ANNUAL REPORT SUMMARY

2024/25

TARARUA
DISTRICT COUNCIL

ANNUAL REPORT SUMMARY

This Annual Report Summary is the year end snapshot of the Council's activities, finances, and performance results for the financial year ended 30 June 2025.

The information this Summary contains is taken from the Annual Report 2024/25 itself, which was adopted by Council on 31 October 2025. The Annual Report 2024/25 provides detailed information on the Council's service and financial performance at year end.

This summary report cannot be expected to provide as complete an understanding as provided by the Annual Report of the full financial statements and service performance of the Council. Both this summary and the full Annual Report can be viewed on the Council's website: www.tararuadc.govt.nz

This summary has been audited by the Council's independent auditors to ensure consistency with the full Annual Report for 2024/25. The audited information received an unmodified audit opinion on 31 October 2025.

THE MAYOR AND CHIEF EXECUTIVE'S MESSAGE

**Manaaki whenua,
Manaaki tangata,
Haere whakamua**

Care for the land,
care for the people,
Go forward

Tēnā koutou katoa.

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

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

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

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

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

This year we also made progress on a new joint water services model with the Wairarapa Councils, following consultation with our community. Together, we're working to create a fit-for-purpose approach that supports long-term affordability and resilience.

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

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

We also completed the $16.6 million Huarahi Tūhono – Weber to Wimbledon Road project, and were honoured

The Mayor and Chief Executive's message continued.

to receive the Āpōpō Asset Management Excellence Supreme Award for our collaborative, community-focused approach. Our Alliance partnership with Downer continues to be recognised as a model of innovation in service delivery.

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

Our strongest assets remain our resilient people and strong local partnerships. Our relationships with Rangitāne o Tāmaki nui-ā-Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua continue to grow, supporting the aspirations and wellbeing of all in our district.

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

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

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

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

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

Ngā mihi nui
Warmest regards,

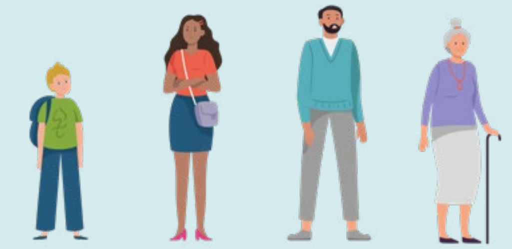
Tracey Collis
Mayor

Bryan Nicholson
Chief Executive

FAST FACTS ABOUT OUR DISTRICT

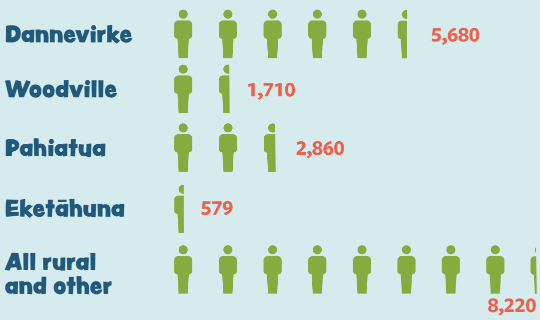
Demographics

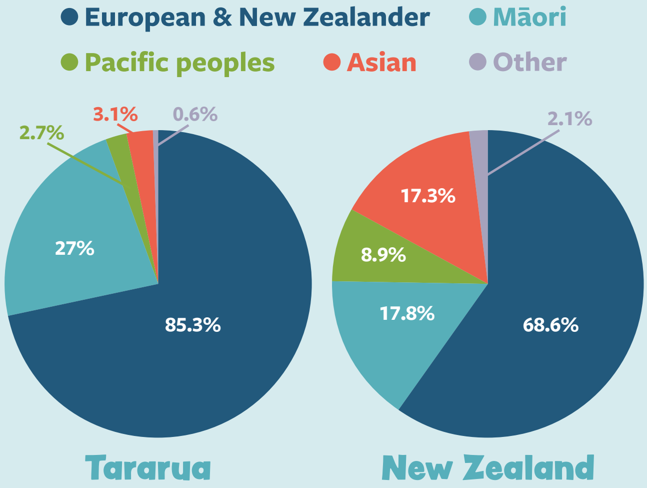
Total population – 19,050



0-14 years	15-39 years	40-64 years	65+ years
19.4% of total population	27.8% of total population	31.8% of total population	20.7% of total population

Source: Stats NZ National Population estimates





Source: Stats NZ Census March 2023

Source: Stats NZ Census March 2023

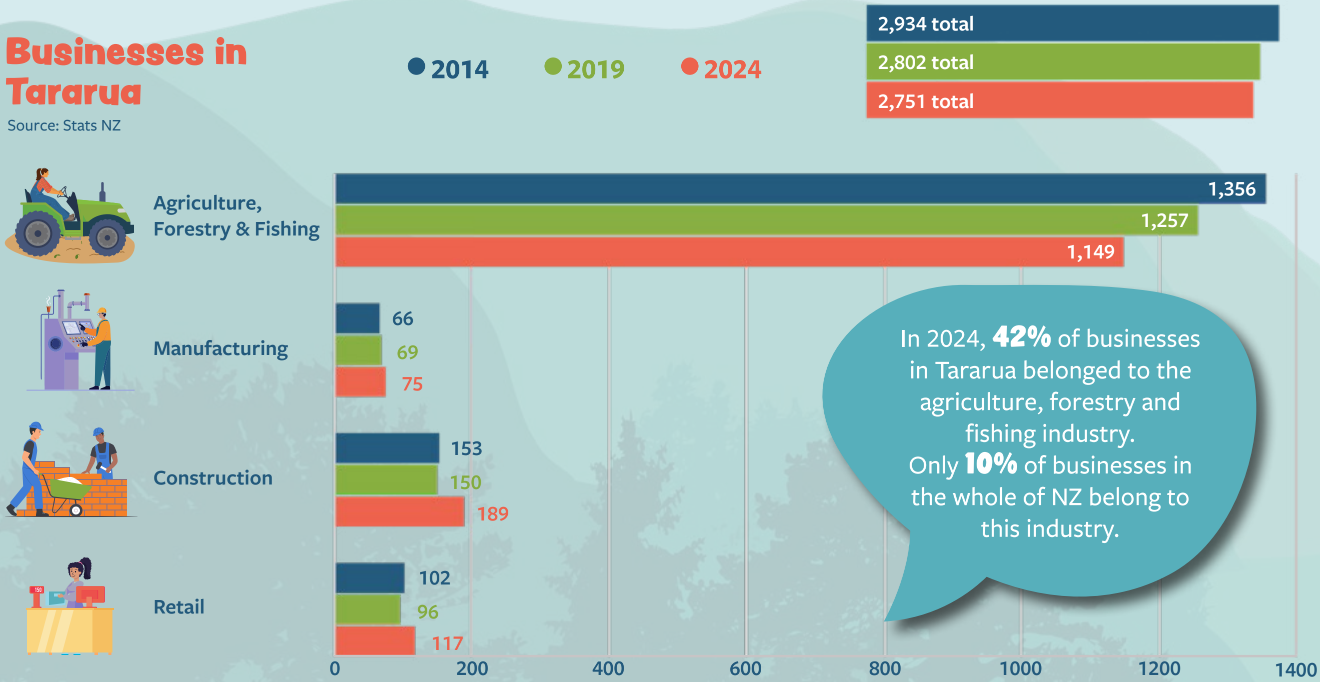
4,431 urban households

2,856 rural households

7,287 households in total

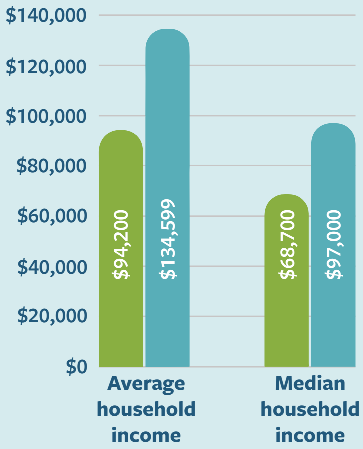
Businesses in Tararua

Source: Stats NZ



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

Income and Deprivation



Source: Stats NZ, 2023 Census and June 2024 Update

1 = least deprived decile
10 = most deprived decile

Tararua
7.2

New Zealand
5.6

Employment

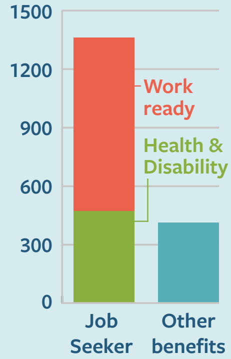
8,694
total filled jobs in Tararua

Tararua ▲4.5%
since Dec 2019

New Zealand ▲7%
since Dec 2019

Source: Stats NZ December 2024

1,878
on benefits in Tararua



Source: MSD as at April 2025

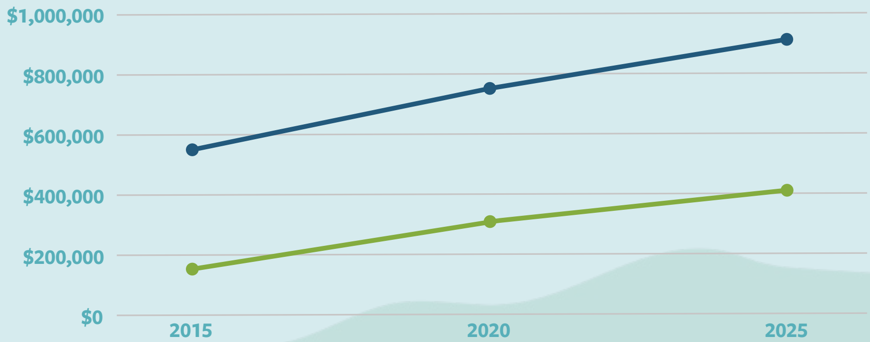
Housing Affordability

Source: Stats NZ and QV average house prices

Years of average household income required to buy average house

Tararua	New Zealand
4.4 years	6.8 years

Average house prices

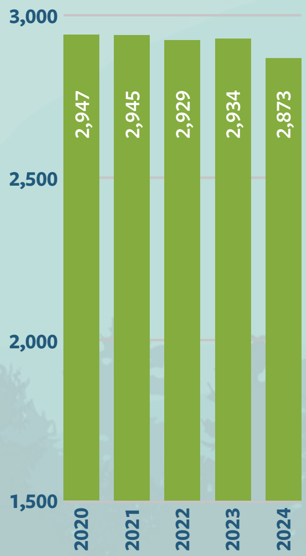


School Students

Source: Education Counts (Ministry of Education)

Student attendance - 2024 Term 4

Tararua	New Zealand
63.1%	58.1%



Health Enrolments

Source: THINK Hauora - Tararua District

16,293	16,336
June 2023	June 2024

Crime Stats

Source: NZ Police

1,792	1,616 ▼9.8%
Year ending March 2024	Year ending March 2025

OUR COUNCIL

Some facts and figures about the 2024/25 financial year

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

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

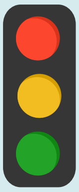
$45,692,000 is the total amount of external funding that Council received in 2024/25

Council has **135** employed staff members

292 welcome packs were given to new residents in our district

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

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



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

DID YOU KNOW?

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

WHAT WE OWN AND WHAT WE DELIVERED

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

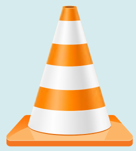
Roading and infrastructure

1,966km of roads

- **769km** of these roads are unsealed

6.4% of the total sealed network was resealed

- **1,592km** of unsealed road was graded



6,123 potholes were filled on our roads

- That's **1,923** more than last year

523 bridges and high capacity culverts

- **311** bridges were attended to - including cleaning, painting and general maintenance

1,804km of road stormwater channels and drains

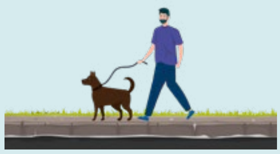
- **149km** of roadside drains were cleared

12,244 culverts, sumps, manholes and other drainage assets

- **1,949** culverts were unblocked or cleared

11,676 road signs

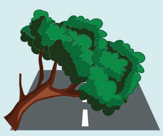
- **1,503** road signs were repaired or replaced



125km of footpath

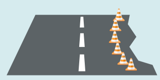
- **134** footpath faults were attended to

Emergency works on our roads included:



485 storm damage related faults were attended to

132 slips were attended to and cleared



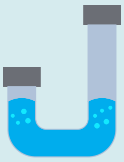
198 dropout repairs completed

DID YOU KNOW?

Over 76km of sealed roads were resealed.

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

Three waters



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

- **290** leaks were fixed

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

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

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

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

7 urban water treatment plants

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

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

487 metres of sewer mains were renewed

29 waste water requests were responded to

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

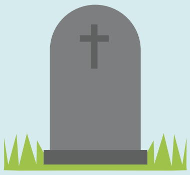
399m of stormwater drains were cleared

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

Community facilities

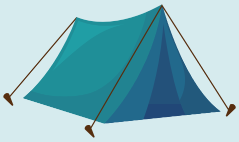
79 parks and reserves totalling **470** hectares

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



19 cemeteries

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



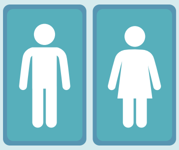
4 camping grounds

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

20 community buildings including halls

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

13 playgrounds

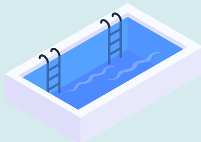


27 public conveniences

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

85 pensioner flats

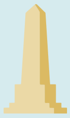
▸ There was a **100%** tenancy rate as at 30 June 2025



3 swimming pools

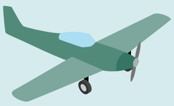
▸ **18,463** people visited our pools

27 cenotaphs and memorials

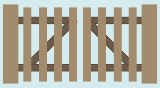


7 administration buildings

1 aerodrome



21 domain boards

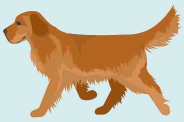


5 rural fire stations

DID YOU KNOW?

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

Animal control



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

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

1,226 complaints were received about dogs

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

All followed up by our team

158 dogs were seized and impounded

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

662 dogs were classified under the preferred owner registration category

Customer services

20,320 calls were handled by our customer services team

▸ That's about **79 calls** per day

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

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

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

944 people are using the Antenno app

▸ **918** issues have been received

Community support

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

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

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

38 applicants were successful in receiving funds from the Contestable Fund

▸ **$100,000** in grants was awarded to them

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

Civil defence

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

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

14 Civil Defence groups are supported by Council

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

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

Waste management

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

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

64.94kgs of recycling is processed per resident per year

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

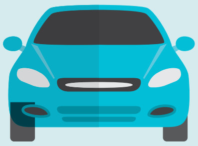
2,678 tonne of waste was sent to landfill, costing **$1,253,509** to receive, transport and dispose refuse

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

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

126 complaints of illegal rubbish dumping were received by Council

▸ The removal cost for this was **$20,000**



57 abandoned vehicles were removed by Council throughout the year

▸ This cost about **$10,000** in tow costs

Communications

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

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

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

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

Libraries

5,198 people are registered members of the Tararua Libraries

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

95,592 items were borrowed in our libraries

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

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

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

23.2% of visitors used their library card to borrow items

Building and planning

135 applications were made for resource consent. **83** were for subdivision consent

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

260 applications were made for building consent

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

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

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

- **100%** of Land Information Memorandum (LIM) and Certificate of Acceptance (COA) were issued within statutory timeframes

DID YOU KNOW?

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

WHERE COUNCIL FUNDS CAME FROM

Targeted rates	$21.969m
General rates	$14.837m
Fees and charges	$4.403m
Subsidies and grants	$45.692m
Sundry income	$1.469m
Interests and dividends	$1.235m
Rates penalties	$0.552m
Gains/(losses)	$0.646m

WHAT COUNCIL FUNDS PAY FOR

	Operating expenditure	Capital expenditure
Governance and community engagement	$3.502m	-
Community and recreation facilities	$7.863m	$0.947m
Economic and community development	$1.796m	$0.029m
Regulatory compliance	$2.239m	$0.292m
Environmental management	$6.130m	$0.126m
Stormwater	$0.557m	$0.392m
Transportation	$12.261m	$37.424m
Wastewater	$3.869m	$3.484m
Water supply	$4.197m	$3.730m

TOTAL OPERATING EXPENDITURE (excluding depreciation) $44.001m

TOTAL CAPITAL EXPENDITURE $47.567m

PERFORMANCE REPORTING

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

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

The Long Term Plan pulls together Council's strategies and plans, and the long-term plan activities align with these plans. Hence Council's long-term plan Key Performance Indicators (KPIs) are part of its overall strategic monitoring framework.

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

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

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

Survey measures

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

Council engaged Key Research (external surveyor) to carry out the customer satisfaction survey. The surveys were conducted by a robust postal to online survey with a sample of 459 residents across the district. The survey was undertaken four-monthly in three waves between October 2024 and May 2025. At an aggregate level the sample has an expected 95% confidence interval (margin of error) of +/- 4.57%.

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

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

Rationale for Long Term Plan measures

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

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

Other Key Judgements

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

Statement of Compliance

The service performance information in this report has been prepared in accordance with the requirements of the Local Government Act, which include the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The service performance information has been prepared in accordance with Tier 1 Public Benefit Entity Financial Reporting Standards (PBE FRS), which have been applied consistently throughout the period, and complies with PBE Financial Reporting Standards.

Statement of Service Performance Overview

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

As part of the 2024/34 Long Term Plan (LTP), Council completed a full review of its service performance measures to ensure that they were reflective of Council's updated strategic framework and focus areas ensuring Council is progressing towards its District Strategy. As part of this review 7 measures were removed, and 48 new measures were introduced. This takes the total number of service performance measures 132. Where data is available to provide a result for the prior year for Council's new measures added these are disclosed, if no data is available the prior year result is shown as 'new measure'.

Overall, Council achieved 64% of its service performance measures that were adopted as part of the 2024/34 LTP. In June 2025 the DIA issued updated mandatory drinking water non-financial performance measures, these updated measures were not reflected in Council's LTP. Council is required to report against these new measures as well as what was adopted in its LTP. As a result these additional 8 measures are included in this Annual Report as well as the results against the 2 measures that have been replaced by this change. Factoring in these additional measures Council achieves 54% of all service performance measures (excluded not applicable measures). This is a decrease from the result achieved in 2023/24 of 61%. A highlight for the year is Council achieving 73% of the DIA mandatory performance measures (including the additional measures), an increase from 68% achieved in 2023/2024. Of the performance measures not achieved, Council has plans in place to improve a number of these.

In 2020/21 we were successful with securing $14.6 million from the Provincial Growth Fund to upgrade Route 52, this was a multi-year project which was completed in 2025. As a result of this project being underway we saw the parts of the network where works had been completed being able to withstand damage that other parts of the network sustained as a result of cyclone Gabrielle. This project would help improve satisfaction with rural roads and overall resilience of this section of road. In 2020/21 we completed a solid waste audit to better understand our waste stream and identify opportunities to reduce waste and increase recycling volumes. As a result, we planned as part of the Long Term Plan to improve recycling services from 2022/23. With the rollout of Kerbside recycling we saw a significant increase in volumes collected. As a result the number of kgs of waste per resident sent to landfill decreased from 266kg in 2022/23, 179kg in 2023/24, to 141kg in 2024/25. Council achieved 41 out of 58 Council measures across the activities (note 5 of these measures are marked not applicable as Council is beginning them in Year 2 or they are baseline results to be improved on in Year 2.).

KEY PERFORMANCE MEASURES OVERVIEW

Economic Development

Te Whakawhanaketanga Ohaoha

Level of service	Performance measure	How it is measured	Target	2024/25 Results	2023/24 Results
Growth and Partnership: Engage with local businesses and regional partnerships to grow the economy.	Development and maintenance of new business partnerships.	Council records	1 Maintain 1	Not achieved*	New measure
District Promotion: Council continues to explore external funding streams.	The number of government funding applications applied for on behalf of Council.	Council records	1	Not achieved*	New measure
District Promotion: Council promotes the Tararua District to visitors and residents.	There is an increase in visitor numbers as shown annually through retail spend.	Council records	Increase from baseline (March 2024 Retail Spend)	Not achieved*	New measure

**Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.*

Community Development

Whanaketanga Hapori

Level of service	Performance measure	How it is measured	Target	2024/25 Results	2023/24 Results
Facilitate active community-led development	Number of communities active in community-led development activities (participation)	Council records	3	Achieved 4	Achieved 4
Council actively seeks external funding for projects and activities	Percentage of external funding applications submitted by Council that were successful	Council records	50%	Not achieved*	New measure
Community projects are supported in gaining external funding	Percentage of funding applications made by community organisations and supported by Council that were successful	Council records	50%	Not achieved*	New measure

Level of service	Performance measure	How it is measured	Target	2024/25 Results	2023/24 Results
Increase community access to funding opportunities	Number of philanthropic trusts and fund administrators that attended the annual Funders Forum event	Council records	10	Achieved 15	New measure
	Number of appointments generated between community and fund providers through the Funders Forum event	Council records	30	Not achieved 27*	New measure
Community are satisfied with activities of the community development service	Percentage of surveyed community organisations satisfied or better than satisfied with Council fundraising support or community-led development activities	Community organisation survey	70%	Achieved 100%	New measure
Develop community leadership and collaborative skills	Number of community workshops or training events council has supported or coordinated	Council records	4	Not achieved*	New measure

**Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.*

District Planning

Te Whakamahere Ā-Rohe

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

**Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.*

Emergency Management

Te Whakahaeretanga Ohotata

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

**Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.*

Waste Management

Te Whakahaeretanga Para

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Refuse and recycling services meet user needs.	Percentage of residents rating recycling as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	85%	Not achieved 74%*	Not achieved 68%

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Refuse and recycling services meet user needs.	Percentage of residents rating landfills/ transfer station management as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	75%	Not achieved 64%*	Not achieved 60%
Reduce waste to landfill	Kilograms of waste per resident sent to landfills by the Council per annum	Council records	< 250kg	Achieved 141kg	Achieved 179kg
	Tonnage of recycled materials processed by Council	Council records	>1,200 tonnes	Achieved 1,237kg	Achieved 1,301 tonnes
Council's open and closed landfills are well managed	% of landfills where all Horizons resource consent conditions are met	Council records	100%	Achieved 100%	Achieved 100%

**Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.*

Stormwater

Te Wai Ua

Level of service	Performance measure	How it was measured	Target	12 Month Results	2023/24 Results
An effective stormwater system that protects people and properties from flooding	The number of flooding events where an overflow of stormwater had entered a habitable floor (means floor of a building inclusive of a basement but does not include acilliary structures such as stand alone garden sheds or garages)	Customer Relationship Management system	< 20	Achieved 2	Achieved Nil
An effective stormwater system that protects people and properties from flooding	For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the stormwater system*	Customer Relationship Management system	< 5	Achieved 0.39	Achieved Nil
A reliable stormwater network	Percentage of residents rating stormwater management as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	70%	Not achieved 60%^	Not achieved 60%

Level of service	Performance measure	How it was measured	Target	12 Month Results	2023/24 Results
A reliable stormwater network	Number of complaints received by Council about the performance of its stormwater system, expressed per 1,000 properties connected to the stormwater system*	Community survey	< 9	Not achieved 11.01^	Not achieved 10.66
Council ensures quality and efficiency of the stormwater network	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Abatement Notices*	Council records	0	Achieved Nil	Achieved Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Infringement notices*	Council records	0	Achieved Nil	Achieved Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Enforcement orders*	Council records	0	Achieved Nil	Achieved Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Convictions*	Council records	0	Achieved Nil	Achieved Nil
	Median time (hours) to attend a flooding event, measured from the time that Council receives a notification that service personnel reach the site*	Customer Relationship Management system	2 hours	Achieved 1 hour 52 minutes	Achieved 0 minutes

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

^Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Wastewater

Te Wai Kino

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
A reliable wastewater service	The number of dry weather sewerage overflows from the wastewater system per 1,000 connections*	Customer Relationship Management system	< 5	Achieved 2.04	Achieved 2.05

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
A reliable wastewater service	Percentage of residents rating wastewater management as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	80%	Not achieved 76%^	Not achieved 77%
Risks to public health and our natural environment are minimised	Number of schemes with consents which are current	Council records	5	Achieved 5	New measure
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Abatement Notices*	Council records	0	Achieved Nil	Not achieved 2
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Infringement notices*	Council records	0	Achieved Nil	Not achieved 2
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Enforcement orders*	Council records	0	Achieved Nil	Achieved Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Convictions*	Council records	0	Achieved Nil	Achieved Nil
Council responds quickly when things go wrong	Median time to attend a sewage fault, measured from the time Council receives notification to the time that service personnel reach the site*	Customer Relationship Management system	1 hour	Achieved 40 minutes	Achieved 36 minutes
	Median time to resolve a sewage fault, measured from the time Council receives notification to the time that service personnel confirm resolution of the fault*	Customer Relationship Management system	5 hours	Achieved 1 hour 41 minutes	Achieved 1 hour 26 minutes
	Number of complaint received about wastewater per 1,000 connections for: Sewerage odour*	Customer Relationship Management system	< 4	Achieved Nil	Achieved 0.20

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Council responds quickly when things go wrong	Number of complaint received about wastewater per 1,000 connections for: Sewerage system faults*	Customer Relationship Management system	< 5	Achieved 4.48	Achieved 3.48
	Number of complaint received about wastewater per 1,000 connections for: Sewerage system blockages*	Customer Relationship Management system	< 7	Achieved 2.65	Achieved 3.48
	Number of complaint received about wastewater per 1,000 connections for: Councils response to the above issues*	Customer Relationship Management system	< 3	Achieved 0.61	Achieved 0.20
	Number of complaint received about wastewater per 1,000 connections for: Total Number of recorded complaints*	Customer Relationship Management system	< 19	Achieved 7.73	Achieved 7.58

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

^Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Water Supply

Te Wai

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Council provides a reliable water supply	Percentage of customers rating water management as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	80%	Not achieved 59%^	Not achieved 70%
Council provides water at a consistent volume	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water pressure or flow*	Customer Relationship Management system	< 4	Achieved 3.44	Achieved 2.65
Water looks and tastes good	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water taste*	Customer Relationship Management system	< 5	Achieved 1.01	Achieved 0.61
	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water clarity*	Customer Relationship Management system	< 5	Not achieved 7.28^	Not achieved 7.35

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Water looks and tastes good	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water odour*	Customer Relationship Management system	< 4	Achieved Nil	Achieved 1.22
Interruptions to supply are minimised	Number of complaints over 1,000 connections to Council's networked reticulation system for: Continuity of supply*	Customer Relationship Management system	< 5	Not achieved 8.70*+	Not achieved 11.84
Council is responsive to issues relating to water supply	Number of complaints over 1,000 connections to Council's networked reticulation system for: Council's response to the issues above*	Customer Relationship Management system	< 2	Achieved 0.61	Achieved 1.02
	Number of complaints over 1,000 connections to Council's networked reticulation system for: Total number of recorded complaints*	Customer Relationship Management system	< 25	Achieved 24.27+	Not achieved 27
Water provided is safe to drink	Number of schemes that comply with bacteria requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.^ #	Independent Expert Report	7	Not achieved 3 schemes comply+	Not achieved 2
	Number of schemes that comply with Protozaoa requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.^ #	Independent Expert Report	7	Not achieved 4 schemes comply+	Not achieved 1
Council is responsive to issues relating to water supplies	Median response time to attend an urgent call out, measured from the time Council receives notification to the time that service personnel reach the site*	Customer Relationship Management system	1 hour	Achieved 18 minutes	Achieved 8 minutes
	Median time to resolve an urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault*	Customer Relationship Management system	5 hours	Achieved 50 minutes	Achieved 0 minutes

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Council is responsive to issues relating to water supplies	Median response time to attend a non-urgent call out, measured from the time Council receives notification to the time that service personnel reach the site*	Customer Relationship Management system	8 hours	Achieved 2 hours 56 minutes	Achieved 3 hours 7 minutes
	Median time to resolve a non- urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault*	Customer Relationship Management system	24 hours	Achieved 6 hours 10 minutes	Achieved 6 hours 25 minutes
Wastage of water is minimised	The percentage of real water loss from the Council's networked reticulation schemes based on the minimum night flow (MNF) analysis* Calculated using Water New Zealand 'New Zealand Water Loss Guidelines' - 2nd Edition	Council records	10%	Not achieved 48%+	Not achieved 63.7%
	Average consumption of drinking water per day per resident connected to a Council scheme*	Council records	300 Litres	Not achieved 320 litres+	Not achieved 358 Litres

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

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

 # Note this measure was updated by Department of Internal Affairs and the updated measures and results can be found on pages 98 and 99 of the Annual Report 2024/25. This result has been measured under the previous reporting requirements to ensure it ties back to Council's LTP.

+ Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Animal Control

Ngā Here Karanehe

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Residents are satisfied with the Animal Control service	Percentage of residents rating Animal Control as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	Community survey	80%	Not achieved 65%*	Not achieved 62%

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Residents are satisfied with the Animal Control service	The percentage of customer service request complaints related to dogs attacking or biting are responded to within 2 hours.	Customer Relationship Management system	95%	Achieved 95%	Achieved 96%
Dog owners are complying with their registration responsibilities	The percentage of known dogs that are registered.	Council records	95%	Achieved 99.85%	Achieved 99%

Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Cemeteries

Ngā Urupā

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
The cemetery grounds are presented to a high standard.	Percentage of residents rating cemeteries for presentation and maintenance of the grounds as "excellent", "very good" or "good" in the resident's survey.	Community survey	90%	Not achieved 83%*	New measure
	Quarterly surveying of funeral directors and monumentalists on the presentation and maintenance of cemetery grounds.	Survey	90%	Achieved 90%	New measure
	Routine maintenance is undertaken as per contractual requirements through monthly audits by council contracts officer. A minimum of 90% grounds should meet maintenance requirement	Council records	90%	Achieved 90%	New measure
	Council reviews annually the contribution provided to the maintenance of the five urupā in the District.	Council records	1	Achieved	New measure
Plots are available in all local cemeteries.	Percentage of cemeteries in district with plots available for the next 12 months, based on historical burial data.	Council records	100%	Achieved 100%	Achieved 100%

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Information on cemeteries is easily available.	Percentage of residents rating information on cemeteries as easily accessible through the Council website in the community survey.	Community survey	90%	Not achieved*	New measure

**Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.*

Community Buildings

Ngā Whare Hapori

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Council provides community buildings that are fit for purpose	Percentage of users rating community buildings as being suitable for their required needs as evidenced by 'suitable' or 'very suitable in the community survey.	Community survey	90%	Achieved 92%	New measure
	Percentage of residents who are aware of Council facilities available for hire in the community survey.	Community survey	80%	Not achieved 68%*.	New measure
Facilities are well utilised	The increase from previous year in the total number of hours per annum facilities are booked through Council.	Council records	> 10%	Achieved 20%	Achieved 39%

**Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.*

Libraries

Ngā Whare Pukapuka

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Council provides libraries that the community is satisfied with	Percentage of residents rating libraries as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	90%	Achieved 94%	Not achieved 88%
To provide community and recreation facilities to our communities	Percentage of customers satisfied with children's programmes in the annual survey.	End of programme survey	90%	Achieved 100%	Achieved 100%

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Library facilities are clean, welcoming, and open at times suited to the community	Percentage of residents rating libraries as clean in the community survey.	Community survey	90%	Achieved 96%	New measure
	Percentage of residents rating libraries as welcoming in the community survey.	Annual Library survey	90%	Not achieved*	New measure
	Percentage of residents rating libraries as having suitable opening hours in the community survey.	Annual Library survey	90%	Not achieved*	New measure
Patrons have access to a range of current information in both print and digital format	Number of items loaned from library collections District-wide.	Council records	Baseline measure	Not Applicable 95,592 items loaned	New measure
	% increase in use of online subscribed resources (Incl. PressReader, Haynes, and Britannica)	Council records	Baseline measure	Not Applicable -80.66%*	New measure
Patrons have access to programmes and activities that enhance their wellbeing.	Number of participants at libraries programmes increases annually, reflecting engagement and high use of programmes and activities within the community	Council records	Baseline measure	Not Applicable 4,099 participants	New measure
	% of population who are active Libraries Tararua members	Council records	Baseline measure	Not Applicable 18.96%*	New measure
Residents are able to freely make use of the Libraries Tararua services.	Annual % increase in membership	Council records	Baseline measure	Not Applicable -21.29%*	New measure

Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Parks and Reserves

Ngā Papa Tākaro me ngā Papa Rāhui

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Our parks, and park facilities are well presented.	Percentage of residents rating parks and reserves as well maintained in the community survey.	Community survey	90%	Not achieved 78%*	Not achieved 87%

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Our parks, and park facilities are well presented.	Percentage of residents rating playgrounds as clean and tidy in the residents survey.	Community survey	90%	Not achieved 80%*	New measure
	Percentage of residents rating parks and reserve – sports fields as "fairly satisfactory", "satisfactory", or "very satisfactory" in the residents survey.	Community survey	90%	Achieved 90%	New measure
Playing fields and associated facilities are fit for purpose.	Number of recorded incidences where parks and reserves are found to be below the agreed maintenance standard.	Council records	< 5	Achieved 1	Achieved 2
Playground equipment is safe to use and fit for purpose.	Percentage of playgrounds in the district that had no faults under the 2017/18 AUS/NZ playground safety standard (new)	Council records	95%	Not achieved 92%*	Not achieved 0%

Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Pensioner Housing
Ngā Whare Kaumātua

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Council acts as a good, caring landlord	Respond efficiently to all CRM's which council are responsible for." Measured through responding within at least 5 business days to all CRM's (Customer Relationship Management complaints system)	Customer Relationship Management system	100%	Achieved 100%	New measure
Housing units and grounds are maintained to a suitable standard (housing standards)	Percentage of housing units which, when inspected, are found to have maintenance issues which are more than minor	Council records	< 5%	Not achieved 9%*	Not achieved 23%

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Housing units and grounds are maintained to a suitable standard (housing standards)	All housing units adhere to housing standards, including all healthy homes standards, evidenced through annual checks	Council records	100%	Achieved 100%	New measure

*Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Public Conveniences

Ngā Ratonga Tūmatanui

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Public conveniences provide a quality user experience	The number of complaints received per annum about the maintenance and cleanliness of public toilets (excluding graffiti and vandalism).	Customer Relationship Management system	< 90	Not achieved 229*	Not achieved 145
	Percentage of customer request responded to within 48 hours	Customer Relationship Management system	85%	Achieved 91.82%	Achieved 98%
	Percentage of residents rating public conveniences for cleanliness as "clean" or "very clean" in the community survey.	Community survey	80%	Not achieved 74%*	New measure

*Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Swimming Pools

Ngā Puna Kaukau

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Public swimming pools provide a quality visitor experience	Percentage of residents rating swimming pools as clean and tidy in the community survey	Community survey	95%	Not achieved 92%*	New measure

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Public swimming pools provide a quality visitor experience	Percentage of residents who agree the opening hours of the swimming pools are fit for purpose in the community survey.	Community survey	95%	Not achieved 78%*	New measure
Public swimming pools open during summer months	The number of weeks each year indoor pools are open for public use	Council records	> 49 weeks	Achieved 49 weeks	Achieved 50 weeks
	The number of weeks each year outdoor pools is open for public use	Council records	> 10 weeks	Achieved 12 weeks Eketāhuna 10 weeks Pahiatua 12 weeks Woodville 13 weeks	Achieved 10 weeks

Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Building Control
Ngā Here Waihanga

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

Compliance and Monitoring

Te Tautuku me te Aroturuki

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Protect public health by monitoring, advising and inspecting food premises, sale of liquor outlets, funeral parlours, offensive trades, hairdressing businesses, and camping grounds	The percentage of registered template food control plans verified within statutory timeframes (new business - 6 weeks; existing business - 1 year).	Council records	95%	Achieved 100%	Achieved 100%
	The percentage of registered health regulated premises inspected annually.	Council records	95%	Achieved 96%	Achieved 100%
	The percentage of licensed premises selling alcohol inspected annually	Council records	95%	Achieved 100%	Achieved 100%
Customer complaints about environmental nuisances are responded to in a timely manner	The percentage of customer service request complaints related to excessive noise responded to within 2 hours.	Customer Relationship Management system	90%	Achieved 93.69%	Achieved 94%
Protect health and amenity of district by investigating illegal rubbish dumping, abandoned vehicles and vegetation blocking pathways complaints.	The percentage of customer service request complaints related to illegal rubbish dumping, abandoned vehicles, and vegetation blocking footpaths that are responded to within 3 working days.	Customer Relationship Management system	95%	Not achieved 93.81%*	Achieved 92%
To provide a friendly, efficient and timely service	The percentage of customer complaints relating to land use are responded to within five working days	Customer Relationship Management system	85%	Achieved 100%	Achieved 97%

Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Roading

Ngā Mahi Huarahi

Level of service	Performance measure	How this was measured	Target	2024/25 Results	2023/24 Results
Our roading network is safe	The change (expressed as a number) from the previous financial year in the number of fatalities and serious injury crashes on the local road network*	NZTA records	< 0	Not achieved 3#	Not achieved 2
Our customers are responded to in a timely manner	Customer service requests relating to roads are responded to within 3 working days*	Customer Relationship Management system	90%	Achieved 94.56%	Not achieved 88%
Our roads are maintained to an appropriate standard	Percentage of Residents rating Urban roads as "quite satisfactory" or "very satisfactory" in community survey.	Community survey	75%	Not achieved 51%#	Not achieved 47%
	Percentage of Residents rating Rural roads as "quite satisfactory" or "very satisfactory" in community survey.	Community survey	60%	Not achieved 51%#	Not achieved 40%
	The average quality of the ride on the sealed road network as measured by smooth travel exposure*	Council records	< 95%	Not achieved 95%#	Achieved 96%
Our transportation network is being maintained effectively	The percentage of road network that is resurfaced*	Council records	> 5%	Achieved 6%	Not achieved 3.1%
Consent compliance	Consents with Horizons achieving environmental compliance	Council records	100%	Achieved 100%	New measure
Achieving the base preservation renewal quantities as laid out in the AMP (asset management plan)	Our NZTA Annual Achievement reports against forecast renewals^	Council records	Baseline measure	Achieved 85%	New measure

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

^ This measure is a way for Council to show it is maintaining its existing levels of service on our network. It is measured, calculated using actual results compared to what was planned in line with Council's National Land Transport Programme (NLTP).

 # Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Footpaths

Ngā Ara Hikoi

Level of service	Performance measure	How this was measured	Target	2024/25 Results	2023/24 Results
Our footpaths are maintained to an appropriate standard	Percentage of residents rate footpaths as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	75%	Not achieved 62%^	Not achieved 63%
	The percentage of footpaths within the district fall within the footpath condition standards set out in the Asset Management Plan*	Council records	90%	Achieved 98.75%	Achieved 97.3%
	Complaints regarding footpaths are responded to within 3 working days*	Customer Relationship Management system	90%	Achieved 98.75%	Achieved 95%

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

^ Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Customer Services

Ngā Ratonga Kiritaki

Level of service	Performance measure	How this was measured	Target	2024/25 Results	2023/24 Results
Customer requests are handled effectively and accurately.	Average wait time for incoming calls.	Council records	20 seconds	Achieved 17.56 seconds	Achieved 18 seconds
	Percentage of abandoned calls.	Council records	< 5%	Achieved 2.63%	Achieved 3%
Customers experience friendly, efficient, and reliable service from Council.	Percentage of customers who lodge faults/requests are satisfied with service provided in the community survey.	Community survey	80%	Not achieved 77%*	Not achieved 70%
	Percentage of walk-in customers rating the service as friendly customer satisfaction survey.	Not Applicable	Year 1 Not Applicable	Not Applicable*	New measure

Level of service	Performance measure	How this was measured	Target	2024/25 Results	2023/24 Results
Customers experience friendly, efficient, and reliable service from Council.	Percentage of walk-in customers rating the service as efficient customer satisfaction survey.	Not Applicable	Year 1 Not Applicable	Not Applicable*	New measure
	Percentage of walk-in customers rating the service as reliable customer satisfaction survey.	Not Applicable	Year 1 Not Applicable	Not Applicable*	New measure
Responsive 24/7 phone service.	Percentage of customers who lodge faults/requests are satisfied with the service provided by after-hours call centre team in the community survey.	Community survey	85%	Not achieved 63%*	Not achieved 47%

**Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.*

Communications

Ngā Whaakawhitiwhiti

Level of service	Performance measure	How it was measured	Target	2024/25 Results	2023/24 Results
Increased community contributions with Council planning activities e.g., Annual Plan/Long-Term Plan submissions (physical and online)	An increase in the number of submission/feedback forms received	Council records	350	Achieved 547^	New measure
Increasing our digital presence	An increase in Council digital platforms traffic*	Council records	6,000	Achieved 6,548^	New measure
Number of people that participate in the annual communications survey	An increase in the number of Annual Communications Survey Respondents	Annual communication survey	200	Not achieved 154 responses received^	New measure

** What this means is Council is tracking how much use and engagement we are receiving from our online channels as we aim to grow this usage over time.*

^Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.

Democracy Services

Ngā Ratonga Manapori

Level of service	Performance measure	How this was measured	Target	2024/25 Results	2023/24 Results
To provide the community with access to Council, Committee and Community Board meeting agendas and reports to enable transparency of decision-making by the elected members.	Agendas and meeting papers available via Council's website at least two clear working days ahead of the meeting day.	Council records	< 2	Achieved 100%^	New measure
To provide the community with access to minutes from Council, Committee and Community Board meetings to enable transparency of decision-making by the elected members.	Minutes from meetings available via Council's website within five working days of the meeting.	Council records	100%	Not achieved 88%^	New measure
To provide the community with access to minutes from Council, Committee and Community Board meetings to enable transparency of decision-making by the elected members.	Meetings held at times and places notified in all notifications made to the public.	Council records	100%	Achieved 100%	Achieved 100%
	Members Pecuniary Interests Register published on Council's website and updated annually	Council records	Achieved	Achieved 100%^	New measure

^ *Please refer to the Annual Report 2024/25 for full detailed information on Council's service performance results.*

COMMUNITY RESIDENTS SURVEY OVERVIEW

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

The objectives of the community survey were:

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

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

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

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

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

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

The community survey is used to assess Council's performance for a total of 29 measures, of which Council achieved its target for five of these measures for the year.

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

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

In order to receive better, targeted and real time data Council has opted to change its methodology in this space for year 2 of the Long Term Plan. This allow Council to received more accurate responses from residents using our facilities and be received in real time.

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

2025 Feedback

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

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

SUMMARY FINANCIAL STATEMENTS

Summary statement of comprehensive revenue and expense

For the year ended 30 June 2025

	2024/25 Actual $000s	2024/25 Plan $000s	2023/24 Actual $000s
OPERATING REVENUE			
Rates	37,511	38,199	33,761
Grants and subsidies	45,692	36,098	54,511
Finance revenue	1,235	41	1,536
Other revenue	5,872	8,920	4,951
Total revenue	**90,310**	**83,257**	**94,759**
EXPENDITURE			
Other operating expenses	27,985	28,916	52,966
Depreciation and amortisation	20,779	19,534	18,540
Personnel costs	11,976	11,291	10,875
Finance costs	4,040	3,430	3,711
Total expenditure	**64,780**	**63,170**	**86,092**
Other asset gains/(losses)	646	1,650	(433)
Share of associate surplus/(deficit)	21	-	2
Surplus/(deficit) before tax	26,197	21,737	8,236
Taxation expense	-	-	-
Net surplus/(deficit)	26,197	21,737	8,236
OTHER COMPREHENSIVE REVENUE AND EXPENSE			
Gains/(losses) on assets revaluation	(2,621)	32,002	24,451
Total comprehensive revenue and expense	**23,576**	**53,739**	**32,687**

Summary statement of financial position

As at 30 June 2025

	2024/25 Actual $000s	2024/25 Plan $000s	2023/24 Actual $000s
Current assets	34,304	17,584	29,043
Non-current assets	1,216,466	1,253,529	1,190,418
Total assets	**1,250,770**	**1,271,113**	**1,219,461**
Current liabilities	33,016	16,805	28,530
Non-current liabilities	64,497	77,602	61,249
Total liabilities	**97,513**	**94,407**	**89,779**
Equity	1,153,257	1,176,706	1,129,682
Total equity	**1,153,257**	**1,176,706**	**1,129,682**
Total liabilities and equity	**1,250,770**	**1,271,113**	**1,219,461**

Summary statement of changes in equity

For the year ended 30 June 2025

	2024/25 Actual $000s	2024/25 Plan $000s	2023/24 Actual $000s
Balance at 1 July	1,129,682	1,122,967	1,096,996
Total comprehensive revenue and expense previously reported	23,576	53,739	32,687
Total balance at 30 June	**1,153,257**	**1,176,706**	**1,129,682**
Comprising of:			
Accumulated funds	378,106	370,544	354,883
Asset revaluation reserves	731,311	771,742	733,933
Special funded reserves	43,826	34,356	40,814
Trust funds	14	64	52
Total equity at 30 June	**1,153,257**	**1,176,706**	**1,129,682**

Summary statement of cashflows

For the year ended 30 June 2025

	2024/25 Actual $000s	2024/25 Plan $000s	2023/24 Actual $000s
Net cash inflow/(outflow) from operating activities	46,433	35,540	23,817
Net cash inflow/(outflow) from investing activities	(50,705)	(46,922)	(39,589)
Net cash inflow/(outflow) from financing activities	10,685	10,734	12,000
Net increase/(decrease) in cash held	**6,413**	**(648)**	**(3,772)**
Opening balance	3,210	7,689	6,982
Total cash resources at 30 June	**9,623**	**7,041**	**3,210**

FINANCIAL OVERVIEW AND MAJOR VARIANCES

Explanations for major variances from Council's budget figures in the Annual Plan 2024/25 are detailed below.

Statement of comprehensive revenue and expense

Revenue

- Subsidies received are $9.594 million greater than budgeted. This is largely due to subsidies of $5.842 million received from Waka Kotahi for the roading network after Cyclone Gabrielle and further $1.338 million received for Route 52.
- Finance income received is $1.194 million greater than budget and reflects having more funds on term deposit than budgeted. Note that this unbudgeted gain is offset by interest costs paid (see below).
- Vested Assets is $3.243 million less than budgeted. Pahiatua new swimming pool was budgeted to be vested back into Council, this project is still underway in the procurement/fundraising stage. Council did however receive $192,000 in vested assets across the roading and three waters network for a property development in Pahiatua.

Expenditure

- Other operating expenditure is $931,000 below budget. Significant variances include:

Add favourable budget variances:	**$000s**
Roading savings due to the focus shifted to capital works with the completion of Route 52, and Cyclone Gabrielle operations budgets underspent (there will be a request for a separate carry over for this in September 2025)	602
Economic Development reduced spend on contracting costs and Council grants and donations paid reflect the shift in focus for this activity	121
Solid Waste Management savings reflect lower waste tonnage and underspent contract and carbon credits costs	526
Libraries savings reflect reduced spend on operational costs, and unspent external consultant costs that had been budgeted for the Integration of Services project	83
Deduct unfavourable budget variances:	
Mayor's Taskforce for Jobs expenditure – externally funded and not budgeted for	(65)
Resource Management costs associated with the Mount Munro Wind Farm, Freedom Camping, and Future Community Urban Design projects – not budgeted for	(284)
Parks & Reserves costs associated with the Reserve Land Rationalisation project – not budgeted for	(42)
Budget variance	**941**

- Depreciation expense is higher than budget by $1.245 million due to higher than budgeted revaluation of infrastructure assets in the prior year, resulting in higher depreciation expense this year.

- Personnel Costs is higher than budget by $685,000 this is mostly attributed to unbudgeted roles that have corresponding subsidies received to fund for example the Cyclone Gabrielle recovery office and Better Off Funding in the waters space ($645,000).
- Finance Costs (interest) are greater than budgeted ($610,000) due to higher borrowings. Note that this un-budgeted cost is offset by interest revenue received (see above in revenue).
- Other Gains & Losses were less than budget by $1.004 million. Council budgeted a gain on sale of the Birch North Forest for this year ($1.528 million), gain on the value of the remainder of the forest $62,000 and gain on investment property of $60,000. Council achieved a gain on the sale of Birch North Forest of $1.995 million, gain on remaining forest of $113,000. These are offset by a non-cash adjustment (loss) of $1.497 million of the fair value of derivatives (swaps).
- Gains and losses on asset revaluations are $34.623 million less than budget. During the Long Term Plan council budgeted inflationary increases in the infrastructure network based on the Business and Economic Research Limited (BERL) cost adjustors. Council had an increase in its three waters revaluation and a devaluation on its roading network. This was primarily driven by data improvements with the capitalisation of Route 52 and Cyclone Gabrielle works entered into the system.

Statement of Financial Position

Assets

- Cash and cash equivalents are $2.582 million higher than budgeted with prefunding of borrowings resulting in cash deposits being held.
- Debtors and other receivables are $4.553 million higher than budgeted due to increases in rates receivables, sundry debtors and amount due from NZ Transport Agency Waka Kotahi (NZTA) at 30 June 2025.
- Derivative financial instruments (current & non-current) are $2.483 million more than budgeted. This is primarily driven by this instrument being highly volatile and difficult to forecast.
- Other financial assets (current & non-current) were $5.071 million ahead of budget due to more term deposits being held at year end than budgeted.
- Investments in council-controlled organisation (CCO) and similar entities are $834,000 more than budgeted as Council doesn't budget for changes in these investments as part of the annual plan process.
- Investment property is $440,000 more than budget due to increase in the investment property revaluations completed in the June 2024 being more than was planned in the Long Term Plan.
- Council forestry assets are reporting being higher than budgeted by $69,000 - this is due to the increase in the forest valuation.
- Intangible assets are more than budgeted by $944,000, reflecting more than budgeted carbon credit movement and computer software values.
- Property, plant & equipment was $37.338 million less than budgeted. This is due to the opening budget of assets from Year 1 of the LTP being less in comparison to the actual results for the Annual Report. This reflects timing differences in the planning cycle, where budgeted figures are based on the 2023 Annual Report and 2024 Annual Plan's proposed capital programme (-$4.245 million). The remainder of the variance is made up of higher than budgeted depreciation for the year, offset by the change in asset revaluation compared to that budgeted (-$34.623 million).

Liabilities

- Payables and deferred revenue are $4.062 million less than budget due to the timing of creditor payments falling due with our creditors at year end and unbudgeted revenue in advance ($711,000). Accrued interest at year end was also higher than budgeted due to the increase in funds on term deposit.
- Borrowings (both current and non-current) are $1.818 million higher than budgeted. This is a result of prefunding of debt maturity occurring and can be seen on more other financial assets being held.
- Derivative financial instruments (both current and non-current) at $4.707 million not budgeted for as they are highly volatile and difficult to forecast.
- Employee benefit liabilities (both current and non-current) are $776,000 higher than budgeted due to the timing of accrued pay and the value of employee leave balances being higher than expected.
- Tenant contributions are less than budgeted with two tenants exiting this scheme and Council no longer offering this scheme as an option instead renting these properties out per the fees and charges.

Equity

- Accumulated funds are $7.562 million higher than budgeted due to higher surplus for the year ended 30 June and different actual opening balance to budgeted opening balance.
- Asset revaluation reserves are less than budgeted by $40.431 million. This is due to the opening balance of the annual plan budget for the reserve being lower than actual 2024 closing balances (-$5.807 millions). Revaluation movement being $34.623 million less than budgeted.
- Special funded are higher than budgeted by $9.470 million. This is a result of renewal program being less than budgeted and as a result less renewals being drawn from the depreciation reserve.

Statement of Cash Flows

Operating Activities

- Net cash inflow from operating activities is $10.893 million more than budget. This is primarily driven by additional subsidies received (detailed under in the revenue explanation) and increased cash operating expenses (detailed under the expenditure explanation).

Investing Activities

- Net cashflow from investing activities is $3.783 million more than budgeted, largely attributable to higher capital spend and unbudgeted term deposits maturing.

ACCOUNTING DISCLOSURES

These summary financial statements are a summary of the 2024/25 Annual Report and cover the period from 1 July 2024 to 30 June 2025.

These summary financial statements do not provide as complete an understanding as provided by the full 2024/25 Annual Report. A full copy is available on the Council website at www.tararuadc.govt.nz. The information included in this report has been prepared in accordance with PBE FRS 43; Summary Financial Statements.

Hinonga Rīpoata

Reporting Entity

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

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

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

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

Tūāpapa o te whakarite

Basis of preparation

Tauākī tautuku

Statement of compliance

The financial statements of Tararua District Council have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP). These financial statements in the full Annual Report have been prepared in accordance with NZ GAAP. They comply with New Zealand Public Benefit Entity International Public Sector Accounting Standards, and are prepared in accordance with Tier 1 PBE Standards.

Inenga tūāpapatanga

Measurement base

The financial statements have been prepared on an historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets, financial instruments (including derivative instruments), and carbon credits.

Pūnaha moni

Functional and presentation currency

The financial statements are presented in the functional currency, which is New Zealand dollars, and all values are rounded to the nearest thousand dollars ($'000).

Disclosure in regard to Tararua Aquatic Community Trust

The Office of the Auditor General (OAG) has assessed that the Tararua Aquatic Community Trust (TACT) continues to be controlled by Council, and should be consolidated into Council group financial statements. The Council does not agree with this assessment and has sought independent advice, and based on this advice has decided that for the 2024/25 Annual Report, it will not prepare a consolidated Annual Report.The financial statements in the 2024/25 Annual Report are of Council only

New standards effective

Disclosure of Fees for Audit Firms' Services (amendments to PBE IPSAS 1)

Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1) has been adopted in the preparation of these financial statements. The amendment changes the required disclosures for fees for services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories.

Ngā panonitanga kaute kaupapa here

Other changes in accounting policies

There have been no other changes in the Council's accounting policies since the date of the last audited financial statements.

Ngā take kaute paerewa otiia, kāore anō kia whakatinana

Accounting standards issued but not yet effective and not early adopted

Standards and amendments issued but not yet effective that have not been early adopted and that are relevant to the Council and group are:

2024 Omnibus Amendments to PBE Standards (amendments to PBE IPSAS 1)

This amendment clarifies the principles for classifying a liability as current or non-current, particularly in relation to loan covenants. The amendment is effective for the year ended 30 June 2027.

(The Council has not yet assessed in detail the impact of these amendments.)

PBE IFRS 17 Insurance Contracts

In June 2023, the External Reporting Board (XRB) issued PBE IFRS 17 Insurance Contracts for public sectors. This standard establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts. It is effective for reporting periods beginning on or after 1 January 2026 with early adoption permitted.

Council has not assessed in detail the effect of the new standard.

Council does not anticipate this amendment to have a material effect on Council's financial statements.

Commitments

Council's commitments on projects where contracts have been entered into but goods or services have not been received are:

	2024/25 Council $000s	2023/24 Council $000s
Capital commitments	1,289	772
Operating leases as lessor	398	426
Operating leases as lessee	1,054	1,347

Contingent liabilities

Local Government Funding Agency

The Council is a guarantor of the New Zealand Local Government Funding Agency Limited (LGFA). The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New

Zealand. The LGFA has a current credit rating from Standard and Poor's of AAA for local currency and a foreign currency rating of AA+ as at 17 March 2025.

As at 30 June 2025, Tararua District Council is one of 72 local authority guarantors of the NZLGFA. Together with the other guarantors, Tararua District Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2025, NZLGFA had borrowings totalling $25,530 million (2024: $23,030 million).

PBE Accounting Standards require the Council to initially recognise the guarantee liability by applying the 12-month expected credit loss (ECL) model (as fair value could not be reliably measured at initial recognition), and subsequently at the higher of the provision for impairment at balance date determined by the ECL model and the amount initially recognised. The Council has assessed the 12-month ECL of the guarantee liability, based on market information of the underlying assets held by the LGFA. The estimated 12-month expected credit losses are immaterial due to the very low probability of default by the LGFA in the next 12 months. Therefore, Council has not recognised a liability.

The Council considers the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that:

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

Building claims/determinations

Council has a contingent liability for potential claims relating to alleged errors in Council issuing of consent and code compliance certificates.

Council has made submissions accepting that there were errors with both consenting and code compliance processes. The Ministry's findings and admissions by Council could give rise to a civil claim and Council's insurers have been notified.

One application has been lodged for a building determination with the Ministry of Business, Innovation and Employment (the Ministry) regarding issues with consent and code compliance processes. The Ministry's determination is currently pending.

As Council is not able to reliably quantify the potential liability at this stage of the process, a contingent liability has been estimated for the value of $100,000 to account for any further increases of cost (2024: $150,000).

Winding up of Riskpool

Tararua District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The scheme is in wind down, however the Council has an ongoing obligation to contribute to the Riskpool scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance or where reinsurance is delayed), and to fund the ongoing operation of the scheme.

The likelihood of any call in respect of historical claims diminishes with each year as limitation periods expire. However, following the Supreme Court decision on 1 August 2023 in Napier City Council v Local Government Mutual Funds Trustee Limited, which addressed the treatment of claims against Riskpool that involved a mixture of non-weathertightness and weathertightness defects (mixed claims), a number of proceedings against Riskpool, which were stayed pending the Supreme Court's decision in 2023, have since recommenced.

Several member Councils have brought proceedings against Riskpool related to mixed claims. Two of these claims are currently listed for trial in September 2025. These cases are important in clarifying the scope of Riskpool's historical obligations and the interpretation of past Scheme terms. At this point the total potential liability of the outstanding claims against Riskpool is unable to be quantified.

Related party disclosure

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/ recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Related party disclosures have also not been made for transactions with entities within the Council group (such as funding and financing flows), where the transactions are consistent with the normal operating relationships between the entities and are on normal terms and conditions for such group transactions.

Events after the balance date

Water Services Reform

Adoption of Water Services Delivery Plan and Establishment of Regional Water Entity

On 20 August 2025, Tararua District Council (TDC) formally adopted its Water Services Delivery Plan (WSDP) as part of the Government's Local Water Done Well reform programme. This plan outlines the Council's commitment to a joint regional model for water services delivery through a proposed Wairarapa-Tararua Water Services Organisation, a council-controlled organisation (CCO) involving Carterton, Masterton, Tararua, and South Wairarapa District Councils.

Key decisions made at the meeting include:

- Submission of the WSDP and Commitment Agreement to the Department of Internal Affairs (DIA), confirming Council's intent to participate in the regional water entity.
- Approval of $1.25 million in unbudgeted expenditure, to be capitalised and borrowed, representing TDC's share of establishment costs for the new entity. This amount will be transferred to the Water Services Organisation at its operational commencement.
- Delegation to the Chief Executive to finalise the WSDP and prepare the Constitution and Shareholders' Agreement for the new entity.

Importantly, the WSDP must be approved by the Department of Internal Affairs (DIA) before it becomes formally actionable. This approval process ensures alignment with national water reform objectives and confirms the viability of the proposed delivery model. The Secretary for Local Government is currently reviewing the plan and until a response is received, the decision on how water assets are managed remains uncertain.

These decisions follow the enactment of the Local Government (Water Services) Act 2025, which received Royal Assent on 19 August 2025. This Act establishes the enduring framework for water services delivery in New Zealand, including:

Mandatory adoption of WSDPs by 3 September 2025.

- Creation of Water CCOs with borrowing capacity up to 500% of operating revenue, subject to LGFA credit criteria.
- Economic regulation by the Commerce Commission, ensuring ring-fencing of water revenues.
- Regulatory flexibility for Taumata Arowai, including exemptions for small supplies and a national wastewater standard.

While these developments do not affect the financial or service performance disclosures for the year ended 30 June 2025, they represent significant strategic and financial implications for future years.

Following the transition to the CCO on 30 June 2027:

- Council will no longer receive rates revenue for Water, Wastewater, or Stormwater services, which will reduce total operating revenue. This change will be reflected in Council's 2027–37 Long-Term Plan (LTP).
- Council's debt capacity will improve, as water-related debt, which makes up the majority

of Council's debt, will be transferred to the new entity. The partial offset caused by the reduction in revenue, which is a key input into debt affordability and prudence benchmarks is significantly outweighed by the reduction in net debt, resulting in a significantly improved debt ceiling. The impacts of transition on debt ceiling will be modelled in the next LTP.

Several financial prudence benchmarks will be impacted, including the balanced budget and debt servicing benchmarks. These impacts will be modelled in the LTP.

Although Council will no longer deliver Water, Wastewater, or Stormwater services following the transition, the going concern status remains appropriate as TDC will continue to deliver its other services as the district's local authority. We will continue to assess the impact of reforms on our operations and financial planning. There is uncertainty over the full financial impacts including on assets and liabilities.

Pūkaha Community Loan

On 25 June 2025, Council was formally advised that Pūkaha Mount Bruce Trust was facing financial difficulties. In October 2021, Council had passed a resolution to approve a 10 year $1 million unsecured loan to Pūkaha Mount Bruce. In the June 2025 paper, Council was advised that it had received a proposal from Rangitāne Tū Mai Rā Trust to take over the Pūkaha Board's obligations under the loan agreement for the remainder of the term – at this meeting Council delegated the authority to the Chief Executive to enter into negotiations with Rangitāne Tū Mai Rā Trust to secure the $1 million debt. On 30 July 2025, Council passed a resolution to approve a loan agreement repaying Pūkaha Mount Bruce Board loan held and advancing to Tū Mai Rā Investments Limited Partnership. This agreement and associated documents were executed by all parties on 7 August 2025.

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Independent Auditor's Report

To the readers of Tararua District Council's summary of the annual report for the year ended 30 June 2025

The summary of the annual report was derived from the annual report of the Tararua District Council (the District Council) for the year ended 30 June 2025.

The summary of the annual report comprises the following information on pages 15 to 48:

- the summary statement of financial position as at 30 June 2025;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended 30 June 2025;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary performance information contained within the Performance Reporting.

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 2025 in our auditor's report dated 31 October 2025.

Our auditor's report on the full annual report also includes an emphasis of matter paragraph drawing attention to note 39 on pages 257 to 258, which outlines that in response to the Government's Local Water Done Well reforms, the Council has decided to establish a multi-owned water organisation with Carterton, Masterton, and South Wairarapa District Councils to deliver water, wastewater and stormwater services from 1 July 2027.

The financial impact of this decision is unknown because details of the exact arrangements are still being considered. In addition, there is some uncertainty as the proposal is yet to be accepted by the Secretary for Local Government.

Information about this matter is also disclosed on pages 47 to 48 of the summary of the annual report.

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.

Other than in our capacity as auditor, we have no relationship with, or interests in, the District Council.

Fiona Elkington
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand
DATE

06 374 4080 - 06 376 0110

www.tararuadc.govt.nz

info@tararuadc.govt.nz

26 Gordon Street, Dannevirke

TARARUA
DISTRICT COUNCIL