence in food safety

Our environmental health officers were recognised by New Zealand Food Safe (MPI) for outstanding performance over the past year. The team verified all 231 registered food businesses, with only two verifications delayed due to unforeseen circumstances. This reflects our commitment to ensuring safe and suitable food for our communities.

Liquor licensing – compliance and enforcement success

A controlled purchase operation, conducted in collaboration with Police, targeted a range of licensed premises including bottle stores, restaurants, and clubs. The operation confirmed high levels of compliance, with only one venue failing to meet requirements. Additionally, all but one licensed premise was inspected this year, reinforcing our dedication to responsible alcohol management.

Regulation monitoring – LPR trial delivers results

The recent trial of license plate recognition (LPR) technology proved highly effective. The parking enforcement vehicle, equipped with a camera and GPS, allowed staff to monitor parking turnover efficiently and safely. Staff feedback highlighted increased coverage and improved safety, demonstrating the potential of this tool for future enforcement.



















Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Performance targets

- 5 out of 6 measures (83%) achieved for community regulation
- Premise availability constraints resulted in the licensed premises inspection target of 100% not being achieved
- Response to complaints relating to abandoned cars, litter, excessive noise, environmental health, dogs, and other animals met timeframe targets

Performance measures (how we will measure our service delivery)	2025	2024	2023	Target
Percentage of licensed premises inspected at least once per year, excluding special licenses.	98.90% 	100% 	88% 	100%
	<i>The target of 100% was unable to be achieved due to availability constraints of a premise.</i>			
Percentage of complaints relating to abandoned cars, litter, and general bylaw offences responded to within two working days.	92.93% 	93% 	96.4% 	90%
	<i>No significant change to last year.</i>			
Percentage of after-hours excessive noise complaints responded to promptly.	98.50% 	95% 	98% 	90%
	<i>There were multiple complaints that were ongoing and or anonymous. Jobs that we do not attend within set timeframe.</i>			
Percentage of environmental health complaints (excluding noise) responded to within two working days.	91.50% 	86% 	93% 	90%
Percentage of aggressive/threatening dogs and roaming stock complaints responded to within one hour.	92.19% 	90.37% 	89.70% 	90%
	<i>This is core function of the Council, to deliver public safety. The target was met for the year, no significant change to the year prior.</i>			
Percentage of all other animal control complaints responded to within two working days.	94.07% 	97.24% 	98.90% 	90%
	<i>No significant change.</i>			

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Community facilities

Ngā rawa hāpori

Activities in this group:

- Halls
- Public conveniences

This group of activities provides the community with access to great venues and ensures public conveniences are always available and well maintained.

Key projects

- Renewal work for our rural and urban halls.
- Rex Morpeth Park and War Memorial Hall redevelopment
- Public conveniences upgrade programme

Contribution to community outcomes



Strong, connected, interdependent, diverse communities



Constructively and collaboratively engaging with iwi, hapū and whānau

Significant negative effects

There are no significant negative effects associated with the activities in this activity group.

Challenges

- Maintaining ageing properties and responding to increasing costs of maintenance is a challenge for Council. Regular checks and maintenance schedules help to keep as many Facilities open and operating as possible.
- Vandalism of Council facilities continues to be a challenge that we attempt to address through stronger community partnerships and outreach.

Alignment with Strategic Priorities



Enhancing the safety, wellbeing, and vibrancy of communities
– *Me mātua whakanui i te marutau, te oranga, me te wana o ngā hāpori*

- Invest wisely in recreation, events, and the arts to have a broader range of 'things to do' (especially for our youth).



Strengthening relationships with iwi, hapū and whānau – *Me mātua whakawhanake i ngā kōtuituinga ā-iwi, ā-hapū, ā-whānau anō hoki*

- Work with iwi, hapū and whānau, to improve equity and wellbeing outcomes.
- Enable iwi participation in planning, decision-making and reflect cultural aspirations through the projects we deliver (e.g. financial support, capability, design).

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What's happened this year?

I ahatia i tenei tau?

Manawahe Hall refurbishment

Manawahe Hall is a valued community asset and is in good condition. A series of upgrades completed in April 2025 enhanced both its functionality and appearance. Exterior improvements included replacing aged cladding with new coloursteel, updating weatherboards, installing timber baseboards, and repainting the exterior. Safety and accessibility were improved through a new concrete path, porch decking, and stairs.

Interior enhancements modernised the kitchen with new cabinetry, benchtops, and appliances, significantly improving usability. Additional upgrades included a new toilet vanity and improved stage access through newly constructed steps.

Whakatāne War Memorial Stadium Hall upgrades

The indoor stadium at Whakatāne War Memorial Hall was temporarily closed for three weeks (18 July – 9 August 2024) for scheduled maintenance and facility improvements. This enabled the installation of energy-efficient LED lighting, supported by a generous grant from Trust Horizon. The upgrade enhanced lighting quality for all sporting codes while reducing energy use and operational costs. The new system is also designed for future reuse in any redevelopment.

During the closure, asbestos was removed from bathroom ceilings, and regular user groups were supported in securing alternative venues. The reception lounge, foyer, and Little Theatre remained open throughout. Planning is underway to repair the roof above the reception area and Little Theatre, with no expected impact on access to the wider facility.



Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Performance targets

- 0 out of 2 measures (0%) achieved for community facilities
- User satisfaction with both public toilets and public halls did not meet targets

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
User satisfaction with public toilets.	55% 	New measure	New measure	N/A	68%
	<p>Comment: In 2025, half of residents (51%) reported using a public toilet in the district (similar to 61% in 2024).</p> <p>Among public toilet users, satisfaction recovered slightly in 2025 (55%) from the historical low in 2024 (50%) after several years of stability (down from 59% in 2024) – just below the national benchmark average (60%).</p>				
User satisfaction with public halls.	63% 	New measure	New measure	N/A	77%
	<p>Comment: Many residents could not rate public halls in the district. Visitation of halls remained low in 2025 (20%), down from 2024 (27%) but similar to 2023 (also 20%).</p> <p>Despite low usage, satisfaction among public hall users (63%) fell to an historic low; down from 2024 (67%) and previous years (even accounting for the atypical peak of 2023).</p> <p>Public halls remained a low spending priority - 59% of residents preferring the same level of council funds spent on these facilities, with 1-in-4 (23%) wanting less spent.</p>				

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

What these activities cost and how they were paid for

Te utu o ēnei ngohe, ā, i pēhea i whakaea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Corporate services

Ngā ratonga rangatōpū

Activities in this group:

- Corporate fleet
- Corporate project management
- Corporate property
- Customer services
- Communications and engagement
- Executive support admin and executive team
- Financial services
- People and capability
- Health safety and wellbeing
- Information management
- Digital services
- Procurement and risk management
- Strategy and policy
- Group elimination/district activities

This group of activities delivers a range of functions and services that support all activities of council. These are often referred to as our 'internal activities' and include functions such as financial services, information management, human resources, technology and systems. Being a strong, resilient council organisation focused on continuous improvement is critical to deliver our activities and services.



What we do and how we do it

This group of activities delivers a range of functions and services that support all activities of Council. These are often referred to as our 'internal activities' and include functions such as financial services, information management, human resources and technology and systems.

Being a strong, resilient Council organisation focused on continuous improvement is critical to deliver our activities and services.

Challenges

- Increased compliance obligations
- Attraction and retention of staff in a highly competitive environment
- Digital security
- Supply chain impacts

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)**Enterprise resource planning (ERP) system renewal**

Implementation of a new enterprise resource planning (ERP) system was approved to modernise and streamline core operations. ERP systems are essential for integrating and managing key functions such as finance, customer services, rating, and regulatory processes.

The new system will replace 'Ozone', which has served the organisation for 18 years and is now at the end of its operational life. Following a comprehensive procurement process, a business case was endorsed in December 2024 to transition to 'Datascap', a modern ERP platform designed to meet the evolving needs of the organisation and community.

The rollout of Datascap will be staged over two years to minimise disruption and ensure a smooth transition. Once fully implemented, the new system will:

- Support more efficient and integrated operations
- Enhance data reporting to inform decision-making
- Provide a secure and stable platform for core functions
- Reduce organisational risk
- Improve the customer experience for our communities

This investment reflects our commitment to continuous improvement, digital transformation, and delivering high-quality services to the Whakatāne District.

Community engagement

Throughout the year, we delivered a variety of communication and engagement initiatives to provide effective, helpful, and relevant information for our communities.

A total of xx communication and engagement campaigns were delivered across various projects and initiatives. Recognising the importance of reaching people through multiple channels, campaigns included a mix of social media, short-form video, letters to residents, website updates, newspaper and radio adverts, consultation documents, FAQs, drop-in sessions, and attendance at events across the district. Key campaigns included (but were not limited to):

- Landing Road roundabout project

Our social media channels grew to more than 17,000 followers, reflecting strong engagement with the community. We maintained an active media presence, issuing xx media releases and responding to xx media/interview requests, with most addressed within 24 hours. Across the district, xx newsletters were produced, including xx for Murupara, xx for Rangitāiki, and xx for Whakatāne-Ōhope (Kō Konei). During

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

the year, xx formal consultation processes were undertaken, with around xx submissions received via the online engagement platform Kōrero Mai.




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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

How we performed

Performance targets

- 0 out of 1 measure (0%) achieved for corporate services (although this was within the margin of error)
- Despite high use by residents, user satisfaction with the customer services front desk remained stable at 73%, just under target of 76%

Performance measures (how we will measure our service delivery)	2025	2024	2023	Margin of error	Target
User satisfaction with the Council's customer service front desk.	73% 	73% 	75% 	+6%	76%
<p>Overall, half (50%) of all residents in 2025 stated they had contacted the Council throughout the year (46% in 2024) – the highest rate since 2021.</p> <p>Telephone remained the primary contact method (58%, 52% in 2024), with email (33%, 34% in 2024) and personal contact also important.</p> <p>In 2025, half (48%) of residents who contacted the Council directly were satisfied with this contact (generally consistent with previous years).</p> <p>There were no significant differences across community segments in this regard. Satisfaction with customer service contact in 2025 (73%) was consistent with 2024. The gradual downward trend over the last five years has not been statistically significant.</p>					

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Council Controlled Organisations

Ngā rōpū e whakahaerehia ana e te kaunihera

A Council Controlled Organisation (CCO) is a company or organisation in which the Council, or a number of councils, hold 50 percent or more of the voting rights, or can appoint 50 percent or more of the trustees, directors or managers. Councils engage in CCOs where it provides a more effective, efficient and financially-viable way of delivering services.

We have an interest in the following CCO's:

- Whakatāne Airport (joint venture)
- Toi-Economic Development Agency (Toi-EDA)
- Bay of Plenty Local Authority Shared Services Limited (BOPLASS) (company)
- New Zealand Local Government Funding Agency (LGFA) (company)

Each CCO is required to agree to a statement of intent with its stakeholders (including the Council) which is made publicly available. The statement of intent sets out the CCO's nature and scope of activities, key performance targets, reporting requirements, and other matters. At the end of each financial year, each CCO reports on its performance against its statement of intent. We manage and monitor our investment in CCOs through regular reviews of statements of intent and annual reports via our Revenue and Finance Committee. Copies of the statements of intent and annual reports are available on our website. This framework ensures transparency, accountability, and alignment between council objectives and the activities of each CCO, supporting the effective delivery of services for the Whakatāne District. The following explains what these organisations do, our objectives in regard to ownership, nature and scope of activities, key performance targets and outcomes.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Whakatāne Airport

Te papa rererangi o whakatāne

About this organisation

Mō tēnei rōpū

Whakatāne Airport is a CCO under the Local Government Act 2002. It was established as a CCO in 2006 and operates as a joint venture partnership between the Council and the Ministry of Transport Te Manatū Waka, with each party owning a 50 percent share.

The airport is a valued community asset, connecting Whakatāne and the wider Eastern Bay of Plenty to the rest of the country. It plays a vital role in regional economic infrastructure, supporting trade, tourism, and overall economic growth. The airport has historical ties to Ngāi Taiwhakaea and Ngāti Awa, with opportunities to develop partnerships. Continuous investment and upgrades are required to maintain and enhance this critical infrastructure in line with Civil Aviation Authority (CAA) requirements.

Our policies and objectives regarding ownership in this organisation

The council's objective for this organisation is to see the maintenance of an active regional airport which is a vital economic resource for the Whakatāne district and an essential part of the regional transport infrastructure.

Nature and scope of activities

Aviation services: The airport is maintained as a non-certified aerodrome in accordance with CAA requirements. It provides commercial passenger and freight services through third parties, as well as aviation services to clubs and private members.

Leases: land surplus to the airport's present operational requirements is leased for grazing. Lease of the airport land is also available to ancillary commercial operators and associated industries. The objectives of Whakatāne airport include:

- Providing high-quality facilities and services in proportion with existing level of aviation activity, and in accordance with all the appropriate acts, regulations and rules pertaining to airport and aviation operations in line with the size of whakatāne airport.
- Operating the airport in a sound, environmentally-sustainable and business like manner.

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

- Ensuring that the airport is administered efficiently, effectively and safely to the benefit of scheduled flight operations, commercial operators and recreational users.
- Improving the long-term value and financial performance of the airport.
- Promoting a safe, accessible, affordable and reliable air transport system for the eastern bay of plenty region.

It makes a social contribution rather than a financial return, and as such is considered a public benefit entity

Key performance indicators

Functional performance: The airport is maintained to CAA requirements and continues to comply under CAR Part 139. The safety management system (SMS) has been updated to OneReg, including a fit-for-purpose asset management plan (AMP) to meet the requirements of a standalone CCO.

Financial performance: The airport operates and maintains its assets within operational expenditure budgets (excluding corporate overheads and depreciation). Some increases in costs, particularly for contracts (airport management and SMS) and property valuation, have exceeded budget estimates, though other budgets were underutilised, resulting in an overall underspend. Improved asset management will enable more accurate forecasting, forward works programmes, and budget planning in future Long Term Plan cycles.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Toi-EDA

About this organisation

Mō tēnei rōpū

Until December 2024 Toi-EDA operated as the economic development agency for the Eastern Bay of Plenty based in Whakatāne. It was a partnership between Kawerau, Ōpōtiki and Whakatāne District Councils, alongside Bay of Plenty Regional Council, working in collaboration with local iwi.

Toi-EDA's purpose and vision was to grow the Eastern Bay of Plenty: *Tini o Toi – Kia Tipu, Kia Puawai* – to create, grow, and blossom the myriad of Toi.

Following similar decisions by Ōpōtiki and Kawerau District Councils, we decided in December 2024 to discontinue funding for Toi-EDA. The organisation is now undergoing a reset following reductions in operational funding.

Our policies and objectives regarding ownership in this organisation

Ā mātau kaupapa here me ngā whāinga ki tēnei rōpū Our objective for this organisation is to recognise the strength of a coordinated approach to economic development in the eastern bay of plenty. To support major economic development opportunities that will provide a benefit to the communities of the whakatāne district and eastern bay of plenty.

Nature and scope of activities

Te hōkaitanga o ēnei mahi

Toi-EDA's activities focused on attracting people to work, live, and play in the Eastern Bay of Plenty, including:

- Encouraging alignment between Māori economic development activities and Toi-EDA initiatives
- Supporting and developing local industry

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

- Advocating for improved infrastructure and transportation
- Fostering communication with communities and partners
- Securing and diversifying Toi-EDA's funding base

Bay of Plenty Local Authority Shared Services

About this organisation

Mō tēnei rōpū

Bay of Plenty Local Authority Shared Services Limited (BOPLASS) is a company owned by nine councils: Whakatāne District Council, Bay of Plenty Regional Council, Rotorua Lakes Council, Western Bay of Plenty District Council, Kawerau District Council, Tauranga City Council, Ōpōtiki District Council, Taupō District Council, and Gisborne District Council. BOPLASS investigates, develops, and delivers shared services, joint procurement, and communications initiatives for its member councils. Over the past year, we have benefited from cost savings in areas such as insurance, postal services, software, and aerial photography. BOPLASS has also led several procurement projects across large council collectives.

Our objectives for being involved in this organisation

Our objective for participating in BOPLASS is to promote shared services between local authorities in the Bay of Plenty, Gisborne, and other regions, enhancing efficiency, value, and service outcomes.

Nature and scope of activities

Te hōkaitanga o ēnei mahi

BOPLASS provides benefit to councils and their stakeholders through by improved levels of service, reduced costs, improved efficiencies and increased value through innovation. The principal nature and scope of the activities of boplass is to:

- Use joint procurement to add value to goods and services sourced for member councils.
- Establish the underlying technology, framework, platform and policies to enable and support collaboration.
- Pursue best practice in the management of all activities to obtain best value and minimise risk.
- Demonstrate financial responsibility by ensuring that its activities are adequately funded from savings achieved, levies, council contributions, or government funding where available.
- Allow other councils or organisations to participate in its activities where this will benefit its member councils directly or indirectly.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

- Actively monitor and engage with shared service developments across the public sector to identify opportunities for further development and establishing best practice.
- Represent the collective views of its shareholders in matters with which it is associated.

BOPLASS set six performance measures through its statement of intent 2023-26 and reported achieving xx targets in its 2024/25 Annual Report. For more information visit [\(website to be included\)](#).

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Local Government Funding Agency (LGFA)

About this organisation

Mō tēnei rōpū

The New Zealand Local Government Funding Agency (LGFA) is a company owned by the New Zealand Government (20%) and 30 local councils (80%), with Whakatāne District Council holding a 0.44% share. LGFA specialises in financing the New Zealand local government sector.

LGFA was established to raise debt on behalf of councils on terms that are more favourable than if councils borrowed directly. As a majority council-owned entity, LGFA is classified as a council-controlled organisation (CCO) under the Local Government Act 2002.

Our objectives for being involved in this organisation

Ā mātau kaupapa here me ngā whāinga ki tēnei rōpū

Our main objective for ownership in LGFA is to access shared funding at better rates and for more flexible terms.

The local government funding agency allows councils to borrow funds at lower interest margins than would be otherwise possible. In the past year this has provided the council with access to a broader range of borrowing options, so less ratepayer funds are spent on interest repayments. Find out more about the LGFA in our long term plan or on the LGFA website.

The council's main objective for ownership in LGFA is to access shared funding at better rates and for more flexible terms.

Nature and scope of activities

Te hōkaitanga o ēnei mahi

- Raises debt funding for the purpose of providing debt financing to New Zealand local authorities and CCO's (participating borrowers)

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

- May raise debt funding either domestically and/or offshore in either New Zealand dollars or foreign currency.
- Only lends to participating borrowers that have entered into required relevant legal and operational arrangements and comply with the LGFA's lending policies.
- May undertake any other activities considered by the LGFA board to be reasonably related, incidentally to, or in connection with, that business.

LGFA set 17 performance measures through its Statement of Intent 2023-26 and reported achieving xx of these targets in its 2024/25 Annual Report. For more information visit (website to be included)

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Our involvement in other activities

Te mahi a te kaunihera i ētahi atu ngohe

This section highlights additional initiatives we have been involved in throughout the year. It includes work on securing external funding, partnerships, and other projects that support the delivery of services and benefits to the Whakatāne District community.

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Better Off Funding projects

The Better Off Funding (BOF) programme has been active since the funding agreement with the Department of Internal Affairs (DIA) was signed in January 2023. We received a funding allocation of \$5.66 million in December 2022. As at 30 June 2025, a total of \$4.1 million has been invested to fast-track key projects that benefit the community. All funding must be utilised by 30 June 2027.

Key achievements over the year include:

Collective Iwi Policy Hub

Since January 2025, the Iwi Policy Hub has delivered several key outcomes, including successful collaboration on the Local Water Done Well consultation, ensuring iwi perspectives are incorporated across council activities. Significant progress has been made in supporting the development of the Our Places - Eastern Bay Spatial Plan, the Long Term Plan, the District Plan and other important council policies and plans.

Natural hazard resilience

The funding for natural hazard resilience has been used to deploy emergency supplies across the district as well as prepare for a new emergency operations centre (eoc). Construction will soon begin on the eoc site in waiewe street, whakatāne.

Honoa Hapori – community outreach

This project was completed on 31 December 2024 and the Honoa Hapori service is now incorporated into 'business-as-usual' functions. While the project is formally completed, data and community feedback will continue to be gathered to inform ongoing improvements.

Community safety camera project upgrade

This project was completed during the 2024/25 financial year. Ongoing monitoring has now transitioned into business-as-usual council functions, enabling real-time police response to incidents and enhancing community safety.

Edgecumbe to Thornton shared pathway

Sections one and four of the Edgecumbe-Thornton shared use pathway are largely complete, with minor access improvements remaining. In 2024/25 there has been significant community engagement around sections two and three and some delays have been experienced particularly where private land is

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

required. Section three is likely to be completed in 2026 and section two in 2027, following upgrades to the stop banks by Bay of Plenty Regional Council.

Southern district towns regeneration

Master plans for Minginui and Murupara have reached final draft stage. Approvals from Ngāti Whare and Ngāti Manawa are expected in August 2025. Following these approvals, the plans will be finalised, and the council will provide high-level costings and implementation processes. Initial public engagement is complete, with a final round scheduled for July 2025. Next steps include determining costs for completing the master plans and implementing associated outdoor projects.

1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Te Rāhui Herenga Waka (Whakatāne Boat Harbour Development)

Te Rāhui Herenga Waka was a collaborative project between Whakatāne District Council, Te Rāhui Lands Limited Partnership, and the Crown via Crown Regional Holdings Limited (the 'limited partners') to construct a commercial boat harbour on land leased from Te Rāhui Lands Trust at 2 Keepa Road, Whakatāne.

We committed \$9.8 million to the project in our 2021-31 Long Term Plan, and have contributed \$5.7 million to date, funded through a loan against the Harbour Endowment Fund.

In May 2025, the limited partners instructed the Te Rāhui Herenga Waka Whakatāne board to wind down the project and dissolve the associated legal entities. The decision not to proceed was based on changes arising from the project rescope, including a significant reduction in the land remediation component and substantial alterations to the broader project scope, which diminished the economic and community benefits underpinning the original business case.

The board is now working to determine expenditure to date and what funds may be available for redistribution to the council and other partners.

Notes to the financial statements

Ngā kōrero e tāpiri ake ki ngā whakapuakanga pūtea

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

Statement of compliance

Te whakapuakanga whakaū ki ngā ture

The Council of Whakatāne District Council hereby confirms that all statutory requirements in relation to the annual report, as outlined in the Local Government Act 2002, have been complied with.

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Audit report

Pūrongo kaute

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1.2.1 Appendix 1 - Draft Annual Report FY25 (Finance and Performance)(Cont.)

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1.2.2 Appendix 2 - Capex by GOA for Annual Report - vs Annual Plan

1.2.2 Appendix 2 - Capex by GOA for Annual Report - vs Annual Plan

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.2 Appendix 2 - Capex by GOA for Annual Report - vs Annual Plan(Cont.)



GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	Comment
AQUATIC CENTRES	Whakatāne Aquatic New Office/Training Space		32,968	-	32,968
	Whakatāne AHU 1,2,3	526,845	69,585	-	457,260
	Whakatāne Ablutions	42,148	10,824	-	31,324
	Aquatic Centres Other Projects/Renewals Consolidated	326,644	515,216	-	188,572
		895,637	628,594	-	267,043
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
ARTS AND CULTURE	BOF - Hono Hagori Community Outreach	-	198,221	-	198,221
	Arts & Culture Other Projects/Renewals Consolidated	158,362	142,791	-	15,571
		158,362	341,012	-	182,650
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
CCO - AIRPORTS	Airport Land Redevelopment	250,018	98,038	-	251,995
	CCO - Airports Other Projects /Renewals Consolidated	601,602	183,700	-	417,902
		951,635	281,739	-	669,896
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
CLIMATE CHANGE AND RESILIENCE	BOF - Emergency Community Resilience	-	145,344	-	145,344
		-	145,344	-	145,344
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
COMMUNITY FACILITIES	James Street Refurbish/Relocate	249,998	145,823	-	104,174
	Rex Morpeth Hub - Stage 1 Preliminary Works	1,053,690	303,450	-	750,240
	Whakatāne War Memorial Hall Stadium Lights	126,443	73,426	-	53,017
	BOF - Earthquake Strengthening Halls - Enhance Resilience	-	6,067	-	6,067
	Community Facilities Other Projects/Renewals Consolidated	383,901	500,410	-	116,509
		1,814,032	1,029,176	-	784,855
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
COMMUNITY REGULATION	Edgcombe Stockyards	47,508	13,115	-	34,394
		47,508	13,115	-	34,394
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
CORPORATE SERVICES	ERP Replacement	52,634	32,978	-	19,655
	BOF - CCTV Upgrade Enhancement	-	66,691	-	66,691
	Whakatāne Library Reception Upgrades	31,580	20,093	-	11,487
	Library HVAC - upgrade	394,990	-	-	394,990
	Museum HVAC - upgrade	374,990	-	-	374,990
	Corporate Services Other Projects/Renewals Consolidated	1,579,281	1,534,020	-	44,261
		2,833,475	1,663,782	-	1,179,693
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
DISTRICT PARTNERSHIPS	CCTV Phase 2	42,230	-	-	42,230
		42,230	-	-	42,230
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
ECONOMIC DEVELOPMENT	Integration Floodwall & Building	1,300,055	275,487	-	1,024,567
	Economic Development Other Projects/Renewals Consolidated	185,066	285,902	-	100,836
		1,485,120	561,389	-	923,731
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
EVENTS AND TOURISM	I Site Refurbishment - 144 The Strand	-	20,869	-	20,869
		-	20,869	-	20,869
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
HOLIDAY PARK	Holiday Park Renewals	105,369	64,322	-	41,047
	Holiday Park Upgrades	214,998	16,070	-	198,928
		320,367	80,392	-	239,975
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
PARKS AND RESERVES	Playground Shade Sails	42,148	32,718	-	9,429
	Awatapu Lagoon Wetland Construction	500,912	49,696	-	451,215
	Mitchell Park Market Space Drainage	-	20,662	-	20,662
	Mitchell Park Market Space Landscape & Shade	-	28,322	-	28,322
	Mitchell Park Market Space Toilets	-	100,019	-	100,019
	Accessible Play Spaces	105,369	18,079	-	87,290
	Sullivan Lake Footpaths & Retaining Walls	12,644	13,704	-	1,060
	BOF-Southern Districts Regeneration - Minginui	149,998	-	-	149,998
	BOF-Southern Districts Regeneration - Murupara	199,998	-	-	199,998
	Whakatāne New Cemetery	526,845	-	-	526,845
	Parks & Reserves Other Projects/Renewals Combined	1,386,965	789,369	-	597,596
		2,924,879	1,052,570	-	1,872,309
GOA	Project Name	Budget 2024/25	Actual 2024/25	Variance	
PORTS AND HARBOURS	Tidal Pool Remediation	-	171,286	-	171,286

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.2 Appendix 2 - Capex by GOA for Annual Report - vs Annual Plan(Cont.)



GOA	<table><tr><th>Project Name</th><th>Budget 2024/25</th><th>Actual 2024/25</th><th>Variance</th><th>Comment</th></tr><tr><td>Wharfside Fire&Safety Upgrade</td><td>-</td><td>17,521</td><td>-</td><td>17,521</td></tr><tr><td>Wharfside Landscaping & Shade</td><td>-</td><td>188,060</td><td>-</td><td>188,060</td></tr><tr><td>Wharfside Toilets</td><td>-</td><td>438,637</td><td>-</td><td>438,637</td></tr><tr><td>Ports & Harbour Other Projects/Renewals Consolidated</td><td>493,127</td><td>10,837</td><td>-</td><td>482,290</td></tr><tr><td></td><td>493,127</td><td>826,340</td><td>-</td><td>333,213</td></tr></table>	Project Name	Budget 2024/25	Actual 2024/25	Variance	Comment	Wharfside Fire&Safety Upgrade	-	17,521	-	17,521	Wharfside Landscaping & Shade	-	188,060	-	188,060	Wharfside Toilets	-	438,637	-	438,637	Ports & Harbour Other Projects/Renewals Consolidated	493,127	10,837	-	482,290		493,127	826,340	-	333,213																														
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1.2.3 Appendix 3 - Funding Impact Statement 2025

1.2.3 Appendix 3 - Funding Impact Statement 2025

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

AP

YEAR:

2025

ACTIVITY:

LTP Reporting Structure excl Whakatane Airport

FUNDING IMPACT STATEMENT - Whole of Council

	Annual Plan 2023/24 \$000	Annual Report 2023/24 \$000	Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL				
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	31,016	30,592	33,296	32,959
Targeted Rates	29,824	29,036	37,402	36,818
Subsidies and grants for operating purposes	7,606	8,721	7,751	9,413
Fees and Charges	10,863	10,530	11,181	10,807
Interest and dividends from investments	57	1,134	60	1,612
Local authorities fuel tax, fines, infringement fees, and other	2,523	2,841	2,599	2,626
Total Sources of operating funding (A)	81,889	82,854	92,288	94,236
Applications of operating funding				
Payments to staff and suppliers	67,645	67,551	77,252	74,606
Finance costs	7,975	7,798	7,906	9,159
Other operating funding applications	1,531	1,379	2,288	1,523
Total Applications of operating funding (B)	77,151	76,728	87,446	85,288
Surplus (deficit) of operating funding (A-B)	4,738	6,126	4,842	8,948
CAPITAL				
Sources of capital funding				
Subsidies and grants for capital expenditure	26,841	18,534	13,053	12,034
Development and financial contributions	426	198	1,431	199
Increase (decrease) in debt	40,951	37,700	32,000	25,863
Gross proceeds from sale of assets	-	-	1,015	-
Lump Sum Contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of capital funding (C)	68,218	56,432	47,499	38,097
Applications of capital funding				
Capital expenditure				
- to meet additional demand	8,488	766	2,053	1,474
- to improve level of service	42,687	22,852	25,728	20,084
- to replace existing assets	26,720	21,858	27,212	26,591
Increase (decrease) in reserves	(9,039)	17,082	(2,652)	(1,104)
Increase (decrease) of investments	4,100	-	-	-
Total Applications of capital funding (D)	72,956	62,558	52,341	47,045
Surplus (deficit) of capital funding (C-D)	(4,738)	(6,126)	(4,842)	(8,948)
Funding Balance ((A-B) + (C-D))		()		()

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

DEMOCRACY

FUNDING IMPACT STATEMENT - Democracy

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,710	3,609	3,464
Targeted Rates	383	425	423
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	3	3	145
Sources of operating funding (A)	3,095	4,038	4,032
Applications of operating funding			
Payments to staff and suppliers	1,861	2,100	1,960
Finance costs	1	2	2
Internal charges & overheads applied	1,227	1,930	1,840
Other operating funding applications	-	-	-
Applications of operating funding (B)	3,090	4,032	3,801
Surplus (deficit) of operating funding (A-B)	6	6	230
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(6)	(6)	(6)
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	(6)	(6)	(6)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	225
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	-	-	225
Surplus (deficit) of capital funding (C-D)	(6)	(6)	(230)
Funding Balance ((A-B) + (C-D))		(0)	(0)

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

ARTS AND CULTURE

FUNDING IMPACT STATEMENT - ARTS AND CULTURE

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	4,198	4,213	4,043
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	12	13	13
Fees and Charges	11	11	9
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	53	25	173
Sources of operating funding (A)	4,274	4,261	4,239
Applications of operating funding			
Payments to staff and suppliers	1,698	2,216	1,935
Finance costs	87	161	150
Internal charges & overheads applied	2,284	1,892	1,854
Other operating funding applications	-	-	-
Applications of operating funding (B)	4,069	4,269	3,939
Surplus (deficit) of operating funding (A-B)	206	(8)	300
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	198
Development and financial contributions	-	-	-
Increase (decrease) in debt	(178)	60	(76)
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	(178)	60	122
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve level of service	16	42	201
- to replace existing assets	120	116	140
Increase (decrease) in reserves	(107)	(106)	81
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	28	52	422
Surplus (deficit) of capital funding (C-D)	(206)	8	(300)
Funding Balance ((A-B) + (C-D))		()	()

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

DISTRICT PARTNERSHIPS

FUNDING IMPACT STATEMENT - District Partnerships

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	527	3,098	2,973
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	320	939	765
Fees and Charges	-	-	-
Internal charges and overheads recovered	105	140	24
Local authorities fuel tax, fines, infringement fees, and other	31	26	148
Sources of operating funding (A)	983	4,203	3,909
Applications of operating funding			
Payments to staff and suppliers	679	2,970	2,381
Finance costs	-	-	-
Internal charges & overheads applied	301	1,232	1,158
Other operating funding applications	-	-	-
Applications of operating funding (B)	981	4,203	3,539
Surplus (deficit) of operating funding (A-B)	2	()	371
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	21	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	21	-	-
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve level of service	-	-	-
- to replace existing assets	21	42	-
Increase (decrease) in reserves	2	(42)	371
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	23	()	371
Surplus (deficit) of capital funding (C-D)	(2)		(371)
Funding Balance ((A-B) + (C-D))		()	

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

AQUATIC CENTRES

FUNDING IMPACT STATEMENT - Aquatic Centres

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,065	2,782	2,670
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	1,271	1,105	1,005
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other			108
Sources of operating funding (A)	3,336	3,887	3,783
Applications of operating funding			
Payments to staff and suppliers	1,772	2,480	2,672
Finance costs	141	324	257
Internal charges & overheads applied	886	1,179	1,176
Other operating funding applications	-	-	-
Applications of operating funding (B)	2,799	3,983	4,105
Surplus (deficit) of operating funding (A-B)	537	(96)	(322)
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(236)	954	792
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	(236)	954	792
Applications of capital funding			
Capital expenditure			
- to meet additional demand	95	-	200
- to improve level of service	-	569	113
- to replace existing assets	209	327	315
Increase (decrease) in reserves	(4)	(38)	(159)
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	300	858	469
Surplus (deficit) of capital funding (C-D)	(537)	96	322
Funding Balance ((A-B) + (C-D))		()	

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

EVENTS AND TOURISM

FUNDING IMPACT STATEMENT - Events and Tourism

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	841	933	895
Targeted Rates	913	1,307	1,304
Subsidies and grants for operating purposes	21	-	65
Fees and Charges	34	23	11
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	25	21	181
Sources of operating funding (A)	1,834	2,284	2,456
Applications of operating funding			
Payments to staff and suppliers	1,296	1,763	1,683
Finance costs	-	-	-
Internal charges & overheads applied	703	697	695
Other operating funding applications	-	-	-
Applications of operating funding (B)	2,000	2,460	2,378
Surplus (deficit) of operating funding (A-B)	(166)	(177)	79
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	17
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	-	-	17
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve level of service	-	-	21
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(166)	(177)	74
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	(166)	(177)	95
Surplus (deficit) of capital funding (C-D)	166	177	(79)
Funding Balance ((A-B) + (C-D))	(0)		

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

ECONOMIC DEVELOPMENT

FUNDING IMPACT STATEMENT - Economic Development

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	715	944	905
Targeted Rates	152	224	214
Subsidies and grants for operating purposes	-	-	19
Fees and Charges	2,445	2,534	2,795
Internal charges and overheads recovered	266	323	319
Local authorities fuel tax, fines, infringement fees, and other	5	26	61
Sources of operating funding (A)	3,583	4,050	4,314
Applications of operating funding			
Payments to staff and suppliers	1,392	1,518	1,662
Finance costs	6	55	44
Internal charges & overheads applied	556	1,138	1,114
Other operating funding applications	-	-	-
Applications of operating funding (B)	1,954	2,710	2,821
Surplus (deficit) of operating funding (A-B)	1,629	1,340	1,493
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	120
Development and financial contributions	-	-	-
Increase (decrease) in debt	147	1,709	526
Gross proceeds from sale of assets	1,894	1,015	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	2,040	2,724	646
Applications of capital funding			
Capital expenditure			
- to meet additional demand	34	-	192
- to improve level of service	156	1,300	275
- to replace existing assets	53	185	94
Increase (decrease) in reserves	3,427	2,579	1,577
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	3,669	4,064	2,139
Surplus (deficit) of capital funding (C-D)	(1,629)	(1,340)	(1,493)
Funding Balance ((A-B) + (C-D))			

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

CLIMATE CHANGE AND RESILIENCE

FUNDING IMPACT STATEMENT - Climate Change and Resilience

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	725	774	743
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	28
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	31
Sources of operating funding (A)	725	774	802
Applications of operating funding			
Payments to staff and suppliers	143	428	352
Finance costs	68	139	84
Internal charges & overheads applied	237	222	222
Other operating funding applications	-	-	-
Applications of operating funding (B)	448	790	658
Surplus (deficit) of operating funding (A-B)	277	(15)	143
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	145
Development and financial contributions	-	-	-
Increase (decrease) in debt	(277)	15	(68)
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	(277)	15	77
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve level of service	-	-	145
- to replace existing assets	-	-	-
Increase (decrease) in reserves	1		75
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	1		221
Surplus (deficit) of capital funding (C-D)	(277)	15	(143)
Funding Balance ((A-B) + (C-D))		()	()

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

STORMWATER

FUNDING IMPACT STATEMENT - Stormwater

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	320	342	328
Targeted Rates	4,213	4,982	4,938
Subsidies and grants for operating purposes	-	-	290
Fees and Charges	-	-	-
Internal charges and overheads recovered	2,637	3,273	3,689
Local authorities fuel tax, fines, infringement fees, and other	-	-	85
Sources of operating funding (A)	7,170	8,597	9,330
Applications of operating funding			
Payments to staff and suppliers	3,706	4,359	5,052
Finance costs	627	1,199	955
Internal charges & overheads applied	1,079	1,939	2,126
Other operating funding applications	-	-	-
Applications of operating funding (B)	5,413	7,497	8,133
Surplus (deficit) of operating funding (A-B)	1,757	1,100	1,197
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	18	4	2
Increase (decrease) in debt	3,171	2,324	3,383
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	3,189	2,329	3,385
Applications of capital funding			
Capital expenditure			
- to meet additional demand	32	75	97
- to improve level of service	4,609	529	1,698
- to replace existing assets	3,584	4,249	4,515
Increase (decrease) in reserves	(3,278)	(1,424)	(1,729)
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	4,947	3,429	4,582
Surplus (deficit) of capital funding (C-D)	(1,757)	(1,100)	(1,197)
Funding Balance ((A-B) + (C-D))			()

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

WASTEWATER

FUNDING IMPACT STATEMENT - Wastewater

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	471	175	168
Targeted Rates	5,457	6,428	6,385
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	214	276	427
Internal charges and overheads recovered	149	27	83
Local authorities fuel tax, fines, infringement fees, and other	-	-	7
Sources of operating funding (A)	6,291	6,906	7,070
Applications of operating funding			
Payments to staff and suppliers	1,270	1,407	1,589
Finance costs	337	848	733
Internal charges & overheads applied	2,227	2,896	2,925
Other operating funding applications	-	-	-
Applications of operating funding (B)	3,834	5,151	5,247
Surplus (deficit) of operating funding (A-B)	2,457	1,755	1,823
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	2,347	-	-
Development and financial contributions	92	191	8
Increase (decrease) in debt	526	3,930	7,823
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	2,965	4,120	7,831
Applications of capital funding			
Capital expenditure			
- to meet additional demand	14	34	77
- to improve level of service	3,433	1,488	6,036
- to replace existing assets	1,806	4,085	4,395
Increase (decrease) in reserves	168	268	(854)
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	5,422	5,875	9,654
Surplus (deficit) of capital funding (C-D)	(2,457)	(1,755)	(1,823)
Funding Balance ((A-B) + (C-D))		()	()

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

WATER SUPPLY

FUNDING IMPACT STATEMENT - Water Supply

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	8,261	9,856	10,008
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	1,156	61	181
Internal charges and overheads recovered	259	101	181
Local authorities fuel tax, fines, infringement fees, and other	4	8	2
Sources of operating funding (A)	9,680	10,025	10,372
Applications of operating funding			
Payments to staff and suppliers	2,476	2,739	3,517
Finance costs	733	1,832	1,224
Internal charges & overheads applied	2,892	3,882	3,911
Other operating funding applications	-	-	-
Applications of operating funding (B)	6,101	8,453	8,652
Surplus (deficit) of operating funding (A-B)	3,579	1,572	1,721
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	76	227	21
Increase (decrease) in debt	4,701	14,946	9,153
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	4,777	15,174	9,174
Applications of capital funding			
Capital expenditure			
- to meet additional demand	17	1,042	830
- to improve level of service	4,669	11,079	6,384
- to replace existing assets	3,030	3,279	2,143
Increase (decrease) in reserves	640	1,345	1,537
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	8,355	16,746	10,895
Surplus (deficit) of capital funding (C-D)	(3,579)	(1,572)	(1,721)
Funding Balance ((A-B) + (C-D))	()	()	

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

PORTS AND HARBOURS

FUNDING IMPACT STATEMENT - Ports and Harbours

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	104
Fees and Charges	194	297	284
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	-
Sources of operating funding (A)	194	297	388
Applications of operating funding			
Payments to staff and suppliers	842	1,212	1,568
Finance costs	217	517	263
Internal charges & overheads applied	414	413	394
Other operating funding applications	-	-	-
Applications of operating funding (B)	1,472	2,142	2,225
Surplus (deficit) of operating funding (A-B)	(1,278)	(1,844)	(1,837)
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	111
Development and financial contributions	-	-	-
Increase (decrease) in debt	3,935	(226)	228
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	3,935	(226)	339
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve level of service	-	-	816
- to replace existing assets	126	493	11
Increase (decrease) in reserves	(1,569)	(2,564)	(2,324)
Increase (decrease) of investments	4,100	-	-
Applications of capital funding (D)	2,657	(2,070)	(1,497)
Surplus (deficit) of capital funding (C-D)	1,278	1,844	1,837
Funding Balance ((A-B) + (C-D))			

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

PARKS AND RESERVES

FUNDING IMPACT STATEMENT - Parks and Reserves

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	4,185	5,011	4,809
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	8	8	57
Fees and Charges	497	521	550
Internal charges and overheads recovered	1,897	1,841	1,654
Local authorities fuel tax, fines, infringement fees, and other	51	102	307
Sources of operating funding (A)	6,638	7,482	7,377
Applications of operating funding			
Payments to staff and suppliers	2,788	3,334	3,972
Finance costs	88	346	170
Internal charges & overheads applied	2,782	3,008	2,809
Other operating funding applications	-	-	-
Applications of operating funding (B)	5,659	6,687	6,951
Surplus (deficit) of operating funding (A-B)	979	795	426
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	350	-
Development and financial contributions	123	30	85
Increase (decrease) in debt	412	1,431	1,107
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	535	1,811	1,192
Applications of capital funding			
Capital expenditure			
- to meet additional demand	1	1	2
- to improve level of service	649	2,021	355
- to replace existing assets	647	902	696
Increase (decrease) in reserves	217	(319)	565
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	1,514	2,606	1,618
Surplus (deficit) of capital funding (C-D)	(979)	(795)	(426)
Funding Balance ((A-B) + (C-D))			

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

HOLIDAY PARK

FUNDING IMPACT STATEMENT - Holiday Park

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	731	1,138	970
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	-
Sources of operating funding (A)	731	1,138	970
Applications of operating funding			
Payments to staff and suppliers	608	857	846
Finance costs	53	101	99
Internal charges & overheads applied	168	516	516
Other operating funding applications	-	-	-
Applications of operating funding (B)	828	1,473	1,461
Surplus (deficit) of operating funding (A-B)	(98)	(335)	(491)
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(19)	154	135
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	(19)	154	135
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve level of service	52	215	16
- to replace existing assets	52	105	64
Increase (decrease) in reserves	(220)	(502)	(436)
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	(117)	(181)	(355)
Surplus (deficit) of capital funding (C-D)	98	335	491
Funding Balance ((A-B) + (C-D))		()	()

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

TRANSPORTATION CONNECTIONS

FUNDING IMPACT STATEMENT - Transportation Connections

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	(32)	(43)	(41)
Targeted Rates	6,695	8,463	8,459
Subsidies and grants for operating purposes	4,683	6,216	6,561
Fees and Charges	36	128	147
Internal charges and overheads recovered	2,217	2,113	2,779
Local authorities fuel tax, fines, infringement fees, and other	904	912	872
Sources of operating funding (A)	14,502	17,789	18,776
Applications of operating funding			
Payments to staff and suppliers	7,423	9,541	9,813
Finance costs	478	1,051	823
Internal charges & overheads applied	3,451	5,274	5,026
Other operating funding applications	-	-	-
Applications of operating funding (B)	11,351	15,866	15,662
Surplus (deficit) of operating funding (A-B)	3,151	1,923	3,114
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	7,547	12,640	11,317
Development and financial contributions	96	248	78
Increase (decrease) in debt	1,239	2,648	(568)
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	8,882	15,536	10,827
Applications of capital funding			
Capital expenditure			
- to meet additional demand	1,870	905	77
- to improve level of service	3,986	5,870	3,025
- to replace existing assets	5,967	11,103	12,309
Increase (decrease) in reserves	209	(419)	(1,470)
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	12,032	17,459	13,941
Surplus (deficit) of capital funding (C-D)	(3,151)	(1,923)	(3,114)
Funding Balance ((A-B) + (C-D))	(0)	(0)	(0)

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

BUILDING AND RESOURCE MANAGEMENT

FUNDING IMPACT STATEMENT - Building and Resource Management

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	4,385	4,495	4,314
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	556
Fees and Charges	1,731	1,791	1,303
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	897	920	1,198
Sources of operating funding (A)	7,013	7,207	7,372
Applications of operating funding			
Payments to staff and suppliers	3,537	4,822	4,682
Finance costs	240	501	283
Internal charges & overheads applied	2,796	2,800	2,787
Other operating funding applications	-	-	-
Applications of operating funding (B)	6,573	8,123	7,753
Surplus (deficit) of operating funding (A-B)	440	(917)	(381)
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(284)	917	296
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	(284)	917	296
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	156	-	(85)
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	156	-	(85)
Surplus (deficit) of capital funding (C-D)	(440)	917	381
Funding Balance ((A-B) + (C-D))	(0)		(0)

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

WASTE MANAGEMENT

FUNDING IMPACT STATEMENT - Waste Management

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,701	2,779	2,667
Targeted Rates	3,751	5,717	5,704
Subsidies and grants for operating purposes	146	440	738
Fees and Charges	2,016	2,201	2,378
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	110
Sources of operating funding (A)	7,613	11,137	11,596
Applications of operating funding			
Payments to staff and suppliers	6,620	10,017	9,884
Finance costs	51	411	140
Internal charges & overheads applied	604	1,251	1,211
Other operating funding applications	-	-	-
Applications of operating funding (B)	7,275	11,680	11,235
Surplus (deficit) of operating funding (A-B)	339	(542)	362
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	(1)
Increase (decrease) in debt	(237)	1,089	1,075
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	(237)	1,089	1,075
Applications of capital funding			
Capital expenditure			
- to meet additional demand	5	5	-
- to improve level of service	9	203	140
- to replace existing assets	46	31	70
Increase (decrease) in reserves	42	307	1,227
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	102	546	1,436
Surplus (deficit) of capital funding (C-D)	(339)	542	(362)
Funding Balance ((A-B) + (C-D))			

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

COMMUNITY REGULATION

FUNDING IMPACT STATEMENT - Community Regulation

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	996	1,822	1,748
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	893	941	863
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	111	124	79
Sources of operating funding (A)	2,000	2,887	2,690
Applications of operating funding			
Payments to staff and suppliers	1,107	1,578	1,468
Finance costs	-	1	-
Internal charges & overheads applied	891	1,307	1,295
Other operating funding applications	-	-	-
Applications of operating funding (B)	1,998	2,887	2,762
Surplus (deficit) of operating funding (A-B)	2		(72)
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	48	13
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	-	48	13
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve level of service	-	-	-
- to replace existing assets	-	48	13
Increase (decrease) in reserves	2		(72)
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	2	48	(59)
Surplus (deficit) of capital funding (C-D)	(2)	()	72
Funding Balance ((A-B) + (C-D))		()	()

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

COMMUNITY FACILITIES

FUNDING IMPACT STATEMENT - Community Facilities

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,738	1,379	1,323
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	120	122	134
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	1	1	57
Sources of operating funding (A)	1,858	1,501	1,515
Applications of operating funding			
Payments to staff and suppliers	777	1,206	1,158
Finance costs	36	134	77
Internal charges & overheads applied	521	563	529
Other operating funding applications	-	-	-
Applications of operating funding (B)	1,334	1,903	1,764
Surplus (deficit) of operating funding (A-B)	524	(402)	(249)
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	52	63	60
Development and financial contributions	-	731	6
Increase (decrease) in debt	(91)	1,891	1,159
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	(40)	2,685	1,225
Applications of capital funding			
Capital expenditure			
- to meet additional demand	10	-	-
- to improve level of service	47	1,304	455
- to replace existing assets	626	510	574
Increase (decrease) in reserves	(199)	469	(54)
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	485	2,283	975
Surplus (deficit) of capital funding (C-D)	(524)	402	249
Funding Balance ((A-B) + (C-D))			

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

CORPORATE SERVICES

FUNDING IMPACT STATEMENT - Corporate Services

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,079	84	81
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	136	217
Fees and Charges	29	30	1
Internal charges and overheads recovered	18,688	24,781	24,411
Local authorities fuel tax, fines, infringement fees, and other	7	115	168
Sources of operating funding (A)	20,803	25,146	24,878
Applications of operating funding			
Payments to staff and suppliers	15,543	22,575	21,026
Finance costs	435	931	657
Internal charges & overheads applied	1,067	346	471
Other operating funding applications	1,505	1,707	1,523
Applications of operating funding (B)	18,551	25,560	23,676
Surplus (deficit) of operating funding (A-B)	2,252	(413)	1,202
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	67
Development and financial contributions	-	-	-
Increase (decrease) in debt	(90)	2,734	108
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	(90)	2,734	175
Applications of capital funding			
Capital expenditure			
- to meet additional demand	2,079	-	-
- to improve level of service	91	1,106	402
- to replace existing assets	1,257	1,728	1,251
Increase (decrease) in reserves	(1,267)	(512)	(277)
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	2,159	2,321	1,377
Surplus (deficit) of capital funding (C-D)	(2,249)	413	(1,202)
Funding Balance ((A-B) + (C-D))	3	()	()

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.3 Appendix 3 - Funding Impact Statement 2025(Cont.)



LTP VERSION:

LTP

YEAR:

2025

ACTIVITY:

OTHER

FUNDING IMPACT STATEMENT -Other

	LTP 2023/24 \$000	LTP 2024/25 \$000	Actual 2024/25 \$000
OPERATIONAL			
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,960	900	1,869
Targeted Rates	-	-	(616)
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	(252)
Internal charges and overheads recovered	-	-	(1,081)
Local authorities fuel tax, fines, infringement fees, and other	355	376	507
Sources of operating funding (A)	2,315	1,277	426
Applications of operating funding			
Payments to staff and suppliers	73	131	(2,612)
Finance costs	700	(647)	3,197
Internal charges & overheads applied	-	113	-
Other operating funding applications	-	581	-
Applications of operating funding (B)	773	178	585
Surplus (deficit) of operating funding (A-B)	1,542	1,099	(159)
CAPITAL			
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	()
Increase (decrease) in debt	-	(2,618)	781
Gross proceeds from sale of assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Sources of capital funding (C)	-	(2,618)	781
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	1,542	(1,519)	623
Increase (decrease) of investments	-	-	-
Applications of capital funding (D)	1,542	(1,519)	623
Surplus (deficit) of capital funding (C-D)	(1,542)	(1,099)	159
Funding Balance ((A-B) + (C-D))			()

1.2.4 Appendix 4 - Financial Statements

1.2.4 Appendix 4 - Financial Statements

1.2.4 Appendix 4 - Financial Statements(Cont.)

**WHAKATĀNE DISTRICT COUNCIL
ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

DRAFT PORTION ONLY

FINANCIAL STATEMENTS

Ngā matapae whakapuakanga pūtea

1.2.4 Appendix 4 - Financial Statements(Cont.)

Contents to the financial statements

Introduction to the financial section

Financial statements

Statement of comprehensive revenue and expense

Statement of changes in equity

Statement of financial position

Statement of cashflows

Statement of cashflow reconciliation

Funding impact statement for the whole of council

Reconciliation between funding impact statement and comprehensive revenue and expense

Notes to the financial statements

Financial prudence benchmarks

Supplementary information

1.2.4 Appendix 4 - Financial Statements(Cont.)**Introduction to the financial section**

The financial section encompasses the essential financial details mandated by the Local Government Act 2002 and the Financial Reporting and Prudence Regulations 2014 for Whakatāne District Council (Council).

This section includes:

- Financial Prudence Benchmarks
- Whole of Council Funding Impact Statement (FIS)
- Financial Statements
- Notes to the Financial Statements

The Financial Prudence Benchmarks are prepared in compliance with the Financial Reporting and Prudence Regulations 2014. Their aim is to reveal the Council's financial performance against various benchmarks that are also used by other councils.

Rating Base Information outlines the basis on which rates are determined and trends observed over recent years.

The Whole of Council Funding Impact Statement (FIS) is compiled in line with the Financial Reporting and Prudence Regulations 2014. It presents the full year's results compared to the budget and the previous year, categorising revenue and expenditure as either operational or capital sources and applications of funds. Depreciation expense is excluded from the operational application of funds. In the Funding Impact Statement, depreciation is included in the movement of reserves as a source of capital funding.

Following the Whole of Council Funding Impact Statement, the Council's Financial Statements are

presented in accordance with the Local Government Act 2002, and are prepared in line with New Zealand Generally Accepted Accounting Practice and the new Public Benefit Entity requirements.

The Financial Statement of Comprehensive Revenue and Expense presents operational and capital revenue and expenditure differently from the Funding Impact Statement.

Operating expenditure includes depreciation and some non-cash expenses such as provisions for doubtful debts. Depreciation is a non-cash operating expense that acknowledges the use of an asset over the year. Since assets will eventually wear out and need replacement, the cost of asset depreciation should be considered an operational cost. However, the Council does not always fully fund the costs of depreciation through rates and user fees and charges, such as for the replacement of road assets which are partly funded by NZ Transport Agency Waka Kotahi.

The Statement of Financial Position displays what the Council owns (its assets) and what it owes (its liabilities) at the end of the financial year. This statement provides a snapshot of the Council's net worth (assets less liabilities) at a specific point in time. It is supported by a Statement of Movements in Equity, which illustrates how the net worth of the organisation has changed over the year, and a Statement of Cashflows, which records the Council's transactions involving cash movements and explains the year-end cash balance.

The notes to the accounts offer a more detailed explanation of the items in the financial statements.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Financial Statements****WHAKATĀNE DISTRICT COUNCIL****STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE****FOR THE YEAR ENDED 30 JUNE 2025**

		Actual 2025 \$000	Budget 2025 \$000	Actual 2024 \$000
	Note			
Operating revenue				
Rates	2(i)	69,123	70,044	59,048
Subsidies and grants for operating purposes	2(ii)	22,021	21,308	27,983
Development contributions		199	1,431	198
Fees and charges	2(iii)	8,961	9,493	8,969
Finance revenue	2(iv)	1,605	51	1,127
Other operating revenue	2(v)	3,838	3,791	3,780
Gains	2(vi)	200	-	272
Total operating revenue		105,946	106,117	101,377
Operating expenditure				
Personnel costs	3	29,346	29,359	26,885
Depreciation and amortisation expense	6	26,045	26,616	26,392
Finance costs	4	9,159	7,906	7,798
Other operating expenses	5	45,109	49,527	43,375
Revaluation losses	5(i)	5,680		1,974
Total operating expenditure		115,339	113,408	106,423
Operating surplus/(deficit) before tax and share of equity accounted investments		(9,393)	7,291	(5,047)
Share of limited partnership and joint venture surplus/(deficit)	14	(375)	(766)	(213)
Surplus/(deficit) before tax		(9,768)	8,057	(5,260)
Income tax (expense)/benefit	7	17	-	(17)
Surplus/(deficit) after tax		(9,785)	8,057	(5,277)
Other comprehensive revenue and expenses				
Other comprehensive revenue and expense of joint venture	14	-	-	-
Revaluation of property, plant, and equipment gains /(losses)	24	230,024	39,785	12,320
Tax on other comprehensive revenue	7	17	-	17
Total other comprehensive revenue and expense			39,785	12,337
Total comprehensive revenue and expense		220,256	31,728	7,060

STATEMENT OF CHANGES IN EQUITY**FOR THE YEAR ENDED 30 JUNE 2025**

		Actual 2025 \$000	Budget 2025 \$000	Actual 2024 \$000
	Note			
Balance at 1 July		1,200,467	1,238,486	1,193,442
Total comprehensive revenue and expense for the year		220,256	31,728	7,060
Other Movements		(1,047)	-	(35)
Balance at 30 June	24	1,419,677	1,270,214	1,200,467

The summary of accounting policies and the accompanying notes form part of these financial statements.

1.2.4 Appendix 4 - Financial Statements(Cont.)**WHAKATĀNE DISTRICT COUNCIL****STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025**

		Actual	Budget	Actual
	Note	2025	2025	2024
		\$000	\$000	\$000
Assets				
Current assets				
Cash and cash equivalents	8	9,739	5,074	17,623
Receivables	9	20,737	19,369	20,29
Inventory	10	443	303	427
Derivative financial instruments	11	-	-	35
Other financial assets	13	117	-	-
Total current assets		31,036	24,746	38,381
Non-current assets				
Non-current assets held for sale	12	9,554	10,051	9,551
Derivative financial instruments	11	-	1,692	1,652
Other financial assets	13	-	-	350
Investment in CCOs and other similar entities	14	16,114	14,820	10,108
Investment in Limited Partnership (Boat Harbour)	13	-	-	5,857
Property, plant, and equipment	16	1,504,021	1,363,554	1,257,654
Work in progress	15	23,444	12,222	10,080
Intangible assets	17	680	2,903	860
Forestry assets	18	285	333	286
Investment property	19	42,390	50,908	43,226
Other financial assets	13	233	-	-
Total non-current assets		1,596,721	1,456,483	1,347,622
Total assets		1,627,757	1,481,229	1,386,003
Liabilities				
Current liabilities				
Payables and deferred revenue	19	18,055	27,961	20,499
Derivative financial instruments	11	11	-	-
Borrowings and other financial liabilities	20	32,000	32,000	22,000
Employee entitlements and provisions	21	4,077	3,064	3,755
Provisions	22	442	722	1,245
Total current liabilities		54,585	63,747	47,499
Non-current liabilities				
Borrowings and other financial liabilities	20	146,800	141,800	132,500
Derivative financial instruments	11	1,323	-	-
Employee entitlements	21	584	573	570
Provisions	22	4,788	4,895	4,968
Total non-current liabilities		153,495	147,268	138,038
Total liabilities		208,080	211,015	185,537
Net assets (assets minus liabilities)		1,419,677	1,270,214	1,200,467
Equity				
Accumulated funds	24	443,170	427,311	442,241
Council created operating reserves	24	500	11,695	2,172
Restricted reserves	24	15,116	14,839	15,188
Asset revaluation reserve	24	970,890	816,369	740,866
Total equity		1,419,677	1,270,214	1,200,467

The summary of accounting policies and the accompanying notes form part of these financial statements.

1.2.4 Appendix 4 - Financial Statements(Cont.)

**WHAKATĀNE DISTRICT COUNCIL
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Actual 2025 \$000	Budget 2025 \$000	Actual 2024 \$000
Note			
Cash flows from operating activities			
Receipts from rates revenue	69,123	60,260	56,782
Subsidies and grants received	22,021	35,630	26,202
Development and financial contributions received	199	426	198
Fees and charges received	12,799	8,400	12,718
Interest and dividends received	1,612	48	1,176
Receipts from other revenue	-	-	-
Total operating cash provided	105,754	104,764	97,076
Payments to suppliers and employees	(79,935)	(63,351)	(67,363)
Paid to agencies	-	-	(132)
Interest paid	(9,159)	(8,281)	(7,518)
GST (net)	-	-	(580)
Total operating cash applied	(89,094)	(71,632)	(75,593)
Net cash flow from operating activities	16,660	33,132	21,483
Cash flows from investing activities			
Receipts from sale of property, plant, and equipment	670	500	1,270
Total investing cash provided	670	500	1,270
Purchase of property, plant, and equipment	(49,514)	(81,505)	(45,257)
Purchase of investment property	-	-	(447)
Acquisition of investments	-	(5,815)	(941)
Total investing cash applied	(49,514)	(87,320)	(46,645)
Net cash flow from investing activities	(48,844)	(86,820)	(45,375)
Cash flows from financing activities			
Proceeds from borrowings	50,000	63,500	50,000
Repayment of borrowings	(25,700)	(10,000)	(12,300)
Net cash flow from financing activities	24,300	53,500	37,700
Net (decrease)/increase in cash, cash equivalents, and bank overdrafts	(7,884)	(188)	13,808
Cash, cash equivalents, and bank overdrafts at the beginning of the year	17,623	5,000	3,815
Cash, cash equivalents, and bank overdrafts at the end of the year	9,739	4,812	17,623

The summary of accounting policies and the accompanying notes form part of these financial statements.

The GST (net) component of operating activities reflects the net GST paid and received with the Inland Revenue Department. The GST (net) component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes. Property plant and equipment totalling \$nil (2024: \$nil) was acquired by means of finance leases during the year.

1.2.4 Appendix 4 - Financial Statements(Cont.)

WHAKATĀNE DISTRICT COUNCIL
STATEMENT OF CASHFLOW RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2025

	Actual	Actual
	2025	2024
	\$000	\$000
Surplus/deficit after tax	(9,785)	(5,277)
Add/(less) non-cash items		
Share of Limited Partnership's surplus/(deficit)	375	213
Depreciation and amortisation expense	26,045	26,392
Property, plant and equipment impairment	-	-
Vested assets revenue	(85)	(98)
(Gains)/losses property intended for sale	(3)	500
(Gains)/losses in fair value of forestry assets	1	(6)
(Gains)/losses in fair value of investment property	836	864
(Gains)/losses on derivative financial instruments	3,021	611
Tax	-	17)
Total non-cash items	30 190	28,493
Add/(less) items classified as investing or financing activities		-
(Gains)/losses on disposal of property, plant and equipment	(197)	(266)
Total items classified as investing or financing activities	(197)	(266)
Add/(less) movement in working capital items		
(Increase)/decrease in receivables and prepayments	(441)	(2,852)
(Increase)/decrease in inventory	(16)	(114)
Increase/(decrease) in payables	(2,444)	32
Increase/(decrease) in income tax payables		-
Increase/(decrease) in provisions	(983)	1,017
Increase/(decrease) in employee entitlements	336	450
Net movement in working capital items	(3,548)	(1,467)
Net cash inflow/(outflow) from operating activities	16,660	21,483

1.2.4 Appendix 4 - Financial Statements(Cont.)**Funding Impact Statement – Whole of Council****WHAKATĀNE DISTRICT COUNCIL****FUNDING IMPACT STATEMENT FOR THE WHOLE OF COUNCIL
FOR THE YEAR ENDED 30 JUNE 2025**

	2024 Annual plan	2024 Actual	2025 Annual plan	2025 Actual
	\$000	\$000	\$000	\$000
Sources of operating funding				
General rates, uniform annual general charge, rates penalties	31,016	30,013	33,296	32,959
Targeted rates	29,824	29,036	37,402	36,818
Subsidies and grants for operating purposes	7,606	9,448	7,751	9,413
Fees and charges	10,863	8,969	11,181	10,807
Interest and dividends from investments	48	1,134	60	1,612
Local authorities fuel tax, fines, infringement fees and other receipts	2,531	3,675	2,599	2,626
Total operating funding (A)	81,889	82,275	92,288	94,236
Applications of operating funding				
Payments to staff and suppliers	67,645	67,551	77,252	74,606
Finance costs	8,281	7,798	7,906	9,159
Other operating funding applications	1,531	801	2,288	1,523
Total applications of operating funding (B)	77,457	76,149	87,446	85,288
Surplus (deficit) of operating funding (A – B)	4,432	6,126	4,842	8,948
Sources of capital funding				
Subsidies and grants for capital expenditure	26,841	18,534	13,053	12,034
Development and financial contributions	426	198	1,431	199
Increase (decrease) in debt	53,500	37,700	32,000	25,863
Gross proceeds from sale of assets	-	-	1,015	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding (C)	80,767	56,432	47,499	38,097
Application of capital funding				
Capital expenditure				
- to meet additional demand	8,654	766	2,053	1,474
- to improve the level of service	42,001	22,852	25,728	20,084
- to replace existing assets	27,240	21,858	27,212	26,591
Increase (decrease) in reserves	3,204	17,082	(2,652)	(1,104)
Increase (decrease) of investments	4,100	-	-	-
Total applications of capital funding (D)	85,199	62,558	52,341	47,045
Surplus (deficit) of capital funding (C – D)	(4,432)	(6,126)	(4,842)	(8,948)
Funding balance ((A – B) + (C – D))	-	-	-	-

1.2.4 Appendix 4 - Financial Statements(Cont.)

**WHAKATĀNE DISTRICT COUNCIL
RECONCILIATION BETWEEN FUNDING IMPACT STATEMENT AND COMPREHENSIVE
REVENUE AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2025**

The following reconciliation bridges the difference between the funding impact statement and the statement of comprehensive revenue and expenditure.

	Actual 2025 \$000	Actual 2024 \$000
Total comprehensive revenue wholly attributed to Whakatane District Council	220,256	7,060
Surplus of operating funding as per the funding impact statement	8,948	6,126
Difference	211,308	934
Operating surplus items not included in operating funding:		
- Vested assets	-	98
- Capital income	12,234	18,732
- Other gains	200	272
- Depreciation and amortisation expense	(26,045)	(26,392)
- Revaluation of assets	230,024	12,320
- Other losses	(5,680)	(1,974)
- Increase / (decrease) in provisions	993	(1,908)
- Income Tax expense	-	-
- Other revenue and expense items	(408)	(214)
Operating surplus as per the statement of comprehensive revenue and expenditure	211,308	934

1.2.4 Appendix 4 - Financial Statements(Cont.)**Notes to the financial statements****Note 1: General accounting policies****Reporting entity**

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

The financial statements have been prepared for the Council and exclude the Whakatāne Airport, which is a 50/50 joint equity venture between the Council and the Ministry of Transport.

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 and the group as public benefit entities (PBE's) for the purposes of complying with generally accepted accounting practice (GAAP).

The financial statements of the Council are for the year ended 30 June 2025. The financial statements were authorised for issue by Council on 31 October 2025

S98 of the Local Government Act 2002 requires that the Council adopts its annual report within four months after the end of the financial year. Basis of preparation

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

Statement of compliance

The financial statements of the Council have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FRP)R), which includes the requirement to comply with (NZ GAAP).

The financial statements have been prepared in accordance with Tier 1 PBE accounting standards. These financial statements comply with PBE standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Other than the remuneration and the severance payment disclosures in Note 3, and the related party transactions disclosures in Note 25, the remuneration, severance payment, and related party transaction disclosures are rounded to the nearest dollar.

Some rounding variances may occur in the financial statements due to the use of decimal places in the underlying financial data.

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 1: General accounting policies (continued)

Other changes in accounting policies

There have been no other changes in accounting policies.

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

Goods and services tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables- which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, the 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 in its Annual Plan 2024/25. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions 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 financial performance or the carrying amounts of assets and liabilities as disclosed within the specific notes to the accounts.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Revenue**

Revenue is measured at fair value. The specific accounting policies for significant revenue items are explained below:

Rates revenue

Rates are a tax as they are payable under the Local Government Ratings Act 2002 and are therefore defined as non-exchange.

The following policies for 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 receivable 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. Unbilled usage, as a result of unread meters at year-end, is accrued on an average usage basis.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its Rates Remission Policy. Non-rateable land results under the Local Government (Rating) Act 2002 as certain properties cannot be rated for general rates. These properties include schools, places of religious worship, public gardens, and reserves. These non-rateable properties may be subject to targeted rates in respect of sewerage, water, refuse and sanitation. Non-rateable land does not constitute a remission under the Council's rates remission policy.
- Rates collected on behalf of Bay of Plenty Regional Council (BOPRC) are not recognised in the financial statements, as the Council previously acted as an agent for BOPRC.

Development and financial contributions

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such

time as the Council provides, or is able to provide, the service.

NZ Transport Agency Waka Kotahi roading subsidies

The Council receives funding assistance from NZ Transport Agency 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.

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 satisfied.

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.

Entrance fees

Entrance fees are fees charged to users of the Council's local facilities, such as pools, museum and gallery. Revenue from entrance fees is recognised upon entry to such facilities.

Landfill fees

Fees for disposal of waste are recognised upon waste being disposed by users.

Provision of commercially based services

Revenue derived through the provision of services to third parties in a commercial manner, with the exception of development contributions, is recognised in proportion to the stage of completion at balance date.

Rendering of services

Revenue derived through rendering of services is recognised when the service is provided to the customer.

Sales of goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

1.2.4 Appendix 4 - Financial Statements(Cont.)***Infringement fees and fines***

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued.

Vested or donated physical 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.

Donated and bequeathed financial assets

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability is released to revenue as the conditions are met (for example, as the funds are spent for the nominated purpose).

Interest and dividends

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate.

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.

Salaries and Wages

Salaries and Wages are recognised as an expense as employees provide services.

Finance Costs

Borrowing costs are recognised as an expense in the financial year in which they are incurred.

Foreign currency transactions

Foreign currency transactions are translated into New Zealand Dollars (NZD) using the spot exchange rate at the date of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the surplus or deficit.

Grant expenditure

The Council's grants awarded have no substantive conditions attached. Non-discretionary grants are those that are awarded if the grant application meets the specified criteria and are recognised as an expense when an application that meets the specified criteria for the grant, has been received. Discretionary grants are those that the Council has no obligation to award on receipt of the grant application and are recognised as an expense when approved by the Council and the approval has been communicated to the applicant.

Leases**Finance leases**

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to the ownership of an asset, whether or not the title is eventually transferred. At the commencement of the lease term, the Council recognises finance leases as asset and liabilities in the statement of financial position at the lower of the fair value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is certainty as to whether the 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. Lease incentives received, if any, are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Income Tax

Income tax expense includes components relating to both current tax and deferred tax.

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1.2.4 Appendix 4 - Financial Statements(Cont.)

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

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the entity expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable 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 or liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit.

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

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

Receivables

Receivables are recorded at amount due, less an allowance for expected credit losses (ECL).

Further aspects of the significant accounting policy related to Receivables are included in Note 10 below to which it relates.

Derivative financial instruments

Derivative financial instruments are used to manage exposure to 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 associated gains or losses on derivatives that are not hedge accounted are recognised in surplus or deficit.

Other Financial assets

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading unless they are designated into hedge accounting relationship for which hedge accounting is applied. Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset. After initial recognition, financial assets in this category are measured at their fair values with gains or losses on re-measurement recognised in the surplus or deficit.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit. Loans to community organisations made at nil or below market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The difference between the face value and present value of the expected future cash flows of the loan is recognised in

1.2.4 Appendix 4 - Financial Statements(Cont.)

the surplus or deficit as a grant expense. The loans are subsequently measured at amortised cost using the effective interest method.

Held-to-maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities and there is the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets. After initial recognition they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Fair value through other comprehensive revenue and expense

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date. The Council includes in this category: • investments that it intends to hold long-term, but which may be realised before maturity; and • shareholdings that it holds for strategic purposes. These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit. On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date. The Council includes in this category.

Impairment of financial assets

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

Loans and receivables, and held-to-maturity investments

Impairment is established when there is evidence that the Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability

that the debtor will enter into bankruptcy, receivership, or liquidation and default in payments are indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate.

For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government bonds, and community loans, are recognised directly against the instrument's carrying amount.

Financial assets at fair value through other comprehensive revenue and expense

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment. For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are objective indicators that the asset is impaired. If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit. Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit. If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss is reversed in the surplus or deficit.

Inventory

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost (using the FIFO method), adjusted when applicable, for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition. Inventories held for use in the provision of goods and services on a commercial basis are valued at

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1.2.4 Appendix 4 - Financial Statements(Cont.)

the lower of cost (using the FIFO method) and net realisable value. The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

When land held for development and future resale is transferred from investment property/property, plant and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost. Costs directly attributable to the developed land are capitalised to inventory, except for infrastructural asset costs, which are capitalised to property, plant and equipment.

Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, rather than through continuing use. They are measured at the lower of their carrying amount and fair value less costs to sell. Any impairment losses for write-downs are recognised in surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised. Non-current assets are not depreciated or amortised while they are classified as held for sale (including those that are part of a disposal group).

Other financial assets

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

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

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

The classification of a financial asset depends on its cash flow characteristics and the Council'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. It must also be held within a management model where the 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 where the 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.

Initial recognition of concessionary loans

Loans made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flow, discounted at the current market rate of return for a similar financial instrument. For loans to community organisations, the difference between the loan amount and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense.

Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL). Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans and loans to subsidiaries and associates.

Subsequent measurement of financial assets at FVTOCRE

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.

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term

1.2.4 Appendix 4 - Financial Statements(Cont.)

and such an asset is classified as a current asset. The Council's derivatives are categorised as held for trading unless they are designated into a hedge accounting relationship for which hedge accounting is applied. The current/non-current classification of derivatives is explained in the derivatives accounting policy in note 22. After initial recognition, financial assets in this category are measured at their fair values with gains or losses on re-measurement recognised in the 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.

Expected credit loss allowance (ECL)

The Council recognises an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to the Council in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council 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 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.

The 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.

Impairment of financial assets

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

Property, plant and equipment

Property, plant and equipment consist of:

- **Operational assets** – these include land, buildings, library and museum collections, plant and equipment, furniture and fittings and motor vehicles.
- **Infrastructure assets** – infrastructure assets are the fixed utility systems owned by the 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 mainly parks and reserves owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions. Land (operational and restricted) is measured at fair value, and buildings (operational and restricted), library collections, and infrastructural assets (except land under roads) are measured at fair value, less accumulated depreciation and impairment losses. All other asset classes are measured at cost, less accumulated depreciation and impairment losses.
- **Revaluation**

Land and buildings (operational and restricted), library collections 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 and at least every three years.

The Council assesses the carrying values of land, buildings, restricted and infrastructural assets annually to ensure that they do not differ materially from the assets' fair values. A fair value increase or decrease is assigned as a result of this annual assessment. If there is a material difference, then the off-cycle asset classes will be fully re-valued.

Revaluation movements in property, plant and equipment are accounted for on a class-of-asset basis. The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive

1.2.4 Appendix 4 - Financial Statements(Cont.)

revenue and expense but is recognised in surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in surplus or deficit will be recognised first in surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in 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 the Council and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant, and equipment are recognised in the surplus or deficit as they are incurred.

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.

Roading assets within property, plant and equipment is valued on a regular basis and each asset is assigned a base life (estimate of total useful life), which is converted to a preliminary estimate of physical life by adjusting for age. An initial assessment of remaining life is then calculated as the difference between expected life and age of asset. Where information is available further adjustments are then made to the useful life estimate to take into account condition and use of the asset.

The Three Water assets within property, plant and equipment are regularly valued with the economic life of an asset being the period it is economically worthwhile to replace rather than to continue to repair or maintain. The economic life varies for each asset. Asset lives are modified if local knowledge and experience suggests this is appropriate.

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1.2.4 Appendix 4 - Financial Statements(Cont.)

The useful lives and associated depreciation rates of major classes of assets have been estimated, based on the approximate average over all assets in that category, as follows:

Infrastructure Assets	Years
Roading years will change after revaluation	
Land – road reserve	Not depreciated
Road formation	Not depreciated
Sealed pavement	36
Sealed pavement surface	7
Unsealed pavement	Not depreciated
Unsealed wearing course	1
Bridge railings	2
Signs	15
Drainage (incl headwalls)	19
Large culverts	44
Retaining walls	6
Surface water channel	Not depreciated
Railings	54
Traffic islands	9
Street lighting	23
Footpaths	26
Bridges	44
Car parks	33
Water	
Linear Assets	8-69
Other Assets	1-42
Harbour assets	
Harbour assets	15-30
Stormwater	
Linear Assets	32-76
Other Assets	14-62
Wastewater	
Linear Asset	30-89
Other Assets	1-93
Parks	
Land	Not depreciated
Park assets	11
Operational assets	
Museum assets	Not depreciated
Land	Not depreciated
Buildings	8-60
Vehicles	3-10
Plant and equipment	3-33
Furniture and fittings	5-50
Library collections	2-10
Office equipment	3-12

Impairment of property, plant and equipment

Property, plant, and equipment subsequently measured at cost that have a finite useful life are reviewed for impairment at each balance date and

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 its 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. For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in surplus or deficit.

Impairment of property, plant and equipment (continued)

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in surplus or deficit, a reversal of the impairment loss is also recognised in surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in surplus or deficit.

Value in use for non-cash-generating assets

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return. For non-cash-generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach or a service units approach.

The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

Value in use for cash-generating assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return. The value in use for cash-generating assets and cash-generating units is the present value of expected future cash flows.

Critical accounting estimates and assumptions**Land (operational, restricted and infrastructural)**

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1.2.4 Appendix 4 - Financial Statements(Cont.)

The most recent full valuation was performed by an independent Certified Practising Valuer, P Erceg of Aon Risk Solutions at 30 June 2023. A fair value assessment was carried out as at 30 June 2025.

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Where there is a designation against the land or the use of the land is restricted because of reserve or endowment status, the valuation approach reflects the restriction in use. These adjustments are intended to reflect the negative effect on the value of the land where an owner is unable to use the land more intensely. Such land is valued based on rural land value plus a location adjustment to reflect different zoning, which are based on the valuer's judgement.

Buildings (operational and restricted)

The most recent full valuation was performed by an independent Certified Practising Valuer, P Erceg of Aon Risk Solutions at 30 June 2023. A fair value assessment was carried out as at 30 June 2025.

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 used in the valuation 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.
- 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.

Infrastructural asset classes: sewerage, water, drainage and roads

Sewerage, water, drainage and roading infrastructure 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 under-estimating the annual depreciation charge recognised as an expense in the statement of comprehensive revenue and expense. To minimise the 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.

Critical judgements in applying accounting policies**Methods and significant assumptions applied in estimating the assets fair values**

Optimised replacement costs have been calculated using modern equivalent materials. No design optimisation has been identified. Unit rates have been applied to components of the network based on size, material, depth and location.

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 attributable to the development of software for internal use are recognised as an

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1.2.4 Appendix 4 - Financial Statements(Cont.)

intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

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

Costs associated with maintaining computer software are recognised as an expense when incurred.

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

Software as a service (SaaS)

Two IFRS Interpretations Committee (IFRIC) agenda decisions were released in 2019 and 2021. The 2019 agenda decision dealt with whether fees paid in exchange for access to the supplier's application software in a SaaS arrangement gives rise to an intangible asset or is a service contract.

The 2021 agenda decision dealt with the accounting treatment of the costs an entity incurs in customising or configuring the supplier's application software in a SaaS arrangement.

While the decisions of the committee do not directly impact PBE standards, which are mainly based on IPSAS1, given that NZIAS 38 Intangible Assets and PBE IPSAS 31 are similar, IFRIC's conclusions are authoritative support and may be considered under GAAP. As a result, the agenda decisions will be applied in the Council's accounting policy and will be effective commencing from the reporting year reporting year ended 30 June 2022.

As at 30 June 2025, no intangible assets held by the Council were impacted by this change in accounting policy.

Easements

Easements are recognised at cost, being the costs directly attributable to bringing the asset to its intended use. Easements have an indefinite useful life and are not amortised but are instead tested for impairment annually.

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 financial year is recognised in surplus or deficit.

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

- Computer software –four to five years 20% to 25%

Impairment of intangible assets

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, and goodwill, are not subject to amortisation and are tested annually for impairment. For further details, refer to the policy for impairment of property, plant and equipment in Note 16. The same approach applies to the impairment of intangible assets.

Forestry Assets

Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle.

Gains or losses arising on initial recognition of forestry assets at fair value less costs to sell and from a change in fair value less costs to sell are recognised in surplus or deficit.

Forestry maintenance costs are recognised in surplus or deficit when incurred.

Critical accounting estimates and assumptions**Fair value of forestry assets**

Independent registered valuers, PF Olsen and Co, have valued forestry assets as at 30 June 2025. The valuation was based on arm's length market transaction of current market evidence as at 30 June 2025.

Fair value is determined based on the present value of expected future cash flows discounted at a current market determined rate. The following significant valuation assumptions have been adopted in determining the fair value of forestry assets:

- a discount rate of 7.8% (2024: 7.8%) has been used in discounting the present value of expected future cash flows;
- notional land rental costs have been included for freehold land;
- the forest has been valued on a going concern basis and includes only the value of the existing crops on a single rotation basis;
- costs are current industry standard costs. No allowance has been made for cost improvements in future operations; and

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1.2.4 Appendix 4 - Financial Statements(Cont.)

- log prices are based on a five-year historical rolling average (2024: five-year historical rolling average).

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, all investment property is measured at fair value at each reporting date. Gains or losses arising from a change in the fair value of investment property are recognised in surplus or deficit. The Council currently has 136 investment properties.

Payables

Short-term creditors and other payables are measured at the amount payable.

Borrowings and other financial liabilities?

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs (borrower notes). Interest due on the borrowings is subsequently accrued and added to the finance costs. Borrowings are classified as current liabilities unless the Council or group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Financial guarantee contracts

A financial guarantee contract requires the Council or group to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due. Financial guarantee contracts are initially recognised at fair value.

If a financial guarantee contract was issued in a stand-alone arm's-length transaction to an unrelated party, its fair value at inception is equal to the consideration received.

When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value.

If the fair value of a guarantee cannot be reliably determined at initial recognition, a liability is recognised at the amount of the loss allowance determined in

accordance with the expected credit loss (ECL) model described in Note 13. Financial guarantees are subsequently measured at the higher of:

- the amount determined in accordance with the ECL model described in Note 13; and
- the amount initially recognised less, when appropriate, cumulative amortisation as revenue.

Employee entitlements**Short-term employee entitlements**

Employee benefits that are expected to be settled wholly within twelve months after the end of the year in which the employee provides the related service are measured 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, and sick leave.

A liability for sick leave is recognised 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.

A liability and an expense are recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Sick leave, annual leave and vested long service leave are classified as a current liability. Non-vested retirement and long service leave expected to be settled within 12 months of balance date are also

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1.2.4 Appendix 4 - Financial Statements(Cont.)

classified as a current liability. All other employee entitlements are classified as a non-current liability.

Critical accounting estimates and assumptions***Estimating retirement and long service leave obligations***

The present value of retirement, long service leave and sick leave obligations depend on a number of factors that are determined on an actuarial basis by Aon Retirement and Investment in accordance with PBE IPSAS 39. Three key assumptions used in calculating this liability include the discount rate, salary escalation rates and resignation rates. Any changes in these assumptions will affect the carrying amount of the liability.

Projected cashflows are discounted back to the valuation date at the valuation discount rates. The discount rates have been chosen in accordance with PBE IPSAS 25 and are the NZ Treasury's published risk-free discount rates at balance date. Expected future payments are discounted using forward discount rates with maturities that match, as closely as possible, the estimated future cash outflows. For sick leave, the average discount rate used in the valuation was 4.68% (2024: 4.77%). The long service leave valuation also assumes annual salary growth of 3.3% p.a. (2024: 3.5%) but uses a rising discount rate ranging from 3.14% to 5.99% over a 20-year period. **Superannuation scheme**

Defined contribution superannuation schemes

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit when incurred.

Provisions

- A provision is recognised 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 an outflow of future economic benefits 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 the expenditures expected to be required to settle the obligation and discounted using New Zealand Treasury risk-free rate with terms to maturity that match, as closely as possible, the estimated future cash flows.

DRAFT WHAKATĀNE DISTRICT COUNCIL TE KAUNIHERA Ā-ROHE O WHAKATĀNE
Annual Report Te Pūrongo ā-Tau 2024/25

ACC Accredited Employers Programme

The Council belongs to the ACC Accredited Employers Programme (the 'Full Self Cover Plan') whereby the Council accepts the management and financial responsibility for employee work-related illnesses and accidents. Under the programme, the Council is liable for all its claims costs for a period of two years after the end of their cover period in which the injury occurred. At the end of the two-year period, the Council pays a premium to ACC for the value of residual claims, and from that point the liability for ongoing claims passes to ACC.

The liability for the ACC Accredited Employers Programme is measured using actuarial techniques at the present value of expected future payments to be made in respect of the employee injuries and claims up to balance date. Consideration is given to anticipated future wage and salary levels and experience of employee claims and injuries. Expected future payments are discounted using market yields on government bonds at balance date with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions 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.

Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components.

- Accumulated funds;
- Restricted reserves;
- Asset revaluation reserve.

Restricted reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of

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1.2.4 Appendix 4 - Financial Statements(Cont.)

equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party.

Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by the Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Asset revaluation reserve

This reserve relates to the revaluation of property, plant, and equipment to fair value.

Fair value through other comprehensive revenue and expense reserve

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

Critical judgements in applying accounting policies**Accounting for donated or vested land and buildings with use or return conditions**

The Council has received land and buildings from non-exchange transactions that contain use or return conditions. If revenue is not recognised immediately for such assets when received, there is the possibility that a liability would be recognised in perpetuity and no revenue would ever be recognised for the asset received. The Council considers that an acceptable and more appropriate accounting treatment under PBE IPSAS 23 is to recognise revenue immediately for such transfers and a liability is not recognised until such time as it is expected that the condition will be breached.

Cost allocation

The cost of service for each significant activity of the Council has been derived using the cost allocation system outlined as follows. Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that 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 activities using appropriate cost drivers such as actual usage, staff numbers and other underlying activity drivers.

Receivables

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). The Council apply the simplified ECL model of recognising lifetime ECL for short-term receivables.

PBE IPSAS 30.42F(c) In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Rates are 'written-off':

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

Other receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

Unlisted shares in council -controlled organisations

Unlisted shares in council-controlled organisations are measured at fair value.

Borrower notes

The carrying amount of borrower notes are measured at fair value.

Critical judgements in applying accounting policies

Due to the immaterial size and nature of unlisted shares in Civic Financial Services Ltd and Bay of Plenty Local Authority Shared Services Ltd (BoP LASS Ltd) the Council has estimated the fair value of these investments using the net asset backing method.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 2: Revenue****(i) Breakdown of rates and further information**

	2025	2024
	\$000	\$000
General rates	32,315	29,412
Targeted rates attributable to activities:		
- District Growth	-	1,026
- Solid Waste	5,704	3,705
- Stormwater Drainage	4,938	4,004
- Sewage Treatment and Disposal	6,385	5,276
- Water Supply	4,391	3,666
- Roads and Footpaths	8,549	6,653
- Leadership and Community	(879)	378
- Volumetric charges for water	5,617	4,328
Rates penalties	1,329	1,179
Rates remissions	(655)	(579)
Total rates	69,122	59,049

Rating base information disclosure

The following rating base information is disclosed based on the rating base information at the end of the preceding financial year:

	2025	2024
	\$000	\$000
The number of rating units within the district	17,204	17,166
The total capital value of rating units within the district	18,856,568,400	16,813,952,000
The total land value of rating units within the district	9,119,828,650	9,116,113,750

LGFA annual rates income disclosure

The Council is required by the LGFA Guarantee and Indemnity Deed to disclose in its financial statements (or notes) its annual rates income. The Multi-Issuer Deed defines annual rates income as an amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002, together with any revenue received by the Council from other local authorities for services provided by the Council for which those other local authorities rate. The annual rates income of the Council for the year ended 30 June 2024 for the purposes of the LGFA Guarantee and Indemnity Deed disclosure is shown below:

	2025	2024
	\$000	\$000
Rates	69,122	59,049
Lump sum contributions (Note 2(v))	-	-
Total rates per LGFA disclosure	69,122	59,049

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 2: Revenue (continued)****(ii) Breakdown of subsidies and grants for operating purposes**

	2025 \$000	2024 \$000
Government grants and subsidies	3,434	1,621
Department of Internal Affairs	-	2,214
New Zealand Transport Agency Subsidies	18,586	24,268
Total subsidies and grants	22,020	27,983

(iii) Breakdown of fees and charges

	2025 \$000	2024 \$000
Aquatic Centre fees	1,000	1,005
User Pays Fees and Charges - Waste	2,725	2,806
User Pays Fees and Charges - Community Safety	1,743	1,544
User Pays Fees and Charges - Recreation	1,047	1,074
User Pays Fees and Charges - Environmental	432	503
User Pays Fees and Charges - Other	856	727
Expense recoveries - Recreation	16	115
Expense recoveries - Environmental	385	413
Expense recoveries - Environmental	(80)	118
BCA development levy	329	295
Licences	254	216
Parking fees	51	45
Berthage	202	109
Total fees and charges	8,960	8,969

(iv) Breakdown of finance revenue

	2025 \$000	2024 \$000
Interest earned from financial assets measured at amortised cost		
- Term deposits and cash equivalents	1,605	1,127
Total finance revenue	1,605	1,127

Note 2: Revenue (continued)**(v) Breakdown of other revenue**

	2025	2024
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1.2.4 Appendix 4 - Financial Statements(Cont.)

	\$000	\$000
Other Operating Revenue		
Vested Assets	85	98
Infringements and fines	209	245
Insurance recoveries	46	97
Petrol tax	253	281
Rental revenue from investment properties	2,391	2,454
Rental revenue other	621	396
Dividends	8	7
Other services	312	202
Total other operating revenue	3,925	3,780

(vi) Breakdown of gains

	2025 \$000	2024 \$000
Gain on property intended for sale	3	-
Gain on revaluation of forestry	-	6
Gain on disposal of assets	197	266
Total asset development revenue and other gains	200	272

Operating leases as a lessor

Investment property is leased as a lessor under operating leases. Amounts for the future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

	2025 \$000	2024 \$000
Not later than one year	2,021	2,036
Later than one year and not later than five years	6,641	7,163
Later than five years	6,614	7,818
Total non-cancellable operating leases as lessor	15,276	17,017

No contingent rents have been recognised during the year, 2024 (\$nil).

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 3: Personnel costs

Breakdown of personnel costs and further information

	2025 \$000	2024 \$000
Salaries and wages	28,200	25,707
Defined contribution plan employer contributions	810	729
Increase/(decrease) in employee entitlements	336	449
Total personnel costs	29,346	26,885

Employer contributions to defined contribution plans include contributions to KiwiSaver

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 4: Finance costs

Breakdown of finance costs

	2025 \$000	2024 \$000
Interest on borrowings (at amortised cost)	9,159	7,798
Total finance costs	9,159	7,798

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 5: Other expenses****Breakdown of other expenses**

	2025 \$000	2024 \$000
Fees to auditors:		
- fees to Audit NZ for audit of the financial statements and performance information	278	322
- fees to Audit NZ for limited assurance in respect of Councils' debenture trust deed	8	8
- Audit fees – other	142	221
Grants	636	553
Insurance premiums	2,074	1,867
Investment property expenses	-	806
Loss on disposal of assets	7	-
Movement in doubtful debt impairment	-	391
Operating leases	186	192
Other operating expenses	41,941	37,998
Movement in provisions	(878)	1,017
Other expenses	45,110	43,375

Other operating expenses included items such as contract payments \$22.038 million (2024: \$18.36 million) and Consultants payments \$4.675 million (2024: \$5.008 million)

(i) Breakdown of losses

	2025 \$000	2024 \$000
Loss on revaluation of non-current assets held for sale	-	500
Loss on revaluation of investment property	836	864
Loss on revaluation of derivatives	4,843	611
Loss on revaluation of forestry	1	
Loss on revaluation of restricted asset	-	
Total losses	5,680	1,975

Operating leases as lessee

The Council leases buildings, and plant and equipment in the normal course of its business. Most of these leases have a non-cancellable term of 36 months. There are no restrictions placed on the Council by any of the leasing arrangements. The future aggregate minimum lease payments payable under non-cancellable operating leases as lessee are as follows:

	2025 \$000	2024 \$000
Not later than one year	36	26
Later than one year and not later than five years	76	75
Later than five years	-	-
Total non-cancellable operating leases as lessee	112	101

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 6: Depreciation and amortisation expense by group of activities**

	2025	2024
	\$000	\$000
Directly attributable depreciation and amortisation expense by group of activity		
Leadership and Community	13	13
Strategy and Futures	137	166
Transport Connections	10,551	11,453
Water Supply	4,650	4,597
Sewage Treatment and Disposal	2,874	2,812
Stormwater Drainage	1,863	1,881
Waste Management and Minimisation	70	61
Community Experience	3,581	3,316
Community Safety	26	10
Corporate Services	2,280	2,083
Total depreciation and amortisation expense	26,045	26,392

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 7: Tax****Breakdown of income tax expense / (benefit)**

	2025 \$000	2024 \$000
Components of income tax expense/(benefit)		
Current tax	-	-
Adjustments to current tax in prior years	-	-
Deferred tax	-	17
Total income tax (expense)/benefit	-	17
Relationship between tax expense and accounting surplus		
Surplus/(deficit) before tax	(9,768)	(5,260)
Tax at 28%	(2,735)	(1,473)
Plus/(less) tax effect of:		
Non-deductible expenditure	2,372	1,125
Non-taxable revenue	-	-
Tax loss not recognised	380	365
Deferred tax adjustment	-	-
Prior year adjustment	-	-
Total income tax (expense)/benefit	17	17

Breakdown of deferred tax asset / (liability)

	PROPERTY PLANT AND EQUIPMENT	EMPLOYEE ENTITLEMENTS	TAX LOSSES	TOTAL
	\$000	\$000	\$000	\$000
Deferred tax asset (liability)	-	-	-	-
Balance at 1 July 2023	(197)	-	196	-
Charged to surplus or deficit	53	-	(72)	(17)
Charged to other comprehensive revenue and expense	17	-	-	17
Balance at 30 June 2024	(127)	-	124	-
Charged to surplus or deficit	-	-	-	-
Charged to other comprehensive revenue and expense	-	-	-	-
Balance at 30 June 2025	-	-	-	-

A deferred tax asset has not been recognised in relation to unused tax losses of \$xxxx (2024: \$ 11,549,081).

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 8: Cash and cash equivalents

Breakdown of cash and cash equivalents and further information

	2025	2024
	\$000	\$000
Cash at bank and on hand	9,739	17,623
Term deposits with maturities of less than three months at acquisition	-	-
Charged to other comprehensive revenue and expense	-	-
Total Cash and Cash Equivalents	9,739	17,623

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. The carrying value of cash at bank and term deposits with maturities less than three months approximate their fair value.

The weighted average effective interest rate on cash and cash equivalents during the year was 2.71% (2024: 3.75%).

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 9: Receivables****Breakdown of receivables and further information**

	2025 \$000	2024 \$000
Receivables from non-exchange transactions		
Rates receivable	8,941	13,825
Receivables from subsidiaries and associates	-	-
Other receivables from non-exchange transactions	-	1,223
Total receivables from non-exchange transactions	8,941	15,048
Receivables from exchange transactions		
Construction contract receivables	-	-
Other receivables from exchange transactions- including prepayments	17,989	10,721
Total receivables from exchange transactions	17,989	10,721
Less:		
- provision for impairment of rates receivables	(6,163)	(5,439)
- estimated credit loss on other receivables	(30)	(34)
Total receivables	20,737	20,296

Rates receivable

The Council has various powers under the Local Government (Rating) Act 2002 (LG(R)A 2002) to recover any outstanding debts. These powers allow the 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 the Council can apply to the Registrar of the High Court to have the judgement enforced by sale or lease of the rating unit. In addition to LG(R)A 2002, there are a number of other acts, and the Council Rates Remission and Postponement policies provided for within these Acts, which impact on the Council's ability to collect rates including:

- Local Government Act 2002
- Local Government (Rating of Whenua Māori) Amendment Act 2021
- Māori Land Act 1993
- Te Ture Whenua Māori Act 1993
- Limitation Act 2010

The Council has provided for an impairment of rates receivable grouped into general land rates, Māori land rates and metered water rates. Impairment has been provided for each group based on the payment profile of revenue on credit over the prior six years and the corresponding historical rates write-offs experienced for that period.

Ratepayers can apply for payment plan options in special circumstances. Where such repayment plans are in place, debts are discounted to their present value of future payments if the effect of discounting is material.

Rates receivable includes rates receivable on behalf of Bay of Plenty Regional Council (BOPRC) for rating to properties within the Whakatāne District territorial authority boundaries for BOPRC related rates through 30 June 2022. BOPRC took over responsibility for invoicing directly for BOPRC rates from 1 July 2022.

The Chief Executive approved the write-off of rates receivable (exclusive of GST) during the year under the LG(R)A 2002 as follows:

- Section 90A: \$827,121 (2024: \$732,792)
- Section 90B: \$Nil (2024: \$Nil)

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 9: Receivables (continued)**

Movement in the provision for impairment of rates receivable are as follows:

	2025	2024
	\$000	\$000
Balance at 1 July	5,439	5,070
Additional provisions made during the year	1,551	1,140
Receivables written off during the year	(827)	(771)
Balance at 30 June	6,163	5,439

Other receivables

The expected credit loss rates for other receivables are based on the payment profile of revenue on credit over the prior two years 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. From 1 July 2023, the estimation techniques were refined with more emphasis on past performance and historical collection when measuring and calculating the loss allowance. The Council holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

The aging profile of other receivables and associated allowance for credit losses based on the Council's credit loss matrix is as follows:

	2025	2024
	\$000	\$000
Gross receivable amount		
Not past due	1,455	1,557
Past due 30 days	134	(181)
Past due 60 days	3	273
Past due 90+ days	1,979	2,325
Balance at 30 June	3,571	3,974
Lifetime expected credit loss		
Not past due	-	-
Past due 30 days	-	-
Past due 60 days	-	-
Past due 90+ days	30	34
Balance at 30 June	30	34
	%	%
Expected credit loss rate		
Not past due	0%	0%
Past due 30 days	0%	0%
Past due 60 days	0%	0%
Past due 90+ days	1%	1%

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 9: Receivables (continued)**

Movements in estimated credit losses on other receivables are as follows:

ESTIMATED CREDIT LOSSES ON OTHER RECEIVABLES	2025	2024
	\$000	\$000
Balance at 1 July measured under PBE IPSAS 29	34	-
Opening balance for credit losses at 1 July	34	12
Additional provisions made during the year	37	52
Provisions reversed during the year	-	-
Receivables written off during the year	(41)	(30)
Balance at 30 June	30	34

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 10: Inventories

Breakdown of inventory and further information

	2025	2024
	\$000	\$000
Inventories held for distribution:		
Water and sewerage spare parts	427	412
Road safety vouchers	15	15
Other	-	-
Total inventory	442	427

No inventories are pledged as security for liabilities (2024: \$Nil). However, some inventories are subject to retention of title clauses.

The carrying amount of inventories held for distribution that are measured at a current replacement cost as at 30 June 2025 amounted to \$Nil (2024: \$Nil). The loss in service potential of inventories held for distribution is determined based on obsolescence.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 11: Derivative financial instruments****Breakdown of derivative financial instruments and further information**

	2025	2024
	\$000	\$000
Current asset portion		
Interest rate swaps	11	35
Total current asset portion of derivative financial instruments	11	35
Non-current asset portion		
Interest rate swaps	1,323	1,652
Total non-current asset portion of derivative financial instruments	1,334	1,652
Current liability portion		
Interest rate swaps	-	-
Total current liability portion of derivative financial instruments	-	-
Non-current liability portion		
Interest rate swaps – cash flow hedges	-	-
Total non-current liability portion of derivative financial instruments	-	-

Timing of nominal principal amounts and average fixed rates of interest rate swaps

	Less than 1 year	1-2 years	3-5 years	5+ years	Total
Interest rate swaps – not hedge accounted					
Nominal amount (in \$000)	3,000	7,200	46,500	81,000	137,700
Average fixed rate (%)	4.80%	3.49%	3.43%	3.86%	3.83%
Fair Value	11	42	488	792	1,334

The Council currently has no fair value hedges.

No interest rate swaps were due to mature at 30 June 2025. At 30 June 2025, the fixed interest rates of cash flow hedge interest rate swaps varied from 1.84% to 5.06% (2024 1.84% to 5.06%).

Fair value

The fair values of interest rate swaps have been determined using a discounted cash flows technique based on quoted market prices. The valuation was performed using Hedgebook software and then checked to independent ANZ and BNZ confirmations. Most market parameters are implied from instrument prices.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 12: Non-current assets held for sale****Breakdown of non-current assets held for sale and further information**

	2025 \$000	2024 \$000
Non-current assets held for sale are:		
Balance as at 1 July	9,551	10,051
Sales	-	-
Fair value gains (losses) on valuation	3	(500)
Impairment losses	-	-
Transfer to operational asses	-	-
Transfer to investment property	-	-
Balance at 30 June	9,554	9,551

	2025 \$000	2024 \$000
Non-current assets held for sale are split between:		
Assets where proceeds are expected within one year	-	-
Assets where proceeds are expected after one year	9,554	10,051
Balance at 30 June	9,554	10,051

No further Council-owned property has been presented as held for sale since 2023. The change in value denotes a drop in valuation on the two properties currently classified as held for sale.

The council owned property at 77 Bunyan Road has been presented as held for sale following the approval by the Council on 26 May 2016 to sell the property. The council has approved the sale of the property as it will provide no future use to the council. A deposit was received on 23 November 2017.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 13: Other financial assets**

	2025 \$000	2024 \$000
Other Financial Assets		
Term loan - Air Chathams Ltd	350	350
Total other financial assets	350	350

Fair value disclosures***Term loan - Air Chathams Ltd***

A loan of \$350,000 was drawn down by Air Chathams Ltd on 17 December 2020. Council have now called for repayment of the loan and the term of repayments is currently being negotiated.

Expected credit loss allowance (ECL)

The Council recognises an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to the Council in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council 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 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.

The 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.

Impairment of financial assets

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

Limited Partnerships

A limited partnership (LP) is a type of partnership with general partners who have a right to manage the business, and limited partners (Council and others) who have no right to manage the business but have only limited liability for its debts.

Limited partnerships are distinct from limited liability partnerships, in which all partners have limited liability.

The general partners (GPs) are, in all major respects, in the same legal position as partners in a conventional firm: they have management control, share the right to use partnership property, share the profits of the firm in predefined proportions, and have joint and several liability for the debts of the partnership.

Investment in joint ventures and limited partnerships

Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.4 Appendix 4 - Financial Statements(Cont.)

Investments in associates and joint ventures are accounted for in the financial statements using the equity method of accounting. The Council has designated all its equity investments in joint ventures and associates at FVTOCRE. This measurement basis is considered more appropriate than through surplus or deficit because the investments have been made for long-term strategic purposes, rather than to generate a financial return through trading.

Note 13: Other financial assets (continued)

Under the equity method of accounting, the investment is initially recognised at cost and the carrying amount is increased or decreased to recognise the groups share of the change in net assets of the entity after the date of acquisition. The Council's share of the surplus / deficit is recognised in the council surplus or deficit. Distributions received from the investee reduce the carrying amount of the investment in the Council statements.

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

Impairment

There were no impairment provisions for other financial assets. None of the financial assets are either past due or impaired.

	2025 \$000	2024 \$000
Investment in Limited Partnership		
Te Rāhui Herenga Waka 2021 Whakatane	4,034	5,857
Investment in CCO's and other similar entities	4,034	5,857

Te Rāhui Herenga Waka 2021 Whakatāne

The Council has an interest in a limited partnership, Te Rāhui Herenga Waka 2021 Whakatāne, which was formed to facilitate the construction of the new boat harbour. The other two equal partners are Te Rāhui Lands Trust and Ngāti Awa in this venture. The Council, in accordance with the limited partnership agreement, has committed capital of \$9,800,000 of the total committed capital of \$29,400,000 reflecting an intended closing equity of 33.3 percent in the limited partnership.

In accordance with the limited partnership agreement clause 10.2, the entitlement to income and capital arising and losses accruing shall be allocated to the limited partners on a pro rata basis on the aggregate amount of paid-up capital. At 30 June 2025 the Council's paid-up capital in the limited partnership was \$5,700,000 (2024: \$5,700,000) of the total paid-up capital of \$12,400,000. Therefore, the Council's share to be applied to the equity accounting method at 30 June 2025 is 46 percent (2024: 46 percent).

SUMMARISED STATEMENT OF FINANCIAL POSITION OF THE LIMITED PARTNERSHIP	2025 \$000	2024 \$000
Investment		
Current assets	12,589	12,949
Non-current assets	551	5,541
Current liabilities	(4,361)	(781)
Non-current liabilities	-	(4,967)
Net assets	8,779	12,742
Reconciliation to equity accounted carrying amount		
Limited partnerships net assets	8,779	12,742
Council's share	46%	46%

1.2.4 Appendix 4 - Financial Statements(Cont.)

Council's share of equity accounted in limited partnership	4,035	5,857
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1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 13: Other financial assets (continued)**

SUMMARISED STATEMENT OF FINANCIAL POSITION OF THE LIMITED PARTNERSHIP	2025 \$000	2024 \$000
Revenue	687	876
Expense	4,454	268
Total comprehensive revenue and expense	(3,767)	608
Reconciliation to surplus / (deficit)		
Joint partnership's surplus / (deficit)	(3,767)	608
Council's share	46%	46%
Council's share of limited partnership surplus / (deficit)	(1,733)	208

Summarised financial information relating to Te Rāhui Herenga Waka 2021 Whakatāne is provided above.

The Board of the Te Rāhui Herenga Waka Limited Partnership had been asked to develop a cost escalations report that also outlines the options available to the project to move forward, noting that there was no further funding available from the partners to meet the cost escalations faced.

This report was received in 2025 and as such the shareholders have agreed to wind up the special partnership due to costs being prohibitive.

Council is one of three shareholders on this project, together with Te Rāhui Lands Trust and the Crown via Crown Regional Holdings Limited.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 14: Investment in CCOs and other similar entities*****Council-controlled organisations***

A council-controlled organisation (CCO) is defined in section 6 of the Local Government Act 2002 as summarised below:

- A council organisation is the broadest category. It is an entity in which a local authority has any ownership interest whatsoever.
- A council-controlled organisation is an entity in which one or more local authorities control 50% or more of the voting rights or appoint 50% or more of the members of the governing body. A CCO can be a company, trust, partnership, incorporated society, joint venture, or other similar profit-sharing arrangement.
- A council-controlled organisation that operates a trading undertaking for the purpose of making a profit is referred to as a council-controlled trading organisation. Not-for-profit entities are CCOs.
- The definition of CCO excludes port companies, energy companies, electricity lines businesses and their parent trusts, and several other named entities.

Joint ventures

A joint arrangement is a binding arrangement that confers enforceable rights and obligations on the parties to the arrangement that is subject to joint control. Joint control is the agreed sharing of control where decisions about the relevant activities require the unanimous consent of the parties sharing control.

A joint arrangement is classified either as a joint operation or a joint venture. The classification depends on the rights and obligations of each party under the joint arrangement. The Council reviews the legal form, terms of the binding agreement, and other facts and circumstances relevant to its interest in determining the classification of the joint arrangement.

Associates

An associate is an entity over which the Council has significant influence and that is neither a subsidiary nor an interest in a joint arrangement.

Where the Council transacts with an associate, surpluses or deficits are eliminated to the extent of the Council's interest in the associate.

Breakdown of investment in council-controlled organisation and other similar entities and further information

	2025 \$000	2024 \$000
Unlisted shares in council-controlled organisations		
Civic Financial Services Ltd	50	50
Bay of Plenty Local Authority Shared Services Limited	9	9
NZ Local Government Funding Agency	100	100
Investments in joint ventures		
Whakatāne Airport	6,576	6,576
Other		
NZ LGFA – borrower notes	5,345	3,373
Total investment in CCOs and other similar entities	12,080	10,108

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 14: Investment in CCOs and other similar entities (continued)****Whakatane Airport**

The Council has a 50 percent interest in a joint venture, the Whakatāne Airport, which facilitates air services to Whakatāne and the surrounding district. The Ministry of Transport hold the other 50 percent interest in this venture

Summarised financial information relating to the Council's Whakatane Airport is provided below:

	2025 \$000	2024 \$000
Investment		
Current assets	-	1,861
Non-current assets at revaluation	-	12,058
Work in progress	-	19
Whakatane District Council loan account	-	(326)
Current liabilities	-	(460)
Non-current liabilities		-
Net assets		13,152
Reconciliation to equity accounted carrying amount		
Joint venture's net assets	-	13,152
Council's share	50%	50%
Council's share of equity accounted carrying amount	-	6,576
Revenue and expenditure		
Revenue (excluding interest)	227	161
Interest revenue	-	-
Total revenue	227	161
Operating expenses	760	644
Personnel costs	81	39
Depreciation and	136	120
Income tax expense	-	-
Surplus / (deficit)	(750)	(662)
Other comprehensive revenue and expense	-	-
Total comprehensive revenue and expense	(750)	(662)
Reconciliation to joint venture surplus / (deficit)		
Joint venture's surplus / (deficit)	(750)	(662)
Council's share	50%	50%
Council's share of joint venture surplus/(deficit)	(375)	(331)

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 15: Property, plant, and equipment*****Valuations of water and roading assets***

The most recent valuation of water, wastewater and stormwater assets was performed by Roger Khoo and Peter Erceg of Aon Valuation Services, and the valuation was effective as at 30 June 2023. Further fair value assessments were carried out at 30 June 2024 and 30 June 2025.

The most recent valuation for road assets was performed by Whakatane District Council and peer reviewed by WSP Limited, and the valuation was effective as at 30 June 2025.

Breakdown of property, plant and equipment and other information

	2025 \$000	2024 \$000
Closing net book value of capitalised assets		
Operational assets		
Land and buildings	95,351	92,150
Museum and library collections	10,341	10,401
Other operational assets (equipment / furniture / vehicles)	11,986	11,909
Infrastructural assets		
Parks and reserves	10,371	11,113
Harbour	9,634	9,591
Refuse	-	-
Wastewater system	88,325	85,564
Water supply system	140,407	140,804
Stormwater network	88,546	87,667
Roading network	897,935	654,216
Land under roads	91,363	91,363
Restricted assets		
Harbour Land (not leased)	4,361	4,591
Recreational reserves	55,370	58,284
Total property, plant and equipment	1,504,021	1,257,653

Note 15: Property, plant, and equipment (continued)

	Cost/ valuation 1.7.24	Accumulated depreciation and impairment 1.7.24	Carrying amount 1.7.24	Additions	Disposals	Depreciation reversed on disposal	Depreciation	Revaluation surplus	Cost/ valuation 30.6.25	Accumulated depreciation and impairment 30.6.25	Carrying amount 30.6.25
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
2025											
Operational assets											
Land	32,057	-	32,057	3,543	-			1,026	36,626	-	36,626
Buildings	62,044	(1,952)	60,092	2,459	-	-	(1,809)	(2,017)	62,484	(3,761)	58,725
Library collections	951	(147)	804	114	-	-	(174)	-	1,065	(320)	745
Museum collections	9,597	-	9,597	-	-	-	-	-	9,597	-	9,597
Plant and equipment	10,610	(5,055)	5,555	768	(55)	17	(762)	-	11,323	(5,801)	5,522
Furniture and fittings	4,729	(2,850)	1,879	143	(13)	2	(272)	-	4,859	(3,121)	1,739
Office equipment	8,397	(6,589)	1,808	519	-		(599)	-	8,916	(7,188)	1,729
Motor vehicles	5,015	(2,347)	2,668	1,210	(601)	456	(738)	-	5,624	(2,628)	2,996
Harbour vessels	32	(32)	-	-	-	-	-	-	32	(32)	-
Total Operational assets	133,433	(18,972)	114,461	8,757	(670)	475	(4,353)	(991)	140,529	(22,850)	117,678
Infrastructural assets											
Parks and reserves	12,144	(1,031)	11,113	596	-	-	(1,109)	(229)	12,511	(2,140)	10,371
Harbour	9,999	(409)	9,591	682	-	-	(429)	(210)	10,472	(838)	9,634
Refuse	-	-	-	-	-	-	-		-	-	-
Wastewater – Treatment plants and facilities	26,893	(1,780)	25,113	-	-	-	(851)	(161)	26,732	(2,631)	24,101

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1.2.4 Appendix 4 - Financial Statements(Cont.)

	Cost/valuation on 1.7.24	Accumulated depreciation and impairment 1.7.24	Carrying amount 1.7.24	Additions	Disposals	Depreciation reversed on disposal	Depreciation	Revaluation surplus	Cost/ valuation 30.6.25	Accumulated depreciation and impairment 30.6.25	Carrying amount 30.6.25
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Wastewater - Other	66,089	(5,639)	60,450	6,170	-	-	(1,987)	(376)	71,882	(7,625)	64,257
Water – Treatment plants and facilities	1,965	(211)	1,754	-	-	-	(46)	(9)	1,956	(257)	1,699
Water - other	151,316	(12,266)	139,050	5,138		-	(4,603)	(876)	155,577	(16,869)	138,708
Stormwater network	92,668	(5,001)	87,667	3,298		-	(1,863)	(556)	95,410	(6,864)	88,546
Roading network	674,943	(20,727)	654,216	17,689		-	(10,551)	236,580	929,212	(31,278)	897,935
Land under roads	91,363	-	91,363	-	-	-	-	-	91,363	-	91,363
Total Infrastructural assets	1,127,381	(47,063)	1,080,317	33,533	-	-	(21,440)	234,162	1,395,115	(68,503)	1,326,612
Restricted Assets											
Harbour Land (not leased)	4,591	-	4,591	-	-	-	-	(230)	4,361	-	4,361
Recreational reserves	58,284	-	58,284	-	-	-	-	(2,914)	55,370	-	55,370
Total Restricted assets	62,875	-	62,875	-	-	-	-	(3,144)	59,731	-	59,731
Total	1,323,689	(66,036)	1,257,653	42,330	(670)	475	(25,792)	230,027	1,595,288	(91,353)	1,504,021

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 15: Property, plant and equipment (continued)

	Cost/ valuation 1.7.23	Accumulated depreciation and impairment 1.7.23	Carrying amount 1.7.23	Additions	Disposals	Transfers	Depreciation reversed on disposal	Depreciation	Revaluation surplus	Cost/ valuation 30.6.24	Accumulated depreciation and impairment 30.6.24	Carrying amount 30.6.24
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
2024												
Operational assets												
Land	30,397	-	30,397	-	(180)	140	-	-	1,520	32,057	-	32,057
Buildings	61,290	305	60,984	1,609	-	-	180	(1,827)	(674)	62,044	1,952	60,092
Library collections	809	1	810	142	-	-	-	(147)	-	951	147	804
Museum collections	9,597	-	9,597	-	-	-	-	-	-	9,597	-	9,597
Plant and equipment	8,698	4,629	4,070	2,051	(139)	-	132	(559)	-	10,610	5,055	5,555
Furniture and fittings	4,271	2,604	1,667	459	-	-	-	(246)	-	4,729	2,850	1,879
Office equipment	8,049	6,004	2,046	349	-	-	-	(585)	-	8,397	6,589	1,808
Motor vehicles	4,906	2,247	2,659	806	(697)	-	577	(676)	-	5,015	2,347	2,667
Harbour vessels	32	32	-	-	-	-	-	-	-	32	32	-
Total Operational assets	128,049	15,820	112,229	5,415	(1,016)	140	889	(4,041)	846	133,433	18,972	114,461
Infrastructural assets												
Parks and reserves	11,327	-	11,327	886	-	-	-	(1,032)	(69)	12,144	1,031	11,113
Harbour	9,662	-	9,662	397	-	-	-	(409)	(59)	9,999	409	9,591
Refuse	-	-	-	-	-	-	-	-	-	-	-	-
Wastewater – Treatment plant and facilities	27,399	940	26,459	-	-	-	-	(840)	(505)	26,893	1,780	25,113
Wastewater - other	64,660	3,678	60,982	2,608	-	-	-	(1,960)	(1,179)	66,089	5,639	60,450
Water – Treatment plants and facilities	1,993	165	1,828	-	-	-	-	(46)	(28)	1,965	211	1,754
Water - other	150,557	7,716	142,841	3,523	-	-	-	(4,550)	(2,764)	151,316	12,266	139,050
Stormwater network	93,990	3,119	90,871	399	-	-	-	(1,881)	(1,720)	92,668	5,001	87,667
Roading network	635,829	9,319	626,510	22,844	-	-	-	(11,408)	16,270	674,943	20,727	654,216
Land under roads	91,363	-	91,363	-	-	-	-	-	-	91,363	-	91,363
Total infrastructural assets	1,086,779	24,937	,061,843	30,657	-	-	-	(22,126)	9,946	1,127,381	47,063	1,080,318
Restricted Assets												
Harbour Land (not leased)	4,479	-	-	-	-	-	-	-	112	4,591	-	4,591
Recreational reserves	56,609	-	-	-	-	260	-	-	1,415	58,284	-	58,284
Total Restricted Assets	61,088	-	-	-	-	260	-	-	1,527	62,875	-	62,875
Total	1,275,916	40,757	1,235,15	36,072	(1,016)	400	889	(26,167)	12,318	1,323,689	66,036	1,257,653

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1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 15: Property, plant and equipment (continued)**

No property, plant and equipment is pledged as security.

Council has easements giving right to access to private property where infrastructure assets are located. It has not been feasible to value at this stage and when valued are not expected to be material.

Core infrastructure asset disclosure

Included within the Council infrastructure assets above are the following core Council assets:

	CLOSING BOOK VALUE	ADDITIONS	VESTED ASSETS	MOST RECENT REPLACEMENT COST ESTIMATE FOR REVALUED ASSETS	DATE OF ESTIMATE
	\$000	\$000	\$000	\$000	\$000
2025					
Water supply:					
- treatment plants and facilities	1,699	-	-	3,429	30 June 2025
- other assets (such as reticulation systems)	138,708	5,138	52	339,475	30 June 2025
Sewerage:					
- treatment plants and facilities	24,101	-	-	72,271	30 June 2025
- other assets (such as reticulation systems)	64,257	6,170	33	168,632	30 June 2025
Stormwater drainage	88,546	3,298	-	185,545	30 June 2025
Roads and footpaths	897,935	17,689	-	1,286,251	30 June 2025
2024					
Water supply:					
- treatment plants and facilities	1,754	-	-	2,980	30 June 2024
- other assets (such as reticulation systems)	139,050	3,523	-	295,026	30 June 2024
Sewerage:					
- treatment plants and facilities	25,113	-	-	63,883	30 June 2024
- other assets (such as reticulation systems)	60,450	2,608		149,059	30 June 2024
Stormwater drainage	87,667	399	-	164,474	30 June 2024
Roads and footpaths	654,216	22,844	98	839,010	30 June 2024

Restricted assets

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).

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 15: Property, plant and equipment (continued)

Land under roads

The road reserve land for formed roads only has been valued as at 1 July 2006. Road reserves have been valued on the average land valued by urban rating areas and rural ward, reduced by a factor of 30% to account for the restricted use of the land. On transition to New Zealand equivalents to International Financial Reporting Standards on 1 July 2006, the Council elected to use the fair value of land under roads as at 1 July 2006. Land under roads is no longer revalued.

Vested infrastructural assets

Vested infrastructural assets are valued based on the actual quantities of infrastructural components vested and the current in-ground cost of providing identical services. Assets vested to Whakatāne District Council are recognised in the Statement of Comprehensive Revenue and Expense as revenue and in the Statement of Financial Position as property, plant and equipment.

Library collections

Library collections are valued at depreciated replacement cost in accordance with the International Valuation Standards 2017 and the relevant Accounting Standards and Policy. The most recent valuation of the library collection was performed by J Munroe, Certified Practicing Valuer of AON, and the valuation was effective as at 30 June 2023.

Museum collection

Museum collections are valued at fair value determined on a variety of valuation methods including market values, book value, replacement value, comparative value and values used by other institutions. The most recent valuation was performed by Dunbar Sloane and the valuation was effective as at 30 June 2023.

Harbour assets

The most recent valuation of harbour assets was performed by an independent Certified Practicing Valuer, P Erceg of Aon Risk Solutions. The valuation was effective as at 30 June 2023. Subsequent fair value assessments were carried out as at 30 June 2024 and 30 June 2025.

Capital commitments

The amount of contractual commitments for acquisition of property, plant and equipment is:

	2025 \$000	2024 \$000
Operational assets	-	-
Infrastructural assets		
Parks and reserves	-	-
Harbour	-	4,100
Refuse	-	-
Wastewater system	955	1,115
Water supply system	3,585	4,074
Stormwater network	5,117	5,077
Roading network	7,219	15,840
Restricted Assets	-	-
Total capital commitments	16,876	30,206

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 15: Property, plant and equipment (continued)****Insurance of assets disclosure**

Information relating to the insurance of the Council assets at 30 June 2024 is as follows.

	2025 \$000	2024 \$000
The total net book value of all Council assets covered by insurance contracts	474,709	472,212
The maximum amount to which insured assets are insured	744,009	690,805
The total net book value of all council assets covered by financial risk sharing arrangements	-	-
Maximum amount available to the Council under financial risk sharing arrangements	-	-
The value of assets that are self-insured	1,105,579	861,175
The value of funds maintained for self-insurance *	235	235

* Funds withdrawn to support costs incurred following 2017 floods. The payments continued for the next two years and and it is intended that the funds will be built back up.

In the event of natural disaster, central government may contribute up to 60% towards the restoration of water, drainage and sewerage assets, and provide a subsidy towards the restoration of roads.

All infrastructural assets are constructed on behalf of Whakatāne District Council by contractors.

Insurance Coverage

Information relating to the insurance coverage of the Council assets at 30 June 2025 is as follows.

	2025 \$000	2024 \$000
Infrastructure	120,000	120,000
Material damage (fire only)	63,000	38,000
Material damage (excl. fire)	517,822	492,807
Vehicles	5,444	5,500
Machinery Breakdown	24,340	23,137
Forestry	318	311
Fine Arts	13,067	11,037
Marine Hull	17	12

Uninsured assets

Council does not insure:

- Land - operating land, park land, reserve land, land under roads
- The Roding network including bridges

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 15: Property, plant and equipment (continued)

Work in progress

Property, plant and equipment in the course of construction by class of asset is detailed below:

	2025 \$000	2024 \$000
Water, Stormwater & Wastewater Systems	16,673	12,480
Roading Network	1,660	3,938
Buildings	2,832	-
Parks and Reserves	307	58
Ports and Harbour	467	553
Intangible Assets	1	14
Plant and Equipment	1,504	1,037
Total work in progress	23,443	18,080

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 16: Intangible assets****Breakdown of intangible assets and further information**

Movements in the carrying value for the computer software class of intangible assets are as follows:

	2025 \$000	2024 \$000
Cost		
Balance at 1 July	6,291	5,806
Additions	-	-
Disposals	85	485
Balance at 30 June	6,376	6,291
Accumulated amortisation and impairment		
Balance at 1 July	(5,431)	(5,203)
Amortisation charge	(264)	(228)
Disposals	-	-
Balance at 30 June	(5,695)	(5,431)
Total intangible assets at 30 June	681	860

There are no intangible assets in any other classes.

Restrictions

There are no restrictions over the title of intangible assets. No intangible assets are pledged as security for liabilities.

Capital commitments

There are no capital commitments for intangible assets at 30 June 2025 (2024: \$nil).

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 17: Forestry assets****Breakdown of forestry assets and further information**

	2025 \$000	2043 \$000
Balance at 1 July	286	280
Increases due to purchases	-	-
Gains/(losses) arising from changes attributable to physical changes	-	-
Gains/(losses) arising from changes attributable to price changes	-	-
Gains/(losses) arising from revaluation of forestry assets	(1)	6
Decreases due to sales	-	-
Decreases due to harvest	-	-
Total forestry assets	285	286

Financial risk management strategies

The Council is exposed to financial risks arising from changes in timber prices. The Council is a long-term forestry investor and does not expect timber prices to decline significantly in the foreseeable future. Therefore, no measures have been taken to manage the risks of a decline in timber prices. The Council revalues its forestry assets annually to ensure current market prices are taken into account.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 18: Investment property****Breakdown of investment property and further information**

	2025 \$000	2024 \$000
Balance at 1 July	43,226	44,043
Additions	-	447
Sales and disposals	-	-
Transfer (to) from non-current assets held for sale	-	-
Transfer (to) from restricted assets	-	(260)
Transfer (to) from operational land	-	(140)
Transfer (to) from operational buildings	-	-
Fair value gains/(losses) on valuation	(836)	(864)
Total investment property	42,390	43,226

Information about the revenue and expenses in relation to investment property as detailed below:

	2025 \$000	2024 \$000
Rental Revenue	2,391	2,343
Additions	189	806

Fair value of investment property

The valuation of investment property was performed by Jeremy Tucker, an independent valuer of Preston Rowe Paterson (Tauranga) Ltd. They are experienced valuers with extensive market knowledge in the types and location of investment properties owned by the Council.

Valuations for freehold investment properties relate to the market value in comparison to comparable sales evidence for similar properties in the surrounding area. Restricted land within the investment category: \$nil (2024: \$nil).

The valuation includes lessors' interests in freehold land holdings held by the Council. The majority of these leases are perpetually renewable of 14-year terms. The valuation for lessors' interests within the portfolio was based on recent sales from centres throughout New Zealand.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 19: Payables and deferred revenue****Breakdown of payables and deferred revenue and further information**

	2025 \$000	2024 \$000
Payables and deferred revenue under exchange transactions:		
Trade payables and accrued expenses	11,620	13,595
Income in advance	3,583	4,588
Deposits held	986	1,128
Amounts due to customers for contract work	600	715
Amounts due to Bay of Plenty Regional Council for rates collected on their behalf	330	473
Payables and deferred revenue under exchange transactions:		
Other taxes payable (e.g. GST and FBT)	937	-
Other grants and bequests received subject to substantive conditions not yet met	-	-
Total payables and deferred revenue	18,056	20,499

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

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 20: Borrowings and other financial liabilities****Breakdown of borrowings and other financial liabilities and further information**

	2025 \$000	2024 \$000
Current portion		
Secured loans	32,000	22,000
Deposits	-	-
Total current portion	32,000	22,000
Non-current portion		
Secured loans	145,800	131,500
Other financial liabilities	1,000	1,000
Total non-current portion	146,800	132,500
Total borrowings and other financial liabilities	178,800	154,500

Interest terms for secured loans

The Council's secured loans are mostly issued at floating rates of interest. For floating rate debt, the interest rate is reset quarterly based on the 90-day bank bill rate plus a margin for credit risk. External interest rates at 30 June 2025 range from 1.06% to 5.74% (2024: 1.06% to 7.21%) with a weighted average rate of 4.33% (2024: 6.05%). Interest expense for 2025 was \$9.159 million (2024: \$7.798 million).

Other secured loan facilities

The Council has an interchangeable loan facility with ANZ of \$20 million. As at 30 June 2025, Nil (2024: Nil) of this facility was being utilised.

Security

The Council's secured loans are secured over the future rating revenue of the Council.

Internal borrowings.

Internal borrowings are eliminated on consolidation of activities in the Council's financial statements.

Fair values

Due to interest rates on debt resetting to a market rate every three months, the carrying amounts of secured loans approximates their fair value.

Information about the maturity profile of borrowings and other financial liabilities is detailed below:

	2025 \$000	2024 \$000
Maturing in under one year	32,000	22,000
Maturing in 1-2 years	33,500	32,000
Maturing in 2-3 years	41,000	33,500
Maturing in 3-4 years	44,000	41,000
Maturing in 4-5 years	28,000	26,000
Maturing in 5 years+	300	-
Total borrowings	178,800	154,500

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 20: Borrowings and other financial liabilities (continued)****Internal Borrowings**

Information on internal borrowings per activity group is provided in the tables below. Internal borrowings are eliminated on consolidation of activities in Council's financial statements

YEAR ENDED 30 JUNE 2025	BALANCE AT 1 JULY \$000	BORROWINGS \$000	REPAYMENTS \$000	BALANCE AT 30 JUNE \$000	INTEREST \$000
Groups of activities					
Democracy	44	-	6	39	2
Arts and Culture	3,715	104	180	3,639	150
Aquatic Centres	6,300	1,071	280	7,092	257
Economic Development	1,019	539	13	1,546	44
Climate Change and Resilience	2,084	-	68	2,016	84
Stormwater	21,812	4,421	1,038	25,195	955
Wastewater	13,861	8,609	786	21,683	733
Water Supply	25,330	10,084	930	34,483	1,224
Ports and Harbour	6,247	533	305	6,457	263
Parks and Reserves	3,560	1,351	244	4,667	170
Whakatane Holiday Park	2,350	197	61	2,486	99
Transport Connections	20,151	498	1,066	19,583	823
Building and Resource Management	6,845	1,023	728	7,141	283
Waste Management	2,698	1,551	475	3,773	140
Community Regulation	-	13	-	13	-
Community Facilities	1,309	1,236	78	2,468	77
Corporate Services	15,892	756	648	16,000	657
Total	133,218	31,987	6,906	158,299	5,962

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 20: Borrowings and other financial liabilities (continued)**

YEAR ENDED 30 JUNE 2024	BALANCE AT 1 JULY \$000	BORROWINGS \$000	REPAYMENTS \$000	BALANCE AT 30 JUNE \$000	INTEREST \$000
Groups of activities					
Leadership and Community	50	-	6	44	3
Strategy and Futures	7,782	761	678	7,685	426
Transport Connections	14,731	5,420	-	20,151	887
Water Supply	20,726	5,511	907	25,330	1,166
Sewage Treatment and Disposal	11,283	3,081	503	13,861	634
Stormwater Drainage	19,152	3,604	944	21,812	1,066
Waste Management and Minimisation	2,234	790	326	2,698	118
Community Experience	19,672	4,676	866	23,482	1,059
Community Safety	2,215	120	251	2,084	117
Corporate Services	16,237	424	769	15,892	2,321
Total	114,080	24,387	5,249	113,218	7,797

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 21: Employee entitlements****Breakdown of employee entitlements**

	2025 \$000	2024 \$000
Current portion		
Accrued pay	1,388	1,157
Annual and long service leave	2,513	2,449
Long service leave	122	118
Sick leave	55	31
Total current portion	4,077	3,755
Non-current portion		
Long service leave	487	456
Sick Leave	97	114
Total non-current portion	584	570
Total employee entitlements	4,661	4,325

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 22: Provisions****Breakdown of provisions and further information**

	2025 \$000	2024 \$000
Current portion		
Landfill aftercare provision	118	1,189
Weathertightness and other claims provision	324	56
Future loss on sale of investment property provision	-	-
Total current portion	442	1,245
Non-current portion		
Landfill aftercare provision	3,552	3,687
Weathertightness and other claims provision	15	60
Future loss on sale of investment property provision	1,221	1,221
Total non-current portion	4,788	4,968
Total provisions	5,230	6,213

Landfill aftercare provision

The Council's responsibilities include all post-closure costs such as lease costs, leachate monitoring, recapping, track maintenance, bores, fencing, consents, risk assessment, monitoring, maintenance and emergency works.

Estimating the landfill aftercare provision?

The Council engaged an independent engineer in 2023 to review the provisions for the Landfill provision. Peter Askey, Technical Principal Solid Waste of WSP confirmed that Council had "taken a reasonable approach to setting the budget allocations".

The cash outflows for landfill post-closure costs are expected to occur between 2025 and 2055. The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The future cash outflows have been estimated taking into account existing technology and known changes to legal requirements. The gross provision before discounting is \$4.86 million (2024: \$5.23 million).

Discount rates ranging from 3.20% to 5.62% (2024: 4.57% to 5.30%) have been used to discount the estimated future cash outflows. These rates have been determined using the Treasury Risk Free Rates.

Weathertightness and other building related claims provision

The Weathertight Homes Resolution Service (WHRS), a central government service established under the Weathertight Homes Resolution Services Act 2006, no longer accepts claims. The Council has no historical claims outstanding with this service. The Council has continued to provide for potential liability in the 2025 financial statements of \$339,000 (2024: \$116,000) based on the expected outcome of known weathertight and other building related claims.

Future loss on sale of investment property provision

A provision has been made to take account of the difference between the current fair value of Property Intended for Sale and the sale price as stated in the Sale and Purchase Agreement in September 2017. See also note on Investment Property.

Other claims

There are no other claims known at 30 June 2025 other than those provided for. Further details on potential liabilities are explained in Note 23: Contingencies.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 22: Provisions (continued)**

Movements for each class of provision are as follows:

	Landfill aftercare provision	Weathertightness and other claims provision	Future loss on sale of investment property provision	Total
	\$000	\$000	\$000	\$000
Balance at 1 July 2023	3,400	75	1,721	5,196
Additional provisions	2,207	41	-	1,748
Amounts used	(731)	-	(500)	(731)
Unused amounts reversed	-	-	-	-
Discount unwind (Note 5: Finance costs)	-	-	-	-
Balance at 30 June 2024	4,876	116	1,221	6,213
2024 Movement in provisions	1,476	41	(500)	1,017
Balance at 1 July 2024	4,876	116	1,221	6,213
Additional provisions	505	223	-	728
Amounts used	(1,711)	-	-	(1,711)
Unused amounts reversed	-	-	-	-
Discount unwind (Note 5: Finance costs)	-	-	-	-
Balance at 30 June 2025	3,670	339	1,221	5,230
2025 Movement in provisions	(1,206)	223	-	(983)

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 23: Contingencies****Contingent liabilities to be updated for 2025**

The Council has contingent liabilities for indemnity claims, but the only claims that might be estimated are related to building defects (see below and Provisions note) and a provision has been made in the financial statements to anticipate this liability.

Building Act claims including weathertightness claims

The Building Act 2004 imposes certain obligations and liabilities on local authorities relating to the issue of building consents and inspection of work done. At the date of these financial statements, there are three matters indicating potential liabilities that have been estimated for the provision. The calculation is based on a forecast percentage estimate of the total claim.

The amount of any potential future claims cannot be reliably estimated and is therefore unquantifiable.

Local Government Funding Agency

The Council is a guarantor of the New Zealand Local Government Funding Agency Limited (LGFA).

The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. LGFA has a current credit rating from Standard and Poor's of AAA for local currency and a foreign currency rating of AA+ as at 30 June 2025.

As at 30 June 2025, the Council is one of 30 local authority shareholders and 72 local authority guarantors of the LGFA. The New Zealand Government also has a 20% shareholding in the LGFA. When aggregated with the uncalled capital of other shareholders, \$20.0 million is available in the event that an imminent default is identified. Also, together with the other shareholders and guarantors, the Council is a guarantor of all the LGFA's borrowings.

At 30 June 2025, the LGFA had borrowings totalling \$25.53 billion (2024: \$21.8 billion).

Financial reporting standards require the Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee and therefore has not recognised a liability.

The Council considers the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that:

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

Engineering report on subdivision

Representatives of the owners of properties within a subdivision have approached the Council because of issues arising around slips and stormwater management in and around the accessway of the subdivision. Formal legal proceedings were issued against the Council as third defendant in July 2025. The claim has been notified to council insurers but it is too early to ascertain potential liability.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 23: Contingencies (continued)*****Resource consent on water bottling plant***

The Supreme Court has granted leave to the appellants to challenge the Court of Appeal decision that led to the granting of resource consents for an expanded water bottling plant in Otakiri. The Court of Appeal decision was released in late 2022, effectively dismissing the appeals. The Court did not agree that the consent was appropriately considered as a 'change of conditions' of an existing consent, and instead considered that a new resource consent should have been applied for. It did, however, decide that the full matters that would have been considered as a new consent were in fact considered during the processing of the s127 application and therefore the earlier Court decision stands. The Council may be asked to consider an application for a costs award should the Council be successful in the Court of Appeal.

Edgecumbe stop bank breach 2017

In August 2023, a class action claim (Jill Payne and IAG New Zealand Ltd) was raised against the Council, together with the Bay of Plenty Regional Council, related to alleged duty of care in relation to monitoring and maintaining a flood wall located at 54-64 College Road, Edgecumbe. The Council is contesting the claims which is difficult to quantify due to the nature of the issues, the uncertainty of the outcome and/or the extent to which the Council have a responsibility to the claimant.

New Zealand Mutual Liability Riskpool Scheme

The Council was previously a member of the New Zealand Mutual Liability Riskpool Scheme ('RiskPool'). The scheme is in wind down,; however the Council has an ongoing obligation to contribute to the scheme should a call be made by the Riskpool Board in respect of any historical claims (to the extent those claims are not covered by reinsurance) based on the Council's members in a related fund year, and to fund the ongoing operation of the scheme.

The likelihood of any call, in respect of historical claims diminishes with each year as limitation periods expire.

However, as a result of the Supreme Court decision on 1 August 2023 in Napier City Council v Local Government Mutual Funds Trustee Limited, Riskpool notified its members on 2 August 2023 that it has a liability in relation to non- weathertight defects (in a mixed claim involving both weathertight and non- weathertight defects). Riskpool has advised that it is working through the implications of the Supreme Court decision.

Council made a payment in January 2024 of \$134,319 and a subsequent payment in September 2025 of \$59,152.36.

At this point any further potential liability for future claims, is unable to be quantified.

Employment disputes

There was one employment dispute at 30 June 2024. This cannot yet be quantified but may result in a payment of approximately \$10,000 (202: xxx).

Contingent assets

There are no known contingent assets at balance date.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 24: Equity****Breakdown of equity and further information**

	2025	2024
	\$000	\$000
Accumulated funds		
Balance at 1 July	442,241	447,519
Surplus / (deficit) for the year	(9,785)	(5,277)
Other reserve movements	(1,046)	(33)
Changes in Equity – tax	17	17
Transfers to restricted reserves	(2,916)	(3,096)
Transfers to Council Created Reserves	(26,622)	(31,361)
Transfers from restricted reserves	2,987	2,983
Transfer from Council Created Reserves	28,294	31,489
Total accumulated funds	433,170	442,241
Council created reserves		
Balance at 1 July	2,172	2,300
Transfers to accumulated funds	26,622	31,361
Transfers from accumulated funds	(28,294)	(31,489)
Balance at 30 June	500	2,172
Restricted reserves		
Balance at 1 July	15,188	15,075
Transfers to accumulated funds	2,916	3,096
Transfers from accumulated funds	(2,987)	(2,983)
Balance at 30 June	15,117	15,188
Asset revaluation reserve		
Balance at 1 July	740,866	728,547
Revaluation of operational assets	(991)	846
Revaluation of restricted assets	(3,144)	1,527
Revaluation of roading	236,580	16,271
Revaluation of water	(885)	(2,792)
Revaluation of sewerage	(538)	(1,685)
Revaluation of land drainage	(558)	(1,720)
Revaluation of other infrastructural assets	(439)	(128)
Deferred tax on revaluation	-	-
Balance at 30 June	970,891	740,866

Note 24: Equity (continued)**Operating reserves**

Information about operating reserves funds provided for within accumulated funds held for a general or specific purpose is provided below:

Description	Activity group	Balance at 30.6.23 / 1.7.23 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.24 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.25 \$000
General Operating Reserves								
General Rates and Revenues	General Council	(1,436)	7,640	(9,499)	(3,294)	5,763	(5,091)	(2,623)
Fixed Assets	General Council	2,500	-	-	2,500	-	-	2,500
Roading Rate	Transport Connections	642	1,917	(532)	2,027	1,358	(2,623)	762
Parking Enforcement	Transport Connections	(60)	-	(119)	(180)	9	(158)	(329)
District Growth Rate Reserve	District Growth	128	122	(98)	152	86	(211)	27
Water Supply – Equalised schemes	Equalised Water Supply	701	1,178	(1,094)	785	(475)	(434)	(124)
Water Supply - Murupara	Murupara Water Supply	71	46	(43)	74	7	-	81
Water Supply - Plains	Plains Water Supply	(937)	2,180	(1,268)	(25)	52	-	27
Wastewater – Equalised schemes	Equalised Sewage Treatment and Disposal	(142)	1,993	(1,262)	589	118	(548)	160
Wastewater - Murupara	Murupara Sewage Treatment and Disposal	(10)	200	(2)	188	79	-	268
Wastewater - Matata	Matata Sewage Treatment and Disposal	(198)	93	(10)	(115)	6	(577)	(686)
Stormwater - Whakatāne	Stormwater	(295)	1,031	(9)	727	79	(504)	302
Stormwater – Ohope	Stormwater	137	11	(2)	146	49	-	195
Stormwater - Edgecumbe	Stormwater	45	82	(1)	126	41	-	167
Stormwater - Matatā	Stormwater	(108)	0	(7)	(115)	2	(35)	(148)
Stormwater - Murupara	Stormwater	3	1	(1)	3	5	-	8
Stormwater - Taneatua	Stormwater	(9)	-	(1)	(10)	14	(0)	4
Stormwater - Te Teko	Stormwater	(0)	1	(1)	(0)	1	-	1
Stormwater - Te Mahoe	Stormwater	(2)	-	-	(2)	1	(0)	(1)
Refuse Collection Rate	Waste Management and Minimisation	(234)	43	(462)	(654)	603	(207)	(258)
Dog Control	Community Safety	(289)	-	(423)	(711)	227	(140)	(625)
Pensioner Housing	Community Experience	649	34	-	682	28	-	710
Total General Operating Reserves		1,156	16,571	(14,832)	2,895	8,052	(10,528)	418

Note 24: Equity (continued)

Operating reserves (continued)

Information about operating reserves funds provided for within accumulated funds held for a general or specific purpose is provided below:

Description	Activity group	Balance at 30.6.23 / 1.7.23 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.24 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.25 \$000
Renewal / depreciation operating reserves								
Strategic and Investment Properties	Strategy and Futures	3	0	-	3	0	-	3
Roading	Transportation Connections	162	2,722	(3,587)	(703)	3,329	(3,633)	(1,008)
Water Supply – Equalised schemes	Water Supply	(906)	1,474	(2,371)	(1,803)	4,115	(2,216)	98
Water Supply - Murupara	Water Supply	319	109	(376)	52	209	(25)	236
Water Supply - Plains	Water Supply	(747)	325	(265)	(687)	427	(181)	(443)
Wastewater – Equalised schemes	Sewage Treatment and Disposal	3,968	2,305	(2,404)	3,869	2,307	(2,129)	4,048
Wastewater - Matata	Sewage Treatment and Disposal	123	6	-	130	5	-	135
Wastewater - Murupara	Sewage Treatment and Disposal	825	204	(435)	594	39	-	634
Stormwater - Edgecumbe	Stormwater	78	53	-	131	78	-	209
Stormwater - Matata	Stormwater	52	17	-	69	20	-	89
Stormwater - Murupara	Stormwater	193	50	-	243	25	-	267
Stormwater - Ohope	Stormwater	(38)	53	(1)	14	83	-	97
Stormwater - Taneatua	Stormwater	14	12	-	26	11	-	37
Stormwater - Te Mahoe	Stormwater	32	7	-	39	8	-	47
Stormwater - Te Teko	Stormwater	13	4	-	17	6	-	23
Stormwater - Whakatane	Stormwater	(3,225)	532	(1,819)	(4,512)	900	(2,652)	(6,264)
Refuse Disposal	Waste Management and Minimisation	56	38	(97)	(3)	33	(70)	(40)
Parks Reserves and Gardens	Community Experience	16	659	(490)	185	647	(515)	317
Recreation	Community Experience	181	10	-	191	20	-	210
Cemeteries	Community Experience	203	122	(12)	314	141	(27)	428
Aquatic Centres	Community Experience	(97)	255	(474)	(316)	289	(494)	(521)
Libraries and Galleries	Community Experience	16	120	(134)	2	114	(137)	(21)

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 24: Equity (continued)

Operating reserves (continued)

Information about operating reserves funds provided for within accumulated funds held for a general or specific purpose is provided below:

Description	Activity group	Balance at 30.6.23 / 1.7.23 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.24 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.25 \$000
Renewal / Depreciation Reserves								
Museums and Archives	Community Experience	172	9	-	181	7	-	188
Halls	Community Experience	47	398	(341)	104	403	(305)	202
Public Conveniences	Community Experience	13	92	(64)	41	57	(216)	(118)
Ports and Harbours	Community Experience	(430)	227	(420)	(623)	142	(33)	(515)
Pensioner Housing	Community Experience	448	23	-	471	19	-	490
Holiday Park	Community Experience	9	44	(96)	(42)	87	(66)	(20)
Dog Control	Community Safety	(4)	-	(0)	(4)	-	(0)	(4)
Corporate Property	Corporate Services	331	392	(261)	463	398	(128)	733
Information Management	Corporate Services	48	861	(1,148)	(239)	534	(1,237)	(941)
Vehicle and Plant Reserve	Corporate Services	561	568	(207)	922	594	(44)	1,471
Airport Whakatāne	General Council	(471)	111	(23)	(383)	127	(64)	(320)
Total Renewal/Depreciation Reserves		1,966	11,803	(15,024)	(1,254)	15,174	(14,172)	(254)
Other Operating Reserves								
Community Board - Whakatāne-Ōhope	Leadership and Community	107	5	(14)	98	10	(3)	105
Community Board - Rangitaiki	Leadership and Community	50	7	-	58	14	-	72
Community Board - Taneatua	Leadership and Community	23	1	(1)	23	13	-	36
Community Board - Murupara	Leadership and Community	25	1	(2)	24	6	-	30
Iwi Liaison Community Projects	Leadership and Community	9	-	-	9	0	-	9
Roading Storm Damage Reserve	Transport Connections	446	214	(424)	236	196	-	432
Te Mahoe Water - special	Water Supply	25	1	-	26	1	-	27
Waste Minimisation Reserve	Waste Minimisation	475	638	(127)	987	548	-	1,535
Disaster Mitigation	Stormwater	(14)	57	(67)	(25)	27	(11)	(8)
Car Parks Development	Community Experience	18	1	-	19	1	-	20

Note 24: Equity (continued)**Operating reserves (continued)**

Information about operating reserves funds provided for within accumulated funds held for a general or specific purpose is provided below:

Description	Activity group	Balance at 30.6.23 / 1.7.23 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.24 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.25 \$000
Other Operating Reserves (continued)								
Museum Collections	Community Experience	1	0	-	1	0	-	1
Galatea Reserve Development	Community Experience	2	0	-	2	0	-	2
Disabled Facilities	Community Experience	-	-	-	-	-	(0)	(0)
Whakatane Holiday Park	Community Experience	(1,264)	460	(471)	(1,275)	33	(553)	(1,795)
Leaky Homes Reserve	Community Safety	322	177	-	499	20	-	519
Whakaari 2019 Eruption	Community Safety	(229)	-	(12)	(241)	-	(10)	(251)
General Disaster Reserve	General Council	224	12	-	235	9	-	245
Asset Divestment	General Council	825	42	(40)	827	(93)	(12)	721
Sale of Bennett Block	General Council	(119)	-	(6)	(125)	-	(5)	(130)
Parks and Reserves Financial Contribution	Parks and Reserves	241	13	-	253	10	-	264
Airport Whakatāne	General Council	(1,988)	1,357	(469)	(1,100)	99	(498)	(1,500)
Total Other Operating Reserves		(822)	2,986	(1,633)	532	895	(1,092)	335
Reserves Total Council Created Operating		2,300	31,360	(31,489)	2,172	24,121	(25,793)	500

Purpose of each operating reserve fund

General operating reserves - These are set aside by the Council to fund short-term operational matters, such as some loan repayments, or to hold short-term surpluses arising from operations.

Renewal / depreciation operating reserves - These are set aside by the Council to fund short- to medium-term timing variations in the future capital expenditure associated renewal of assets from Council activities, such as water, wastewater, stormwater, roads and footpath, facilities, property plant and equipment.

Other operating reserves - These are set aside by the Council to fund specific future or potential operating activities of the Council associated with the nature of the reserve.

If not required, the Council can elect to transfer these to other operating reserves or transferred to unreserved accumulated funds.

Note 24: Equity (continued)**Operating reserves**

Information about operating reserves funds provided for within accumulated funds held for a general or specific purpose is provided below:

Description	Activity group	Balance at 30.6.23 / 1.7.23 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.24 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.25 \$000
General Operating Reserves								
General Rates and Revenues	General Council	(1,436)	7,640	(9,499)	(3,294)	5,763	(5,091)	(2,623)
Fixed Assets	General Council	2,500	-	-	2,500	-	-	2,500
Roading Rate	Transport Connections	642	1,917	(532)	2,027	1,358	(2,623)	762
Parking Enforcement	Transport Connections	(60)	-	(119)	(180)	9	(158)	(329)
District Growth Rate Reserve	District Growth	128	122	(98)	152	86	(211)	27
Water Supply – Equalised schemes	Equalised Water Supply	701	1,178	(1,094)	785	(475)	(434)	(124)
Water Supply - Murupara	Murupara Water Supply	71	46	(43)	74	7	-	81
Water Supply - Plains	Plains Water Supply	(937)	2,180	(1,268)	(25)	52	-	27
Wastewater – Equalised schemes	Equalised Sewage Treatment and Disposal	(142)	1,993	(1,262)	589	118	(548)	160
Wastewater - Murupara	Murupara Sewage Treatment and Disposal	(10)	200	(2)	188	79	-	268
Wastewater - Matata	Matata Sewage Treatment and Disposal	(198)	93	(10)	(115)	6	(577)	(686)
Stormwater - Whakatāne	Stormwater	(295)	1,031	(9)	727	79	(504)	302
Stormwater – Ohope	Stormwater	137	11	(2)	146	49	-	195
Stormwater - Edgecumbe	Stormwater	45	82	(1)	126	41	-	167
Stormwater - Matatā	Stormwater	(108)	0	(7)	(115)	2	(35)	(148)
Stormwater - Murupara	Stormwater	3	1	(1)	3	5	-	8
Stormwater - Taneatua	Stormwater	(9)	-	(1)	(10)	14	(0)	4
Stormwater - Te Teko	Stormwater	(0)	1	(1)	(0)	1	-	1
Stormwater - Te Mahoe	Stormwater	(2)	-	-	(2)	1	(0)	(1)
Refuse Collection Rate	Waste Management and Minimisation	(234)	43	(462)	(654)	603	(207)	(258)
Dog Control	Community Safety	(289)	-	(423)	(711)	227	(140)	(625)
Pensioner Housing	Community Experience	649	34	-	682	28	-	710
Total General Operating Reserves		1,156	16,571	(14,832)	2,895	8,052	(10,528)	418

Note 24: Equity (continued)

Operating reserves (continued)

Information about operating reserves funds provided for within accumulated funds held for a general or specific purpose is provided below:

Description	Activity group	Balance at 30.6.23 / 1.7.23 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.24 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.25 \$000
Renewal / depreciation operating reserves								
Strategic and Investment Properties	Strategy and Futures	3	0	-	3	0	-	3
Roading	Transportation Connections	162	2,722	(3,587)	(703)	3,329	(3,633)	(1,008)
Water Supply – Equalised schemes	Water Supply	(906)	1,474	(2,371)	(1,803)	4,115	(2,216)	98
Water Supply - Murupara	Water Supply	319	109	(376)	52	209	(25)	236
Water Supply - Plains	Water Supply	(747)	325	(265)	(687)	427	(181)	(443)
Wastewater – Equalised schemes	Sewage Treatment and Disposal	3,968	2,305	(2,404)	3,869	2,307	(2,129)	4,048
Wastewater - Matata	Sewage Treatment and Disposal	123	6	-	130	5	-	135
Wastewater - Murupara	Sewage Treatment and Disposal	825	204	(435)	594	39	-	634
Stormwater - Edgecumbe	Stormwater	78	53	-	131	78	-	209
Stormwater - Matata	Stormwater	52	17	-	69	20	-	89
Stormwater - Murupara	Stormwater	193	50	-	243	25	-	267
Stormwater - Ohope	Stormwater	(38)	53	(1)	14	83	-	97
Stormwater - Taneatua	Stormwater	14	12	-	26	11	-	37
Stormwater - Te Mahoe	Stormwater	32	7	-	39	8	-	47
Stormwater - Te Teko	Stormwater	13	4	-	17	6	-	23
Stormwater - Whakatane	Stormwater	(3,225)	532	(1,819)	(4,512)	900	(2,652)	(6,264)
Refuse Disposal	Waste Management and Minimisation	56	38	(97)	(3)	33	(70)	(40)
Parks Reserves and Gardens	Community Experience	16	659	(490)	185	647	(515)	317
Recreation	Community Experience	181	10	-	191	20	-	210
Cemeteries	Community Experience	203	122	(12)	314	141	(27)	428
Aquatic Centres	Community Experience	(97)	255	(474)	(316)	289	(494)	(521)
Libraries and Galleries	Community Experience	16	120	(134)	2	114	(137)	(21)

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 24: Equity (continued)**Operating reserves (continued)**

Information about operating reserves funds provided for within accumulated funds held for a general or specific purpose is provided below:

Description	Activity group	Balance at 30.6.23 / 1.7.23 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.24 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.25 \$000
Renewal / Depreciation Reserves								
Museums and Archives	Community Experience	172	9	-	181	7	-	188
Halls	Community Experience	47	398	(341)	104	403	(305)	202
Public Conveniences	Community Experience	13	92	(64)	41	57	(216)	(118)
Ports and Harbours	Community Experience	(430)	227	(420)	(623)	142	(33)	(515)
Pensioner Housing	Community Experience	448	23	-	471	19	-	490
Holiday Park	Community Experience	9	44	(96)	(42)	87	(66)	(20)
Dog Control	Community Safety	(4)	-	(0)	(4)	-	(0)	(4)
Corporate Property	Corporate Services	331	392	(261)	463	398	(128)	733
Information Management	Corporate Services	48	861	(1,148)	(239)	534	(1,237)	(941)
Vehicle and Plant Reserve	Corporate Services	561	568	(207)	922	594	(44)	1,471
Airport Whakatāne	General Council	(471)	111	(23)	(383)	127	(64)	(320)
Total Renewal/Depreciation Reserves		1,966	11,803	(15,024)	(1,254)	15,174	(14,172)	(254)
Other Operating Reserves								
Community Board - Whakatāne-Ōhope	Leadership and Community	107	5	(14)	98	10	(3)	105
Community Board - Rangitaiki	Leadership and Community	50	7	-	58	14	-	72
Community Board - Taneatua	Leadership and Community	23	1	(1)	23	13	-	36
Community Board - Murupara	Leadership and Community	25	1	(2)	24	6	-	30
Iwi Liaison Community Projects	Leadership and Community	9	-	-	9	0	-	9
Roading Storm Damage Reserve	Transport Connections	446	214	(424)	236	196	-	432
Te Mahoe Water - special	Water Supply	25	1	-	26	1	-	27
Waste Minimisation Reserve	Waste Minimisation	475	638	(127)	987	548	-	1,535
Disaster Mitigation	Stormwater	(14)	57	(67)	(25)	27	(11)	(8)
Car Parks Development	Community Experience	18	1	-	19	1	-	20

Note 24: Equity (continued)**Operating reserves (continued)**

Information about operating reserves funds provided for within accumulated funds held for a general or specific purpose is provided below:

Description	Activity group	Balance at 30.6.23 / 1.7.23 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.24 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.25 \$000
Other Operating Reserves (continued)								
Museum Collections	Community Experience	1	0	-	1	0	-	1
Galatea Reserve Development	Community Experience	2	0	-	2	0	-	2
Disabled Facilities	Community Experience	-	-	-	-	-	(0)	(0)
Whakatane Holiday Park	Community Experience	(1,264)	460	(471)	(1,275)	33	(553)	(1,795)
Leaky Homes Reserve	Community Safety	322	177	-	499	20	-	519
Whakaari 2019 Eruption	Community Safety	(229)	-	(12)	(241)	-	(10)	(251)
General Disaster Reserve	General Council	224	12	-	235	9	-	245
Asset Divestment	General Council	825	42	(40)	827	(93)	(12)	721
Sale of Bennett Block	General Council	(119)	-	(6)	(125)	-	(5)	(130)
Parks and Reserves Financial Contribution	Parks and Reserves	241	13	-	253	10	-	264
Airport Whakatāne	General Council	(1,988)	1,357	(469)	(1,100)	99	(498)	(1,500)
Total Other Operating Reserves		(822)	2,986	(1,633)	532	895	(1,092)	335
Reserves Total Council Created Operating		2,300	31,360	(31,489)	2,172	24,121	(25,793)	500

Purpose of each operating reserve fund

General operating reserves - These are set aside by the Council to fund short-term operational matters, such as some loan repayments, or to hold short-term surpluses arising from operations.

Renewal / depreciation operating reserves - These are set aside by the Council to fund short- to medium-term timing variations in the future capital expenditure associated renewal of assets from Council activities, such as water, wastewater, stormwater, roads and footpath, facilities, property plant and equipment.

Other operating reserves - These are set aside by the Council to fund specific future or potential operating activities of the Council associated with the nature of the reserve.

If not required, the Council can elect to transfer these to other operating reserves or transferred to unreserved accumulated funds.

Note 24: Equity (continued)

Restricted reserves

Information about restricted reserves is provided below:

Description	Activity group	Balance at 30.6.23 / 1.7.23 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.24 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.25 \$000
Development Contribution Reserves								
Roading	Transportation Connections	664	62	(10)	716	108	-	824
Water Supply - Edgecumbe	Water Supply	9	0	-	10	0	-	10
Water Supply - Matata	Water Supply	85	4	-	89	4	-	93
Water Supply - Ohope	Water Supply	150	12	-	162	17	-	179
Water Supply - Plains	Water Supply	(68)	-	(4)	(72)	-	(3)	(74)
Water Supply - Whakatāne	Water Supply	(203)	9	(35)	(228)	12	(20)	(236)
Wastewater - Coastlands	Sewage Treatment and Disposal	(702)	-	(74)	(776)	-	(31)	(807)
Wastewater - Edgecumbe	Sewage Treatment and Disposal	(4)	-	(0)	(4)	-	(0)	(4)
Wastewater - Ohope	Sewage Treatment and Disposal	308	17	-	325	13	-	338
Wastewater - Whakatāne	Sewage Treatment and Disposal	(2,280)	8	(119)	(2,391)	8	(96)	(2,479)
Stormwater - Matata	Stormwater	1	0	-	1	0	-	1
Stormwater - Ohope	Stormwater	147	8	-	155	6	-	161
Stormwater - Whakatāne	Stormwater	109	10	(87)	32	4	(66)	(29)
Solid Waste	Waste Management and Minimisation	346	18	-	364	15	(1)	378
Parks, Gardens and Reserves	Community Experience	124	8	(2)	131	70	(2)	199
Whakatane Carparks	Community Safety	(10)	-	(1)	(11)	-	(0)	(11)
Community Infrastructure	General Council	543	70	(5)	607	55	(0)	662
Total Development Contribution Restricted Reserves		(781)	227	(336)	(889)	312	(219)	(796)

Note 24: Equity (continued)

Restricted reserves (continued)

Description	Activity group	Balance at 30.6.23 / 1.7.23 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.24 \$000	Transfers into funds \$000	Transfer out of funds \$000	Balance at 30.6.25 \$000
Other restricted reserves								
Harbour Land Sales Fund	Community Experience	14,266	744	-	15,010	605	-	15,615
Harbour Capital Fund	Community Experience	1,386	2,115	(2,647)	854	1,991	(2,768)	76
Capital Contributions Roothing	Transportation Connections	72	4	-	76	3	-	79
Total other restricted reserves		130	7	(0)	137	6	(0)	142
Total Other Restricted Reserves		15,855	2,869	(2,647)	16,076	2,604	(2,768)	15,912
Total Restricted Reserves		15,074	3,096	(2,983)	15,187	2,916	(2,987)	15,116

Restricted reserves

Development contribution reserves - These include development and financial contributions levied by Whakatāne District Council for capital works and are intended to contribute to the growth-related capital expenditure in the infrastructural asset activities of Roads, Water Supply, Wastewater Management, Stormwater Drainage, Waste Management and Disposal, Parks and Reserves, Facilities, Carports and Subdivisions within communities.

Other restricted reserves - These are funds subject to specific conditions accepted as binding by Whakatāne District Council, such as bequests or operations in trust under specific Acts, and which may not be revised by the Council without reference to the Courts or third party. Harbour reserves within this group are recorded to give effect to clause 21 of the 1976 Order in Council for the Union of Whakatāne County and Whakatāne Borough and dissolution of Whakatāne Harbour Board.

Capital management

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

The LGA 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 LGA 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 that ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

1.2.4 Appendix 4 - Financial Statements(Cont.)

The LGA requires the Council to make adequate and effective provision in its Long Term Plan (LTP) and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans. The LGA also sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council’s Long Term Plan.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 25: Related party transactions**

Related parties include subsidiaries, associates, joint ventures, key management personnel, elected representatives of the Council, their close family members, and entities controlled by them. Close family members include spouses or domestic partners, children and dependents.

Apart from the disclosures provided below, no disclosures have been made with related parties for transactions that are:

- within a normal supplier or client/recipient relationship; and
- on terms and conditions 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.

Further, no disclosure has 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.

No provision has been required, nor any expense recognised, for impairment of receivables, for any loans or other receivables to related parties (2024: nil).

Related party transactions required to be disclosed**Bay of Plenty Local Authority Shared Services Limited**

The Council has a one-ninth share in BOPLASS Limited. BOPLASS Limited was established to foster collaboration between councils in the delivery of services particularly back office or support services. During the year, the Council contracted BOPLASS Limited for services costing \$153,289 (2024: \$177,881.87).

Whakatāne Airport

Council has a 50:50 joint equity venture with the Ministry of Transport (Air Transport Division) in the Whakatāne Airport and both entities are considered to be related parties. Administrative and maintenance transactions totalling \$165,967 (2024: \$62,669) were carried out with the Joint Venture. Funds held by Council on behalf of the Airport total \$3,113,914 deficit (2024: \$2,734,237 deficit).

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 26: Events after balance date
Update 2025 – Local Water Done Well Progress

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 27A: Financial Instruments**

The Council adopted PBE IPSAS 41 from 1 July 2022.

PBE IPSAS 41 requires debt instruments to be subsequently measured at fair value through other comprehensive revenue and expense (FVTSD), amortised cost, or fair value through surplus or deficit (FVTOCRE). This classification is based on the business model for managing the debt instruments, and whether the payments are for solely payments of principal or interest on the principal amount outstanding.

The Council assessed the business model for its classes of financial assets at the date of initial application.

The Council's debt instruments are solely comprised of contractual cash flows solely for payments of principal and interest, in line with basic lending arrangements. This assessment was based on the facts and circumstances as at the initial recognition of the assets.

PBE IPSAS 41 requires equity instruments to be classified at FVTSD. However, it permits entities to make an irrevocable election on transition to PBE IPSAS 41 to subsequently measure at FVTOCRE if the shares are not held for trading. The Council has elected to subsequently measure all its shares at FVTOCRE.

Note 27B: Financial instrument categories

The following tables compare carrying amounts of the Council's financial assets and liabilities in each of the financial instrument categories:

	2025	2024
	\$000	\$000
Financial assets		
Fair value through surplus or deficit		
<i>Financial instruments</i>		
Derivative financial assets	-	1,686
<i>Loans and receivables</i>		
Cash and cash equivalents	9,739	17,623
Receivables	9,311	7,180
Total at FVTSD	19,050	26,490
Fair value through other comprehensive revenue and expense		
<i>Other financial assets</i>		
Unlisted shares	59	59
NZ Local Government Funding Agency	5,445	3,473
Investment in joint ventures and associates	12,433	12,433
Term loan - Air Chathams Ltd	350	350
Total at FVTOCRE	18,287	16,315
FINANCIAL LIABILITIES		
Fair value through surplus or deficit		
<i>Financial Instruments</i>		
Derivative financial liabilities	-	-
Total at FVTSD		
Amortised cost		
<i>Other financial liabilities</i>		
Payables	19,127	14,783
Borrowings - secured loans	177,800	153,500
Total at amortised cost	196,927	168,283

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 27C: Fair value hierarchy**

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

- Level 1 – Quoted market price – Financial instruments with quoted prices for identical instruments in active markets.
- Level 2 – Valuation technique using observable inputs – 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.
- Level 3 – Valuation techniques with significant non-observable inputs – 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:

		2025	2024
	Level	\$000	\$000
Financial assets			
Derivative financial assets	2	-	1,686
Local authority stock	2	9	9
Unlisted shares	2	150	150
Borrower notes	2	5,410	3,473
Term loan - Air Chathams Ltd	2	350	350
Financial liabilities			
Derivative financial liabilities	2	1,334	-

There were no transfers between the different levels of the fair value hierarchy.

Note 27D: Financial instrument risks

The Council's activities expose it to a variety of financial instrument risks, including market risk, credit risk and liquidity risk. The Council has a series of policies to manage the risks associated with financial instruments and seeks to minimise exposure from its treasury activities. The Council has established the Council-approved Liability Management and Investment policies. These policies do not allow any transactions that are speculative in nature to be entered into.

Market risk**Price risk**

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices. Equity securities price risk arises on listed share investments, which are classified as financial assets held at fair value through other comprehensive revenue and expense. This price risk arises due to market movements in listed shares. The price risk is managed by diversification of the Council's investment portfolio in accordance with the limits set out in the Council's Treasury Management Policy.

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.

The Council is exposed to currency risk on imported capital expenditure, operational expensed items and services transactions denominated in foreign currencies. As a result of these activities, exposure to currency risk arises.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 27D: Financial instrument risks (continued)*****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. Borrowings and investments issued at fixed rates of interest expose the Council to fair value interest rate risk. The Council's Treasury Management Policy is to maintain approximately 50-90% of its borrowings in fixed rate instruments. Fixed to floating interest rate swaps are entered into to hedge the fair value interest rate risk arising where the Council has borrowed at fixed rates in excess of the target above.

Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Borrowings and investments issued at variable interest rates expose the Council to cash flow interest rate risk.

Generally, the Council raises long-term borrowings at floating rates and swaps them into fixed rates using interest rate swaps to manage the cash flow interest rate risk. Such interest rate swaps have the economic effect of converting borrowings at floating rates into fixed rates that are generally lower than those available if the Council borrowed at fixed rates directly. Under the interest rate swaps, the Council agrees with other parties to exchange, at specified intervals, the difference between fixed contract rates and floating-rate interest amounts calculated by reference to the agreed notional principal amounts.

Credit risk

Credit risk is the risk that a third party will default on its obligation to the Council, causing it to incur a loss. Due to the timing of its cash inflows and outflows, surplus cash is invested into term deposits and listed bonds, which gives rise to credit risk. The Council also provides financial guarantees to LGFA, which gives rise to credit risk.

Receivables arise mainly from the Council's statutory functions. There are no procedures in place to monitor or report the credit quality of receivables. The Council has no significant concentrations of credit risk in relation to receivables as it has a large number of credit customers, mainly ratepayers, and the Council has powers under the Local Government (Rating) Act 2002 to recover outstanding rates from ratepayers.

The Council's Treasury Management Policy limits the amount of credit exposure to any one financial institution or organisation. Investments in other Local Authorities are secured by charges over rates. Other than other local authorities, the Council invests funds only with entities that have a Standard and Poor's credit rating of A- or above for long-term investments.

The Council holds no collateral or credit enhancements for financial instruments that give rise to credit risk.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 27D: Financial instrument risks (continued)****Maximum exposure to credit risk**

The Council's maximum credit risk exposure for each class of financial instrument is as follows:

		2025	2024
		\$000	\$000
Cash at bank and term deposits		9,739	17,623
Trade and other receivables		9,311	7,180
Local authority and government stock		5,345	3,373
Investment in joint ventures and associates		-	6,576
Term loan - Air Chathams Ltd		350	350
Derivatives		(1,334)	1,686
Total credit risk		23,411	36,788

The Council is exposed to credit risk as a guarantor of all the LGFA's borrowing. Information about this exposure is explained in the Contingencies note.

Credit risk exposure by credit risk rating grades, excluding receivables

The gross carrying amount of financial assets, excluding receivables, by reference to Standard and Poor's credit ratings are provided below. / or

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:

	Rating	2025	2024
		\$000	\$000
COUNTERPARTIES WITH CREDIT RATINGS			
Cash at bank and term deposits	AA-	9,739	17,623
NZ Local Government Funding Agency	AA+	5,445	3,473
COUNTERPARTIES WITHOUT CREDIT RATINGS			
Civic Financial Services Ltd		50	50
Bay of Plenty Local Authority Shared Services Limited		9	9
Investment in joint ventures and associates			
Whakatāne Airport joint venture		-	6,576
Boat Harbour Te Rāhui Herenga Waka special partnership		5,857	5,857
Air Chathams Ltd		350	350

Liquidity risk**Management of liquidity risk**

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

The Council manages its borrowings in accordance with its funding and financial policies, which include a Treasury Management Policy. As part of meeting its liquidity requirements, the Council maintains a target level of investments that must mature within the next 12 months and other corridors or maturity. The Council manages its borrowings in accordance with its funding and financial policies, which include a Treasury Management Policy.

The Council has a maximum amount that can be drawn down against its overdraft facility of \$20 million (2023: \$15 million). There are no restrictions on the use of this facility.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 27D: Financial instrument risks (continued)*****Contractual maturity analysis of financial liabilities***

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

	Liability carrying amount	Contractual cash flows	Less than 1 year	1-2 years	2-5 years	More than 5 years
	\$000	\$000	\$000	\$000	\$000	\$000
2025						
Trade and other payables	19,127	19,127	19,127	-	-	-
Secured loans	177,500	177,500	32,000	32,500	113,000	-
Derivative liabilities	1,334	1,334	11	42	488	792
Total	197,961	197,961	51,138	32,542	113,488	792
2024						
Trade and other payables	14,783	14,783	14,783	-	-	-
Secured loans	153,500	153,500	22,000	32,000	99,500	-
Derivative liabilities	-	-	-	-	-	-
Total	168,283	168,283	36,783	32,000	99,500	-

The Council is exposed to liquidity risk as a guarantor of the LGFA's borrowings. This guarantee becomes callable in the event the LGFA fails to pay its borrowings when they fall due. Information about this exposure is explained in Note 23: Contingencies.

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 27D: Financial instrument risks (continued)*****Contractual maturity analysis of financial assets***

The table below analyses the Council's financial assets into relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows and include interest receipts.

	Liability carrying amount	Contractual cash flows	Less than 1 year	1-2 years	2-5 years	More than 5 years
	\$000	\$000	\$000	\$000	\$000	\$000
2025						
Cash and cash equivalents	9,739	9,739	9,739	-	-	-
Receivables	9,311	9,311	9,311	-	-	-
<i>Other financial assets:</i>						
Local authority and government stock	-	-	-	-	-	-
Loan to Air Chathams Ltd	350	350	350	-	-	-
Derivative assets	-	-	-	-	-	-
Total	19,400	19,400	19,400	-	-	-
2024						
Cash and cash equivalents	17,623	17,623	17,623	-	-	-
Receivables	7,180	7,180	7,180	-	-	-
<i>Other financial assets:</i>						
Local authority and government stock	3,373	3,373	328	728	2,317	-
Loan to Air Chathams Ltd	350	350	350	-	-	-
Derivative assets	1,687	1,687	35	15	886	750
Total	30,212	30,212	25,516	743	3,203	750

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 27D: Financial instrument risks (continued)****Sensitivity analysis**

The tables below illustrate the potential effect on the surplus or deficit and equity (excluding accumulated funds) for reasonably possible market movements, with all other variables held constant, based on the Council financial instrument market risk exposures at balance date.

	Surplus	-100BPS Other equity	Surplus	+100BPS Other equity
	\$000	\$000	\$000	\$000
2025				
Financial assets:				
Cash and cash equivalents	(97)	-	97	-
Derivative assets – interest rate swaps	-	-	-	-
Other financial assets:				
Local authority and government stock	(54)	-	54	-
Financial liabilities:				
Derivative liabilities – interest rate swaps	(7,251)	-	4,207	-
Borrowings:				
Bank overdraft	-	-	-	-
Debt	-	-	-	-
Total	(7,403)	-	4,359	-
2024				
Financial assets:				
Cash and cash equivalents	(176)	-	176	-
Derivative assets – interest rate swaps	-	-	-	-
Other financial assets:				
Local authority and government stock	(35)	-	35	-
Financial liabilities:				
Derivative liabilities – interest rate swaps	(1,747)	-	4,885	-
Borrowings:				
Bank overdraft	-	-	-	-
Debt	1,535	-	(1,535)	-
Total	(423)	-	3,561	-

Explanation of interest rate risk sensitivity

The interest rate sensitivity is based on a reasonable possible movement in interest rates, with all other variables held constant, measured as a basis points (bps) movement. For example, a decrease in 100 bps is equivalent to a decrease in interest rates of 1.0%.

The sensitivity for derivatives (interest rate swaps) has been calculated using a derivative valuation model based on a parallel shift in interest rates of -100bps/+100bps (2024: -100bps/+100bps).

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 27D: Financial instrument risks (continued)****Sensitivity analysis*****Explanation of derivatives sensitivity***

The sensitivity for derivatives (interest rate swaps) has been calculated using a derivative valuation model based on a parallel shift in interest rates of -100bps/+100bps (2024:-100bps/+100bps). Derivative financial liabilities not hedge-accounted include interest rate swaps with a fair value totalling \$1,334,000 (2024: \$1,687,000).

A movement in interest rates of plus or minus 1.0% has an effect on the swap value of (\$7,250,000) (2024: \$1,747,000) and \$4,207,000 (2024: \$4,885,000).

Explanation of local authority and government stock sensitivity

A total of \$59,000 (2024: \$59,000) of investments in local authority stock are classified at fair value through equity. A movement in interest rates of plus or minus 1.0% has an effect of \$590 (2024: \$590) on the fair value through equity reserve.

Explanation of floating secured loans sensitivity

The Council has floating rate debt with a principal amount totalling \$177.5 million (2024: \$116.5 million). A movement in interest rates of plus or minus 1.0% has an effect on interest expense of \$1,775,000 (2024:\$1,165,000). A movement in market interest rates on fixed rate debt does not have any impact because secured loans are accounted for at amortised cost using the effective interest method.

Explanation of creditors and other payables sensitivity

Trade payables do not include any foreign currency denominated payables in relation to plant and equipment purchases. Therefore, there is no currency price risk and no movement under sensitivity analysis.

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 28: Explanations of major variances against budget

Explanations for major variations from the Council's budget figures for 2024/25 are as follows:

Statement of comprehensive revenue and expense

Statement of changes in Net Assets and Equity

Statement of financial position

Statement of cashflows

1.2.4 Appendix 4 - Financial Statements(Cont.)**Note 29: Remuneration****Key management personnel compensation**

			2025	2024
			\$000	\$000
Councillors, including the Mayor				
Number of elected officials			11	11
Remuneration			742,490	722,416
Senior management team, including the Chief Executive				
Full-time equivalent members			7	8
Remuneration			1,958,763	2,006,711
Total full-time equivalent personnel			18	19
Total key management personnel remuneration			2,701,253	2,729,127

Due to the difficulty in determining the full-time equivalent for Councillors, the full-time equivalent figure is taken as the number of Councillors. Total remuneration includes the value of any non-financial benefits. An analysis of Councillor remuneration and further information on Chief Executive remuneration is provided in Note 3.

Chief Executive remuneration

The total remuneration (including any non-financial benefits) paid or payable for the year to the Chief Executive appointed under section 42(1) of the Local Government Act 2002 was \$329,995.88 (2024: \$337,242.44)

Elected representatives' remuneration

Elected representatives received the following remuneration:

	2025				2024			
	Salaries	Hearings	Allow and Exp Reimb.	Vehicle	Salaries	Hearings	Allow and Exp Reimb.	Vehicle
MAYOR AND COUNCILLORS								
Current								
Luca, Victor (Mayor)	142,650	-	2,285	5,617	137,360	-	2,718	5,617
Boynton, Toni	45,628	-	1,750	-	44,000	-	1,750	-
Dennis, Gavin	57,346	-	8,327	-	55,300	-	8,455	-
Iles, Andrew	47,832	-	10,770	-	46,125	-	11,539	-
Immink, Lesley (Deputy Mayor)	74,615	-	2,739	-	71,953	-	2,607	-
James, Wilson	57,346	-	3,949	-	55,300	-	6,866	-
Jukes, Julie	57,346	-	1,750	-	55,300	-	1,750	-
O'Brien, Thomas (Tu)	45,628	605	1,750	-	44,000	-	1,750	-
Pullar, John	57,346	-	1,750	-	55,300	-	1,750	-
Rangiaho, Bella (Ngapera)	45,628	-	10,133	-	44,000	-	9,895	-
Tánczos, Nándor	57,346	605	1,750	-	55,300	5,627	1,750	-

1.2.4 Appendix 4 - Financial Statements(Cont.)

Note 29: Remuneration (continued)

Council employee remuneration by band

	2025	2024
Total annual remuneration by band for employees at 30 June:		
\$0 - \$59,999	95	113
\$60,000 - \$79,999	87	75
\$80,000 - \$99,999	77	68
\$100,000 - \$119,999	50	36
\$120,000 - \$139,999	25	23
\$140,000 - \$159,999	19	14
\$160,000 - \$239,999	5	6
\$240,000 - \$340,000	6	4
Total employees	364	339

Total remuneration includes any non-financial benefits provided to employees. At balance date, the Council employed 245 (2024:226) full time employees, with the balance of staff representing 66.5 (2024:57.1) full time equivalent employees. A full-time employee is determined on the basis of a 40-hour working week.

Retention payments

For the year ended 30 June 2025 the Council made no retention payments (2024: Nil).

Severance payments

For the year ended 30 June 2025 the Council made severance payments to eight employees totalling \$466,509.24 (2024: \$4,077.00 to one employee)

1.2.4 Appendix 4 - Financial Statements(Cont.)

Financial prudence

Annual Report disclosure statement for the year ending 30 June 2025

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

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

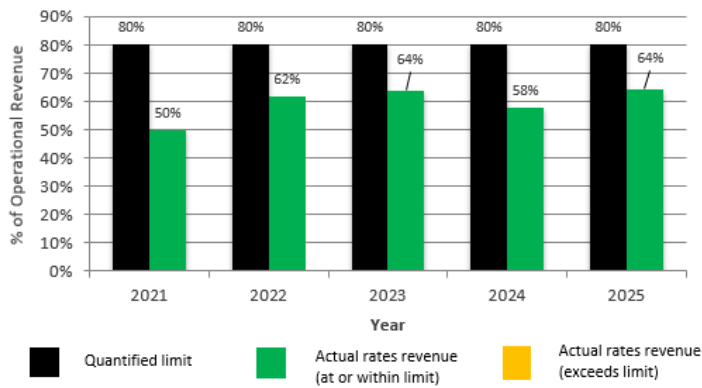
Rates affordability benchmarks

Local Government (Financial Reporting and Prudence) Regulations 2014 S.17

- The Council meets this benchmark if:
- Its actual rates income for the year equals, or is less than, each quantified limit on rates; and
 - Its actual rates increases for the year equal, or are less than, each quantified limit on rates increases.

Rates (income) affordability

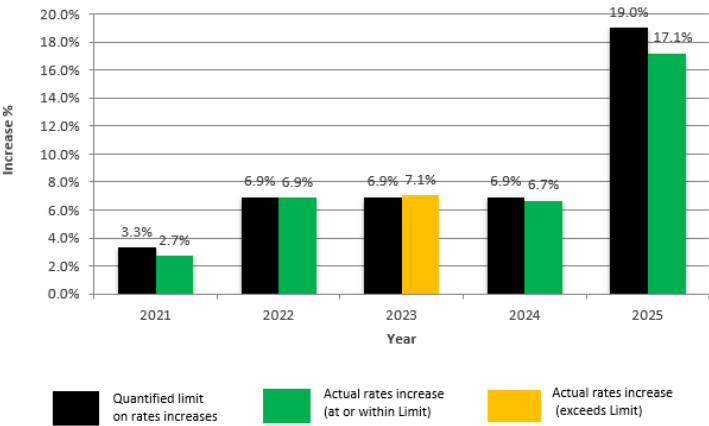
The following graph compares the Council's actual rates income with a quantified limit on rates contained in the financial strategy included in the Council's Long Term Plan. The quantified limit on rates revenue for each year of the Long Term Plan period of 10 years is 80% of total revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment).



1.2.4 Appendix 4 - Financial Statements(Cont.)

Rates (increases) affordability

The following graph compares the Council’s actual rates increases with a quantified limit on rates contained in the financial strategy included in the Council’s Long-Term Plan. The quantified limit has been assessed and set by Council in its Financial Strategy on an annual basis taking into account factors such as the balancing of Council’s financial position, together with assumed annual inflation as per the Local Government Cost Index provided for in the Business and Economic Research Ltd (BERL) Local Government Cost Adjustor Forecasts, plus a margin for uncertainty and risk of up to three percent per annum .



The performance against the limit for 2024 particularly reflects the higher rates resolution adopted by the Council. This was in response to actual annual inflation pressure exceeding what was provided for in the 2021-2031 Long Term Plan when setting the limits.

1.2.4 Appendix 4 - Financial Statements(Cont.)

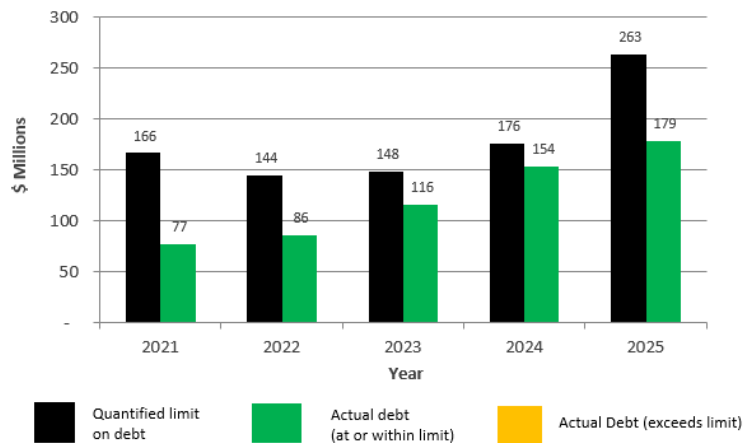
Debt affordability benchmarks
Local Government (Financial Reporting and Prudence) Regulations 2014 S.18

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing. The Council has two quantified limits on borrowing:

- Its actual borrowing amount at the end of each year equals, or is less than, each quantified limit on borrowing amount; and
- Its actual borrowing cost for the year equals, or is less than, each quantified limit on borrowing cost.

Borrowing amount

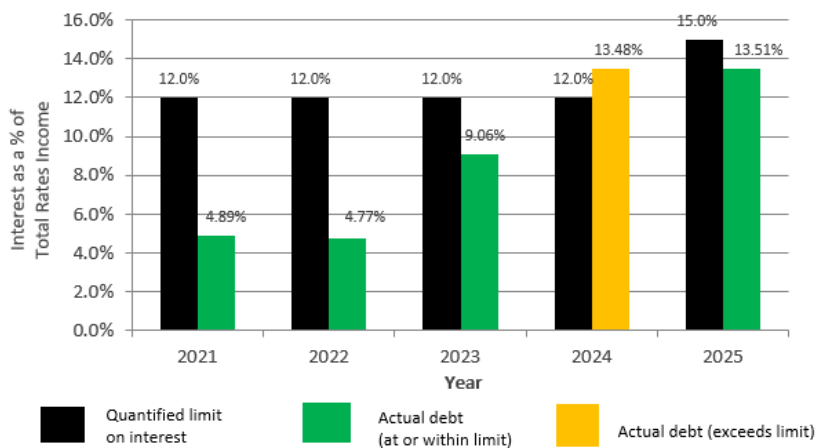
The following graph compares the Council’s actual amount of borrowing with a quantified limit on borrowing stated in the financial strategy in the Council’s Long Term Plan and within its Treasury Management Policy. The quantified limit on the amount of borrowing with effect from the 2024-34 Long Term Plan is for actual net debt to be equal to, or less than, 250% of total revenue.



1.2.4 Appendix 4 - Financial Statements(Cont.)

Borrowing cost

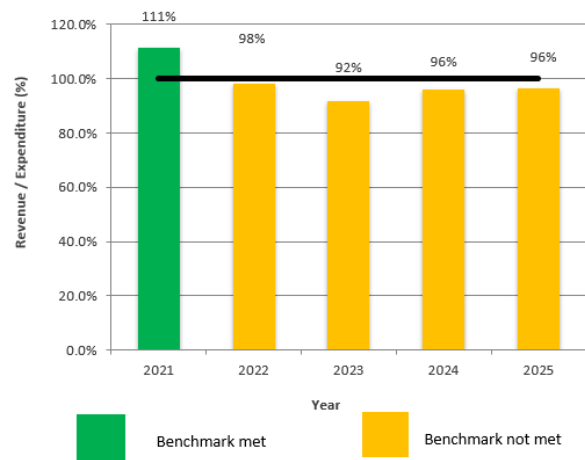
The following graph compares the Council’s actual net cost of borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council’s Long Term Plan and within its Treasury Management Policy. The quantified limit on the amount of borrowing costs with effect from the 2021-31 Long Term Plan is for net borrowing costs to be equal to, or less than, 15% of actual rates.



1.2.4 Appendix 4 - Financial Statements(Cont.)

Balanced budget benchmark
Local Government (Financial Reporting and Prudence) Regulations 2014 S.19

The following graph displays the Council’s revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant or equipment). The Council meets this benchmark if its revenue equals, or is greater than, its operating expenses.

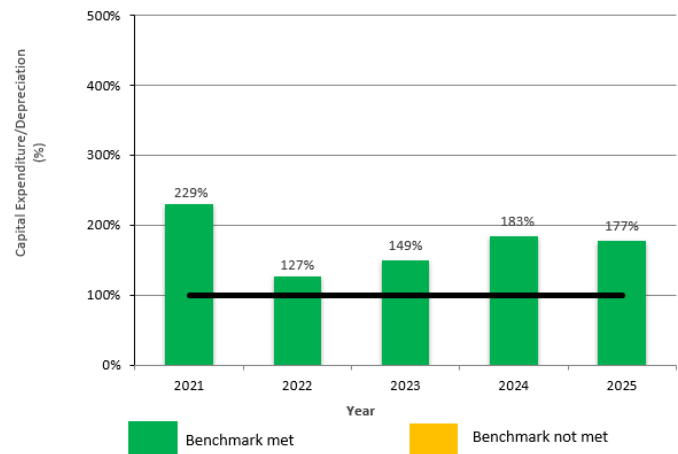


1.2.4 Appendix 4 - Financial Statements(Cont.)

Essential services benchmark

Local Government (Financial Reporting and Prudence) Regulations 2014 S.20

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

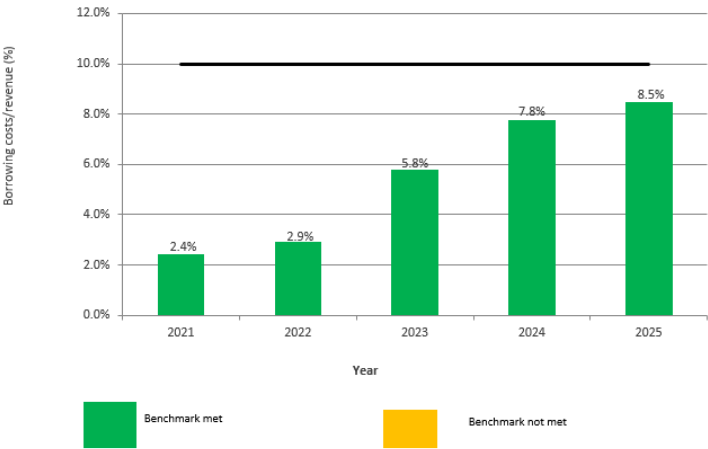


1.2.4 Appendix 4 - Financial Statements(Cont.)

Debt servicing benchmark

Local Government (Financial Reporting and Prudence) Regulations 2014 S.21

The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment). Because Statistics New Zealand projects the Council's population will grow more slowly than the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal, or are less than, 10% of its revenue.

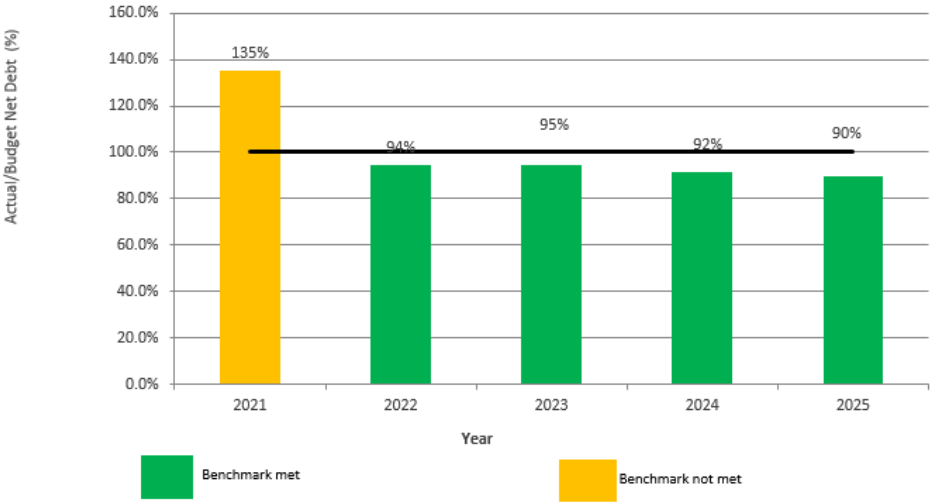


1.2.4 Appendix 4 - Financial Statements(Cont.)

Debt control benchmark

Local Government (Financial Reporting and Prudence) Regulations 2014 S.22

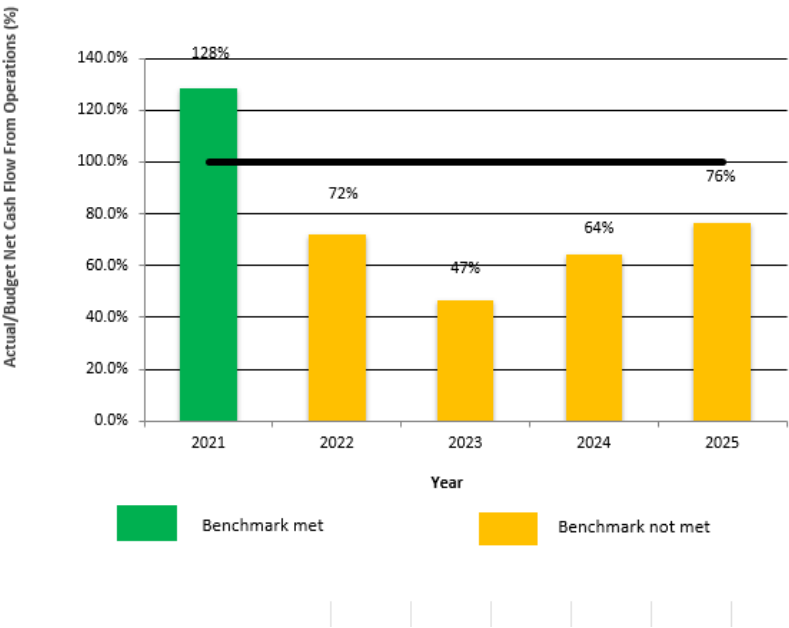
The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables). The Council meets the debt control benchmark if its actual net debt equals, or is less than, its planned net debt.



1.2.4 Appendix 4 - Financial Statements(Cont.)

Operations control benchmark
Local Government (Financial Reporting and Prudence) Regulations 2014 S.23

This graph displays the Council’s actual net cash flow from operations as a proportion of its planned net cash flow from operations. The Council meets the operations control benchmark if its actual net cash flow from operations equals, or is greater than, its planned net cash flow from operations.



Finance and Performance Committee - SUPPLEMENTARY AGENDA

1.2.4 Appendix 4 - Financial Statements(Cont.)

Supplementary information

Community Board Remuneration

	2025				2024			
	Salaries	Hearings	Allow and Exp Reimb.	Vehicle	Salaries	Hearings	Allow and Exp Reimb.	Vehicle
COMMUNITY BOARD MEMBERS								
Murupara								
Bannan, Kenneth	-	-	-	-	2,896	-	1,013	-
Barnett, Tina	-	-	-	-	207	-	39	-
Edmonds, Memory	2,526	-	462	-	3,408	-	718	-
Goldsmith, James	-	-	-	-	713	-	133	-
Jones, Sheena	4,433	-	1,427	-	3,408	-	807	-
Kereopa, Mansahn	1,251	-	226					
McLean, Mere (C)	8,866	-	-	-	8,549	-	1,013	-
Morgan-Ranui, Jesse	4,730	-	-					
Prentice, Irma	4,433	-	800	-	4,275	-	800	-
Silcock, Alison	4,433	-	1,433	-	4,275	-	1,406	-
Te Amo, Jackie	-	-	-	-	135	-	-	-
Tuwairua, Michael -John	1,034	-	187					
Rangitāiki								
Brown, Heemi	5,750	-	800	-	5,545	-	800	-
Falwasser, Peter	5,750	-	800	-	5,545	-	800	-
Flowerday, Peter	5,750	-	993	-	5,545	-	977	-
Gardiner, Ross	5,750	-	800	-	5,545	-	972	-
McIndoe, Clive	5,750	-	800		5,545	-	800	-
Waaka, Leeann (C)	11,500	-	933		11,089	-	800	-
Tāneatua								
Bryant, Talei	4,433	-	800		4,275	-	800	-
Faulkner, Mary	-	-	-		8,549	-	800	-
George, Natasha	4,433	-	800		4,275	-	910	-
Ruiterman, Luke	4,433	-	800		4,275	-	800	-
Stensness, Moana	5,977	-	800		4,275	-	800	-
Thrupp, Honey	4,433	-	800		4,275	-	800	-
Yalden, Diane (C)	3,399	-	307		-	-	-	-
Whakatāne / Ōhope								
Bonne, Linda	9,613	-	800	-	9,270	-	800	-
Hamill, Carolyn (C)	19,226	-	1,084	-	18,540	6,417	1,378	-
Howard, Christopher	9,613	-	800	-	9,270	-	800	-
Inman, Mark	9,613	-	800	-	9,270	-	800	-
Iseri, Ozgur	9,613	-	800	-	9,270	-	800	-
McLean, Douglas	9,613	-	800	-	9,270	-	800	-
Total Community Board Members remuneration	166,355	-	21,115	-	161,494	6,417	21,366	-