

Komiti o te Mōrearea me te Tūmaru | Risk & Assurance Committee

Ngā Tāpiritanga – Pūrongo | Attachments – Reports ATTACHMENTS UNDER SEPARATE COVER

Notice is hereby given that an ordinary meeting of Komiti o te Mōrearea me te Tūmaru | Risk & Assurance Committee will be held on:

Ko te rā | Date: Tuesday 9 December 2025
Wā | Time: 13:00
Meeting Room: Council Chambers
Wāhi | Venue: 35 Kenrick Street
TE AROHA

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Te Kaunihera ā-rohe o
Matamata-Piako District Council

Ngā Tikanga Whakahaere Hui
Standing Orders

Adopted: 5 November 2025



Kupu whakapuaki | Preface

Standing orders contain rules for the conduct of the proceedings of local authorities, committees, subcommittees, subordinate decision-making bodies, and local and community boards. Their purpose is to enable local authorities to exercise their decision-making responsibilities in a transparent, inclusive, and lawful manner.

In doing so the application of standing orders contributes to greater public confidence in the quality of local governance and democracy in general.

These standing orders have been designed specifically for local authorities, their committees, subcommittees, subordinate decision-making bodies, and local and community boards. They fulfil, regarding the conduct of meetings, the requirements of the Local Government Act 2002 (LGA 2002) and the Local Government Official Information and Meetings Act 1987 (LGOIMA).

Although it is mandatory that local authorities adopt standing orders for the conduct of their meetings, it is not necessary that they are adopted every triennium. However, LGNZ recommends that every council, committee, subordinate body and local and community board review their standing orders within at least the first six months following an election to ensure that they fully meet their needs for effective and inclusive meetings (see LGA 2002, sch 7, cl 27).

For clarity's sake whenever a question about the interpretation or application of these Standing Orders is raised, particularly where a matter might not be directly provided for, it is the responsibility of the chairperson of each meeting to make a ruling.

All members of a local authority must abide by standing orders.

LGNZ has made every reasonable effort to provide accurate information in this document, however it is not advice and we do not accept any responsibility for actions taken that may be based on reading it.

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1. Kupu Whakataki | Introduction

These standing orders have been prepared to enable the orderly conduct of local authority meetings. They incorporate the legislative provisions relating to meetings, decision making and transparency. They also include practical guidance on how meetings should operate so that statutory provisions are complied with and the spirit of the legislation fulfilled.

To assist elected members and officials the document is structured in three parts:

- Part 1 deals with general matters.
- Part 2 deals with pre-meeting procedures.
- Part 3 deals with meeting procedures.

The Appendix, which follows Part 3, provides templates and additional guidance for implementing provisions within the Standing Orders. Please note, the Appendix is an attachment to the Standing Orders and not part of the Standing Orders themselves, consequently amendments to the Appendix do not require the agreement of 75% of those present. In addition, the 'Guide to Standing Orders' provides additional advice on the application of the Standing Orders; the Guide is not part of the Standing Orders.

1.1 Ngā Mātāpono | Principles

Standing orders are part of the framework of processes and procedures designed to ensure that our system of local democracy and in particular decision-making within local government is transparent and accountable. They are designed to give effect to the principles of good governance, which include that a local authority should:

- Conduct its business in an open, transparent and democratically accountable manner;
- Give effect to its identified priorities and desired outcomes in an efficient and effective manner;
- Make itself aware of, and have regard to, the views of all of its communities;
- Take account, when making decisions, of the diversity of the community, its interests and the interests of future communities as well;
- Ensure that any decisions made under these Standing Orders comply with the decision-making provisions of Part 6 of the LGA 2002; and
- Ensure that decision-making procedures and practices meet the standards of natural justice.

These principles are reinforced by the requirement that all local authorities act so that "governance structures and processes are effective, open and transparent" (LGA 2002, s 39).

1.2 Ngā tohutoro ā-ture | Statutory references

The Standing Orders consist of statutory provisions about meetings along with guidance on how those provisions should be applied in practice. Where a statutory provision has been augmented with advice on how it might be implemented the advice (so as not to confuse it with the statutory obligation) is placed below the relevant legislative reference. In some cases, the language in the statutory provision has been modernised for ease of interpretation or amended to ensure consistency with more recently enacted statutes.

It is important to note that statutory references in the Standing Orders apply throughout the period of a meeting, regardless of whether parts or all of the Standing Orders have been suspended. These provisions must also be carried through into any amendment of the Standing Orders that might be made. Please note, where it is employed the word 'must', unless otherwise stated, identifies a mandatory legislative requirement.

1.3 Ngā kupu rāpoto | Acronyms

LGA 2002 Local Government Act 2002

LGOIMA Local Government Official Information and Meetings Act 1987

LAMIA Local Authorities (Members' Interests) Act 1968

1.4 Te hāngaitanga | Application

For the removal of any doubt these Standing Orders do not apply to workshops or meetings of working parties and advisory groups unless specifically included in their terms of reference.

2. Ngā whakamārama | Definitions

Adjournment means a break in the proceedings of a meeting. A meeting, or discussion on a particular business item, may be adjourned for a brief period, or to another date and time.

Advisory group means a group of people convened by a local authority for the purpose of providing advice or information that is not a committee or subcommittee. These Standing Orders do not apply to such groups. This definition also applies to workshops, working parties, working group, panels, forums, portfolio groups, briefings and other similar bodies.

Agenda means the list of items for consideration at a meeting together with reports and other attachments relating to those items in the order in which they will be considered. It is also referred to as an 'order paper'.

Amendment means any change of proposed change to the original or substantive motion.

Appointed member means a member of a committee, or subsidiary organisation of a council, who is not elected.

Audio link means facilities that enable audio communication between participants at a meeting where one or more of the participants is not physically present at the place of the meeting.

Audiovisual link means facilities that enable audiovisual communication between participants at a meeting when one or more of them is not physically present at the place of the meeting.

Chairperson means the person in a position of authority in a meeting or other gathering, also known as the presiding member.

Chief executive means the chief executive of a territorial authority or regional council appointed under s 42 of the LGA 2002, and includes, for the purposes of these Standing Orders, any other officer authorized by the chief executive.

Clear working days means the number of working days (business hours) prescribed in these Standing Orders for giving notice and excludes the date of the meeting and date on which the notice is served.

Committee includes, in relation to a local authority:

- (a) A committee comprising all the members of that authority;
- (b) A standing committee or special committee appointed by that authority;
- (c) A joint committee appointed under cl 30A of sch 7 of the LGA 2002; and
- (d) Any subcommittee of a committee described in (a), (b) and (c) of this definition.

Community board means a community board established under s 49 of the LGA 2002.

Conflict of Interest means any pecuniary interest and any interest arising because of that person's position as a trustee, director, officer, employee or member of another body or because of any personal non-pecuniary interest, such as pre-determination or bias.

Contempt means being disobedient to, or disrespectful of, the chair of a meeting, or disrespectful to any members, officers or the public.

Council means, in the context of these Standing Orders, the governing body of a local authority.

Debate means discussion by members that occurs once a motion has been moved/seconded

Deputation means a request from any person or group to make a presentation to the local authority which is approved by the Chairperson and which may be made in English, te reo Māori or New Zealand Sign Language.

Division means a formal vote at a Council, committee or subcommittee meeting whereby the names of those members present, including the mayor/chair, are formally recorded as voting either for or against. This includes a vote where the names and votes are recorded electronically.

Electronic link means both an audio and audiovisual link.

Emergency meeting has the same meaning as defined in cl 22A of sch 7 of the LGA 2002.

Extraordinary meeting has the same meaning as defined in cl 22 of sch 7 of the LGA 2002.

Foreshadowed motion means a motion that a member indicates their intention to move once the debate on a current motion or amendment is concluded.

Internet site means, in relation to a local authority or other person or entity, an Internet site that is maintained by, or on behalf of, the local authority, person, or entity and to which the public has free access.

Item means a substantive matter for discussion at a meeting.

Leave of the meeting means agreement without a single member present dissenting.

Joint committee means a committee in which the members are appointed by more than one local authority in accordance with cl 30A of sch 7 of the LGA 2002.

Karakia timatanga means an opening prayer.

Karakia whakamutunga means a closing prayer.

Lawfully excluded means a member of a local authority who has been removed from a meeting due to behaviour that a Chairperson has ruled to be contempt.

Leave of absence means a pre-approved absence for a specified period of time consistent with the council policy should one be in place.

Local authority means in the context of these Standing Orders a regional council or territorial authority, as defined in s 5 of the LGA 2002, which is named in these Standing Orders, and any subordinate decision-making bodies established by the local authority.

Mayor means the Mayor of a territorial authority elected under the Local Electoral Act 2001.

Meeting means any first, inaugural, ordinary, extraordinary, or emergency meeting of a local authority, subordinate decision-making bodies and any community or local board of the local authority convened under the provisions of LGOIMA.

Member means any person elected or appointed to the local authority.

Member of the Police means a Constable of the New Zealand Police within the definition of s 4 of the Policing Act 2008.

Mihi whakatau means a brief welcome typically delivered by one person without any further formalities.

Minutes means the record of the proceedings of any meeting of the local authority.

Motion means a formal proposal to a meeting.

Mover means the member who initiates a motion.

Newspaper means a periodical publication published (whether in New Zealand or elsewhere) at intervals not exceeding 40 days, or any copy of, or part of any copy of, any such publications; and this includes every publication that at any time accompanies and is distributed along with any newspaper.

Notice of motion means a motion given in writing by a member in advance of a meeting in accordance with, and as provided for, in these Standing Orders.

Officer means any person employed by the council either full or part time, on a permanent or casual or contract basis.

Pecuniary Interest includes any interest described in s 3 and 6 of the Local Authorities (Members Interests) Act 1968.

Open voting means voting that is conducted openly and in a transparent manner (i.e. enables an observer to identify how a member has voted on an issue) and may be conducted by electronic means. The result of the vote must be announced immediately it has concluded. Secret ballots are specifically excluded.

Order paper means the list of items for consideration at a meeting together with reports and other attachments relating to those items set out in the order in which they will be considered. An order paper is also referred to as an agenda.

Ordinary meeting means any meeting, other than the first meeting, of a local authority publicly notified in accordance with ss 46(1) and (2) of LGOIMA.

Petition means a request to a local authority which contains at least 20 signatures.

Powhiri means a formal welcome involving a Karanga from the Tangata Whenua (the home people) followed by formal speech making. A Powhiri is generally used for formal occasions of the highest significance.

Present at the meeting to constitute quorum means the member is to be physically present in the room.

Presiding member means the chairperson.

Procedural motion means a motion that is used to control the way in which a motion or the meeting is managed as specified in Standing Orders 24.1 – 24.7.

Public excluded information refers to information which is currently before a public excluded session, is proposed to be considered at a public excluded session, or had previously been considered at a public excluded session and not yet been released as publicly available information. It includes:

- Any minutes (or portions of minutes) of public excluded sessions which have not been subsequently released by the local authority; and
- Any other information which has not been released by the local authority as publicly available information.

Public excluded session, also referred to as confidential or in-committee session, refers to those meetings or parts of meetings from which the public is excluded by the local authority as provided for in LGOIMA.

Public forum refers to a period set aside usually at the start of a meeting for the purpose of public input.

Public notice means one that is made publicly available, until any opportunity for review or appeal in relation to the matter notified has lapsed, on the local authority's website. And in addition, is published in at least one daily newspaper circulating in the region or district of the local authority, or one or more other newspapers that have a combined circulation in that region or district which is at least equivalent to that of a daily newspaper circulating in that region or district.

Publicly notified means notified to members of the public by a notice contained in a newspaper circulating in the district of the local authority, or where there is no such newspaper, by notice displayed in a public place. The notice may also be replicated on a council's website.

Qualified privilege means the privilege conferred on member by s 52 and s 53 of LGOIMA.

Quasi-judicial means a meeting involving the consideration of issues requiring the evaluation of evidence, the assessment of legal argument and/or the application of legal principles.

Quorum means the minimum number of members required to be present in order to constitute a valid meeting.

Regional Council Chairperson means the member of the governing body of a regional council elected as chairperson of that regional council under cl 25 of sch 7 of the LGA 2002.

Resolution means a motion that has been adopted by the meeting.

Right of reply means the right of the mover of a motion to reply to those who have spoken to the motion. (The right does not apply to an amendment).

Seconded means the member who seconds a motion or amendment.

Sub judice means under judicial consideration and therefore prohibited from public discussion elsewhere.

Subordinate decision-making body means committees, subcommittees, and any other bodies established by a local authority that have decision-making authority, but not local or community boards or joint committees.

Substantive motion means the original motion. In the case of a motion that is subject to an amendment, the substantive motion is the original motion incorporating any amendments adopted by the meeting.

Substantive resolution means the substantive motion that has been adopted by the meeting or a restatement of a resolution that has been voted on in parts.

Subcommittee means a subordinate decision-making body established by a council, or a committee of a council, local board or community board. See definition of "Committee".

Working day means a day of the week other than:

- (a) Saturday, Sunday, Good Friday, Easter Monday, Anzac Day, Labour Day, the Sovereign's birthday, Matariki, and Waitangi Day. If Waitangi Day or Anzac Day falls on a Saturday or a Sunday, then the following Monday;

- (b) The day observed in the appropriate area as the anniversary of the province of which the area forms a part; and
- (c) A day in the period commencing with 20 December in any year and ending with 10 January in the following year.

Should a local authority wish to meet between the 20th of December and the 10th of January of the following year any meeting must be notified as an extraordinary meeting, unless there is sufficient time to notify an ordinary meeting before the commencement of the period.

Working party means a group set up by a local authority to achieve a specific objective that is not a committee or subcommittee and to which these Standing Orders do not apply.

Workshop means in the context of these Standing Orders, a gathering of elected members for the purpose of considering matters of importance to the local authority at which no decisions are made and to which these Standing Orders will not apply, unless required by the local authority. Workshops may include non-elected members. Workshops may also be described as briefings.

Ngā take whānui | General matters

3. Ngā tikanga whakahaere hui | Standing orders

3.1 Te kawenga ki te whakatū tikanga whakahaere hui | Obligation to adopt standing orders

A council is required to operate in accordance with standing orders for the conduct of its meetings and the meetings of its committees and subcommittees. Local boards and community boards must also adopt standing orders. Standing orders must not contravene any Act.

LGA 2002, sch 7, cl 27(1) & (2).

3.2 Te tukanga mō te whakatū me te whakahou i ngā tikanga whakahaere hui | Process for adoption and alteration of standing orders

The adoption of standing orders and any amendment to standing orders must be made by the Council and by a vote of not less than 75% of the members present. Similarly, in the case of a local and community board the adoption of standing orders and any amendments also requires a vote of not less than 75% of the members of the specific board.

LGA 2002, sch 7, cl 27(3).

3.3 Me whai ngā mema i ngā tikanga whakahaere hui | Members must obey standing orders

All members of the local authority, including members of committees and subcommittees, must obey these Standing Orders. Local boards and community boards which have adopted these Standing Orders must also comply with them.

LGA 2002, sch 7, cl 16(1).

3.4 Te whakahāngai i ngā tikanga whakahaere hui | Application of standing orders

These Standing Orders apply to all meetings of the local authority, its committees, subcommittees and subordinate decision-making bodies. They will also apply to any local boards and community boards unless stated otherwise. This includes meetings and parts of meetings that the public are excluded from.

3.5 Te tārewa taupua i ngā tikanga whakahaere hui | Temporary suspension of standing orders

Any member of a council, committee, subcommittee and subordinate body, and local and community board, may move a motion to suspend specified Standing Orders at a meeting of which they are a member. Any such motion must also include the reason for the suspension. If seconded, the chairperson must put the motion without debate and at least 75 per cent of the members present and voting must support the motion for it to be carried.

LGA 2002, sch 7, cl 27(4).



A motion to suspend Standing Orders may be taken before or during a debate. The motion to suspend Standing Orders must also identify the specific Standing Orders to be suspended. Please Note: in the event of suspension, those Standing Orders prescribed in statute will continue to apply, such as the quorum requirements.

3.6 Ngā whakawā a te Kaunihera | Quasi-judicial proceedings

For quasi-judicial proceedings the local authority or a local or community board may amend meeting procedures. For example, committees hearing applications under the Resource Management Act 1991 have additional powers under the Commissions of Inquiry Act 1908.

3.7 Ngā wāhi noho o ngā mema | Physical address of members

Every member of a local authority, local board and community board must give to the chief executive a physical residential or business address within the district or region of the local authority and, if desired, an electronic or other address, to which notices and material relating to meetings and local authority business may be sent or delivered. Members are to provide their address within 5 working days of the publication of the declaration of the election results. Public access to those addresses is subject to the Privacy Act.

4. Ngā hui | Meetings

4.1 Te tikanga ā-ture ki te whakahaere hui | Legal requirement to hold meetings

The local authority must hold meetings for the good government of its city, district or region. The same requirement applies to local boards and community boards in respect of their communities. Meetings must be called and conducted in accordance with:

- (a) Schedule 7 of the LGA 2002;
- (b) Part 7 of LGOIMA; and
- (c) These Standing Orders.

A meeting can be adjourned to a specified time and day if required by resolution of the meeting.

4.2 Te roa o ngā hui | Meeting duration

A meeting cannot continue more than six hours from when it starts (including any adjournments) or after 10.30pm, unless the meeting resolves to continue. If there is no such resolution, then any business on the agenda that has not been dealt with must be adjourned, transferred to the next meeting, or transferred to an extraordinary meeting.

No meeting can sit for more than two hours continuously without a break of at least ten minutes unless the meeting resolves to extend the time before a break.

4.3 Te reo | Language

A member may address a meeting in English, te reo Māori or New Zealand Sign Language. A chairperson may require that a speech is translated and printed in English or te reo Māori.

If a member intends to address the meeting in New Zealand Sign Language, or in te reo Māori, when the normal business of the meeting is conducted in English, they must give prior notice to the chairperson not less than 2 working days before the meeting.



Where the normal business of the meeting is conducted in te reo Māori then prior notice of the intention to address the meeting in English must also be given to the chairperson not less than 2 working days before the meeting.

4.4 Te pāho mataora i ngā hui | Webcasting meetings

Webcast meetings should be provided in accordance with the protocols contained in Appendix 7.

4.5 Te hui tuatahi | First meeting (inaugural)

The first meeting of a local authority, following a local authority triennial general election, must be called by the chief executive as soon as practicable after the results of the election are known. The chief executive must give elected members not less than 7 days' notice of the meeting. However, in the event of an emergency the chief executive may give notice of the meeting as soon as practicable.

LGA 2002, sch, cl 21(1) - (4).

4.6 Ngā tikanga mō te hui tuatahi | Requirements for the first meeting

The chief executive (or, in the absence of the chief executive, their nominee) must chair the first meeting until the chairperson has made an oral declaration and attested the declaration (see LGA 2002, sch 7, cl 21(4)).

The business to be conducted at the first meeting following a general election must include the following:

- (a) The making and attesting of the declarations required of the mayor (if any) and members under LGA 2002, sch 7, cl14;
- (b) The election of the chairperson (if any) and the making and attesting of the declaration required of the chairperson under LGA 2002, sch 7, cl 14;
- (c) A general explanation, given or arranged by the chief executive, of:
 - i. LGOIMA; and
 - ii. Other laws affecting members, including the appropriate provisions of the Local Authorities (Members Interests) Act 1968; and ss 99, 105, and 105A of the Crimes Act 1961; and the Secret Commissions Act 1910; and the Financial Markets Conduct Act 2013.
- (d) The fixing of the date and time of the first meeting of the local authority, or the adoption of a schedule of meetings; and
- (e) The election of the deputy Mayor or deputy chairperson in accordance with the LGA 2002, sch7, cl 17.

LGA 2002, sch 7, cl 21(5).

It is common for councils to adopt standing orders at the first meeting; however, this is not always necessary as, if not amended, standing orders will remain in force after each triennial election.

Please note, that the election of a deputy mayor is not required if the Mayor has already made the appointment under s 41A(3)(a) of the LGA 2002 prior to the meeting. Nothing limits a territorial authority from removing a deputy Mayor from office in accordance with cl 18 of sch 7 of the LGA 2002.



5. Ngā kopounga me ngā pōtitanga | Appointments and elections

5.1 Te kopounga a te Koromatua i te Koromatua tuarua, ngā ūpoko o ngā komiti me ngā mema | Mayoral appointment of deputy Mayor, committee chairs and members

A Mayor may appoint the deputy Mayor, the chairperson and the members of each committee of the territorial authority. The names of any appointments made by the Mayor must be tabled at the first meeting of the council after the appointments are made. The Mayor may also appoint themselves.

LGA 2002, s 41A(3).

5.2 Te whakakore a te Kaunihera i tētahi tūranga i kopoua e te Koromatua | Council discharge of a mayoral appointment

Nothing, however, limits or prevents a territorial authority from discharging deputy Mayor, a chairperson or a member of a committee appointed by the Mayor. Any decision by the territorial authority to discharge a deputy Mayor shall follow the procedure in Standing Order 5.5.

If the Mayor declines to appoint a deputy Mayor or committee chairpersons in accordance with LGA 2002, s 41A, the council (or a committee, if directed by the council) must elect those positions in accordance with Standing Order 5.4.

LGA 2002, sch 7, cl 31.

5.3 Te whakatū a te koromatua i ngā komiti | Establishment of committees by the Mayor

The Mayor may establish committees of the territorial authority. Where a Mayor exercises this right, a list of the committees and their terms of reference must be tabled at the next following meeting of the council. Should the Mayor decline to establish committees under s 41A, then any decision to establish committees must follow the processes set out in these Standing Orders.

Nothing, however, limits or prevents a territorial authority from discharging or reconstituting, in accordance with cl 30 of sch 7, LGA 2002, a committee established by the Mayor, or appointing more committees in addition to any established by the Mayor.

Please note, a Mayor is a member of every committee unless specific legislation provides otherwise, such as a committee established under s 189 of the Sale and Supply of Alcohol Act 2012.

LGA 2002, s 41A (3) and (4).

5.4 Te pōti i ngā ūpoko ā-rohe, ngā Koromatua tuarua me ngā ūpoko tuarua | Elections of regional chairpersons, deputy Mayors and deputy chairpersons

The council (or a committee responsible for making the appointment) must decide by resolution to use one of two voting systems (see Standing Order 5.6) when electing people to the following positions:

- The chairperson and deputy chairperson of a regional council;
- The deputy Mayor;
- The chairperson and deputy chairperson of a committee; and
- A representative of a local authority.

Please note, this provision does not apply in situations where a mayor has used their powers under LGA 2002, s 41A to appoint a deputy Mayor, or committee chairs. See the LGNZ Guide to Standing Orders for more information.

LGA 2002, sch 7, cl 25.

5.5 Te whakakore i te tūranga a tētahi Koromatua tuarua | Removal of a deputy Mayor

A deputy Mayor, whether appointed by the Mayor under the Standing Order 5.1, or elected by the council, can only be removed in accordance with cl 18, sch 7, of the LGA 2002. See Appendix 9.

LGA 2002, sch 7, cl 18.

5.6 Te pūnaha pōti mō ngā ūpoko, ngā Koromatua tuarua me ngā ūpoko komiti | Voting system for chairs, deputy Mayors and committee chairs

When electing a regional council chair, a deputy Mayor or a committee chair the local authority must resolve to use one of the following two voting systems.

System A

The candidate will be elected or appointed if he or she receives the votes of a majority of the members of the local authority or committee who are present and voting. This system has the following characteristics:

- (a) There is a first round of voting for all candidates;
- (b) If no candidate is successful in the first round, there is a second round of voting from which the candidate with the fewest votes in the first round is excluded; and
- (c) If no candidate is successful in the second round, there is a third round, and if necessary subsequent rounds, of voting from which, each time, the candidate with the fewest votes in the previous round is excluded.

In any round of voting, if two or more candidates tie for the lowest number of votes, the person to be excluded from the next round is resolved by lot.

System B

The candidate will be elected or appointed if he or she receives more votes than any other candidate. This system has the following characteristics:

- (a) There is only one round of voting; and
- (b) If two or more candidates tie for the most votes, the tie is resolved by lot.

LGA 2002, sch 7, cl 25.

6. Te tuku mana | Delegations

6.1 Te haepapa ki te whakaaroaro ki te tukunga mana ki ngā poari hapori | Duty to consider delegations to community boards

The council of a territorial authority must consider whether to delegate to a community board if the delegation will enable the community board to best achieve its role.

LGA 2002, sch 7, cl 32(6).

Please note: A council is advised to delegate a range of decision-making responsibilities to its chief executive to cover the period from the day following the Electoral Office's declaration until the new council is sworn in. See the LGNZ Guide to Standing Orders for further information.

6.2 Ngā tepenga o te tuku mana | Limits on delegations

Unless clearly stated in the LGA 2002 or any other Act, a council may, for the purposes of efficiency and effectiveness, delegate to a committee, subcommittee, subordinate decision-making body, community board, local board, member, or officer of the local authority, any of its responsibilities, duties, or powers except:

- (a) The power to make a rate;
- (b) The power to make a bylaw;
- (c) The power to borrow money, or purchase or dispose of assets, other than in accordance with the long-term plan;
- (d) The power to adopt a long-term plan, annual plan, or annual report;
- (e) The power to appoint a chief executive;
- (f) The power to adopt policies required to be adopted and consulted on under the LGA in association with the long-term plan or developed for the purpose of the local governance statement;
- (g) *Repealed*; and
- (h) The power to adopt a remuneration and employment policy.

LGA 2002, sch 7, cl 32 (1).

6.3 Ka taea e ngā komiti te tuku mana | Committees may delegate

A committee, subcommittee, subordinate decision-making body, local board, community board, member, or officer of the local authority, may delegate any of its responsibilities,

duties, or powers to a subcommittee or person, subject to any conditions, limitations, or prohibitions imposed by the body that made the original delegation.

LGA 2002, sch 7, cl (2) & (3).

6.4 Te whakamahi i ngā mana tuku | Use of delegated powers

The committee, subcommittee, other subordinate decision-making body, community board, or member or officer of the local authority to which or to whom any responsibilities, powers, duties are delegated may, without confirmation by the council, committee or body or person that made the delegation, exercise or perform them in the like manner and with the same effect as the local authority could itself have exercised or performed them.

LGA 2002, sch 7, cl 32(2),(3), and (4).

6.5 E kore e taea te whakakore, te whakahou rānei i ngā whakatau i raro i te mana tuku | Decisions made under delegated authority cannot be rescinded or amended

Nothing in these Standing Orders allows a council, committee, and subcommittee to rescind or amend a lawfully made decision of a subordinate decision-making body carried out under a delegation authorising the making of that decision. The same requirement applies to a local board and community board in relation to any committees or subcommittees with delegated authority.

LGA 2002, sch 7, cl 30 (6).

6.6 Kei raro ngā komiti me ngā komiti āpiti i te mana a te mana ā-rohe | Committees and sub committees subject to the direction of the local authority

A committee, subcommittee or other subordinate decision-making body is subject in all things to the control of the local authority and must carry out all general and special directions of the local authority given to them.

LGA 2002, sch 7, cl 30(3) & (4).

7. Ngā komiti | Committees

7.1 Te kopounga o ngā komiti me ngā komiti āpiti | Appointment of committees and subcommittees

A council may appoint the committees, subcommittees, and other subordinate decision-making bodies that it considers appropriate. A committee may appoint the subcommittees that it considers appropriate unless it is prohibited from doing so by the council.

LGA 2002, sch 7, cl 30(1) & (2).

7.2 Te whakakore, te whakahou rānei i ngā komiti me ngā komiti āpiti | Discharge or reconstitution of committees and subcommittees

Unless expressly provided otherwise in legislation or regulation:

- (a) A local authority may discharge or reconstitute a committee or subcommittee, or other subordinate decision-making body; and
- (b) A committee may discharge or reconstitute a subcommittee.

A committee, subcommittee, or other subordinate decision-making body is, unless a council resolves otherwise, discharged when members elected at a subsequent triennial general election come into office.

LGA 2002, sch 7, cl 30 (5) & (7).

Please note: Section 12 (2) of the Civil Defence and Emergency Management Act 2002 states that a Civil Defence and Emergency Management Group is not deemed to be discharged following a triennial election. The same is true for District Licensing Committees (see the LGNZ Guide to Standing Orders).

7.3 Te kōupounga, te whakakore rānei i ngā mema komiti me ngā mema komiti āpiti | Appointment or discharge of committee members and subcommittee members

A council may appoint or discharge any member of a committee and, if established by the council, a subcommittee. A committee may appoint or discharge any member of a subcommittee appointed by the committee unless directed otherwise by the council.

LGA 2002, sch 7, cl 31(1) & (2).

7.4 Te tū a ngā mema pōti ki ngā komiti me ngā komiti āpiti | Elected members on committees and subcommittees

The members of a committee or subcommittee may be, but are not required to be, elected members of a local authority. A council or committee may appoint a person who is not a member of the local authority to a committee or subcommittee if, in the opinion of the council or committee, the person has the skills, attributes or knowledge to assist the committee or subcommittee.

At least one member of a committee must be an elected member of the council. In the case of a committee established by a local board or community board at least one member must be a member of that board. A staff member of the local authority, in the course of their employment, can be a member of a subcommittee but not a committee.

LGA 2002, sch 7, cl 31(4).

7.5 Ka āhei te mana ā-rohe ki te whakakapi i ngā mema mēnā kāore i whakakorehia te komiti | Local authority may replace members if committee not discharged

If a local authority resolves that a committee, subcommittee or other subordinate decision-making body is not to be discharged under cl 30 (7), sch 7, LGA 2002, the local authority may replace the members of that committee, subcommittee or subordinate decision-making body after the next triennial general election of members.

LGA 2002, sch 7, cl 31(5).

7.6 Te mematangā a te Koromatua | Membership of Mayor

The Mayor is a member of every committee of the local authority unless specific legislation provides otherwise, such as a committee established under s 189 of the Sale and Supply of Alcohol Act 2012.

LGA 2002, s 41A(5).

7.7 Kāore e noho manakore tētahi whakatau ahakoa i rangirua te mematangā | Decision not invalid despite irregularity in membership

For the purpose of these Standing Orders a decision of a local authority, committee, local board and community board is not invalidated if:

1. There is a vacancy in the membership of the local authority, committee, local or community board at the time of the decision; or
2. Following the decision some defect in the election or appointment process is discovered and/or that the membership of a person on the committee at the time is found to have been ineligible.

LGA 2002, sch 7, cl 29.

7.8 Te kopounga o ngā komiti hono | Appointment of joint committees

A local authority may appoint a joint committee with another local authority or other public body if it has reached agreement with each local authority or public body. The agreement must specify:

- (a) The number of members each party may appoint;
- (b) How the chairperson and deputy chairperson are to be appointed;
- (c) The terms of reference of the committee;
- (d) What responsibilities, if any, are to be delegated to the committee by each party; and
- (e) How the agreement may be varied.

The agreement may also specify any other matter relating to the appointment, operation, or responsibilities of the committee agreed by the parties.

LGA 2002, sch 7, cl 30A(1) & (2).

7.9 Te tūnga o ngā komiti hono | Status of joint committees

A joint committee is deemed to be both a committee of a council and a committee of each other participating local authority or public body.

LGA 2002, sch 7, cl 30A(5).

7.10 Te mana ki te kopou me te whakakore i ngā mema takitahi o tētahi komiti hono | Power to appoint or discharge individual members of a joint committee

The power to discharge any individual member of a joint committee and appoint another member in their stead must be exercised by the council or public body that made the appointment.

LGA 2002, sch 7, cl 30A(6)(a).



I mua i te hui | Pre-meeting

8. Te tuku pānui | Giving notice

Please note; the processes described in this section (Standing Orders 8.1 – 8.12) apply as appropriate to local boards and community boards.

8.1 Te pānui tūmatanui – ngā hui noa | Public notice – ordinary meetings

All meetings scheduled for the following month must be publicly notified not more than 14 days and not less than 5 days before the end of the current month, together with the dates, the times and places on and at which those meetings are to be held. In the case of meetings held on or after the 21st day of the month public notification may be given not more than 10 nor less than 5 working days before the day on which the meeting is to be held. (See the LGNZ Guide to Standing Orders for more information).

LGOIMA, s 46.

8.2 Te pānui ki ngā mema – ngā hui noa | Notice to members - ordinary meetings

The chief executive must give notice in writing to each member of the local authority of the date, time and place of any meeting. Notice must be given at least 14 days before the meeting unless the council has adopted a schedule of meetings, in which case notice must be given at least 14 days before the first meeting on the schedule.

LGA 2002, sch 7, cl 19(5).

8.3 Ka āhei ki te karanga hui Motuhake | Extraordinary meeting may be called

An extraordinary council meeting may be called by:

- (a) Resolution of the council, or
- (b) A requisition in writing delivered to the chief executive which is signed by:
 - i. The Mayor; or
 - ii. Not less than one third of the total membership of the council (including vacancies).

LGA 2002, sch 7, cl 22(1).

8.4 Te pānui ki ngā mema – ngā hui Motuhake | Notice to members - extraordinary meetings

The chief executive must give notice, in writing, of the time and place of an extraordinary meeting called under the Standing Order 8.3, as well as the general nature of business to be considered, to each member of the council at least 3 working days before the day appointed for the meeting. If the meeting is called by a resolution then notice must be provided within such lesser period as is specified in the resolution, as long as it is not less than 24 hours.

LGA 2002, sch 7, cl 22(3).

8.5 Ka āhei ki te karanga hui ohotata | Emergency meetings may be called

If the business a council needs to deal with requires a meeting to be held at a time earlier than is allowed by the notice requirements for holding an extraordinary meeting and it is not practicable to call the meeting by resolution, an emergency meeting may be called by:

- (a) The Mayor; or
- (b) If the Mayor is unavailable, the chief executive.

LGA 2002, sch 7, cl 22A(1).

8.6 Te pūnaha mō te karanga hui ohotata | Process for calling an emergency meeting

The notice of the time and place of an emergency meeting, and of the matters in respect of which the emergency meeting is being called, must be given by the person calling the meeting or by another person on that person's behalf.

The notice must be given, by whatever means is reasonable in the circumstances, to each member of the local authority, and to the chief executive, at least 24 hours before the time appointed for the meeting.

LGA 2002, sch 7, cl 22A(2).

8.7 Te pānui tūmatanui – ngā hui ohotata me te Motuhake | Public notice – emergency and extraordinary meeting

Where an emergency or extraordinary meeting of a local authority is called but the notice of the meeting is inconsistent with these Standing Orders, due to the manner in which it was called, the local authority must cause that meeting and the general nature of business to be transacted at that meeting:

- (a) To be publicly notified as soon as practicable before the meeting is to be held; or
- (b) If it is not practicable to publish a notice in newspapers before the meeting, to be notified as soon as practicable on the local authority's website and in any other manner that is reasonable in the circumstances.

LGOIMA, s 46(3).

8.8 Kāore e manakore ngā hui | Meetings not invalid

The failure to notify a public meeting under these Standing Orders does not of itself make that meeting invalid. However, where a local authority becomes aware that a meeting has been incorrectly notified it must, as soon as practicable, give public notice stating:

- That the meeting occurred without proper notification;
- The general nature of the business transacted; and
- The reasons why the meeting was not properly notified.

LGOIMA, s 46(6).

8.9 Ngā tatūnga i whakamanahia i te hui Motuhake | Resolutions passed at an extraordinary meeting

A local authority must, as soon as practicable, publicly notify any resolution passed at an extraordinary meeting of the local authority unless:

- (a) The resolution was passed at a meeting or part of a meeting from which the public was excluded; or
- (b) The extraordinary meeting was publicly notified at least 5 working days before the day on which the meeting was held.

LGOIMA, s 51A.

8.10 Ngā hōtaka hui | Meeting schedules

Where the local authority adopts a meeting schedule it may cover any period that the council considers appropriate and may be amended. Notification of the schedule, or an amendment, will constitute notification to members of every meeting on the schedule or the amendment. This does not replace the requirements under LGOIMA to publicly notify each meeting.

LGA 2002, sch 7, cl 19(6).

8.11 Te kore e whiwhi pānui a ngā mema | Non-receipt of notice to members

A meeting of a local authority is not invalid if notice of that meeting was not received, or not received in due time, by a member of the local authority or board unless:

- (a) It is proved that the person responsible for giving notice of the meeting acted in bad faith or without reasonable care; and
- (b) The member concerned did not attend the meeting.

A member of a local authority may waive the need to be given notice of a meeting.

LGA 2002, sch 7, cl 20(1) & (2).

8.12 Te whakakore hui | Meeting cancellations

The chairperson of a scheduled meeting may cancel the meeting if, in consultation with the chief executive, they consider this is necessary for reasons that include lack of business, lack of quorum or clash with another event.

The chief executive must make a reasonable effort to notify members and the public as soon as practicable of the cancellation and the reasons behind it.

9. Te rārangi take o ngā hui | Meeting agenda

9.1 Te whakarite i te rārangi take | Preparation of the agenda

It is the chief executive's responsibility, on behalf of the chairperson, to prepare an agenda for each meeting listing and attaching information on the items of business to be brought before the meeting so far as is known, including the names of the relevant members.

When preparing business items for an agenda the chief executive must consult, unless impracticable, such as in the case of the inaugural meeting, the chairperson, or the person acting as chairperson for the coming meeting.

9.2 Te pūnaha mō te whakatakoto take hei whakatau | Process for raising matters for a decision

Requests for reports may be made by a resolution of the council, committee, subcommittee, subordinate decision-making body, local boards or community board and, in the case of all decision-making bodies other than the council, must also fall within the scope of their specific delegations.

9.3 Ka āhei te tumu whakarae ki te whakaroa, whakakore rānei i tētahi tono | Chief executive may delay or refuse request

The chief executive may delay commissioning any reports that involve significant cost or are beyond the scope of the committee that made the request. In such cases the chief executive will discuss options for meeting the request with the respective chairperson and report back to a subsequent meeting with an estimate of the cost involved and seek direction on whether the report should still be prepared.

Where a Chief executive refuses a member's request to prepare a report, an explanation for that refusal should be provided to the member.

9.4 Te raupapatanga o ngā mahi | Order of business

At the meeting the business is to be dealt with in the order in which it stands on the agenda unless the chairperson, or the meeting, decides otherwise. An example of a default order of business is set out in Appendix 10.

The order of business for an extraordinary meeting must be limited to items that are relevant to the purpose for which the meeting has been called.

9.5 Te marohi a te ūpoko | Chairperson's recommendation

A chairperson, either prior to the start of the meeting and/or at the meeting itself, may include a recommendation regarding any item on the agenda brought before the meeting. Where a chairperson's recommendation varies significantly from an officer's recommendation the reason for the variation must be explained. A recommendation that differs significantly from the officer's recommendation must comply with the decision-making requirements of Part 6 of the LGA 2002.

9.6 Te pūrongo a te ūpoko | Chairperson may prepare report

The chairperson of a meeting has the right to prepare a report to be included in the agenda on any matter which falls within the responsibilities of that meeting, as described in its terms of reference.

For clarity, any recommendation must comply with the decision-making requirements of Part 6 of the LGA 2002.



9.7 Te wātea o te rārangi take ki te marea | Public availability of the agenda

All information provided to members at a local authority, or local or community board, meeting must be publicly available, except where an item included in the agenda refers to a matter reasonably expected to be discussed with the public excluded.

LGOIMA, ss 5 & 46A.

9.8 Te tirotiro a te marea i te rārangi take | Public inspection of agenda

Any member of the public may, without payment of a fee, inspect, during normal office hours and within a period of at least 2 working days before a meeting, all agendas and associated reports circulated to members of the local authority and local and community boards relating to that meeting. The agenda:

- (a) Must be available for inspection at the public offices of the local authority (including service centres), at public libraries under the authority's control and on the council's website, and:
- (b) Must be accompanied by either:
 - i. The associated reports; or
 - ii. A notice specifying the places at which the associated reports may be inspected.

LGOIMA, s 46A(1).

9.9 Te tango take i te rārangi take | Withdrawal of agenda items

If justified by circumstances, an agenda item may be withdrawn by the chief executive. In the event of an item being withdrawn the chief executive should inform the chairperson.

9.10 Te tuari i te rārangi take | Distribution of the agenda

The chief executive must send the agenda to every member of a meeting at least two clear working days before the day of the meeting, except in the case of an extraordinary meeting or an emergency meeting (see Standing Orders 8.4 and 8.10).

The chief executive may send the agenda, and other materials relating to the meeting or other council business, to members by electronic means.

9.11 Te tūnga o te rārangi take | Status of agenda

No matter on a meeting agenda, including recommendations, may be considered final until determined by a formal resolution of that meeting.

9.12 Ngā take kāore i runga i te rārangi take e kore e taea te whakaroa | Items of business not on the agenda which cannot be delayed

A meeting may deal with an item of business that is not on the agenda where the meeting resolves to deal with that item and the chairperson provides the following information during the public part of the meeting:

- (a) The reason the item is not on the agenda; and
- (b) The reason why the discussion of the item cannot be delayed until a subsequent meeting.



LGOIMA, s 46A(7).

Items not on the agenda may be brought before the meeting through a report from either the chief executive or the chairperson.

Please note, that nothing in this standing order removes the requirement to meet the provisions of Part 6 of the LGA 2002 with regard to consultation and decision-making.

9.13 Te kōrerorero i ngā take iti kāore i runga i te rārangi take | Discussion of minor matters not on the agenda

A meeting may discuss an item that is not on the agenda only if it is a minor matter relating to the general business of the meeting and the chairperson explains at the beginning of the public part of the meeting that the item will be discussed. However, the meeting may not make a resolution, decision, or recommendation about the item, except to refer it to a subsequent meeting for further discussion.

LGOIMA, s 46A(7A).

9.14 Ngā take o te rārangi take kāore e whārikihia ki te marea | Public excluded business on the agenda

Items that are likely to be discussed under public-excluded must be indicated on each agenda, including the general subject of the item. The chief executive, however, may exclude public access to any reports, or parts of reports, which are reasonably expected to be discussed with the public excluded.

LGOIMA, s 46A(9).

9.15 Te maru whāiti e pā ana ki te rārangi take me ngā meneti | Qualified privilege relating to agenda and minutes

Where any meeting is open to the public and a member of the public is supplied with a copy of the agenda, or the minutes of that meeting, the publication of any defamatory matter included in the agenda or in the minutes is privileged. This does not apply if the publication is proved to have been made with ill will, or improper advantage has been taken of the publication.

LGOIMA, s 52.

Ngā Tikanga Hui | Meeting Procedures

10. Te whakatuwhera me te whakakapi | Opening and closing

Local authorities, local boards and community boards may, at the start of a meeting, choose to recognise the civic importance of the occasion through some form of reflection. This could be an expression of community values, a reminder of the contribution of members who have gone before or a formal welcome, such as a mihi whakatau.

Options for opening a meeting could include a karakia timitanga, mihi whakatau, or powhiri as well as a karakia whakamutunga to close a meeting where appropriate.

11. Kōrama | Quorum

11.1 Ngā hui Kaunihera | Council meetings

The quorum for a meeting of the council is:

- (a) Half of the members physically present, where the number of members (including vacancies) is even; and
- (b) A majority of the members physically present, where the number of members (including vacancies) is odd.

LGA 2002, sch 7, cl 23(3)(a).

11.2 Ngā hui komiti me te komiti āpiti | Committees and subcommittee meetings

A council sets the quorum for its committees and subcommittees, either by resolution or by stating the quorum in the terms of reference. Committees may set the quorums for their subcommittees by resolution, provided that it is not less than two members. (See also 7.4).

In the case of subcommittees, the quorum will be two members unless otherwise stated. In the case of committees at least one member of the quorum must be a member of the council, or if established by a local board or community board, the relevant board.

LGA 2002, sch 7, cl 23(3)(b).

11.3 Ngā komiti hono | Joint Committees

The quorum at a meeting of a joint committee must be consistent with Standing Order 11.1. Local authorities participating in the joint committee may decide, by agreement, whether or not the quorum includes one or more members appointed by each local authority or any party.

LGA 2002, sch 7, cl 30A(6)(c).

11.4 Te herenga mō te kōrama | Requirement for a quorum

A meeting is constituted where a quorum of members is present, whether or not they are all voting or entitled to vote. In order to conduct any business at a meeting, a quorum of members must be present for the whole time that the business is being considered.

LGA 2002, sch 7, cl 23(1) & (2).

11.5 Ka tārewa te hui mēnā karekau he kōrama | Meeting lapses where no quorum

A meeting must lapse, and the chairperson vacate the chair, if a quorum is not present within 30 minutes of the advertised start of the meeting. Where members are known to be travelling to the meeting, but are delayed due to extraordinary circumstance, the chairperson has discretion to wait for a longer period.

No business may be conducted while waiting for the quorum to be reached. Minutes will record when a meeting lapses due to a lack of a quorum, along with the names of the members who attended.

Should a quorum be lost, the meeting will lapse if the quorum is not present within 15 minutes.

11.6 Ngā take mai i ngā hui tārewa | Business from lapsed meetings

Where meetings lapse the remaining business will be adjourned and be placed at the beginning of the agenda of the next ordinary meeting, unless the chairperson sets an earlier meeting, and this is notified by the chief executive.

12. Te urunga a te marea me te hopunga | Public access and recording

12.1 E tuwhera ana ngā hui ki te marea | Meetings open to the public

Except as otherwise provided by Part 7 of LGOIMA, every meeting of the local authority, its committees, subcommittees, local boards and community boards, must be open to the public.

LGOIMA, s 47 & 49(a).

12.2 Ngā take e panaia ai te marea | Grounds for removing the public

The chairperson may require any member of the public to be removed from the meeting if they believe that person's behaviour is likely to prejudice the orderly conduct of the meeting.

LGOIMA, s 50(1).

12.3 Ka āhei te mana ā-rohe ki te hopu i ngā hui | Local authority may record meetings

Meeting venues should contain clear signage indicating and informing members, officers and the public that proceedings may be recorded by the local authority and may be subject to direction by the chairperson.

12.4 Ka āhei te marea ki te hopu i ngā hui | Public may record meetings

Members of the public may make electronic or digital recordings of meetings which are open to the public. Any recording of meetings should be notified to the chairperson at the commencement of the meeting to ensure that the recording does not distract the meeting from fulfilling its business.

Where circumstances require, the chairperson may direct the recording to stop for a period of time.

13. Te taenga | Attendance

13.1 Te mōtika a ngā mema ki te tae ki ngā hui | Members right to attend meetings

A member of a local authority, or of a committee of a local authority, has, unless lawfully excluded, the right to attend any meeting of the local authority or committee.

LGA 2002, sch 7, cl 19(2).

If a member of the local authority is not an appointed member of the meeting which they are attending, they may not vote on any matter at that meeting. However, they may, with the leave of the chair, take part in the meeting's discussions.

A member attending a meeting of which they are not an appointed member is not a member of the public for the purpose of s48 of LGOIMA. Consequently, if the meeting resolves to exclude the public then any members of the local authority who are present may remain, unless they are lawfully excluded.

Please note: this section does not confer any rights to non-elected members appointed to committees of a local authority.

13.2 Te tae ki ngā hui ina whakahaere whakawā te komiti | Attendance when a committee is performing judicial or quasi-judicial functions

When a committee is performing judicial or quasi-judicial functions, members of the local authority who are not members of that committee are not entitled to take part in the proceedings.

13.3 Te tuku tamōtanga | Leave of absence

A council may grant a member leave of absence following an application from that member. The council may delegate the power to grant a leave of absence to the Mayor in order to protect a members' privacy and the Council may approve an application from the Mayor. The Mayor will advise all members of the council whenever a member has been granted leave of

absence under delegated authority. Meeting minutes will record that a member has leave of absence as an apology for that meeting.

13.4 Ngā whakapāha | Apologies

A member who does not have leave of absence may tender an apology should they be absent from all or part of a meeting. The Mayor (or acting chair) must invite apologies at the beginning of each meeting, including apologies for lateness and early departure. The meeting may accept or decline any apologies. Members may be recorded as absent on council business where their absence is a result of a commitment made on behalf of the council.

For clarification, the acceptance of a member's apology constitutes a grant of 'leave of absence' for that meeting.

13.5 Te hopu whakapāha | Recording apologies

The minutes will record any apologies tendered before or during the meeting, including whether they were accepted or declined and the time of arrival and departure of all members.

13.6 Te tamōtanga kāore i whakaaetia | Absent without leave

Where a member is absent from four consecutive meetings of the council, local board or community board without leave of absence or an apology being accepted (not including extraordinary or emergency meetings) then the office held by the member will become vacant. A vacancy created in this way is treated as an extraordinary vacancy.

LGA 2002, sch 7, cl 5(d).

13.7 Te mōtika kia tae atu mā te hononga ā-oro, ataata-rongo rānei | Right to attend by audio or audiovisual link

Provided the conditions in Standing Orders 13.11 and 13.12 are met, members of the local authority and its committees (and members of the public for the purpose of a deputation approved by the chairperson), have the right to attend meetings by means of an electronic link, unless they have been lawfully excluded.

13.8 Te tūnga a te mema: kōrama | Member's status: quorum

Provided conditions in 13.1, 13.7, 13.11 and 13.12 of the Standing Orders have been satisfied, and in accordance with Schedule 7 of the Local Government Act, clause 25A (4), a member of the local authority or committee who attends a meeting by means of audio link or audio-visual link, is to be counted as present for the purpose of a quorum.

LGA 2002, sch 7, cl 25A(4).

13.9 Te tūnga a te mema: te pōti | Member's status: voting

Where a meeting has a quorum, determined by the number physically present, the members attending by electronic link can vote on any matters raised at the meeting.

13.10 Ngā mahi a te ūpoko | Chairperson's duties

Where the technology is available and a member is attending a meeting by audio or audiovisual link, the chairperson must ensure that:

- (a) The technology for the link is available and of suitable quality; and
- (b) Procedures for using the technology in the meeting will ensure that:
 - i. Everyone participating in the meeting can hear each other;
 - ii. The member's attendance by audio or audio-visual link does not reduce their accountability or accessibility of that person in relation to the meeting;
 - iii. The requirements of Part 7 of LGOIMA are met; and
 - iv. The requirements in these Standing Orders are met.

LGA 2002, sch 7, cl 25A(3).

If the chairperson is attending by audio, or audio-visual link, then chairing duties will be undertaken by the deputy chair, or a member who is physically present.

13.11 Ngā tikanga mō te taenga mā te hononga ā-oro, ataata-rongo rānei | Conditions for attending by audio or audiovisual link

Noting Standing Order 13.7, the chairperson may give approval for a member to attend meetings by electronic link, either generally or for a specific meeting. Examples of situations where approval can be given include:

- (a) Where the member is at a place that makes their physical presence at the meeting impracticable or impossible;
- (b) Where a member is unwell; and
- (c) Where a member is unable to attend due to an emergency.

13.12 Te tonono kia tae mā te hononga ā-oro, ataata-rongo rānei | Request to attend by audio or audiovisual link

Where possible, a member will give the chairperson and the chief executive at least 2 working days' notice when they want to attend a meeting by audio or audiovisual link. Should, due to illness or emergency, this is not possible the member may give less notice.

Where such a request is made and the technology is available, the chief executive must take reasonable steps to enable the member to attend by audio or audiovisual link. However, the council has no obligation to make the technology for an audio or audio-visual link available.

If the member's request cannot be accommodated, or there is a technological issue with the link, this will not invalidate any acts or proceedings of the local authority or its committees.

13.13 Ka āhei te ūpoko ki te whakakore i te hononga | Chairperson may terminate link

The chairperson may direct that an electronic link should be terminated where:

- (a) Use of the link is increasing, or may unreasonably increase, the length of the meeting;

- (b) The behaviour of the members using the link warrants termination, including the style, degree and extent of interaction between members;
- (c) It is distracting to the members who are physically present at the meeting;
- (d) The quality of the link is no longer suitable;
- (e) Information classified as confidential may be compromised (see also SO 13.16).

13.14 Te tuku, te whakaatu rānei i tētahi tuhinga | Giving or showing a document

A person attending a meeting by audio or audio visual link may give or show a document by:

- (f) Transmitting it electronically;
- (g) Using the audio visual link; or
- (h) Any other manner that the chairperson thinks fit.

LGA 2002, sch 7, cl 25(A)(6).

13.15 Ina mūhore te hononga | Link failure

Where an audio or audiovisual link fails, or there are other technological issues that prevent a member who is attending by link from participating in a meeting, that member must be deemed to be no longer attending the meeting.

13.16 Te matatapu | Confidentiality

A member who is attending a meeting by audio or audio-visual link must ensure that the meeting's proceedings remain confidential during any time that the public is excluded. At such a time, the chairperson may require the member to confirm that no unauthorised people are able to view or hear the proceedings. If the chairperson is not satisfied by the explanation, they may terminate the link.

14. Te mahi a te ūpoko i roto i ngā hui | Chairperson's role in meetings

14.1 Ngā hui kaunihera | Council meetings

The Mayor must preside at meetings of the council unless they vacate the chair for a part or all of a meeting. If the Mayor is absent from a meeting or vacates the chair, the deputy Mayor must act as chairperson. If the deputy Mayor is also absent the local authority members who are present must elect a member to be the chairperson at that meeting. This person may exercise the meeting responsibilities, duties, and powers of the Mayor for that meeting.

LGA 2002, sch 7, cl 26(1), (5) & (6).

14.2 Ētahi atu hui | Other meetings

In the case of committees, subcommittees and subordinate decision-making bodies, the appointed chairperson must preside at each meeting unless they vacate the chair for all or part of a meeting. If the chairperson is absent from a meeting or vacates the chair, the deputy chairperson (if any) will act as chairperson. If the deputy chairperson is also absent, or has not been appointed, the committee members who are present must elect a member to



act as chairperson. This person may exercise the meeting responsibilities, duties and powers of the chairperson.

LGA 2002, sch 7, cl 26(2), (5) & (6).

14.3 Me pēhea te whakaingoa i te ūpoko | Addressing the chairperson

Members will address the Chairperson in a manner that the Chairperson has determined.

14.4 Ngā whakataunga a te ūpoko | Chairperson's rulings

The chairperson will decide all procedural questions, including points of order, where insufficient provision is made by these Standing Orders (except in cases where a point of order questions the chairperson's ruling). Any refusal to obey a Chairperson's ruling or direction constitutes contempt (see SO 20.5).

14.5 Ina tū te ūpoko | Chairperson standing

Whenever the chairperson stands during a debate members are required to sit down (if required to stand to address the meeting) and be silent so that they can hear the chairperson without interruption.

14.6 Te mōtika a te mema ki te korero | Member's right to speak

Members are entitled to speak in accordance with these Standing Orders. Members should address the chairperson when speaking. They may not leave their place while speaking unless they have the leave of the chairperson.

14.7 Ka āhei te ūpoko ki te whakaraupapa i ngā kaikōrero | Chairperson may prioritise speakers

When two or more members want to speak the chairperson will name the member who may speak first. Other members who wish to speak have precedence where they intend to:

- (a) Raise a point of order, including a request to obtain a time extension for the previous speaker; and/or
- (b) Move a motion to terminate or adjourn the debate; and/or
- (c) Make a point of explanation; and/or
- (d) Request the chair to permit the member a special request.

15. Ngā Matapakinga a te Marea | Public Forums

Public forums are a defined period of time, usually at the start of an ordinary meeting, which, at the discretion of a meeting, is put aside for the purpose of public input. Public forums are designed to enable members of the public to bring matters of their choice, not necessarily on the meeting's agenda, to the attention of the local authority.

In the case of a committee, subcommittee, local or community board, any issue, idea, or matter raised in a public forum, must fall within the terms of reference of that body.

15.1 Ngā tepenga wā | Time limits

A period of up to 30 minutes, or such longer time as the meeting may determine, will be available for the public forum at each scheduled local authority meeting. Requests must be made to the Chief Executive (or their delegate) at least three clear working days before the meeting; however this requirement may be waived by the chairperson. Requests should also outline the matters that will be addressed by the speaker(s).

Speakers can speak for up to 5 minutes. Where the number of speakers presenting in the public forum exceeds 6 in total, the chairperson has discretion to restrict the speaking time permitted for all presenters.

15.2 Ngā Herenga | Restrictions

The chairperson has the discretion to decline to hear a speaker or to terminate a presentation at any time where:

- A speaker is repeating views presented by an earlier speaker at the same public forum;
- The speaker is criticising elected members and/or staff;
- The speaker is being repetitious, disrespectful or offensive;
- The speaker has previously spoken on the same issue;
- The matter is subject to legal proceedings; and
- The matter is subject to a hearing, including the hearing of submissions where the local authority or committee sits in a quasi-judicial capacity.

15.3 Ngā pātai i ngā matapakinga a te marea | Questions at public forums

At the conclusion of the presentation, with the permission of the chairperson, elected members may ask questions of speakers. Questions are to be confined to obtaining information or clarification on matters raised by a speaker.

15.4 Kāore he tatūnga | No resolutions

Following the public forum, no debate or decisions will be made at the meeting on issues raised during the forum unless related to items already on the agenda. (See the LGNZ Guide to Standing Orders for suggestions of good practice in dealing with issues raised during a forum).

16. Ngā Teputeihana | Deputations

The purpose of a deputation is to enable a person, group, or organisation to make a presentation to a meeting on a matter or matters covered by that meeting's terms of reference. Requests to speak at a deputation must be made to the Chairperson, or their delegate, eight working days before the meeting; however, this requirement may be waived by the Chairperson. Deputations may be heard at the commencement of the meeting or at the time that the relevant agenda item is being considered.



16.1 Ngā tepenga wā | Time limits

Speakers can speak for up to 5 minutes, or longer at the discretion of the chairperson. No more than two speakers can speak on behalf of an organisation's deputation.

16.2 Ngā Herenga | Restrictions

The chairperson has the discretion to decline to hear or terminate a deputation at any time where:

- A speaker is repeating views presented by an earlier speaker at the meeting;
- The speaker is criticising elected members and/or staff;
- The speaker is being repetitious, disrespectful or offensive;
- The speaker has previously spoken on the same issue;
- The matter is subject to legal proceedings; and
- The matter is subject to a hearing, including the hearing of submissions where the local authority or committee sits in a quasi-judicial capacity.

16.3 Te pātai i ngā teputeihana | Questions of a deputation

At the conclusion of the deputation members may, with the permission of the chairperson, ask questions of any speakers. Questions are to be confined to obtaining information or clarification on matters raised by the deputation.

16.4 Ngā tatūnga | Resolutions

Any debate on a matter raised in a deputation must occur at the time at which the matter is scheduled to be discussed on the meeting agenda and once a motion has been moved and seconded.

17. Ngā Petihana | Petitions

17.1 Te āhua o ngā petihana | Form of petitions

Petitions may be presented to the local authority or any of its committees, local boards or community boards, as long as the subject matter falls within the terms of reference of the intended meeting.

Petitions must contain at least 20 signatures and consist of fewer than 150 words (not including signatories). They must be received by the chief executive at least five working days before the meeting at which they will be presented, however, this requirement may be waived by the chairperson.

Petitions must not be disrespectful, use offensive language or include malicious, inaccurate, or misleading statements (see Standing Order 20.9 on qualified privilege). They may be written in English or te reo Māori. Petitioners planning to present their petition in te reo or sign language should advise the chief executive in time to allow translation services to be arranged.

17.2 Te petihana ka whakatakotohia e te kaipetihana | Petition presented by petitioner

A petitioner who presents a petition to the local authority or any of its committees and subcommittees, local boards or community boards, may speak for 5 minutes (excluding questions) about the petition, unless the meeting resolves otherwise. The chairperson must terminate the presentation of the petition if he or she believes the petitioner is being disrespectful, offensive or making malicious statements.

Where a petition is presented as part of a deputation or public forum the speaking time limits relating to deputations or public forums shall apply. The petition must be received by the chief executive at least 5 working days before the date of the meeting concerned.

17.3 Te petihana ka whakatakotohia e tētahi mema | Petition presented by member

Members may present petitions on behalf of petitioners. In doing so, members must confine themselves to presenting:

- (a) The petition;
- (b) The petitioners' statement; and
- (c) The number of signatures.

18. Te aukati i te marea | Exclusion of public

18.1 Ngā mōtini me ngā tatūnga ki te aukati i te marea | Motions and resolutions to exclude the public

Members of a meeting may resolve to exclude the public from a meeting. The grounds for exclusion are those specified in s 48 of LGOIMA (see Appendix 1).

Every motion to exclude the public must be put while the meeting is open to the public, and copies of the motion must be available to any member of the public who is present. If the motion is passed the resolution to exclude the public must be in the form set out in schedule 2A of LGOIMA (see Appendix 2). The resolution must state:

- (a) The general subject of each matter to be excluded;
- (b) The reason for passing the resolution in relation to that matter; and
- (c) The grounds on which the resolution is based.

The resolution will form part of the meeting's minutes.

LGOIMA, s 48.

18.2 Ka āhei ngā tāngata ka tohua ki te noho mai | Specified people may remain

Where a meeting resolves to exclude the public, the resolution may provide for specified persons to remain if, in the opinion of the meeting, they will assist the meeting to achieve its purpose. Any such resolution must state, in relation to the matter to be discussed, how the knowledge held by the specified people is relevant and be of assistance.



No such resolution is needed for people who are entitled to be at the meeting, such as relevant staff and officials contracted to the council for advice on the matter under consideration.

LGOIMA, s 48(6).

18.3 Ngā take e aukatihia ana ki te marea | Public excluded items

The chief executive must place in the public-excluded section of the agenda any items that he or she reasonably expects the meeting to consider with the public excluded. The public excluded section of the agenda must indicate the subject matter of the item and the reason the public are excluded.

LGOIMA, s 46A(8).

18.4 Te kore e whāki i ngā mōhihio | Non-disclosure of information

No member or officer may disclose to any person, other than another member, officer or person authorised by the chief executive, any information that has been, or will be, presented to any meeting from which the public is excluded, or proposed to be excluded.

This restriction does not apply where a meeting has resolved to make the information publicly available or where the chief executive has advised, in writing, that one or both of the following apply:

- (a) There are no grounds under LGOIMA for withholding the information; and
- (b) The information is no longer confidential.

18.5 Te tuku i ngā mōhihio nō te nohoanga aukati ki te marea | Release of information from public excluded session

A local authority may provide for the release to the public of information which has been considered during the public excluded part of a meeting.

Each public excluded meeting must consider and agree by resolution, what, if any, information will be released to the public. In addition, the chief executive may release information which has been considered at a meeting from which the public has been excluded where it is determined the grounds to withhold the information no longer exist.

19. Te pōti | Voting

19.1 Mā te nuinga e whakatau | Decisions by majority vote

Unless otherwise provided for in the LGA 2002, other legislation, or Standing Orders, the acts of, and questions before, a local authority (including a local or community board) must be decided at a meeting through a vote exercised by the majority of the members that are present and voting.

LGA 2002, sch 7, cl 24(1).

19.2 Te pōti tuwhera | Open voting

An act or question coming before the local authority must be done or decided by open voting.

LGA 2002, sch 7, cl 24(3).

19.3 Kei te ūpoko te pōti whakatau | Chairperson has a casting vote

The Mayor, Chairperson, or any other person presiding at a meeting, has a deliberative vote and, in the case of an equality of votes, has a casting vote.

LGA 2002, sch 7, cl 24(2).

19.4 Te tikanga pōti | Method of voting

The method of voting must be as follows:

- (a) ~~The chairperson in putting the motion must call for an expression of opinion on the voices or take a show of hands, the result of either of which, as announced by the chairperson, must be conclusive unless such announcement is questioned immediately by any member, in which event the chairperson will call a division;~~
- (b) ~~The chairperson or any member may call for a division instead of or after voting on the voices and/or taking a show of hands; and~~
- (c) Where a suitable electronic voting system is available that system may be used instead of a show of hands, vote by voices, or division, and the result publicly displayed and notified to the chairperson who must declare the result.

19.5 Te tono i te wehenga | Calling for a division

When a division is called, the chief executive must record the names of the members voting for and against the motion, and abstentions, and provide the names to the chairperson to declare the result. The result of the division must be entered into the minutes and include members' names and the way in which they voted.

The Chairperson may call a second division where there is confusion or error in the original division.

19.6 Te tono kia tuhi i ngā pōti | Request to have votes recorded

If requested by a member, immediately after a vote the minutes must record the member's vote or abstention. Recording any other matters, such as a members' reason for their vote or abstention, is not permitted.

19.7 Ka āhei ngā mema ki te noho puku | Members may abstain

Any member may abstain from voting.

20. Ngā whanonga | Conduct

20.1 Te tono kia tau ngā mema | Calling to order

When the chairperson calls members to order they must be seated and stop speaking. If the members fail to do so, the chairperson may direct that they should immediately leave the meeting for a specified time.

20.2 Ngā whanonga e hāngai ana ki te Tikanga Whakahaere | Behaviour consistent with Code of Conduct

At a meeting no member may act inconsistently with their Code of Conduct, or speak or act in a manner which is disrespectful of other members, staff or the public.

20.3 Te tango kōrero me te whakapāha | Retractions and apologies

In the event of a member, or speaker, who has been disrespectful of another member or contravened the council's Code of Conduct, the chairperson may call upon that member, or speaker, to withdraw the offending comments, and may require them to apologise. If the member refuses to do so the chairperson may direct that they should leave the meeting immediately for a specified time and/or make a complaint under the Code of Conduct.

20.4 Ngā whanonga kino | Disorderly conduct

Where the conduct of a member is disorderly or is creating a disturbance the chairperson may require that member to leave the meeting immediately for a specified time.

If the disorder continues the chairperson may adjourn the meeting for a specified time. At the end of this time the meeting must resume and decide, without debate, whether the meeting should proceed or be adjourned.

The chairperson may also adjourn the meeting if other people cause disorder or in the event of an emergency.

20.5 Te whakahāwea | Contempt

Where a member is subject to repeated cautions by the chairperson for disorderly conduct the meeting may, should it so decide, resolve that the member is in contempt. Any such resolution must be recorded in the meeting's minutes.

A member who has been found to be in contempt and continues to be cautioned by the Chairperson for disorderly conduct, may be subject to Standing Order 20.6.

20.6 Te pana i te tangata i te hui | Removal from meeting

A member of the police or authorised security personnel may, at the chairperson's request, remove or exclude a member from a meeting.

This Standing Order will apply where the chairperson has ruled that the member should leave the meeting and the member has refused or failed to do so; or has left the meeting and attempted to re-enter it without the chairperson's permission.

20.7 Ngā take taharua ahumoni | Financial conflicts of interests

Every member present at a meeting must declare any direct or indirect financial interest that they hold in any matter being discussed at the meeting, other than an interest that they hold in common with the public.

No member may vote on, or take part in, a discussion about any matter in which they have a direct or indirect financial interest unless an exception set out in s 6 LAMIA applies to them, or the Auditor-General has granted them an exemption or declaration under s 6.

Members with a financial interest should physically withdraw themselves from the table unless the meeting is in public excluded in which case, they should leave the room.

Neither the chairperson, nor the meeting, may rule on whether a member has a financial interest in the matter being discussed. The minutes must record any declarations of financial interests and the member's abstention from any discussion and voting on the matter.

LAMIA, ss 6 & 7.

20.8 Ngā take taharua ahumoni-kore | Non-financial conflicts of interests

Non-financial interests involve questions about whether the judgement of a member of a local authority (or local or community board) could be affected by a separate interest, or duty, which that member may have in relation to a particular matter. If a member considers that they have a non-financial conflict of interest in a matter they must not take part in the discussions about that matter, or any subsequent vote.

The member must leave the table when the matter is considered but does not need to leave the room. The minutes must record the declaration and member's subsequent abstention from discussion and voting.

Neither the chairperson, nor the meeting, may rule on whether a member has a non-financial interest in the matter being discussed.

20.9 Te maru whāiti mō ngā whakaritenga hui | Qualified privilege for meeting proceedings

Any oral statement made at any meeting of the local authority in accordance with the rules adopted by the local authority for guiding its proceedings is privileged, unless the statement is proved to have been made with ill will or took improper advantage of the occasion of publication.

LGOIMA, s 53.

20.10 He āpitihanga te maru whāiti ki ētahi atu whakaritenga | Qualified privilege additional to any other provisions

The privilege referred to above is in addition to any other privilege, whether absolute or qualified, that applies as a result of any other enactment or rule of law applying to any meeting of the local authority.

LGOIMA, s 53.

20.11 Ngā pūrere hiko i ngā hui | Electronic devices at meetings

Electronic devices and phones can only be used to advance the business of a meeting. Personal use may only occur at the discretion of the chair. A chairperson may require that an electronic device is switched off if:

- I. its use is likely to distract a meeting from achieving its business, or,
- II. a member is found to be receiving information or advice from sources not present at the meeting that may affect the integrity of the proceedings.

21. Ngā tikanga whānui mō te tautohetohe | General rules of debate

21.1 Kei te ūpoko te tikanga | Chairperson may exercise discretion

The application of any procedural matters in this section of the Standing Orders, such as the number of times a member may speak or when a chair can accept a procedural motion to close or adjourn a debate, is subject to the discretion of the chairperson.

21.2 Te tepenga wā mā ngā kaikōrero | Time limits on speakers

The following time limits apply to members speaking at meetings:

- (a) Movers of motions when speaking to the motion – not more than 5 minutes;
- (b) Movers of motions when exercising their right of reply – not more than 5 minutes; and
- (c) Other members – not more than 5 minutes.

Time limits can be extended if a motion to that effect is moved, seconded and supported by a majority of members present.

21.3 Ngā pātai ki ngā kaimahi | Questions to staff

During a debate members can ask staff questions about the matters being discussed. Questions must be asked through the chairperson, and how the question is to be dealt with is at the chairperson's discretion.

21.4 Ngā pātai whakamārama | Questions of clarification

At any point in a debate a member may ask the chairperson for clarification about the nature and content of the motion which is the subject of the debate and/or the particular stage the debate has reached.

21.5 Kotahi noa iho te wā e āhei ai te mema ki te korero | Members may speak only once

A member, depending on the choice of options for speaking and moving set out in SO 22.2 - 22.4, may not speak more than once to a motion at a meeting of the council, except with permission of the chairperson. Members can speak more than once to a motion at a committee or subcommittee meeting with the chairperson's permission.



21.6 Ngā tepenga mō te maha o ngā kaikōrero | Limits on number of speakers

If three speakers have spoken consecutively in support of, or in opposition to, a motion, the Chairperson may call for a speaker to the contrary. If there is no speaker to the contrary, the Chairperson must put the motion after the mover's right of reply.

Members speaking must, if requested by the chairperson, announce whether they are speaking in support of, or opposition to, a motion.

21.7 Ka āhei te kaitautoko ki te whakatārewa i tana korero | Secunder may reserve speech

A member may second a motion or amendment without speaking to it, reserving the right to speak until later in the debate.

21.8 Me hāngai ngā kōrero ki ngā take whai panga | Speaking only to relevant matters

Members may only speak to;

- I. any matter before the meeting
- II. a motion or amendment which they propose, and
- III. to raise a point of order arising out of debate,

Members must confine their remarks strictly to the motion or amendment they are speaking to. The chairperson's rulings on any matters arising under this Standing Order are final and not open to challenge.

21.9 Te whakahua anō i te mōtini | Restating motions

At any time during a debate a member may ask, for their information, that the chairperson restate a motion and any amendments; but not in a manner that interrupts a speaker.

21.10 Te whakahē i ngā tatūnga | Criticism of resolutions

A member speaking in a debate may not unduly criticise the validity of any resolution, except by a notice of motion to amend or revoke the resolution.

21.11 Te whakahē kupu | Objecting to words

When a member objects to any words used by another member in a speech and wants the minutes to record their objection, they must object at the time when the words are used and before any other member has spoken. The chairperson must order the minutes to record the objection.

Note: This provision does not preclude a member from making a complaint at any time during, or after, a meeting about the use of inappropriate or offensive language.

21.12 Te mōtika ki te whakautu | Right of reply

The mover of an original motion has a right of reply. A mover of an amendment to the original motion does not. In their reply, the mover must confine themselves to answering previous speakers and not introduce any new matters.

A mover's right of reply can only be used once. It can be exercised either at the end of the debate on the original, substantive or substituted motion or at the end of the debate on a proposed amendment.

The original mover may speak once to the principal motion and once to each amendment without losing that right of reply. If a closure motion is carried, the mover of the motion may use their right of reply before the motion or amendment is put to the vote. The mover of the original motion may choose to indicate that they wish to reserve their right or reply until the closure motion.

21.13 E kore e āhei tētahi atu mema ki te korero | No other member may speak

In exercising a right of reply, no other member may speak:

- I. After the mover has started their reply;
- II. After the mover has indicated that they want to forego this right; and
- III. Where the mover has spoken to an amendment to the original motion and the chairperson has indicated that he or she intends to put the motion.

21.14 Ngā mōtini hei hiki i te hui | Adjournment motions

The carrying of any motion to adjourn a meeting must supersede other business still remaining to be disposed of. Any such business must be considered at the next meeting. Business referred to, or referred back to, a specified committee or local or community board, is to be considered at the next ordinary meeting of that committee or board, unless otherwise specified.

21.15 Te whakaae a te ūpoko ki ngā mōtini whakakapi | Chairperson's acceptance of closure motions

The Chairperson may only accept a closure motion where there have been at least two speakers for and two speakers against the motion that is proposed to be closed, or the chairperson considers it reasonable to do so.

However, the chairperson must put a closure motion if there are no further speakers in the debate. When the meeting is debating an amendment, the closure motion relates to the amendment. If a closure motion is carried, the mover of the motion under debate has the right of reply after which the chairperson puts the motion or amendment to the vote.

22. Ngā tikanga whānui mō te kōrero me te mōtini | General procedures for speaking and moving motions

22.1 Ngā kōwhiringa mō te kōrero me te mōtini | Options for speaking and moving

This subsection provides three options for speaking and moving motions and amendments at a meeting of a local authority, its committees and subcommittees, and any local or community boards.

Option A applies unless, on the recommendation of the chairperson at the beginning of a meeting, the meeting resolves [*by simple majority*] to adopt either of the other two options for the meeting generally, or for any specified items on the agenda.

22.2 Kōwhiringa A | Option A

- The mover and seconder of a motion cannot move or second an amendment. (This does not apply when the mover or seconder of a motion to adopt a report of a committee wants to amend an item in the report. In this case the original mover or seconder may also propose or second the suggested amendment).
- Only members who have not spoken to the original, or substituted, motion may move or second an amendment to it.
- The mover or seconder of an amendment, whether it is carried (in which case it becomes the substantive motion) or lost, cannot move or second a subsequent amendment.
- Members can speak to any amendment and, provided they have not spoken to the motion or moved or seconded an amendment, they can move or second further amendments.
- The meeting, by agreement of the majority of members present, may amend a motion with the agreement of the mover and seconder.

22.3 Kōwhiringa B | Option B

- The mover and seconder of a motion cannot move or second an amendment. (This does not apply when the mover or seconder of a motion to adopt a report of a committee wants to amend an item in the report. In this case the original mover or seconder may also propose or second the suggested amendment).
- Any members, regardless of whether they have spoken to the original or substituted motion, may move or second an amendment to it.
- The mover or seconder of an amendment that is carried can move or second a subsequent amendment. A mover or seconder of an amendment which is lost cannot move or second a subsequent amendment.
- Members can speak to any amendment.
- The meeting by agreement of the majority of members present may amend a motion with the agreement of the mover and seconder.

22.4 Kōwhiringa C | Option C

- The mover and seconder of a motion can move or second an amendment.
- Any members, regardless of whether they have spoken to the original or substituted motion, may move or second an amendment to it.

- The mover or seconder of an amendment whether it is carried or lost can move or second further amendments.
- Members can speak to any amendment.
- The meeting by agreement of the majority of members present may amend a motion with the agreement of the mover and seconder.

23. Ngā mōtini me ngā whakahoutanga | Motions and amendments

23.1 Te whakatakoto me te tautoko mōtini | Proposing and seconding motions

All motions, and amendments moved during a debate, must be seconded (including notices of motion). The chairperson may then state the motion and propose it for discussion. A motion should be moved and seconded before debate but after questions.

Amendments and motions that are not seconded are not valid and should not be entered in the minutes.

Note: Members who move or second a motion are not required to be present for the entirety of the debate.

23.2 Te tuhi i ngā mōtini | Motions in writing

The chairperson may require movers of motions and amendments to provide them in writing, signed by the mover.

23.3 Ngā mōtini i whakawehea | Motions expressed in parts

The chairperson, or any member, can require a motion that has been expressed in parts to be decided part by part.

23.4 Te whakakapi mōtini | Substituted motion

Where a motion is subject to an amendment the meeting may substitute the motion with the amendment, provided the mover and seconder of the original motion agree to its withdrawal. All members may speak to the substituted motion.

23.5 Me hāngai ngā whakahoutanga me kaua e whakahē i te mōtini | Amendments to be relevant and not direct negatives

Every proposed amendment must be relevant to the motion under discussion. Proposed amendments cannot be similar to an amendment that has already been lost. An amendment cannot be a direct negative to the motion or the amended motion. Reasons for not accepting an amendment can include:

- a) Not directly relevant
- b) In conflict with a carried amendment
- c) Similar to a lost amendment
- d) Would negate a committee decision if made under delegated authority

- e) In conflict with a motion referred to the governing body by that meeting
- f) Direct negative.

Please note that amendments that are significantly different must comply with the decision-making provisions of Part 6 of the LGA 2002.

23.6 Ngā whakahoutanga kua kōrerotia kētia | Foreshadowed amendments

The meeting must dispose of an existing amendment before a new amendment can be moved. However, members may foreshadow to the chairperson that they intend to move further amendments as well as the nature of the content of those amendments.

23.7 Ngā whakahoutanga i whakaaetia | Carried amendments

Where an amendment is lost, the meeting will resume the debate on the original or substituted motion. Any member who has not spoken to that motion may, depending on the choice of options for speaking and moving set out in Standing Orders 22.2 – 22.4, speak to it, and may move or second a further amendment.

23.8 Ngā whakahoutanga i whakahēngia | Lost amendments

Where an amendment is carried, the meeting will resume the debate on the original motion as amended. This will now be referred to as the substantive motion. Members who have not spoken to the original motion may, depending on the choice of options for speaking and moving set out in Standing Orders 22.2 – 22.4, speak to the substantive motion, and may move or second a further amendment to it.

23.9 Ina whakahēngia tētahi mōtini | Where a motion is lost

In a situation where a substantive motion that recommends a course of action is lost a new motion, with the consent of the Chairperson, may be proposed to provide direction.

23.10 Te tango i ngā mōtini me ngā whakahoutanga | Withdrawal of motions and amendments

Once a motion or amendment has been seconded the mover cannot withdraw it without the agreement of the majority of the members who are present and voting.

The mover of an original motion, which has been subject to an amendment that has been moved and seconded, cannot withdraw the original motion until the amendment has either been lost or withdrawn by agreement, as above.

23.11 Kāore e āhei he kaikōrero i muri i te whakautu a te kaimōtini, i te tono rānei i te pōti | No speakers after reply or motion has been put

A member may not speak to any motion once:

- (a) The mover has started their right of reply in relation to the motion; and
- (b) The chair has started putting the motion.

24. Te whakakore, te whakahou rānei i ngā tatūnga | Revocation or alteration of resolutions



24.1 Ka āhei tētahi mema ki te mōtini ki te whakakore i tētahi whakataunga | Member may move revocation of a decision

A member may give the chief executive a notice of motion for the revocation or alteration of all or part of a previous resolution of the council, subordinate body, local or community board. The notice must set out:

- (a) The resolution or part of the resolution which the member proposes to revoke or alter;
- (b) The meeting date when the resolution was passed;
- (c) The motion, if any, which the member proposes to replace it with; and
- (d) Sufficient information to satisfy the decision-making provisions of sections 77-82 of Part 6, of the LGA 2002.

If the mover of the notice of motion is unable to provide this information, or the decision is likely to be deemed a significant decision, the notice of motion should provide that the proposal is referred to the chief executive for consideration and report.

24.2 Mā te rōpū nāna te whakatau e whakakore | Revocation must be made by the body responsible for the decision

If a resolution is made under delegated authority by a committee, subcommittee or subordinate decision-making body, or a local or community board, only that body may revoke or amend the resolution, assuming the resolution is legally made.

This provision does not prevent the body that made the delegation from removing or amending a delegation given to a subordinate body or local board or community board.

LGA 2002, sch 7, cl 30(6).

24.3 Te herenga ki te tuku pānui | Requirement to give notice

A member must give notice to the chief executive at least 5 working days before the meeting at which it is proposed to consider the motion. The notice is to be signed by not less than one third of the members of the local authority, including vacancies. Notice can be sent via email and include the scanned electronic signatures of members. If the notice of motion is lost, no similar notice of motion which is substantially the same in purpose and effect may be accepted within the next twelve months.

24.4 Ngā herenga mō ngā mahi i raro i te tatunga whai pānga | Restrictions on actions under the affected resolution

Once a notice of motion to revoke or alter a previous resolution has been received no irreversible action may be taken under the resolution in question until the proposed notice of motion has been dealt with.

Exceptions apply where, in the opinion of the chairperson:

- (a) The practical effect of delaying actions under the resolution would be the same as if the resolution had been revoked;
- (b) By reason of repetitive notices, the effect of the notice is an attempt by a minority to frustrate the will of the local authority or the committee that made the previous resolution.

In either of these situations, action may be taken under the resolution as though no notice of motion had been given to the chief executive.

**24.5 Te whakakore, te whakahou rānei mā te tatūnga i taua hui tonu |
Revocation or alteration by resolution at same meeting**

A meeting may revoke or alter a previous resolution made at the same meeting where, during the course of the meeting, it receives fresh facts or information concerning the resolution. In this situation 75 per cent of the members present and voting must agree to the revocation or alteration.

**24.6 Te whakakore, te whakahou rānei mā te marohi ki rō Pūrongo |
Revocation or alteration by recommendation in report**

The local authority, on a recommendation in a report by the chairperson, chief executive, or any committee or subcommittee, local or community board, may revoke or alter all or part of a resolution passed by a previous meeting. The chief executive must give at least two clear working days' notice of any meeting that will consider a revocation or alteration recommendation.

LGA 2002, sch 7, cl 30(6).

25. Ngā mōtini whakahaere | Procedural motions

**25.1 Me pōti ngā mōtini whakahaere i taua wā tonu | Procedural motions
must be taken immediately**

A procedural motion to close or adjourn a debate will take precedence over other business, except points of order and rights of reply. If the procedural motion is seconded the chairperson must put it to the vote immediately, without discussion or debate. A procedural motion to close or adjourn debate can be taken after two speakers have spoken for the motion and two against or, in the chairperson's opinion, it is reasonable to accept the closure motion.

**25.2 Ngā mōtini whakahaere ki te whakakapi, whakatārewa rānei i tētahi
tautohetohe | Procedural motions to close or adjourn a debate**

Any member who has not spoken on the matter under debate may move any one of the following procedural motions to close or adjourn a debate:

- (a) That the meeting be adjourned to the next ordinary meeting (unless the member states an alternative time and place);
- (b) that the motion under debate should now be put (a closure motion);
- (c) That the item being discussed should be adjourned to a specified time and place and not be further discussed at the meeting;
- (d) That the item of business being discussed should lie on the table and not be further discussed at this meeting; (items lying on the table at the end of the triennium will be deemed to have expired); and
- (e) That the item being discussed should be referred (or referred back) to the relevant committee or local or community board.

A member seeking to move a procedural motion must not interrupt another member who is already speaking.

25.3 Te pōti mō ngā mōtini whakahaere | Voting on procedural motions

Procedural motions to close or adjourn a debate must be decided by a majority of all members who are present and voting. If the motion is lost no member may move a further procedural motion to close or adjourn the debate within the next 15 minutes.

25.4 Te tautohetohe i ngā take i whakatārewatia | Debate on adjourned items

When debate resumes on items of business that have been previously adjourned all members are entitled to speak on the items.

25.5 Ngā take e toe ana i ngā hui i whakatārewatia | Remaining business at adjourned meetings

Where a resolution is made to adjourn a meeting, the remaining business will be considered at the next meeting.

25.6 Ngā take e tukuna ana ki te kaunihera, komiti, poari hapori rānei | Business referred to the council, committee or local or community board

Where an item of business is referred (or referred back) to a committee or a local or community board, the committee or board will consider the item at its next meeting unless the meeting resolves otherwise.

25.7 Etahi atu momo mōtini whakahaere | Other types of procedural motions

The chairperson has discretion about whether to allow any other procedural motion that is not contained in these Standing Orders.

26. Te tono ki te whakatika hapa | Points of order

26.1 Ka āhei ngā mema ki te tono ki te whakatika hapa | Members may raise points of order

Any member may raise a point of order when they believe these Standing Orders have been breached. When a point of order is raised, the member who was previously speaking must stop speaking and sit down (if standing).

26.2 Ngā kaupapa mō te whakatika hapa | Subjects for points of order

A member who is raising a point of order must state precisely what its subject is. Points of order may be raised for the following subjects:

- (a) Disorder – to bring disorder to the attention of the chairperson;
- (b) Language – to highlight use of disrespectful, offensive or malicious language;
- (c) Irrelevance – to inform the chair that the topic being discussed is not the matter currently before the meeting;

- (d) Misrepresentation – to alert the chair of a misrepresentation in a statement made by a member, an officer or a council employee;
- (e) Breach of standing order – to highlight a possible breach of a standing order while also specifying which standing order is subject to the breach; and
- (f) Recording of words – to request that the minutes record any words that have been the subject of an objection.

26.3 Ngā whakahē | Contradictions

Expressing a difference of opinion or contradicting a statement by a previous speaker does not constitute a point of order.

26.4 Te tono whakatika hapa i te wā o te wehenga | Point of order during division

A member may not raise a point of order during a division, except with the permission of the chairperson.

26.5 Te whakatau a te ūpoko mō ngā tono whakatika hapa | Chairperson's decision on points of order

The chairperson may decide a point of order immediately after it has been raised, or may choose to hear further argument about the point before deciding. The chairperson's ruling on any point of order, and any explanation of that ruling, is not open to any discussion and is final.

Should a point of order concern the performance of the chair, then the chair will refer the point of order to the deputy chair or, if there is no deputy, another member to hear arguments and make a ruling.

27. Te pānui i ngā mōtini | Notices of motion

27.1 Me tuhi te pānui mō te mōtini e takune ana | Notice of intended motion to be in writing

Notice of intended motions must be in writing signed by the mover, stating the meeting at which it is proposed that the intended motion be considered, and must be delivered to the chief executive at least 5 clear working days before such meeting. [Notice of an intended motion can be sent via email and include the scanned electronic signature of the mover].

Once the motion is received the chief executive must give members notice in writing of the intended motion at least 2 clear working days' notice of the date of the meeting at which it will be considered.

27.2 Te whakahē i te pānui mōtini | Refusal of notice of motion

The chairperson may direct the chief executive to refuse to accept any notice of motion which:

- (a) Is disrespectful or which contains offensive language or statements made with malice; or
- (b) Is not related to the role or functions of the local authority or meeting concerned; or



- (c) Contains an ambiguity or a statement of fact or opinion which cannot properly form part of an effective resolution, and where the mover has declined to comply with such requirements as the chief executive officer may make; or
- (d) Is concerned with matters which are already the subject of reports or recommendations from a committee to the meeting concerned; or
- (e) Fails to include sufficient information as to satisfy the decision-making provisions of the LGA 2002, ss 77-82. If the mover of the notice of motion is unable to provide this information, or the decision is likely to be deemed a significant decision, the notice of motion should provide that the proposal is referred to the chief executive for consideration and report; or
- (f) Concerns a matter where decision-making authority has been delegated to a subordinate body or a local or community board.

Reasons for refusing a notice of motion should be provided to the mover. Where the refusal is due to (f) the notice of motion may be referred to the appropriate committee or board.

27.3 Te kaimōtini o te pānui mōtini | Mover of notice of motion

Notices of motion may not proceed in the absence of the mover unless moved by another member authorised to do so, in writing, by the mover.

27.4 Te whakarerekē i te pānui mōtini | Alteration of notice of motion

Only the mover, at the time the notice of motion is moved and with the agreement of a majority of those present at the meeting, may alter a proposed notice of motion. Once moved and seconded no amendments may be made to a notice of motion.

27.5 Ka tārewa te pānui mōtini | When notices of motion lapse

Notices of motion that are not moved when called for by the chairperson must lapse.

27.6 Te tuku i ngā pānui mōtini | Referral of notices of motion

Any notice of motion received that refers to a matter ordinarily dealt with by a committee of the local authority or a local or community board must be referred to that committee or board by the chief executive.

Where notices are referred the proposer of the intended motion, if not a member of that committee, must have the right to move that motion and have the right of reply, as if a committee member.

27.7 Ngā pānui mōtini tārua | Repeat notices of motion

When a motion has been considered and rejected by the local authority or a committee, no similar notice of motion may be accepted within the next 12 months, unless signed by not less than one third of all members, including vacancies.

Where a notice of motion has been adopted by the local authority no other notice of motion which, in the opinion of the chairperson has the same effect, may be put while the original motion stands.

28. Ngā meneti | Minutes



28.1 Ka noho ngā meneti hei taunakitanga mō te hui | Minutes to be evidence of proceedings

The local authority, its committees, subcommittees and any local and community boards must keep minutes of their proceedings. These minutes must be kept in hard or electronic copy, authorised by a chairperson's manual or electronic signature once confirmed by resolution at a subsequent meeting. Once authorised the minutes are the *prima facie* evidence of the proceedings they relate to.

LGA 2002, sch 7, cl 28.

28.2 Ngā take ka tuhi ki ngā meneti | Matters recorded in minutes

The chief executive must keep the minutes of meetings. The minutes must record:

- (a) The date, time and venue of the meeting;
- (b) The names of the members present;
- (c) The chairperson;
- (d) Any apologies or leaves of absences;
- (e) Member absent without apology or leave of absence;
- (f) Member absent on council business;
- (g) The arrival and departure times of members;
- (h) Any failure of a quorum;
- (i) A list of any external speakers and the topics they addressed;
- (j) A list of the items considered;
- (k) Items tabled at the meeting;
- (l) The resolutions and amendments related to those items including those that were lost, provided they had been moved and seconded in accordance with these Standing Orders;
- (m) The names of all movers, and seconders;
- (n) Any objections made to words used;
- (o) All divisions taken and, if taken, a record of each members' vote;
- (p) the names of any members requesting that their vote or abstention be recorded;
- (q) Any declarations of financial or non-financial conflicts of interest;
- (r) The contempt, censure and removal of any members;
- (s) Any resolutions to exclude members of the public;
- (t) The time at which the meeting concludes or adjourns; and
- (u) The names of people permitted to stay in public excluded.

Please Note: hearings under the RMA 1991, Dog Control Act 1996 and Sale and Supply of Alcohol Act 2012 may have special requirements for minute taking.

28.3 Kāore e āhei te whakawhiti kōrero mō ngā meneti | No discussion on minutes

The only topic that may be discussed at a subsequent meeting, with respect to the minutes, is their correctness.



28.4 Ngā meneti o te hui whakamutunga i mua i te pōtitanga | Minutes of last meeting before election

The chief executive and the relevant chairpersons must sign, or agree to have their digital signature inserted, the minutes of the last meeting of the local authority and any local and community boards before the next election of members.

29. Te whakarite mauhanga | Keeping a record

29.1 Te whakarite i ngā mauhanga tika | Maintaining accurate records

A local authority must create and maintain full and accurate records of its affairs, in accordance with normal, prudent business practice, including the records of any matter that is contracted out to an independent contractor.

All public records that are in its control must be maintained in an accessible form, so as to be able to be used for subsequent reference.

Public Records Act 2002, s 17.

29.2 Te tikanga mō te tiaki i ngā mauhanga | Method for maintaining records

Records of minutes may be kept in hard copy (Minute Books) and/or in electronic form. If minutes are stored electronically the repository in which they are kept must meet the following requirements:

- (a) The provision of a reliable means of assuring the integrity of the information is maintained; and
- (b) The information is readily accessible so as to be usable for subsequent reference.

Contract and Commercial Law Act 2017, s 229(1).

29.3 Te tiro tiro | Inspection

Whether held in hard copy or in electronic form minutes must be available for inspection by the public.

LGOIMA, s 51.

29.4 Te tiro tiro i ngā take aukati marea | Inspection of public excluded matters

The chief executive must consider any request for the minutes of a meeting, or part of a meeting, from which the public was excluded as if it is a request for official information in terms of the Local Government Official Information and Meetings Act 1987.

Ngā tohutoro tuhinga | Referenced documents

- Commissions of Inquiry Act 1908
- Crimes Act 1961
- Contract and Law Act 2017
- Financial Markets Conduct Act 2013
- Local Authorities (Members' Interests) Act 1968 (LAMIA)
- Local Electoral Act 2001 (LEA)
- Local Government Act 1974 and 2002 (LGA)
- Local Government Official Information and Meetings Act 1987 (LGOIMA)
- Marine Farming Act 1971
- Public Records Act 2005
- Resource Management Act 1991 (RMA)
- Sale and Supply of Alcohol Act 2012
- Secret Commissions Act 1910
- Securities Act 1978

Āpitihangā 1: Ngā take e aukatihia ai te marea | Appendix 1: Grounds to exclude the public

A local authority may, by resolution, exclude the public from the whole or any part of the proceedings of any meeting only on one or more of the following grounds:

- A1** That good reason exists for excluding the public from the whole or any part of the proceedings of any meeting as the public disclosure of information would be likely:
- (a) To prejudice the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial; or
 - (b) To endanger the safety of any person.
- A2** That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information where the withholding of the information is necessary to:
- (a) Protect the privacy of natural persons, including that of deceased natural persons; or
 - (b) Protect information where the making available of the information would:
 - i. Disclose a trade secret; or
 - ii. Be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.
 - (ba) In the case only of an application for a resource consent, or water conservation order, or a requirement for a designation or heritage order, under the Resource Management Act 1991, to avoid serious offence to tikanga Māori, or to avoid the disclosure of the location of waahi tapu; or
 - (c) Protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would:
 - i. Be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied; or
 - ii. Be likely otherwise to damage the public interest.
 - (d) Avoid prejudice to measures protecting the health or safety of members of the public; or
 - (e) Avoid prejudice to measures that prevent or mitigate material loss to members of the public; or
 - (f) Maintain the effective conduct of public affairs through the protection of such members, officers, employees, and persons from improper pressure or harassment; or
 - (g) Maintain legal professional privilege; or
 - (h) Enable any council holding the information to carry out, without prejudice or disadvantage, commercial activities; or
 - (i) Enable any council holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations); or
 - (j) Prevent the disclosure or use of official information for improper gain or improper advantage.

LGOIMA, s 7.

Under A2 (above) the public may be excluded unless, in the circumstances of a particular case, the exclusion of the public is outweighed by other considerations which render it desirable and in the public interest that the public not be excluded.

- A3** That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information, the public disclosure of which would:
- (a) Be contrary to the provisions of a specified enactment; or
 - (b) Constitute contempt of Court or of the House of Representatives.
- A4** That the purpose of the whole or the relevant part of the proceedings of the meeting is to consider a recommendation made to that Council by an Ombudsman under section 30(1) or section 38(3) of this Act (in the case of a Council named or specified in Schedule 1 to this Act).
- A5** That the exclusion of the public from the whole or the relevant part of the proceedings of the meeting is necessary to enable the Council to deliberate in private on its decision or recommendation in:
- (a) Any proceedings before a Council where:
 - i. A right of appeal lies to any Court or tribunal against the final decision of the Council in those proceedings;
 - ii. The Council is required, by any enactment, to make a recommendation in respect of the matter that is the subject of those proceedings; and
 - iii. Proceedings of a local authority exist in relation to any application or objection under the Marine Farming Act 1971.

LGOIMA, s 48.

Āpitianga 2: He tauira mō te tatūnga ki te aukati i te marea
| Appendix 2: Sample resolution to exclude the public

In accordance with section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act (or sections 6, 7 or 9 of the Official Information Act 1982, as the case may be), it is **moved**:

- 1 that the public is excluded from:
- The whole of the proceedings of this meeting; (*deleted if not applicable*)
 - The following parts of the proceedings of this meeting, namely; (*delete if not applicable*)

The general subject of the matters to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds for excluding the public, as specified by s 48(1) of the Local Government Official Information and Meetings Act 1987, are set out below:

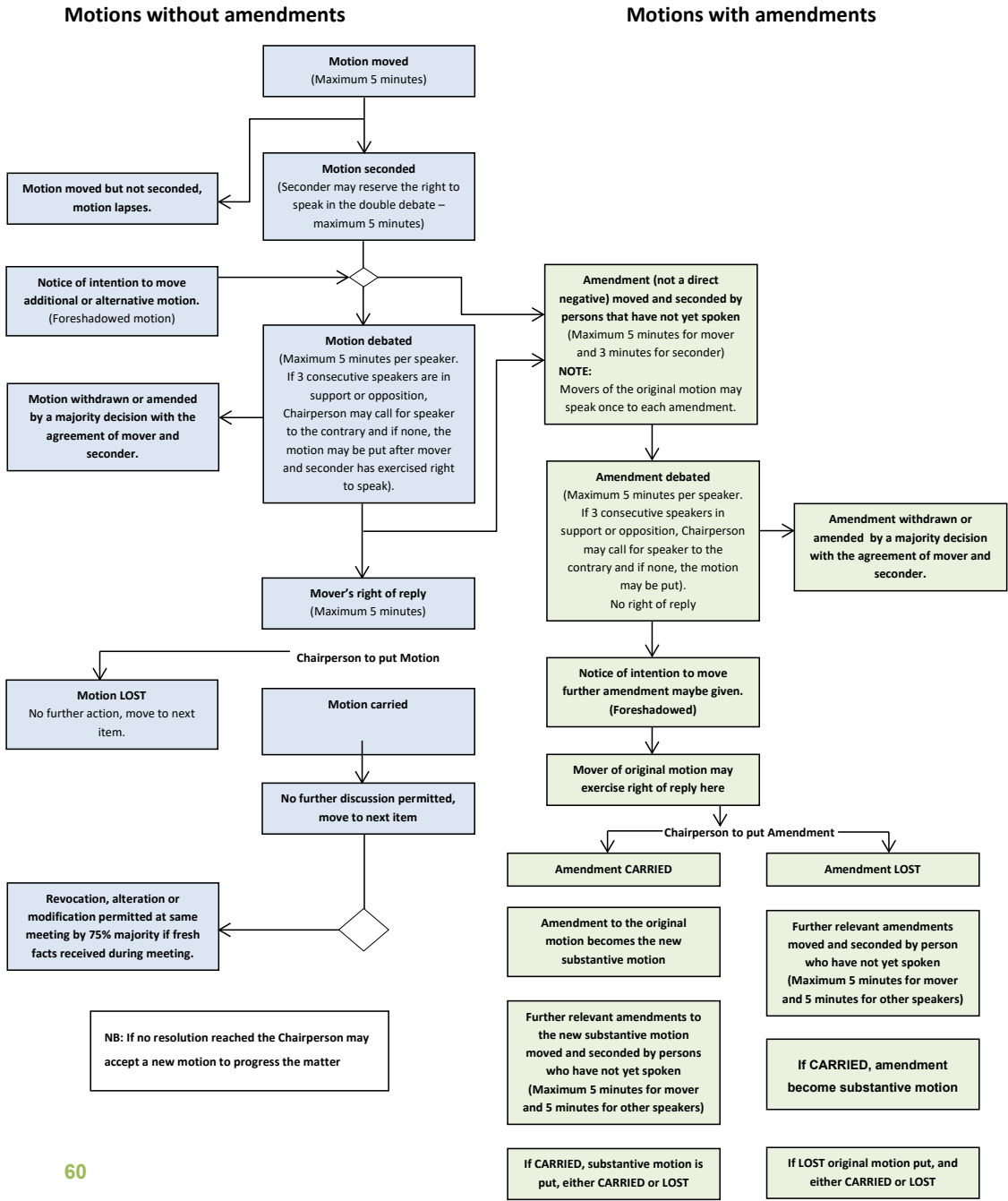
Meeting Item No. and subject	Reason for excluding the public	Grounds for excluding the public
		To prevent the disclosure of information which would— <ul style="list-style-type: none">i. be contrary to the provisions of a specified enactment; orii. constitute contempt of court or of the House of Representatives (s.48(1)(b)).
		To consider a recommendation made by an Ombudsman (s. 48(1)(c)).
		To deliberate on matters relating to proceedings where: <ul style="list-style-type: none">i. a right of appeal lies to a court or tribunal against the final decision of the councils in those proceedings; orii. the council is required, by an enactment, to make a recommendation in respect of the matter that is the subject of those proceedings (s.48(1)(d)).
		To deliberate on proceedings in relation to an application or objection under the Marine Farming Act 1971 (s.48(1)(d)).

Meeting Item No. and subject	Reason for excluding the public	Grounds for excluding the public
		To carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (s 7(2)(i)).
		To protect the privacy of natural persons, including that of deceased natural persons (s 7(2)(a)).
		To maintain legal professional privilege (s 7(2)(g)).
		To prevent the disclosure or use of official information for improper gain or advantage (s. 7(2)(j)).
		To protect information which if public would; i. disclose a trade secret; or ii. unreasonably prejudice the commercial position of the person who supplied or who is the subject of the information (s 7(2)(b)).
		To avoid serious offence to Tikanga Māori, or the disclosure of the location of waahi tapu in relation to an application under the RMA 1991 for; <ul style="list-style-type: none">• a resource consent, or• a water conservation order, or• a requirement for a designation or• an heritage order, (s 7(2)(ba)).
		To protect information which is subject to an obligation of confidence where the making available of the information would be likely to: i. prejudice the supply of similar information, or information from the same source, where it is in the public interest that such information should continue to be supplied; or ii. would be likely otherwise to damage the public interest (s 7(2)(c)).
		To avoid prejudice to measures protecting the health or safety of members of the public (s 7(2)(d)).

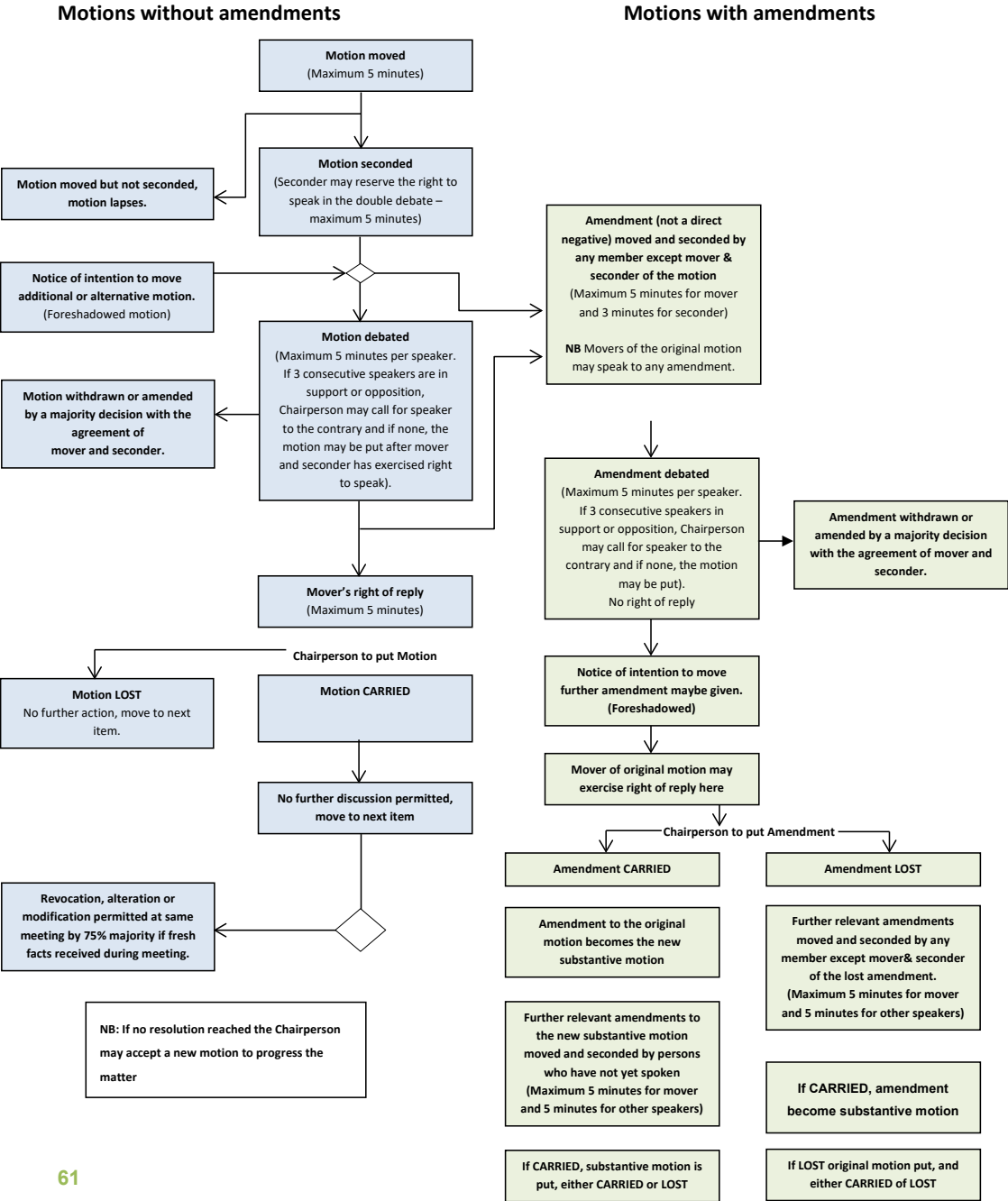
Meeting Item No. and subject	Reason for excluding the public	Grounds for excluding the public
		To avoid prejudice to measures that prevent or mitigate material loss to members of the public (s 7(2)(e)).
		To maintain the effective conduct of public affairs by protecting members or employees of the Council in the course of their duty, from improper pressure or harassment (s 7(2)(f)(ii)).
		To enable the council to carry out, without prejudice or disadvantage, commercial activities (s 7(2)(h)).

2. That (*name of person(s)*) is permitted to remain at this meeting after the public has been excluded because of their knowledge of (*specify topic under discussion*). This knowledge, which will be of assistance in relation to the matter to be discussed, is relevant to that matter because (*specify*). (*Delete if inapplicable.*)

Āpitihanga 3: Ngā mōtini me ngā whakahoutanga
(Kōwhiringa A) | Appendix 3: Motions and amendments
(Option A)

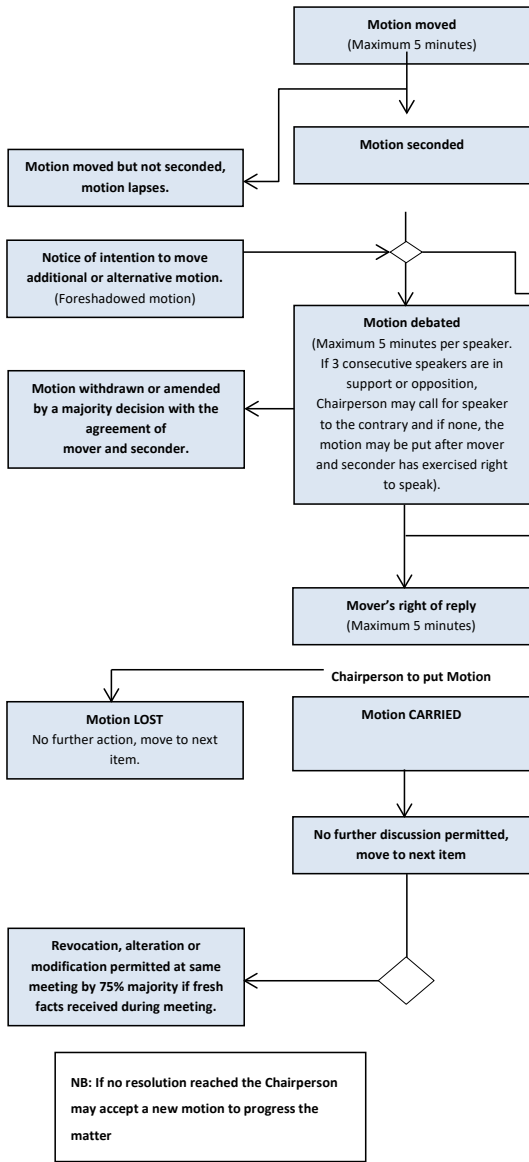


Āpitihanga 4: Ngā mōtini me ngā whakahoutanga
(Kōwhiringa B) | Appendix 4: Motions and amendments
(Option B)

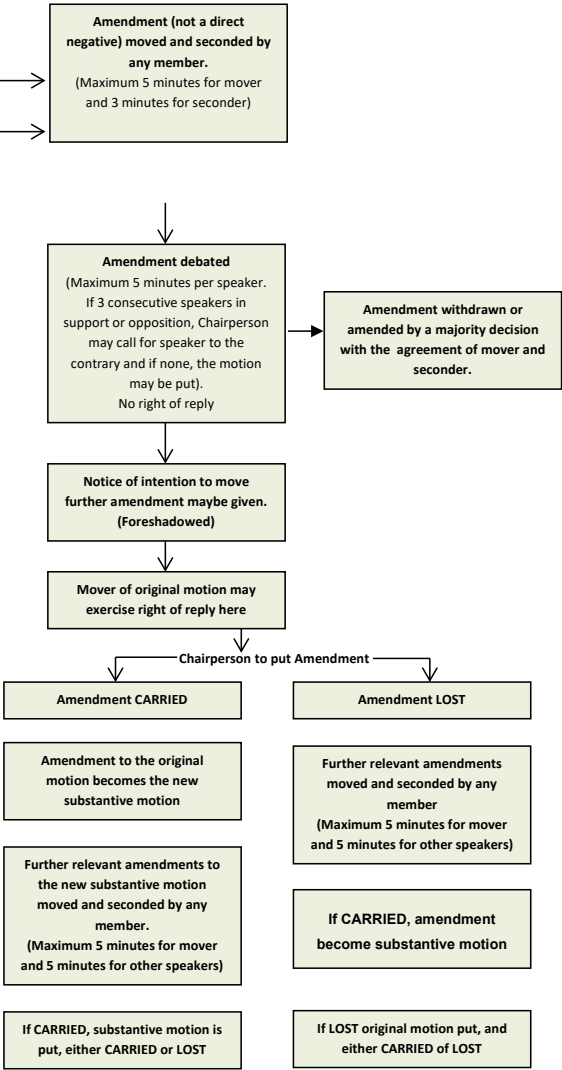


Āpitihanga 5: Ngā mōtini me ngā whakahoutanga
(Kōwhiringa C) | Appendix 5: Motions and amendments
(Option C)

Motions without amendments



Motions with amendments



Āpitihanga 6: Tūtohi mō ngā mōtini whakahaere | Appendix 6: Table of procedural motions

Motion	Has the Chair discretion to refuse this Motion?	Is second required?	Is discussion in order?	Are amendments in order?	Is mover of procedural motion entitled to reply?	Are previous participants in debate entitled to move this motion?	Can a speaker be interrupted by the mover of this motion?	If lost, can motion be moved after an interval?	Position if an amendment is already before the Chair	Position if a procedural motion is already before the Chair	Remarks
(a) "That the meeting be adjourned to the next ordinary meeting, or to a stated time and place"	No	Yes	No	As to time and date only	No	No	No	Yes – 15 minutes	If carried, debate on the original motion and amendment are adjourned	If carried, debate on the original motion and procedural motion are adjourned	On resumption of debate, the mover of the adjournment speaks first. Members who have spoken in the debate may not speak again
(b) "That the motion under debate be now put (closure motion)"	No	Yes	No	No	No	No	No	Yes – 15 Minutes	If carried, only the amendment is put	If carried, only the procedural motion is put	The mover of the motion under debate is entitled to exercise a right of reply before the motion or amendment under debate is put
(c) "That the item of business being discussed be adjourned to a stated time and place"	No	Yes	No	As to time and date only	No	No	NO	Yes – 15 minutes	If carried, debate on the original motion and amendment are adjourned	If carried, debate on the original motion and procedural motion are adjourned	

Motion	Has the Chair discretion to refuse this Motion?	Is second required?	Is discussion in order?	Are amendments in order?	Is mover of procedural motion entitled to reply?	Are previous participants in debate entitled to move this motion?	Can a speaker be interrupted by the mover of this motion?	If lost, can motion be moved after an interval?	Position if an amendment is already before the Chair	Position if a procedural motion is already before the Chair	Remarks
(d) "That the item of business being discussed does lie on the table and not be discussed at this meeting"	No	Yes	No	No	No	No	No	Yes – 15 minutes	If carried, the original motion and amendment are both laid on the table	Motion not in order	
(e) "That the item of business being discussed be referred (or referred back) to the local authority or to the relevant committee"	No	Yes	No	As to committee, time for reporting back etc only	No	No	No	Yes – 15 minutes	If carried, the original motion and all amendments are referred to the committee	If carried, the procedural motion is deemed disposed of	
(f) "Points of order"	No – but may rule against	No	Yes – at discretion of chairperson	No	No	Yes	Yes	No	Point of order takes precedence	Point of order takes precedence	See standing order 3.14

Āpitianga 7: Ngā tikanga mō te pāhotanga mataora | Appendix 7: Webcasting protocols

The provisions are intended as a good practice guide to local authorities that are webcasting meetings or planning to do so.

1. The default shot will be on the chairperson or a wide-angle shot of the meeting room.
2. Cameras will cover a member who is addressing the meeting. Cameras will also cover other key participants in a meeting, including staff when giving advice and members of the public when addressing the meeting during the public input time.
3. Generally, interjections from other members or the public are not covered. However, if the chairperson engages with the interjector, the interjector's reaction can be filmed.
4. PowerPoint presentations, recording of votes by division and other matters displayed by overhead projector may be shown.
5. Shots unrelated to the proceedings, or not in the public interest, are not permitted.
6. If there is general disorder or a disturbance from the public gallery, coverage will revert to the chairperson.
7. Appropriate signage will be displayed both in and outside the meeting room alerting people that the proceedings are being web cast.

Āpitianga 8: Ngā Mana Whakahaere a te Ūpoko | Appendix 8: Powers of a Chairperson

This Appendix sets out the specific powers given to the chairperson contained in various parts of these Standing Orders.

Chairperson to decide all questions

The Chairperson is to decide all questions where these Standing Orders make no provision or insufficient provision. The chairperson's ruling is final and not open to debate.

Chairperson to decide points of order (SO. 26.5)

The chairperson is to decide any point of order and may do so immediately after it has been raised or may first hear further argument before deciding. The ruling of the chairperson upon any point of order is not open to any discussion and is final. No point of order may be raised during a division except by permission of the chairperson.

Items not on the agenda (SO.9.12)

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

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

Chairperson's report (SO.9.6)

The chairperson, by report, has the right to direct the attention of the local authority to any matter or subject within the role or function of the local authority.

Chairperson's recommendation (SO.9.5)

The chairperson of any meeting may include on the agenda for that meeting a chairperson's recommendation regarding any item brought before the meeting. The purpose of such a recommendation is to focus debate on a suggested motion.

Chairperson's voting (SO.19.3)

The chairperson at any meeting has a deliberative vote and, in the case of equality of votes, has a casting vote where Standing Orders make such provision.

Motion in writing (SO.23.2)

The chairperson may require the mover of any motion or amendment to submit it in writing signed by the mover.

Motion in parts (SO.23.3)

The chairperson may require any motion expressed in parts to be decided part by part.

Notice of motion (SO.27.2)

The chairperson may direct the chief executive to refuse to accept any notice of motion which:

- (a) Is disrespectful or which contains offensive language or statements made with malice; or
- (b) Is not within the scope of the role or functions of the local authority; or
- (c) Contains an ambiguity or statement of fact or opinion which cannot properly form part of an effective resolution, and the mover has declined to comply with such requirements as the chief executive may have made; or
- (d) Is concerned with matters which are already the subject of reports or recommendations from a committee to the meeting concerned.

Reasons for refusing a notice of motion should be provided to the proposer.

Where a notice of motion has been considered and agreed by the local authority, no notice of any other motion which is, in the opinion of the chairperson, to the same effect may be put again whilst such original motion stands.

Action on previous resolutions (SO.

If, in the opinion of the chairperson the practical effect of a delay in taking action on a resolution which is subject to a notice of motion, would be equivalent to revocation of the resolution; or if repetitive notices of motion are considered by the chairperson to be an attempt by a minority to frustrate the will of the meeting, action may be taken as though no such notice of motion had been given.

Repeat notice of motion (SO.27.7)

If in the opinion of the chairperson, a notice of motion is substantially the same in purport and effect to any previous notice of motion which has been considered and rejected by the local authority, no such notice of motion may be accepted within six months of consideration of the first notice of motion unless signed by not less than one third of the members of the local authority, including vacancies.

Revocation or alteration of previous resolution

A chairperson may recommend in a report to the local authority the revocation or alteration of all or part of any resolution previously passed, and the local authority meeting may act on such a recommendation in accordance with the provisions in these Standing Orders.

Chairperson may call a meeting

The chairperson:

- (a) May call a meeting to dispose of the business to be transacted following the lapsing of a meeting due to failure of a quorum, if such business cannot be delayed until the next scheduled meeting; and

- (b) May requisition an extra meeting to be held at a specified time and place, in order to conduct specified business.

Irrelevant matter and needless repetition (SO.21.8)

The chairperson's ruling preventing members when speaking to any motion or amendment from introducing irrelevant matters or indulging in needless repetition is final and not open to challenge.

Taking down words (SO.21.11)

The chairperson may order words used and objected to by any member, to be recorded in the minutes, provided such objection is made at the time the words are used and not after any other members have spoken.

Explanations

The chairperson may permit members to make a personal explanation in addition to speaking to a motion, and members who have already spoken, to explain some material part of a previous speech in the same debate.

Chairperson rising (SO.14.5)

Whenever the chairperson rises during a debate any member then speaking or offering to speak is to be seated and members are to be silent so that the chairperson may be heard without interruption.

Members may leave places (SO.14.6)

The chairperson may permit members to leave their place while speaking.

Priority of speakers (SO.14.7)

The chairperson must determine the order in which members may speak when two or more members indicate their wish to speak.

Minutes (SO.28.1)

The chairperson is to sign the minutes and proceedings of every meeting once confirmed. The chairperson and chief executive are responsible for confirming the correctness of the minutes of the last meeting of a local authority prior to the next election of members.

Questions of speakers (SO.16.3)

The chairperson may permit members to ask questions of speakers under public forum or deputations/presentations by appointment, for the purpose of obtaining information or clarification on matters raised by the speaker.

Withdrawal of offensive or malicious expressions (SO.20.3)

The chairperson may call upon any member to withdraw any offensive or malicious expression and may require the member to apologise for the expression.

Any member who refuses to withdraw the expression or apologise, if required by the chairperson, can be directed to withdraw from the meeting for a time specified by the chairperson.

Chairperson's rulings (SO.14.4)

Any member who refuses to accept a ruling of the chairperson, may be required by the chairperson to withdraw from the meeting for a specified time.

Disorderly behaviour (SO.20.4)

The chairperson may:

- (a) Require any member or member of the public whose conduct is disorderly or who is creating a disturbance, to withdraw immediately from the meeting for a time specified by the chairperson.
- (b) Ask the meeting to hold in contempt, any member whose conduct is grossly disorderly and where the meeting resolves to find the member in contempt, that resolution must be recorded in the minutes.

Failure to leave meeting (SO.20.6)

If a member or member of the public who is required, in accordance with a chairperson's ruling, to leave the meeting, refuses or fails to do so, or having left the meeting, attempts to re-enter without the permission of the chairperson, any member of the police or officer or employee of the local authority may, at the chairperson's request, remove or exclude that person from the meeting.

Audio or audio visual attendance (SO.13.10)

Where the technology is available and a member is attending a meeting by audio or audio-visual link, the chairperson must ensure that:

- (a) The technology for the link is available and of suitable quality; and
- (b) Procedures for using the technology in the meeting will ensure that:
 - i. Everyone participating in the meeting can hear each other;
 - ii. The member's attendance by audio or audio-visual link does not reduce their accountability or accessibility in relation to the meeting;
 - iii. The requirements of Part 7 of LGOIMA are met; and
 - iv. The requirements in these Standing Orders are met.

If the chairperson is attending by audio or audio visual link then chairing duties will be undertaken by the deputy chair or a member who is physically present.

Āpitihanga 9: Te pūnaha mō te whakakore i te tūranga a te ūpoko, te Koromatua tuarua rānei | Appendix 9: Process for removing a chairperson or deputy Mayor from office

1. At a meeting that is in accordance with this clause, a territorial authority or regional council may remove its chairperson, deputy chairperson, or deputy Mayor from office.
2. If a chairperson, deputy chairperson, or deputy mayor is removed from office at that meeting, the territorial authority or regional council may elect a new chairperson, deputy chairperson, or deputy mayor at that meeting.
3. A meeting to remove a chairperson, deputy chairperson, or deputy Mayor may be called by:
 - (a) A resolution of the territorial authority or regional council; or
 - (b) A requisition in writing signed by the majority of the total membership of the territorial authority or regional council (excluding vacancies).
4. A resolution or requisition must:
 - (a) Specify the day, time, and place at which the meeting is to be held and the business to be considered at the meeting; and
 - (b) Indicate whether or not, if the chairperson, deputy chairperson, or deputy Mayor is removed from office, a new chairperson, deputy chairperson, or deputy Mayor is to be elected at the meeting if a majority of the total membership of the territorial authority or regional council (excluding vacancies) so resolves.
5. A resolution may not be made and a requisition may not be delivered less than 21 days before the day specified in the resolution or requisition for the meeting.
6. The chief executive must give each member notice in writing of the day, time, place, and business of any meeting called under this clause not less than 14 days before the day specified in the resolution or requisition for the meeting.
7. A resolution removing a chairperson, deputy chairperson, or deputy Mayor carries if a majority of the total membership of the territorial authority or regional council (excluding vacancies) votes in favour of the resolution.

LGA 2002, sch 7, cl 18.

Āpitihanga 10: He tauira mō te whakaraupapatanga o ngā take | Appendix 10: Sample order of business

Open section

- (a) Apologies
- (b) Declarations of interest
- (c) Confirmation of minutes
- (d) Leave of absence
- (e) Acknowledgements and tributes
- (f) Petitions
- (g) Public input
- (h) Local and/or community board input
- (i) Extraordinary business
- (j) Notices of motion
- (k) Reports of committees
- (l) Reports of local and/or community boards
- (m) Reports of the chief executive and staff
- (n) Mayor, deputy Mayor and elected members' reports (information)

Public excluded section

- (o) Reports of committees
- (p) Reports of the chief executive and staff
- (q) Mayor, deputy Mayor and elected members' reports (information)

Āpitihanga 11: Te pūnaha mō te whakatakoto take hei whakatau | Appendix 11: Process for raising matters for a decision

Matters requiring a decision at a meeting, may be placed on the meeting's agenda by a:

- Report of the chief executive;
- Report of the chairperson;
- Report of a committee;
- Report of a community or local board; or
- Notice of motion from a member.

Where a matter is urgent and has not been placed on an agenda, it may be brought before a meeting as extraordinary business by a:

- Report of the chief executive; or
- Report of the chairperson.

Although out of time for a notice of motion, a member may bring an urgent matter to the attention of the meeting through the chairperson.



te kaunihera ā-rohe o
matamata-piako
district council

MATAMATA-PIAKO PŪRONGO Ā-TAU ANNUAL REPORT 2024/25



Photo of: Social Seating in Matamata

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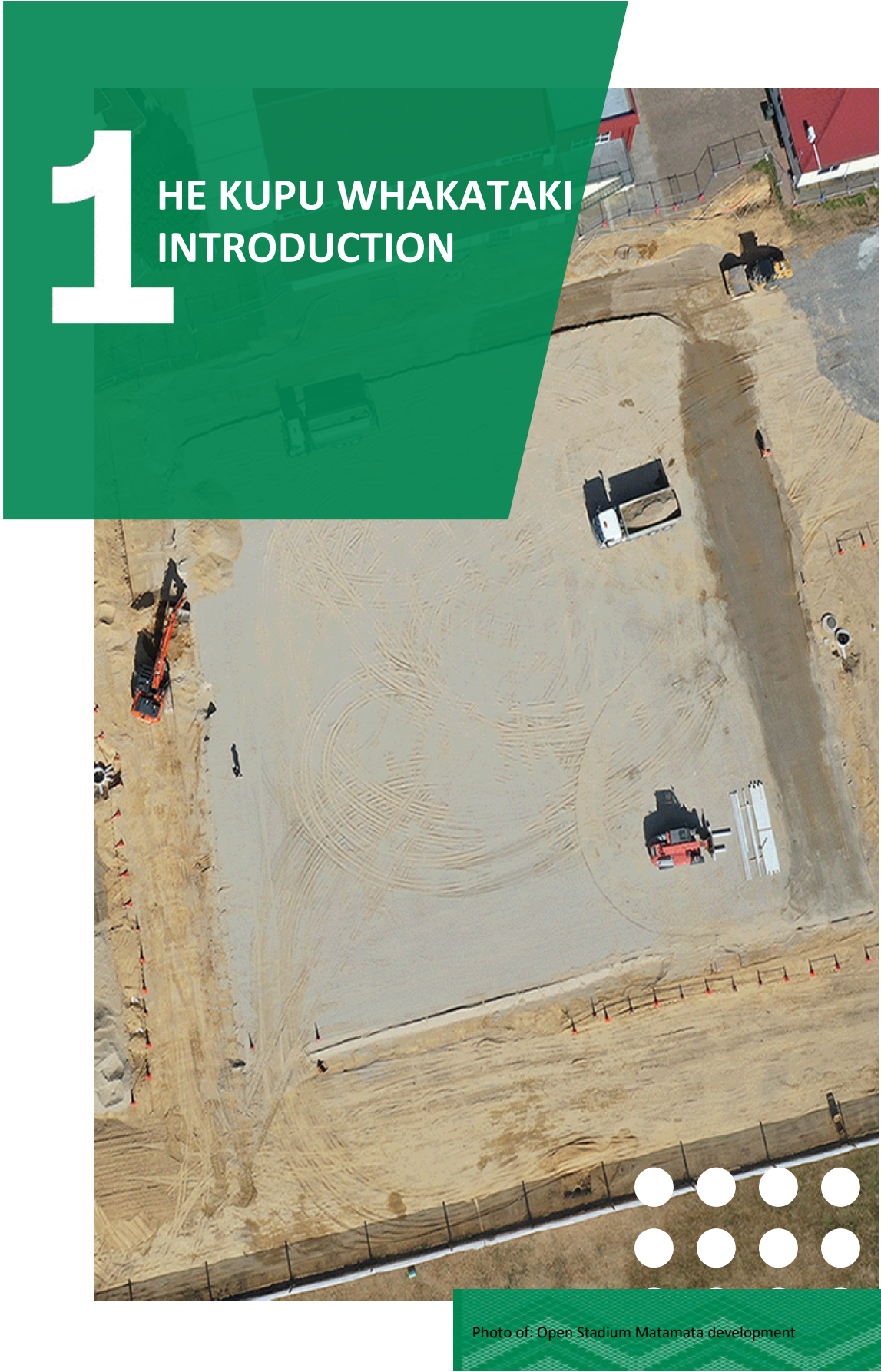
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Tō Koutou Manuhaia | Message from the Mayor



Kia ora koutou,

I'm pleased to present the Matamata-Piako District Council Annual Report for the 2024–2025 year. This year has been one of steady progress and meaningful collaboration, as we continue to invest in the infrastructure and services that support our communities. Despite ongoing economic pressures, we've remained focused on delivering projects that matter - balancing affordability with long-term benefit.

One of the standout achievements this year has been the success of our food waste collection programme. A total of 486.47 tonnes of food waste was diverted from landfill to commercial composting. We also upgraded the roading network at the Waihou Refuse Transfer Station, making it more functional, tidy, and user-friendly – part of wider transfer station upgrades that are allowing us to divert a wider variety of recyclable materials from landfill.

Water infrastructure has been a major focus. In September 2024, we officially opened the Lockerbie Water Treatment Plant, boosting water security for Morrinsville. We've also made improvements to our river intake systems to ensure better compliance and continued delivery of high-quality water. In May 2025, local iwi blessed the site for the new Matamata Wastewater Treatment Plant, marking the beginning of a significant upgrade that will be completed by 2027/28.

In response to government legislation, Council consulted with our communities on the future of water services. Through public engagement and staff sessions across our towns, we decided to join Waikato Waters Limited - a Council Controlled Organisation formed with other Waikato councils. This legacy decision will deliver multiple benefits, including economies of scale and a resilient workforce long into the future - something we couldn't secure alone. It also allows us to retain local government ownership of our assets while responding to increasing infrastructure needs, tougher regulatory requirements, and rising compliance costs.

We are continuing to partner with community groups whose efforts add to the look and feel of our communities. These partnerships are helping to create vibrant, welcoming spaces that reflect the pride and creativity of our people.

We have also met the challenges of rising costs and changes to national legislation. The Government's Fast-track Approvals Act 2024 has shifted decision-making for certain large-scale projects away from councils, limiting community input depending on the process used. We continue to adapt to changes coming through from central government and seek the best outcomes for our communities.

We broke ground on the Open Country Stadium in Matamata, a collaborative project with Sport Waikato, the Ministry of Education, Matamata Futures Trust, and many others. The project is drawing national attention as a model of successful collaboration - shared capital investment followed by shared operational costs after opening this coming summer. It's a win for both ratepayers and taxpayers, and a sustainable model we're proud to be part of.

Smaller but meaningful improvements were made too - like upgraded signage at Te Aroha Domain and enhanced security at Te Aroha Cemetery gate entrances - ensuring our spaces remain welcoming and safe.

Reflecting on the past year, I am proud of our achievements and the progress we continue to make under challenging circumstances. These projects, big and small, are shaping a resilient, vibrant future for our district.



Adrienne Wilcock
Mayor as at 30 June 2025

Ō mātou whakatutukitanga | Our achievements

We received 1315
Antenno requests.

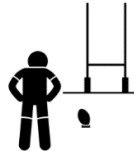


That's 3.6 per day!

We resealed over 60km
of local roads.



We looked after 715
hectares of parks and
reserves.



The Matamata Open
Country Stadium build
began.



786 animal control
enquiries were received
and investigated.



486.47 Tonnes of food
waste was diverted from
landfill.



33,134 phone calls were
handled by our
customer service team.



That's 1,407 hours!

Our libraries held 621
events.



Over \$23K of Pride of
Place Grant funding was
distributed between 16
community groups.



The Lockerbie Water
Treatment Plant
opened.



203 posts were made to
Facebook



Waharoa bus stops were
upgraded and relocated.



TŌ MĀTOU WHAKAKITENGA | OUR VISION

Matamata-Piako District is vibrant, passionate, progressive, where opportunity abounds.
'The heart of our community is our people, and the people are the heart of our community.'

Ngā hua ā-hapori | Community outcomes

To achieve our vision, we have set out four, long-term priorities for Matamata-Piako. These priorities reflect what your Mayor and Councillors are aspiring to for you, your family and your neighbourhood. Based on those priorities, we have identified areas of work for Council to focus on within each activity group, which all contribute to some or all of our outcomes. For more information on our priorities, please see our [Strategic Direction](#).



Outcome #1

He wāhi kaingākau ki te manawa | A place with people at its heart

Priorities

- Be the connector between community, iwi, NGOs and government agencies
- Prioritise community grants that enhance placemaking
- Create vibrant, welcoming town centres
- Strive for liveable, accessible, connected neighbourhoods



Outcome #2

He wāhi puawaitanga | A place to thrive

Priorities

- Seek opportunities to realise Matamata-Piako's economic potential
- Support and encourage quality, sustainable and varied development
- Invest in the right infrastructure at the right time



Outcome #3

He wāhi e poipoi ai tō tātou taiao | A place that embraces our environment

Priorities

- Educate and exemplify continuous improvement in waste minimisation
- Create and maintain green, natural, and open spaces
- Demonstrate and advocate for climate friendly and community resilient initiatives



Outcome #4

He wāhi whakapapa, he wāhi hangahanga | A place to belong and create

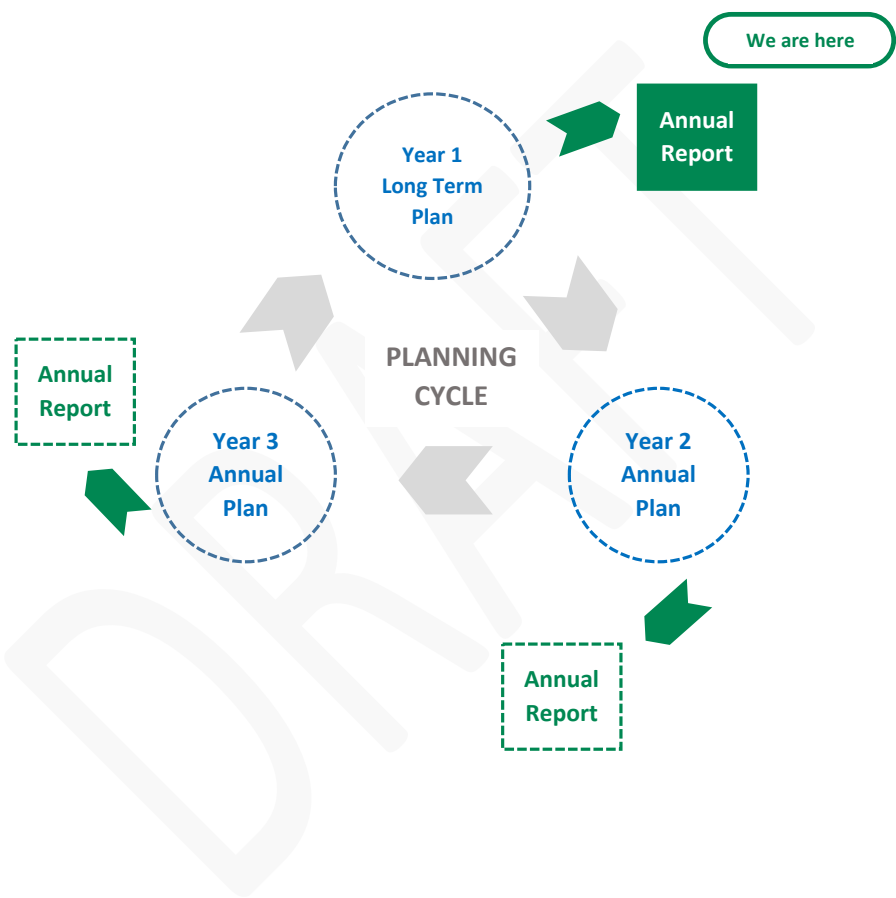
Priorities

- Genuine partnership with mana whenua
- Partner and plan for multi-purpose sporting, cultural and community hubs
- Support arts and heritage as an important part of our communities

What is an Annual Report?

Every three years, Council develops a Long Term Plan that outlines Council’s projects and budgets for a ten-year period. The Plan also sets levels of service, performance measures, and targets across Council’s activities. In the other two years of the cycle, Council produces an Annual Plan outlining any updates that have been made.

The Annual Report is how Council tells the community how effective we have been in delivering on levels of service, capital projects and operating budgets we planned to deliver. The Annual Report is a legislative requirement under the Local Government Act 2002 (LGA).



2

TE HAUTŪTANGA ME TE MANA URUNGI LEADERSHIP AND GOVERNANCE



Photo of: Pride of Place planting

Te Kaunihera | Council

Mayor and Councillors as at 30 June 2025

Mayor



Adrienne Wilcock

Matamata Ward



Caleb Ansell



James Sainsbury



Kevin Tappin



Sue Whiting

Morrinsville Ward



Sharon Dean



Bruce Dewhurst



Dayne Horne



Dep. Mayor
James Thomas

Te Aroha Ward



Sarah-Jane
Bourne



Peter Jager



Russell Smith

Te Toa Horopū ā
Matamata-Piako



Gary Thompson

Attachments

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Tō Tātou Kāwanatanga Our Governance as at 30 June 2025

Kaunihere | Council

Mayor
Councillors - 12 elected members from four wards

Purpose: The Mayor and Councillors are elected to represent their communities and make decisions for the district. The elected members are supported by the Council's Chief Executive Officer and staff who provide advice, implement Council decisions, and implement the district's day-to-day operations.

Kōmiti O Te Mōrearea Me Te Tūmaru | Risk and Assurance Committee

Chairperson: Jaydene Kana (Independent)

Members: Mayor Adrienne Wilcock, Deputy Mayor James Thomas, Councillor Gary Thompson, Councillor Bruce Dewhurst, Councillor Kevin Tappin, Joanne Aoake (Independent)

Purpose: Ensures Council has appropriate risk management and internal financial control systems.

Te Manawhenua Forum Mō Matamata-Piako

See [Māori Engagement in Decision Making](#) on the next page.

Kōmihana Whakawātanga | Hearings Commission

Coordinator (no chairperson): Councillor Kevin Tappin

Members: 3 Councillors

Purpose: Hearing and determining applications for resource consents under the Resource Management Act 1991, and hearing and determining objections under the Dog Control Act 1996.

Kōmiti Tuku Raihana Ā-Rohe | District Licensing Committee

Chairperson: Councillor, Sue Whiting
Deputy Chairperson: Councillor Russell Smith

Members: Members of the Committee are appointed from a list of appropriately qualified people, which may include Councillors.

Purpose: Consider and determine alcohol license applications under the Sale and Supply for Alcohol Act 2012.

Komiti O Te Papa Rerengi O Waharoa | Waharoa (Matamata) Aerodrome Committee

The Aerodrome Committee was established in 2015 by legislation under the Ngāti Hauā Claims Settlement Act 2014.

Co-Chairpersons: Mayor Adrienne Wilcock, Muna Wharawhara (Ngāti Hauā)

Members: Deputy Mayor James Thomas, Cr Kevin Tappin, Rangitonga Kaukau (Ngāti Hauā), Deacon Paul (Ngāti Hauā).

Purpose: To make recommendations to Council in relation to the Waharoa Aerodrome land. Make final decisions on access and parking arrangements that affect Raungaiti Marae. Administering body under Section 41 of the Reserves Act 1977.

Kōmiti Arotake O Te Tumu Whakarae | Chief Executive Officer Performance Committee

Members - Mayor Adrienne Wilcock, Deputy Mayor James Thomas, Councillor Bruce Dewhurst, Councillor James Sainsbury, Councillor Sue Whiting

Purpose - Annual review of performance and remuneration of Chief Executive Officer.

Te whai wāhi a te iwi ki ngā whakataunga a te kaunihera

Māori engagement in decision making

The iwi in our district include: Ngāti Hako, Ngāti Hauā, Ngāti Hinerangi, Ngāti Korokī Kahukura, Ngāti Maru, Ngāti Pāoa, Ngāti Rāhiri Tumutumu, Ngāti Tamaterā, Ngāti Tara Tokanui, Ngāti Whanaunga, Raukawa and Waikato-Tainui.

Under the Local Government Act 2002, we need to establish and maintain processes to provide opportunities for Māori to contribute to our decision making. Part of Council's vision is to support the vibrant cultural values of our district. Council achieves this through promoting and protecting our arts, historic and natural resources, encouraging strong relationships with iwi and ensuring tangata whenua with manawhenua status have meaningful involvement in decision making.

Te Manawhenua Forum mō Matamata-Piako

Te Manawhenua Forum mō Matamata-Piako is a standing committee of Council that advises on cultural, economic, environmental and social issues of significance to mana whenua groups. Te Manawhenua Forum also provides advice to Council about issues that affect Māori in our district and provides feedback when we are developing plans, bylaws and policies, such as the Long Term Plan or District Plan.

Currently chaired by Hinerangi Vaimoso (Ngāti Hinerangi), the Forum is made up of representatives from Ngāti Hauā, Ngāti Rāhiri Tumutumu, Raukawa, Ngāti Maru, Ngāti Whanaunga, Ngāti Pāoa and Ngāti Hinerangi. Ngāti Tamaterā also have the ability to join.

Te Toa Horopū ā Matamata-Piako Māori Ward

Māori wards exist alongside general wards, covering the same geographic areas, but they do not only represent Māori. Like all Elected Members, whether elected from general or Māori wards, they represent the entire community when sitting on Council.

In 2021, Council voted to establish a Māori ward following a change to legislation earlier that year, which enabled Council to establish a ward for the 2022 elections without a binding poll.

In 2024, central government updated legislation mandating changes. Council had two options:

1. Disestablish the Māori ward and complete a shortened representation review by the end of 2024 (there would be no Māori ward for the 2025 local elections).
2. Hold a binding poll alongside the 2025 election with the outcome to come into effect from the 2028 election (there would still be a Māori ward for the 2025 local elections).

Council will hold a binding poll alongside the 2025 local government elections to ask voters whether to keep or retain the Māori Ward.

For more information, you can go here: [Māori Wards](#)

3

TIROHANGA WHĀNUI OVERVIEW



Photo of: Re-opening of Tom Grant Drive Park - Matamata

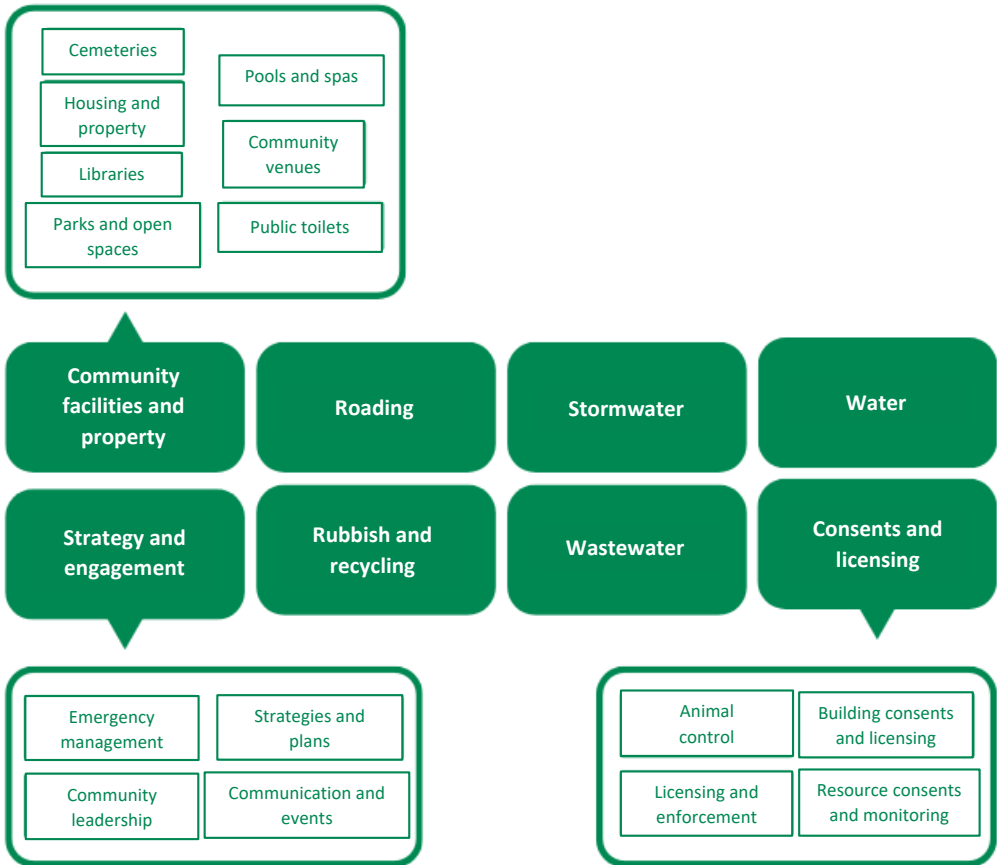
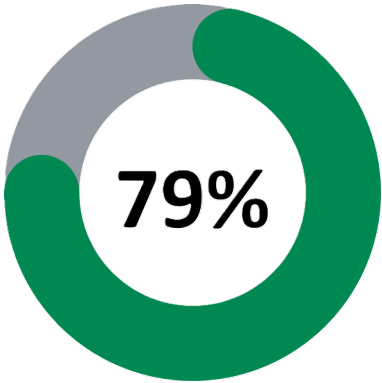
Te rāpopotanga inenga mahi

Performance summary

We use a mix of mandatory and non-mandatory measures so that our community can assess our performance. Council sets performance targets for all performance measures that tell the community the level of service Council is aiming to provide each year.

45 of the 57 performance measures were achieved in 2024/25, or in other words 79%. One of the 56 was not measured as it is measured triennially.

For more information on service performance, go to [Section 5](#) of the Annual Report.



NGĀ WĀHI MĀNA ME NGĀ RAWA Ā-
HAPORI (HUI KATOA)
COMMUNITY FACILITIES AND PROPERTY



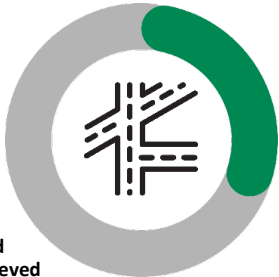
10 Achieved
2 Not Achieved

TE RAUTAKI ME TE
WHAKAWHITIWHITITI KŌRERO
STRATEGY AND ENGAGEMENT



7 Achieved
1 Not Achieved

NGĀ RORI
ROADING



4 Achieved
2 Not Achieved
1 Not Measured

TE PARA ME TE WHAKAHŌU
RUBBISH AND RECYCLING



4 Achieved
0 Not Achieved

TE WAIMARANGAI
STORMWATER



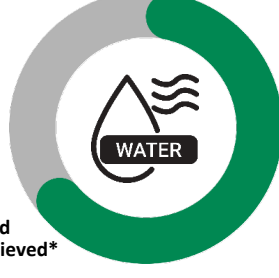
4 Achieved
0 Not Achieved

TE WAIPARA
WASTEWATER



6 Achieved
0 Not Achieved

TE WAI
WATER



6 Achieved
3 Not Achieved*

WHAKAAETNGA ME NGĀ RAIHANA
CONSENTS AND LICENSING



4 Achieved
3 Not Achieved

*One measure uses a different grading scale.
See the [Water Activity](#) for more information.

Whakarāpopoto ahumoni
Financial Summary

Actual 2023/24 \$000		Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
Summary statement of comprehensive revenue and expense for the year ended 30 June			
89,819	Revenue	81,636	95,925
(79,064)	Expenses	(80,834)	(85,755)
(2,933)	Finance costs	(3,815)	(3,324)
7,822	Net surplus/(deficit)	(3,013)	6,846
Other comprehensive revenue and expense			
(847)	Financial assets at fair value through other comprehensive revenue and expense	-	6,037
(493)	Property, plant and equipment revaluation	21,801	247,721
(1,340)	Total other comprehensive revenue and expense	21,801	253,758
6,482	Total comprehensive revenue and expense	18,788	260,604
Summary statement of changes in equity for the year ended 30 June			
951,722	Balance at 1 July	977,212	958,204
6,482	Total comprehensive revenue and expense	18,788	260,604
958,204	Balance at 30 June	996,000	1,218,808

Statement of comprehensive revenue and expense

For the 2024/25 financial year, Council’s revenue was higher than budgeted in several key areas. Additional funding and grants, including \$503,000 in Better-off funding and \$460,000 in Waste Levy subsidies, boosted income. Development contributions also exceeded expectations with major projects in Morrinsville and Matamata, and Council received \$8.9 million of vested assets from subdivision developments. Other revenue included \$1.35 million in donations towards the Matamata Open Country Stadium. Interest revenue was also higher than planned due to Council holding additional funds on term deposit from debt that was borrowed in advance.

On the other hand, some revenue sources were lower than expected. Fees and charges fell short in pools and spas, rental income, and wastewater trade agreements, though this was partly offset by higher building and consent activity. While rates revenue was slightly higher than budgeted, the main increase came from penalties and metered water rates.

In regard to Council’s expenditure, personnel costs were lower due to staff vacancies and some positions not being filled, though this was partly offset by higher annual leave provisions. Finance costs were also below budget because key wastewater projects were delayed, resulting in less borrowing than planned. However, other expenses were significantly higher, including increased costs for rubbish and recycling contracts, insurance premiums, aquatic facilities and building maintenance, and a loss on disposal of assets. A \$1.67 million accounting loss was also recorded on Council’s interest rate swap portfolio due to falling swap rates.

Other comprehensive revenue and expense significantly strengthened Council’s balance sheet due to major asset revaluations.

The value of Council’s investment in Waikato Regional Airport rose by \$6 million, reflecting growth in the company’s investment property portfolio.

Land, roading, and three water assets were revalued at 30 June 2025, with land increasing by \$74.9 million (since the last revaluation in 2020), and roading and three water assets increasing by \$138.5 million and \$34.8 million respectively. These valuations highlight the rising cost of replacing essential network assets. This means that future renewals and upgrades are likely to be more expensive, which continues to put pressure on future rates.

Actual 2023/24 \$000		Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
Summary statement of financial position as at 30 June			
32,600	Current assets	21,196	30,940
1,009,381	Non-current assets	1,084,960	1,291,250
1,041,981	Total assets	1,106,156	1,322,190
29,566	Current liabilities	27,044	30,488
54,211	Non-current liabilities	83,112	72,894
83,777	Total liabilities	110,156	103,382
479,965	Accumulated funds	469,194	484,758
478,239	Other reserves	526,806	733,514
958,204	Equity	996,000	1,218,808
Summary statement of cash flows for the year ended 30 June			
18,540	Net cash flows from operating activities	15,406	20,295
(32,019)	Net cash flows from investing activities	(61,911)	(42,569)
20,500	Net cash flows from financing activities	41,939	19,500
7,021	Net increase/decrease in cash held	(4,566)	(2,774)
4,432	Opening cash balance	4,907	11,453
11,453	Closing cash balance	341	8,679

Statement of financial position

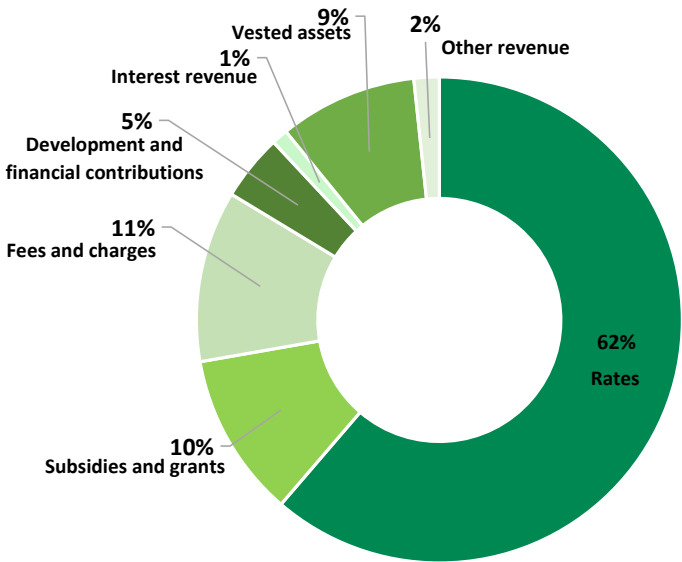
Current assets were significantly higher than budget, largely due to \$13.5 million in term deposits held to pre-fund upcoming debt maturities, and higher cash balances including \$1.5 million set aside to meet legislative contractor retention requirements.

Non-current assets were well above budget, driven by major revaluations of land, roading, and three waters infrastructure, which together added \$248.9 million to Council's asset base. Assets vested through subdivision development also exceeded expectations, and Council's investment in Waikato Regional Airport increased by \$6 million, reflecting growth in the airport company's property portfolio.

Current liabilities were higher than budgeted, mainly due to the timing of project and contract payments, increased staff leave provisions, and a higher level of rates received in advance. In contrast, non-current liabilities were lower than expected. While \$13.5 million was borrowed to pre-fund maturing debt, slower progress on capital projects and stronger cashflows from development contributions, grants, and donations reduced the need for further borrowing.









Overall, Council's balance sheet remains healthy. Higher asset values strengthen the district's long-term position but also highlight the rising costs of maintaining and renewing critical infrastructure. Careful financial planning will be required to manage these future costs while balancing the impact on rates.

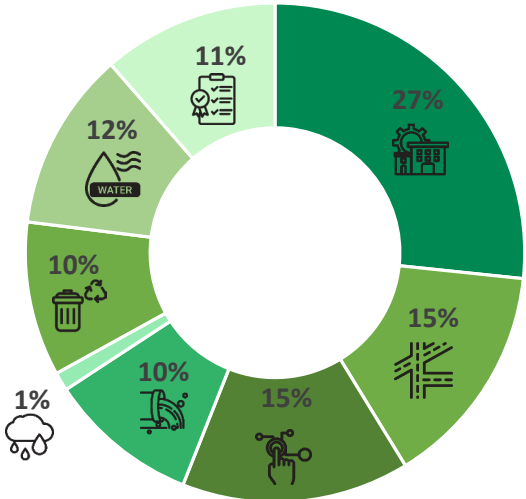
Nō whea ngā pūtea a te Kaunihera? | Where did Council get money from?











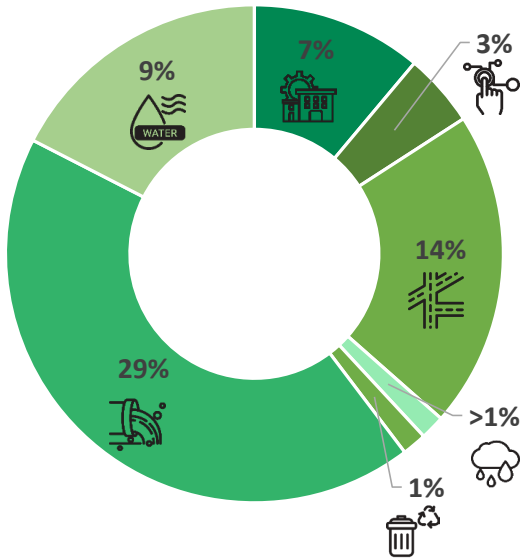
Revenue by Sources	%	\$000
Rates	62%	59,206
Subsidies and grants	10%	9,492
Fees and charges	11%	11,019
Development and financial contributions	5%	4,669
Interest revenue	1%	1,035
Vested assets	9%	8,878
Other revenue	2%	1,626
Total revenue	100%	95,925

I pēwhēa tā te Kaunihera whakapau i āna pūtea? | How did Council
spend the money?

Operating Expenditure	%	\$000
 Community Facilities and Property	27%	17,791
 Strategy and Engagement	15%	9,740
 Roothing	15%	9,849
 Rubbish and Recycling	10%	6,515
 Stormwater	1%	801
 Wastewater	10%	6,675
 Water	12%	7,749
 Consents and Licensing	11%	7,617
Total	100%	66,737



Capital Expenditure	%	\$000
 Community Facilities and Property	7%	4,949
 Strategy and Engagement	3%	2,113
 Roothing	14%	9,210
 Rubbish and Recycling	1%	521
 Stormwater	>1%	296
 Wastewater	29%	19,326
 Water	9%	5,760
 Consents and Licensing	0%	-
Total		42,175



Tō rohe | Your District

Area 175,477 hectares	2022/23	2023/24	2024/25
Number of electors (enrolled)*	24,407	26,087	26,165
Number of rating units**	15,995	16,424	16,660
Value of improvements**	\$7,325,667,796	\$7,444,941,799	\$7,544,090,338
Net land value**	\$12,344,004,651	\$12,512,505,401	\$12,447,478,360
Total capital value**	\$19,669,672,450	\$19,957,447,200	\$19,991,568,698
Total rates***	\$41,210,000	\$47,160,000	\$54,153,000
Average total rates per rating unit	\$2,576	\$2,871	\$3,250

* From Electoral Commission website (as at 31 July 2024).
** At the end of the preceding financial year.
*** Excludes metered water rates, targeted rates from industries, lump-sum contributions and penalties

4

TE PŪRONGO Ā TE ŌTITA MOTUHAKE INDEPENDENT AUDITOR'S REPORT



Photo of: Mabel the Mega Cow Morrinsville

Insert Audit opinion

5

TE PĀNUI O NGĀ WHAKARATONGA INEGNA MAHI STATEMENT OF SERVICE PERFORMANCE



Photo of: bus stop moving and upgrade Waharoa

TĪRONGA WHĀNUI O NGĀ WHAKARATONGA INENGA MAHI

Overview of service performance

This section describes our 2024/25 non-financial service performance, as grouped in the Long Term Plan (LTP) 2024-34.

How we measure performance

The key data sources used to report on our performance measures are:

- Council's internal customer request management system;
- An Annual Community Views Survey of residents.

Annual Community Views Survey

Council uses an external agency to conduct our Annual Community Views Survey, which gauges resident's perceptions of and attitudes toward various Council services and facilities.

For the 2024/25 survey, Council resolved to remove the 'neither/nor' response option. Participants are asked to rate their satisfaction on a 10-point scale, where a selection between 6 and 10 is counted as 'satisfied'. **This change means the results will differ from previous years and are not completely comparable.**

Data collection was conducted using a mixed methodology approach. A sample of n=417 residents were randomly selected from the Electoral Roll and postal invitations were sent to participate via an online survey or hardcopy. Post data collection, the sample has been weighted so it is aligned with population distributions as per the 2023 Census. The sample has an expected 95% confidence interval (margin of error) of +/- 4.57%.

Customer request management system

Customer requests are received from members of the public through a number of different channels – phone call, email, Antenno (smartphone app) and in person at Council offices. Requests are logged and assigned to a member of the team who responds as appropriate. We use this system to report on data, such as the number of complaints.

Scale for reporting Activity Group

The following scale has been used to report results in the summary graphs at the beginning of each activity group:

☒ **Achieved** – result or results for a measure have met or exceeded the target

☐ **Not Achieved** – result or results for a measure have not met the target

N/A - Not reported in current year

Measures with an asterisk (*) are mandatory measures set by the Department of Internal Affairs (DIA)

Wellbeing

Each Activity Group section outlines how it contributes to the current wellbeing's under the Local Government Act 2002 (LGA) – social, economic, environmental and cultural and the Community Outcomes to which each Activity Group primarily contributes.

Disclosure of significant judgements

In the preparation of the Statement of Service Performance, Council has made the following judgements in the selection of service performance measures:

- How the performance measures reflect the agreed levels of service for our community.
- Consideration has been given to the views expressed by our residents and ratepayers. This includes feedback relevant to the levels of service and performance measures received during the LTP consultation process.
- The adequacy of the chosen measures to inform on progress towards community outcomes.

Under the Local Government Act 2002 we are mandated to provide standard performance measures so that the public can compare the level of service provided in the following activity groups: Roading, Stormwater, Water and Wastewater.

There are no significant judgements applied to the measurement, aggregation, and presentation of service performance information unless specified within the relevant activity section that follows. As part of setting funding levels, Council considered the impact on services and their related performance measures.

Statement of compliance

The service performance information in Section 5 is compliant with New Zealand generally accepted accounting practice (NZ GAAP). Refer also to the [Statement of Compliance and Responsibility](#).

NGĀ WĀHI MĀNA ME NGĀ RAWA Ā-HAPORI (HUI KATOĀ)

Community facilities and property

Ā mātou mahi | What we do

Community facilities and property is about providing parks, open spaces and built facilities for sport, recreation, social and cultural activities as well as buildings that enable us to provide a range of services to the community, including affordable housing for elderly people.

The activities responsible for this are: Cemeteries, Housing and property, Libraries, Parks and open spaces, Pools and spas, Public toilets, and Community venues.

Te uptake | Why we do it

Council is committed to providing open spaces and built facilities that promote healthy communities, enable social connections, look after our natural and cultural heritage, and provide economic opportunities. We support and improve public health by providing places and facilities where people can engage in play, active recreation, and sports activities which provide physical and mental health benefits. Our public toilet network also promotes public health. We provide open spaces (like parks) and built facilities (such as event centres and libraries) where people can gather to connect socially. We also provide affordable housing complexes for elderly people. Our network of parks and reserves helps protect and enhance our natural environment. We help preserve our cultural heritage by supporting museums as well as by managing historic sites, monuments, or buildings on parks and reserves. Our parks and community facilities provide economic opportunities through tourism and events.

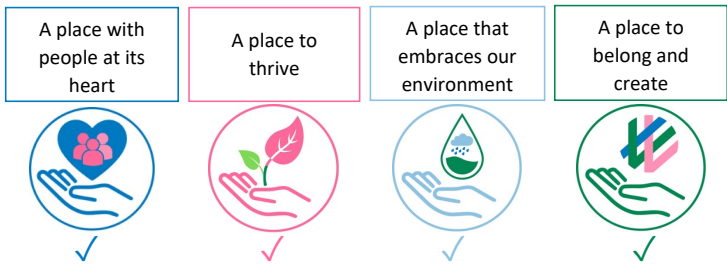
Ō mātou whakatutukitanga | Our achievements













Our parks, reserves, playgrounds and sports fields were well maintained in 2024/25. We upgraded signage and completed renewal work for some of our tracks and playgrounds, and we collaborated with the Cricket Club to improve the cricket turf at Pohlen Park in Matamata. All of our cemeteries were maintained over the year, and some cemeteries received upgrades to toilet facilities. All our cemeteries now all have accessible and modern facilities. The Open Country Stadium in Matamata project began in December 2024, and the framing was up by June 2025. This project is a collaboration between Council, Sport Waikato, Matamata Futures Trust, Ministry of Education, and a number of other groups, businesses, and individuals. This project is set for completion in 2025/26. Our libraries and pools offer a range of programmes. Some of the most popular were Toddler Time and the Harry Potter escape room at the libraries, and the little swimmer and aqua classes at our Swim Zones.

Oranga | Wellbeing










This activity helps to improve the **social**, **environmental**, and **cultural** wellbeing of our community. Recreational spaces, housing and communal facilities are maintained and managed to allow our community to connect, be active, and engage. This activity also contributes **economically**, as our facilities attract tourists to our towns for sports and recreation, and our libraries provide spaces and support for people including students, jobseekers and people looking to gain computer literacy.

Ō tātou hua ā-hapori | Community outcomes



Level of Service	Performance measure	2023/24 result	2024/25 Target	2024/25 result	2024/25 result comments
Ngā urupā Cemeteries					
Cemeteries will be maintained to a high standard	The percentage of people who have visited a Council cemetery in the last year who are satisfied/very satisfied with the cemeteries.	 80%	80% or more satisfied/very satisfied	 94%	We continue to maintain and improve our cemeteries. All of our cemeteries have modern toilet facilities, and security improvements were made at some cemeteries. The significant increase in satisfaction reflects the survey scale change. ¹
Te whakahaere i te whare me ngā rawa Housing and property					
We will provide housing that meets the needs and expectations of elderly persons housing tenants.	The percentage of tenants who are satisfied/very satisfied with the elderly persons housing.	 92%	80% or more satisfied/very satisfied.	 89%	We want residents in our housing units to be satisfied and ensure their need are met. Of the 71 respondents, 63 are satisfied/very satisfied with elderly persons housing overall.
Elderly Persons Housing will be well utilised.	The percentage of elderly persons housing which is occupied.	 95.9%	95% or more.	 98%	Council provides and maintains 108 elderly housing units and wants to ensure they are well utilised. The units were occupied 97.5% of the time (rounded to 98%).
Ngā wharepukapuka Libraries					
Our library services will be accessible to the community.	The total number of visits made by persons/ individuals annually to the district's libraries or virtually (library website, catalogue app, and social media accounts).	 Achieved (216,500)	Increase of at least 5% of the 5 year average.	 Achieved (345,777)	There were 345,777 visitors to our libraries in-person or virtually (including social media). The average number of library visitors over the last five years is 240,029. An increase of 44.05%. ²
Our library services will meet community needs and expectations.	The percentage of users satisfied/very satisfied with library services.	 91%	90% or more satisfied/very satisfied.	 94%	Our libraries not only provide books but are a place for people to connect and learn. Our libraries ran a number of programmes, such as the Harry Potter escape room, and we continue to make improvements to our library services.
Ngā pāka rēhia me ngā wāhi wātea Parks and open spaces					
We will provide good quality sports fields to meet the needs and expectations of users.	The percentage of users satisfied/very satisfied with sports fields.	 75%	80% or more satisfied/very satisfied.	 93%	This measure indicates the community satisfaction with Council maintained sports fields. Satisfaction increased significantly this year due to the survey scale change. ³ Regular maintenance of our sports fields due to good weather, turf improvements, and improvement of facilities

¹ The Annual Community Views Survey methodology differs from previous years. For more information, please see 'Overview of service performance' at the start of [Section 5](#) of this document.
² The increase in the number of visitors to our libraries reflects the inclusion of Facebook outreach data in the number of visitors.
³ The Annual Community Views Survey methodology differs from previous years. For more information, please see 'Overview of service performance' at the start of [Section 5](#) of this document.


Level of Service	Performance measure	2023/24 result	2024/25 Target	2024/25 result	2024/25 result comments
					may have contributed to an increase in satisfaction.
We will provide good quality parks and reserves to meet the needs and expectations of users.	The percentage of users satisfied/very satisfied with parks and reserves.	 72%	80% or more satisfied/very satisfied.	 88%	We maintain our parks and reserves to continually improve the wellbeing of our community and environment. We maintained our parks this year and renewed signage and upgraded seating at some of our parks and reserves. ⁴
Our public playgrounds will be safe.	The assessment score from the annual external safety audit.	New measure.	90% or more	 86%	Our parks are externally audited each year so we can ensure our community can play safely. Our playgrounds are generally in good condition, and they have high levels of usage. ⁵
Ngā puna me ngā puna waiariki Pools and spas					
We will provide well maintained pool facilities in the district that meet community needs and expectations.	The percentage of users satisfied/very satisfied with pool facilities.	 72%	80% or more satisfied/very satisfied.	 84%	Satisfaction with our pool and spa facilities increased this year. ⁶ Comments from our survey noted the friendliness of staff and being generally impressed with the facilities. Dissatisfied comments noted the price of the pools, the hours of operation, particularly for Morrinsville, and the desire for indoor pool facilities. Our pools underwent upgrades and maintenance, such as shade sails, painting, and pool covers.
We will promote and encourage our community to use our pool facilities.	The number of customers using our pool facilities will be maintained.	 Not achieved (140,455)	Visitor numbers will be within 5% of the 5 year average.	 Achieved (153,110)	Visitor numbers are 2.1% higher than the five year average. The average number of visitors over the last five years is 150,033. ⁷
Ngā whareiti tūmatanui Public toilets					
Our public toilets will be maintained to acceptable standards.	The number of complaints received regarding dissatisfaction with the cleanliness of public toilets.	 22	≤20 complaints about cleanliness per year.	 17	This measure tells us how well we are maintaining our public toilet facilities in our district. There were 17 complaints. The most common locations for complaints were the Studholme St, Morrinsville and Lawrence St, Te Aroha toilets.

⁴ The Annual Community Views Survey methodology differs from previous years. For more information, please see 'Overview of service performance' at the start of [Section 5](#) of this document.

⁵ A total of 160 playground items across 29 playgrounds in the district were audited in March 2025. Our playgrounds are measured against the ASNZ 4486 and 4422 standards. A compliance rate of 86% is high compared to other towns and cities across the country. Compliance was lower this year compared to 2024 (91%) due to surfaces being too low.

⁶ The Annual Community Views Survey methodology differs from previous years. For more information, please see 'Overview of service performance' at the start of [Section 5](#) of this document.

⁷ The number of visitors no longer include the number of spectators compared to the previous year.

Level of Service	Performance measure	2023/24 result	2024/25 Target	2024/25 result	2024/25 result comments
Ngā wāhi māna Community venues					
We will promote and encourage the community to use our community venues.	The number of event centre bookings.	New measure	The number of bookings maintained at 2023/24 levels (2,703).	 2,519	Our event centres facilitate economic development and wellbeing. This measure shows how well our event centre facilities are utilised. We did not achieve our target due to the change of booking systems, which caused some technical issues and impacted the number of bookings recorded. ⁸

⁸ This result only includes the number of bookings made through the Space2Co website. The venues currently available on this platform are Silver Fern Farms Event Centre, Headon Event Centre, and Morrinsville Event Centre as of January 2025. The Matamata Civic Centre is not currently available through this system.

Funding impact statement – Community facilities and property 2024/25

Funding Impact Statement – Community Facilities and Property 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
Sources of operating funding					
12,635	12,113	General rates, uniform annual general charges, rates penalties	13,030	13,122	
71	108	Targeted rates	73	109	
4	96	Subsidies and grants for operating purposes	33	4	
3,258	4,215	Fees and charges	5,270	4,198	Revenue from Te Aroha Mineral Spas, Domain House Beauty and Swimzone facilities was \$89,000 higher overall than the previous year, but \$817,000, (significantly less), than budgeted for the year. The addition of two new baths at the Spas last year and increased prices across facilities was expected to generate significantly more income this year, but that has not been the case, particularly in the difficult economic environment. Income from Elderly persons and staff housing, and leases was \$231,000 (or 13%) less than budgeted due to some vacancies and the sale of the previously leased land at Tower Road, Matamata in July 2024.
216	130	Internal charges and overheads recovered	300	403	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	
16,184	16,662	Total operating funding (A)	18,706	17,836	
10,550	12,481	Payments to staff and suppliers	12,566	13,372	Operating costs of Te Aroha Mineral Spas and Domain House Beauty have increased from those set out in the LTP as well as general cost increases, particularly including living wage increases, property repairs and maintenance, and repair costs for the pools. Furthermore, Te Aroha Office building seismic assessment costs was not budgeted in LTP and housing and property

Funding Impact Statement – Community Facilities and Property 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
					maintenance works undertaken were higher than budget across the district. Repairs and maintenance costs were higher than LTP for parks and reserves and public amenities. Additionally insurance costs were higher than the LTP budget.
581	974	Finance costs	491	541	
2,189	2,591	Internal charges and overheads applied	3,122	3,878	Across Council, overhead costs allocated to activities were significantly higher than budgeted with the main drivers being employee costs \$686,000 and insurance \$298,000. The Community Facilities activity was also allocated \$460,000 of unrecovered costs from the operational business units of Council, particularly Kaimai Valley Services and the Property department.
-	-	Other operating funding applications	-	-	
13,320	16,046	Total applications of operating funding(B)	16,179	17,791	
2,864	616	Surplus (deficit) of operating funding (A – B)	2,527	45	
Sources of capital funding					
-	733	Subsidies and grants for capital expenditure	-	-	
57	279	Development and financial contributions	55	495	Development in the district has been significantly higher than what was budgeted for in the LTP, resulting in higher financial contributions received.
11,082	470	Increase (decrease) in debt	3,915	3,515	The LTP planned for significant capital spend in 2024/25 on projects that have been delayed.
-	2,180	Gross proceeds from sale of assets	-	-	
-	-	Lump sum contributions	-	-	
-	-	Other dedicated capital funding	-	1,350	\$1.35 million was received in donations towards the Matamata Stadium during the year, which is currently under construction.

Funding Impact Statement – Community Facilities and Property 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
11,139	3,662	Total sources of capital funding (C)	3,970	5,360	
Applications of capital funding					
Capital expenditure					
-	-	—to meet additional demand	774	223	
13,509	2,848	—to improve the level of service	4,586	3,430	Key projects budgeted in the 2024-34 LTP included the Matamata indoor stadium project (\$3 million with \$3.2 million spent), Matamata Domain Playground project of \$1.5 million is expected to begin in the 2025/26 financial year and Matamata Domain Toilets project \$230,000 has been spent to budget. The Morrinsville Recreational ground development project of \$300,000 has been re-scoped.
812	1,158	—to replace existing assets	1,082	1,296	Key renewal projects (some of which were carried forward from last year) included Housing renewals of \$420,000, and Pools and Spas renewals of \$398,000, and the replacement of the Te Aroha Library roof and carpet \$104,000.
(318)	272	Increase (decrease) in reserves	55	456	Net transfers to reserve funds were higher than budgeted in the LTP.
-	-	Increase (decrease) of investments	-	-	
14,003	4,278	Total applications of capital funding (D)	6,497	5,405	
(2,864)	(616)	Surplus (deficit) of capital funding (C – D)	(2,527)	(45)	
-	-	Funding balance ((A – B) + (C – D))	-	-	

TE RAUTAKI ME TE WHAKAWHITIWHITITI KŌRERO

Strategy and engagement

Ā mātou mahi | What we do

Strategy and engagement supports our community to get involved in the democratic process and provides the strategic direction needed to ensure our community thrives and is prosperous. The activities responsible for this are Emergency management, Communications and events, Community leadership, and Strategies and plans.

Te uptake | Why we do it

These activities ensure our community are informed of Council activities and can be involved in open and transparent decision making. This helps us plan for the long term to ensure that our communities grow and develop in an integrated and sustainable way and are prepared for the future.

The Local Government Act 2002, Resource Management Act 1991, and Civil Defence Emergency Management Act 2002 also have a significant impact on these activities, as it sets a number of legislative requirements that we must meet.

Ō mātou whakatutukitanga | Our achievements

This year, our staff undertook the annual Civil Defence exercise in May 2025 to evaluate our readiness in the event of an earthquake, which was graded as 'Advancing'.

Council held a number of events including the annual Business Awards, ANZAC Day celebrations, and the annual dogs in togs, where locals bring their dogs to Swim Zone Morrinsville for a swim before it closes for the season.

The governance team continued to support and manage over 50 Council and Committee meetings and workshops in 2024/25. This included advertising meetings, livestreaming meetings, and making agendas and minutes available to Council and Committee members, staff, and the public.

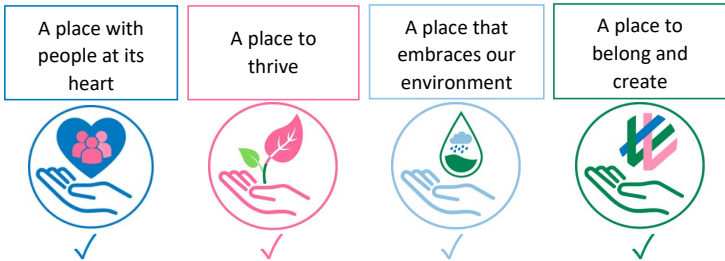
Our Community Development team managed the Pride of Place Community-Led Initiatives Grant, which funded the following projects:





- Supporting the reopening of the dragon skate bowl at the Morrinsville Recreation Grounds in March 2025, following a competition with local schools to come up with the best design for the bowl. Of the 30 entries, the winning design was painted on the skatebowl.
- The Matamata Men's Shed crafted a table and seats for the social seating project that was funded by Transport Choices Matamata and Council grants. The seats were painted at a Community Colour Burst event in November 2024 that was also supported by Council, alongside Starfish Health and Wellbeing Centre. The social seating was installed in November 2024.
- Partnering with local organisations and iwi to host a free 'Pests, Predators, and Protectors: A Local Conservation Effort' in Te Aroha to learn about the importance of protecting the local environment from invasive species.

Oranga | Wellbeing

Strategy and engagement contributes to **social**, **economic**, **environmental** and **cultural** wellbeing. Events like ANZAC Day and Business Night Out bring people together and support the economic development of our district. This activity ensures our community is safe, prepared and engaged in planning for now and the future, and that we engage with tangata whenua and mana whenua in the decision-making process.







Ō tātou hua ā-hapori | Community outcomes



Level of Service	Performance measure	2023/24 result	2024/25 target	2024/25 result	2024/25 result comments
Te ārai mate whawhati tata Emergency management					
We will be prepared to assist the community in the event of an emergency.	The evaluation of an annual exercise (or Emergency Operations Centre (EOC) activation within 6 months of a planned exercise) as a measure of effectiveness of training.	New measure	Increasing trend to the mid-range of “advancing” capability.	 Advancing	Our staff partake in an annual Civil Defence exercise that is independently evaluated. The evaluation shows the capability we have to respond to an emergency situation. This evaluation of our annual exercise resulted in a grade of 68%, which is classified as ‘advancing’. ⁹
Ngā pāpāhonga me ngā takahanga o te wā Communications and events					
We will hold and/or support events – providing opportunities for people to connect, learn, and reflect on our history.	The number of events held and/or supported by Council annually.	New measure	At least six community events annually.	 Achieved	A number of events were held or supported by Council such as; ANZAC Day celebrations in Matamata, Morrinsville, and Te Aroha. We also held the Business Night Out and Volunteer award ceremonies in each of the three main towns. The Lockerbie storywalk opened, with the permanent posts that hold the pages of the book made by the Morrinsville Menzshed, in collaboration with the Morrinsville Museum and Ngāti Hauā.
We will continue to invest in our digital strategy to improve online services to our customers, achieve greater organisational efficiency, and improve access to data.	The number of digital enablement projects delivered as identified in the Digital Strategy.	New measure	Minimum of three digital enablement projects delivered annually.	 Achieved	Several digital projects were rolled out, including a new booking system for the Morrinsville Event Centre, developing new digital forms for licensing applications, and delivering the ‘Let’s Talk’ consultation page.
Te ārahitanga ā-hapori Community leadership					
Our Mayor and Councillors will demonstrate commitment to the democratic process.	The attendance rate of Mayor and Councillors at ordinary Council meetings.	New measure.	≥90%	 94%	Elected members are committed to fulfilling their responsibility to represent their communities at the table and in Council decision making. There were 15 ordinary Council meetings between 1 July 2024 and 30 June 2025. ¹⁰ This result shows the combined attendance rate of the Mayor and all Councillors.

⁹ The annual exercise was carried out by staff in May 2025 and was assessed independently by Civil Defence. This is an improvement from the evaluation score in 2024 of 59%.

¹⁰ From 26 March 2025, elected members were counted as present when they attended a meeting via an audio link or audio-visual link. Prior to 26 March 2025, members joining via an audio link or audio-visual link were counted as absent.

Level of Service	Performance measure	2023/24 result	2024/25 target	2024/25 result	2024/25 result comments
We will involve Tangata Whenua with Mana Whenua status in the decision making process.	The percentage of Te Manawhenua Forum mō Matamata-Piako Forum members who complete the survey are satisfied/very satisfied that Tangata Whenua with Mana Whenua status are recognised and have meaningful involvement in decision-making.	 50%	75% or more satisfied/very satisfied.	 80%	As part of the process of good decision making, Council engaged with tangata whenua with mana whenua status through our Te Manawhenua Forum. Of the 5 Forum members who completed the survey, 4 Forum members were satisfied that tangata whenua with mana whenua status have meaningful involvement in decision making.
Ngā rautakinga me ngā mahere Strategies and plans					
Our community will have the opportunity to participate in Council consultation processes.	The percentage of the community satisfied that they have been provided with an opportunity to be involved in consultation processes.	 42%	48% or more satisfied/very satisfied.	 74%	We want to ensure our community are well-informed and can participate in the democratic process by providing feedback on all our plans and strategies. This year, there were several consultation engagements. In particular, we consulted on Council amalgamating its water services into a new Council Controlled Organisation (CCO), Waikato Waters Limited. ¹¹ We sought community feedback, and Council agreed to form a CCO with our Waikato neighbours.
We will maintain a District Plan that manages land use and development, and the protection of natural and physical resources of the district.	The percentage of Changes and Variations to the District Plan that are processed within statutory timeframes.	New measure.	100% processed within statutory timeframes.	 50%	We are required by legislation to maintain our District Plan. This measure shows we are working to protect our resources and plan for the future. Of the two plan changes processed this year, one was completed within the timeframe and one was not. This was due to an application for an extension being declined by the Minister.
We are preparing for the impacts of climate change on our services and the community.	The number of priorities of the climate change rivermap that	New measure.	4 out of 5 priorities have been progressed.	 5/5	We are focussed on protecting our services and our community for the long term. Council developed a climate change rivermap that outlines our key priorities as

¹¹ Due to the change in survey scale, resident satisfaction with the opportunities to be involved in the consultation process has increased significantly. For more information, please see 'Overview of service performance' at the start of Section 5 of this document

Level of Service	Performance measure	2023/24 result	2024/25 target	2024/25 result	2024/25 result comments
	have been progressed. ¹²				we build climate resilience in our infrastructure and planning. Work was progressed across the 5 priorities (strategy, water, wastewater, stormwater, and rubbish) and a total of 11 reports relating to climate change were presented to Council. ¹³

¹² Progressed means work on the priority has begun and at least one report per priority has been presented to a Council workshop, meeting or committee.

¹³ For more information on the rivermap, you can go [here](#).

Funding impact statement – Strategy and Engagement 2024/25

Funding Impact Statement – Strategy and Engagement 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
Sources of operating funding					
6,726	6,730	General rates, uniform annual general charges, rates penalties	7,358	7,411	
-	-	Targeted rates	-	-	
-	270	Subsidies and grants for operating purposes	195	184	Council received the final tranche of funding for the Three Waters reform transition funds of \$113,000 that was unbudgeted. The LTP budgeted \$195,000 from the Department of Internal Affairs for Better-off Funding, but received \$71,000 for resourcing and community led initiatives.
126	1,326	Fees and charges	396	893	Council held additional investments (compared to budget) for the purposes of pre-funding debt due to mature over the year. This along with higher interest rates resulted in increased income from interest.
352	45	Internal charges and overheads recovered	741	985	Internal recoveries and interest income allocation increased beyond the LTP budget.
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	
7,204	8,371	Total operating funding (A)	8,690	9,473	
Applications of operating funding					
5,095	6,625	Payments to staff and suppliers	6,743	5,941	There were budget underspends mainly on the Digital Enablement project by \$123,000, District Plan review works by \$145,000 and employee costs were \$350,000 less than the LTP budget due to vacancies, secondment and leave covered internally.
42	232	Finance costs	312	831	Finance costs were higher than budgeted as opening debt was higher than anticipated at the time the budget was set.
1,811	2,285	Internal charges and overheads applied	2,539	2,968	Across Council, overhead costs allocated to activities were significantly higher than budgeted with the main drivers being employee costs \$686,000 and insurance \$298,000.

Funding Impact Statement – Strategy and Engagement 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
-	-	Other operating funding applications	-	-	
6,948	9,142	Total applications of operating funding(B)	9,594	9,740	
256	(771)	Surplus (deficit) of operating funding (A – B)	(904)	(267)	
Sources of capital funding					
-	-	Subsidies and grants for capital expenditure	-	-	
-	-	Development and financial contributions	-	-	
265	17,015	Increase (decrease) in debt	2,226	983	There was less requirement to borrow funds than anticipated in the LTP budget.
-	-	Gross proceeds from sale of assets	-	-	
-	-	Lump sum contributions	-	-	
-	-	Other dedicated capital funding	-	-	
265	17,015	Total sources of capital funding (C)	2,226	983	
Applications of capital funding					
Capital expenditure					
-	-	—to meet additional demand	-	-	
-	-	—to improve the level of service	-	-	
1,318	1,403	—to replace existing assets	2,268	2,113	
(797)	645	Increase (decrease) in reserves	(946)	472	Interest income allocated to reserves was significantly more than budgeted.
-	14,196	Increase (decrease) of investments	-	(1,869)	
521	16,244	Total applications of capital funding (D)	1,322	716	
(256)	771	Surplus (deficit) of capital funding (C – D)	904	267	
-	-	Funding balance ((A – B) + (C – D))	-	-	

NGĀ RORI

Roading

Ā mātou mahi | What we do

Our transport network consists of 967km of sealed roads, and 55km of unsealed roads. It also includes 377 bridges, street lights, road markings, signs and road drainage assets. In addition to providing access to properties, the road corridor is also where utilities are usually located (e.g. gas, power, telecommunications, water, sewer and stormwater).

Te uptake | Why we do it

Roads provide for a wide variety of users with diverse needs, including private and commercial car drivers and passengers, freight operators, dairy tankers, stock trucks, quarry trucks/machinery, public transport, harvesting contractors/ farm machinery, cyclists and pedestrians. They also support and enable economic growth, and when designed appropriately, enhance living environments and amenity.

Ō mātou whakatutukitanga | Our achievements









The zebra crossings across Morrinsville received some improvements, including 14 courtesy crossings painted red to improve visibility, and five mobility parks were improved along Thames St. Accessibility improvements to our roads were also made in Matamata. Accessibility improvements in our CBDs were identified in our accessibility audits, and 50% of the upgrades and improvements that were identified in Matamata and Morrinsville were able to be actioned following external funding. Accessibility upgrades in Te Aroha are planned for 2025/26.

Oranga | Wellbeing

The roading activity contributes to **economic, social, and cultural** wellbeing. Our roading network connects our communities, businesses and visitors to our district and beyond so they can live, work and play.

Ō tātou hua ā-hapori | Community outcomes






Level of Service	Performance measure	2023/24 result	2024/25 target	2024/25 result	2024/25 result comments
We will provide a roading network that is safe for all users.	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.*	 Decrease of 1 25 total	Reduction in fatalities and serious injury crashes year on year.	 Decrease of 8 17 total	The number of fatal and serious crashes has decreased significantly. This measure is highly variable from year to year, and the decrease cannot be attributed to one clear factor. The consistent dry weather over summer, and ongoing road maintenance may be contributing factors. ¹⁴
We will provide a roading network that is maintained and developed to provide smoothness and comfort.	The average quality of ride on a sealed local road network, measured by smooth travel exposure.*	 96%	95% or more.	 96%	We want our roading network to be safe and provide smoothness and comfort for our community on their journeys. This result is the same as the previous year but is achieved due to the change in target in the 2024-34 LTP. ¹⁵
	The percentage of the sealed local road network that is resurfaced.*	 4.5%	6.7% or more.	 6.6%	We maintain our roading network. We resealed 64.1 Km of our sealed roading network. ¹⁶
The surface condition of our footpaths will be maintained to an acceptable level of service.	The percentage of footpaths within our district that fall within the level of service or service standard for the condition of footpaths that is set out in our relevant documents (such as our annual plan, activity management plan, asset management plan, annual works program or Long Term Plan).*	N/A	95% or more within the acceptable level of service.	N/A	The footpath assessment is normally completed every three financial years and was last completed in 2021/22. The survey was due to be completed in 2024/25 but was not completed due to an oversight in scheduling. The survey is scheduled to be completed in March 2026. The result will be reported on in the 2025/26 annual report. ¹⁷
We will provide a reliable roading network and will respond to customer service requests in a timely manner.	The percentage of customer service requests relating to roads and footpaths that we respond-to within the time frame specified in our Long Term Plan.*	 100%	90% of urgent requests responded to within one working day.	 86%	This measure shows how quickly we respond to customer requests relating to urgent roading callouts. Of the 14 urgent callouts received, 12 were responded to within one working day. There were 0 urgent requests in 2023/24. The increase in urgent requests reflects the bad weather in April 2025

¹⁴ There were 4 fatal crashes and 13 serious injury crashes on our local roads this year.

¹⁵ The data for this measure is extracted from RAMM (Road assessment and maintenance management). This measure only applies to Council owned sealed roads in the district and does not include unsealed roads, State Highways, or private roads. 85% of kilometres travelled on sealed urban roads were considered smooth, and 99% of kilometres travelled on rural roads were considered smooth.

¹⁶ This result is rounded from 6.59%. This result includes Rejuvenation Seal and Reseal.

¹⁷ This is measured by an assessment undertaken every three years. This measure was achieved in 2021/22 with 95.5% of our footpaths being within the acceptable level of service.

					that caused trees to block the roads. ¹⁸
		 72%	80% of non-urgent requests responded to within five working days.	 81%	This measure shows how quickly we respond to customer requests relating to non-urgent roading callouts. Of the 500 roading requests received, 405 were responded to within 5 working days.
Our local roading network will meet community needs and expectations.	The percentage of customers satisfied/very satisfied with the maintenance of Council's roading network.	New measure	60% or more satisfied/very satisfied.	 65%	Council is working to connect our community safely by maintaining our roading network. This result shows our community is satisfied with our level of maintenance. This is a new measure and cannot be compared with a previous result.

¹⁸ An urgent roading request is classified as the roading corridor being completely impassable.

Funding impact statement – Roothing 2024/25

Funding Impact Statement – Roothing 2024/25					
LTP Budget 2023/24	Actual 2023/24		LTP Budget 2024/25	Actual 2024/25	Explanation of significant variation to LTP budget
\$000	\$000		\$000	\$000	
Sources of operating funding					
7,874	9,359	General rates, uniform annual general charges, rates penalties	9,336	9,402	
-	-	Targeted rates	-	-	
3,413	3,334	Subsidies and grants for operating purposes	3,803	3,501	The subsidised Roothing work schedule for operational works approved by NZTA reduced from that anticipated in the LTP, as the LTP budget was set before NZTA approved the funding.
174	389	Fees and charges	324	314	
174	-	Internal charges and overheads recovered	287	305	
269	234	Local authorities fuel tax, fines, infringement fees, and other receipts	220	221	
11,904	13,316	Total operating funding (A)	13,970	13,743	
Applications of operating funding					
7,045	7,393	Payments to staff and suppliers	7,805	7,897	
300	501	Finance costs	375	247	
955	917	Internal charges and overheads applied	1,411	1,705	Across Council, overhead costs allocated to activities were significantly higher than budgeted with the main drivers being employee costs \$686,000 and insurance \$298,000. The Roothing activity was also allocated \$116,000 of unrecovered costs from the operational business units of Council.
-	-	Other operating funding applications	-	-	
8,300	8,811	Total applications of operating funding(B)	9,591	9,849	
3,604	4,505	Surplus (deficit) of operating funding (A – B)	4,379	3,894	
Sources of capital funding					
3,039	3,575	Subsidies and grants for capital expenditure	3,631	4,283	The work schedule approved by NZTA increased in funding for capital works compared to budget. In addition Better-off funding grants for roading connectivity projects were received from Department of Internal Affairs of

Funding Impact Statement – Rooding 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
					\$432,000 which were not budgeted for in the LTP.
463	861	Development and financial contributions	221	1,020	Development in the district has been significantly higher than what was budgeted in the LTP, resulting in higher development contributions received.
436	(1,729)	Increase (decrease) in debt	(1)	13	
-	-	Gross proceeds from sale of assets	-	-	
-	-	Lump sum contributions	-	-	
-	-	Other dedicated capital funding	-	-	
3,938	2,707	Total sources of capital funding (C)	3,851	5,316	
Applications of capital funding					
Capital expenditure					
224	37	—to meet additional demand	260	10	
1,143	3,295	—to improve the level of service	850	1,382	There were projects not budgeted for in the LTP that Council has applied for Better off funding to complete during the year. Significant projects included Morrinsville Accessibility \$620,000 and Matamata Accessibility and Connectivity projects \$474,000.
5,958	3,880	—to replace existing assets	7,120	7,818	In the LTP budget key renewal projects included sealed road resurfacing \$3.1 million, sealed pavement rehabilitation \$3.5 million, drainage renewals \$305,000, and traffic services renewals budget \$400,000, all of which were largely completed as budgeted.
217	-	Increase (decrease) in reserves	-	-	
-	-	Increase (decrease) of investments	-	-	
7,542	7,212	Total applications of capital funding (D)	8,230	9,210	
(3,604)	(4,505)	Surplus (deficit) of capital funding (C – D)	(4,379)	(3,894)	
-	-	Funding balance ((A – B) + (C – D))	-	-	

TE PARA ME TE WHAKAHŌU

Rubbish and recycling

Ā mātou mahi | What we do

Our Rubbish and recycling activity (which is sometimes referred to as our Solid Waste activity) currently provides kerbside rubbish and recycling collection services to approximately 10,000 households across the district, as well as operating three transfer stations located at Matamata, Morrinsville and Waihou. We provide funding to support waste minimisation and sustainability education to schools across the district. We also have three closed landfills at Matamata, Morrinsville and Te Aroha that we monitor under the terms of their resource consents to ensure they do not endanger the environment or public health.

Te uptake | Why we do it

Our day to day lives generate a lot of waste that must be managed for the health of our community and our environment. We are committed to providing and promoting sustainable waste management options to protect our environment for current and future generations. As part of the 2021 Matamata-Piako Waste Minimisation Management Plan (WMMP) we have committed to reduce the total amount of general waste sent to landfill from our District.

Reducing waste to landfill is also part of the new requirements being introduced by the Ministry for the Environment with ambitious targets, and a mandated requirement to provide a food scraps collection to all urban areas of over 1,000 people no later than 2027. In September 2023, Council transitioned to a new kerbside collection service that incorporated this new service.

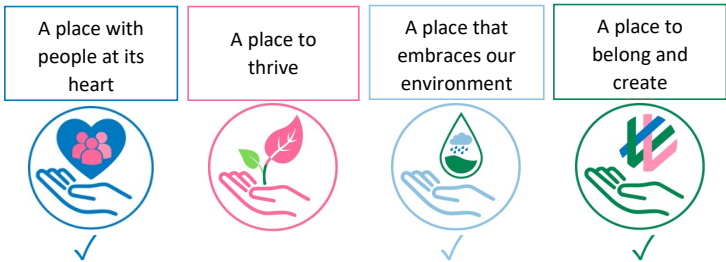
Ō mātou whakatutukitanga | Our achievements







The roading network at the Waihou refuse transfer station was upgraded in late 2024. A total of 486.47 tonnes of food waste was collected through the food waste collection programme and diverted from going to landfill. We also ran a number of waste reduction campaigns, including ongoing funding for the Zero Waste in Schools programme that supports 26 schools that educate our young people in sustainability and waste minimisation.

Oranga | Wellbeing

The Rubbish and Recycling activity contributes to the **social** and **environmental** wellbeing of our communities. Household waste is dealt with in a sustainable manner to limit the effects on our environment and ensure our communities have a healthy and clean environment to live, work and play in.

Ō tātou hua ā-hapori | Community outcomes



Level of Service	Performance measure	2023/24 result	2024/25 target	2024/25 result	2024/25 result comments
Our kerbside rubbish and recycling collection services will meet community needs and expectations.	The percentage of users satisfied/very satisfied with kerbside rubbish and recycling collection services.	 67%	65% or more satisfied/very satisfied.	 84%	Residents who receive kerbside rubbish and recycling collection are satisfied, and survey respondents note kerbside collection is generally an excellent service. Dissatisfied comments would prefer weekly rubbish collections and note the red bins are too small for some households. The satisfaction with kerbside services has increased significantly due to the change in survey scale. ¹⁹
Our transfer stations will allow for the reuse and recovery of materials and will meet community needs and expectations.	The percentage of residents satisfied/very satisfied with transfer stations.	 76%	70% or more satisfied/very satisfied.	 82%	Respondents to our annual survey are satisfied with our transfer stations and note the friendliness and helpfulness of staff and appreciate the upgrades to our stations. Respondents also note dissatisfaction with the cost and opening hours of our transfer stations. The transfer stations satisfaction has increased significantly due to the change in survey scale. ²⁰
We will facilitate waste minimisation practices and promote the reduction of waste disposal to landfill.	The proportion of household waste placed at the kerbside which is diverted (recycled or composted).	New measure	45% or more.	 50%	The percentage of waste recovered for recycling through the kerbside collection was met. This reflects the ongoing education programmes to promote waste minimisation and the success of our kerbside collection services. This result has been rounded from 49.8%
We will monitor our closed landfills and protect the environment.	Compliance with our resource consents for closed landfills, (measured by the number of: abatement notices, infringement notices, enforcement orders, and convictions, received in relation to those resource consents).	New measure	Zero (0).	 Zero (0)	This measure indicates how effectively Council is managing its closed landfills and the impacts of waste on the environment. There were no abatement notices, infringement notices, enforcement orders, or convictions, received. This is a new measure, meaning the result cannot be compared with previous years.

¹⁹ The Annual Community Views Survey methodology differs from previous years. For more information, please see 'Overview of service performance' at the start of [Section 5](#) of this document.

²⁰ The Annual Community Views Survey methodology differs from previous years. For more information, please see 'Overview of service performance' at the start of [Section 5](#) of this document.

Funding impact statement – Rubbish and recycling 2024/25

Funding Impact Statement – Rubbish and Recycling 2024/25					
LTP Budget 2023/24	Actual 2023/24		LTP Budget 2024/25	Actual 2024/25	Explanation of significant variation to LTP budget
\$000	\$000		\$000	\$000	
Sources of operating funding					
1,891	1,619	General rates, uniform annual general charges, rates penalties	1,965	1,979	
2,991	2,499	Targeted rates	2,544	2,517	
137	657	Subsidies and grants for operating purposes	260	720	Waste minimisation subsidies provided by Government were more than anticipated in the LTP.
968	881	Fees and charges	880	907	
1	-	Internal charges and overheads recovered	1	1	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	
5,988	5,656	Total operating funding (A)	5,650	6,124	
Applications of operating funding					
5,458	4,856	Payments to staff and suppliers	5,108	5,997	Contract costs (particularly for the kerbside contract) and inflationary adjustments have been significantly higher than budgeted.
91	138	Finance costs	87	57	
259	320	Internal charges and overheads applied	370	461	
-	-	Other operating funding applications	-	-	
5,808	5,314	Total applications of operating funding (B)	5,565	6,515	
180	342	Surplus (deficit) of operating funding (A – B)	85	(391)	
Sources of capital funding					
-	215	Subsidies and grants for capital expenditure	-	-	
-	-	Development and financial contributions	-	-	
4,503	890	Increase (decrease) in debt	414	1,556	The additional costs for this activity has resulted in the need for additional funding from debt.
-	-	Gross proceeds from sale of assets	-	-	
-	-	Lump sum contributions	-	-	
-	-	Other dedicated capital funding	-	-	
4,503	1,105	Total sources of capital funding (C)	414	1,556	

Funding Impact Statement – Rubbish and Recycling 2024/25					
LTP Budget 2023/24	Actual 2023/24		LTP Budget 2024/25	Actual 2024/25	Explanation of significant variation to LTP budget
\$000	\$000		\$000	\$000	
Applications of capital funding					
Capital expenditure					
-	-	—to meet additional demand	-	-	
4,749	884	—to improve the level of service	500	521	Significant projects undertaken this year include the roading upgrade at the Waihou refuse transfer station \$161,000, and on-going leachate pump station upgrades at Waihou \$172,000 and Morrinsville \$178,000.
-	-	—to replace existing assets	-	-	
(66)	563	Increase (decrease) in reserves	(1)	644	Net funds credited to the Waste Minimisation reserve were higher than budgeted in the LTP
-	-	Increase (decrease) of investments	-	-	
4,683	1,447	Total applications of capital funding (D)	499	1,165	
(180)	(342)	Surplus (deficit) of capital funding (C – D)	(85)	391	
-	-	Funding balance ((A – B) + (C – D))	-	-	

TE WAIMARANGAI

Stormwater

Ā mātou mahi | What we do

We have stormwater discharge consents to collect and dispose stormwater from urban areas of Matamata, Morrinsville, Te Aroha and Waharoa. Stormwater from these urban areas is collected and treated appropriately to comply with discharge consents before discharging into surface water bodies or ground.

We ensure stormwater discharge from new developments is complying with our resource consent conditions.

We work collaboratively with Waikato Regional Council and our roading team as they also own, manage and maintain parts of the drainage system. Some drains of the urban stormwater network are situated in private properties. Maintenance of these drains is the responsibility of the property owners. We liaise with the property owners on matters related to these drains. Maintaining all of our assets involves undertaking scheduled and unscheduled maintenance and repair work. We have renewal strategies to allow for the progressive replacement of assets as they are required.

Te uptake | Why we do it

We ensure stormwater systems are managed safely and efficiently to drain surface water to minimise flooding in our communities and stormwater discharged from urban areas does not pollute the receiving environment. We work with property owners and other partners to achieve best outcomes. The main purpose is to ensure we are looking after our environment in a sustainable but also affordable manner for the short and long term and minimise the hazards from stormwater on public and private properties.

Ō mātou whakatutukitanga | Our achievements











We continued to renew and maintain our stormwater network in order to mitigate flood risk in our central business districts. We completed upgrades in Morrinsville and continue to develop flood maps and models for the district that enable us to better prepare for the future.

Oranga | Wellbeing

The stormwater activity contributes to the **social**, **economic**, **cultural**, and **environmental** wellbeing of our communities. Our stormwater system provides efficient flood mitigation and protection to our resident's homes, businesses and industry. Our mitigation systems also protect our environment by limiting discharge of contaminated stormwater into our waterways and rivers that can pollute our environment.

Ō tātou hua ā-hapori | Community outcomes



Level of Service	Performance measure	2023/24 result	2024/25 target	2024/25 result	2024/25 result comments
We will have an effective stormwater system that provides an appropriate level of protection to minimise harm.	The number of flooding events that occur in our district. For each flooding event, the number of habitable floors affected (expressed per 1,000 properties connected to our stormwater system).*	 0 flooding events  0 habitable floors affected	Zero (0) flooding events; Zero (0) habitable floors affected.	 0 flooding events  0 habitable floors affected	These measures indicate the number of times the stormwater system has affected habitable buildings and, during each event, the number of habitable floors that are affected. There were no flooding events in the district, and no habitable floors impacted. ²¹
We will protect the environment from stormwater contaminate discharging into waterways.	Compliance with our resource consents for discharge from our stormwater system, (measured by the number of: abatement notices, infringement notices, enforcement orders, and convictions, received in relation to those resource consents).*	 Zero (0)	Zero (0).	 Zero (0)	This measure provides an indication of how effectively Council is managing the stormwater network. Our stormwater system was compliant with our resource consents as there were no abatement notices, infringement notices, enforcement orders, or convictions, received.
We will have reliable stormwater systems and will respond to requests for service from our residents in a timely manner.	The median response time to attend a flooding event, measured from the time that we receive notification to the time that service personnel reach the site.*	 n/a no flooding events	Median: 4 hours or less.	 n/a no flooding events	This measure reports on the median response time, from the time that we received notification of a flooding event to the time that Council's service personnel reach that site. There were no flooding events.
We will have reliable stormwater systems that are maintained effectively to minimise public complaints.	The number of complaints received about the performance of our stormwater system, (expressed per 1,000 properties connected to our stormwater system).*	 3.0 per 1,000 connections (30 total)	≤7 complaints per 1,000 connections per year.	 4.2 per 1,000 connections (42 total)	The number of complaints received is an indication of the quality of stormwater services we are providing. There were 42 complaints received about the performance of our stormwater system.

²¹ A flooding event is defined as an overflow of stormwater from Council's stormwater system that enters a habitable floor. A habitable floor refers to a floor of a building (including a basement) but does not include ancillary structures such as stand-alone garden sheds or garages.

Funding impact statement – Stormwater 2024/25

Funding Impact Statement – Stormwater 2024/25					
LTP Budget 2023/24	Actual 2023/24		LTP Budget 2024/25	Actual 2024/25	Explanation of significant variation to LTP budget
\$000	\$000		\$000	\$000	
Sources of operating funding					
177	190	General rates, uniform annual general charges, rates penalties	148	149	
1,088	1,159	Targeted rates	907	907	
-	-	Subsidies and grants for operating purposes	-	-	
-	25	Fees and charges	-	75	A contribution was received from Waikato Regional Council for stormwater hydraulic modelling for Te Aroha.
96	-	Internal charges and overheads recovered	178	213	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	
1,361	1,374	Total operating funding (A)	1,233	1,344	
Applications of operating funding					
264	382	Payments to staff and suppliers	636	478	
-	(218)	Finance costs	37	-	
198	272	Internal charges and overheads applied	271	323	
-	-	Other operating funding applications	-	-	
462	436	Total applications of operating funding (B)	944	801	
899	938	Surplus (deficit) of operating funding (A – B)	289	543	
Sources of capital funding					
-	-	Subsidies and grants for capital expenditure	-	-	
28	-	Development and financial contributions	-	1	
-	(64)	Increase (decrease) in debt	(32)	(363)	
-	-	Gross proceeds from sale of assets	-	-	
-	-	Lump sum contributions	-	-	
-	-	Other dedicated capital funding	-	-	
28	(64)	Total sources of capital funding (C)	(32)	(362)	
Applications of capital funding					
Capital expenditure					
-	-	—to meet additional demand	75	-	

Funding Impact Statement – Stormwater 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
317	405	—to improve the level of service	1,575	296	The LTP budgeted \$1.5 million for Morrinsville CBD Stormwater upgrades. Initial modelling was completed for \$68,000 that indicated a larger than anticipated construction budget is required, therefore this project has been delayed to a future year. \$150,000 was budgeted for Matamata and Te Aroha stormwater modelling and planning, which was completed for \$216,000.
144	60	—to replace existing assets	-	-	
466	409	Increase (decrease) in reserves	(1,393)	(115)	Net funds credited to the Stormwater reserve were higher than budgeted in the LTP mainly due to the re-scoping of Morrinsville CBD project.
-	-	Increase (decrease) of investments	-	-	
927	874	Total applications of capital funding (D)	257	181	
(899)	(938)	Surplus (deficit) of capital funding (C – D)	(289)	(543)	
-	-	Funding balance ((A – B) + (C – D))	-	-	

TE WAIPARA

Wastewater

Ā mātou mahi | What we do

We supply wastewater services to the urban areas of Matamata, Morrinsville, Te Aroha, Waihou, Tahuna, Rukumoana, Raungaiti and Waharoa by collecting the wastewater from these communities and treating it through five treatment plants.

The treatment plants are situated in Matamata (which also treats wastewater from Waharoa and Raungaiti), Morrinsville (which also treats wastewater from Rukumoana), Te Aroha, Tahuna and Waihou. The Morrinsville treatment plant also treats and disposes of rural septic tank waste.

Approximately 50% of the wastewater treated in Morrinsville is from local industry. Industrial and commercial wastewater is regulated through tradewaste agreements and our Tradewaste Bylaw 2011. Under our tradewaste agreements, companies pay for the cost of processing their waste.

The efficient operation and maintenance of our wastewater network is achieved by providing adequate backup facilities, equipment, machinery and staff to handle any break down of the service. Corrective and preventative maintenance programmes are in place to ensure our systems remain in good condition.

Te uptake | Why we do it

The wastewater service ensures that wastewater (sewage and the “grey” water that goes down your drains) is collected, treated and disposed of appropriately. The treatment is particularly important, as after wastewater is treated it is discharged into waterways or to land.

We aim to ensure wastewater is well managed for the wellbeing of our community and our environment.

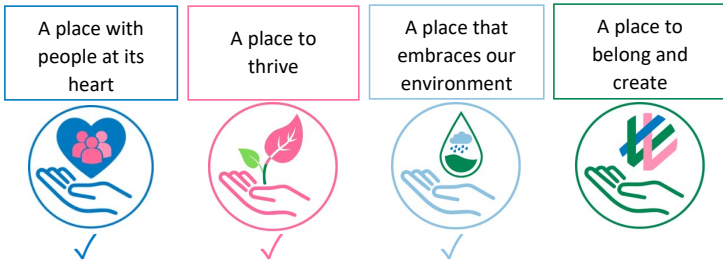
Ō mātou whakatutukitanga | Our achievements











In May 2025, local iwi blessed the site for the new Matamata wastewater treatment plant following the planning for construction. Work is set to begin in 2025/26, and the plant is set to be completed in 2027/28. We also completed several wastewater treatment plant upgrades, including approval for fencing at the Te Aroha plant from June 2025 and general renewals.

Oranga | Wellbeing


The Wastewater activity contributes to the **economic, social, environmental** and **cultural** wellbeing of our communities. The wastewater and treatment systems ensure our environment is clean and healthy for our residents to live, work and play. We also strive to ensure our wastewater and treatment systems don’t impact our environment or the connection iwi have with the whenua and awa in our district.

Ō tātou hua ā-hapori | Community outcomes



Level of Service	Performance measure	2023/24 result	2024/25 target	2024/25 result	2024/25 result comments
We will have an effective wastewater system that provides an appropriate level of protection.	The number of dry weather sewage overflows from our wastewater system, (expressed per 1,000 connections per year to our wastewater system).	 0.6 (6 total)	≤1 complaint per 1,000 connections per year.	 0.7 (7 total)	This measure indicates how well the wastewater network operates. There were a total of 7 dry weather overflows. ²²
We will protect the environment by ensuring our wastewater is properly treated before being discharged to our environment.	Compliance with our resource consents for discharge from our wastewater (measured by the number of: abatement notices, infringement notices, enforcement orders, and convictions, received in relation to those resource consents).	 One	Zero (0).	 Zero (0)	This measure indicates if we are operating within resource consent conditions and how well we are managing the environmental impacts of the district's wastewater system. There were no abatement notices, infringement notices, enforcement orders, or convictions, received.
We will have reliable wastewater systems and will respond to requests for service from our residents in a timely manner.	Where we attend to sewage overflows resulting from a blockage or other fault in our wastewater system, we will measure the following median response times: Attendance time: from the time that we receive notification to the time that service personnel reach the site.	 0.6 hours	Median: 4 hours or less.	 0.2 hours	This measure indicates how quickly we attend to issues when there is a problem with the wastewater system that may relate to wastewater entering the environment. There were 8 wastewater callouts. The median attendance time was 13 minutes.
	Resolution time: from the time that we receive notification to the time that service personnel confirm resolution of the blockage or other fault.	 3.43 hours	Median: 24 hours or less.	 4.53 hours	This measure indicates how quickly we resolve issues when there is a problem with the wastewater system that may relate to wastewater entering the environment. There were 8 wastewater callouts. The median resolution time was 4 hours and 32 minutes.
We will have reliable wastewater systems that are maintained effectively to minimise public complaints.	The total number of complaints received by Council about any of the following (expressed per 1,000 connections per year). • Sewage odour	 3.7 per 1,000 (37 in total)	≤16 complaints (across all categories) per 1,000 connections per year.	 3.1 per 1,000 (31 in total)	This measure indicates customer and community satisfaction with the quality of the wastewater system and service provided. There were 29 complaints about blockages, 2 about odour, and none about system faults or Council's

²² At the time of the rates strike, there were 9,956 wastewater connection. This has been rounded to 10,000 connections.

Level of Service	Performance measure	2023/24 result	2024/25 target	2024/25 result	2024/25 result comments
	<ul style="list-style-type: none">Wastewater system faultsWastewater system blockages Council’s response to issues with our wastewater system.*				response. There were 31 complaints total. ²³
Our wastewater network will meet community needs and expectations.	The percentage of users satisfied/very satisfied with Council’s wastewater system.	New measure	80% or more satisfied/very satisfied.	 95%	Our residents are satisfied with our wastewater system. This is a new measure, so there is no previous result to compare this result with.

²³ At the time of the rates strike, there were 9,956 wastewater connection. This has been rounded to 10,000 connections.

Funding impact statement– Wastewater 2024/25

Funding Impact Statement – Wastewater 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
Sources of operating funding					
-	-	General rates, uniform annual general charges, rates penalties	-	-	
7,214	6,790	Targeted rates	8,671	8,653	
-	-	Subsidies and grants for operating purposes	-	-	
720	896	Fees and charges	1,078	747	The LTP budgeted for an increase in income from trade waste agreement charges that are still being progressed.
241	-	Internal charges and overheads recovered	616	657	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	
8,175	7,686	Total operating funding (A)	10,365	10,057	
Applications of operating funding					
3,988	4,458	Payments to staff and suppliers	5,761	4,560	The LTP budgeted \$1.5 million for desludging of the Te Aroha and Morrinsville Wastewater Treatment Plants. This work has been put on hold until Council assesses options for the best way forward. In addition the decommissioning of the Waihou wastewater treatment plant realised a loss on disposal of assets of \$618,000 in the reporting year that was not budgeted for in the LTP.
371	(429)	Finance costs	1,187	721	Finance costs are lower than budgeted due to the delayed capital work and the desludging project that was put on hold (which was to be funded by borrowing)
529	957	Internal charges and overheads applied	701	1,394	Across Council, overhead costs allocated to activities were significantly higher than budgeted with the main drivers being employee costs \$686,000 and insurance \$298,000. The Wastewater activity was also allocated \$569,000 of unrecovered costs from the operational business units of Council,

Funding Impact Statement – Wastewater 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
					particularly the Water and Wastewater unit.
-	-	Other operating funding applications	-	-	
4,888	4,986	Total applications of operating funding(B)	7,649	6,675	
3,287	2,700	Surplus (deficit) of operating funding (A – B)	2,716	3,382	
Sources of capital funding					
-	-	Subsidies and grants for capitalexpenditure	-	-	
808	1,097	Development and financial contributions	1,694	2,143	Development in the district has been significantly higher than what was budgeted for in the LTP, resulting in higher development contributions received.
306	3,305	Increase (decrease) in debt	28,435	14,847	Delays in the capital programme and planned desludging work has resulted in decreased debt funding for the year compared to LTP budget.
-	-	Gross proceeds from sale of assets	-	-	
-	-	Lump sum contributions	-	-	
-	-	Other dedicated capital funding	-	-	
1,114	4,402	Total sources of capital funding (C)	30,129	16,990	
• Applications of capital funding					
• Capital expenditure					
50	3,820	—to meet additional demand	8,012	4,001	Council budgeted to spend \$26.5 million on the upgrade of the Matamata Wastewater Treatment Plant during 2024/25, with 30% of this project identified as being required to meet new growth in the district and the balance to improve the level of service, particularly to meet greater consent compliance requirements. The upgrade has not progressed as quickly as budgeted, with only \$13 million spent to date, with the delay due in part to the larger volume of de-watering that
214	149	—to improve the level of service	18,700	11,036	

Funding Impact Statement – Wastewater 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
					was required to develop the building platform. Other significant projects budgeted for in previous years but completed during 2024/25 included the decommissioning of the Waihou Wastewater Treatment Plant \$1.3 million, the Te Aroha plant inlet screening and grit system upgrade \$354,000.
3,912	3,456	—to replace existing assets	5,750	4,289	Around \$4 million was spent on plant and reticulation renewal projects over the year, with the remaining budgets to be carried forward. \$304,000 was spent in advance of the significant Te Aroha Wastewater consenting project, that is coming up and budgeted for in the 2026/27 year.
225	(323)	Increase (decrease) in reserves	383	1,046	Net funds credited to Wastewater reserves were higher than budgeted in the LTP.
-	-	Increase (decrease) of investments	-	-	
4,401	7,102	Total applications of capital funding (D)	32,845	20,372	
(3,287)	(2,700)	Surplus (deficit) of capital funding (C – D)	(2,716)	(3,382)	
-	-	Funding balance ((A – B) + (C – D))	-	-	

TE WAI

Water

Ā mātou mahi | What we do

We own and operate six water supply schemes in the District - Matamata (including Waharoa and Raungaiti), Morrinsville, Te Aroha (including Te Aroha West) and three small schemes in Te Poi, Tahuna and Hinuera. Each area has one or more treatment plants, and the District has a total of 410 km of pipes (excluding service lines).

We provide water 24 hours a day, seven days a week, which means operating and maintaining equipment, machinery and backup facilities, and training staff to respond rapidly in the event of a problem.

We have corrective and preventative maintenance programmes in place to ensure our systems remain in good condition. We also monitor the lifecycles of our assets (such as water mains) and renew them when necessary.

Te uptake | Why we do it

The water activity ensures our communities are supplied with clean, safe drinking water to safeguard the health and wellbeing of our residents. Our approach to managing our water activity and network aligns with national and regional drivers. It recognises that the use of water is not unlimited and it is a very valuable resource that needs to be protected and managed in a sustainable manner for the community today and tomorrow.

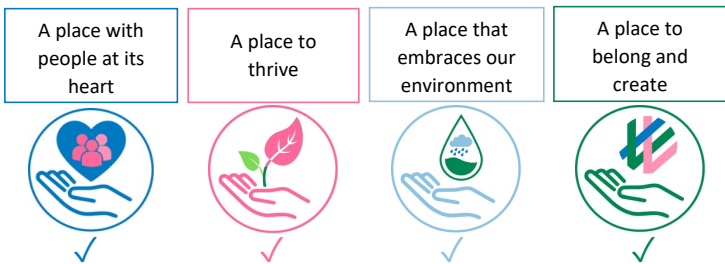
Ō mātou whakatutukitanga | Our achievements

The Lockerbie water treatment plant was opened in September 2024, which will increase water security for Morrinsville. We also continued with our renewal programme to maintain our water supply. This included bore pump renewals at several plants, and renewing our resource consents to maintain our compliance.

Oranga | Wellbeing

The water activity contributes to the **social**, **economic**, **environmental** and **cultural** wellbeing of our communities. Our water systems provide clean water for our residents, businesses and for industrial purposes, without impacting our environment or the connection iwi have with awa in our district.

Ō tātou hua ā-hapori | Community outcomes










Drinking Water Standards













The Department of Internal Affairs updated this mandatory performance measure after the council had published our Long Term Plan, which sets our statement of service. The updated measure still covers the bacterial and protozoal compliance of water supplies but now is directly referenced to the relevant rules in the Drinking Water Quality Assurance Rules 2022. Therefore, our reporting is against those rules.

The Drinking Water Quality Assurance Rules (DWQAR) set out how Councils need to comply with the Drinking Water Standards 2022 and the Water Services Act 2021. The DWQAR came into effect in 2022, requiring Councils to monitor and report on compliance from 1 January 2023. The DWQAR replaced the Drinking Water Standards of NZ 2018 (DWSNZ), which set out the rules for bacterial and protozoal compliance. The equivalent rules set out in the DWQAR Treatment System and System Distribution rules are being reported on to meet the drinking water performance requirements.

The two tables below show the old drinking water standards, and the new standards.











Level of Service	Performance measure	2023/24 result	2024/25 Target	2024/25 Result	2023/24 result comments
We will provide safe and reliable water for household and business use (serviced properties).	The extent to which Council's drinking water supply complies with: Taumata Arowai's Drinking Water Quality and Assurance Rules (DWQAR), Aesthetic Values and the new Drinking Water Standards.*	 Not compliant	Compliant with Part 4 of the Standard.	New measure. See table below.	The 2023/24 result reports against previous drinking water standards that are no longer applicable under legislation. The results for this year report against the new standards.
		 Not compliant	Compliant with Part 5 of the Standard.		











Level of service		
We will provide safe and reliable water for household and business use (serviced properties)		
2024/25 Target	2024/25 Result	2024/25 result comments
Te Aroha Achieved (the equivalent standard).	Bacteriological Compliance	
	T3 Bacterial Rules	 Partially met (77%)
	D3.29 Microbiological Monitoring Rule	 All met (100%)
	Protozoal Compliance	
	T3 Protozoal Rules	 All met (100%)
Morrinsville Achieved (the equivalent standard).	Bacteriological Compliance	
	T3 Bacterial Rules	 All met (100%)
	D3.29 Microbiological Monitoring Rule	 All met (100%)

Level of service We will provide safe and reliable water for household and business use (served properties)		
	Protozoal Compliance	
	T3 Protozoal Rules	 Almost met (99.7%)
Matamata Achieved (the equivalent standard).	Bacteriological Compliance	
	T3 Bacterial Rules	 Almost met (96.0%)
	D3.29 Microbiological Monitoring Rule	 All met (100%)
	Protozoal Compliance	
	T3 Protozoal Rules - Matamata	 Almost met (98.9%)
	T3 Protozoal Rules - Waharoa	 All met (100%)
Te Poi Achieved (the equivalent standard).	Bacteriological Compliance	
	T2 Treatment Monitoring Rules	 All met (100%)
	T2 Chlorine Rules	 All met (100%)
	D2.1 Distribution System Rule	 All met (100%)
	Protozoal Compliance	
	T2 Treatment Monitoring Rules	 All met (100%)
	T2 Filtration Rules	 All met (100%)
	T2 UV Rules	 All met (100%)
Hinuera Achieved (the equivalent standard).	Bacteriological Compliance	
	T2 Treatment Monitoring Rules	 All met (100%)
	T2 Chlorine Rules	 All met (100%)

²⁴ Filter shutdowns at the Morrinsville water treatment plant occurred in February, meaning log credits weren't met for one day of the compliance year. Compliance was not met for the Scott Road water treatment plan, as it was out of service for the majority of the year. However, compliance is able to be met with operational UV.

²⁵ Log credits were not able to be met for three days. One day each in July, December, and January. One non-compliant day at the Matamata Tawari St plant (one out of 365) for both bacteriological and protozoal compliance, was due to testing of Critical Control Points (CCPs).

Level of service			
We will provide safe and reliable water for household and business use (served properties)			
		All met (100%)	to 500 people. The Hinuera supply was compliant and all rules were met.
	D2.1 Distribution System Rule	 All met (100%)	
	Protozoal Compliance		
	T2 Treatment Monitoring Rules	 All met (100%)	
	T2 Filtration Rules	 All met (100%)	
	T2 UV Rules	 All met (100%)	
	Tahuna Achieved (the equivalent standard).	Bacteriological Compliance	
T2 Treatment Monitoring Rules		 All met (100%)	
T2 Chlorine Rules		 All met (100%)	
D2.1 Distribution System Rule		 All met (100%)	
Protozoal Compliance			
T2 Treatment Monitoring Rules		 All met (100%)	
T2 Filtration Rules		 All met (100%)	
T2 UV Rules		 All met (100%)	

Level of Service	Performance measure	2023/24 result	2024/25 Target	2024/25 result	2024/25 result comments
We will ensure that our water assets are well maintained and managed and that the assets are maintained and replaced when required.	The percentage of real water loss from Council's networked reticulation system (using minimum night flow analysis) criteria.*	 29%	25% or less	 33%	There are two methodologies available to Councils to calculate this result. Our result was calculated using the Minimum Night Flows (option 2 of the DIA methodology). This is rounded from 32.7%
We will provide reliable water systems that our community can count on and will respond to requests for service from our residents in a timely manner.	Where we attend a call-out in response to a fault or unplanned interruption to our networked reticulation system, we will measure the following median response times: Attendance for urgent call- outs: from the time that we receive notification to the time that service personnel reach the site*	 0.21 hours	Median: 4 hours or less	 0.52 hours	This measure indicates how quickly we attend urgent water call-outs. There were 13 urgent water call-outs. The median attendance time was 31 minutes. ²⁶
	Resolution of urgent call-outs: from the time that we receive notification to the time that service personnel confirm resolution of the fault or interruption.*	 2.01 hours	Median: 24 hours or less	 2.5 hours	This measure indicates how quickly we resolve urgent water call-outs. There were 13 urgent water call-outs. The median resolution time was 2 hours and 30 minutes.
	Where we attend a call-out in response to a fault or unplanned interruption to our networked reticulation system, we will measure the following median response times: Attendance for non-urgent call- outs: from the time that we receive notification to the time that service personnel reach the site.*	 2 days	Median: 3 working days or less	 2 days	This measure indicates how quickly we attend non-urgent water issues. 411 non-urgent water callouts were received. The median attendance time to a call-out was 2 working days.
	Resolution of non-urgent call- outs: from the time that we receive	 3 days	Median: 5 working days or less.	 2 days	This measure indicates how quickly we resolve non-urgent water issues. 411 non-urgent water

²⁶ A water call-out is considered urgent when there is no water supply to a household or business.

	notification to the time that service personnel confirm resolution of the fault or interruption.*				call-outs were received. The median resolution time to a call-out was 2 working days.
We will have reliable water systems that are maintained effectively to minimise public complaints.	<p>The total number of complaints received by Council about any of the following: (expressed per 1,000 connections per year)</p> <ul style="list-style-type: none">• Drinking water clarity;• Drinking water taste;• Drinking water odour;• Drinking water pressure or flow;• Continuity of supply; <p>Council's response to any of these issues.*</p>	<p>✓</p> <p>6.2 per 1,000 connections (62 total)</p>	≤9 complaints (across all categories) per 1,000 connections per year	<p>✗</p> <p>9.21 per 1,000 connections (105 total)²⁷</p>	<p>This measure shows community satisfaction with the quality of the water supply, and our response to issues. A total of 105 drinking water complaints were received.²⁸</p> <p>The increase in drinking water complaints is due to issues at the Morrinsville plant following dry weather, causing the water to taste and smell earthy in March. There were also complaints following a planned shutdown and testing of fire hydrants in Morrinsville between January and March.</p>
Our water assets are managed adequately for the future.	The average consumption of drinking water per day per resident within the district.*	<p>✓</p> <p>481 litres per person per day</p>	≤500 litres per urban resident per day	<p>✓</p> <p>294 litres per person per day</p>	This measure shows the average consumption of drinking water. The significant decrease reflects applying the best practice calculations to produce accurate data. ²⁹
Our water systems will meet community needs and expectations.	The percentage of users satisfied/very satisfied with Council's water supply.	New measure	70% or more satisfied/very satisfied	<p>✓</p> <p>81%</p>	This measure shows how satisfied residents are with Council's water supply. This is a new measure, meaning there is no prior result for comparison.

²⁷ At the time of the rates strike, there were 11,423 water connections. This has been rounded to 11,400 connections.

²⁸ 28 complaints relating to pressure or flow, 18 complaints relating to water odour, 15 complaints relating to taste, 41 complaints relating to water clarity, 3 complaints relating to Council's response to the issue, 0 complaints relating to the continuity of supply.

²⁹ This measure was calculated by staff and by an external sector expert to generate an accurate result of water consumption in the district.

Funding impact statement – Water 2024/25

Funding Impact Statement – Water 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
Sources of operating funding					
-	-	General rates, uniform annual general charges, rates penalties	-	-	
6,814	7,761	Targeted rates	10,891	10,996	
-	-	Subsidies and grants for operating purposes	-	800	Government 'Better-off' funding was allocated to fund increasing compliance costs for the water activity for 2023/24, but not actually received until 2024/25.
-	69	Fees and charges	11	115	
36	-	Internal charges and overheads recovered	72	77	
-	-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	
6,850	7,830	Total operating funding (A)	10,974	11,988	
Applications of operating funding					
3,548	4,661	Payments to staff and suppliers	5,208	4,707	There were areas in reticulation works, lab analysis, and mechanical maintenance where costs were lower than anticipated this year.
379	1,625	Finance costs	1,132	868	Finance costs are lower than budgeted due to the delayed capital work.
710	974	Internal charges and overheads applied	1,163	2,174	Across Council, overhead costs allocated to activities were significantly higher than budgeted with the main drivers being employee costs \$686,000 and insurance \$298,000. The Water activity was also allocated \$744,000 of unrecovered costs from the operational business units of Council, particularly the Water and Wastewater unit and Kaimai Valley Services.
-	-	Other operating funding applications	-	-	
4,637	7,260	Total applications of operating funding(B)	7,503	7,749	
2,213	570	Surplus (deficit) of operating funding (A – B)	3,471	4,239	
Sources of capital funding					
-	-	Subsidies and grants for capital expenditure	-	-	

Funding Impact Statement – Water 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
473	766	Development and financial contributions	190	1,010	Development in the district has been significantly higher than what was budgeted for in the LTP, resulting in higher development contributions received.
6,128	7,341	Increase (decrease) in debt	5,548	511	Decreased debt funding compared to the LTP as a result of re-prioritised capital spending from that set out in the LTP.
-	-	Gross proceeds from sale of assets	-	-	
-	-	Lump sum contributions	-	-	
-	-	Other dedicated capital funding	-	-	
6,601	8,107	Total sources of capital funding (C)	5,738	1,521	
Applications of capital funding					
Capital expenditure					
2,188	2,324	—to meet additional demand	2,200	1,353	A significant project completed this year was the Lockerbie Water Treatment Plant costing \$8 million with \$645,000 spent this year, and the Lockerbie bore project (that is ongoing), with \$775,000 spent this year. Additionally Stage 1 of the Studholme Street Morrinsville Watermain renewal and upgrade was completed during the year at a cost of \$1.3 million. Half of the value of these projects were budgeted to meet additional demand in the Morrinsville catchment.
3,738	3,130	—to improve the level of service	700	725	One of the larger projects carried forward from last year and completed in 2024/25 was the mixers at the Morrinsville dam, with \$300,000 spent this year and the total project cost of \$516,000.
2,851	3,223	—to replace existing assets	6,309	3,682	Some of the more significant renewal projects completed this year include Stage 1 the Studholme Street Morrinsville watermain renewal and upgrade project \$1.27 million and the Kenrick Street Te Aroha watermain renewal \$524,000. Ongoing renewal projects include the Tahuna bore, with

Funding Impact Statement – Water 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
					\$372,000 spent in 2024/25 and the Stage 2 Studholme Street watermain works, with \$695,000 spent. A further \$1.4 million was spent across a number of smaller renewal projects, and unspent budgets will be carried forward for projects not completed.
37	-	Increase (decrease) in reserves	-	-	
-	-	Increase (decrease) of investments	-	-	
8,814	8,677	Total applications of capital funding (D)	9,209	5,760	
(2,213)	(570)	Surplus (deficit) of capital funding (C – D)	(3,471)	(4,239)	
-	-	Funding balance ((A – B) + (C – D))	-	-	

NGĀ WHAKAAETANGA ME NGĀ RAIHANA

Consents and licensing

Ā mātou mahi | What we do

Consents and Licensing is about carrying out the regulatory functions that we have an obligation to perform under legislation. The activities responsible for this are Animal Control, Building Consents and Monitoring, Licensing and Enforcement and Resource Consents and Monitoring.

Te uptake | Why we do it

The Consents and Licensing activity group ensures we are protecting the natural resources of the district, keeping our communities safe and healthy, and balancing the different needs and interests of people and businesses in our community. Legislation also has a significant impact on these activities, as it sets a number of legislative requirements that we must meet.

Ō mātou whakatutukitanga | Our achievements









Plan Change 51, also known as Papakāinga Tahi, came into effect in November 2024 which enables Papakāinga to be developed more freely on Māori freehold, general, and treaty settlement land. We rehomed twelve animals this year and Council was confirmed as a Building Consents Authority by IANZ following operational system and process improvements.







Oranga | Wellbeing

The Consents and Licensing activity contributes to **social**, **economic**, **environmental** and **cultural** wellbeing. We ensure our communities and their pets are protected by controlling threats, noise and harm. Council also ensures our building consents are processed efficiently for applicants and ensures buildings in our district are safe and compliant for people and the environment. Council implements the Resource Management Act 1991 and the District Plan to maximise long term productivity, protect our natural and physical resources and cultural sites, and ensures consideration of social issues are made.

Ō tātou hua ā-hapori | Community outcomes



Level of Service	Performance measure	2023/24 result	2024/25 Target	2024/25 result	2024/25 result comments
Te whakahaere kararehe I Animal control					
Any disturbances caused by animals will be investigated quickly and efficiently.	The percentage of complaints investigated within set timeframes.	 97.1%	95% within adopted timeframes.	 96%	This measure shows how quickly and efficiently we respond to complaints about animals, such as dogs and stock. Of the 786 complaints received, 757 were investigated within adopted timeframes. This result has been rounded from 96.4%.
Ngā whakaaetanga ā-whare me te mātai I Building consents and monitoring					
Building consents will be administered quickly and efficiently.	The percentage of building consents processed within statutory timeframes.	 90%	100% processed within statutory timeframes.	 93%	This result shows how quickly and efficiently Council processes building consents. Of the 738 building consents received, 689 were processed within statutory timeframes. This result has been rounded from 93.4%
Te raihanatanga me te ūruhitanga I Licensing and enforcement					
We will inspect or audit all food premises, hairdressers, funeral directors and camping grounds in the district to ensure they are running in accordance with the Health Act 1956, the Food Act 2014, and/or health regulations.	The percentage of food premises, hairdressers, funeral directors, and camping grounds inspected or audited annually in accordance with legislation.	 100%	100% inspected or audited.	 100%	This measure shows that the various premises in the district are regularly inspected or audited in accordance with legislation. All inspections were completed by the 30th of June 2025.
We will ensure that all premises in the district with alcohol licences are operating responsibly.	<p>The percentage of On, Off and Club alcohol licenced premises inspected annually to ensure they comply with alcohol licensing standards.</p> <p>Club alcohol licenced premises excludes those Clubs that have been assessed as a 'very low' risk rating by Council.</p>	 100%	100% inspected annually.	 100%	This measure shows that Council is meeting its obligations to protect the community from alcohol harm by completing inspections to ensure premises are compliant. All inspections were completed by the 30th of June 2025.

We will act on all noise complaints we receive.	The percentage of after-hours (between 5pm and 8am, weekends and public holidays) noise complaints responded to within two hours.	 100% ³⁰	100% responded to within two hours.	 99%	This measure shows that Council is protecting the wellbeing of the community by responding to noise complaints quickly. Of the 343 noise complaints received, 340 were responded to within two hours.
Ngā whakaaetanga ā-rawa me te mātai Resource consents and monitoring					
Resource consents will be administered quickly and efficiently.	The percentage of resource consents processed within statutory timeframes.	 85%	100% processed within statutory timeframes.	 92%	This measure shows that Council is processing resource consents to ensure development projects can be completed. Of the 295 consents processed, 272 were completed within statutory timeframes.
We will monitor land use consent compliance.	The percentage of land use consents monitored within four months of being granted.	 100%	100%.	 100%	This measure shows that the conditions of resource consents are being upheld to protect our community and environment. Of the 128 land use consents that were granted, all of the consents were monitored within four months of being granted.

³⁰ This is a correction from the 2023/24 Annual Report result. The 2023/24 result showed the percentage of after-hours noise complaints responded to within one hour, not two hours. Of the 246 noise complaints in 2023/24, 245 were responded to within the timeframe. This result is rounded to 100% from 99.6%.

Funding impact statement – Consents and licensing 2024/25

Funding Impact Statement – Consents and Licensing 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
Sources of operating funding					
2,174	2,413	General rates, uniform annual general charges, rates penalties	3,933	3,961	
-	-	Targeted rates	-	-	
-	-	Subsidies and grants for operating purposes	-	-	
2,414	3,523	Fees and charges	4,088	4,500	Building and resource consent activity significantly exceeded the budgeted level.
-	-	Internal charges and overheads recovered	-	-	
33	39	Local authorities fuel tax, fines, infringement fees, and other receipts	39	55	
4,621	5,975	Total operating funding (A)	8,060	8,516	
Applications of operating funding					
3,130	4,695	Payments to staff and suppliers	5,603	5,176	Staff and consultant costs were lower than budgeted in the areas of building and resource consent, licensing and enforcement and animal control activities due to staff vacancies.
15	110	Finance costs	65	59	
1,556	2,040	Internal charges and overheads applied	2,125	2,382	Across Council, overhead costs allocated to activities were significantly higher than budgeted with the main drivers being employee costs \$686,000 and insurance \$298,000.
-	-	Other operating funding applications	-	-	
4,701	6,845	Total applications of operating funding(B)	7,793	7,617	
(80)	(870)	Surplus (deficit) of operating funding (A – B)	267	899	
Sources of capital funding					
-	-	Subsidies and grants for capital expenditure	-	-	
-	-	Development and financial contributions	-	-	
317	870	Increase (decrease) in debt	(267)	(899)	The surplus from operating funding was applied to reduce debt for this activity.
-	-	Gross proceeds from sale of assets	-	-	
-	-	Lump sum contributions	-	-	

Funding Impact Statement – Consents and Licensing 2024/25					
LTP Budget 2023/24 \$000	Actual 2023/24 \$000		LTP Budget 2024/25 \$000	Actual 2024/25 \$000	Explanation of significant variation to LTP budget
-	-	Other dedicated capital funding	-	-	
317	870	Total sources of capital funding (C)	(267)	(899)	
Applications of capital funding					
Capital expenditure					
-	-	—to meet additional demand	-	-	
-	-	—to improve the level of service	-	-	
-	-	—to replace existing assets	-	-	
237	-	Increase (decrease) in reserves		-	
-	-	Increase (decrease) of investments	-	-	
237	-	Total applications of capital funding (D)	-	-	
80	870	Surplus (deficit) of capital funding (C – D)	(267)	(899)	
-	-	Funding balance ((A – B) + (C – D))	-	-	



Statement of Comprehensive Revenue and Expense

For year ended 30 June 2025

Actual 2023/24 \$000		Notes	Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
Revenue				
50,741	Rates	2	58,856	59,206
8,879	Subsidies and grants	2	7,922	9,492
10,195	Fees and charges	2	11,686	11,019
3,003	Development and financial contributions		2,160	4,669
1,191	Interest revenue	2	553	1,035
13,116	Vested assets		200	8,878
2,694	Other revenue	2	259	1,626
89,819	Total revenue		81,636	95,925
Expenses				
24,668	Personnel costs	3	27,808	27,107
22,434	Depreciation and amortisation	14	21,834	22,167
2,933	Finance costs	4	3,815	3,324
31,962	Other expenses	5	31,192	36,481
81,997	Total expenses		84,649	89,079
7,822	Surplus/(deficit)		(3,013)	6,846
Other comprehensive revenue and expense				
(847)	Financial assets at fair value through other comprehensive revenue and expense	20	-	6,037
(493)	Property, plant and equipment revaluations	20	21,801	247,721
(1,340)	Total other comprehensive revenue and expense		21,801	253,758
6,482	Total comprehensive revenue and expense		18,788	260,604

Explanations of major variances against budget are provided in Note 24. The accompanying notes form part of these financial statements

Statement of Changes in Equity

For year ended 30 June 2025

Actual 2023/24 \$000		Notes	Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
951,722	Balance at 1 July		977,212	958,204
6,482	Total comprehensive revenue and expense for the year		18,788	260,604
958,204	Balance at 30 June		996,000	1,218,808

Explanations of major variances against budget are provided in Note 24. The accompanying notes form part of these financial statements.

Statement of Financial Position

As at 30 June 2025

Actual 2023/24 \$000		Notes	Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
Assets				
Current assets				
11,453	Cash and cash equivalents	6	341	8,679
4,713	Receivables	7	6,980	5,899
691	Prepayments		700	1,373
878	Inventory	8	900	908
656	Non-current assets held for sale	9	-	270
36	Derivative financial instruments	10	-	-
	Other financial assets			
13,900	-Term Deposits	11	12,002	13,500
273	-Investments in CCOs and other similar entities	11	273	311
32,600	Total current assets		21,196	30,940
Non-current assets				
1,228	Derivative financial instruments	10	-	205
	Other financial assets			
37,029	-Investments in CCOs and other similar entities	11	37,389	44,330
111	-Investments in other entities	11	111	116
970,563	Property, plant and equipment	12	1,046,847	1,246,128
450	Intangible assets	13	613	471
1,009,381	Total non-current assets		1,084,960	1,291,250
1,041,981	Total assets		1,106,156	1,322,190
Liabilities				
Current liabilities				
-	Derivative financial instruments	10	-	12
14,736	Payables and deferred revenue	15	10,875	13,712
12,000	Borrowings	16	13,500	13,500
2,639	Employee entitlements	17	2,613	3,222
191	Provisions	18	56	42
29,566	Total current liabilities		27,044	30,488
Non-current liabilities				
-	Derivative financial instruments	10	-	599
53,500	Borrowings	16	82,486	71,500
367	Employee entitlements	17	362	411
344	Provisions	18	264	384
54,211	Total non-current liabilities		83,112	72,894
83,777	Total liabilities		110,156	103,382
958,204	Net assets (assets minus liabilities)		996,000	1,218,808
Equity				
479,965	Accumulated funds	20	469,194	484,308
478,239	Other reserves	20	526,806	734,500
958,204	Total equity		996,000	1,218,808

Explanations of major variances against budget are provided in Note 24. The accompanying notes form part of these financial statements.

Statement of Cash Flows

For year ended 30 June 2025

Actual 2023/24 \$000		Notes	Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
Cash flows from operating activities				
50,810	Receipts from rates revenue		58,293	59,155
8,833	Subsidies and grants received		7,922	9,239
10,923	Fees and charges received		11,686	10,155
4,457	Development and financial contributions received		2,160	4,437
1,124	Interest received		553	1,070
710	Receipts from other revenue		459	1,626
(32,073)	Payments to suppliers		(34,044)	(33,992)
(24,637)	Payments to employees		(27,808)	(26,480)
(2,758)	Interest paid		(3,815)	(3,270)
1,151	GST (net)		-	(1,645)
18,540	Net cash flows from operating activities		15,406	20,295
Cash flows from investing activities				
3,725	Proceeds from the sale of property, plant and equipment		-	171
-	Proceeds from sale/maturity of investments		-	400
-	Proceeds from the sale of own your own properties		-	386
(29,519)	Purchase of property, plant and equipment		(60,657)	(41,957)
(264)	Purchase of intangible assets		(103)	(267)
(5,575)	Purchase of investments		(1,151)	(1,302)
(386)	Purchase of own your own properties		-	-
(32,019)	Net cash flows from investing activities		(61,911)	(42,569)
Cash flows from financing activities				
27,500	Proceeds from borrowings		53,939	31,500
(7,000)	Repayment of borrowings		(12,000)	(12,000)
20,500	Net cash flows from financing activities		41,939	19,500
7,021	Net (decrease)/increase in cash and cash equivalents		(4,566)	(2,774)
4,432	Cash and cash equivalents at the beginning of the year		4,907	11,453
11,453	Cash and cash equivalents at the end of the year	6	341	8,679

Explanations of major variances against budget are provided in Note 24. The accompanying notes form part of these financial statements.

Statement of Cash Flows

For year ended 30 June 2025

Reconciliation of surplus/(deficit) to net cash flow from operating activities

Actual 2023/24 \$000		Actual 2024/25 \$000
7,822	Surplus/(deficit)	6,846
	Add/(less) non-cash items	
22,434	Depreciation and amortisation expense	22,167
(13,116)	Vested and found assets revenue	(8,878)
326	(Gains)/losses on derivative financial instruments	1,671
27	Assets under construction reclassified as operating expenditure	434
(96)	Other non-cash operating items	(382)
9,575	Total non-cash items	15,012
	Add/(less) items classified as investing or financing activities	
341	(Gains)/losses on disposal of property, plant and equipment	841
(2,325)	Cash from sale of property, plant and equipment	-
(1,984)	Total items classified as investing or financing activities	841
	Add/(less) movements in working capital items	
1,687	(Increase)/decrease in receivables	(1,186)
26	(Increase)/decrease in prepayments	(682)
(10)	(Increase)/decrease in inventory	(30)
(575)	(Increase)/decrease in borrower notes	-
744	(Increase)/decrease in non-current assets held for sale	-
1,266	Increase/(decrease) in payables	(1,024)
31	Increase/(decrease) in employee entitlements	627
(42)	Increase/(decrease) in provisions	(109)
3,127	Net movement in working capital items	(2,404)
18,540	Net cash inflow/(outflow) from operating activities	20,295

Ngā tuhipoka o te Pānui ā-Pūtea

Financial Statement Notes

1. Statement of Accounting Policies

Reporting Entity

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

The Council provides local infrastructure, local public services, and performs regulatory functions for the community. Council has designated itself as a Public Benefit Entity (PBE) for financial reporting purposes.

The financial statements of the Council are for the year ended 30 June 2025. The financial statements were authorised for issue by Council on 17 December 2025.

Basis of Preparation

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

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 include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP). The financial statements have been prepared in accordance with and 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 transaction disclosures in Note 21. The remuneration, severance payment, and related party transaction disclosures are rounded to the nearest dollar.

Standards issued and not yet effective that have not been early adopted

There are no standards or amendments, issued but not yet effective that have not been early adopted of relevance to Council.

Changes in accounting policies

Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)

Amendments to PBE IPSAS 1 Presentation of Financial Reports change the required disclosures for fees relating to services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories. The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures an entity provides about fees paid to its audit or review firm for different types of services. The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm. This is effective and has been applied for the year ended 30 June 2025.

There have been no other changes to accounting policies during the financial year.

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)

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

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

The net GST paid to or received from the IRD, including 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.

Foreign currency transactions

Foreign currency transactions (including those subject to forward foreign exchange contracts) are translated into NZ\$ (the functional currency) using the spot exchange rate at the dates of the transactions.

Foreign exchange gains and losses resulting for the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

Budget figures

The budget figures are those approved by the Council for 2024/25 in its Long Term Plan for the year ended 30 June 2025. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council in preparing these financial statements.

Cost allocation

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an economically feasible manner, with a specific significant activity. Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

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 of 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:

- Estimating the fair value of land, buildings, and infrastructural assets – see Note 12.
- Estimating the fair value of the equity investment in Waikato Regional Airport Limited – see Note 11.

Critical judgements in applying accounting policies

Management has exercised the following critical judgments in applying accounting policies:

- Classification of property – see Note 12.
- Fair value of investment in Waikato Regional Airport Limited – see Note 11.

2. Revenue

Accounting policy

Revenue is measured at fair value.

The specific accounting policies for significant revenue items are explained below:

Rates revenue

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 the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised as it is invoiced.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

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.

Fees and Charges

Fees and charges are recognised as revenue when the obligation to pay arises or, in the case of license fees, upon renewal of the licence.

Private works

The revenue from private works is recognised as revenue by reference to the stage of completion of the work at balance date.

Building and resource consent revenue

Fees and charges for building and resource consent services are recognised when received or invoiced.

Infringement fees and fines

Infringement fees and fines related to animal control are recognised when the payment of the fee or fine is received.

Lease and rental revenue

Lease and rental revenue arising on property owned by Council is accounted for on a straight line basis over the lease term.

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.

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. An exception to this is land under roads which is valued using the average land values for the urban and rural areas of the whole district as at 1 July 2001. For long-lived assets that must be used for a specific use (for example, land that 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.

Found assets

Found asset revenue recognises the value of assets that we own, or where we have full control and management of the asset (and that asset is not recorded as such by any other entity), and these assets have not been previously accounted for. These assets are recognised at their fair value from the time that they are identified.

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 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. Dividends are recognised when the right to receive the payment has been established.

(i) *Breakdown of rates and further information*

2023/24 \$000		2024/25 \$000
32,152	General rates	35,671
	Targeted rates attributable to activities:	
2,592	- Metered water supply	3,978
5,169	- Other water rates	7,018
7,210	- Wastewater	9,199
1,159	- Stormwater	907
2,685	- Refuse	2,518
108	- Halls	109
308	Rates penalties	387
(642)	Rates remissions	(581)
50,741	Total rates	59,206

The Council is required by the Local Government Funding Agency (LGFA) Guarantee and Indemnity Deed to disclose in its financial statements (or notes), our annual rates income. That 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 that Council for which those other Local Authorities rate. The annual rates income of the Council for the year ended 30 June 2025 for the purposes of the LGFA Guarantee and Indemnity Deed disclosure is shown above.

(ii) Breakdown of subsidies and grants

2023/24 \$000		2024/25 \$000
	Subsidies and grants for operating purposes	
	NZ Transport Agency Waka Kotahi:	
3,281	- Roothing subsidies	3,501
118	- Transport Choices funding	-
225	Three Waters reform transition funding	113
657	Waste minimisation funding	720
-	Better-off funding	871
75	Other government subsidies and grants	4
4,356	Total subsidies and grants for operating expenditure	5,209
	Subsidies and grants for capital expenditure	
	NZ Transport Agency Waka Kotahi:	
3,389	- Roothing subsidies	3,851
919	- Transport Choices funding	-
-	Better-off funding	432
215	Other government subsidies and grants	-
4,523	Total subsidies and grants for capital expenditure	4,283
8,879	Total subsidies and grants	9,492

(iii) Breakdown of fees and charges

2023/24 \$000		2024/25 \$000
190	Property lease revenue	108
1,389	Property rental charges	1,424
828	Trade waste charges	747
1,434	Building consent charges	2,069
1,548	Resource consent charges	1,643
220	Liquor and health licensing fees	312
881	Rubbish and recycling charges	907
1,620	Aquatic facilities revenue	1,709
40	Library charges	33
306	Cemetery fees and charges	392
331	Community facilities charges	432
1,408	Other user charges	1,243
10,195	Total fees and charges	11,019

(iv) Breakdown of interest revenue

2023/24 \$000		2024/25 \$000
1,052	Term and on-call deposits	866
139	Listed bonds and borrower notes	169
1,191	Total interest revenue	1,035

(v) Breakdown of other revenue

2023/24 \$000		2024/25 \$000
39	Fines and infringement fees	55
234	Petrol tax	221
171	Bequests and other donations	1,350
78	Dividend revenue	-
262	Gain from insurance proceeds – Piarere Hall	-
1,910	Net gain on disposal of property, plant and equipment	-
2,694	Total other revenue	1,626

Operating leases as a lessor

Council leases its property under operating leases. The majority of these leases have cancellable terms of 36 months. No contingent rents have been recognised during the year (2024: Nil).

3. Personnel costs

Accounting policy

Salaries and wages

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

Defined contribution superannuation scheme

Employer contributions to KiwiSaver, the Government and employer supported voluntary retirement savings scheme, are accounted for as a defined contribution superannuation scheme and are expensed in the surplus or deficit as incurred.

Breakdown of personnel costs and further information

2023/24 \$000		2024/25 \$000
24,012	Salaries and wages	25,816
625	Defined contribution plan employer contributions	664
31	Increase/(decrease) in employee entitlements	627
24,668	Total personnel costs	27,107

Chief Executive Remuneration

The total remuneration (including any non-financial benefits) paid or payable for the year to the Chief Executive was \$655,703 (2024: \$389,136). The departing Chief Executive was paid \$479,927 (which included a lump sum payment in accordance with his employment agreement) and the new Chief Executive was paid \$175,776. The 2023/24 comparative information presented has been updated to exclude fringe benefit tax paid by Council in respect of non-financial benefits received by the Chief Executive.

Elected representatives' remuneration

Elected representatives received the following remuneration:

2023/24 \$0		2024/25 \$0
138,986	Mayor Adrienne Wilcock	143,965
45,627	Deputy Mayor James Thomas	47,315
38,023	Councillor James Sainsbury	39,430
38,023	Councillor Kevin Tappin	39,430
38,023	Councillor Bruce Dewhurst	39,430
38,023	Councillor Sue Whiting	39,430
38,023	Councillor Russell Smith	39,430
38,023	Councillor Caleb J Ansell	39,430
38,023	Councillor Sarah-Jane Bourne	39,430
38,023	Councillor Sharon Dean	39,430
38,023	Councillor Dayne Horne	39,430
38,023	Councillor Peter Jager	39,430
38,023	Councillor Gary Thompson	39,430
602,866	Total elected representatives' remuneration	625,010

The amounts shown include the base salary paid to the elected representatives as well as any hearing fees. In respect of the Mayor, it also includes non-financial benefits, being the use of a motor vehicle. The 2023/24 comparative information has been updated to exclude fringe benefit tax paid by Council in respect of non-financial benefits received by the Mayor.

Council employee remuneration by band

2023/24 Number of employees	Total annual remuneration by band for employees (including the Chief Executive) as at 30 June:	2024/25 Number of employees
113	<\$60,000	96
103	\$60,000 - \$79,999	109
51	\$80,000 - \$99,999	67
35	\$100,000 - \$119,999	35
12	\$120,000 - \$139,999	20
11	\$140,000 - \$199,999	15
6	\$200,000 - \$399,999	5
331	Total employees	347

Total remuneration includes non-financial benefits provided to employees.

At balance date, the Council employed 229 (2024: 218) full-time employees, with the balance of staff representing 56 (2024: 52) full-time equivalent employees. A full-time employee is determined on the basis of a 40-hour working week.

Severance payments

Council did not make any severance payments during the year ended 30 June 2025 (2024: Nil).

4. Finance Costs

Accounting policy

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

Breakdown of finance costs

2023/24 \$000		2024/25 \$000
	Interest expense:	
3,492	Interest on borrowings	3,677
27	Discount unwind on provisions (note 18)	15
	Interest derivatives (presented net):	
(586)	Held for trading interest rate swaps	(368)
2,933	Total finance costs	3,324

5. Other expenses

Accounting policy

Grant expenditure

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

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 are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Breakdown of other expenses and further information

2023/24 \$000		2024/25 \$000
	Fees incurred for services provided by the audit firm:	
	<i>Audit of the financial report</i>	
-	Audit of the financial report 2024/25	251
217	Audit of the financial report 2023/24 ³¹	59
78	Audit of the financial report 2022/23 (additional recoveries) ⁴³	-
	<i>Audit or review related services</i>	
8	Limited assurance report for Debenture Trust Deed (assurance engagement)	9
269	Audit of Long Term Plan 2024-34 (assurance engagement) ⁴³	-
	<i>Other assurance services and other agreed-upon procedures engagements</i>	
-	Independent assessment of Matamata Wastewater Treatment Plant upgrade procurement process (assurance engagement)	20
	Other expenses:	
570	Donations and grants	663
1,121	Insurance premiums	1,438
(10)	Movement in allowance for expected credit losses on receivables (note 7)	(2)
182	Operating lease expense	182
(40)	Review of provisions (note 18)	(22)
326	Unrealised loss on interest rate swaps	1,671
-	Net loss on disposal of property, plant and equipment	841
29,241	Other operating expenses ³²	31,496
31,962	Total other expenses	36,481

6. Cash and Cash Equivalents

Accounting policy

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.

Breakdown of cash and cash equivalents and further information

2023/24 \$000		2024/25 \$000
3,953	Cash at bank and on hand	3,179
7,500	Term deposits with maturities of less than three months at acquisition	5,500
11,453	Total cash and cash equivalents	8,679

Assets recognised in a non-exchange transaction that are subject to restrictions

The Council holds unspent funds, included in cash and cash equivalents or other financial assets, of \$3,923,000 (2024: \$2,812,000) that are subject to restrictions. These unspent funds relate to endowment land sales, reserves development and bequests and trust funds (see note 20), where the spending of funds is separately monitored. The restrictions generally specify how the funds are required to be spent.

³¹ The 2023/24 comparative figures have been re-stated to allow for the inclusion of disbursements incurred in connection with providing the services, as now required by the amendments to PBE IPSAS 1 for the disclosure of fees for audit firms' services.

³² The 2023/24 comparative figures have been re-stated to allow for the inclusion of disbursements incurred in connection with providing the services, as now required by the amendments to PBE IPSAS 1 for the disclosure of fees for audit firms' services.

7. Receivables

Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for Expected Credit Losses (ECL). The Council applies the simplified ECL model of recognising lifetime ECL for short-term receivables. In measuring ECLs, receivables have been grouped into rates and metered water rates receivables, and other general receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are ‘written-off’:

- When remitted in accordance with 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 (LG(R)A 2002).

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

Breakdown of receivables and further information

2023/24 \$000		2024/25 \$000
1,134	Rates receivables	1,654
628	Metered water rates receivables	761
1,091	NZ Transport Agency Waka Kotahi subsidy	991
1,126	Other general receivables	1,147
-	GST receivable	800
751	Accrued income	561
4,730	Receivables (gross)	5,914
(17)	Less allowance for credit losses	(15)
4,713	Total receivables	5,899
	Total receivables comprise:	
4,307	Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates	5,564
406	Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	335

The NZ Transport Agency Waka Kotahi subsidy receivable at 30 June includes GST of \$70,730 (2024: \$0)

Rates and metered water rates receivable

The Council does not provide for ECL on rates receivable, with the exception of Māori land arrears, as it has various powers under the 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 (4) months after the due date for payment. If payment has not been made within three (3) months of the Court’s judgment, then the Council can apply to the Registrar of the High Court to have the judgment enforced by sale or lease of the rating unit. 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 impact of discounting is material.

The Chief Executive approved the write-off of rates receivable during the year under the LG(R)A 2002 as follows:

- Section 90A: Nil (2024: Nil)
- Section 90B: Nil (2024: Nil)

Other receivables

The ECL 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.

The ageing profile of other receivables at year end is detailed below:

Gross 2023/24 \$000	Expected credit loss rate 2024/25	Lifetime ECL 024 \$000		Gross 2024/25 \$000	Expected credit loss rate 2024/25	Lifetime ECL 2025 \$000
400	0.00%	-	Not past due	548	0.00%	-
252	0.00%	-	Past due 1 – 60 days	96	0.00%	-
98	0.00%	-	Past due 61 – 90 days	(18)	0.00%	-
376	4.56%	17	Past due > 90 days	521	2.81%	15
1,126		17	Total	1,147		15

All receivables greater than 30 days in age are considered to be past due.

Movements in the allowance for credit losses are as follows:

2023/24 \$000		2024/25 \$000
27	Opening balance for credit losses at 1 July	17
17	Additional provisions made during the year	5
-	Provisions reversed during the year	-
(27)	Other general receivables written off during the year	(7)
17	Balance at 30 June	15

8. Inventory

Accounting policy

Inventory

Inventories are held for distribution or for use in the provision of goods and services. The measurement of inventories depends on whether the inventories are held for commercial or non-commercial (distribution at no charge or for a nominal charge) distribution or use. Inventories are measured as follows:

- Commercial: measured at the lower of cost and net realisable value.
- Non-commercial: measured at cost, adjusted for any loss of service potential.

Cost is allocated using the first-in-first-out (FIFO) method, which assumes the inventories that were purchased first are distributed or used first. Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition. Any write down from cost to net realisable value or for the loss of service potential is recognised in the surplus or deficit in the year of the write-down.

When land held for development and future resale is transferred from 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 with the exception of infrastructural asset costs, which are capitalised to property, plant and equipment.

Breakdown of inventory and further information

2023/24 \$000		2024/25 \$000
	Non-commercial inventory:	
328	Inventory held for distribution	358
550	Wastewater treatment plant parts	550
878	Total inventory	908

There was no write-down of inventory during the year (2024: Nil). There have been no reversals of write-downs (2024: Nil). Equipment remaining from the Morrinsville wastewater treatment plant upgrade is classified as inventory as the equipment will be used as spare parts for the plant. No inventory is pledged as security for liabilities or is subject to retention of title clauses (2024: Nil).

9. Non-current assets held for sale

Accounting policy

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 the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised. Non-current assets are not depreciated or amortised while they are classified as held for sale (including those that are part of a disposal group).

Breakdown of non-current assets held for sale and further information

2023/24 \$000		2024/25 \$000
386	Own your own properties	-
270	Land	270
656	Total non-current assets held for sale	270

At balance date, surplus land adjacent to the St John's building at 115 Anderson Street, Morrinsville, (that was previously the site of the Morrinsville District Museum), is subject to a sale and purchase agreement, with settlement awaiting the removal of the historical status on the title. The sale is expected to be finalised within 12 months of balance date.

At 30 June 2024, Council had one 'own your own' property in Morrinsville that was sold but not settled at balance date.

10. Derivative financial instruments

Accounting policy

Council uses derivative financial instruments to manage exposure to interest rate risk arising from financing activities. In accordance with its treasury policy, 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 re-measured to their fair value at each balance date with the resulting gain or loss recognised in the surplus or deficit. Council's derivative financial instruments are not designated as hedging instruments for accounting purposes. Accordingly, derivative financial instruments are reported as financial instruments at fair value through surplus or deficit.

The fair value of the derivative is classified as current if the contract is due for settlement within 12 months of balance date. Otherwise derivatives are classified as non-current.

Breakdown of derivative financial instruments and further information

2023/24 \$000		2024/25 \$000
	Interest rate swaps – held for trading, comprising:	
36	Current assets	-
1,228	Non-current assets	205
1,264	Total derivative financial instrument assets	205
-	Current liabilities	12
-	Non-current liabilities	599
-	Total derivative financial instrument liabilities	611

The notional principal amounts of the outstanding interest rate swap contracts for the Council were \$80 million (2024: \$64 million). At 30 June 2025, the fixed interest rates of the interest rate swaps ranged from 1.92% to 4.10% (2024: 1.84% to 4.30%).

Fair value

The fair values of interest rate swaps have been determined by calculating the expected cash flows under the terms of the swaps and discounting these values to present value. The inputs into the valuation model are from independently sourced market parameters such as interest rate yield curves. Most market parameters are implied from instrument prices.

11. Other financial assets

Accounting policy

PBE standards classify financial assets into three categories: financial assets mandatorily measured at fair value through surplus or deficit, amortised cost, and financial assets at fair value through other comprehensive revenue. The classification depends on the Council’s management model for the financial asset and the contractual cash flow characteristics of the financial asset. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date. Financial assets are initially measured at fair value plus transaction costs unless they are measured at fair value through surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit.

Short term investments

Short term investments are initially measured at the amount invested. Interest is subsequently accrued and added to the investment and loan balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Equity investments

Equity investments are irrevocably designated at fair value through other comprehensive revenue and expense at initial recognition. After initial recognition, the shares are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to general funds.

Breakdown of other financial assets and further information

2023/24 \$000		2024/25 \$000
	Current	
	Term deposits	
13,900	Term Deposits with maturities of more than three months at acquisition	13,500
13,900	Total term deposits	13,500
	Investment in CCOs and similar entities	
273	New Zealand Local Government Funding Agency – borrower notes	311
273	Total current investment in CCOs and similar entities	311
	Non-current	
	Investment in CCOs and similar entities	
1,288	New Zealand Local Government Funding Agency – borrower notes	2,552
35,693	Waikato Regional Airport Limited	41,730
28	Waikato Local Authority Shared Services Limited	28
20	Hauraki Rail Trail Charitable Trust	20
37,029	Total non-current investment in CCOs and similar entities	44,330
	Investments in other entities	
111	Civic Financial Services Limited	116
111	Total non-current investment in other entities	116

Fair value

Term deposits

The carrying amount of term deposits approximates their fair value.

New Zealand Local Government Funding Agency borrower notes

At year-end Council has \$2,863,000 in borrowing notes invested with the Local Government Funding Agency at floating rates of interest (2024: \$1,561,000). These will mature between April 2026 and April 2029.

Waikato Regional Airport Limited

The investment in Waikato Regional Airport Limited (WRAL) is measured at fair value through other comprehensive revenue and expenditure. The fair value for the investment in WRAL has been determined based on Council's proportion of ownership of the WRAL's net assets (15.6%). Net assets is considered to provide an appropriate estimate of the WRAL's fair value, this is because WRAL's fair value derives mainly from the underlying fair value of its assets net of liabilities.

The table below provides a reconciliation from the opening balance to the closing balance:

2023/24 \$000		2024/25 \$000
36,540	Balance at 1 July	35,693
(847)	Investment gain/(loss) – recognised in other comprehensive revenue and expense	6,037
35,693	Balance at 30 June	41,730

Other unlisted shares

The fair value of unlisted shares is measured at cost because there is no active market for these assets. These investments are held for strategic purposes, and there are no plans to dispose of these investments.

Impairment

No impairment or provisions for other financial assets was required for 2025. At balance date, none of these financial assets are either past due or impaired.

12. Property, Plant, and Equipment

Accounting policy

Property, plant and equipment consists of:

Operational assets - These include land, buildings, plant and machinery, furniture and equipment, computer equipment, and library collections.

Restricted assets – Restricted assets are mainly parks, reserves and cycleways owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

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, wastewater reticulation includes reticulation piping and wastewater pump stations.

Land (operational and restricted) is measured at fair value, and buildings (operational and restricted), and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Revaluations

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.

Land and buildings (operational and restricted) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every five years.

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

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 fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

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 the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment (other than land and the library collection), at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The library collection is depreciated on a diminishing value basis.

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

Operational assets	Useful life	Depreciation rate
Buildings	2 to 100 years	1% - 50%
Restricted assets (buildings)	2 to 100 years	1% - 50%
Restricted assets (cycleways)	2 to 50 years	2% - 50%
Restricted assets (walkways)	2 to 50 years	2% - 50%
Plant and machinery	2 to 15 years	6% - 50%
Furniture and equipment	2 to 20 years	5% - 50%
Computer equipment	3 to 10 years	10% - 33%
Server hard drives	1 year	100%
Library collection	2 to 9 years	11% - 50%
Infrastructural assets		
Road network		
Street lighting	10 to 25 years	4% - 10%
Formation carriageway	100 years	1%
Pavement surfacing	5 to 50 years	2% - 20%
Pavement structure	60 to 90 years	1% - 2%
Footpaths	5 to 50 years	2% - 20%
Drainage	60 to 80 years	1% - 2%
Bridges	60 to 90 years	1% - 2%
All other	1 to 70 years	1% - 100%
Utility assets		
Buildings	2 to 100 years	1% - 50%
Wastewater mains	50 to 100 years	1% - 2%
Wastewater other	80 to 100 years	1% - 2%
Wastewater pump station equipment	1 to 120 years	1% - 100%
Wastewater service lines	50 to 100 years	1% - 2%
Water mains	40 to 88 years	1% - 3%
Water valves	35 to 80 years	1% - 3%
Water hydrants	80 years	1%
Water nodes	80 years	1%
Water pump station equipment	3 to 100 years	1% - 33%
Water service lines	50 to 100 years	1% - 2%
Stormwater mains	51 to 100 years	1% - 2%
Stormwater manholes	100 years	1%
Stormwater pumps	15 years	7%
Stormwater service lines	60 to 100 years	1% - 2%
Swale drains	Indefinite	0%

The residual value and useful life of an asset is reviewed and adjusted if applicable, at each balance date.

Impairment of property, plant and equipment

Property, plant and equipment 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 the surplus or deficit. 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 the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the 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 is the present value of expected future cash-flows.

Critical accounting estimates and assumptions

Land (operational, restricted and infrastructure)

The most recent valuation of land was performed by independent registered valuers, QV Limited. The valuation is effective 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. Such land is valued based on rural land value plus a location adjustment to reflect different zoning, which is based on the valuer's judgement. Restrictions on the Council's ability to sell land would normally not impair the value of the land because the Council has operational use of the land for the foreseeable future and will substantially receive the full benefits of outright ownership.

Buildings (operational, restricted and infrastructure)

The most recent valuation of buildings was performed by Beca Projects NZ Limited. The valuation was effective as at 30 June 2023. A fair value assessment was performed in-house as at 30 June 2025.

The 2023 valuation of Council’s buildings was undertaken separately from the valuation of the land on which the buildings are situated, so it was considered that buildings should be valued at their depreciated replacement cost (DRC), as this is the most accurate way to denote their fair value without considering land values.

DRC is determined using a number of significant assumptions. Significant assumptions used in the 30 June 2023 valuation include:

- The DRC approach method uses the assessment of replacement cost of a new modern equivalent asset as the starting point and applies optimisation and depreciation to adjust for age, condition, performance and remaining useful life. There have been no optimisation adjustments for the most recent valuations.
- The replacement cost is derived from recent construction contracts of modern equivalent assets and compared with published sources, Beca’s internal Cost Management team, and information available to Beca based on involvement with previous projects.
- The reduction in large contractors able to undertake significant projects in New Zealand, particularly the wider Auckland and Hamilton areas, has led to a significant uplift in construction costs which is reflected in the adopted rates. These construction costs also account for regional variations which often lead to time delays due to geographical distances that often lead to higher costs.
- Effective lives of assets have been assessed based on several sources. These include QV Cost Builder and Rawlinson Construction Book, industry standard manuals such as New Zealand Infrastructure Asset Valuation and Depreciation Guidelines, and taxation tables as released by the Inland Revenue Department. Beca have then arrived at assessments for each building or infrastructure item based on their experience, the observed condition of the asset and planned future use in consultation with Council.
- To the base construction rate, professional fees and regional industry standards are added.
- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.

A comparison of the carrying value of the buildings valued using depreciated replacement cost and buildings valued using market-based evidence is as follows:

2023/24 \$000		2024/25 \$000
	Operational buildings	
11,039	Depreciated replacement cost	11,083
-	Market-based evidence	-
11,039	Total carrying value of operational buildings	11,083
	Restricted buildings	
49,732	Depreciated replacement cost	48,477
-	Market-based evidence	-
49,732	Total carrying value of restricted buildings	48,477

Infrastructural asset classes: roading, water, wastewater and stormwater networks

The most recent valuation of roading infrastructural assets was performed by WSP and the valuation was effective as at 30 June 2025.

The most recent valuation for water, wastewater and stormwater infrastructural assets was prepared in-house and peer reviewed by Beca NZ Limited and the valuation was effective as at 30 June 2025.

Roading, water, wastewater and stormwater infrastructural 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 of an asset is based on recent construction contracts in the region for modern equivalent assets, from which unit rates are determined. Unit rates have been applied to components of the network based on size, material, depth, and location. If recent contract cost information is considered out of date, it is indexed using Statistics New Zealand's capital Goods Price Index (based on a forecasted June 2025 quarter index) for civil constructions or the NZ Transport Authority Waka Kotahi Index for road and bridge construction to convert them to current dollar value at the valuation date.
- 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 this risk, infrastructural asset useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition-modelling are also carried out regularly as part of asset management planning activities, which provides further assurance over the useful life estimates.

Critical judgments in applying accounting policies

Classification of property

The Council owns a number of properties held to provide housing to elderly persons. The receipt of market-based rental from these properties is incidental to holding them. The properties are held for service delivery objectives as part of the Council's social housing policy. The properties are therefore accounted for as property, plant and equipment rather than as investment property.

Breakdown of property, plant and equipment and further information

Movements in the carrying value for each class of property, plant and equipment are as follows:

2024/25	Cost/Valuation 1 July 2024	Accumulated depreciation and impairment charges 1 July 2024	Carrying value 1 July 2024	Current year additions	Current year vested and found assets	Current year disposals	Work in progress transferred into assets	Other transfers	Current year impairment charges	Current year depreciation	Write back of accumulated depreciation	Revaluation Surplus/(deficit)	Cost/Valuation 30 June 2025	Accumulated depreciation and impairment charges 30 June 2025	Carrying value 30 June 2025
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Operational assets															
Land	27,932	-	27,932	-	-	-	-	-	-	-	-	18,012	45,944	-	45,944
Buildings	11,292	(253)	11,039	291	-	-	21	-	-	(268)	-	-	11,604	(521)	11,083
Plant and machinery	8,272	(4,577)	3,695	1,601	-	(170)	10	-	-	(580)	-	-	9,713	(5,157)	4,556
Furniture and equipment	8,033	(3,246)	4,787	145	-	-	246	-	-	(456)	-	-	8,424	(3,702)	4,722
Computer equipment	5,464	(4,779)	685	361	-	-	5	-	-	(317)	-	-	5,830	(5,096)	734
Library collections	2,049	(1,701)	348	115	-	-	-	-	-	(139)	-	-	2,164	(1,840)	324
Assets under construction	138	-	138	457	-	(13)	(282)	-	-	-	-	-	300	-	300
Total operational assets	63,180	(14,556)	48,624	2,970	-	(183)	-	-	-	(1,760)	-	18,012	83,979	(16,316)	67,663
Restricted assets															
Land	26,548	-	26,548	203	-	-	71	-	-	-	-	52,847	79,669	-	79,669
Buildings	50,959	(1,227)	49,732	394	-	-	27	-	(429)	(1,247)	-	-	50,951	(2,474)	48,477
Cycleway	6,078	(683)	5,395	-	-	-	-	-	-	(150)	-	-	6,078	(833)	5,245
Walkways	1,683	(83)	1,600	-	-	(204)	-	-	-	(80)	-	-	1,479	(163)	1,316
Assets under construction	383	-	383	3,471	-	-	(98)	-	-	-	-	-	3,756	-	3,756
Total restricted assets	85,651	(1,993)	83,658	4,068	-	(204)	-	-	(429)	(1,477)	-	52,847	141,933	(3,470)	138,463
Infrastructural assets															
Roads	492,380	(10,963)	481,417	8,053	3,337	(95)	302	(9)	-	(10,876)	(21,839)	138,467	620,596	-	620,596
Land under roads	71,772	-	71,772	-	688	-	-	-	-	-	-	-	72,460	-	72,460

2024/25	Cost/Valuation 1 July 2024	Accumulated depreciation and impairment charges 1 July 2024	Carrying value 1 July 2024	Current year additions	Current year vested and found assets	Current year disposals	Work in progress transferred into assets	Other transfers	Current year impairment charges	Current year depreciation	Write back of accumulated depreciation	Revaluation Surplus/(deficit)	Cost/Valuation 30 June 2025	Accumulated depreciation and impairment charges 30 June 2025	Carrying value 30 June 2025
Water supply – treatment plants and facilities	27,179	(1,678)	25,501	2,213	-	(51)	8,843	(130)	-	(1,498)	(3,176)	1,866	36,744	-	36,744
Water supply – other assets (including reticulation systems)	70,344	(1,645)	68,699	712	766	(120)	1,693	(151)	-	(1,679)	(3,324)	14,617	84,537	-	84,537
Stormwater system	66,803	(1,065)	65,738	117	1,619	-	93	-	-	(1,065)	(2,130)	11,451	77,953	-	77,953
Wastewater – treatment plants and facilities	31,407	(2,020)	29,387	5,689	-	(411)	2,078	-	-	(1,935)	(3,955)	344	35,152	-	35,152
Wastewater – other assets (including reticulation systems)	59,182	(1,380)	57,802	1,270	2,468	(234)	8,319	(181)	-	(1,499)	(2,879)	6,493	74,438	-	74,438
Land	4,802	-	4,802	-	-	-	-	-	-	-	-	4,053	8,855	-	8,855
Buildings	6,552	(117)	6,435	148	-	(26)	38	-	-	(132)	-	-	6,712	(249)	6,463
Assets under construction	26,728	-	26,728	17,452	-	(481)	(21,366)	471	-	-	-	-	22,804	-	22,804
Total infrastructural assets	857,149	(18,868)	838,281	35,654	8,878	(1,418)	-	-	-	(18,684)	(37,303)	177,291	1,040,251	(249)	1,040,002
Total property, plant and equipment	1,005,980	(35,417)	970,563	42,692	8,878	(1,805)	-	-	(429)	(21,921)	(37,303)	248,150	1,266,163	(20,035)	1,246,128

The "write back of accumulated depreciation" column shown in the table above reflects accumulated depreciation being written back on the disposal of assets or following revaluation of the assets. Note that disposals in these tables are reported net of accumulated depreciation and include property, plant and equipment classified as held for sale during the year. No items of property, plant and equipment are pledged as security for liabilities.

2023/24	Cost/Valuation 1 July 2023 \$000	Accumulated depreciation and impairment charges 1 July 2023 \$000	Carrying value 1 July 2023 \$000	Current year additions \$000	Current year vested and found assets \$000	Current year disposals \$000	Work in progress transferred into assets \$000	Other transfers \$000	Current year impairment charges \$000	Current year depreciation \$000	Write back of accumulated depreciation \$000	Revaluation Surplus/(deficit) \$000	Cost/Valuation 30 June 2024 \$000	Accumulated depreciation and impairment charges 30 June 2024 \$000	Carrying value 30 June 2024 \$000
Operational assets															
Land	28,202	-	28,202	-	-	-	-	(270)	-	-	-	-	27,932	-	27,932
Buildings	10,619	-	10,619	712	-	(189)	433	(183)	(100)	(256)	3	-	11,292	(253)	11,039
Plant and machinery	7,263	(4,051)	3,212	941	-	(74)	142	-	-	(526)	-	-	8,272	(4,577)	3,695
Furniture and equipment	5,902	(2,802)	3,100	1,195	-	-	936	-	-	(444)	-	-	8,033	(3,246)	4,787
Computer equipment	5,137	(4,333)	804	327	-	-	-	-	-	(446)	-	-	5,464	(4,779)	685
Library collections	1,919	(1,548)	371	130	-	-	-	-	-	(153)	-	-	2,049	(1,701)	348
Assets under construction	809	-	809	153	-	-	(1,511)	687	-	-	-	-	138	-	138
Total operational assets	59,851	(12,734)	47,117	3,458	-	(263)	-	234	(100)	(1,825)	3	-	63,180	(14,556)	48,624
Restricted assets															
Land	26,377	-	26,377	86	-	-	85	-	-	-	-	-	26,548	-	26,548
Buildings	47,176	-	47,176	1,816	-	-	1,500	467	-	(1,227)	-	-	50,959	(1,227)	49,732
Cycleway	6,076	(533)	5,543	-	-	-	2	-	-	(150)	-	-	6,078	(683)	5,395
Walkways	794	(39)	755	645	-	-	244	-	-	(44)	-	-	1,683	(83)	1,600
Assets under construction	2,988	-	2,988	(74)	-	-	(1,831)	(700)	-	-	-	-	383	-	383
Total restricted assets	83,411	(572)	82,839	2,473	-	-	-	(233)	-	(1,421)	-	-	85,651	(1,993)	83,658
Infrastructural assets															
Roads	480,235	-	480,235	6,672	4,823	(65)	715	-	-	(10,963)	-	-	492,380	(10,963)	481,417
Land under roads	70,650	-	70,650	-	1,122	-	-	-	-	-	-	-	71,772	-	71,772
Water supply – treatment plants and facilities	24,533	-	24,533	1,115	-	(27)	1,558	-	-	(1,678)	-	-	27,179	(1,678)	25,501
Water supply – other assets (including reticulation systems)	66,431	-	66,431	3,074	1,189	(279)	-	(71)	-	(1,645)	-	-	70,344	(1,645)	68,699
Stormwater system	63,284	-	63,284	-	3,509	(93)	103	-	-	(1,065)	-	-	66,803	(1,065)	65,738

2023/24	Cost/Valuation 1 July 2023 \$000	Accumulated depreciation and impairment charges 1 July 2023 \$000	Carrying value 1 July 2023 \$000	Current year additions \$000	Current year vested and found assets \$000	Current year disposals \$000	Work in progress transferred into assets \$000	Other transfers \$000	Current year impairment charges \$000	Current year depreciation \$000	Write back of accumulated depreciation \$000	Revaluation Surplus/(deficit) \$000	Cost/Valuation 30 June 2024 \$000	Accumulated depreciation and impairment charges 30 June 2024 \$000	Carrying value 30 June 2024 \$000
Wastewater – treatment plants and facilities	29,607	-	29,607	1,616	413	-	-	(229)	-	(2,020)	-	-	31,407	(2,020)	29,387
Wastewater – other assets (including reticulation systems)	56,060	-	56,060	713	2,060	(81)	430	-	-	(1,380)	-	-	59,182	(1,380)	57,802
Land	4,802	-	4,802	-	-	-	-	-	-	-	-	-	4,802	-	4,802
Buildings	6,116	-	6,116	46	-	-	674	(284)	-	(117)	-	-	6,552	(117)	6,435
Assets under construction	19,568	-	19,568	10,650	-	-	(3,480)	(10)	-	-	-	-	26,728	-	26,728
Total infrastructural assets	821,286	-	821,286	23,886	13,116	(545)	-	(594)	-	(18,868)	-	-	857,149	(18,868)	838,281
Total property, plant and equipment	964,548	(13,306)	951,242	29,817	13,116	(808)	-	(593)	(100)	(22,114)	3	-	1,005,980	(35,417)	970,563

Core infrastructure asset disclosures

Included within the Council infrastructure assets above are the following core Council assets:

2024/25	Closing book value \$000	Additions constructed by Council \$000	Additions transferred to Council \$000	Most recent replacement cost estimate for revalued assets \$000
Roading (excluding land under roads)	620,596	8,053	3,337	878,348
Water supply – treatment plants and facilities	36,744	2,213	-	56,493
Water supply – other assets (including reticulation systems)	84,537	712	766	153,848
Stormwater system	77,953	117	1,619	115,892
Wastewater – treatment plants and facilities	35,152	5,689	-	62,036
Wastewater – other assets (including reticulation systems)	74,438	1,270	2,468	132,838

2023/24	Closing book value \$000	Additions constructed by Council \$000	Additions transferred to Council \$000	Most recent replacement cost estimate for revalued assets \$000
Roading (excluding land under roads)	481,417	6,672	4,823	679,804
Water supply – treatment plants and facilities	25,501	1,115	-	40,834
Water supply – other assets (including reticulation systems)	68,699	3,074	1,189	124,339
Stormwater system	65,738	-	3,509	93,150
Wastewater – treatment plants and facilities	29,387	1,616	413	51,043
Wastewater – other assets (including reticulation systems)	57,802	713	2,060	104,685

Land under roads

Land under roads was valued using the average land values for the urban and rural areas of the whole district as at 1 July 2001. This is considered to be the fair value of the land. On transition to NZ IFRS Council elected to use the fair value of land under roads as at 1 July 2001 as deemed cost. Subsequent additions are recorded at cost or fair value where cost does not equate to fair value. Land under roads is no longer revalued.

Disposals

The net loss on disposal of property, plant and equipment (\$841,000) has been recognised in the statement of comprehensive revenue and expense (2024: Net gain of \$1,910,000).

Impairment

In the 2024/25 year an impairment expense of \$429,000 was recognised in respect of the Matamata Squash building which was found to be below acceptable standards for seismic risk during the year. Council has yet to determine what steps will be taken to address the risk for this building or obtain any estimated costings for repair. In the 2023/24 year an impairment expense of \$100,000 was recognised for the same reason in respect of part of the Te Aroha Council office building.

Self-insurance

During the current and prior years, the Council did not maintain a fund for the specific purpose of self-insurance. The Council holds a \$5.4m investment in term deposit that Council have identified in the Financial Strategy as potentially being available for asset replacement or repair in the case of a significant loss.

Assets under construction

Property, plant and equipment in the course of construction by class of asset is detailed below:

Balance as at 30 June 2024 \$000		Balance as at 30 June 2025 \$000
138	Operational assets	300
383	Restricted assets	3,756
394	Roading	1,527
11,540	Water supply	9,661
986	Stormwater system	1,070
13,760	Wastewater	10,455
48	Infrastructural buildings	91
27,249	Total assets under construction	26,860

Restrictions

Land and buildings in the “Restricted Asset” category are subject to restrictions on either use or disposal, or both. This includes restrictions from legislation (such as land declared as a reserve under the Reserves Act 1977), or other restrictions (such as land or buildings acquired under a bequest or donation that restricts the purpose for which the asset can be used).

Capital commitments

The amount of contractual commitments for acquisition of property, plant and equipment is:

2023/24 \$000		2024/25 \$000
-	Community Facilities	6,531
161	Roading	336
922	Water	-
1,048	Wastewater	2,261
2,131	Total capital commitments	9,128

13. Intangible assets

Accounting policy

Computer software

Computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with staff training and maintaining computer software are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit. Computer software is estimated to have a useful life of 1 to 15 years and is amortised at a rate of 6.67% to 100%.

Impairment

Refer to the policy for impairment of property, plant and equipment in Note 12. The same approach applies to the impairment of intangible assets.

Breakdown of intangible assets and further information

Movements in the carrying value for computer software is as follows:

	Opening cost \$000	Opening accumulated amortisation and impairment charges \$000	Opening carrying amount \$000	Current year additions \$000	Current year disposals \$000	Current year impairment charges \$000	Current year amortisation \$000	Closing cost \$000	Closing accumulated amortisation and impairment charges \$000	Closing carrying amount \$000
Computer software										
2024/25	3,367	(2,917)	450	267	-	-	(246)	3,634	(3,163)	471
2023/24	3,106	(2,595)	511	261	-	-	(322)	3,367	(2,917)	450

Note that disposals in these tables are reported net of amortisation.

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 (2024: Nil).

Impairment

There were no assets considered to be impaired (2024: Nil).

14. Depreciation and amortisation expense by group of activity

2023/24 \$000		2024/25 \$000
	Directly attributable depreciation and amortisation expense by group of activity	
2,038	Community Facilities	2,104
11,113	Roading	11,026
89	Rubbish and Recycling	131
1,065	Stormwater	1,065
3,453	Wastewater	3,486
3,362	Water	3,217
1	Strategy and Engagement	1
17	Consents and Licensing	17
21,138	Total directly attributable depreciation and amortisation expense by group of activity	21,047
1,296	Depreciation and amortisation not directly related to groups of activities	1,120
22,434	Total depreciation and amortisation expense	22,167

15. Payables and deferred revenue

Accounting policy

Short-term creditors and other payables are recorded at their face value.

Breakdown of payables and further information

2023/24 \$000		2024/25 \$000
7,333	Trade payables	6,939
845	GST payable	-
2,190	Accrued expenses	2,805
1,770	Deposits and bonds	1,011
617	Contract retentions	777
1,477	Revenue in advance	2,108
504	Grants received subject to substantive conditions not yet met	72
14,736	Total payables and deferred revenue	13,712
	Total payables and deferred revenue comprise:	
5,360	Payables from non-exchange transactions – includes bonds and deposits for planning, rates and licenses received in advance, and taxes and grants payable	3,960
9,376	Payables from exchange transactions – this includes amounts owing for commercial purchases of goods and services	9,752

Grants received subject to substantive conditions not yet met

In 2024, Council received advanced funding from the Ministry for the Environment of \$72,000 to assist with aspects of Council's new kerbside organics collection service. Further work on this project is still to be completed at 30 June 2025. Council must report to the granting entities on how the funding is subsequently spent against the agreed milestones, and any underspend is to be repaid.

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

16. Borrowings

Accounting policy

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and recognised in accrued expenses (Note 15). Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Breakdown of borrowings and further information

2023/24 \$000		2024/25 \$000
12,000	Current loans	13,500
53,500	Non-current loans	71,500
65,500	Total borrowings	85,000

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.

Credit facilities

Council has a multi-option credit line facility with Westpac Corporate Business. This provides Council with the ability to fund short term cashflow requirements. The facility has a limit of \$6 million (2024: \$6 million) and there is \$6 million available to be drawn at 30 June (2024: \$6 million).

Council has an unsecured overdraft. The maximum amount that can be drawn down against the facility is \$500,000 (2024: \$500,000). There are no restrictions on the use of this facility.

Security

Council's loans are secured over either separate or general rates of the Council via a Debenture Trust Deed.

Internal borrowings

Information about internal borrowings is provided in the 'Other Legislative disclosures' section of this Annual Report. Internal borrowings are eliminated on consolidation of activities in the Council's financial statements.

Fair values

Due to interest rates on debt resetting to the market rate every three months, the carrying amounts of secured loans approximates their fair value.

17. Employee entitlements

Accounting policy

Short term employee entitlements

Employee benefits that are due to be settled within 12 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, sick leave and lieu leave.

Long term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the year in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis. The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff 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, lieu leave, annual leave, long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as current liabilities. All other employee entitlements are classified as non-current liabilities.

2023/24 \$000		2024/25 \$000
	Current employee entitlements	
605	Accrued pay	762
1,849	Annual leave	2,143
50	Sick leave	70
135	Long service leave	140
-	Lieu leave	107
2,639	Current employee entitlements	3,222
	Non-current employee entitlements	
275	Long service leave	311
92	Retirement gratuities	100
367	Total non-current employee entitlements	411

18. Provisions

Accounting policy

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 using a discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in ‘finance costs’ (see note 4).

Breakdown of provisions and further information

2023/24 \$000		2024/25 \$000
	Current provisions	
191	Landfill aftercare	42
191	Total current provisions	42
	Non-current provisions	
222	Landfill aftercare	214
72	Tui Mine site monitoring	80
50	Other claims	90
344	Total non-current provisions	384

Landfill aftercare provision

Council has resource consents for the following landfills, each of which are now closed:

- Morrinsville Landfill, closed 31 May 2000
- Matamata Landfill, closed 8 December 2001
- Te Aroha Landfill, closed 9 December 1998

Council has responsibility under the resource consents to provide ongoing maintenance and monitoring of these closed landfills sites.

The cash outflows for landfill post closure costs are expected to occur over the next 10 years (to 2036). The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account existing technology and known changes to legal requirements.

The following significant assumptions have been made in calculating the provision:

- Obligations for the post closure work are for 30 years after landfill closure
- Discount rates ranging from 3.14% to 4.77% have been used to discount the estimated future cash overflows. The rates used this year have been determined using New Zealand Government bond yield information and extrapolated beyond the available market data (2024: 4.57% to 5.3%).

Tui Mine site monitoring

Resource consent monitoring conditions require detailed biological and chemical testing of the former Tui Mine site at five yearly intervals for the next 30 years (at an estimated cost of \$25,000 each time). The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account existing technology and discounted using a discount rate ranging from 3.14% to 4.77% as above (2024: 4.57% to 5.3%).

Other claims

There are no claims lodged with the Weathertight Homes Resolution Service (WHRS) as at 30 June 2025 (2024: Nil). Provision for other minor claims against Council has been made based on estimated costs and/or insurance excesses of \$90,000 (2024: \$70,000).

Movements for each class of provision are as follows:

2024/25	Landfill aftercare costs \$000	Tui Mine Site \$000	Other claims \$000	Total \$000
Balance at 1 July 2024	413	72	50	535
Additional provisions made	70	6	50	126
Amounts used	(140)	-	-	(140)
Unused amounts reversed	(99)	-	(10)	(109)
Discount unwind	13	2	-	15
Balance at 30 June 2025	257	80	90	427

2023/24	Landfill aftercare costs \$000	Tui Mine Site \$000	Other claims \$000	Total \$000
Balance at 1 July 2023	438	69	70	577
Additional provisions made	-	-	-	-
Amounts used	(15)	(14)	-	(29)
Unused amounts reversed	(33)	13	(20)	(40)
Discount unwind	23	4	-	27
Balance at 30 June 2024	413	72	50	535

19. Contingencies

Breakdown of contingent liabilities and further information

2023/24 \$000		2024/25 \$000
15	Te Aroha Wastewater resource consent	15
	Uncalled share capital:	
1	- Waikato Local Authority Shared Services Limited	1
5	- Waikato Regional Aerial Photography Service	5
21	Total contingent liabilities	21

There are no contingent assets (2024: Nil).

Te Aroha wastewater resource consent

Under the resource consent issued by Waikato Regional Council for the Te Aroha Wastewater Treatment Plant during 2016, if Council fails to meet annual nitrate discharge conditions as per the consent, then an annual sum of \$15,000 will be payable to the local Wetlands Trust.

New Zealand Mutual Liability Riskpool scheme

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

Local Government Funding Agency

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 local and foreign currency rating from Fitch Ratings of AA+, and from Standard and Poor's a rating of AA+ for local currency and AAA for foreign currency.

As at 30 June 2025, LGFA has 30 local authority shareholders and Matamata-Piako District Council is one of 72 guarantors of the LGFA. Together with the other shareholders and guarantors, Council is a guarantor of all of LGFA's borrowings. At 30 June 2025, LGFA had borrowings totalling \$25.5 billion (2024: \$23.0 billion).

The LGFA's borrowing of \$25.5 billion is made up of the following:

	\$000
Fair value of bonds on issue	23,427,392
Accrued interest on bonds on issue	155,343
Bills on issue	1,610,538
Accrued interest on bills on issue	(5,528)
Treasury stock lent to counterparts under bond repurchase agreements	341,756

Financial reporting standards require 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. Council considers the risk of LGFA defaulting on repayment of interest or capital to be very low on the basis that:

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

20. Equity

Accounting policy

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
- Other reserves - other reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by Council.

Other reserves include:

Council created reserves - reserves established by Council decision. Council may alter them without reference to any third party or the Courts.

Transfers to and from these reserves are at Council's discretion.

Restricted reserves - those reserves subject to specific conditions accepted as binding by Council and which may not be revised without reference to the Courts or third party. Transfers from these reserves may be made only for certain specified purposes or when certain conditions are met.

Asset revaluation reserves - represent unrealised gains on assets owned by Council. The gains are held in the reserve until such time as the gain is realised and a transfer can be made to retained earnings.

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.

Breakdown of equity and further information

Accumulated funds

2023/24 \$000		2024/25 \$000
	Accumulated funds	
473,709	Balance at 1 July	479,965
(2,840)	Transfers to Council created reserves	(3,434)
(1,155)	Transfer to restricted reserves	(1,299)
2,280	Transfer from Council created reserves	2,042
149	Transfer from restricted reserves	188
7,822	Surplus/(deficit) for the year	6,846
479,965	Balance at 30 June	484,308

Other reserves

2023/24 \$000		2024/25 \$000
	Council created reserves	
32,191	Balance at 1 July	32,751
(2,280)	Transfers to accumulated funds	(2,042)
2,840	Transfer from accumulated funds	3,434
32,751	Balance at 30 June	34,143
	Restricted reserves	
1,806	Balance at 1 July	2,812
(149)	Transfers to accumulated funds	(188)
1,155	Transfer from accumulated funds	1,299
2,812	Balance at 30 June	3,923
	Asset revaluation reserves	
410,059	Balance at 1 July	409,566
-	Net revaluation gains	248,956
(493)	Movement due to disposal of assets	(806)
-	Movement due to impairment of assets	(429)
409,566	Balance at 30 June	657,287
	Fair value through other comprehensive revenue and expense reserve	
33,957	Balance at 1 July	33,110
(847)	Net revaluation gains	6,037
33,110	Balance at 30 June	39,147
478,239	Total other reserves	734,500

Information about reserve funds held for a specific purpose is provided as follows:

Council created reserves

Balance 1 July 2023 \$000	Transfers in \$000	Transfers out \$000	Balance 30 June 2024 \$000	Reserve fund	Purpose	Activities related to	Balance 1 July 2024 \$000	Transfers in \$000	Transfers out \$000	Balance 30 June 2025 \$000
3,779	690	(504)	3,965	Community purposes reserve	Funds received and set aside for use on community facilities or for community purposes e.g. grants	All Council activities	3,965	680	(522)	4,123
22,535	1,276	(818)	22,993	Power New Zealand reserve fund	Funds received and set aside on behalf of the community from the dissolution of the local power board co-operative for internal borrowing or external investment, with returns used to subsidise rates.	All Council activities	22,993	1,157	(849)	23,301
2,374	-	(323)	2,051	Wastewater capital contribution reserve	Capital contribution funds received from industry and set aside to offset future depreciation.	Wastewater	2,051	680	(294)	2,437
2,210	874	(465)	2,619	Stormwater funding reserve	Surplus funds (mainly depreciation) set aside for application to future capital needs.	Stormwater	2,619	257	(372)	2,504
109	-	-	109	Stormwater improvement reserve	Funds set aside to fund stormwater projects.	Stormwater	109	-	-	109
59	-	-	59	Wastewater desludging projects	Funds set aside for the desludging of wastewater ponds	Wastewater	59	660	-	719
486	-	(162)	324	Te Aroha Spa development reserve	Funds set aside for the investigative stages of the Te Aroha Spa development project	Strategy & Engagement	324	-	(4)	320
639	-	(8)	631	Town Centre revitalisation reserve	Funds set aside for the district Town Centre revitalisation (POP) project	Community Facilities	631	-	(1)	630
32,191	2,840	(2,280)	32,751	Total Council created reserves			32,751	3,434	(2,042)	34,143

Restricted reserves

Balance 1 July 2023 \$000	Transfers in \$000	Transfers out \$000	Balance 30 June 2024 \$000	Reserve fund	Purpose	Activities related to	Balance 1 July 2024 \$000	Transfers in \$000	Transfers out \$000	Balance 30 June 2025 \$000
313	-	-	313	Endowment land sales reserves	Funds set aside in respect of the sale of endowment land in Te Aroha. The proceeds must be used for the improvement of services and public amenities for the benefit of the inhabitants of Te Aroha	Community Facilities	313	-	-	313
788	279	(7)	1,060	Reserves development	Funds set aside from reserves contributions to be used for parks and reserves	Developments of parks and reserves	1,060	460	-	1,520
9	10	(10)	9	Youth Ambassadors	Funds set aside for initiatives that empower the youth of our district	Nominated purposes	9	20	-	29
26	171	-	197	Bequests and trust funds	Funds set aside to be used for the nominated purpose of the bequest or trust fund	Nominated purposes	197	-	(13)	184
605	695	(132)	1,168	Waste minimisation	Funds set aside for the purpose of initiatives encouraging the minimisation of waste	Nominated purposes	1,168	819	(175)	1,812
65	-	-	65	Civil Defence fund	Funds set aside for the purpose of Civil Defence activities	Nominated purposes	65	-	-	65
1,806	1,155	(149)	2,812	Total restricted reserves			2,812	1,299	(188)	3,923

Revaluation reserves

Asset revaluation reserves		
2023/24 \$000		2024/25 \$000
	Operational assets	
22,514	Land	40,525
7,851	Buildings	7,851
	Restricted assets	
13,909	Restricted land	66,756
23,737	Restricted buildings	23,308
	Infrastructural assets	
206,040	Roading	344,508
48,199	Water	64,682
39,972	Stormwater	51,423
40,436	Wastewater	47,273
1,698	Land	5,751
5,210	Buildings	5,210
409,566	Total asset revaluations reserves	657,287

Capital management

Council's capital is its equity (or ratepayers' funds), which comprise accumulated funds and reserves. Equity is represented by net assets.

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

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising Council's assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires Council to make adequate and effective provision in its LTP and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans.

The Act further sets out the factors that 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 Council's LTP.

Council has the following Council created reserves:

- Reserves for different areas of benefit.
- Trust and bequest reserves.

Reserves for different areas of benefit are used where there is a discrete set of rate or levy payers as distinct from payers of general rates.

Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves. Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purposes. Interest is added to trust and bequest reserves where applicable and deductions are made where funds have been used for the purpose they were donated.

21. Related party transactions

Related party disclosures have not been made for transactions with related parties 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.

Related party disclosures have also not been made for transactions with associated entities (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 transactions.

Key management personnel compensation

2023/24		2024/25
	Mayor and Councillors	
13	Full-time equivalent members	13
\$602,865	Remuneration	\$625,009
	Executive Management Team, including the Chief Executive	
6	Full-time equivalent members	6
\$1,335,393	Remuneration	\$1,784,373
19	Total full-time equivalent personnel	19
\$1,938,258	Total key management personnel remuneration	\$2,409,382

Due to the difficulty in determining the full-time equivalent for Councillors, the full-time equivalent figure is taken as the number of Councillors. An analysis of Councillor remuneration and further information on Chief Executive remuneration is provided in note 3. The remuneration of the departing Chief Executive included a lump sum payment in accordance with his employment agreement. The 2023/24 comparative information has been updated to exclude fringe benefit tax paid by Council in respect of non-financial benefits received by key management personnel.

22. Events after balance date

Local Water Done Well

In December 2023 the New Zealand Government announced a plan for water services, called Local Water Done Well. Legislation has been enacted to progress the policy, being:

- Local Government (Water Services Preliminary Arrangements) Act 2024 (WSPA)
- Local Government (Water Services) Act 2025 (WSA)
- Local Government (Water Services) (Repeals and Amendments) Act 2025 (WSRAA)

The latter two Acts received Royal assent on 26 August 2025.

The Local Water Done Well programme restores council ownership and control of water infrastructure and services.

The WSPA required Council to prepare and submit a Water Services Delivery Plan (WSDP) by September 2025, outlining how they will meet the new regulatory, financial, and service delivery requirements.

In response, Council undertook public consultation in May 2025 and resolved in June 2025 to join a new regional water services entity—Waikato Waters Ltd, a multi-council owned Council Controlled Organisation (CCO). This decision was made in collaboration with six other Waikato councils, aiming to deliver water services more efficiently and sustainably through shared governance and infrastructure investment. Council resolved to retain Stormwater assets and services at this stage.

Council's WSDP was formally accepted by the Secretary for Local Government on 17 September 2025, confirming MPDC's commitment to transitioning water and wastewater services to Waikato Waters Ltd, which is scheduled to occur on 1 October 2026.

The financial impact of Council's decision remains uncertain due to several factors:

Final asset valuations and debt transfer arrangements are yet to be confirmed.

Shareholding structure and governance arrangements within Waikato Waters Ltd are still being finalised.

Pricing models and service levels under the new entity are subject to regulatory approval and community consultation.

Council will continue to monitor developments and update financial disclosures as more information becomes available.

Acknowledging these uncertainties, the estimated financial impact on Council is shown below:

	2025/26 budget per the Annual Plan	2026/27 budget per the Water Services Delivery Plan (with water and wastewater services delivered by Council up to 30 September 2026)	Estimated transfer to Waikato Waters Limited on 1 October 2026
	\$000	\$000	\$000
Revenue			
Stormwater	1,364	1,387	
Water supply	13,305	4,032	
Wastewater	12,106	3,307	
Operating Expenditure			
Stormwater	2,187	2,219	
Water supply	10,886	3,474	
Wastewater	11,882	3,112	
Capital Expenditure			
Stormwater	1,467	105	
Water supply	31,590	5,882	
Wastewater	8,206	2,037	
Assets			
Stormwater	79,351	78,290	-
Water supply	147,942	-	152,877
Wastewater	135,520	-	136,615
Liabilities			
Stormwater	1,171	974	-
Water supply	44,690	-	49,086
Wastewater	26,671	-	27,578

The estimated value of Council’s shareholding in Waikato Waters Limited upon transfer cannot yet be quantified, except that Matamata-Piako’s final shareholding (based on current connection data) is proposed to be around 13%.

From 1 October 2026, the service potential of the water and wastewater assets will not be realised by Council through use of the assets, it will be realised by the CCO to provide the same services to the same ratepayers before and after the transfer. Although the legal ownership of the assets will change, the beneficiaries of the assets remain the same. The impending transfer to Waikato Waters Limited has not had an impact on the financial statements or measures of performance for these services for the year ended 30 June 2025.

Further information on Council’s Water Services Delivery Plan and Waikato Waters Limited can be found on our website <https://www.mpd.govt.nz/reforms/local-water-done-well>.

23. Financial Instruments

23A Financial instruments categories

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

2023/24 \$000		2024/25 \$000
	Financial assets	
	Amortised cost	
11,453	Cash and cash equivalents	8,679
3,962	Receivables	4,538
	Other financial assets:	
13,900	Term deposits	13,500
1,561	New Zealand Local Government Funding Agency – borrower notes	2,863
30,876	Total at amortised cost	29,580
	Fair value through other comprehensive revenue and expense	
35,693	Waikato Regional Airport Limited	41,730
28	Waikato Local Authority Shared Services Limited	28
20	Hauraki Rail Trail Charitable Trust	20
111	Civic Financial Services Limited	116
35,852	Total at fair value through other comprehensive revenue and expense	41,894
	Fair value through surplus or deficit	
1,264	Derivative financial instrument assets	205
1,264	Total at fair value through surplus or deficit	205
	Financial liabilities	
	Fair value through surplus or deficit	
-	Derivative financial instrument liabilities	611
-	Total at fair value through surplus or deficit	611
	Amortised cost	
11,910	Payables	11,532
65,500	Borrowings	85,000
77,410	Total at amortised cost	96,532

23B Fair value hierarchy disclosures

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

- Quoted market price (level 1) – Financial instruments with quoted prices for identical instruments in active markets.
- Valuation technique using observable inputs (level 2) - Financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.
- Valuation techniques with significant non-observable inputs (level 3) – Financial instruments valued using models where one or more significant inputs are not observable.

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

2024/25				
Valuation techniques	Total \$000	Quoted Market Price \$000	Observable inputs \$000	Significant non-observable inputs \$000
Financial assets				
Investments in Council controlled organisations and other entities	44,757	-	2,863	41,894
Derivative financial instruments assets	205	-	205	-
Financial liabilities				
Derivative financial instruments liabilities	(611)	-	(611)	-

There were no transfers between the different levels of the fair value hierarchy.

2023/24				
Valuation techniques	Total \$000	Quoted Market Price \$000	Observable inputs \$000	Significant non-observable inputs \$000
Financial assets				
Investments in Council controlled organisations and other entities	37,413	-	1,561	35,852
Derivative financial instruments assets	1,264	-	1,264	-
Financial liabilities				
Derivative financial instruments liabilities	-	-	-	-

Valuation techniques with significant non-observable inputs (level 3)

The table below provides a reconciliation from the opening balance to the closing balance for the level 3 fair value measurements:

2023/24 \$000		2024/25 \$000
36,699	Balance at 1 July	35,852
(847)	Gain/(loss) recognised in the surplus or deficit	6,042
-	Purchases	-
-	Sales	-
35,852	Balance at 30 June	41,894

Changing a valuation assumption to a reasonable possible alternative assumption would not significantly change fair value.

23C Financial instrument risks

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

Market risk

Price risk

Price risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of changes in market prices. Council is not exposed to any significant price risk.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. Council is not exposed to any significant currency risk.

Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. Borrowings and investments issued at fixed rates of interest expose Council to fair value interest rate risk. Council's Liability Management Policy is to maintain total borrowings in fixed rate instruments between a range of minimum (20% to 40%) and maximum (25% to 90%) risk control limits over the term of the forecast debt. 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 outside of these limits.

Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Borrowings and investments issued at variable interest rates expose Council to cash flow interest rate risk. Generally, the Council raises long term borrowings at floating rates and swaps them into fixed rates using interest rate swaps in order 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 Council, causing Council to incur a loss. Due to the timing of its cash inflows and outflows, the Council invests surplus cash into term deposits and local authority stock which gives rise to credit risk.

Council invests funds only in deposits with registered banks and local authority stock and Council's Investment Policy limits the amount of credit exposure to any one institution or organisation. Investments in other local authorities are secured by charges over rates. Other than other local authorities, Council invests funds only with entities that have a Standard and Poor's credit rating of at least A1 for short term and A for long term investments. Council holds no collateral or credit enhancements for financial instruments that give rise to credit risk.

Maximum exposure to credit risk

Council's maximum credit risk exposure for each class of financial instrument is as follows:

2023/24 \$000		2024/25 \$000
11,453	Cash and cash equivalents	8,679
3,962	Receivables	4,538
	Other financial assets:	
13,900	- Term deposits	13,500
29,315	Total credit risk	26,717

The Council is exposed to credit risk as a guarantor of all of the LGFA's borrowings. Information about this exposure is explained in note 19.

Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to Standard and Poor's credit ratings (if available) or to historical information about counterparty default rates:

2024/25 Credit rating						
	AA- \$000	AA \$000	A \$000	A- \$000	Not rated \$000	Total \$000
Cash and cash equivalents	8,679	-	-	-	-	8,679
Term deposits	13,500	-	-	-	-	13,500

2023/24 Credit rating						
	AA- \$000	AA \$000	A \$000	A- \$000	Not rated \$000	Total \$000
Cash and cash equivalents	11,453	-	-	-	-	11,453
Term deposits	13,900	-	-	-	-	13,900

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

Liquidity risk

Management of liquidity risk

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

Council manages its liquidity by:

- Appropriate cash flow management to ensure that sufficient funds are available to meet all of its obligations as and when they fall due.
- Maintaining appropriate short-term borrowing facilities.
- Maintaining a prudent debt maturity profile.

Contractual maturity analysis of financial liabilities

The following table analyses 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.

2024/25	Carrying amount \$000	Contractual cash flows \$000	Less than 1 year \$000	1-5 years \$000	More than 5 years \$000
Payables	11,532	11,532	11,532	-	-
Net settled derivative liabilities	611	20	20	-	-
Borrowings	85,000	94,803	17,188	77,615	-
Total	97,143	106,355	28,740	77,615	-

2023/24	Carrying amount \$000	Contractual cash flows \$000	Less than 1 year \$000	1-5 years \$000	More than 5 years \$000
Payables	11,910	11,910	11,910	-	-
Net settled derivative liabilities	-	-	-	-	-
Borrowings	65,500	75,430	15,600	59,830	-
Total	77,410	87,340	27,510	59,830	-

The Council is exposed to liquidity risk as a guarantor of all of the LGFA's borrowings. This guarantee becomes callable in the event of the LGFA failing to pay its borrowings when they fall due. Information about this exposure is explained in note 19.

Contractual maturity analysis of financial assets

The table below analyses Council’s financial assets into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows and include interest receipts.

2024/25	Carrying amount \$000	Contractual cash flows \$000	Less than 1 year \$000	1-5 years \$000	More than 5 years \$000
Cash and cash equivalents	8,679	8,705	8,705	-	-
Receivables	4,538	4,538	4,538	-	-
Other financial assets:					
- Term deposits	13,500	13,980	13,980	-	-
Net settled derivative assets	205	31	31	-	-
Total	26,922	27,254	27,254	-	-

2023/24	Carrying amount \$000	Contractual cash flows \$000	Less than 1 year \$000	1-5 years \$000	More than 5 years \$000
Cash and cash equivalents	11,453	11,523	11,523	-	-
Receivables	3,962	3,962	3,962	-	-
Other financial assets:					
- Term deposits	13,900	14,554	14,554	-	-
Net settled derivative assets	1,264	169	169	-	-
Total	30,579	30,208	30,208	-	-

Sensitivity analysis

The following table illustrates 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 Council's financial instrument market risk exposures at balance date.

2024/25	-100 bps		+100 bps	
	Surplus \$000	Other equity \$000	Surplus \$000	Other equity \$000
Interest rate risk				
Financial assets				
Cash and cash equivalents	(62)	-	62	-
Derivative financial instruments assets	51	-	353	-
Financial liabilities				
Derivative financial instrument liabilities	(2,711)	-	1,370	-
Borrowings	430	-	(430)	-
Total sensitivity	(2,291)	-	1,353	-

*bps = basis points. Decrease by 100 basis point = 1% interest rate decrease.

2023/24	-100 bps		+100 bps	
	Surplus \$000	Other equity \$000	Surplus \$000	Other equity \$000
Interest rate risk				
Financial assets				
Cash and cash equivalents	(90)	-	90	-
Derivative financial instruments assets	(351)	-	2,797	-
Financial liabilities				
Derivative financial instrument liabilities	-	-	-	-
Borrowings	235	-	(235)	-
Total sensitivity	(206)	-	2,652	-

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%.

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.

24. Major variances to budget

Major variances to budget	Long Term Plan 2024/25 \$000	Actual 2024/25 \$000	Explanation for major variances to budget
Rates	58,856	59,206	Revenue from rates penalties for the year of \$387,000 were not budgeted. Revenue from metered water rates was \$125,000 more than budgeted for the year.
Subsidies and grants	7,922	9,492	Better-off funding received for approved projects undertaken during the year was just over \$500,000 more than budgeted. In addition, \$800,000 was received in 2024/25 but applied to fund water operations in the 2023/24 financial year. Waste Levy subsidies received (that are ring-fenced for waste minimisation activities) were \$460,000 more than budgeted. Offsetting this, approved NZTA funding received was \$170,000 less than budgeted overall.
Fees and charges	11,686	11,019	The three key areas where fees and charges were significantly behind budget for the year included; Pools and Spas \$817,000, Property (rental and lease income) \$231,000 and revenue from trade waste agreements for the Wastewater activity \$331,000. These areas were offset by higher fees and charges from Building and Resource consents with activity and revenue for the year being \$412,000 higher than estimated.
Development and financial contributions	2,160	4,669	Revenue from contributions exceeded budget with major developments in the district, particularly in Morrinsville and Matamata.
Interest revenue	553	1,035	At the start of the 2024/25 year, Council held an additional \$12m in term deposits that came from external debt that was pre-funded to repay debt maturing throughout the year; \$2m in July, \$3.5m in September and \$6.5m in April 2025. A further \$13.5m was held from May through to year end for pre-funding of debt maturing in April 2026. The interest from these investments more than offset the additional interest costs from borrowing the funds sooner than required. While investment rates fell over 2024/25, these additional funds held over the year resulted in greater interest revenue than budgeted.
Vested assets	200	8,878	Infrastructural assets and land vested to Council through the subdivision process this year amounted to \$8.9 million, particularly from significant developments in Morrinsville and Matamata.
Other revenue	259	1,626	Significant other revenue includes \$1.35 million received in donations towards the construction of the Matamata Stadium.
Personnel costs	27,808	27,107	Staff vacancies throughout the period resulted in lower than budgeted personnel costs overall. These vacancies were due to being unable to recruit, positions Council chose not to fill (a Group Manager role for six months, a third tier role for seven months etc), secondment and maternity leave, and some new budgeted positions that were not filled or not filled for some time. These savings were offset slightly by an increase in annual leave provisions of \$294,000 and the balance of \$107,000 in lieu leave accrued by staff that was recognised for the first time at 30 June.
Finance costs	3,815	3,324	Work on the significant Matamata wastewater treatment plant upgrade has not progressed as quickly as budgeted, which has resulted in less borrowing and borrowing costs. Additionally, the operational

Major variances to budget	Long Term Plan 2024/25 \$000	Actual 2024/25 \$000	Explanation for major variances to budget
			wastewater pond desludging projects at Te Aroha and Morrinsville planned for the year were put on hold (which was to be funded by borrowing). Offsetting these savings, additional funds were borrowed during the year to pre-fund maturing debt, (which is offset by higher than budgeted interest revenue from the investment of those funds).
Other expenses	31,192	36,481	<p>Operating costs exceeded budget in some areas for 2024/25. Significant areas include:</p> <p>Other expenses include a loss of \$1.67m in the book value of Council's interest rate swap portfolio as at 30 June, as long term swap rates moved downward over the year. It also includes a loss on disposal of assets of \$841,000. Neither of these costs are budgeted.</p> <p>Rubbish and Recycling - costs were \$889,000 more than budgeted, largely due to increased contract costs (particularly for the kerbside contract) and inflationary adjustments.</p> <p>Community Facilities – operating costs of aquatic facilities have increased from budget including property/pool repairs and maintenance, including \$182,000 to repaint the Morrinsville Swim Zone pool. The Te Aroha Office building seismic assessment costs of \$71,000 were not budgeted, and housing and property maintenance works undertaken were higher than budget across the district (with housing costs being ring-fenced). Repairs and maintenance costs were higher than budgeted for parks and reserves and public amenities.</p> <p>Wastewater – \$1.5m was budgeted to begin the desludging of the Te Aroha and Morrinsville wastewater treatment ponds, however that work was put on hold awaiting a more detailed assessment of the options. Offsetting this, costs for the activity were approximately \$526,000 more than budgeted, particularly in the areas of consultants, and electrical and mechanical maintenance.</p> <p>Insurance costs were \$285,000 higher than budgeted due to rising premiums.</p>
Financial assets at fair value through other comprehensive revenue and expense	-	6,037	The value of Council's investment in the Waikato Regional Airport increased substantially, driven by the increased valuation of the company's investment property portfolio.
Property, plant and equipment revaluations	21,801	247,721	Land, Roding and Three Water assets were revalued at 30 June 2025. Land, last revalued five years ago, increased in value by \$74.9m. Roding assets, last revalued in 2023, increased by \$138.5m (approximately 28%). And Water, Wastewater and Stormwater assets, also last revalued in 2023, increased by \$34.8m.

Major variances to budget	Annual Plan 2024/25 \$000	Actual 2024/25 \$000	Explanation for major variances to budget
Statement of Financial Position			
Current assets	21,196	30,940	Term deposits and cash held at year end was higher than budgeted with \$13.5m being held on deposit to pre-fund upcoming debt maturities, \$1.5m held to meet legislative contractor retention commitments, and further funds held on call for cashflow purposes.
Non-current assets	1,084,960	1,291,250	Revaluations of our infrastructural and land assets this year resulted in significant increases in value. In addition, the value of assets vested in Council this year was \$8.7m higher than budgeted, and Council's investment in Waikato Regional Airport Limited increased by \$6m.
Current liabilities	27,044	30,488	Accounts payable at 30 June were higher than budgeted due to the timing of projects and contract payments falling due. Revenue from rates received in advance was not budgeted at the current level, and accrued pay and leave entitlements at 30 June were \$609,000 higher than budgeted.
Non-current liabilities	83,112	72,894	An additional \$13.5m was borrowed to pre-fund maturing debt across the coming year. However capital spending was \$18.7m less than budgeted, and the wastewater desludging project of \$1.5m was put on hold, so less debt needed to be raised. In addition, higher than anticipated cashflows from areas like development contributions, donations and grants and subsidies also offset capital borrowing needs.

7

ĒTAHI ATU WHĀKINGA Ā-TURE OTHER LEGISLATIVE DISCLOSURES

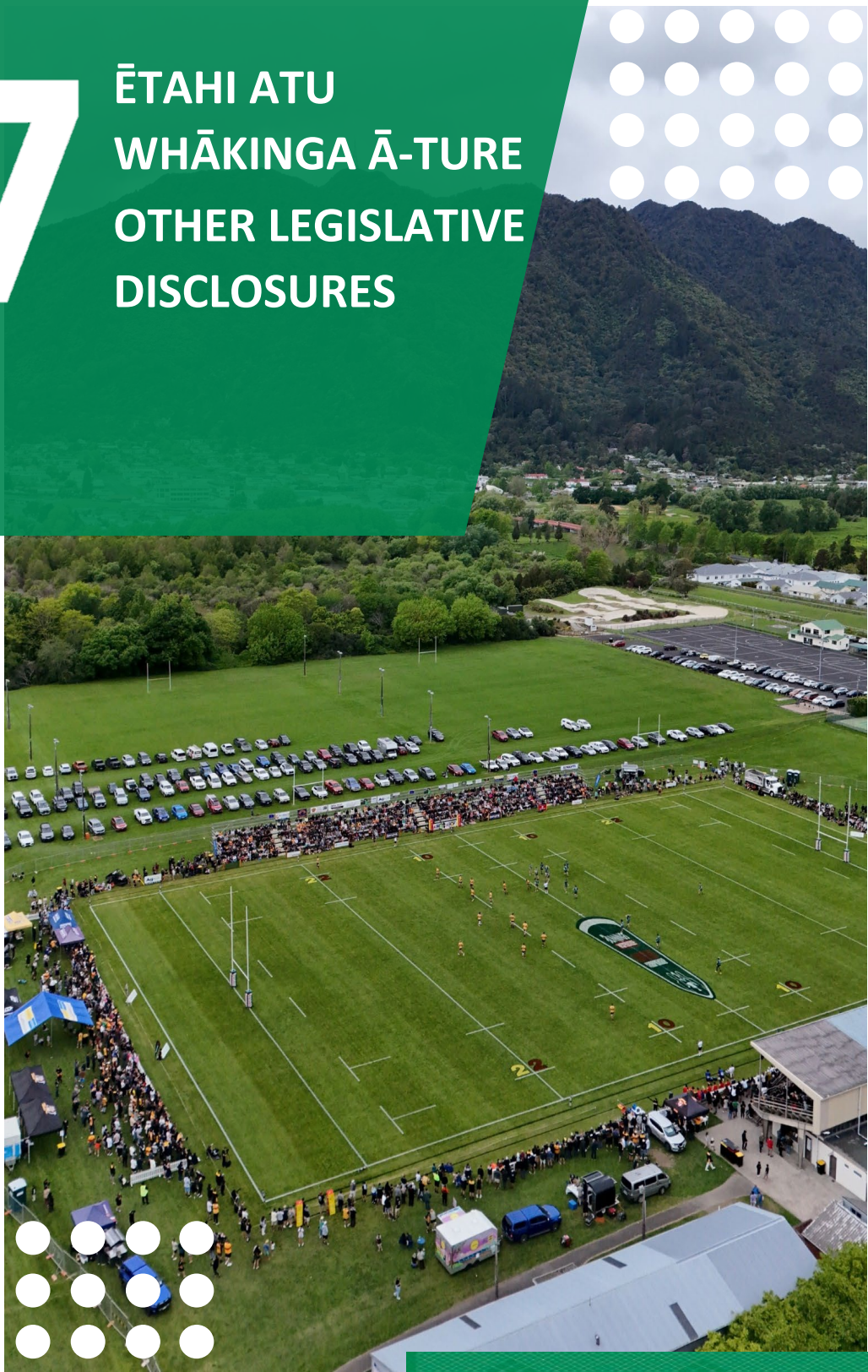


Photo of: Meads Cup final Boyd park – Te Aroha

Te pānui o te pānga o te pūtea

Funding Impact Statement

For the year ended 30 June 2025 for the whole of Council

Long Term Plan 2023/24 \$000	Actual 2023/24 \$000		Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
		Sources of operating funding		
32,225	32,424	General rates, uniform annual general charges, rates penalties	35,770	36,024
18,904	18,317	Targeted rates	23,086	23,182
4,315	4,357	Subsidies and grants for operating purposes	4,291	5,209
10,764	10,133	Fees and charges	11,447	10,714
162	1,191	Interest and dividends from investments	600	1,035
289	273	Local authorities fuel tax, fines, infringement fees, and other receipts	259	276
66,659	66,695	Total operating funding (A)	75,453	76,440
		Applications of operating funding		
50,062	55,732	Payments to staff and suppliers	58,937	60,772
2,087	2,933	Finance costs	3,686	3,324
-	-	Other operating funding applications	-	-
52,149	58,665	Total applications of operating funding (B)	62,623	64,096
14,510	8,030	Surplus (deficit) of operating funding (A – B)	12,830	12,344
		Sources of capital funding		
3,283	4,523	Subsidies and grants for capital expenditure	3,631	4,283
1,758	3,003	Development and financial contributions	2,160	4,669
15,145	28,098	Increase (decrease) in debt	40,238	20,163
-	2,180	Gross proceeds from sale of assets	-	-
-	-	Lump sum contributions	-	-
-	-	Other dedicated capital funding	-	1,350
20,186	37,804	Total sources of capital funding (C)	46,029	30,465
		Applications of capital funding		
		Capital expenditure		
-	6,181	—to meet additional demand	11,321	5,587
18,723	10,711	—to improve the level of service	26,911	17,390
15,973	13,180	—to replace existing assets	22,529	19,198
-	1,566	Increase (decrease) in reserves	(1,902)	2,503
-	14,196	Increase (decrease) of investments	-	(1,869)
34,696	45,834	Total applications of capital funding (D)	58,859	42,809
(14,510)	(8,030)	Surplus (deficit) of capital funding (C – D)	(12,830)	(12,344)
-	-	Funding balance ((A – B) + (C – D))	-	-

The funding impact statements for each group of activities and the overall Council funding impact statement are prepared in compliance with the requirements of clauses 26 and 30, part 3, schedule 10 of the Local Government Act 2002. Unlike the statement of comprehensive income (in the Financial Statements section), the funding impact statements are not compliant with generally accepted accounting standards (GAAP).

The funding impact statement is intended to show in a transparent manner, how all sources of funding received by us are applied. It does not include “non-cash” income that is classified as income in the statement of comprehensive revenue and expense (as required by GAAP) such as assets that are vested to us through the subdivision process, or unrealised gains on assets. The statement of comprehensive revenue and expense also requires “non-cash” expenses such as depreciation, amortisation, and unrealised losses on assets to be reflected, whereas these are excluded from the funding impact statement. The reconciliation following identifies the differences between these statements.

Reconciliation between Council’s overall funding impact statement and the statement of comprehensive revenue and expense

Actual 2023/24 \$000		Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
	Funding sources as shown in the overall Council funding impact statement		
66,695	Total operating funding	75,453	76,440
37,804	Total capital funding	46,029	30,465
	Less capital movements		
(28,098)	(Increase)/decrease in debt	(40,238)	(20,162)
-	Gross proceeds from sale of assets	-	-
	Add non-funded income		
13,116	Vested land and infrastructure from property development	200	8,878
-	Other gains	-	-
302	Income from support activities	192	304
89,819	Total funding sources	81,636	95,925
89,819	Total income as shown in the statement of comprehensive revenue and expense	81,636	95,925
	Application of funding as shown in the overall Council funding impact statements		
58,665	Total applications of operating funding	62,623	64,096
48,984	Total applications of capital funding	58,859	42,809
	Less capital movements		
(33,222)	Capital expenditure	(60,761)	(42,175)
(1,566)	(Increase)/decrease in reserves	1,902	(2,503)
(14,196)	(Increase)/decrease in investments	-	1,869
	Add non-funded expenditure		
22,434	Depreciation and amortisation	21,834	22,167
596	Other losses	-	2,512
302	Expenses from support activities	192	304
81,997	Total funding application	84,649	89,079
81,997	Total expenditure as shown in the statement of comprehensive revenue and expense	84,649	89,079

Internal borrowing

Internal borrowings are utilised to fund capital projects for various activities instead of obtaining funding from external sources. Interest is charged to the various activities for their internal borrowing at a rate equal the mid-way point between our average borrowing and average investment rates obtained in the prior year. For the year ended 30 June 2025, this rate was 5.03% (2024: 5.51%). Internal borrowings are eliminated on consolidation of activities in the financial statements.

Groups of activities	Opening balance 1 July 2024 \$000	Additional funds borrowed 2024/25 \$000	Funds repaid 2024/25 \$000	Closing balance 30 June 2025 \$000	Interest paid 2024/25 \$000
Community Facilities	13,855	-	54	13,801	708
Roading	10,624	-	43	10,581	533
Rubbish and Recycling	1,365	-	5	1,360	69
Stormwater	-	-	-	-	-
Wastewater	929	4	-	933	52
Water	15,231	-	56	15,175	765
Strategy and Engagement	6,610	-	17	6,593	310
Consents and Licensing	340	-	3	337	22
Total internal borrowing	48,954	4	178	48,780	2,459

Insurance of assets

The following information relates to the insurance of Council assets as at 30 June:

June 2024 \$000		June 2025 \$000
236,626	The total value of all Council assets covered by insurance contracts	256,771
	The maximum amount to which insured assets are insured:	
15,000	Fire	25,000
150,000	Other natural disasters	150,000
348,728	The total value of all Council assets covered by financial risk sharing arrangements	388,557
50,000	Maximum amount available to the Council under financial risk sharing arrangements	50,000

In the event of natural disaster, central government may contribute up to 60% towards the restoration of water, stormwater and wastewater assets, and provide a subsidy towards the restoration of roads.

Te Pānui Whākinga Mō Te Tau Mutunga O 30 Hune 2025

Annual Report Disclosure Statement for Year Ending 30 June 2025

Te kaupapa o tēnei pānui ā-pūtea? | What is the purpose of this statement?

The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. The Council is required to include this statement in its Annual Report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information including definitions of some of the terms used in this statement.

Te pou taraawaho o te whai pūtea ki te rēti | Rates affordability benchmark

The Council meets the rates affordability benchmark if:

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

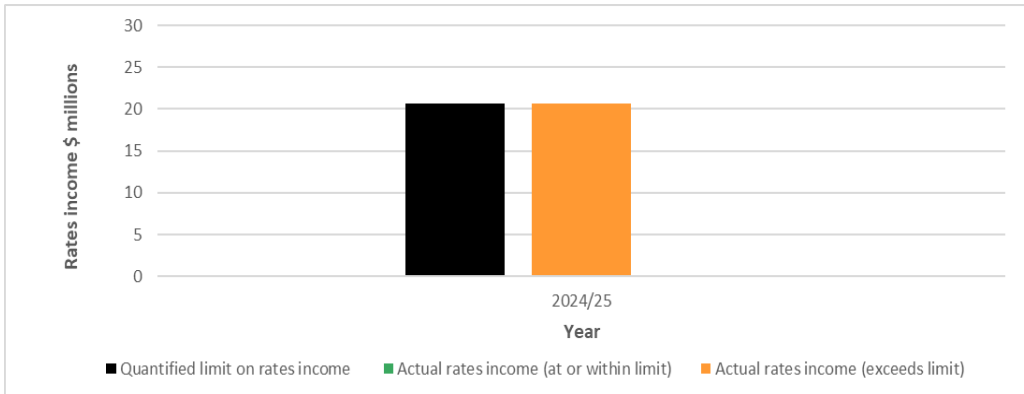
Whai pūtea (whiwhinga pūtea) ki te rēti | Rates (income) affordability

The following graphs compare 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 (LTP). The first graphs show the quantified limits on rates adopted in the 2024-2034 LTP, which changed from the quantified limit on rates from the 2021-2031 LTP, shown in the later graph.

2024-2034 LTP

The quantified limits from the financial strategy included in the 2024-2034 LTP are:

1. Rates income for **three water activities** (including metered water) will not increase by more than 25% year one, 11% years two and three and thereafter will not increase by more than 7%.



Comment:

Actual rates income for three waters activities was \$20.7 million compared to a limit of \$20.6 million. The reason the limit was exceeded is that rates income from metered water was \$125,000 more than estimated for the year.

2. Rates income for **other rate funded activities** will not increase by more than 12% in year one and thereafter will not increase by more than 5%.

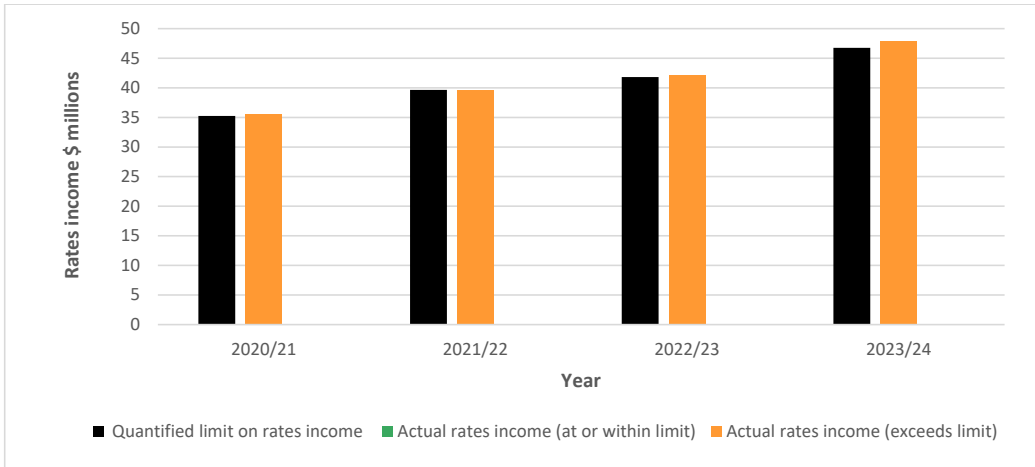


Comment:

Actual rates income for all other rates funded activities (excluding three waters) was \$38.5 million compared to a limit of \$38.8 million.

2021-2031 LTP

The quantified limit from the financial strategy included in the 2021-2031 LTP is: Annual rates income³³ will not increase by more than 6%, other than for year 1 (2021/22) and year 3 (2023/24) where the forecast increases are 11.73% and 11.81% respectively.



Comment:

The limit on rates income for 2023/24 was set as part of the 2021 LTP process at \$46.753 million. Actual rates income (excluding penalties and metered water revenue) for 2023/24 was \$47.841 million. Cost escalations over recent years resulted in Council taking the decision to adopt a rate increase above the limit set, at a level that would sustain current service levels. In previous years, the rates have exceeded the limit set due to higher growth in the rating base than expected.

³³ For the purposes of this calculation, rates revenue excludes penalties (which are not budgeted for) and the rate revenue from metered water supplies (the majority of which came from a few large industrial users). These items are excluded, as the level of revenue received is not within Councils' direct control.

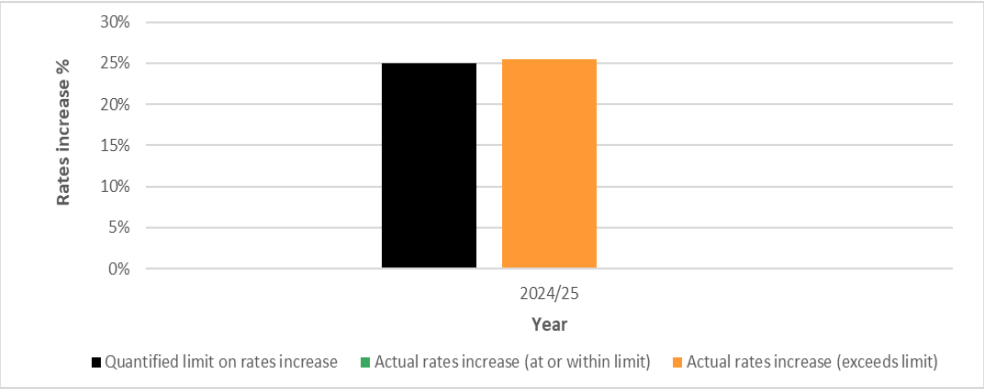
Whai pūtea (pikitanga) ki te rēti | Rates (increases) affordability

The following graph compares the Council's actual rates increases with a quantified limit on rates increases included in the financial strategy in the Council's Long Term Plan. The first graphs show the quantified limits on rates increases adopted in the 2024-2034 LTP, which changed from the quantified limit on rates increases from the 2021-2031 LTP, shown in the later graph.

2024-2034 LTP

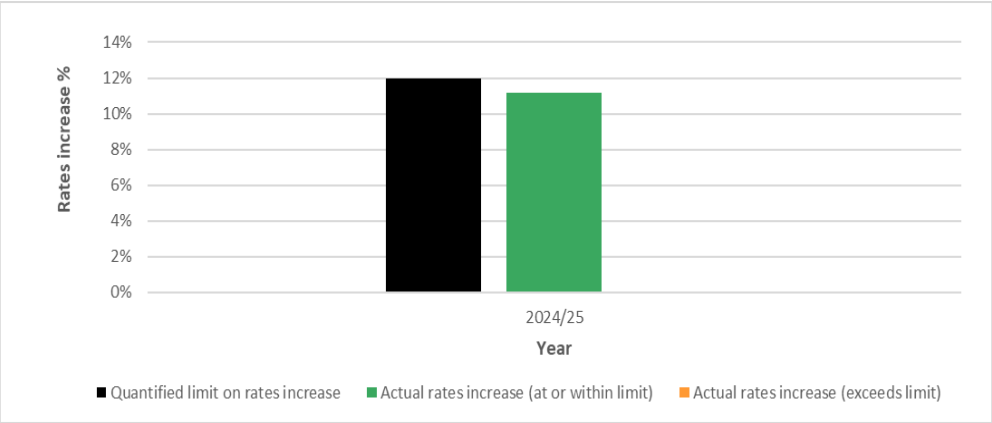
The quantified limits from the financial strategy included in the 2024-2034 LTP are:

1. Rates increases for **three water activities** (including metered water) will not increase by more than 25% year one, 11% years two and three and thereafter will not increase by more than 7%.



Comment:
Actual rate increases for three waters activities was 25.5% compared to a limit of 25.0%. The reason the limit was exceeded is that rates income from metered water was \$125,000 more than estimated for the year.

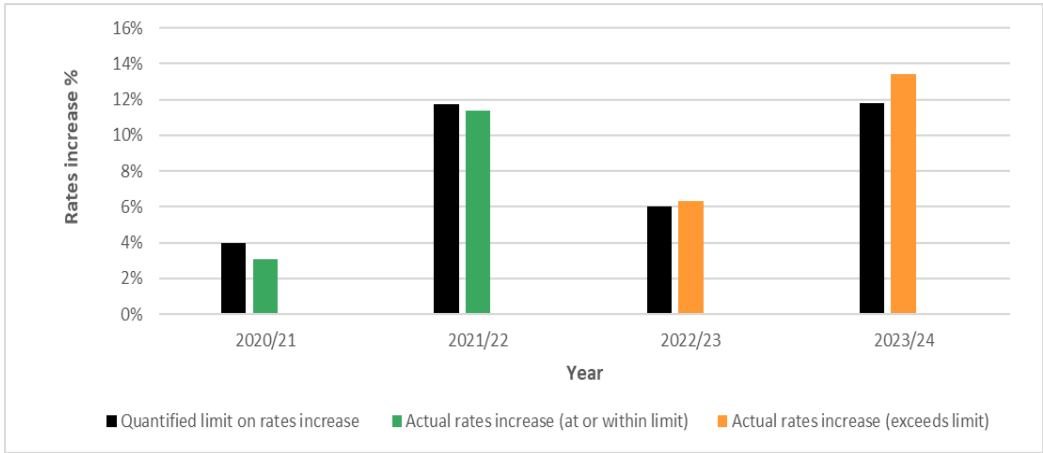
2. Rates increases for **other rate funded activities** will not increase by more than 12% in year one, and thereafter will not increase by more than 5%.



Comment:
Actual rate increases for all other rates funded activities (excluding three waters) was 11.2% compared to a limit of 12.0%

2021-2031 LTP

The quantified limit from the financial strategy included in the 2021-2031 LTP is: Annual rates increases³⁴ will not be more than 6%, other than year 1 and 3 where the limits are set at 11.73% and 11.81% respectively.



Comment:

The actual rates increase (excluding penalties and metered water revenue) for 2023/24 was 13.4%, compared to the Financial Strategy limit of 11.81%. A key driver of the significant planned increase for 2023/24 was the change in how Council’s kerbside collection service was funded. September 2023 saw Council move away from the use of rubbish bags (purchased by the user at a rate intended to subsidise the kerbside collection service) to the use of wheelie bins, and the funding of the service through a targeted rate. On top of this, significant cost escalations resulted in Council taking the decision to adopt a rate increase above the limit set, at a level that would sustain current service levels.

³⁴ For the purposes of this calculation, rates revenue excludes penalties (which are not budgeted for) and the rate revenue from metered water supplies (the majority of which came from a few large industrial users). These items are excluded, as the level of revenue received is not within Councils’ direct control.

Te pou taraawaho o te whai pūtea ki te nama | **Debt affordability benchmark**

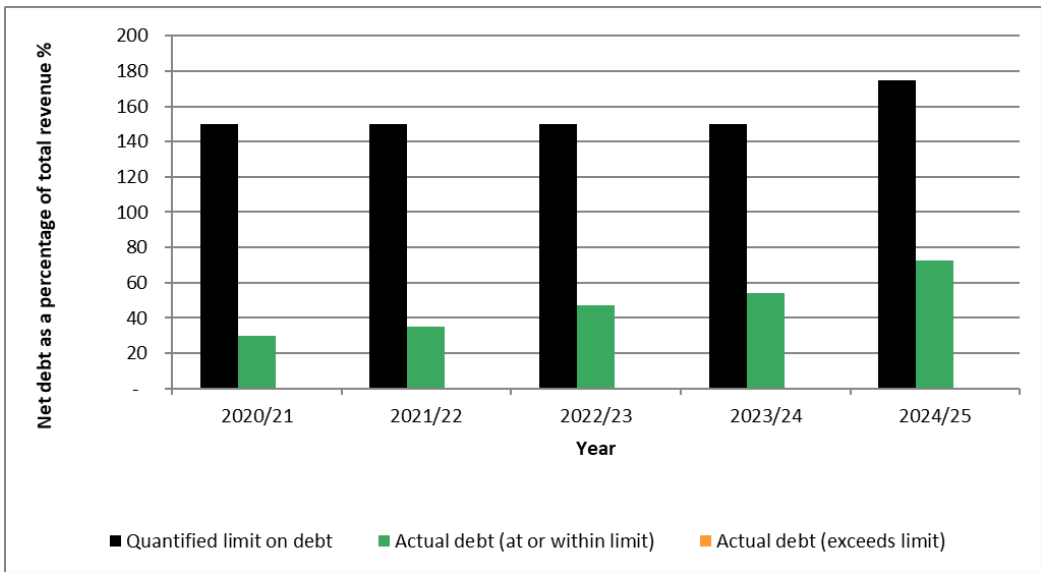
The Council meets the debt affordability benchmark if its actual borrowing is within the quantified limit on borrowing. The following graph compares the Council's actual borrowing with the quantified limit on borrowing stated in the Financial Strategy included in the Council's Long Term Plan.

2024-2034 LTP

The quantified limit is: Net external debt³⁵ as a percentage of total revenue³⁶ will not exceed 175%.

2021-2031 LTP

The quantified limit is: Net debt as a percentage of total revenue will not exceed 150%.



Note:

The results for 2020/21 and 2021/22 have been restated to 30% and 35% respectively (from 40% and 45%), as the previously reported calculations of net debt did not take into account term deposits and LFGA borrower notes, that reduce Council's net debt.

Comment:

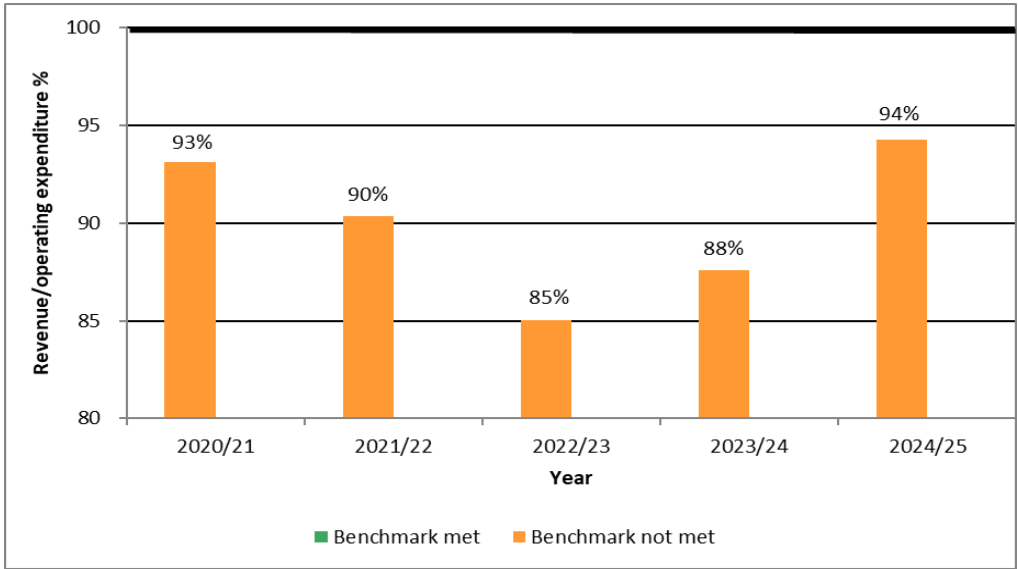
Council's net external debt as a percentage of total revenue sits at 73% at 30 June 2025 and has remained well below the policy limit for the last five years. The policy limit was increased to 175% in the 2024-2034 LTP to accommodate the significant future capital work planned in respect of the three water activities. 175% is considered by Council's key lender to be a prudent limit for a Council of our size and future growth prospects.

³⁵ Net external debt is defined as external debt less liquid financial assets and investments. Liquid financial assets and investments are defined as cash, bank deposits and any fixed interest and equity investments that are held for other than strategic purposes.

³⁶ Revenue is defined as earnings from rates, government grants and subsidies, user charges, interest, dividends, financial and other revenue. Revenue excludes non-government developer contributions and vested assets (including found assets and the revaluation of derivatives and assets).

Te pou taraawaho o te whakataurite i te tahua | **Balanced budget benchmark**

The following graph displays the Council’s revenue (excluding development contributions, financial contributions, vested and found 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.

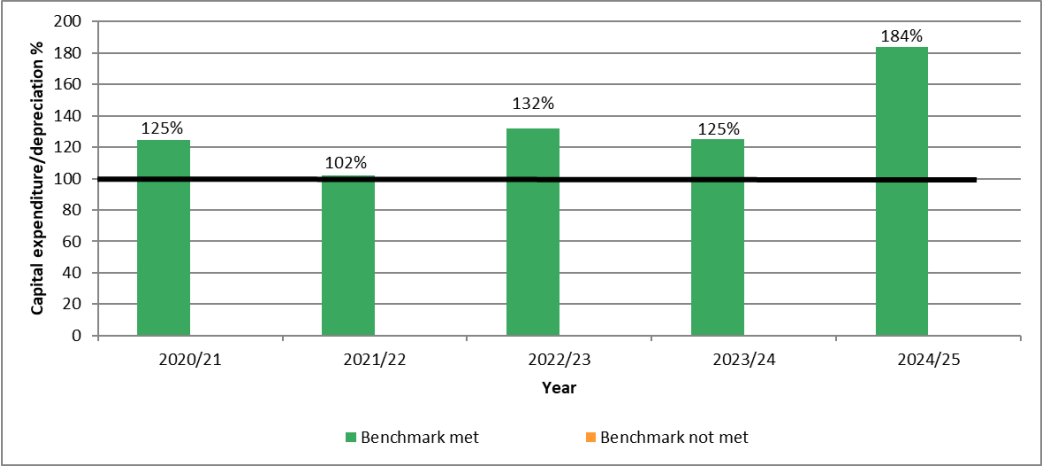


Comment:

In developing the budget for the 2024/25 financial year, Council budgeted a benchmark of 94% and resolved that it was prudent to not ‘balance the budget’ (i.e. operating expenses including depreciation would exceed operating revenue). Council elected to not fully fund depreciation on Roothing and Stormwater, but instead to fund at a level that would cover Council’s share of the expected spend on renewals. In addition, there are some community buildings that Council does not plan to fund the replacement of in the future. As such, revenue from rates was not budgeted to cover the full depreciation expense.

Te pou taraawaho o ngā whakaratonga whai take nui | **Essential services benchmark**

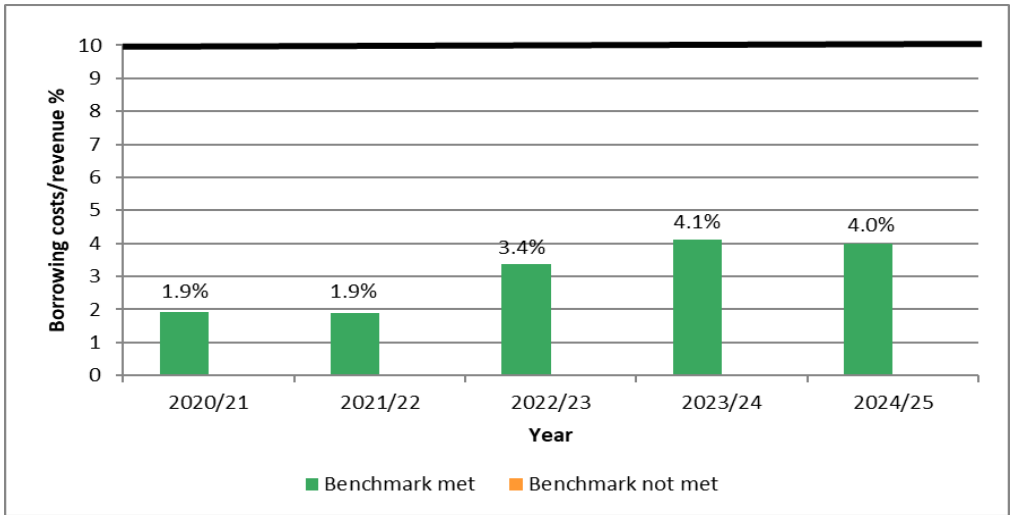
The following graph displays the Council’s capital expenditure on network services as a proportion of depreciation on network services. The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



Comment:
Council's capital spending is not programmed on a straight-line basis consistent with depreciation. Over the five years shown, the capital spend averages 134% of depreciation.

Te pou taraawaho o te tiaki nama | Debt servicing benchmark

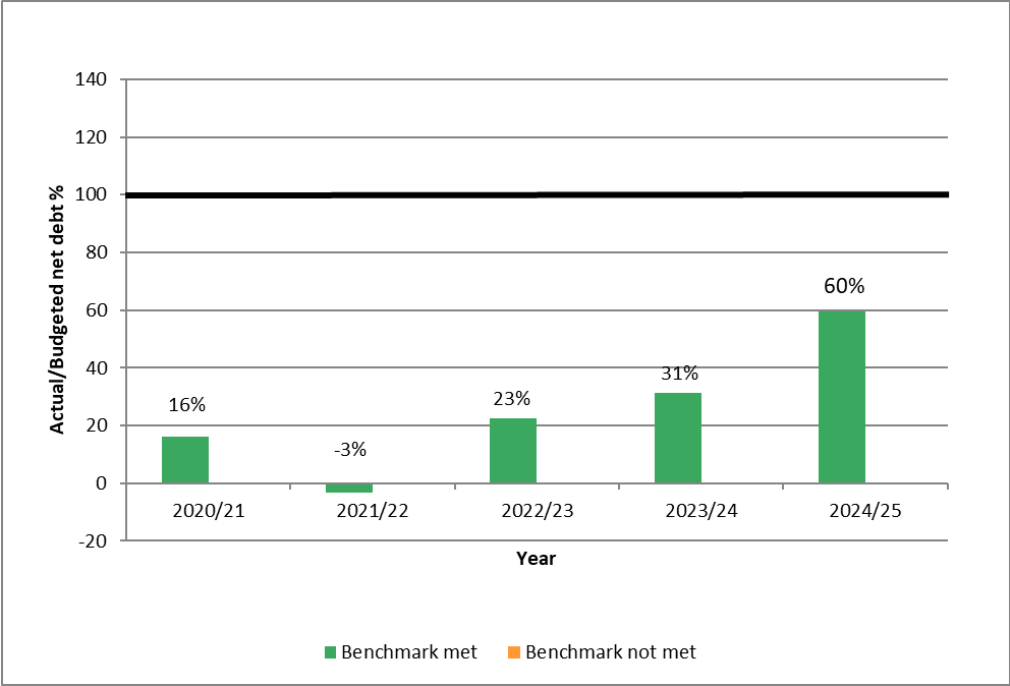
The following graph displays the Council’s borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment). Because Statistics New Zealand projects the Council’s population will grow 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.



Comment:
Council's borrowing costs are sustainable and well under the 10% limit.

Te pou taraawaho i ngā whakamātau nama | **Debt control benchmark**

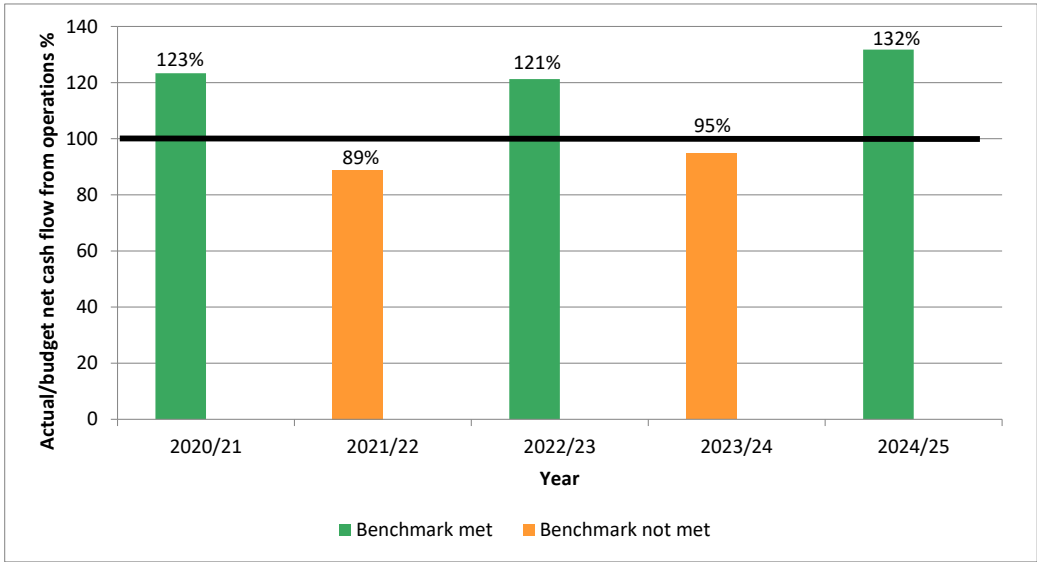
The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding receivables). The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Comment:
Debt over the last five years has been lower than budgeted due to delayed capital spending, and maturing investments/surplus cash have been used to repay debt or internally fund capital work. Council's investment in the Waikato Regional Airport has also increased significantly since the planned net debt was set out in the adopted LTPs.

Te pou taraawaho i ngā whakamātau whakahaere | Operations control benchmark

This graph displays the Council’s actual net cash flow from operations as a proportion of its planned net cash flow from operations. The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.



Comment:
In 2024/25, Council received an additional \$800,000 in Government funding that was budgeted to be received in 2023/24. Also significantly, Council received \$1.35 million in donations towards the Matamata Stadium project that was not included in the budget.

8

NGĀ RŌPŪ A TE KAUNIHERA COUNCIL CONTROLLED ORGANISATIONS

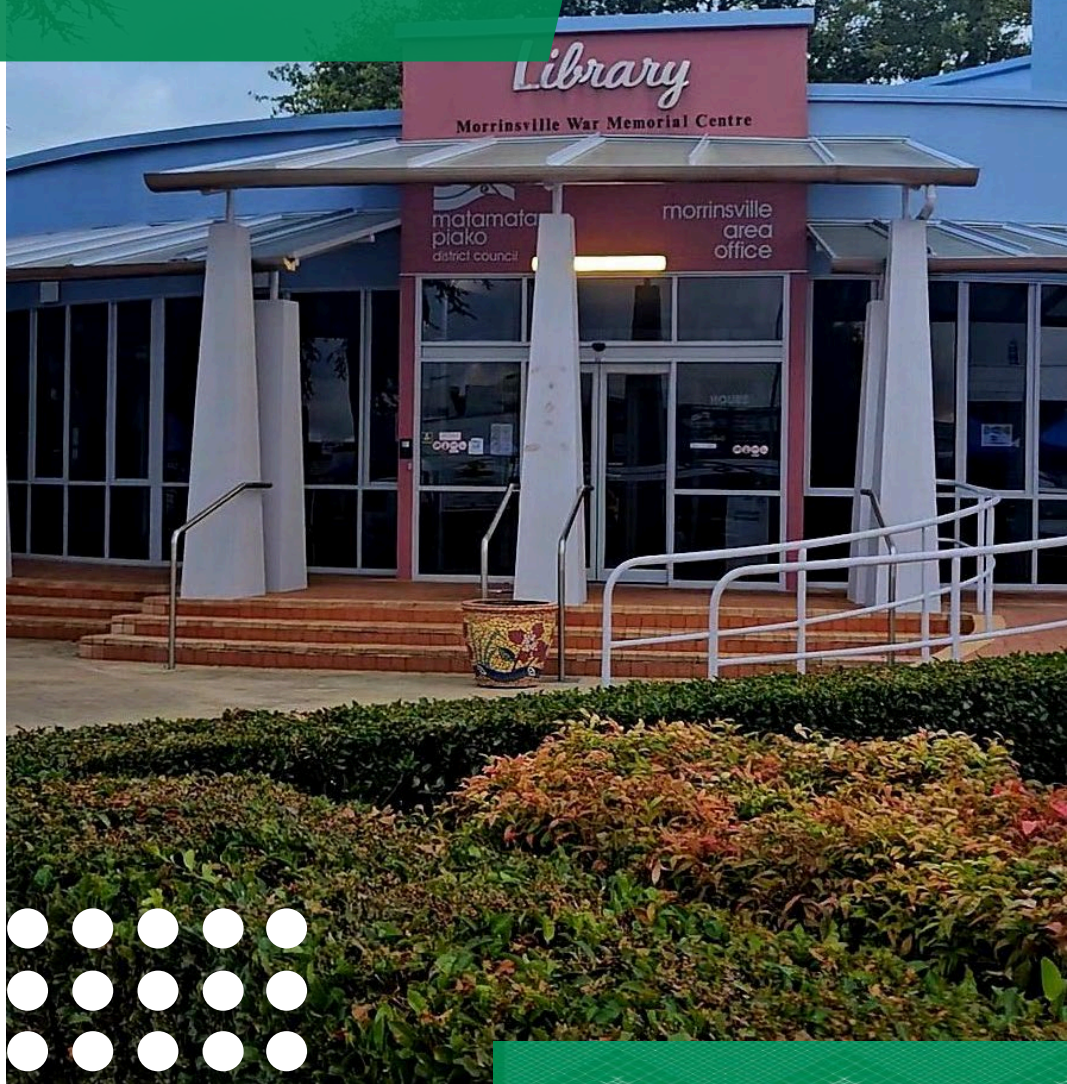


Photo of: Morrinsville Library

Item 8.5

Attachment A

Te whai wāhi ki Ngā Rōpū O Raro O Te Kaunihera me Ngā Rōpū o te Kaunihera

Involvement in Council Controlled Organisations and Council Organisations

Waikato Regional Airport Limited (WRAL)

WRAL is a Council Controlled Organisation, jointly owned by five local authorities: Hamilton City, Waikato District, Waipā District, Ōtorohanga District and Matamata-Piako District Councils. Matamata-Piako’s shareholding is 15.625%.

The objective of the Waikato Regional Airport Limited is:

- Operate an efficient, compliant and resilient airport
- Enhance the traveller experience
- Maintain a viable aeronautical business
- Maximise revenue diversification through its non-aeronautical business opportunities

WRAL non-financial and financial reporting

All earnings and profitability financial performance targets exclude the effect of other gains and losses unless otherwise stated. Free cash flow is defined in the Group’s dividend policy as the cash flow available after EBITDA including land sales, adjusted for the effect of interest expense and current tax expense, and general asset renewal and replacement capital expenditure. Metrics are denoted n/a (not applicable) if they were not set as performance metric in a particular year’s Statement of Intent.

Non-Financial Performance Target	Comments	Outcome	
		2025	2024
Zero WorkSafe notifiable accidents/injuries.	There were no notifiable incidents as defined in the Health & Safety at Work Act 2015 involving Group employees.	✓ Achieved	✓ Achieved
Operate a workplace that fosters employee wellbeing and improving organisational culture, as measured by the Employee Engagement Survey.	The annual staff engagement survey showed positive results in both years when measuring staff satisfaction with company culture, leadership, wellbeing and engagement.	✓ Achieved	✓ Achieved
To achieve Airport Certification Standards as required by the Civil Aviation Authority (CAA) as evidenced by CAA audit reports.	The airport continues to meet all relevant CAA certification standards including the increased requirements associated with resumption of international air services during 2025.	✓ Achieved	✓ Achieved
Ensure airport is operationally available for all scheduled passenger services (except for uncontrollable events).	There have been no incidences of scheduled flights being operationally impacted by controllable events.	✓ Achieved	✓ Achieved
Assist airlines to identify opportunities to increase flight schedules and passenger numbers.	The airport secured new scheduled routes during both years including Jetstar services to Sydney and Gold Coast in 2025 and Sun Air to Whangarei in 2024.	✓ Achieved	✓ Achieved
Identify and activate new development opportunities within the general aviation sector.	The airport continued to pursue opportunities to tenant the former flight school training centre including development of an aero-medical hub during 2025.	✓ Achieved	✓ Achieved
Position and protect the airport as an efficient, cost effective international port.	The airport continues to position itself to be an international airport by holding relevant Security, Customs and	✓ Achieved	✓ Achieved

Non-Financial Performance Target	Comments	Outcome	
		2025	2024
	Biosecurity approvals to receive international flights. The airport maintains itself an efficient and cost-effective port through optimising and enabling infrastructure for multiuse scenarios, such as a single airport terminal that can be used for domestic and international operations.		
Remain collaborative with local authorities and central government agencies for joint infrastructure and transport initiatives.	The airport entered into agreements and joint investment around future three waters and roading infrastructure in 2024 and is working with central government to position the airport as an upper North Island diversion/alternate airport by seeking its support for protection of the Runway extension designation.	✓ Achieved	✓ Achieved
Complete construction of airport infrastructure to support property development and optimisation.	This metric was not set for the 2025 Statement of Intent as the development has been deferred until at least 2027.	N/A	✗ Not achieved
Develop a MOU with local iwi organisations that provides for a collaborative relationship to future developments that will embrace Te Ao Māori principles and celebrating the rich cultural history of our rohe.	This metric was not set for the 2025 Statement of Intent.	N/A	✗ Not achieved
Reduce Group electricity purchases by at least 20% on prior year levels (measured in kWh used) upon commissioning of the first stage of the solar farm development.	Due to a delay in commissioning the farm, this metric was not met in 2024 however the Airport achieved a 23% reduction on 2024 levels during 2025.	✓ Achieved	✗ Not achieved
Achieve accreditation to the Airport Council International's Airport Carbon Accreditation programme.	The Airport achieved Level 4 accreditation in 2024 (target: level 3). Level 4 was maintained during 2025 but the goal of advancing an application for Level 4+ was not met due to international air service resumption workstreams being prioritised.	✗ Not achieved	✓ Achieved
Reduce landfill waste through reduced usage of non-recyclable single-use materials and improved sustainable material usage in construction.	Airport food and beverage retail moved to using biodegradable and recyclable single use packaging, and construction contractors were engaged with commitments to recycle and re-use construction materials.	✓ Achieved	✓ Achieved
Complete detailed design for Stage One of the Northern Precinct Development	Design of Precinct North Stage One was consented by local authorities and construction had commenced by 2025 year end. Metric was not set for 2024.	✓ Achieved	N/A
Complete ecological management plan and commence development of ecological habitat compensation site.	Approval of the ecological management plan was granted by local authorities and development of the ecological compensation site had commenced by 2025 year end. Metric was not set for 2024.	✓ Achieved	N/A

2024/25 Financial Performance Target	2025			2024		
	Actual \$'000	Target \$'000	Met	Actual \$'000	Target \$'000	Met
Earnings performance targets						
Net surplus/(deficit) before tax <i>no less than</i>	4,057	2,000	✓	2,382	1,000	✓
Earnings before tax, interest, depreciation & amortisation (EBITDA) excl Land Sales <i>of at least</i>	5,955	4,800	✓	5,843	6,000	✗
Earnings before tax, interest, depreciation & amortisation (EBITDA) incl Land Sales <i>of at least</i>	10,541	8,500	✓	8,702	7,500	✓
Percentage of non-landing charges to total operating revenue <i>of at least</i>	65%	60%	✓	67%	60%	✓
Land Sales <i>of at least</i>	5,710	4,000	✓	3,623	3,000	✓
Interest coverage ratio <i>of at least</i>	n/a	n/a	n/a	3.9	3.0	✓
Free cash flow	482	1,400	✗	n/a	n/a	n/a
Cash flow and funding performance targets						
Net operating cash flow excl Land sales <i>of at least</i>	3,736	4,000	✗	1,499	6,000	✗
Net debt a <i>maximum of</i>	31,450	39,000	✓	22,790	35,000	✓
Shareholder value performance targets						
Shareholder funds to total assets <i>of at least</i>	81%	75%	✓	84%	75%	✓

Co-Lab

Co-Lab is a CCO solely owned by the 12 local authorities – Waikato Region, Hamilton City, Hauraki District, Matamata-Piako District, Ōtorohanga District, Rotorua District, South Waikato District, Western Bay of Plenty District, Thames-Coromandel District, Waikato District, Waipā District and Waitomo District. Matamata-Piako’s shareholding is 8.33%.

Council has one voting right out of the 12 Local Authorities. The Directors do not receive any fees or expenses for the work undertaken on behalf of Co-Lab.

Objectives:

The company was set up to provide Waikato Region councils with an umbrella vehicle to investigate, procure, develop and deliver shared services. Such services will be initiated under the umbrella of this company where a business case shows that they provide benefit to the (voluntary) council users by either improved levels of service, reduced costs, improved efficiency and/or increased value through innovation.

Co-Lab Performance Reporting³⁷

Strategic Goal	3-Year Objective	Annual KPI	Result 2024/25	Result 2023/24
GOAL 1: Shareholding Councils understand we provide them value	We know the value we provide shareholders has improved by 15%, by 30 June 2027* (baseline y/e 30 June 24). <i>*Based on the regional benefits of collaboration (not an individual councils’ benefits from collaboration)</i>	Year-on-year increase in the value we provide to councils.	FY24-25: \$11.4m in value we provide to councils as measured by our benefit analysis.	FY23-24: \$12.5m in value we provide to councils as measured by our benefit analysis.
	By 30 June 2027, 80% of shareholders agree they get value from Co-Lab.	80%+ of council survey respondents believe those Co-Lab services they received meet or exceed their expectations (evidenced by an annual survey).	FY24-25: 88% of council survey respondents believe those Co-Lab services they received met or exceeded their expectations (evidenced by an annual survey) in FY25. The survey response rate was 41% (350 were invited to participate with 142 responses received).	FY23-24: 84% of council survey respondents believed those Co-Lab services they received met or exceeded their expectations (evidenced by an annual survey) in FY24. The survey response rate was 41% (310 were invited to participate with 128 responses received).
GOAL 2: Deliver value by growing the scale of our shared service function	24 new instances of Co-Lab shared services being utilised, by June 2027. (baseline y/e 30 June 24)	Year-on-year increase in the utilisation of services we provide to councils.	FY24-25: New onboardings: <ul style="list-style-type: none">• 5 RATA Spaces and Places councils• 1 Smart Water – Watercare joined• 1 ECM – OtoDC joined• 1 Sampling & Analysis – Waikato Regional Airport joined• 1 Co-Lab Building Services – WBOP• 1 Professional Services Panel - WBOP	FY23-24: There were no new councils onboarded to shared services in FY23-24.
		Year-on-year increase in the number of	FY24-25: <ul style="list-style-type: none">• Introduced RATA Spaces & Places.	FY23-24: There were no new shared services introduced in FY23-24.

³⁷ For the full Annual Report, go to [Co-Lab Annual-Report2024-25](#)

Strategic Goal	3-Year Objective	Annual KPI	Result 2024/25	Result 2023/24
GOAL 3: Diverse, talented and motivated people work for us		services available to councils.	• Launched Co-Lab Building Services	
	All shareholders take up at least one additional shared service.	Year-on-year increase in the utilisation of services we provide to councils.	FY24-25: Measured as above.	FY23-24: There were no new councils onboarded to shared services in FY23-24.
	Maintain staff engagement above 85%.	Maintain staff engagement above 85%.	FY24-25: The engagement score was 86%. The survey response rate was 45% (49 were invited to participate with 22 responses received).	FY23-24: The engagement score was 87%. The survey response rate was 65% (48 were invited to participate with 31 responses received).
	Staff turnover is less than 15%.	Staff turnover is less than 15%.	FY24-25: 10.5% staff turnover.	FY23-24: 18.2%
	Our vacancies are filled by suitable candidates within 3 months. (baseline y/e 30 June 24)	Vacancies are filled by suitable candidates within 3 months.	FY24-25: The 1 position advertised was vacant for 2 months.	FY23-24: The positions advertised vacant for the following periods: • Communications Manager –1.5 months • Contracts Administrator – 1 month • Procurement Advisor – 1 month • Business Support Specialist – 1 month • WRTM Programme Manager – 3 months • Quality Systems Lead (WBCG) – 4 months

Hauraki Rail Trail Charitable Trust

The Hauraki Rail Trail Charitable Trust is a Council Controlled Organisation, created by Hauraki, Thames-Coromandel and Matamata-Piako District Councils, who each can appoint three trustees. Iwi in the three Districts can also appoint three trustees to the Trust. In 2017 Trust was exempted from reporting requirements under the Local Government Act 2002 and was reconfirmed in September 2023. The exemption is reviewed every three years.

The Trust’s purpose is generally to operate and facilitate the use and enjoyment of the Hauraki Rail Trail. The defined purposes of the Trust include the specific objectives of expanding the Hauraki Rail Trail where possible and maintaining the Hauraki Rail Trail to appropriate standards. The trust will oversee the operation and maintenance of the Hauraki Rail Trail by a commercial operator.

Te Panui o Te Tautukunga

Statement of Compliance and Responsibility

Compliance

Council and management of Matamata-Piako District Council confirm that all statutory requirements in relation to this Annual Report have been met including those outlined in the Local Government Act 2002, and the Local Government (Financial Reporting and Prudence) Regulations 2014.

Responsibility

The Council and management of Matamata-Piako District Council accept:

- Responsibility for the preparation and completion of the Annual Report and the related assumptions, estimates and judgements. The Council and management adopted the Annual Report as presented here on 17 December 2025.
- Responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of financial and performance reporting.
- In the opinion of the Council and management of Matamata-Piako District Council, the Annual Report for the year ended 30 June 2025 fairly reflects the financial performance, financial position, cash flows and service performance of the Matamata-Piako District Council.

Ash Tanner, Mayor

Manaia Te Wiata, Chief Executive Officer

17 December 2025

17 December 2025



te kaunihera ā-rohe o
matamata-piako
district council

**MATAMATA-PIAKO
PŪRONGO Ā-TAU
ANNUAL REPORT
SUMMARY 2024/25**



Photo of: Social Seating in Matamata

Item 8.5

Attachment B

Ngā Hua | Contents

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DRAFT

1

HE KUPU WHAKATAKI INTRODUCTION



Photo of: Open Stadium Matamata development

Tō Koutou Manuhuia | Message from the Mayor



Kia ora koutou,

I'm pleased to present the Matamata-Piako District Council Annual Report for the 2024–2025 year. This year has been one of steady progress and meaningful collaboration, as we continue to invest in the infrastructure and services that support our communities. Despite ongoing economic pressures, we've remained focused on delivering projects that matter - balancing affordability with long-term benefit.

One of the standout achievements this year has been the success of our food waste collection programme. A total of 486.47 tonnes of food waste was diverted from landfill to commercial composting. We also upgraded the roading network at the Waihou Refuse Transfer Station, making it more functional, tidy, and user-friendly – part of wider transfer station upgrades that are allowing us to divert a wider variety of recyclable materials from landfill.

Water infrastructure has been a major focus. In September 2024, we officially opened the Lockerbie Water Treatment Plant, boosting water security for Morrinsville. We've also made improvements to our river intake systems to ensure better compliance and continued delivery of high-quality water. In May 2025, local iwi blessed the site for the new Matamata Wastewater Treatment Plant, marking the beginning of a significant upgrade that will be completed by 2027/28.

In response to government legislation, Council consulted with our communities on the future of water services. Through public engagement and staff sessions across our towns, we decided to join Waikato Waters Limited - a Council Controlled Organisation formed with other Waikato councils. This legacy decision will deliver multiple benefits, including economies of scale and a resilient workforce long into the future - something we couldn't secure alone. It also allows us to retain local government ownership of our assets while responding to increasing infrastructure needs, tougher regulatory requirements, and rising compliance costs.

We are continuing to partner with community groups whose efforts add to the look and feel of our communities. These partnerships are helping to create vibrant, welcoming spaces that reflect the pride and creativity of our people.

We have also met the challenges of rising costs and changes to national legislation. The Government's Fast-track Approvals Act 2024 has shifted decision-making for certain large-scale projects away from councils, limiting community input depending on the process used. We continue to adapt to changes coming through from central government and seek the best outcomes for our communities.

We broke ground on the Open Country Stadium in Matamata, a collaborative project with Sport Waikato, the Ministry of Education, Matamata Futures Trust, and many others. The project is drawing national attention as a model of successful collaboration - shared capital investment followed by shared operational costs after opening this coming summer. It's a win for both ratepayers and taxpayers, and a sustainable model we're proud to be part of.



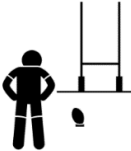









Smaller but meaningful improvements were made too - like upgraded signage at Te Aroha Domain and enhanced security at Te Aroha Cemetery gate entrances - ensuring our spaces remain welcoming and safe.

Reflecting on the past year, I am proud of our achievements and the progress we continue to make under challenging circumstances. These projects, big and small, are shaping a resilient, vibrant future for our district.



Adrienne Wilcock
Mayor as at 30 June 2025

Ō mātou whakatutukitanga | Our achievements

<p>We received 1315 Antenno requests.</p> <p> Antenno Be informed. Get involved.</p> <p>That's 3.6 per day!</p>	<p>We resealed over 60km of local roads.</p> <p></p>	<p>We looked after 715 hectares of parks and reserves.</p> <p></p>
<p>The Matamata Open Stadium build began.</p> <p></p>	<p>786 animal control enquiries were received and investigated.</p> <p></p>	<p>486.47 Tonnes of food waste was diverted from landfill.</p> <p></p>
<p>33,134 phone calls were handled by our customer service team.</p> <p></p> <p>That's 1,407 hours!</p>	<p>Our libraries held 621 events.</p> <p></p>	<p>Over \$23K of Pride of Place Grant funding was distributed between 16 community groups.</p> <p></p>
<p>The Lockerbie Water Treatment Plant opened.</p> <p></p>	<p>203 posts were made to Facebook</p> <p></p>	<p>Waharoa bus stops were upgraded and relocated</p> <p></p>

TŌ MĀTOU WHAKAKITENGA | OUR VISION

Matamata-Piako District is vibrant, passionate, progressive, where opportunity abounds.
'The heart of our community is our people, and the people are the heart of our community.'

Ngā hua ā-hapori | Community Outcomes

To achieve our vision, we have set out four, long-term priorities for Matamata-Piako. These priorities reflect what your Mayor and Councillors are aspiring to for you, your family and your neighbourhood. Based on those priorities, we have identified areas of work for Council to focus on within each activity group, which all contribute to some or all our outcomes. For more information on our priorities, please see our [Strategic Direction](#).



Outcome #1

He wāhi kaingākau ki te manawa | A place with people at its heart

Priorities

- Be the connector between community, iwi, NGOs and government agencies
- Prioritise community grants that enhance placemaking
- Create vibrant, welcoming town centres
- Strive for liveable, accessible, connected neighbourhoods



Outcome #2

He wāhi puawaitanga | A place to thrive

Priorities

- Seek opportunities to realise Matamata-Piako's economic potential
- Support and encourage quality, sustainable and varied development
- Invest in the right infrastructure at the right time



Outcome #3

He wāhi e poipoi ai tō tātou taiao | A place that embraces our environment

Priorities

- Educate and exemplify continuous improvement in waste minimisation
- Create and maintain green and natural and open spaces
- Demonstrate and advocate for climate friendly and community resilient initiatives



Outcome #4

He wāhi whakapapa, he wāhi hangahanga | A place to belong and create

Priorities

- Genuine partnership with mana whenua
- Partner and plan for multi-purpose sporting, cultural and community hubs
- Support arts and heritage as an important part of our communities

Te Kaunihera | Council

Mayor and Councillors as at 30 June 2025

Mayor



Adrienne Wilcock

Matamata Ward



Caleb Ansell



James Sainsbury



Kevin Tappin



Sue Whiting

Morrinsville Ward



Sharon Dean



Bruce Dewhurst



Dayne Horne



Dep. Mayor
James Thomas

Te Aroha Ward



Sarah-Jane
Bourne



Peter Jager



Russell Smith

Te Toa Horopū ā
Matamata-Piako



Gary Thompson

Attachments

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2

TE RĀPOPOTANGA INENGA MAHI PERFORMANCE SUMMARY



Photo of: Re-opening of Tom Grant Drive Park - Matamata

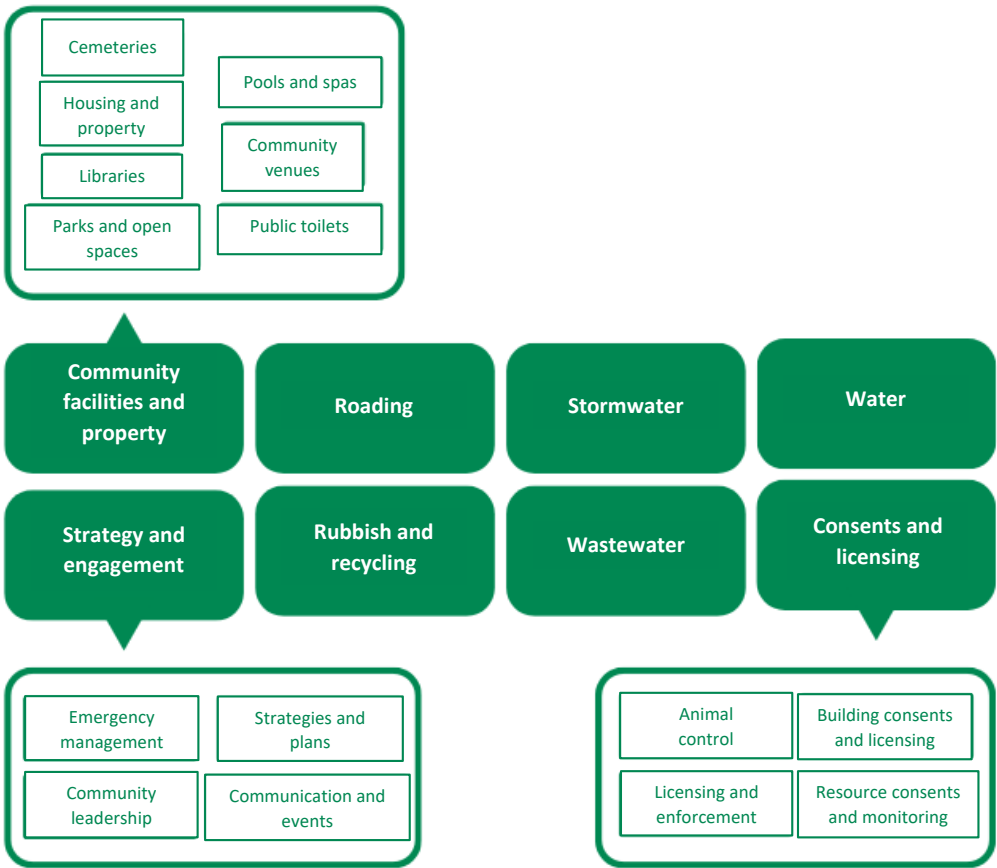
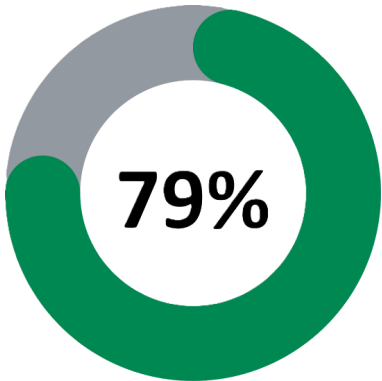
Te rāpopotanga inenga mahi

Performance summary

We use a mix of mandatory and non-mandatory measures so that our community can assess our performance. Council sets performance targets for all performance measures that tell the community the level of service Council is aiming to provide each year.

45 of the 57 performance measures were achieved in 2024/25, or in other words 79%. One of the 56 was not measured as it is measured triennially.

For more information on service performance, go to [Section 5](#) of the Annual Report.

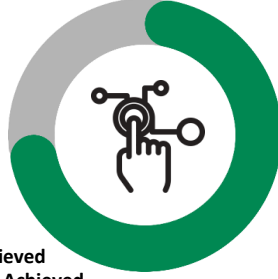


NGĀ WĀHI MĀNA ME NGĀ RAWA Ā-
HAPORI (HUI KATOĀ)
COMMUNITY FACILITIES AND PROPERTY



10 Achieved
2 Not Achieved

TE RAUTAKI ME TE
WHAKAWHITIWHITITI KŌRERO
STRATEGY AND ENGAGEMENT



7 Achieved
1 Not Achieved

NGĀ RORI
ROADING



4 Achieved
2 Not Achieved
1 Not Measured

TE PARA ME TE WHAKAHŌU
RUBBISH AND RECYCLING



4 Achieved
0 Not Achieved

TE WAIMARANGAI
STORMWATER



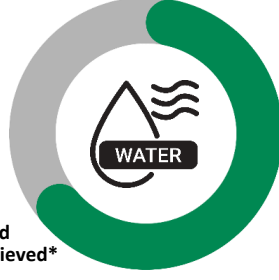
4 Achieved
0 Not Achieved

TE WAIPARA
WASTEWATER



6 Achieved
0 Not Achieved

TE WAI
WATER



6 Achieved
3 Not Achieved*

WHAKAAETNGA ME NGĀ RAIHANA
CONSENTS AND LICENSING



4 Achieved
3 Not Achieved

*One measure uses a different grading scale.
See the [Water Activity](#) for more information.

3 WHAKARĀPOPOTO AHUMONI FINANCIAL SUMMARY



Photo of: Shared pathway - Matamata

Whakarāpopoto ahumoni Financial Summary

Actual 2023/24 \$000		Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
Summary statement of comprehensive revenue and expense for the year ended 30 June			
89,819	Revenue	81,636	95,925
(79,064)	Expenses	(80,834)	(85,755)
(2,933)	Finance costs	(3,815)	(3,324)
7,822	Net surplus/(deficit)	(3,013)	6,846
Other comprehensive revenue and expense			
(847)	Financial assets at fair value through other comprehensive revenue and expense	-	6,037
(493)	Property, plant and equipment revaluation	21,801	247,721
(1,340)	Total other comprehensive revenue and expense	21,801	253,758
6,482	Total comprehensive revenue and expense	18,788	260,604
Summary statement of changes in equity for the year ended 30 June			
951,722	Balance at 1 July	977,212	958,204
6,482	Total comprehensive revenue and expense	18,788	260,604
958,204	Balance at 30 June	996,000	1,218,808

Statement of comprehensive revenue and expense

For the 2024/25 financial year, Council's revenue was higher than budgeted in several key areas. Additional funding and grants, including \$503,000 in Better-off funding and \$460,000 in Waste Levy subsidies, boosted income. Development contributions also exceeded expectations with major projects in Morrinsville and Matamata, and Council received \$8.9 million of vested assets from subdivision developments. Other revenue included \$1.35 million in donations towards the Matamata Open Country Stadium. Interest revenue was also higher than planned due to Council holding additional funds on term deposit from debt that was borrowed in advance.

On the other hand, some revenue sources were lower than expected. Fees and charges fell short in pools and spas, rental income, and wastewater trade agreements, though this was partly offset by higher building and consent activity. While rates revenue was slightly higher than budgeted, the main increase came from penalties and metered water rates.

In regard to Council's expenditure, personnel costs were lower due to staff vacancies and some positions not being filled, though this was partly offset by higher annual leave provisions. Finance costs were also below budget because key wastewater projects were delayed, resulting in less borrowing than planned. However, other expenses were significantly higher, including increased costs for rubbish and recycling contracts, insurance premiums, aquatic facilities and building maintenance, and a loss on disposal of assets. A \$1.67 million accounting loss was also recorded on Council's interest rate swap portfolio due to falling swap rates.

Other comprehensive revenue and expense significantly strengthened Council's balance sheet due to major asset revaluations.

The value of Council's investment in Waikato Regional Airport rose by \$6 million, reflecting growth in the company's investment property portfolio.

Land, roading, and three water assets were revalued at 30 June 2025, with land increasing by \$74.9 million (since the last revaluation in 2020), and roading and three water assets increasing by \$138.5 million and \$34.8 million respectively. These valuations highlight the rising cost of replacing essential network assets. This means that future renewals and upgrades are likely to be more expensive, which continues to put pressure on future rates.

Actual 2023/24 \$000		Long Term Plan 2024/25 \$000	Actual 2024/25 \$000
Summary statement of financial position as at 30 June			
32,600	Current assets	21,196	30,940
1,009,381	Non-current assets	1,084,960	1,291,250
1,041,981	Total assets	1,106,156	1,322,190
29,566	Current liabilities	27,044	30,488
54,211	Non-current liabilities	83,112	72,894
83,777	Total liabilities	110,156	103,382
479,965	Accumulated funds	469,194	484,758
478,239	Other reserves	526,806	733,514
958,204	Equity	996,000	1,218,808
Summary statement of cash flows for the year ended 30 June			
18,540	Net cash flows from operating activities	15,406	20,295
(32,019)	Net cash flows from investing activities	(61,911)	(42,569)
20,500	Net cash flows from financing activities	41,939	19,500
7,021	Net increase/decrease in cash held	(4,566)	(2,774)
4,432	Opening cash balance	4,907	11,453
11,453	Closing cash balance	341	8,679

Statement of financial position

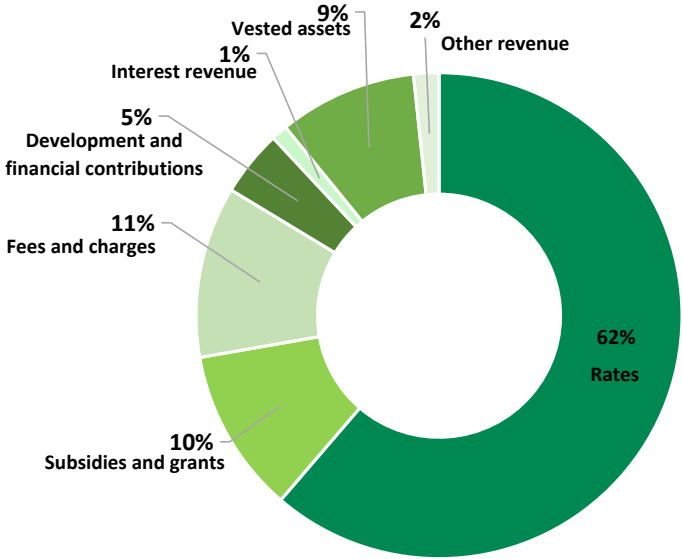
Current assets were significantly higher than budget, largely due to \$13.5 million in term deposits held to pre-fund upcoming debt maturities, and higher cash balances including \$1.5 million set aside to meet legislative contractor retention requirements.

Non-current assets were well above budget, driven by major revaluations of land, roading, and three waters infrastructure, which together added \$248.9 million to Council’s asset base. Assets vested through subdivision development also exceeded expectations, and Council’s investment in Waikato Regional Airport increased by \$6 million, reflecting growth in the airport company’s property portfolio.

Current liabilities were higher than budgeted, mainly due to the timing of project and contract payments, increased staff leave provisions, and a higher level of rates received in advance. In contrast, non-current liabilities were lower than expected. While \$13.5 million was borrowed to pre-fund maturing debt, slower progress on capital projects and stronger cashflows from development contributions, grants, and donations reduced the need for further borrowing.









Overall, Council’s balance sheet remains healthy. Higher asset values strengthen the district’s long-term position but also highlight the rising costs of maintaining and renewing critical infrastructure. Careful financial planning will be required to manage these future costs while balancing the impact on rates.

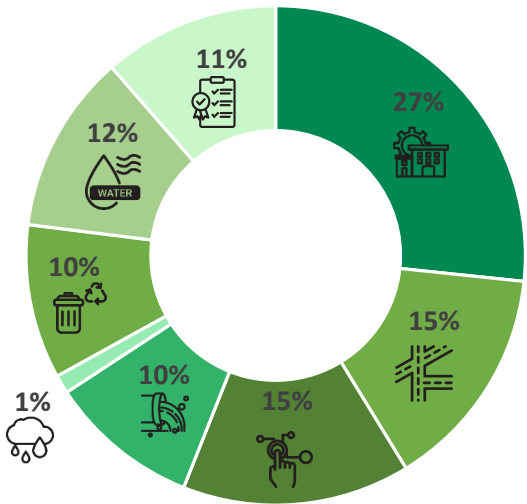
Nō whea ngā pūtea a te Kaunihera? | Where did Council get money from?











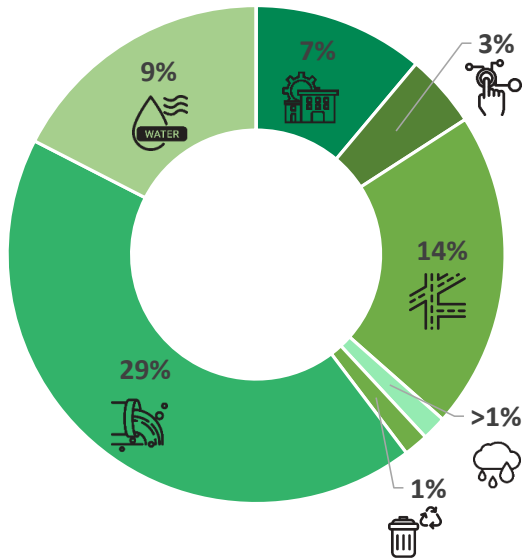
Revenue by Sources	%	\$000
Rates	62%	59,206
Subsidies and grants	10%	9,492
Fees and charges	11%	11,019
Development and financial contributions	5%	4,669
Interest revenue	1%	1,035
Vested assets	9%	8,878
Other revenue	2%	1,626
Total revenue	100%	95,925

I pēwhea tā te Kaunihera whakapau i āna pūtea? | How did Council spend the money?

Operating Expenditure		%	\$000
	Community Facilities and Property	27%	17,791
	Strategy and Engagement	15%	9,740
	Roading	15%	9,849
	Rubbish and Recycling	10%	6,515
	Stormwater	1%	801
	Wastewater	10%	6,675
	Water	12%	7,749
	Consents and Licensing	11%	7,617
Total		100%	66,737



Capital Expenditure		%	\$000
	Community Facilities and Property	7%	4,949
	Strategy and Engagement	3%	2,113
	Roading	14%	9,210
	Rubbish and Recycling	1%	521
	Stormwater	>1%	296
	Wastewater	29%	19,326
	Water	9%	5,760
	Consents and Licensing	0%	-
Total			42,175



Tō rohe | Your District

Area 175,477 hectares	2022/23	2023/24	2024/25
Number of electors (enrolled)*	24,407	26,087	26,165
Number of rating units**	15,995	16,424	16,660
Value of improvements**	\$7,325,667,796	\$7,444,941,799	\$7,544,090,338
Net land value**	\$12,344,004,651	\$12,512,505,401	\$12,447,478,360
Total capital value**	\$19,669,672,450	\$19,957,447,200	\$19,991,568,698
Total rates***	\$41,210,000	\$47,160,000	\$54,153,000
Average total rates per rating unit	\$2,576	\$2,871	\$3,250

* From Electoral Commission website (as at 31 July 2024).

** At the end of the preceding financial year.

*** Excludes metered water rates, targeted rates from industries, lump-sum contributions and penalties

Contingencies

Te Aroha wastewater resource consent

Under the resource consent issued by Waikato Regional Council for the Te Aroha Wastewater Treatment Plant during 2016, if Council fails to meet annual nitrate discharge conditions as per the consent, then an annual sum of \$15,000 will be payable to the local Wetlands Trust.

New Zealand Mutual Liability Riskpool scheme

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

Local Government Funding Agency

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 local and foreign currency rating from Fitch Ratings of AA+, and from Standard and Poor's a rating of AA+ for local currency and AAA for foreign currency.

As at 30 June 2025, LGFA has 30 local authority shareholders and Matamata-Piako District Council is one of 72 guarantors of the LGFA. Together with the other shareholders and guarantors, Council is a guarantor of all of LGFA's borrowings. At 30 June 2025, LGFA had borrowings totalling \$25.5 billion (2024: \$23.0 billion).

The LGFA's borrowing of \$25.5 billion is made up of the following:

	\$'000
Fair value of bonds on issue	23,427,392
Accrued interest on bonds on issue	155,343
Bills on issue	1,610,538
Accrued interest on bills on issue	(5,528)
Treasury stock lent to counterparts under bond repurchase agreements	341,756

Financial reporting standards require 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. Council considers the risk of LGFA defaulting on repayment of interest or capital to be very low on the basis that:

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

Events after balance date Penica to share disclosure

Water services reform

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

Te Pānui Whākinga Mō Te Tau Mutunga O 30 Hune 2025 Annual Report Disclosure Statement for Year Ending 30 June 2025

Te kaupapa o tēnei pānui ā-pūtea? | What is the purpose of this statement?

The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. The Council is required to include this statement in its Annual Report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information including definitions of some of the terms used in this statement.

Te pou taraawaho o te whai pūtea ki te rēti | Rates affordability benchmark

The Council meets the rates affordability benchmark if:

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

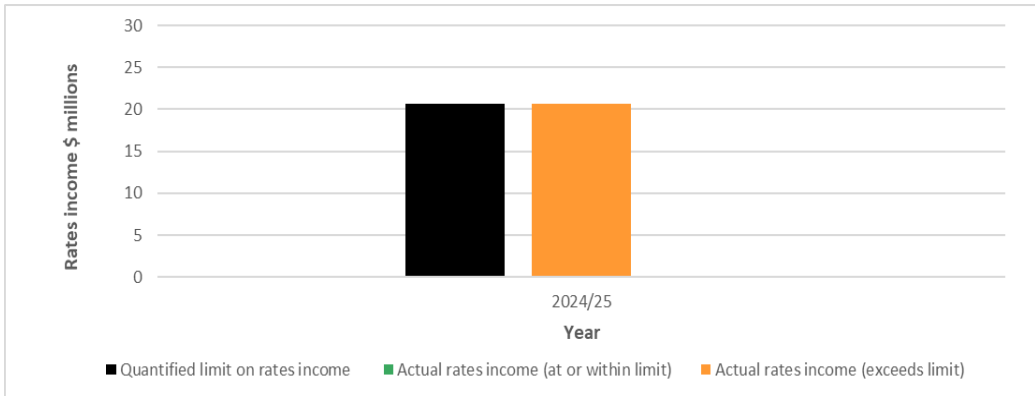
Whai pūtea (whiwhinga pūtea) ki te rēti | Rates (income) affordability

The following graphs compare 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 (LTP). The first graphs show the quantified limits on rates adopted in the 2024-2034 LTP, which changed from the quantified limit on rates from the 2021-2031 LTP, shown in the later graph.

2024-2034 LTP

The quantified limits from the financial strategy included in the 2024-2034 LTP are:

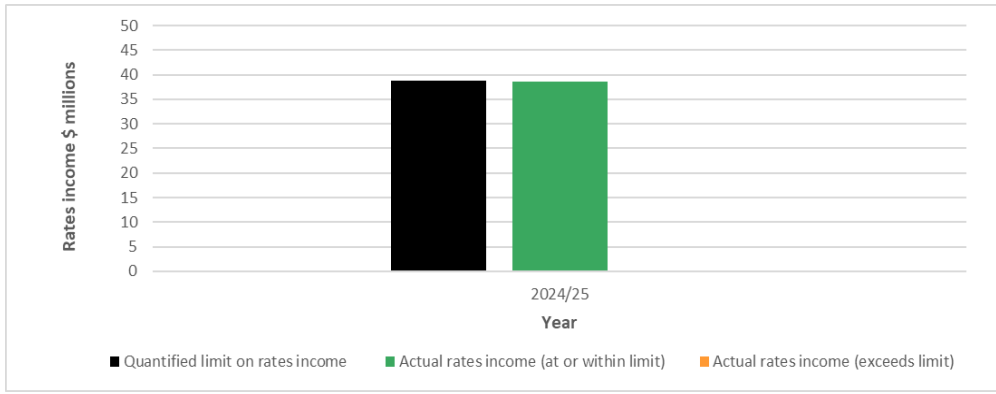
1. Rates income for **three water activities** (including metered water) will not increase by more than 25% year one, 11% years two and three and thereafter will not increase by more than 7%.



Comment:

Actual rates income for three waters activities was \$20.7 million compared to a limit of \$20.6 million. The reason the limit was exceeded is that rates income from metered water was \$125,000 more than estimated for the year.

2. Rates income for **other rate funded activities** will not increase by more than 12% in year one, and thereafter will not increase by more than 5%.

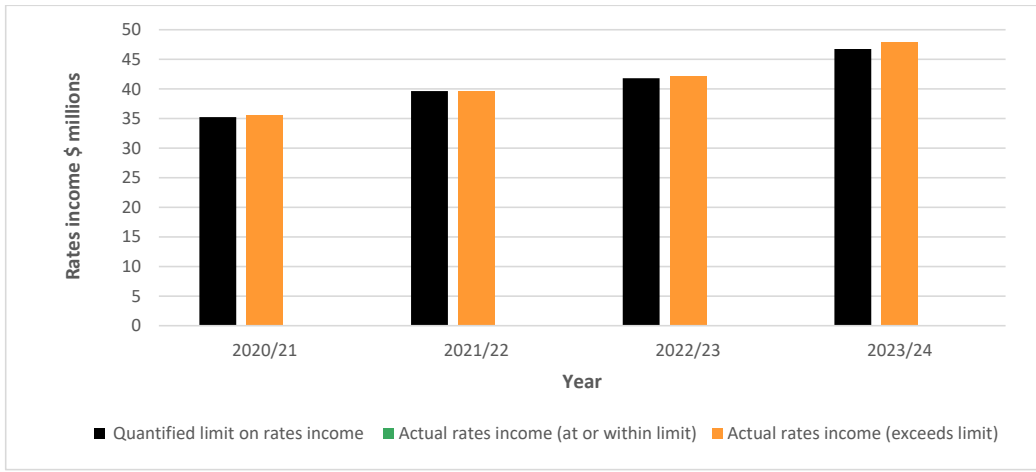


Comment:

Actual rates income for all other rates funded activities (excluding three waters) was \$38.5 million compared to a limit of \$38.8 million.

2021-2031 LTP

The quantified limit from the financial strategy included in the 2021-2031 LTP is: Annual rates income¹ will not increase by more than 6%, other than for year 1 (2021/22) and year 3 (2023/24) where the forecast increases are 11.73% and 11.81% respectively.



Comment:

The limit on rates income for 2023/24 was set as part of the 2021 LTP process at \$46.753 million. Actual rates income (excluding penalties and metered water revenue) for 2023/24 was \$47.841 million. Cost escalations over recent years resulted in Council taking the decision to adopt a rate increase above the limit set, at a level that would sustain current service levels. In previous years, the rates have exceeded the limit set due to higher growth in the rating base than expected.

¹ For the purposes of this calculation, rates revenue excludes penalties (which are not budgeted for) and the rate revenue from metered water supplies (the majority of which came from a few large industrial users). These items are excluded, as the level of revenue received is not within Councils' direct control.

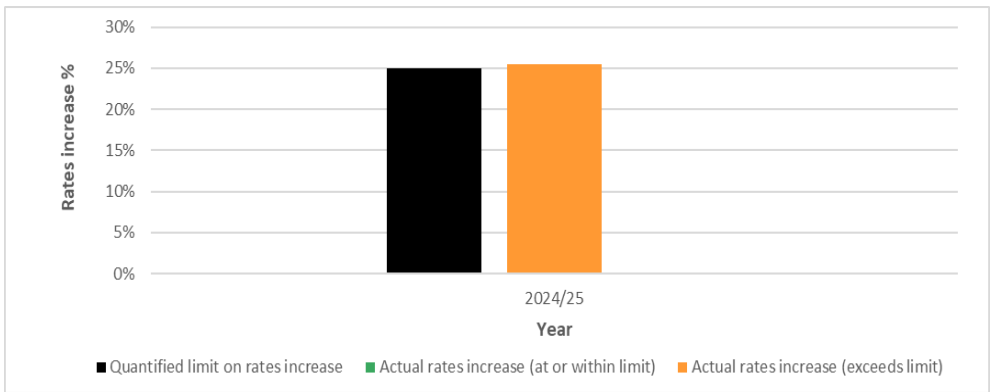
Whai pūtea (pikitanga) ki te rēti | Rates (increases) affordability

The following graph compares the Council’s actual rates increases with a quantified limit on rates increases included in the financial strategy in the Council’s Long Term Plan. The first graphs show the quantified limits on rates increases adopted in the 2024-2034 LTP, which changed from the quantified limit on rates increases from the 2021-2031 LTP, shown in the later graph.

2024-2034 LTP

The quantified limits from the financial strategy included in the 2024-2034 LTP are:

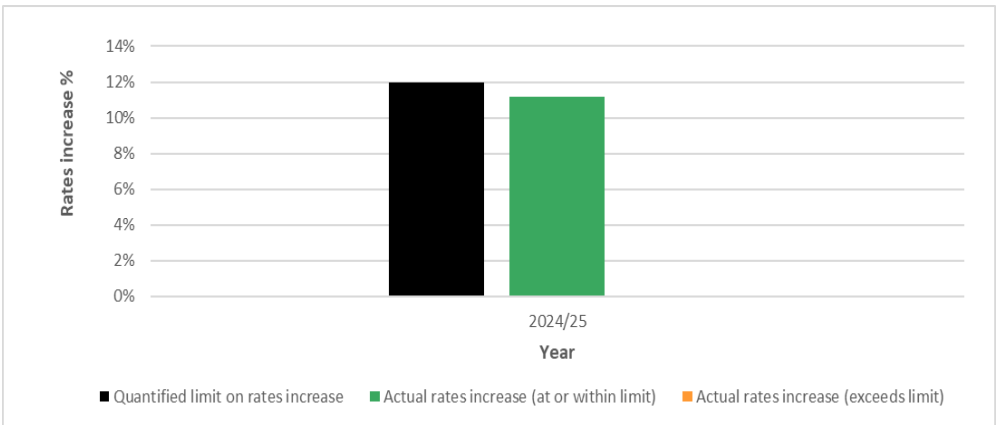
1. Rates increases for **three water activities** (including metered water) will not increase by more than 25% year one, 11% years two and three and thereafter will not increase by more than 7%.



Comment:

Actual rate increases for three waters activities was 25.5% compared to a limit of 25.0%. The reason the limit was exceeded is that rates income from metered water was \$125,000 more than estimated for the year.

2. Rates increases for **other rate funded activities** will not increase by more than 12% in year one, and thereafter will not increase by more than 5%.

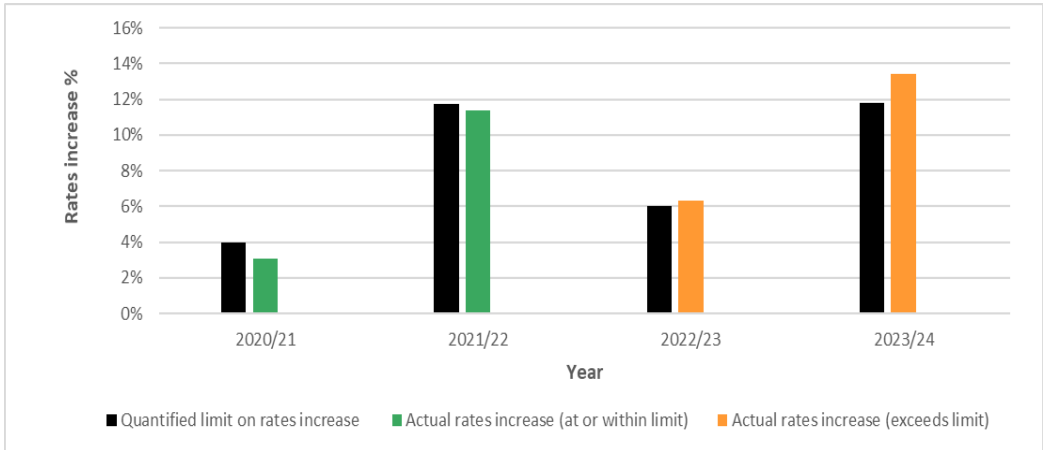


Comment:

Actual rate increases for all other rates funded activities (excluding three waters) was 11.2% compared to a limit of 12.0%

2021-2031 LTP

The quantified limit from the financial strategy included in the 2021-2031 LTP is: Annual rates increases² will not be more than 6%, other than year 1 and 3 where the limits are set at 11.73% and 11.81% respectively.



Comment:

The actual rates increase (excluding penalties and metered water revenue) for 2023/24 was 13.4%, compared to the Financial Strategy limit of 11.81%. A key driver of the significant planned increase for 2023/24 was the change in how Council's kerbside collection service was funded. September 2023 saw Council move away from the use of rubbish bags (purchased by the user at a rate intended to subsidise the kerbside collection service) to the use of wheelie bins, and the funding of the service through a targeted rate. On top of this, significant cost escalations resulted in Council taking the decision to adopt a rate increase above the limit set, at a level that would sustain current service levels.

² For the purposes of this calculation, rates revenue excludes penalties (which are not budgeted for) and the rate revenue from metered water supplies (the majority of which came from a few large industrial users). These items are excluded, as the level of revenue received is not within Councils' direct control.

Te pou taraawaho o te whai pūtea ki te nama | Debt affordability benchmark

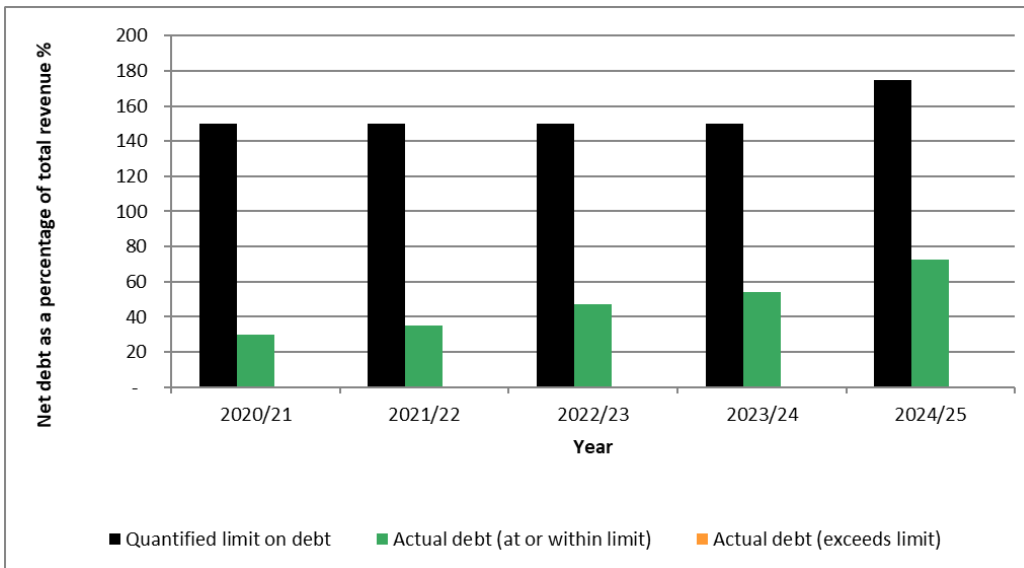
The Council meets the debt affordability benchmark if its actual borrowing is within the quantified limit on borrowing. The following graph compares the Council's actual borrowing with the quantified limit on borrowing stated in the Financial Strategy included in the Council's Long Term Plan.

2024-2034 LTP

The quantified limit is: Net external debt³ as a percentage of total revenue⁴ will not exceed 175%.

2021-2031 LTP

The quantified limit is: Net debt as a percentage of total revenue will not exceed 150%.



Note:

The results for 2020/21 and 2021/22 have been restated to 30% and 35% respectively (from 40% and 45%), as the previously reported calculations of net debt did not take into account term deposits and LFGA borrower notes, that reduce Council's net debt.

Comment:

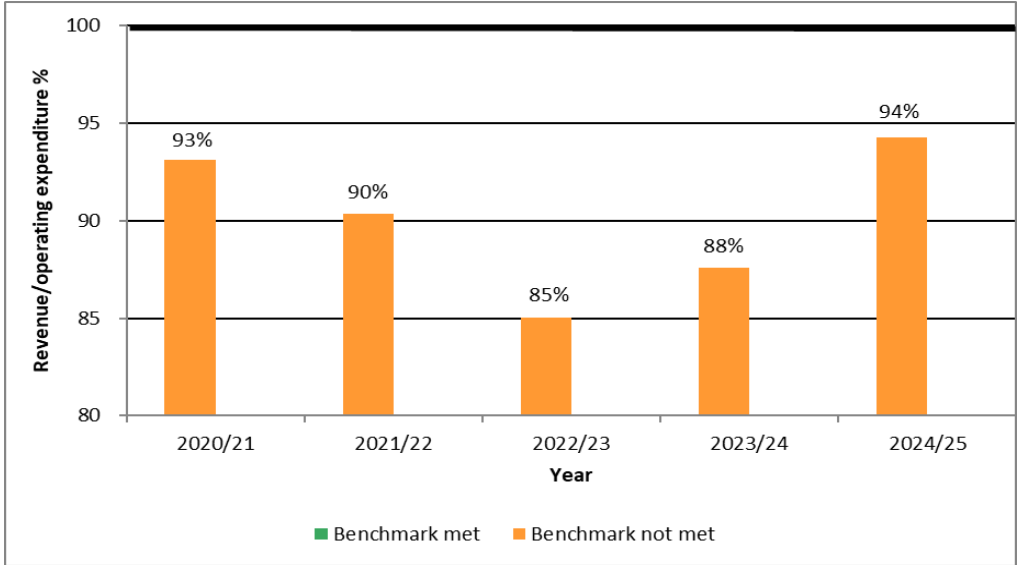
Council's net external debt as a percentage of total revenue sits at 73% at 30 June 2025 and has remained well below the policy limit for the last five years. The policy limit was increased to 175% in the 2024-2034 LTP to accommodate the significant future capital work planned in respect of the three water activities. 175% is considered by Council's key lender to be a prudent limit for a Council of our size and future growth prospects.

³ Net external debt is defined as external debt less liquid financial assets and investments. Liquid financial assets and investments are defined as cash, bank deposits and any fixed interest and equity investments that are held for other than strategic purposes.

⁴ Revenue is defined as earnings from rates, government grants and subsidies, user charges, interest, dividends, financial and other revenue. Revenue excludes non-government developer contributions and vested assets (including found assets and the revaluation of derivatives and assets).

Te pou taraawaho o te whakataurite i te tahua | **Balanced budget benchmark**

The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested and found 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.

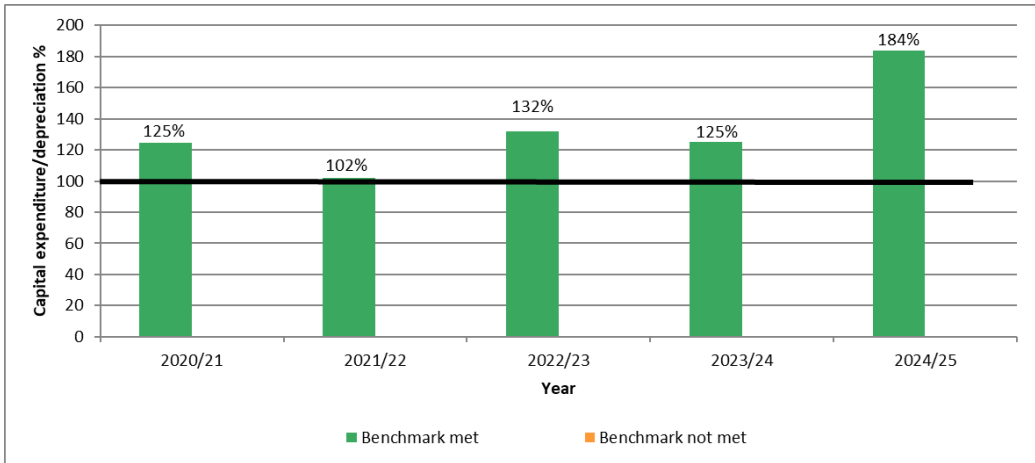


Comment:

In developing the budget for the 2024/25 financial year, Council budgeted a benchmark of 94% and resolved that it was prudent to not 'balance the budget' (i.e. operating expenses including depreciation would exceed operating revenue). Council elected to not fully fund depreciation on Roding and Stormwater, but instead to fund at a level that would cover Council's share of the expected spend on renewals. In addition, there are some community buildings that Council does not plan to fund the replacement of in the future. As such, revenue from rates was not budgeted to cover the full depreciation expense.

Te pou taraawaho o ngā whakaratonga whai take nui | **Essential services benchmark**

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

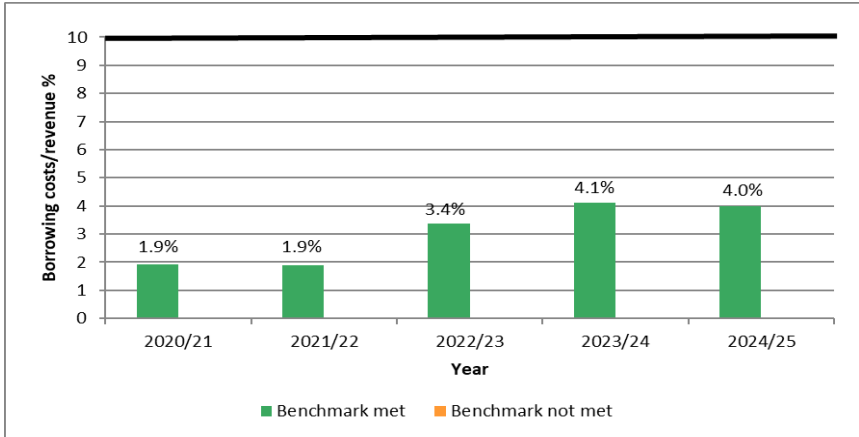


Comment:

Council's capital spending is not programmed on a straight-line basis consistent with depreciation. Over the five years shown, the capital spend averages 134% of depreciation.

Te pou taraawaho o te tiaki nama | Debt servicing benchmark

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

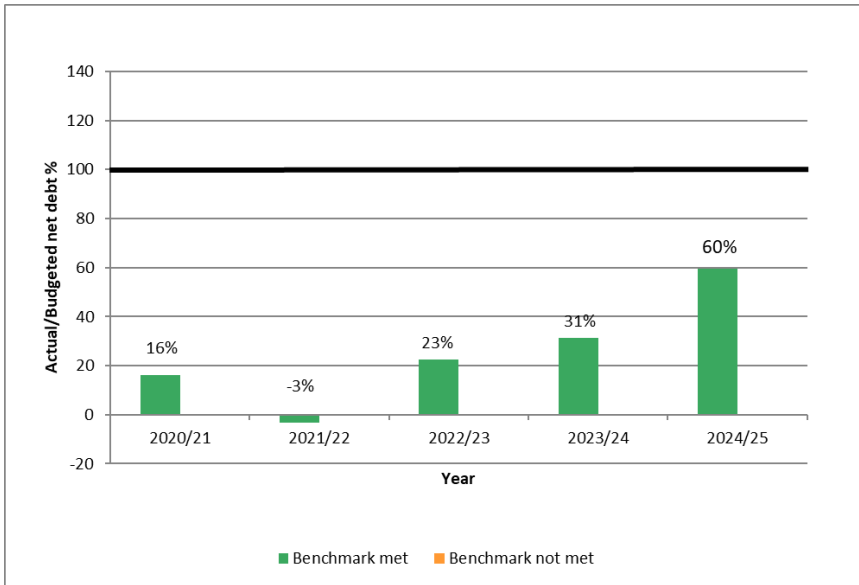


Comment:

Council's borrowing costs are sustainable and well under the 10% limit.

Te pou taraawaho i ngā whakamātau nama | Debt control benchmark

The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding receivables). The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.

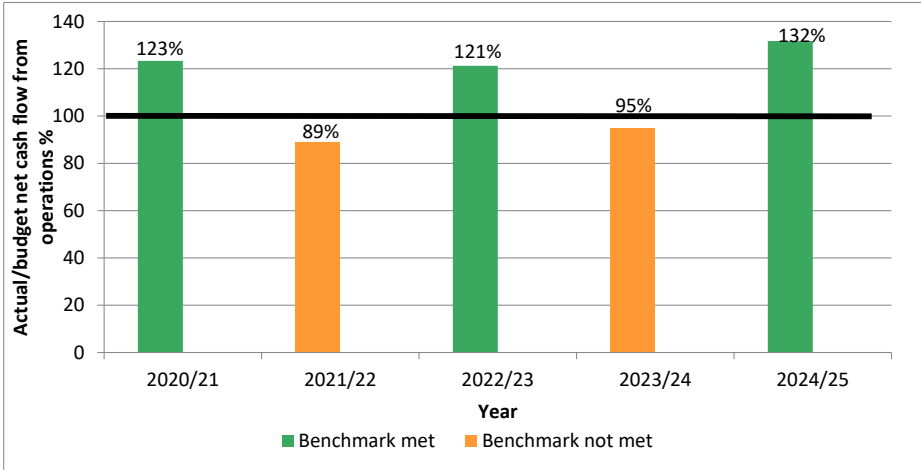


Comment:

Debt over the last five years has been lower than budgeted due to delayed capital spending, and maturing investments/surplus cash have been used to repay debt or internally fund capital work. Council's investment in the Waikato Regional Airport has also increased significantly since the planned net debt was set out in the adopted LTPs.

Te pou taraawaho i ngā whakamātau whakahaere | Operations control benchmark

This graph displays the Council's actual net cash flow from operations as a proportion of its planned net cash flow from operations. The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.



Comment:

In 2024/25, Council received an additional \$800,000 in Government funding that was budgeted to be received in 2023/24. Also significantly, Council received \$1.35 million in donations towards the Matamata Stadium project that was not included in the budget.

Te Panui o Te Tautukunga

Statement of Compliance and Responsibility

Compliance

Council and management of Matamata-Piako District Council confirm that all statutory requirements in relation to this Annual Report have been met including those outlined in the Local Government Act 2002, and the Local Government (Financial Reporting and Prudence) Regulations 2014.

Responsibility

The Council and management of Matamata-Piako District Council accept:

Responsibility for the preparation and completion of the Annual Report and the related assumptions, estimates and judgements. The Council and management adopted the Annual Report as presented here on 17 December 2025.

Responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of financial and performance reporting.

In the opinion of the Council and management of Matamata-Piako District Council, the Annual Report for the year ended 30 June 2025 fairly reflects the financial performance, financial position, cash flows and service performance of the Matamata-Piako District Council.

Ash Tanner, Mayor

Manaia Te Wiata, Chief Executive Officer

17 December 2025

17 December 2025

This summary has been prepared in accordance with PBE FRS 43 (summary financial statements), and does not include all of the information provided in the full Annual Report, and for this reason cannot be expected to provide a complete understanding of Council's performance as provided by the Annual Report. The financial statements contained in the Annual Report Summary comply with GAAP (Generally Accepted Accounting Practice). The financial statements in the Annual Report Summary have been prepared in accordance with Tier 1 Public Benefit Entity (PBE) Accounting Standards. The Annual Report Summary has been audited by our independent auditors, Audit New Zealand, on behalf of the Auditor-General. They have issued an unmodified audit opinion. The financial statements and this summary were authorised for issue by Council on 8 October 2025. The Annual Report Summary 2024/25 is available to view at our offices or libraries in Matamata, Morrinsville and Te Aroha. If you would like a copy of the Annual Report Summary you can download it at mpdc.govt.nz. Specific disclosures included in the summary financial statements have been extracted from the full financial statements.

4

TE PŪRONGO Ā TE ŌTITA MOTUHAKE INDEPENDENT AUDITOR'S REPORT



Photo of: Mabel the Mega Cow

Insert Audit opinion

Item 8.5

Attachment B

