



Annual Report

2020/21

Summary

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Kaimatarau Rd

GLEN OPOU 3KM TO STATE HIGHWAY 1

Banks Rd
RONGOTEA 2KM


45

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A copy of the **full report** can be obtained from:

 website www.mdc.govt.nz

 Feilding Library and our offices at
135 Manchester Street Feilding

Introduction & audit

Wāhanga Tuatahi: Te whakatakinga me te tātari kaute

Our achievements — Joint message from the Mayor Helen Worboys and Chief Executive Shayne Harris

He kupu ngātahi a Kahika Helen Worboys, me Shayne Harris, te Tumu Whakarae

Once again, we are proud of what our MDC team has achieved in the last year. In spite of the uncertainty created by COVID-19 we have made excellent progress on our capital work programme and met 78.9% of our performance targets. According to our annual residents' survey, community satisfaction with Council's overall performance sits at 81% for the 2020/21 year. This is an outstanding result and demonstrates Council's dedication to providing services and support for our community.

Between 1 July 2020 and 30 June 2021, we issued 653 building consents and 721 code of compliance certificates and completed 6,767 building inspections.

We processed 181 Land Use consents and 156 subdivision consents.

We completed 53km of reseals and hundreds of other roading and footpath maintenance projects, upgrades and other improvements across the District. We've also made good progress on the cycleway along Campbell Road which will form part of the Feilding to Palmy Cycleway.

In spite of resourcing delays due to the pandemic, we have almost completed the playground upgrade at Kōwhai Park. The playground will open in the spring of 2021.

We've installed new floodlights at Victoria Park that will enable additional mid-week training areas for winter sporting codes.

In February Council adopted its Community Facilities Strategy which provides a framework for future decision-making and investment in community and recreational facilities across the District. We are already underway with assessments of some Council-owned community halls to determine where we should prioritise spending to bring the priority halls up to scratch.

With plans progressing for the Regional Distribution Hub on Railway Road, the Kawakawa Industrial Zone needs to be ready to accommodate more local industry. Council is committed to the Turners Road extension, which will link the existing Turners Road to Kawakawa Road to help facilitate the development of industrial zoned land in this area (Precinct 5).

During the year we advertised surplus Council land on Kawakawa Road and South Street, Feilding, in the Special Development Zone. Council has successfully reached agreements for the majority of the proposed sections. The development of this land is attracting new businesses and will boost the commercial amenity within this locality.

We have been working with owners of earthquake prone priority buildings in the Feilding CBD to find ways to assist them with their strengthening work. We successfully introduced building owners to Seismic Performance Ltd, who use a more cost effective approach to strengthening buildings.

Council has been working with our community and Horizons Regional Council to introduce an around-Feilding bus service (the Orbiter) to work in conjunction with the Palmy to Feilding commuter service. In the last year this has involved the development of the service, as well as securing funding through Horizons' Long Term Plan 2021-31. The Orbiter service will kick off in January 2022.

In 2020, Council was informed by GNS Science that the Raouterangi Faultline that runs along West Street had been reclassified as an active fault line with a recurrence interval rate of between 5,000 and 10,000 years. Council released this information to affected residents and the wider public in February 2021, which was received well. We have contracted GNS Science to conduct more research into the Raouterangi Fault and we expect to have more information in October 2021.



Council collaborates with Feilding Police and Ōhakea Defence Force to deliver the CACTUS programme, an eight-week youth development programme focussing on physical and mental discipline. During 2020/21 two CACTUS programmes and a CACTUS Leadership weekend were held from which 84 rangitahi graduated.

We've also been making progress on some of our bigger infrastructure projects.

The Manawatū Wastewater Centralisation Project involves the development of infrastructure to pipe untreated wastewater from the villages of Halcombe, Sanson, Rongotea, Awahuri, Cheltenham and Kimbolton to the Manawatū Wastewater Treatment Plant in Feilding for treatment and disposal.

In the 2020/21 year we finished the Sanson to Feilding pipeline, got design work underway for pipelines running from Halcombe to Mt Stewart and Rongotea to Awahuri Road and got started on preliminary work on Cheltenham to Feilding, Kimbolton to Cheltenham, and Kauwhata to Awahuri pipelines.

The construction of a new Mangaweka Bridge got underway in September 2020, and we have made good

progress throughout the year. This project is an excellent example of collaboration between councils and central government, with construction costs being shared by Manawatū District Council, Rangitīkei District Council and Waka Kotahi. We expect the bridge to be complete by February 2022 and it will be jointly owned by the two district councils.

The new Resource Recovery Centre on Kawakawa Road has also been progressing since early 2020. This exciting facility will enable us to expand our services to reduce waste to landfill in a range of ways. The upgraded transfer station will be the first part of the complex that will be up and running, which we expect to be operational in October 2022 with more functions following soon after.

Throughout this year of uncertainty and change our MDC Team has proven that they are a resilient and productive, committed to responding to our community's needs.

Kia kaha Manawatū.

Helen Worboys
Manawatū District Mayor

Shayne Harris
Chief Executive

The Manawatū District at a glance

He kōrero whānui mō te rohe o Manawatū

The Manawatū District stretches from the Pacific Coast in the west to the Ruahine Range in the east. To the south, it shares a boundary with Palmerston North City. It is bound to the north and south by two major rivers – the Rangitīkei and the Manawatū. The District boasts a diversity of geographic features, including hill country to the north and east and extensive flood plains to the west. Further to the west lies the broadest band of dunefields anywhere in the country. The Ōroua River runs from the Ruahine Range to the northeast of the District, skirting around Feilding before making its way through the floodplains and then converging with the Manawatū River at Rangiotū.

The town of Feilding sits in the centre of this highly productive farming district. Feilding has been named New Zealand's most beautiful town 16 times, is home to iconic attractions including the sale yards in the centre of town, the Coach House Museum, Manfeild Park and arguably the best farmer's market in New Zealand.

Established on 1 November 1989, today's Manawatū District is an amalgamation of the five former authorities of Ōroua, Kiwitea, Pōhangina, Manawatū and Feilding.

The District's population was estimated at 32,100 (as at 30 June 2020). Approximately 55% of the population lives in Feilding while the remainder lives in the District's village and rural areas. The population of the District is projected to increase by 34.5% between 2021 to 2051, to a total of 43,965.

About 16% of the District's community identify as Māori (compared to about 89% who identify as New Zealand European. Some people identify as more than one ethnicity). Residents that identify as other ethnicities make up less than 3% of the population. The District has a rich cultural past associated with the iwi that have ahi kā (a history of continuous occupation) here. Ngāti Kauwhata, Ngāti Raukawa, Ngāti Tūwharetoa, Ngāti

Maniapoto and Rangitāne ki Manawatū all have marae in the District, while other iwi also have an organisational presence.

The relative strength of the Manawatū District economy is driven by our dominance in primary production and value-added agri-food manufacturing, galvanised by the continuation of strong global demand and solid commodity prices. Our strong defence force sector is also supporting household incomes and driving demand for local goods and services, while population growth and elevated levels of central government investment in the region are further bolstering local economic activity. These factors, alongside a lack of reliance on international spending, have supported local economic activity relative to many other parts of New Zealand.

The industry structure of the Manawatū District has been fundamental to the strong economic performance of the local economy relative to many other parts of New Zealand, as we continue to experience the disruption of COVID-19.

Looking forward, our industry strengths are expected to continue to support local economic performance over the coming year. Substantial central government investment including the expansion of Ōhakea Air Force base and local government investment in infrastructure to support population and economic growth will provide additional stimulus to the local economy throughout the 2021/2022 financial year.

The District has an excellent roading network, including four state highways, linking the Manawatū to Wellington City and port to the south, Napier Port to the east, and Auckland, Tauranga and other cities and ports to the north. The main trunk railway, which passes through Feilding, enhances connectivity, particularly for freight. Primary industry (agriculture and forestry) comprise our biggest economic sector, making up nearly 18% of District GDP. Manufacturing and defence (primarily the Ōhakea Airbase) also contribute strongly to the local economy.¹

¹ Infometrics, 2019, Manawatū District Economic Profile, accessed from <https://ecoprofile.infometrics.co.nz/Manawatū%20District/PDFProfile#h0>

Your Council - Who are we? Tō Kaunihera – ko wai mātou?

Feilding Ward

5 Elected Members



Hilary Humphrey



Michael Ford



Grant Hadfield



Shane Casey

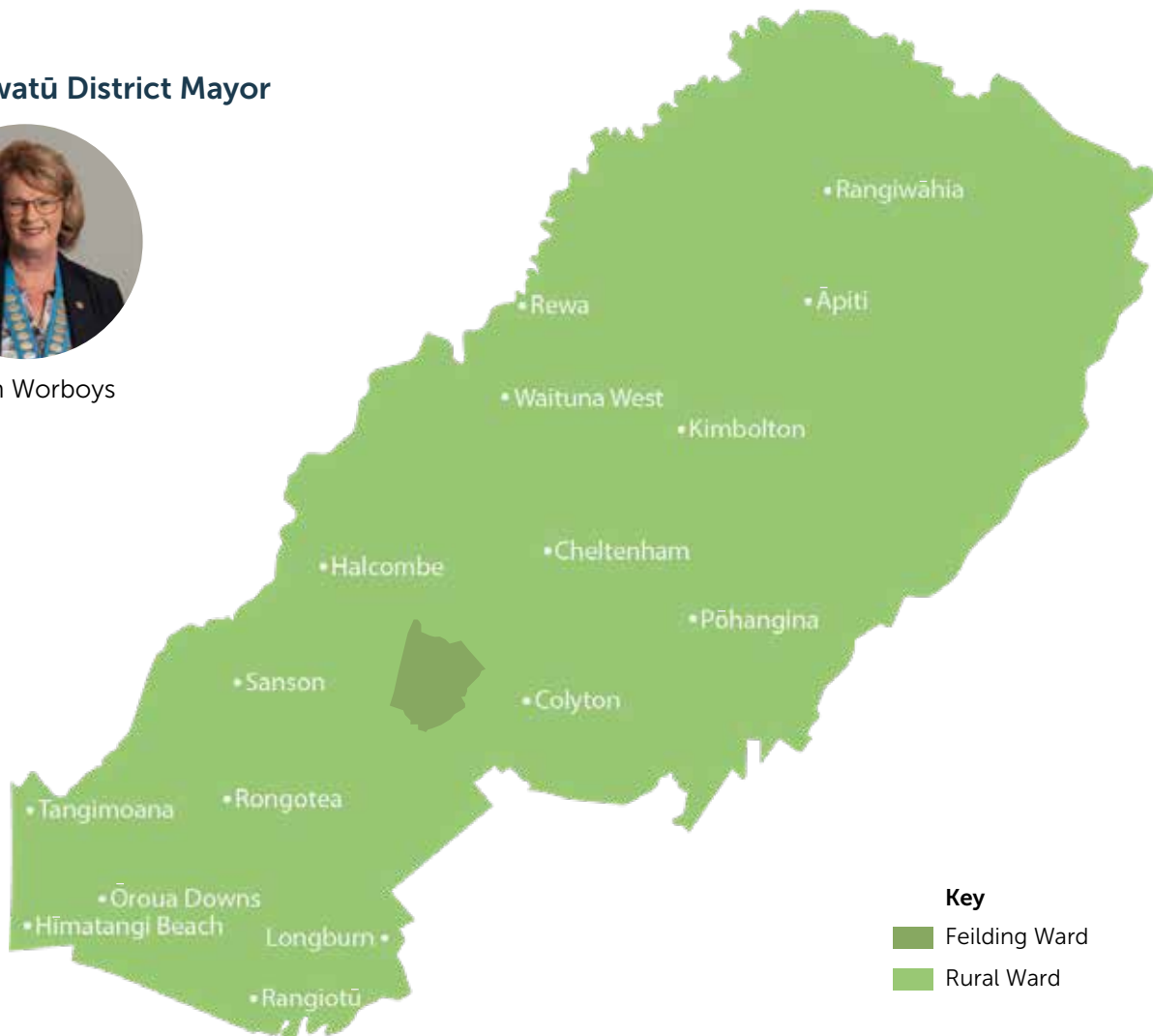


Stuart Campbell

Manawatū District Mayor



Helen Worboys



Key

- Feilding Ward
- Rural Ward

Manawatū Rural ward

5 Elected Members



Phil Marsh



Andrew Quarrie



Heather Gee-Taylor



Alison Short



Steve Bielski

Council Vision and Outcomes

Te matawhānui me ngā whāinga a te Kaunihera

The Local Government Act (2002) requires each local authority to describe the outcomes it aims to achieve in meeting the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions. Council has reviewed the Vision and Outcomes as part of the 2018-28 Long Term Plan process.

Connected, vibrant and thriving Manawatū District - the best lifestyle in New Zealand.

The following three vision statements have been confirmed for villages, rural community and Feilding urban township.

Villages vision statement:

Attractive and prosperous communities that offer lifestyle choices and business opportunities within a unique environment.

Rural area vision statement:

Providing world-leading food, products and services within a beautiful sustainable rural landscape that offers outstanding recreational opportunities.

Feilding urban vision statement:

An attractive, progressive and inclusive country town that offers lifestyle choices, and is the agri-business hub of the Region.

Community outcomes we are working towards:



Manawatū District protects the natural environment through stewardship of the District's natural and physical resources.



Manawatū District attracts and retains residents and businesses.



Manawatū District develops a broad economic base from its solid foundation in the primary sector.



Manawatū District is connected via quality infrastructure, services and technology.



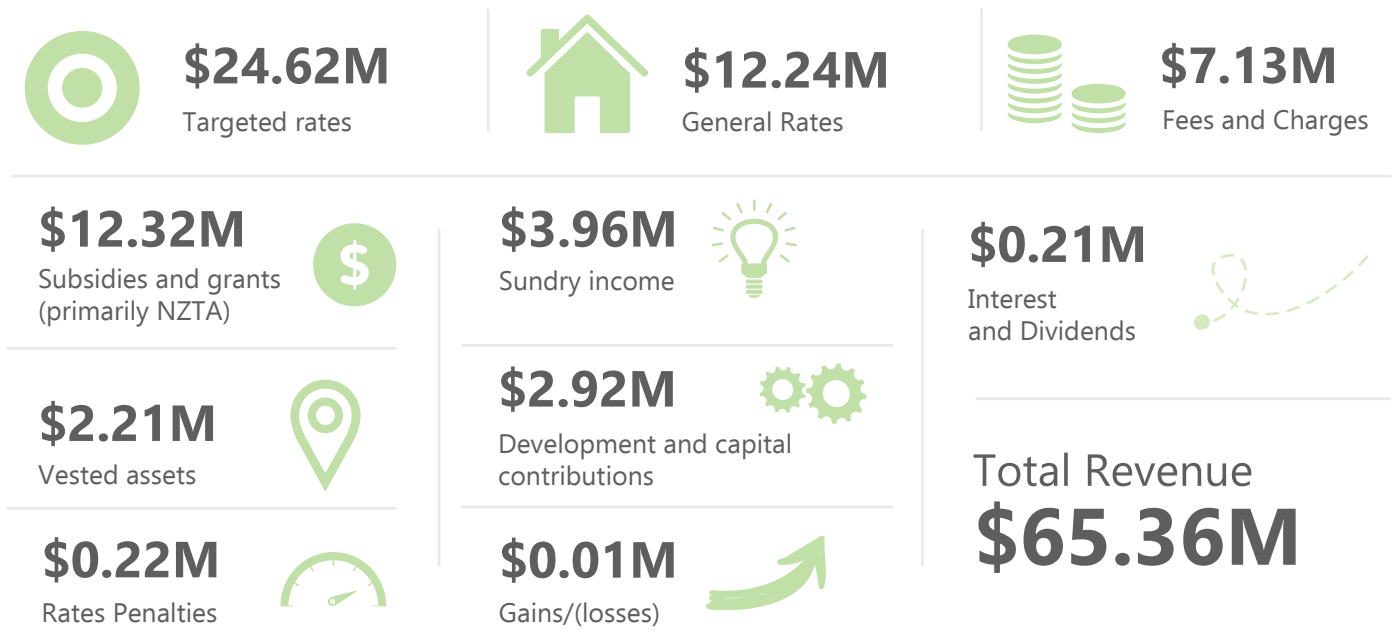
Manawatū District's built environment is safe, resilient and attractive.



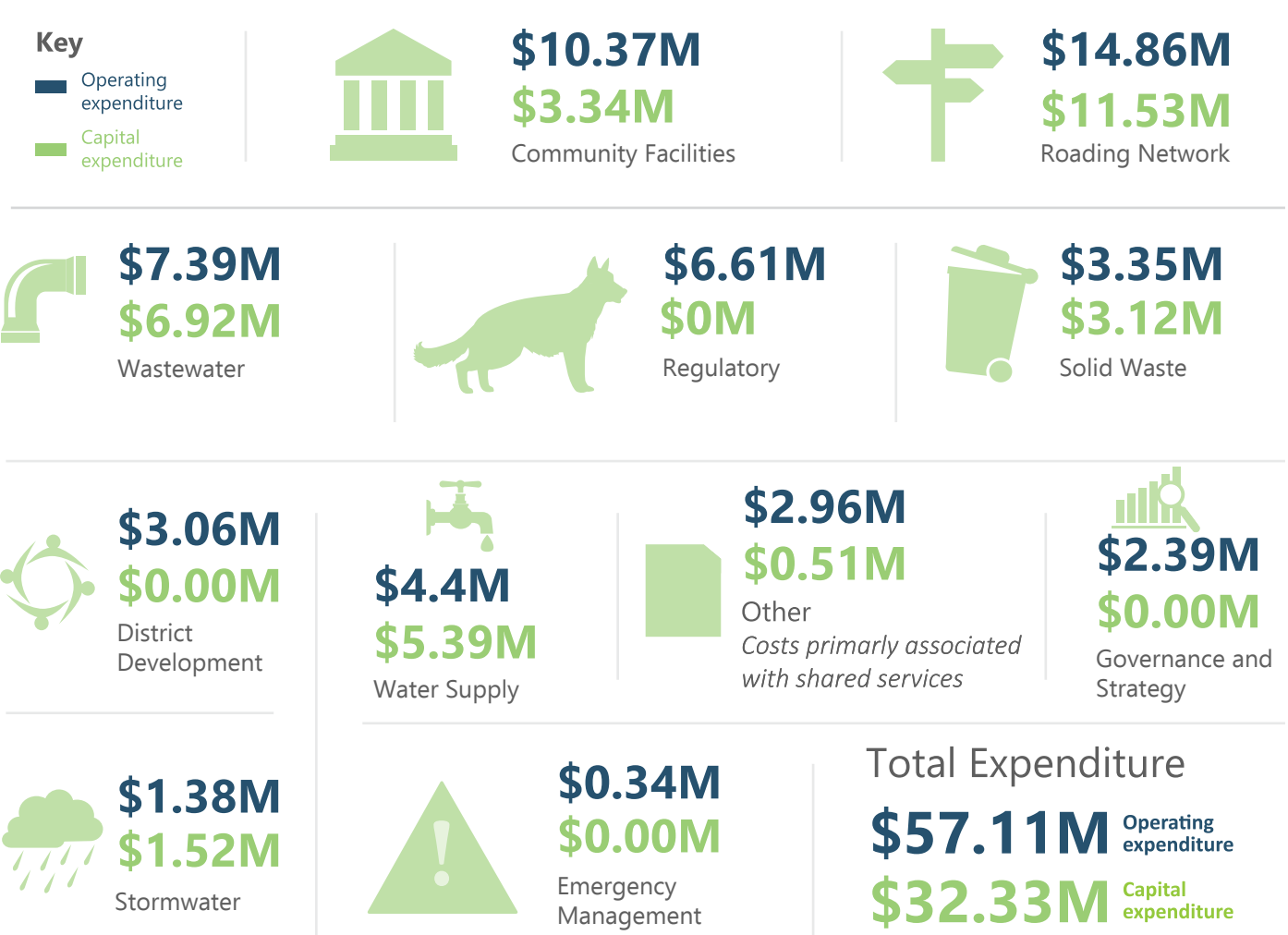
Manawatū District Council is a customer-focussed and efficient organisation.



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



How did Council spend money? I pēhea tā te Kaunihera whakapau i āna pūtea?



Performance overview

Tiro Tutukinga Whānui

To assess how well Council is delivering services to the community, Key Performance Indicators (KPIs) are included in Long Term and Annual Plans. For the 2020/21 year, Council is reporting against 76 KPIs.

Council has achieved 78.9% of its KPIs. In the 2019/20 year, it achieved 73.7%, and 82% in 2018/19. The 2019/20 year showed a drop in percentage of KPIs achieved reflecting the period of level 4 lockdown, and a time when our organisation's focus moved temporarily to meeting the community's immediate needs due to COVID-19, rather than achieving the set work programmes.

While the current results show that performance has not fully recovered to pre-Covid figures, this year's increase on 2019/20 results confirms that Council is working to address any issues and achieve our performance targets.

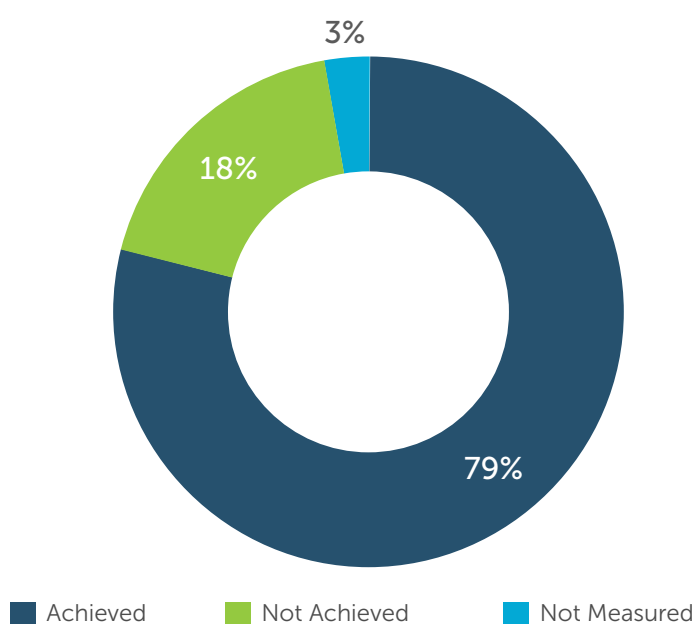
We acknowledge that there were 14 instances where we did not achieve the target (20 instances in 2019/20). There were two measures for which we could not give a measurement – one of these is due to reliance on reports that Council has not yet received, and the other is processing timeframes for which no relevant applications were received.

The ongoing effects of Covid-19 are still being felt, including two measures for our facilities where social distancing and alert level 2 and 3 restrictions meant that events and programmes were cancelled, or carried out with reduced attendance levels. Our regulatory teams are also seeing high levels of demand, with large consenting and inspection workloads combined with ongoing vacancies which is reflected by the three targets not met in this space.

Two of the measures not met were due to results in our satisfaction survey – Council continues to endeavour to provide excellence in local government and has not identified clear causes for reductions or stagnations in customer satisfaction.

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

KPI Target Achievement 2020/21



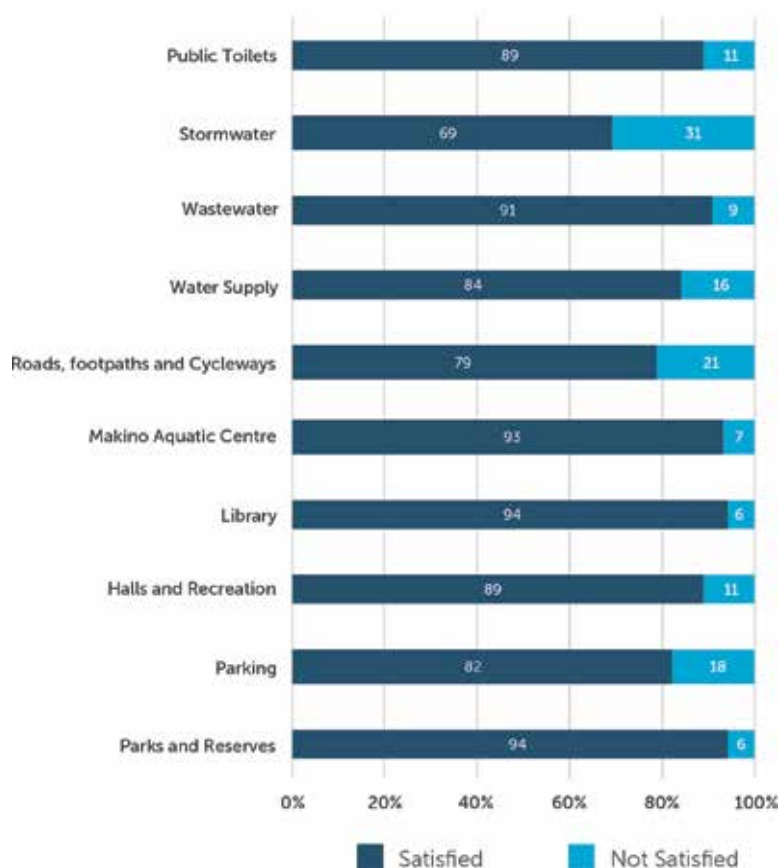
Community perception survey

Council uses a community perception survey to measure satisfaction for a number of KPIs. The survey is conducted quarterly and aims to achieve a representative view across gender, age, ethnicity, and location across Manawātū District residents.

The survey results for 2020/21 are based on the responses of 455 residents which meets the number required for statistical reliability with a 95% confidence interval.

The surveys looked at the satisfaction levels community members have with Council services. All surveyed services received community satisfaction levels between 60% (Overall Economic Development Services) and 96% (Reliability of the Sewerage System, Council Owned Property, Other Parks and Reserves, Reliability of Water Supply).

Community Satisfaction 2020/21



Activity	Number of KPIs	Number of Targets Met	
Community Facilities	14	10	71%
District Development	4	3	75%
Emergency Management	1	0	0%
Governance and Strategy	2	1	50%
Regulatory	20	14	70%
Roading	7	7	100%
Solid Waste	4	4	100%
Stormwater	5	4	80%
Wastewater	10	8	80%
Water Supply	9	9	100%
Total Measures	76	60	

Summary Statement of Financial Position

	Actual 2021 \$000	Council Budget 2021 \$000	Actual 2020 \$000	Group Actual 2021 \$000	Actual 2020 \$000
Total current assets	25,819	9,030	18,169	26,789	19,142
Total non-current assets	788,699	790,288	774,128	815,126	800,314
Total assets	814,518	799,318	792,297	841,914	819,456
Total current liabilities	31,628	15,856	32,144	32,263	32,583
Total non-current liabilities	67,427	79,518	56,500	69,131	58,511
Total liabilities	99,055	95,374	88,644	101,394	91,094
Total equity	715,463	703,944	703,653	740,520	728,361
Total Liabilities and Equity	814,518	799,318	792,297	841,914	819,456

Summary Statement of Comprehensive Revenue and Expense

	Actual 2021 \$000	Council Budget 2021 \$000	Actual 2020 \$000	Group Actual 2021 \$000	Actual 2020 \$000
Total revenue	65,364	55,927	55,546	67,482	57,752
Total expenses*	57,105	59,245	55,502	58,782	57,265
Share of associate's surplus / (deficit)	0	0	0	(92)	(95)
Operating surplus/(deficit) before tax	8,259	(3,318)	44	8,608	392
Income tax expense	0	0	0	0	0
Surplus/(deficit) after tax	8,259	(3,318)	44	8,608	392
Other comprehensive revenue and expense**	3,551	27,110	76,183	3,551	76,183
Total comprehensive revenue and expense for the year	11,810	23,792	76,228	12,159	76,575
*This includes finance costs	1,644	3,049	2,124	1,721	2,223
**Revaluation gains / (losses)					



Summary Statement of Cash Flows

	Council			Group	
	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
Net cash from operating activities	24,607	14,003	17,851	25,656	18,728
Net cash from investing activities	(30,105)	(19,685)	(21,739)	(30,696)	(22,494)
Net cash from financing activities	7,020	4,780	9,045	6,536	9,373
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	1,522	(902)	5,157	1,496	5,607
Cash, cash equivalents and bank overdrafts at the beginning of the year	10,107	2,386	4,951	11,175	5,570
Cash, cash equivalents and bank overdrafts at the end of the year	11,629	1,484	10,108	12,671	11,177

Summary Statement of Changes in Net Assets / Equity

	Council			Group	
	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
Balance at 1 July	703,654	680,152	627,428	728,311	651,787
Total comprehensive revenue /(expense) for the year	11,810	23,792	76,228	12,159	76,575
Balance as at 30 June	715,464	703,944	703,656	740,520	728,361

Contingent Liabilities

The most significant contingent liability relates to uncalled capital, in relation to the New Zealand Local Government Funding Agency (NZLGFA).

The Council is a shareholder of the NZLGFA. The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand and had a foreign currency rating of AA+ and a local currency rating of AAA from Standard and Poors at 21 February 2021. The Council is one of 31 shareholders of the NZLGFA. In that regard, Council has uncalled capital of \$100,000. When aggregated with the uncalled capital of other shareholders, \$20 million is available in the event of an imminent default. Together with the other shareholders, the Council is a guarantor to all of NZLGFA's borrowings. At 30 June 2021, the NZLGFA had borrowings totalling \$13.610 billion (last year: \$11.908 billion). The Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of the NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

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

Explanation of Major Variances

Explanations for major variations between the actual results and the estimated figures in the 2020/21 Annual Plan, which is the third year of the Long Term Plan 2018-2028, are detailed below.

Statement of Comprehensive Revenue and Expense

The operating surplus for the year is \$8.2M, against a budgeted deficit of \$3.3M. The following are the most significant variances:

- Revenue from development contributions and capital contributions are \$1 million over budget. Development projects have progressed quicker than originally anticipated.
- Revenue from vested assets was \$2.2M higher than expected.
- Subsidies and Grants are \$5.9M higher than budgeted. The NZTA subsidy was \$1.62M over budget, mostly due to work on the Mangaweka bridge project resulting the subsidy being claimed this year. Two large capital grants totalling \$3.8M were received from central government that were not expected at the time of budgeting. An unbudgeted \$114k subsidy was received for the development of Kowhai Park.
- Depreciation and amortisation is \$328k under budget, as asset revaluations needed to be estimated at time of budgeting, however actual revaluation amounts were lower.
- Personnel costs are \$1.3M under budget due to a number of vacancies throughout the year and delays in recruitment.
- Finance costs were \$1.6M under budget. Overall interest costs were less than budgeted due to lower capital spend combined with significantly lower interest rates.
- Other Operating cost were over budget by \$921k. Consultants were over budget by \$669 due to resourcing issues and were also used for training. There were a number of smaller offsetting variances.

Statement of Financial Position

The most significant movements are:

- Cash and cash equivalents were higher than budget by \$10.1M due to a higher than expected opening balance
- Council owned land on Kawakawa Road, Bowen Street and South Street is currently being marketed for sale, resulting in the recognition of \$6.8M in Assets held for sale. Due to uncertainty around the timing of this sale it was not included in the budget.
- Creditors and other payables are higher than budget due to the level of capital works carried out in June.
- Total borrowing is in-line with budget, the off setting variances are simply due to the loans being classified as current and term.

Statement of Cash Flows

The variances in the statement of cash flow are a direct result of the items mentioned above.

Events after the Balance Sheet Date

Three Waters Reform

In July 2020, the Government launched the Three Waters Reform Programme – a three-year programme to reform local government three waters service delivery arrangements. Currently 67 different councils own and operate the majority of the drinking water, wastewater and stormwater services across New Zealand. The proposed reform programme is being progressed through a partnership-basis approach with the local government sector, alongside iwi/Maori as the Crown's Treaty Partner. Following the Government announcement on the 27 October 2021 on 3 waters reform, there is increased certainty with the proposal to transfer the three-water delivery and infrastructure from the 67 councils to four Water Service Entities (WSEs). In June 2021, the Government proposed regional boundaries for each entity A, B, C and D, which would manage water assets for the country. Council would belong to WSE 'C', along with 20 other Councils. Based upon the current proposals, the WSE would be independent with a separate Board of Directors and Councils would have no shareholding and no financial interest. At the date of this annual report being approved for issue there is due to this announcement, increased certainty that should the legalisation be enacted, Council will not be responsible for the delivery and infrastructure of three water services from 1 July 2024.



Additional Notes

- This summary financial report is for Manawatū District Council and Group and is presented in New Zealand Dollars rounded to \$000s.
- This Annual Report Summary was authorised for issue by the Mayor and Chief Executive. The full Annual Report was authorised for issue on 3 February 2022.
- The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP), as appropriate for a public benefit entity. The summary financial statements comply with PBE FRS-43 Summary Financial Statements.
- The Group consists of Manawatū District Council, which is the controlling entity and four controlled entities; The Feilding Civic Centre Trust, the Manawatū Community Trust, Awahuri Forest / Kitchener Park Trust and Heartland Contractors Ltd (100% owned). The Group also includes Central Economic Development Agency Limited, (50% owned) and Manawatū Wanganui LASS (14.3%).
- The specific disclosures included in the summary financial report have been extracted from the full financial report.
- These summary financial statements cannot be expected to provide as complete an understanding as provided by the full financial statements.
- • The full financial statements of Council and the Group have been prepared in accordance with and are fully compliant with Tier 1 PBE accounting standards.
- The summary has been examined for consistency with the full Annual Report and was audited by Audit New Zealand on behalf of the Office of the Auditor-General. The full annual report received an unmodified audit opinion on 3 February 2022 with an emphasis of matter.
 - The Council and management of Manawatū District Council confirm that they have complied with all the statutory requirements of section 98 of the Local Government Act 2002 with the exception of section 98(3). The requirement to report by October 31 was extended to 31 December due to the impact of COVID-19. This requirement was not met due to insufficient resourcing at Audit New Zealand resulting in the audit being unable to be completed before the required date.

Audit Report

Independent Auditor's Report

To the readers of Manawatu District Council's annual report for the year ended 30 June 2021

The summary of the annual report was derived from the annual report of the Manawatu District Council and group (the District Council) for the year ended 30 June 2021.

The summary of the annual report comprises the following summary statements on pages 11 to 17:

- the summary statement of financial position as at 30 June 2021;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in net assets / equity and statement of cash flows for the year ended 30 June 2021;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary performance overview.

Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: Summary Financial Statements.

Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2021 in our auditor's report dated 3 February 2022. Our auditor's report on the full annual report also includes an emphasis of matter paragraph drawing attention to the disclosures about the Government's three waters reform programme announcement as set out in the full annual report in note 32 to the financial statements. The Government announced it will introduce legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities from 1 July 2024. The impact of these reforms, once legislated, will mean that the District Council will no longer deliver three waters services. These matters are addressed on page 16 of the summary financial statements.

Council's responsibility for the summary of the annual report

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: Summary Financial Statements.

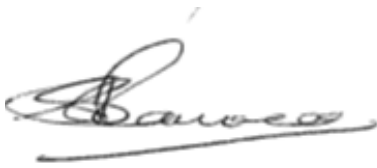
Auditor's responsibility

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS 43: Summary Financial Statements.

Our opinion on the summary of the annual report is based on our procedures, which were carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit and our report on the disclosure requirements, we have audited the District Council's 2021-31 long-term plan and performed a limited assurance engagement related to the District Council's debenture trust deed. These engagements are compatible with those independence requirements.

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



*Clint Ramoo,
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand
23 February 2022*



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