



PAPAIOEA
PALMERSTON
NORTH
CITY

PALMERSTON NORTH CITY COUNCIL

AGENDA

CULTURE & SPORT COMMITTEE

9AM, WEDNESDAY 13 SEPTEMBER 2023

COUNCIL CHAMBER, FIRST FLOOR
CIVIC ADMINISTRATION BUILDING
32 THE SQUARE, PALMERSTON NORTH

MEMBERS

Rachel Bowen (Chair)
Billy Meehan (Deputy Chair)
Grant Smith (The Mayor)

Mark Arnott
Vaughan Dennison
Lew Findlay (QSM)
Roly Fitzgerald
Patrick Handcock
(ONZM)

Leonie Hapeta
Debi Marshall-Lobb
William Wood
Kaydee Zabelin

AGENDA ITEMS, IF NOT ATTACHED, CAN BE VIEWED AT

pncc.govt.nz | Civic Administration Building, 32 The Square
City Library | Ashhurst Community Library | Linton Library

Waid Crockett

Chief Executive | PALMERSTON NORTH CITY COUNCIL

Te Marae o Hine | 32 The Square
Private Bag 11034 | Palmerston North 4442 | New Zealand
pncc.govt.nz

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CULTURE & SPORT COMMITTEE MEETING

13 September 2023

ORDER OF BUSINESS

1. Karakia Timatanga

2. Apologies

3. Notification of Additional Items

Pursuant to Sections 46A(7) and 46A(7A) of the Local Government Official Information and Meetings Act 1987, to receive the Chairperson's explanation that specified item(s), which do not appear on the Agenda of this meeting and/or the meeting to be held with the public excluded, will be discussed.

Any additions in accordance with Section 46A(7) must be approved by resolution with an explanation as to why they cannot be delayed until a future meeting.

Any additions in accordance with Section 46A(7A) may be received or referred to a subsequent meeting for further discussion. No resolution, decision or recommendation can be made in respect of a minor item.

4. Declarations of Interest (if any)

Members are reminded of their duty to give a general notice of any interest of items to be considered on this agenda and the need to declare these interests.

5. Public Comment

To receive comments from members of the public on matters specified on this Agenda or, if time permits, on other Committee matters.

(NOTE: If the Committee wishes to consider or discuss any issue raised that is not specified on the Agenda, other than to receive the comment made or refer it to the Chief Executive, then a resolution will need to be made.)

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|------------|--|----------|
| 6. | Presentation - Palmerston North Heritage Trust | Page 7 |
| 7. | Presentation - Volleyball Manawātū | Page 9 |
| 8. | Presentation - Special Olympics Team | Page 11 |
| 9. | Confirmation of Minutes
"That the minutes of the Culture & Sport Committee meeting of 28 June 2023 Part I Public be confirmed as a true and correct record." | Page 13 |
| 10. | Options to change the Palmerston North City Coat of Arms
Memorandum, presented by Desiree Harvey, Legal Counsel and Donna Baker, Acting Chief Executive Unit Manager. | Page 19 |
| 11. | Te Manawa Museums Trust - Statement of Intent 2023-26: revised finances
Memorandum, presented by Sarah Claridge, Democracy & Governance Advisor. | Page 23 |
| 12. | Te Manawa Museums Trust - Annual Report 2022-23
Memorandum, presented by Sarah Claridge, Democracy & Governance Advisor. | Page 65 |
| 13. | Play Policy - Annual Implementation and Monitoring Report 2023
Memorandum, presented by Manumea Durie, Play Advisor and Stephanie Velvin, Community Development Manager. | Page 115 |

14. 2023/24 Maintenance and Renewal Plans and Budgets for Cultural Facilities Page 175

Memorandum, presented by Bryce Hosking, Group Manager - Property and Resource Recovery.

15. Committee Work Schedule Page 179

16. Karakia Whakamutunga

17. Exclusion of Public

To be moved:

"That the public be excluded from the following parts of the proceedings of this meeting listed in the table below.

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered		Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for passing this resolution

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by Section 6 or Section 7 of that Act which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public as stated in the above table.

Also that the persons listed below be permitted to remain after the public has been excluded for the reasons stated.

[Add Third Parties], because of their knowledge and ability to assist the meeting in speaking to their report/s [or other matters as specified] and answering questions, noting that such person/s will be present at the meeting only for the items that relate to their respective report/s [or matters as specified].

PRESENTATION

TO: Culture & Sport Committee

MEETING DATE: 13 September 2023

TITLE: Presentation - Palmerston North Heritage Trust

RECOMMENDATION TO CULTURE & SPORT COMMITTEE

1. That the Culture & Sport Committee receive the presentation for information.
-

SUMMARY

Margaret Tennant, Chair, Palmerston North Heritage Trust Administering Committee, will present an update regarding Palmerston North Heritage Trust's activities and current heritage issues.

ATTACHMENTS

NIL

PRESENTATION

TO: Culture & Sport Committee

MEETING DATE: 13 September 2023

TITLE: Presentation - Volleyball Manawatū

RECOMMENDATION TO CULTURE & SPORT COMMITTEE

1. That the Culture & Sport Committee receive the presentation for information.
-

SUMMARY

Kelsey Higgins, Community Engagement Officer will outline Volleyball Manawatū's annual plan, and highlight two major projects: hosting 2024 NZ Secondary School Volleyball Championships in Palmerston North, and the ongoing development of their beach volleyball court facility at Takaro Sports Club.

ATTACHMENTS

Nil

PRESENTATION

TO: Culture & Sport Committee

MEETING DATE: 13 September 2023

TITLE: Presentation - Special Olympics Team

RECOMMENDATION TO CULTURE & SPORT COMMITTEE

1. That the Culture & Sport Committee receive the presentation for information.
-

SUMMARY

Olwyn Humphreys and Carla L'huillier, Special Olympics Team Coaches, will present the outcome of the team's trip to Berlin in July to participate in the Special Olympics World Summer Games 2023.

ATTACHMENTS

Nil

PALMERSTON NORTH CITY COUNCIL

Minutes of the Culture & Sport Committee Meeting Part I Public, held in the Council Chamber, First Floor, Civic Administration Building, 32 The Square, Palmerston North on 28 June 2023, commencing at 1.00pm.

Members Present: Councillors Rachel Bowen (in the Chair), Billy Meehan, Mark Arnott, Vaughan Dennison, Lew Findlay, Roly Fitzgerald, Patrick Handcock, Debi Marshall-Lobb, William Wood and Kaydee Zabelin.

Non Members: Councillors Brent Barrett, Orphée Mickalad and Karen Naylor.

Apologies: The Mayor (Grant Smith) (late arrival), Councillors Vaughan Dennison (early departure) and Leonie Hapeta.

The Mayor (Grant Smith) entered the meeting at 1.39pm during consideration of clause 23. He was not present for clauses 19 to 22 inclusive.

Karakia Timatanga

Councillor Rachel Bowen opened the meeting with karakia.

19-23 Apologies

Moved Rachel Bowen, seconded Billy Meehan.

The **COMMITTEE RESOLVED**

1. That the Committee receive the apologies.

Clause 19-23 above was carried 13 votes to 0, the voting being as follows:

For:

Councillors Rachel Bowen, Billy Meehan, Mark Arnott, Vaughan Dennison, Lew Findlay, Roly Fitzgerald, Patrick Handcock, Debi Marshall-Lobb, William Wood, Kaydee Zabelin, Brent Barrett, Orphée Mickalad and Karen Naylor.

Declarations of Interest

Deputy Mayor Debi Marshall-Lobb declared a conflict of interest in item 14 (clause 26): The Globe Theatre Trust – Final Statement of Intent 2023-2026, and took no part in the discussion or debate.

20-23

Presentation - Manawatū Jazz Club

Presentation by David Edge, President, Manawatū Jazz Club and Chair, Manawatū International Jazz & Blues Festival and Roger Fox, Festival Organiser.

The Manawatū Jazz Club Festival Committee is seeking a long term non-contestable, but accountable, funding stream to secure the future of the Manawatū Annual International Jazz & Blues Festival.

They made the following further comments to support the proposal:

- The Jazz Festival is the second oldest and largest of its kind in New Zealand involving 400 musicians internationally and nationally, promoting Palmerston North as a cultural and creative environment.
- The festival only uses local businesses for promoting and printing and local venues to run the 'cafe scene', a part of the event which has seen around 1,500 people involved and is free.
- Cafe scene supports hospitality and provides opportunities for local musicians to showcase their talents.
- Another free event is the High School Jazz Competition organised by Roger Fox, involving 11 schools in 2023 from Rotorua to Wellington, with 200 high school students participating, and including workshops run by highly qualified musicians and educators. This year Bill Cunliffe delivered a masterclass for students.
- The festival operates a break-even model – not for profit. In the past Council has given a 3 year contract of \$35K which helps to bring ticket prices down for the main event. This is currently their biggest problem moving forward with this festival. It was noted overseas groups have been booked for future events.
- He disputes Council's claim that it is a local festival.

Officers advised there are other possible funding avenues available through Council which they would be willing to explore further with the Manawatū Jazz Club.

Moved Rachel Bowen, seconded Billy Meehan.

The **COMMITTEE RESOLVED**

1. That the Culture & Sport Committee receive the presentation for information.

Clause 20-23 above was carried 13 votes to 0, the voting being as follows:

For:

Councillors Rachel Bowen, Billy Meehan, Mark Arnott, Vaughan Dennison, Lew Findlay, Roly Fitzgerald, Patrick Handcock, Debi Marshall-Lobb, William Wood, Kaydee Zabelin, Brent Barrett, Orphée Mickalad and Karen Naylor.

21-23

Presentation - New Zealand Rugby Museum

Presentation by Stephen Berg, Director, New Zealand Rugby Museum and Phil Monk, Deputy Chair, New Zealand Rugby Museum.

Stephen and Phil presented a proposal seeking \$30k for operational funding. They made the following further comments to support the proposal:

- Currently the museum has one full-time employee and some of the extra funding will go towards a part-time employee. This will support the expansion of the Museum's operation through increasing quality of exhibits and improving visitor experiences.
- CEDA and Tourism Trade have requested a VIP tour to become available.
- The museum would like to undertake more tours of exhibits around New Zealand and overseas, provide a better connection with community and further support with continuity of service such as annual leave and sick leave.
- Visitors book shows national and international visitors; around 85% are international visitors.
- Volunteer base has declined from 70 to around 40 currently due to an ageing group.

Moved Rachel Bowen, seconded Billy Meehan.

The **COMMITTEE RESOLVED**

1. That the Culture & Sport Committee receive the presentation for information.

Clause 21-23 above was carried 13 votes to 0, the voting being as follows:

For:

Councillors Rachel Bowen, Billy Meehan, Mark Arnott, Vaughan Dennison, Lew Findlay, Roly Fitzgerald, Patrick Handcock, Debi Marshall-Lobb, William Wood, Kaydee Zabelin, Brent Barrett, Orphée Mickalad and Karen Naylor.

22-23

Confirmation of Minutes

Moved Rachel Bowen, seconded Billy Meehan.

The **COMMITTEE RESOLVED**

1. That the minutes of the Culture & Sport Committee meeting of 19 April 2023 Part I Public be confirmed as a true and correct record.

Clause 22-23 above was carried 12 votes to 0, with 1 abstention, the voting being as follows:

For:

Councillors Rachel Bowen, Billy Meehan, Mark Arnott, Vaughan Dennison, Lew Findlay, Roly Fitzgerald, Debi Marshall-Lobb, William Wood, Kaydee Zabelin, Brent Barrett, Orphée Mickalad and Karen Naylor.

Abstained:

Councillor Patrick Handcock.

23-23

Palmerston North Public Sculpture Trust - Annual Report to Council June 2023

Memorandum, presented by Simon Barnett, Chairperson, Palmerston North Public Sculpture Trust and Peter Shelton, Trustee, Palmerston North Public Sculpture Trust.

The Mayor (Grant Smith) entered the meeting at 1.39pm.

Moved Rachel Bowen, seconded Billy Meehan.

The **COMMITTEE RESOLVED**

1. That the Committee receive the Palmerston North Public Sculpture Trust's Annual Report 2022–23, presented to the Culture & Sport Committee on 28 June 2023.

Clause 23-23 above was carried 14 votes to 0, the voting being as follows:

For:

The Mayor (Grant Smith) and Councillors Rachel Bowen, Billy Meehan, Mark Arnott, Vaughan Dennison, Lew Findlay, Roly Fitzgerald, Patrick Handcock, Debi Marshall-Lobb, William Wood, Kaydee Zabelin, Brent Barrett, Orphée Mickalad and Karen Naylor.

24-23

Ongoing funding arrangement options for Palmerston North Public Sculpture Trust

Memorandum, presented by Anton Carter, Group Manager - Community Services.

Moved Rachel Bowen, seconded Billy Meehan.

The **COMMITTEE RESOLVED**

1. That the Committee receive the memorandum titled 'Ongoing funding arrangement options for Palmerston North Public Sculpture Trust' presented to the Culture & Sport Committee on 28 June 2023, noting that Council's Public Art Policy is currently under development.
2. That the Committee directs the Chief Executive to support the Trust to gather ongoing public input.

Clause 24-23 above was carried 14 votes to 0, the voting being as follows:

For:

The Mayor (Grant Smith) and Councillors Rachel Bowen, Billy Meehan, Mark Arnott, Vaughan Dennison, Lew Findlay, Roly Fitzgerald, Patrick Handcock, Debi Marshall-Lobb, William Wood, Kaydee Zabelin, Brent Barrett, Orphée Mickalad and Karen Naylor.

25-23

Annual Progress Report on Heritage Themes in Council Programmes 2022/23

Memorandum, presented by Keegan Aplin-Thane, Senior Planner and Linda Moore, Manager City Library.

Following discussion an additional motion was passed to enable Elected Members to gain a better understanding of the funding gaps that exist.

Moved Patrick Handcock, seconded Rachel Bowen.

The **COMMITTEE RESOLVED**

1. That the Committee receive the memorandum titled 'Annual Progress Report on Heritage Themes in Council Programmes 2022/23', presented to the Culture & Sport Committee on 28 June 2023.
2. That the heritage funding shortfall identified in the 'Annual Progress Report on Heritage Themes in Council Programmes 2022/23' for the city is referred to the 2024-34 Long Term Plan.

Clause 25-23 above was carried 14 votes to 0, the voting being as follows:

For:

The Mayor (Grant Smith) and Councillors Rachel Bowen, Billy Meehan, Mark Arnott, Vaughan Dennison, Lew Findlay, Roly Fitzgerald, Patrick Handcock, Debi Marshall-Lobb, William Wood, Kaydee Zabelin, Brent Barrett, Orphée Mickalad and Karen Naylor.

26-23

**Te Manawa Museums Trust - Final Statement of Intent 2023-2026
The Regent Theatre Trust - Final Statement of Intent 2023-2026
The Globe Theatre Trust - Final Statement of Intent 2023-2026**

Memorandums, presented by Sarah Claridge, Democracy & Governance Advisor.

The Officer noted an error in the Regent and Globe Theatre financial reports on pages 115 and 136 regarding PN City Council grant funding amounts.

The correct amounts should read as follows:

PNCC Grants (\$)	2023/24	2024/25	2025/26
Regent Theatre	258,016	270,611	278,546
Globe Theatre	174,981	181,995	185,771

An additional error was noted in the Regent Theatre report, paragraph 1.3, where it mentions the Globe Theatre but should read the Regent Theatre.

Moved Rachel Bowen, seconded Billy Meehan.

The **COMMITTEE RESOLVED**

1. That the Committee agree the final Statement of Intent 2023-2026 (Attachment 1) submitted by Te Manawa Museums Trust Board.
2. That the Committee agree the final Statement of Intent 2023-2026 (Attachment 1) submitted by the Regent Theatre Trust Board, as amended.
3. That the Committee agree the final Statement of Intent 2023-2026 (Attachment 1) submitted by the Globe Theatre Trust Board, as amended.

Clause 26-23 above was carried 13 votes to 0, the voting being as follows:

For:

The Mayor (Grant Smith) and Councillors Rachel Bowen, Billy Meehan, Mark Arnott, Vaughan Dennison, Lew Findlay, Roly Fitzgerald, Patrick Handcock, William Wood, Kaydee Zabelin, Brent Barrett, Orphée Mickalad and Karen Naylor.

Note:

Deputy Mayor Debi Marshall-Lobb declared a conflict of interest, withdrew from the discussion and sat in the gallery.

27-23

Committee Work Schedule

Moved Rachel Bowen, seconded Billy Meehan.

The **COMMITTEE RESOLVED**

1. That the Culture & Sport Committee receive its Work Schedule dated June 2023.

Clause 27-23 above was carried 14 votes to 0, the voting being as follows:

For:

The Mayor (Grant Smith) and Councillors Rachel Bowen, Billy Meehan, Mark Arnott, Vaughan Dennison, Lew Findlay, Roly Fitzgerald, Patrick Handcock, Debi Marshall-Lobb, William Wood, Kaydee Zabelin, Brent Barrett, Orphée Mickalad and Karen Naylor.

Karakia Whakamutunga

Councillor Rachel Bowen closed the meeting with karakia.

The meeting finished at 2.34pm.

Confirmed 13 September 2023

Chair

MEMORANDUM

TO: Culture & Sport Committee

MEETING DATE: 13 September 2023

TITLE: Options to change the Palmerston North City Coat of Arms

PRESENTED BY: Desiree Harvey, Legal Counsel and Donna Baker, Acting Chief Executive Unit Manager

APPROVED BY: Donna Baker, Acting Chief Executive Unit Manager

RECOMMENDATION TO COUNCIL

1. That Council retain the current Coat of Arms.

1. ISSUE

- 1.1 On 8 March 2023, the Culture & Sport Committee directed the Chief Executive to investigate options to change the Coat of Arms to better reflect the City's bicultural heritage and report back (Resolution 3-23). This was in response to a public comment questioning whether the current Coat of Arms were reflective of the City's bicultural heritage.
- 1.2 The current Coat of Arms was adopted by Council resolution in 1989, following a long, technical process. If the Council decides to change the current Coat of Arms, the same process, as outlined below, will need to be followed.
- 1.3 The issue before the Council is whether the City's Coat of Arms reflect its bicultural heritage and if not, whether the Council wishes to proceed with obtaining new Letters Patent to change the design of the Arms.

2. BACKGROUND

- 2.1 Coats of Arms are an "honour from the Sovereign and they require proper control and protection to ensure the dignity of the Crown is maintained."¹ To protect the use of Arms, the office of the New Zealand Herald of Arms Extraordinary was established in 1978 to act as the formal intermediary between New Zealand and His Majesty's College of Arms in London. All applicants wanting to obtain Coats of Arms for local authorities in New Zealand must consult with the New Zealand Herald of Arms Extraordinary.

¹ 'Grant of Arms, Background for Coat of Arms', Palmerston North City Council, Town Clerk's Department, PNCC 1/25/1:1:1, Ian Matheson City Archives.

- 2.2 New Arms are issued by “a grant of arms by Letters Patent”. The legal right to issue the Letters Patent is delegated by the Crown to the King of Arms with the consent of the Earl Marshall. Any design must “accord with the rules of heraldry.”
- 2.3 Palmerston North's Coat of Arms were adopted by Council resolution in 1989, following a lengthy administrative process that dated back to 1981. The Arms were adopted in time for the local government reorganisation that occurred that same year.
- 2.4 In 1982 the Council delegated to a subcommittee the authority to oversee the formal process for adopting the City's new Coat of Arms. The committee liaised with the New Zealand Herald of Arms.
- 2.5 The Coat of Arms adopted by the committee was based on the historic badge for the City of Palmerston North. The badge was drawn by local resident F. H. Smith in 1885 and was incorporated into other official badges in the City, including local high school crests. The badge was drafted by F. H. Smith on his own initiative and did not involve any formal process with Council officials or community organisations.
- 2.6 The badge had been used informally as a symbol for the city. The badge was adopted as the crest for the former Palmerston North City Corporation. The badge contained a shield depicting a blue eagle on a gold background, inspired by the family crest for Lord Palmerston. The right-hand side of the shield depicted a blue tower flying the Union Jack standard. A lion was placed above the shield, representing the ‘Lion of England.’
- 2.7 The badge also featured the motto “Palmam qui meruit ferat”, which translates to “let he who has won the palm, wear it.” The phrase was the family motto of Lord Nelson and was chosen due to its association with “palms” and civil engagement. The greenery surrounding the shield was originally two palm leaves but this was later replaced by ferns, as a better reflection of New Zealand's biodiversity.
- 2.8 The Council decided to use the badge as the starting point for the Coat of Arms, subject to technical revisions required by the College of Arms. In addition to the shield, the Council desired to have two ‘supporters’ on either side of the Arms. The subcommittee suggested a “Pakeha women...in 19th century dress” and a “Māori figure...modelled on Peeti Te Awe Awe.” The committee sent photographs of the Te Peeti Te Awe Awe statue in Te Marae o Hine to use as a reference.
- 2.9 John Bevan Ford, a Senior Lecturer for Māori Visual Arts at Massey University was engaged by the Council to provide advice on design. He wrote that the final concept demonstrated that “the European mana and identity is equal to the Māori and therefore as a symbol for Palmerston North expresses the deep regard and respect each group has for the other.” The Council did not engage in any formal consultation with Rangitāne o Manawatū on the design.

- 2.10 After a draft design was accepted by the Council, it was sent to the College of Arms, via the New Zealand Herald of Arms, for approval. There were several different iterations of the design that went back and forth until the Garter King of Arms was satisfied that the design met the requirements of heraldry. Any design needs to comply with the rules of heraldry and be distinctive from other Arms.
- 2.11 Once the design was approved, the College of Arms authorised the issuing of Letters Patent. The letters took around 18 months to be issued. The Letters Patent contained the precise written description of the features of the Arms, from which the design was reproduced in visual form. The city of Palmerston North was officially granted the armorial bearings by Letters Patent issued by Her Majesty's Kings of Arms on 10 June 1989.
- 2.12 Any change to the City's existing Coat of Arms would need to follow a similar process from the beginning as new Letters Patent would need to be issued for the amended design.
- 2.13 The New Zealand Herald of Arms has provided an estimate that the cost for applying to change the Coat of Arms would be between GB£16,000-24,000 with each Supporter at an additional GB£3,000 (as of August 2023.)

3. THE PROCESS FOR ADOPTING A NEW COAT OF ARMS

The formal process for changing the existing Coat of Arms is as follows:

1. Acting on the instruction of the Council, the New Zealand Herald of Arms (the representative in New Zealand of His Majesty's College of Arms) drafts a petition to the Earl Marshall of England requesting approval.
2. Once the Earl Marshall approves the petition, they issue a warrant to the King of Arms to proceed with a formal design of the Arms.
3. The New Zealand Herald of Arms consults with the petitioner (the Council) about the elements or references that are to be included in the design of the Arms. (It should be noted that the composition and design must accord with the technical rules of heraldry.)
4. A draft design is sent back to the petitioner as a 'sketch for approval' for comment.
5. The petitioner needs to approve the initial draft of the sketch. If the petitioner is not satisfied with the design, there are only limited grounds for recommending changes. The King of Arms retains the final discretion for approving any changes.
6. The King of Arms issues Letters Patent, which is the formal legal document describing the design of the Coat of Arms from which a visual representation is produced.

4. POSITION OF RANGITĀNE

- 4.1 Council have sought advice from representatives of Rangitāne o Manawātū on whether a change would be supported and discussions are ongoing.

5. NEXT STEPS

- 5.1 If Council decides that the Coat of Arms reflects the bicultural heritage of Palmerston North, no further action will be required.
- 5.2 Alternatively, Council can resolve to begin the formal process of applying for a new Coat of Arms. New Letters Patent would need to be issued outlining the technical specifications of a new design. The College of Arms retains the final decision on whether to approve the new design.

6. COMPLIANCE AND ADMINISTRATION

Does the Committee have delegated authority to decide?	No
Are the decisions significant?	No
If they are significant do they affect land or a body of water?	No
Can this decision only be made through a 10 Year Plan?	No
Does this decision require consultation through the Special Consultative procedure?	No
Is there funding in the current Annual Plan for these actions?	No
Are the recommendations inconsistent with any of Council's policies or plans?	No
The recommendations contribute to Goal 3: A Connected and Safe Community	
The recommendations contribute to the achievement of action/actions in Arts and Heritage	
The action is: n/a	
Contribution to strategic direction and to social, economic, environmental and cultural well-being	Regular consideration of our representative imagery ensures relevancy.

ATTACHMENTS

Nil

MEMORANDUM

TO: Culture & Sport Committee

MEETING DATE: 13 September 2023

TITLE: Te Manawa Museums Trust - Statement of Intent 2023-26: revised finances

PRESENTED BY: Sarah Claridge, Democracy & Governance Advisor

APPROVED BY: Donna Baker, Acting Chief Executive Unit Manager

RECOMMENDATION TO CULTURE & SPORT COMMITTEE

1. That the Committee agree the revised Statement of Intent 2023-26 from Te Manawa Museums Trust.
-

1. ISSUE

- 1.1 Te Manawa has revised the finances of their Statement of Intent (Attachment 1). The revision corrects an interpretation error with regard to the additional grant provided by Council in the Annual Budget 2023/24.
- 1.2 To provide clarity and understanding between Council and Te Manawa, Te Manawa has resubmitted their SOI for Committee to agree.

2. BACKGROUND

- 2.1 Te Manawa presented their final Statement of Intent 2023-26 (SOI) to the Committee on 28 June 2023. At the meeting, it was questioned whether the additional grant for the 2023 year (\$250,000) was accurately reflected in the financial accounts.
- 2.2 Te Manawa has indicated they were going to spend \$60,000 on display cases, but this was incorrectly shown in their SOI as an operating expense.
- 2.3 Council Officers met with Te Manawa staff to confirm the allocation of the additional grant and Te Manawa has revised their finances accordingly (see table below).

Corrected financials - page 22 of the Statement of Intent 2023-26 (attached):

	SOI shown on 28 June 2023	Revised SOI (attached)
Capital expenditure	\$20,000	\$95,000 (exhibition cases and light fittings)
Operating expenditure	\$230,000	\$155,000

2.4 Due to this correction affecting multiple financial disclosures, Te Manawa has resubmitted their SOI for the Committee to agree.

3. NEXT STEPS

3.1 The SOI will be re-published on the Council website.

4. COMPLIANCE AND ADMINISTRATION

Does the Committee have delegated authority to decide? If Yes quote relevant clause(s) from Delegations Manual	Yes
Are the decisions significant?	No
If they are significant do they affect land or a body of water?	No
Can this decision only be made through a 10 Year Plan?	No
Does this decision require consultation through the Special Consultative procedure?	No
Is there funding in the current Annual Plan for these actions?	Yes
Are the recommendations inconsistent with any of Council's policies or plans?	No
The recommendations contribute to Goal 2: A Creative and Exciting City	
The recommendations contribute to the achievement of action/actions in Arts and Heritage	
The action is: to support CCOs to achieve the objectives of the Arts and Heritage Plan	
Contribution to strategic direction and to social, economic, environmental and cultural well-being	Agreeing the final Statements of Intent is a mechanism for the Committee to provide guidance and direction to the CCOs and meets Council's responsibility to monitor the CCOs under the LGA.

ATTACHMENTS

1. Te Manawa Museums Trust_ Final Statement of Intent 2023-26 [↓](#) 

Te Ara Hihiri

Statement of Intent

2023/24 – 2025/26
TE MANAWA MUSEUMS TRUST

TE MANAWA MUSEUMS TRUST
PRIVATE BAG 11055 PALMERSTON NORTH 4442 | TEMANAWA.NZ



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Contact details

Address	Te Manawa Museums Trust Private Bag 11055 Palmerston North	Legal Status	Te Manawa Museums Trust is a Council-Controlled Organisation (CCO) for the purposes of the Local Government Act 2002 and operates as a charitable trust under the Trusts Act 2019. It is a not-for-profit CCO.
Website	www.temanawa.co.nz		
Phone	(06) 355-5000		
Email	enquiries@temanawa.co.nz		
Main Contact	Susanna Shadbolt	Charities Registration number	CC38836
Role in CCO	Chief Executive	Trustees	Caroline Tate - Chair Adrian van Dyk – Deputy Chair Peter Te Rangi Terry Hapi Alison Rudzki Geoffrey Jameson Evan Greensides
Phone	06 351-4492		
Email	susanna.shadbolt@temanawa.co.nz		

Foreword

Te Manawa's role is to serve local communities by providing access to exhibits and events that showcase art, science, and history. We are excited to enter this next phase of its journey, continuing to tell stories, particularly local stories.

With the appointment of our new CEO, Susanna Shadbolt, existing relationships with the arts and science sector have been strengthened. Te Manawa hosted several science-related activities and events in the latter half of 2022, for example the "Mad Scientist" event and the Sunday Science Sessions. The Art Gallery ended the year with the opening of multiple exhibitions – "Matatau 22" (Massey University Bachelor of Māori Visual Arts graduates), "Artmosphere" (UCOL Creative Media graduates' exhibition), "Standing in My Own Light" (an exhibition of works from the Women's Art Initiative) and "Visual Rhythms" an exhibition of the works of Douglas MacDiarmid. Each exhibition has its own unique characteristics and offers visitors an immersive and varied gallery experience.

This Statement of Intent covers a continuation of the refresh of some areas of the museum, working in partnership with key stakeholders to design new semi-permanent science exhibitions and cultural exhibitions. Given the digital nature of our world, Te Manawa continues to digitise its physical collection for the benefit of remote visitors. At the same time Te Manawa is mindful that digital interactives could form part of future exhibitions or to refresh existing spaces.

In addition, Te Manawa will exercise a leadership role in the development of young people by offering new learning programmes to schools that will align with the Aotearoa New Zealand Histories Curriculum and providing internship opportunities in partnership with Massey University.

We would like to thank our main sponsor, Palmerston North City Council for making what we do possible. Our thanks also to local iwi, arts, science and historical societies and the public, for continuing to engage with us, and most importantly, for visiting!



Caroline Tate
Chair, Te Manawa Museums Trust
15 June 2023

Purpose of the Statement of Intent

This Statement of Intent is presented by Te Manawa Museums Trust in accordance with the requirements of Section 64(1) of the Local Government Act 2002.

In accordance with the Local Government Act 2002, this annual Statement of Intent publicly states the activities and intention of Te Manawa Museums Trust for the next three years, and the objectives to which those activities will contribute.

The final Statement of Intent will take shareholder comments into consideration and include performance measures and targets as the basis of organisational accountability.

About Te Manawa Museums Trust

Purpose

The International Council of Museums (ICOM) defines a museum as “a not-for-profit, permanent institution in the service of society that researches, collects, conserves, interprets and exhibits tangible and intangible heritage. Open to the public, accessible and inclusive, museums foster diversity and sustainability. They operate and communicate ethically, professionally and with the participation of communities, offering varied experiences for education, enjoyment, reflection and knowledge sharing.”

Guided by the ICOM definition, the main goal of Te Manawa Museums Trust is to provide the people of Manawatū and beyond with experiences in art, science and heritage and to forge everlasting connections – fulfilling its stakeholder obligations and exceeding the expectations of its visitors.

Vision

“Te Manawa is the cultural heart of our region. It is a place that values openness and is led with the spirit of Manaakitanga, Freedom and Creativity.”

People should feel passionate and excited about, and attached to Te Manawa, the collections we care for, and the experiences we shape with them. Those experiences touch us emotionally, inspire us creatively and give life and mana to our collective heritage.

Mission

Te Manawa is committed to improving the wellbeing of the communities it serves through enabling access to experiences with art, culture, science, and heritage.

Te Manawa works with Palmerston North City and its peer organisations to challenge, inspire and educate its visitors, as well as bring forward and illuminate local, national and international matters.

Values

Through the vision, we will embrace a spirit of openness to enhance the wellbeing of the communities we serve:

- **Manaakitanga** - our underlying principle of care and hospitality
- **Freedom** - the courage to try new things and have fun
- **Creativity** - expressing ourselves, thinking differently and finding solutions.

Service

In accordance with its key strategic objectives, Te Manawa will continue to provide a range of exhibitions, events and learning activities that contribute to Palmerston North's vision, goals and strategies – in particular, adding value to its goal of being a “creative and exciting city - He tāone whakaihiihi, tapatapahi ana”.

These services include:

- Contributing towards actions in the city's Arts Plan
- Engaging local communities in relevant and meaningful experiences in art, science, and heritage
- Caring for and developing, and improving access to collections
- Attracting visitation and external investment

Objectives of the Te Manawa Museums Trust Deed

- To provide governance of an organisation which is a regional museum complex, advancing interest in art, heritage and science (including interactive science)
- To provide study, educational and enjoyment opportunities through acquiring, conserving, researching, communicating and exhibiting material evidence of people and their environment
- To develop, promote, enhance and maintain collections to make them relevant to the peoples of the Manawatū and New Zealand
- To recognise and act in accordance with the principles of the Treaty of Waitangi and to involve and give special attention to the history of the Tangata Whenua in the region
- To ensure that the facility functions as a valued professional education resource and community asset for the citizens of Palmerston North and the Manawatū region
- To encourage and support the kindred Societies in accordance with the objects of this Trust Deed
- To recognise the organisation's location in the Manawatū and to be aware of the regional focus

Statement of the Board's approach to governance

Te Manawa Museums Trust Board is established and governed in accordance with the Te Manawa Trust Deed; available on request from the Executive Assistant at Te Manawa.

The Board of up to nine trustees, is responsible for the strategic direction and control of Te Manawa's activities.

The Board guides and monitors the business and affairs of Te Manawa, in accordance with the Charitable Trusts Act 1957, the Local Government Act 2002, the Trust Deed and this Statement of Intent.

The Board's approach to governance is to adopt "good practice" with respect to:

- the operation and performance of the Board
- managing the relationship with the Chief Executive
- being accountable to the community and regularly reporting to the Culture and Sport Committee of Palmerston North City Council
- enhancing Te Manawa's environmental sustainability
- encouraging and maintaining diversity in all elements of its organisation

The Chief Executive is responsible for the day-to-day operations of Te Manawa, engaging and oversight of staff and reporting to the Trustees on performance against Te Manawa's performance objectives.

The Board encourages engagement on our strategic direction by stakeholders through three main avenues: the development and presentation of this Statement of Intent, a public Annual General Meeting held each year, and through presentations at Council's Culture and Sport Committee meetings to report and outline new initiatives.

Contribution to ‘Small city benefits, big city ambition’

Palmerston North City Council’s vision for the city is *Small city benefits, big city ambition*.

Council has identified five strategic goals for achieving this vision: Goal 1: An innovative and growing city; Goal 2: A creative and exciting city; Goal 3: A connected and safe community; Goal 4: An eco-city; and Goal 5: A driven and enabling Council.

Te Manawa contributes to all goals, but primarily to these priorities under Goal 2:

- Celebrate the city’s history and diversity, and build on the strength of being a city of many cultures and languages; and
- Be a creative city that nurtures and celebrates the arts
- Develop a national reputation as an exciting city with plenty to do at night and at weekends

Te Manawa received a Statement of Expectation stating Council’s objectives relating to Te Manawa. The Board has worked through the Statement of Expectation and has responded to these through this Statement of Intent.

Strategic Objectives

The Te Manawa Museums Trust Board has developed the following broad strategic areas of focus to enable Te Manawa to be responsive to its communities.

Objective 1: Innovative Experiences that Engage Visitors

Te Manawa presents multi-layered experiences that champion the uniqueness of our region. It will focus on developing and hosting vibrant exhibitions that attract visitors, contributing to the city's livability and sense of place. It will carry out creative marketing to build visitation, third-party investment, and the Te Manawa profile.

Through its exhibitions and programmes, Te Manawa builds a national reputation. Digital engagement will help attract physical visitors but also provide for collections and activities to be enjoyed and interacted with by those in the community who cannot visit its physical facilities.

By caring for its collections, Te Manawa provides access to the region's diverse cultural heritage. Existing collections are brought to life so residents and visitors can engage with the history of the Manawatū and Aotearoa New Zealand.

Objective 2: Enhanced Learning and Development

Te Manawa, through its links to education, research institutes and local technology industries, develops programmes aligned with the curriculum and its exhibitions of local and national interest. Access to education programmes will be free of charge for local schools within the PNCC and MDC boundaries.

- Te Manawa learning activities will focus on engaging local communities in relevant and meaningful learning experiences
- Learning at Te Manawa will look for opportunities to contribute to the wider organisation's goals for financial sustainability
- The Museum will play a key role in supporting schools in implementing the new Aotearoa New Zealand Histories Curriculum.

Objective 3: A collaborative and future-focused organisation

Te Manawa will build its reputation as a creative and vibrant organisation.

Maintaining and enhancing its strategic relationships is key to Te Manawa's success. The organisation's relationship with Rangitāne, as mana whenua, will evolve in line with their aspirations.

Te Manawa, in partnership with Rangitāne, protects its taonga, tells its stories and moves forward guided by the articles of Te Tiriti o Waitangi.

Te Manawa will build its environmental and financial sustainability, ensuring it is well-placed to challenge boundaries and respond proactively to change. It will work strategically to accelerate revenue generation and embed a business development mindset within the organisation.

Te Manawa supports the sustainability aspirations of its strategic partners, including:

- Rangitāne, as mana whenua, local kaitiaki and holders of mātauranga Māori relating to present-day, historic, and traditional knowledge in Manawatū.
- Palmerston North City Council's Eco City Strategy.
- Partner with local businesses and organisations along with museums and galleries nationwide.

Performance Measures

	2023-24	2024-25	2025-26
Visitation Baseline ¹ (Physical visits to the Te Manawa complex)	130,000	131,000	132,600
Outreach ² (TM experiences offsite)	30,000	32,000	40,000
Online engagement ³	90,000	97,200	104,900

1: Visitation baseline is the approximate physical visitor count to the Te Manawa complex. It does not differentiate unique visitors, but rather the visits in person be they first-time or repeat. Yearly increase is determined by the medium 25-year projection of 1.0 percent average annual population growth for Palmerston North (PNCC long-term projections 2020). It is important not to over-inflate these targets during the next three years while a focus is placed on redevelopment of long-term exhibitions (Te Rangi Whenua, Science Centre and Art Gallery) and a review of the facility's earthquake safety, capacity and feasibility in hosting large-scale international shows – the latter of which are increasingly unaffordable due to the current economic challenges of inflation, Covid-19 and reduced global shipping capacity leading to significantly higher freight costs. In order to build greater ambition into long-term planning, it is important to focus on, and build solutions for these challenges during the next three year period and ensure that issues negatively impacting the buildings' "fit-for-purpose" can be addressed – both through, and prior to, the development and fruition of the Arts and Cultural Precinct.

2: Outreach is defined as live interactions between Te Manawa staff and experiences with public offsite (outside of the Te Manawa complex) and includes events, expos, learning delivery in schools, live interactive experiences delivered online and touring exhibitions (attendance of Te Manawa exhibitions at other venues). Annual increase is based on the development of touring experiences with partner organisations and the development of interactive experiences via online platforms.

3: Online engagement includes e-visits through the Te Manawa website (visit impressions minus bounce) and audience interactions via social media (likes, comments, shares and video views). Annual increase is based upon a yearly estimated audience growth of 8 per cent (22/23 estimate as at Dec 2022). It does not consider user trends in digital media which are too changeable to rely on for a three-year forecast.

	2023-24	2024-25	2025-26
External Revenue Target	\$510,250	\$680,944	\$764,826
Visitor Satisfaction	95%	95%	95%

Strategic Objective 1: Innovative Experiences that Engage Visitors

2023-24	2024-25	2025-26
Work in partnership with Rangitāne in the development of exhibitions, learning resources and programmes within the Museum with a focus on embedding bi culturalism in everything we do.	Ongoing partnership with Rangitāne. Review all semi-permanent exhibitions with a bi-cultural and holistic storytelling focus. Implement planning for a refresh based on this.	Ongoing partnership with Rangitāne. Deliver refresh of relevant galleries based on 2024-25 review.
Engage with, and enable participation by, the city's less-represented communities. Collaborate with PNCC for the New Migrant Welcome. Provide at least two extra-curricula learning based activities for children of these communities.	Continue to engage as per 23-24. Explore collaborative exhibition opportunities with at least one less-represented community.	Continue to engage as per previous years Collaborate with communities to develop at least one Oral History project.
Investigate and plan development of a Pūtaiao Science Space with designs and concepts finalised to initiate budget, fundraising and sponsorship. Investigate and develop partnership and collaboration opportunities.	Develop Pūtaiao Science Space in line with funding. Continue to develop partnership and collaboration opportunities.	Complete Pūtaiao Science Space in line with funding. Continue to develop ongoing partnership and collaboration opportunities.
Begin discussions with other museums/venues to collaborate on the development of new, shared touring interactives in Science and Heritage.	Develop one prototype touring module as part of the collaboration.	Further develop concepts and products as part of the collaboration.
Develop and begin to implement an annual calendar of activity to activate additional engagement through events and outreach with a focus on partnership with other organisations.	Implement annual calendar of activities. Continue to build relationships throughout community sectors with one new collaboration.	Implement annual calendar of activities. Continue to build relationships throughout community sectors with one new collaboration.

Provide access to our collections through exhibitions, offsite displays, Collections Online and other digital projects and public programmes, this will include a cycle of exhibitions of new acquisitions.	Develop and implement at least two public programmes related to our collection. Continue to promote and add 1500 items to Collections Online.	Include 30% more collections items in the refresh of semi-permanent galleries. Continue to promote and add 1500 items to Collections Online.
Deliver a programme of balanced, exciting and frequently changing exhibitions.	Deliver balanced, exciting and frequently changing programme of exhibitions.	Deliver balanced, exciting and frequently changing programme of exhibitions.
Investigate and trial an electronic visitor monitoring system to understand visitor interactions with Te Manawa.	Fully implement electronic visitor monitoring system.	Review effectiveness of visitor monitoring system.
Develop a "Delivery of Excellence" Visitor Experience Strategy that incorporates physical spaces.	Implement the "Delivery of Excellence" Visitor Experience Strategy.	Review the "Delivery of Excellence" Visitor Experience Strategy.

Strategic Objective 2: Enhanced Learning and Development

2023-24	2024-25	2025-26
Implement three new Mātauranga Māori learning programmes aligned with the Aotearoa New Zealand Histories Curriculum.	Implement two secondary school level programmes relevant to the Social Sciences Year 9 & 10 curriculum level.	Respond to curriculum refreshes being undertaken in order to support local schools through the programmes we offer.
Provide free education programmes to schools within the Palmerston North and Manawātū District Council boundaries. Seek external funding to assist in cost of education programmes.	Provide free education programmes to schools within the Palmerston North and Manawātū District Council boundaries. Seek external funding to assist in cost of education programmes.	Provide free education programmes to schools within the Palmerston North and Manawātū District Council boundaries. Seek external funding to assist in cost of education programmes.

4000 students will participate in ELC Learning programmes.	4000 students will participate in ELC Learning programmes.	4000 students will participate in ELC Learning programmes.
Develop a sector leadership role by providing opportunities for interns partnering with Massey University Museum Studies.	Build on the leadership role and partner with Museum Studies where possible.	Continue leading the sector by partnering with Massey University Museum Studies and other education providers.
Implement staffed public programmes for visitors during weekends and peak visitor periods. Deliver at least 20 staffed public programmes.	Review public programmes and amend based on results of review. Deliver at least 20 staffed public programmes.	Ongoing review and amendment. Deliver at least 20 staffed public programmes.
Develop networks with other non-school education programme providers.	Develop at least one collaborative programme with another non-school educational programme provider.	Develop at least one collaborative programme with another non-school educational programme provider.

Strategic Objective 3: A collaborative and future-focused organisation

2023-24	2024-25	2025-26
Continue to maintain strong relationships with Rangitāne at governance levels.	Continue to maintain strong relationships with Rangitāne at governance levels.	Continue to maintain strong relationships with Rangitāne at governance levels.
Continue to honour and implement Te Tiriti o Waitangi partnerships with Rangitāne and other iwi of the region. Develop clear kaupapa Māori direction and strategy for Te Manawa, incl. training and development opportunities. Implement two new Rangitāne Mātauranga Māori Learning Programmes	Continue to honour and implement Te Tiriti o Waitangi partnerships with Rangitāne and other iwi of the region. Build on kaupapa Māori based on new strategy (developed 23/24) Continue collaborations that bring Toi Māori exhibitions to Te Manawa.	Continue to honour and implement Te Tiriti o Waitangi partnerships with Rangitāne and other iwi of the region. Hui with local hapū representatives so that TM can engage with them and hear their perspectives on care of taonga, and representation.

Collaborate with founding societies on two new initiatives to grow support for Te Manawa and generate donations.	Collaborate with founding societies on one new initiative to grow support for Te Manawa and generate donations.	Collaborate with founding societies on one new initiative to grow support for Te Manawa and generate donations.
Strengthen the relationship with the New Zealand Rugby Museum through a collaborative project or partnership Collaborate with NZRM on a joint national marketing campaign.	Build on projects and partnerships established with NZRM to strengthen relationships Develop one new touring product in collaboration with NZRM.	Continue the collaborative work of the previous two years.
Grow philanthropic and sponsorship contributions to grow external revenue against strategic targets.	Continue to grow philanthropic and sponsorship contributions against strategic targets.	Continue to grow philanthropic and sponsorship contributions against strategic targets.
Implement a fundraising programme that communicates the vitality of Museums and Galleries as essential to community identity and wellbeing.	Continue fundraising programme implemented in 2023-24.	Review and revamp fundraising programme based on success of previous years.
Identify and nurture emerging artists and museum professionals to invest in the future of art and cultural expression and provide links to professional practice and advice.	Implement an initiative that nurtures emerging artists and museums professionals.	Grow the initiative that nurtures emerging artists and museums professionals.
Continued commitment to environmental sustainability. Work closely with PNCC, as landlord, to understand plans to help the facility function in a more sustainable manner. Review systems with the aim to become digitised and reduce paper use by 30 per cent.	Continued commitment to environmental sustainability. Implementation of digital systems to replace paper-based systems. Reduce paper use by 30%. Implement a collaborative and sustainable work environment.	Continued commitment to environmental sustainability. Work with PNCC to replace fleet vehicles with electric or hydrogen Reduce overall waste by 80 per cent across the organisation Work with PNCC to complete lighting upgrade to energy efficient LED.

Work with PNCC towards a new, purpose-built, energy efficient and sustainable Te Manawa complex.	Work with PNCC towards a new, purpose-built, energy efficient and sustainable Te Manawa complex.	Work with PNCC towards a new, purpose-built, energy efficient and sustainable Te Manawa complex.
Ongoing collaboration with tertiary partners.	Ongoing collaboration with tertiary partners in terms of opportunities identified through the annual calendar of activities.	Ongoing collaboration with tertiary partners in terms of opportunities identified through the annual calendar of activities.
Maintain a Gold Qualmark standard through Tourism NZ (Hospitality and sustainability).	Maintain a Gold Qualmark standard through Tourism NZ (Hospitality and sustainability).	Maintain a Gold Qualmark standard through Tourism NZ (Hospitality and sustainability).

How we operate

We partner with communities and provide access to and engagement with arts and culture, with a focus on art, science, and heritage. These platforms and the professional activity attached to them brings social cohesion and wellbeing, civic pride and vibrancy, and national reputation.

We are committed to staff development and provide training, performance reviews and development plans.

Our staff are qualified and experienced, and we adhere to rigorous and inclusive processes to ensure the best experience of, by and for the public.

Working with our partners

Te Manawa has relationships with several groups and organisations that work alongside us supporting us in the achievement of our goals.

Rangitāne

We will continue to work closely with Rangitāne, as mana whenua, in telling of pūrākau and the appropriate Kaitiakitanga of taonga including appropriate tikanga.

The Founding Societies

These societies are the 'founding societies' whose operations were devolved into Te Manawa on its formation. The societies continue to support and guide our operations in their specialist areas.

Te Manawa Arts Society

Te Manawa Arts Society (TMAS), was responsible for the collection of what regarded by many as the highest quality collection of New Zealand contemporary art from the mid twentieth Century. This collection, owned by Te Manawa Art Society Holding Trust, forms the foundation of the collection held at Te Manawa. TMAS continues to participate in acquisition decisions and often supports those financially. The relationship with TMAS is governed by an MOU allied to a custody agreement. Regular dialogue takes place between the two organisations.

The Science Centre Inc

The Science Centre Inc and the Science Centre Trust are the organisations that promote science at Te Manawa. Work is currently underway to strengthen this relationship as we move out of a COVID enforced closedown. In the past a number of exhibitions have been developed and promoted together, *Sunlight: Ihi Kōmaru* being our last large science-based exhibition. This was both financially supported by, and validated by, members of the Science Centre Inc.

The relationship is again governed by an MOU. Work is currently underway to further strengthen this relationship and develop a Science Space Pūtaiao at Te Manawa.

The Museum Society

This society again supports the work of Te Manawa, once again governed by an MOU. Joint activities are undertaken around events of historical significance and shared interests.

The New Zealand Rugby Museum

This museum within a museum, holds a collection of historical and cultural significance. It was incorporated into Te Manawa under an MOU signed in 2012. Under the MOU, Te Manawa provides a sub-lease for the premises and storage, utilities and education free of charge. Front of house support is also provided.

Working with Palmerston North City Council

Half-Yearly Report

By the end of February each year, Te Manawa Museums Trust will provide the Council with a half-yearly report complying with s 66 of the Local Government Act 2002. The report will include the following information:

- Chief Executive's commentary on operations for the relevant six-month period.
- Comparison of Te Manawa Museums Trust's performance with the objectives, planned activities and performance targets set out in the SOI, with an explanation of any material variances.
- Un-audited half-yearly financial statements incorporating a Statement of Financial Performance, a Statement of Financial Position, a Statement of Changes in Equity and a Statement of Cashflows.

Annual Report


By 30 September each year, Te Manawa Museums Trust will provide the Council with an annual report complying with s 67–69 of the Local Government Act 2002. Financial statements and audit clearance will be provided in early August to ensure timely availability of Council's annual report.

The annual report will contain the information necessary to enable an informed assessment of the operations of Te Manawa Museums Trust, and will include the following information:

- Chief Executive's commentary on operations for the relevant year.
- Comparison of Te Manawa Museums Trust's performance to the objectives, planned activities and performance targets set out in the SOI, with an explanation of any material variances.
- Financial statements incorporating a statement of financial performance, statement of financial position, statement of changes in equity, statement of cashflows, statement of accounting policies and notes to the accounts.
- Auditor's report on the financial statements and the performance targets.
- Any other information that the Trustees consider appropriate.

Board Approval

This Statement of Intent was approved by the Te Manawa Museums Trust Board on 15 June 2023

Signed  _____

Date 15/06/2023

Caroline Tate, Chair, Te Manawa Museums Trust Board

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Budget Assumptions and Comments:

Revenue

1. Palmerston North City Council (PNCC) Funding:

PNCC Operating Grant

2023/24: \$3,756,570 (As per Council advice - \$3,506,570 plus additional grant of \$250,000)
 2024/25: \$3,681,899 (2023/24 plus 5.0% on 2023/24 - not including additional \$250,000)
 2025/26: \$3,792,356 (2025/26 plus 3.0% on 2024/25 year - not including additional \$250,000)

2. Interest Revenue:

Interest Income has been based on average bank balances remaining between \$686k and \$794k (the approximate required level to preserve Te Manawa tagged reserves) with weighted average bank interest rates forecast at 4.0%.

3. Other Operating Revenue:

Other Operating Revenue is expected to increase from the 2022/23 forecast, with increased targets from commercial activities such as retail sales and venue hire, as well as increased targets for fundraising applications as museum activities return to business as usual after the "Covid" years.

4. Net Collection Movements

The forecast level of donated collection assets is maintained at the same level as prior years. (\$15,000).

The prospective financial statements do not provide for a forecast net movement in the market value of collection, due to data not being readily available for assumptions regarding the future market value of collections assets. Revaluation of collection assets is a non-cash item. The next revaluation of the Art Collection will take place during the final quarter of the 2023/24 financial year, and the next Heritage Collection revaluation is to take place during the 2024/25 financial year. The revaluation of the art collection conducted during the 2020/21 year resulted in an increase in the value of the art collection of \$1,526,862

Expenditure

5. Payroll:

The Payroll budget for all years incorporates requirements of the remuneration system adopted by Te Manawa.

6. Operating Expenditure:

Operating costs have been budgeted for the next three years based on current contractual commitments, as well as anticipated maintenance costs (i.e. cleaning, repairs and maintenance, security and administrative costs) with adjustments for anticipated CPI increases.

7. Occupancy Costs:

Te Manawa has received notice of some suppliers' intention to increase costs. An inflation adjustment of 5.00% has been applied across most expense categories.

8. PNCC Leases and Service Level Agreements:

It has been assumed that there will be no increase in charges from PNCC in relation to service level agreements - IT, vehicles and phones.

9. Depreciation:

The forecast depreciation for the next financial years is based on the planned plant and equipment additions and the upgrade of the semi-permanent exhibitions.

10. Operating Surplus/(Deficit) after Collection Movements:

A net surplus has been budgeted for each of the three years covered by the financial statements 2023/24 (\$75.5k) 2024/25 (\$22.9k) and 2025/26(\$9.2k).

The operating surplus will be used towards the additional capital expenditure noted below, and included in the table in paragraph 12.

The \$250,000 additional grant from Council has been allocated as follows:

Operating expenditure: \$155,000

Capital expenditure: \$ 95,000 (exhibition case ware and light fittings)

Prudent management of operating expenditure will be required to achieve the budgeted results. Revenue generation opportunities will be sought to ensure that operating cash surpluses are maintained going forward.

STATEMENT OF FINANCIAL POSITION:**11. Cash & Short-Term deposits:**

Cash & Cash Equivalents (including term deposits with a maturity of up to 3 months) are budgeted to remain relatively consistent at between \$480k and \$514k. This is enough to meet the Trust's current budgeted obligations and commitments.

12. Capital expenditure:

Planned Capital Expenditure Summary	Budget 2022/23 \$	Actual 2022/23 \$	Budget 2023/24 \$	Budget 2024/25 \$	Budget 2025/26 \$
Software	-	-	-	-	-
Leasehold Improvements	5,000	926	60,000	5,000	5,000
Information Technology	40,000	36,674	-	34,600	27,000
Exhibitions	201,000	9,223	180,000	115,000	176,974
Furniture & Fittings	10,000	18,132	15,000	35,558	20,950
Plant & Equipment	168,910	138,988	90,000	91,050	112,094
Collection Assets (Owned)	50,000	59,792	60,000	60,000	60,000
Total assets additions	474,910	263,735	405,000	341,208	402,018

The planned capital expenditure on Fixed Assets and Collection Assets for the year is \$405,000. This sum includes additional expenditure on lighting and case ware, as outlined in paragraph 10 above. This has been made possible from the additional grant to be received from Palmerston North City Council.

13. STATEMENT OF CASHFLOWS:

Forecast net cash flows from operating activities are enough to cover the planned capital expenditure for the three financial years.

14. STATEMENT OF CASH BALANCES & RESERVES:

Careful managing of resources will be required to maintain positive untagged reserves over next years, in order to both meet our operational costs and gradually increase our semi-permanent and touring exhibition capabilities. There is also an increased reliance on third party revenue to meet the forecast level of operating costs and allow for the strategic reserves to be built up.

The tables below indicate the way Te Manawa intends to gradually build up its strategic reserves within the constraint of maintaining positive untagged reserves.

**Te Manawa Museums Trust
Endowment Fund Forecast**

Endowment Fund	Balance 1/7/22	Actual at 30/06/23	Budget transfers in/(out)	2022/23 Budget	Budget transfers in/(out)	Budget transfers in/(out)	2023/24 Budget
Clevely Fund	10,874	10,874	-	10,874	-	-	10,874
Total Endowment Funds	10,874	10,874	-	10,874	-	-	10,874

The Semi-permanent exhibition reserve is designed for the purpose of securing funding for future semi-permanent exhibition refresh and/or internally developed and built Te Manawa touring shows.

Specific Reserves	Balance 1/7/22	Actual at 30/06/22	Budget transfers in/(out)	2022/23 Budget	Budget transfers in/(out)	Budget transfers in/(out)	2023/24 Budget
Collection Development	16,362	14,021		14,021	-	-	14,021
Historical Building Maintenance	22,081	22,081	-	22,081	-	-	22,081
Semi-Permanent Exhibition Development Reserve	299,674	365,398	32,862	398,260	32,863		431,123
Total Specific Reserves	338,117	401,500	32,862	434,362	32,863	-	467,225

Te Manawa Museums Trust

Prospective Statement of Revenue and Expenses

For the Three Years Ended 30 June 2024, 2025 & 2026

	Actual 2021/2022 \$	Budget 2022/2023 \$	Actual 2022/2023 \$	Budget 2023/2024 \$	Budget 2024/25 \$	Budget 2025/26 \$
Revenue						
PNCC Operational Grant	3,264,227	3,329,511	3,352,361	3,756,570	3,681,899	3,792,356
MDC Grant	20,000	20,000	20,000	20,000	20,000	20,000
Interest Received	8,192	8,400	30,383	20,760	21,000	21,000
Fundraising & Sponsorship	106,810	537,050	40,000	186,000	250,000	300,000
Other Revenue	189,551	381,730	325,819	283,490	389,944	423,826
Total Revenue	3,588,780	4,276,691	3,768,563	4,266,820	4,362,843	4,557,182
Expenditure						
Personnel Costs	2,053,668	2,422,554	2,197,522	2,420,806	2,378,004	2,443,164
Museum Activities	1,034,497	1,205,478	1,076,628	1,087,853	1,258,351	1,377,465
Occupancy Costs	230,003	279,168	278,996	279,339	286,669	299,426
PNCC Leases & SLA's	81,738	81,738	81,740	81,738	81,738	81,738
Depreciation/Amortisation	279,984	302,550	289,836	337,356	351,200	361,167
Assets Written Off	903	-	(433)	-	-	-
Total Operating Expenditure	3,680,793	4,291,488	3,924,289	4,207,092	4,355,962	4,562,960
Operating Surplus/(Deficit) Before Collection Movements	(92,013)	(14,797)	(155,726)	59,728	6,881	(5,778)
Collection Movement Income						
Custodial Assets	16,971	-	-	-	-	-
Donated Assets	-	15,000	39,573	15,000	15,000	15,000
Collection Movement Expense						
Custodial Assets Returned	-	-	800	-	-	-
Collection Assets Deaccessioned	(10)	-	100,306	-	-	-
Net Collection Movements	16,961	15,000	(61,533)	15,000	15,000	15,000
Net Surplus/(Deficit) Before revaluation	(75,052)	203	(217,259)	74,728	21,881	9,222
Other Comprehensive Revenue and Expenses						
		-	-	-	-	-
Total Comprehensive Revenue and Expense	(75,052)	203	(217,259)	74,728	21,881	9,222

The accompanying notes and accounting policies form part of the prospective financial statements

Te Manawa Museums Trust

Prospective Statement of Financial Position

As at 30 June 2024, 2025 & 2026

Notes	Actual	Budget	Actual	Budget	Budget	Budget
	2021/22 \$	2022/23 \$	2022/2023 \$	2023/2024 \$	2024/25 \$	2025/26 \$
Assets						
<i>Current Assets</i>						
Cash & Cash Equivalents 11	454,000	401,874	265,459	514,047	480,920	265,989
Short Term Deposits	671,317	340,358	685,364	330,422	369,003	475,619
Stock of Merchandise	33,508	32,000	26,153	28,000	30,000	30,000
Receivables	1,071	18,000	19,743	15,000	15,000	15,000
Interest Receivable	2,968	2,000	10,513	4,000	2,500	2,600
Prepayments	77,211	25,000	71,296	25,000	15,000	15,000
Total Current Assets	1,240,075	819,232	1,078,528	916,469	912,423	804,208
<i>Fixed Assets</i>						
Information Technology	45,494	43,708	51,350	55,708	52,236	44,236
Property Plant & Equipment						
Exhibitions	248,809	490,814	173,158	411,221	418,896	495,029
Furniture & Fittings	73,908	70,097	74,588	112,668	65,664	74,312
Leasehold Improvements	38,877	46,555	30,069	42,608	46,555	47,021
Plant & Equipment	442,565	452,144	363,678	450,070	400,510	415,570
Collection Assets (Owned)	8,021,370	7,975,767	8,120,430	8,124,615	8,240,430	8,300,430
Collection Assets (Custodial)	9,044,115	9,044,114	8,958,966	9,044,114	9,044,114	9,044,114
Work in Progress	42,100	12,105	76,050	15,000	20,000	15,000
Total Fixed Assets	17,957,238	18,135,304	17,848,289	18,256,004	18,288,405	18,435,712
<i>Other Non-Current Assets</i>						
Intangible Assets - Software	8,148	6,031	6,954	3,816	2,377	1,271
Total Non-Current Assets	17,965,386	18,141,335	17,855,243	18,259,820	18,290,782	18,436,983
Total Assets	19,205,461	18,960,567	18,933,771	19,176,290	19,203,205	19,241,191
<i>Current Liabilities</i>						
Payables Under Exchange Transactions	329,979	419,552	282,622	387,614	391,490	395,406
Income Received in Advance)	147,454	30,000	125,124	30,000	30,000	30,000
Provisions	-	-	-	-	-	-
Employee Benefits	246,817	260,619	273,431	345,800	355,619	365,850
Interest Payable	-	-	-	-	-	-
GST Payable (Receivable)	36,617	58,000	28,552	62,000	58,000	58,000
Current Portion of Term Liabilities	-	-	-	-	-	-
Total Current Liabilities	760,867	768,171	709,729	825,414	835,109	849,256
<i>Non-Current Liabilities</i>						
Employee Benefits	3,293	3,267	-	3,310	3,266	3,266
Total Non-Current Liabilities	3,293	3,267	-	3,310	3,266	3,266
Total Liabilities	764,160	771,438	709,729	828,724	838,375	852,522
Equity						
Trust Equity	10,776,531	10,722,223	10,668,412	10,467,292	10,542,020	10,563,901
Retained Surplus Current Year	(75,052)	2,203	(217,259)	74,728	21,881	9,222
Asset Revaluation Reserve	7,327,447	7,073,190	7,327,447	7,327,447	7,327,447	7,327,447
Specific Reserves 14	401,501	380,639	434,568	467,225	462,608	477,225
Endowment Funds 14	10,874	10,874	10,874	10,874	10,874	10,874
Total Trust Funds	18,441,301	18,189,129	18,224,042	18,347,566	18,364,830	18,388,670
Total Liabilities and Trust Funds	19,205,461	18,960,567	18,933,771	19,176,290	19,203,205	19,241,191

Te Manawa Museums Trust

Prospective Statement of Cash Flows

For the Three Years Ended 30 June 2024, 2025 & 2026

Notes	Actual	Budget	Forecast	Budget	Budget	Budget
	2020/21	2022/23	2022/2023	2023/2024	2024/25	2025/26
	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities						
Cash was provided from:						
PNCC Grants	3,231,908	3,264,227	3,264,227	3,756,570	3,681,899	3,792,356
Fundraising Activities	32,977	320,000	537,050	186,000	250,000	300,000
Other Revenue	720,174	279,454	368,083	283,490	389,944	423,826
MDC Grants	20,000			20,000	20,000	20,000
Interest	7,088	5,400	855	20,760	21,000	21,000
Cash was disbursed to:	4,012,147	3,869,081	4,170,215	4,266,820	4,362,843	4,557,182
Payroll	1,439,707	2,373,074	2,373,074	2,420,806	2,368,004	2,443,164
Suppliers	1,963,631	1,270,809	1,303,591	1,448,930	1,626,758	1,758,629
Interest	-	-	-	-	-	-
GST	-69,217	-	8,065	58,000	60,000	65,000
Net Change in working Capital	-	-	-	-	-	-
	3,334,121	3,643,883	3,684,730	3,927,736	4,054,762	4,266,793
Net Cash Flows from Operating Activities*	678,026	225,198	485,485	339,084	308,081	290,389
Cash Flows from Investing Activities						
Cash was provided from:						
Sale of Assets	-	-	-	-	-	-
Cash was disbursed to						
Change in short Term Investments	51,483	600,000	14,047	485,000	-	103,303
Purchase of Intangible Assets - Software	0	120,000	5,000	-	-	-
Purchase of Leasehold Improvements	2,431	30,000	11,443	60,000	5,000	5,000
Purchase of Information Technology	35,525	56,770	33,688	-	34,600	27,000
Purchase of Exhibitions	430,055	185,000	43,215	180,000	115,000	176,974
Purchase of Furniture & Fittings	25,915	10,000	14,180	15,000	35,558	20,950
Purchase of Plant & Equipment	122,386	168,910	117,028	90,000	91,050	112,094
Purchase of Collection Assets	100,735	78,500	25,000	60,000	60,000	60,000
Work in Progress		-	30,000		-	-
	768,530	1,249,180	293,600	890,000	341,208	505,321
Net Cash Flows from Investing Activities	(768,530)	(1,249,180)	(293,600)	(890,000)	(341,208)	(505,321)
Net Increase/(Decrease) in Cash Held	(90,504)	(1,023,982)	191,885	(550,916)	(33,127)	(214,932)
Opening Cash Balances	694,163	1,308,407	454,000	1,064,963	514,047	480,920
Closing Total Cash Balances	603,659	284,425	645,885	514,047	480,920	265,989

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

Notes to the Prospective Financial Statements

Statement of Accounting Policies

REPORTING ENTITY

Te Manawa Museums Trust (the Trust) is a charitable trust incorporated in New Zealand under the Charitable Trusts Act 1957 and is domiciled in New Zealand. The Trust is controlled by Palmerston North City Council and is a Council Controlled Organisation as defined under section 6 of the Local Government Act 2002, by virtue of the Council's right to appoint more than 50% of the Board of Trustees.

The Trust was incorporated on 20 August 1999, from that date, the Trust assumed responsibility for art works and heritage assets transferred to its care but held on behalf of others. From 1 July 2000 the Trust commenced leasing the premises and managing the institution under agreements entered into with the Palmerston North City Council. The principal place of business is 326-336 Main Street, Palmerston North.

The primary objective of the Trust is to provide interactive experience in art, science and history through acquiring, conserving, researching, developing, communicating and exhibiting material evidence of people and their environment, rather than making a commercial return. Accordingly, the Trust has designated itself as a public sector public benefit entity for the purposes of Public Benefit Entity Accounting Standards (PBE Standards).

BASIS OF PREPARATION

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

Statement of Compliance

The prospective financial statements of the Trust 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).

The financial statements comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable Financial Reporting Standards, as appropriate for Tier 2 public sector public benefit entities, for which all reduced disclosure regime exemptions have been adopted.

The Trust qualifies as a Tier 2 Public Sector PBE reporting entity as it is not publicly accountable and as for the two most recent reporting periods it has had between \$2m and \$30m operating expenditure.

The reporting period for these prospective financial statements are the years ending 30 June 2024, 30 June 2025 and 30 June 2026. The prospective financial statements are presented in New Zealand dollars, unless otherwise stated.

Measurement Base

The measurement basis applied is historical cost, modified by the revaluation of collection assets as identified in this summary of significant accounting policies. The accrual basis of accounting has been used unless otherwise stated.

Standards, amendments, and interpretations issued that are not yet effective and have not been early adopted

There are no standards, amendments, and interpretations, issued but not yet effective that have not been early adopted, and which are relevant to the Trust.

Significant Accounting Policies

Revenue

Revenue is measured at fair value of consideration received or receivable.

Revenue may be derived from either exchange or non-exchange transactions.

Revenue from Non-exchange transactions

Revenue from non-exchange transactions arises from transactions that are not exchange transactions. In non-exchange transactions, the Trust either receives value from or gives value to another party without directly giving or receiving approximately equal value in exchange.

Approximately equal value is considered to reflect a fair or market value, which is normally commensurate with an arm's length commercial transaction between a willing buyer and willing seller. Many of the services that the Trust provides for a fee are charged at below market value as they are subsidised by Palmerston North City Council operational grant, sponsorship, government/non-government grants. Other services operate on a cost recovery or breakeven basis and are not considered to reflect a market return. Most of the Trust's revenue is therefore categorized as non-exchange.

This includes PNCC grants, transfers from government/non-government entities, donations, donated/vested and custodial collection items, sponsorship, in kind sponsorship, revenue from services supplied at subsidised price.

Specific accounting policies for major categories of revenue from non-exchange transactions are outlined below:

Grants

Grants received from PNCC are the primary source of funding to the Trust and are restricted for the purposes of the Trust meeting its objectives as specified in the Trust's trust deed.

Revenues from non-exchange transactions with Council/other government/non-government entities are measured at fair value and recognised when the event occurs and the asset recognition criteria are met, if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Trust and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount if conditions of the grant are not met, deferred income is recognised instead of revenue, and recognised as revenue when conditions of the grant are satisfied.

Rendering of services

Revenue from the rendering of services is recognised when the transaction occurs to the extent that a liability is not also recognised. For these transactions the revenue is recognised by reference to the stage of completion of the transaction at the reporting date.

All revenues from rendering of services are non-exchange, except for revenue from Venue Hire which is classified as exchange transaction.

Vested or donated physical assets

Where a physical asset is gifted to or vested in the Trust for nil or nominal consideration, the fair value of the asset received is recognised as revenue. Such income is recognised when control over the asset is obtained, unless there is a use or return condition attached to the asset.

The fair value of vested or donated physical assets is determined by reference to the market value of comparable assets available.

'In Kind' Sponsorship

The Trust receives sponsorship 'in kind' by way of goods and services provided at discounted or nil charge. Where the fair value of these goods and services can be reliably measured, the income (and expense) is recognised as 'sponsorship - in kind' in the period in which the goods or services are received or there is a binding arrangement to receive the goods.

Volunteer Services

Volunteer services received are not recognised as revenue or expenditure as the Trust is unable to reliably measure the fair value of the services received.

Revenue from Exchange transactions**Sales of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Trust.

Interest Income

Interest income is recognised using the effective interest method.

Advertising Costs

Advertising costs are expensed when the related service has been rendered.

Borrowing Costs

Interest expense is recognised using the effective interest rate method. All borrowing costs are expensed in the period in which they are incurred.

Depreciation and amortisation

Depreciation of property, plant and equipment and amortisation of intangible assets are charged on a straight-line basis over the estimated useful life of the associated assets.

Leases

Finance Leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Trust will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating Leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised in the surplus or deficit over the lease term as an integral part of the total lease expense.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are presented within borrowings as a current liability in the statement of financial position.

Debtors and other receivables

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

A provision for impairment of a receivable is established when there is objective evidence that the Trust will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership or liquidation, and default in payments are considered indicators that the receivable is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. The carrying amount of an impaired receivable is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account for receivables. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due).

Financial Assets

Financial assets are categorised into the following four categories: financial assets at fair value through surplus or deficit; held-to-maturity investments; loans and receivables; and financial assets at fair value through other comprehensive revenue and expense. The classification depends on the purpose for which each investment was acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

The fair value of financial instruments traded in active markets is based upon the quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

The Trust uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows are used to determine fair value for the remaining financial instruments.

a) Financial Assets at Fair Value through Surplus or Deficit

This category has two sub-categories: financial assets held for trading, and those designated at fair value through surplus or deficit at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading. After initial recognition they are measured at their fair values. Gains or losses due to change in fair value are recognised in the surplus or deficit.

Currently, the Trust does not hold any financial assets in this category.

b) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

c) Held to Maturity Investments

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

Currently, the Trust does not hold any financial assets in this category.

d) Financial Assets at Fair Value through Other Comprehensive Revenue and Expense

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into this category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date.

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit. On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Currently, the Trust does not hold any financial assets in this category.

Impairment of financial assets

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

Loans and receivables, and held-to-maturity investments

Impairment is established when there is evidence that the Trust will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership, or liquidation and default in payments are indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate.

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

Financial assets at fair value through other comprehensive revenue and expense

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are objective indicators that the asset is impaired.

If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit.

If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

Inventories

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

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

Property, Plant and Equipment

Items of property, plant and equipment are stated at historical or deemed cost, less accumulated depreciation and impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that service potential associated with the item will flow to the Trust and the cost of the item can be measured reliably.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are presented net in the surplus or deficit.

Work in Progress

All assets constructed by Trust are initially recorded as work in progress. Work in progress is recognised at cost less impairment and it is not depreciated. Upon completion, these assets are transferred to their relevant asset class and depreciation commences.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that service potential associated with the item will flow to the Trust and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised as an expense as they are incurred.

(a) Furniture, Equipment and Exhibits

Furniture, equipment and exhibits (excluding art and heritage collections) are valued at cost less accumulated depreciation and impairment losses.

Depreciation

Assets are depreciated on a straight-line basis at rates that will write off their cost less any estimated residual value over the expected useful life of the asset. The useful lives of major classes of assets have been estimated as follows:

Computer Hardware	1 to 5 years
Exhibitions	2 to 10 years
Furniture & Fittings	4 to 10 years
Leasehold Improvements	4 to 10 years
Office Equipment	4 to 10 years
Plant	4 to 20 years

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

(b) Collection Assets

As the Heritage Collection and Art Collection assets are intended to have an indefinite life, they are held in trust in perpetuity for the benefit of the public.

The Heritage Collection and Art Collection have not been depreciated, as it is the Trust's policy to maintain the collections in their current state, in accordance with the Trust's Collection Policies.

All additions to the Heritage and Art Collection are recorded at cost. These additions will be revalued in accordance with the Trust's Valuation Policy. Donated objects are recorded at fair value, or depreciated replacement cost, or nil value if considered unrealisable or irreplaceable.

Custodial Collection Assets are objects within the Heritage and Art Collections not formally owned by the Trust, where the Trust has assumed all the rights and obligations of ownership. Within the Heritage Collection this is limited to items on loan for an indefinite period, excluding works on loan from other Museums and Cultural organisations. In relation to the Art Collection, the nature of artworks and anecdotal evidence suggests that there is a high likelihood of request for return of loaned assets, irrespective of the loan period, therefore only items on loan from the Te Manawa Art Society Inc. are recognised as custodial assets. These assets are held and maintained by the Trust by agreement with the owners.

Revaluation

The Art Collection assets are revalued to fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by *Art + Object* Auckland during January 2018. Trust's policy is to revalue the Art Collection assets every three years.

The Heritage Collections assets are revalued to fair value as determined from market-based evidence by an independent valuer. Trust's policy is to revalue the Heritage Collection assets every four years to ensure that their carrying amount does not differ materially from fair value.

All other asset classes are carried at depreciated historical cost.

Accounting for Revaluations

The results of revaluing are credited or debited to an asset revaluation reserve. Where this results in a debit balance in the asset revaluation reserve, this balance is charged to the surplus or deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in a previous year surplus or deficit, will be recognised first in the surplus or deficit up to the amount previously expensed, and then credited to the revaluation reserve.

Intangible Assets

Recognition and measurement

Intangible assets are initially measured at cost, except for Intangible assets acquired through non-exchange transactions (measured at fair value).

All of the Trust's intangible assets are subsequently measured in accordance with the cost model, being cost (or fair value for items acquired through non-exchange transactions) less accumulated amortisation and impairment, except for the items which are not amortised and instead tested for impairment such as Intangible assets with indefinite useful lives, or not yet available for use. The Trust has no intangible assets with indefinite useful lives.

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

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

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

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

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in surplus or deficit as incurred.

Amortisation

Amortisation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of each amortisable intangible asset. Amortisation begins when the asset is available for use and ceases at the date that the asset is disposed of.

The estimated useful lives are as follows:

Software: 1 to 7 years, Website: 3 to 5 years

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Impairment of property, plant and equipment and intangible assets

For the purpose of impairment of Property, plant and equipment and intangible assets, which are carried at cost less accumulated depreciation and impairment losses, the Trust classifies its items of property plant and equipment and intangibles as non-cash generating assets, as these are not held with the primary objective of generating a commercial return, but rather for service delivery purposes and to deliver to Trust's public benefit objectives. Property, plant, and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use for non-cash-generating assets

For Trust's non-cash generating assets, value in use is determined based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

Value in use for cash-generating assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return. The value in use for cash-generating assets is the present value of expected future cash flows. The Trust does not currently hold property plant and equipment and intangible assets in this category.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

Creditors and Other Payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Borrowings

Borrowings are initially recognised at their fair value plus transaction costs, if any. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless the Trust has an unconditional right to defer settlement of the liability for at least 12 months after balance date or if the borrowings are not expected to be settled within 12 months of balance date.

Employee Entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned to, but not yet taken at balance date. Sick leave has not been included, as the amount of accumulated sick leave that is anticipated to be taken in future periods is not considered to be material.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave have been calculated on an actuarial basis. The calculations are based on:

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

Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised in 'finance costs'.

Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of Goods and Services Tax (GST), except for trade receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

The Trust is exempt from Income Tax by virtue of its charitable status.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components.

- Trust's contributed capital;
- Retained earnings;
- Restricted reserves;
- Collections revaluation reserve;

Restricted reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Trust.

Restricted reserves include those which have specific conditions accepted as binding by the Trust and which may not be revised by the Trust without reference to the Courts or a third party (i.e. endowment funds). Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

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

Critical Accounting Estimates and Assumptions

In preparing these prospective financial statements, the Trust has made estimates and assumptions concerning the future. These estimates and assumptions may differ from subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Property, Plant and Equipment Useful Lives and Residual Values

The Trust reviews the useful lives and residual values of its property, plant and equipment annually. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires the Trust to consider a number of factors including the physical condition of the asset, expected period of use of the asset by the Trust, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will impact on the depreciable amount of an asset, therefore impacting on the depreciation expense recognised in the surplus or deficit and the carrying amount of the asset in the statement of financial position. The Trust minimises the risk of this estimation uncertainty by:

- physical inspection of assets;
- asset replacement programmes;
- review of second-hand market prices for similar assets; and
- analysis of prior asset sales.

The Trust has not made significant changes to past assumptions concerning useful lives and residual values.

Public Benefit Entity Prospective Financial Statements (PBE FRS 42)

The Trust has complied with PBE FRS 42 in the preparation of these prospective financial statements. In accordance with PBE FRS 42, the following information is provided:

(i) Description of the nature of the entity's current operation and its principal activities

The Trust is a Council Controlled Organisation, as defined in the Local Government Act 2002. The Trust's principal activities are outlined within this Statement of Intent.

(ii) Purpose for which the prospective financial statements are prepared

It is a requirement of the Local Government Act 2002 to present prospective financial statements that cover 3 years and include them within the Statement of Intent. The purpose of the Statement of Intent is to state publicly the activities and intentions of Te Manawa for the year and the objectives to which these activities will contribute. Prospective financial statements are revised annually to reflect updated assumptions and costs.

(iii) Bases for assumptions, risks and uncertainties

The financial information has been prepared on the basis of best estimate assumptions as the future events which the Trust expects to take place. The Trust has considered factors that may lead to a material difference between information in the prospective financial statements and actual results. These factors, and the assumptions made in relation to the sources of uncertainty and potential effect, are outlined within this Statement of Intent.

(iv) Cautionary Note

The financial information is prospective. Actual results are likely to vary from the information presented, and the variations may be material.

(iv) Other Disclosures

The prospective financial statements have been authorised by the Board for delivery to the Palmerston North City Council on 15 June 2023. The Trust is responsible for the prospective financial statements presented, including the assumptions underlying prospective financial statements and all other disclosures. The Statement of Intent is prospective and as such contains no actual operating results.

MEMORANDUM

TO: Culture & Sport Committee

MEETING DATE: 13 September 2023

TITLE: Te Manawa Museums Trust - Annual Report 2022-23

PRESENTED BY: Sarah Claridge, Democracy & Governance Advisor

APPROVED BY: Donna Baker, Acting Chief Executive Unit Manager

RECOMMENDATION TO CULTURE & SPORT COMMITTEE

1. That the Committee receive Te Manawa Museums Trust Board's Annual Report 2022-23 (Attachment 1).

1. ISSUE

- 1.1 Te Manawa Museums Trust Board (Te Manawa) has submitted its Annual Report 2022-23 (Attachment 1). This memorandum provides an opportunity for Elected Members to review the progress Te Manawa has made against its Statement of Intent (SOI) during the period 1 July 2022 to 30 June 2023.
- 1.2 Representatives of Te Manawa are in attendance to present.

2. BACKGROUND

- 2.1 Te Manawa is a Council Controlled Organisation (CCO), which was set up to independently manage the Te Manawa Museum. A CCO is an organisation in which Council has the right to appoint at least fifty percent of the trustees and must work towards Council's objectives on its behalf.
- 2.2 For the 2022/23 year, Council expected Te Manawa to focus on the delivery of two core functions:

Facilitate and enable local history:

- Acquire, archive, conserve, research, record, celebrate and develop local history
- Give opportunities for people to tell their stories and facilitate their recordings for the future
- Investigate and trial innovative ways of showcasing our heritage.

Enhance local heritage:

- Add collections to better reflect our diverse community
- Increase the opportunities to capture community stories today and tomorrow
- Proactively celebrate our changing culture and heritage
- Apply a lighter, quicker, cheaper approach by trialling heritage education and promotion activities.

2.3 In 2022/23, the Council granted the Te Manawa Board \$3,352,361² to deliver the core functions listed in 2.2 above, which the Board is expected to supplement with external revenue.

2.4 The Local Government Act (LGA) requires CCOs to produce an annual report which compares its actual and intended performance (as set out in the Statement of Intent) and audited financial statements.

3. PERFORMANCE FOR THE YEAR JULY 2022 - JUNE 2023

3.1 Highlights from Te Manawa's Annual Report include the following:

- Completed the Mātauranga Rangitāne learning programme with Warren Warbrick. This will assist local schools in the delivery of the new Aotearoa New Zealand Histories curriculum.
- Successfully trialled Heirloom Boxes, an outreach learning initiative. The project was completed digitally with a series of videos released on the Te Manawa website and YouTube.
- Launched the Sunday Science Squad, a monthly science learning programme for children. Other popular events included the Halloween Treat Trail for families, Santa's Cave and a free school holiday programme which offered daily activities.
- Have digitalised 10% of the collection online – which is several thousand objects and, 100% of the Art Collection is online.
- Hosted Australian exhibition *Codebreaker* from April-June 2023, which attracted 18,292 visitors.

3.2 Table 1 shows Te Manawa's annual performance against the agreed SOI targets for 2022/23. Two measures: 'Visitor Numbers' and 'External Revenue target' have not achieved their target.

² Adjusted annually for inflation

- 3.3 It should be noted that the target for 'Online Engagement' was interpreted differently to the original SOI, following change of personnel at Te Manawa. Performance has subsequently been reported in both the six-month and annual report against this reset understanding.

Table 1 Te Manawa -Annual Performance 2022-23					
	Annual Target 2022-23	6- month performance as at 31/12/22	% of annual target at 6 month mark	Annual performance 2022/2023	% of Annual Target
Visitor Numbers	130,000	69,303	53%	121,914	94%
Te Manawa Experiences offsite	25,000	5,455	22%	42,519	170%
Online Engagement	90,000	84,777	94%	121,966	136%
External Revenue Target	\$947,180	\$197,940	21%	\$416,062	44%
Audience Satisfaction	95% - Good/Very Good/Excellent	98%	N/A	99%	N/A
		<div style="display: flex; justify-content: space-around;"> <div style="background-color: red; width: 20px; height: 10px;"></div> Not Achieved <div style="background-color: yellow; width: 20px; height: 10px;"></div> Likely to Achieve </div>			
				<div style="background-color: green; width: 20px; height: 10px;"></div> Achieved	

- 3.2 Te Manawa's visitor number performance (121,914) is a concern. Despite having Covid regulations affecting only three months of the year, Te Manawa recorded fewer visitors than the full Covid impacted 2020/21 year (135,817).
- 3.3 The External Revenue target also did not meet its target. The target was always ambitious and relied on several projects getting funding for it to be achieved. With the new Chief Executive setting new priorities, funding for several of these projects was not sought. Officers recommend that when agreeing the next SOI, Council review the revenue target to ensure it is realistic and Te Manawa has a plan in place to ensure it can be achieved.
- 3.4 Table 2 provides a three year comparison of performance measures, from the current 2022/23 year with the pre-Covid years 2018 and 2019. As can be seen, Te Manawa has not yet 'bounced back' to its pre-Covid results. This may be due to the transition in the organisation.
- 3.5 Visitor satisfaction remains high and visits to Te Manawa remain steady compared to 2018/19.

Table 2: Te Manawa's Performance Target Dashboard – Annual Results

Measure		2017/18	2018/19	2022/23	3 year trend
		Year ending 30 June 2018	Year ending 30 June 2019	Year ending 30 June 2023	
Visits to TM	Actual	141,434	126,666	121,914	↓
	Target	172,000	178,000	130,000	
Visits to TM exhibitions at other venues	Actual	251,141	103,589	42,519	↓
	Target	100,000	100,000	25,000	
Third-party revenue	Actual	\$659,284	\$447,178	416,062	↓
	Target	\$577,000	\$577,000	947,180	
Visitor satisfaction (TM surveys)	Actual	99%	99%	99%	→
	Target	>96%	>98%	>95%	

- 3.6 Over the last few years, the number of visits to Te Manawa exhibitions at other venues (touring exhibitions) has decreased significantly due to Te Manawa changing how they manage touring exhibitions. Officers are hopeful that with the new Chief Executive's planned exhibitions listed in the SOI 2023-25, this performance measure will improve next year.

4. FINANCIAL PERFORMANCE 2022/23

- 4.1 The Trust's current assets are 1.5 times its liabilities indicating that the Trust can satisfy its obligations.
- 4.2 The Trust had an operating net deficit of \$243k. The Trust had budgeted for a net surplus of \$203.

Table 3: Financial Information for Annual Report 2022-23

	2023			2022	
Summary Financials (\$000)	Actual	Budget	Var.	Actual	Var.*
Financial Performance					
PNCC Grant	3,352,361	3,329,511	22,850	3,264,227	88,134
Total Revenue	3,808,213	4,291,691	(483,478)	3,605,751	202,462
Total Expenses	4,051,123	4,291,488	240,365	3,680,802	(370,321)
Net Surplus (Deficit)	(242,910)	203	(243,113)	(75,051)	(167,859)
Financial Position					
Current Assets	1,076,779	819,232	257,547	1,240,075	(163,296)
Total Assets	18,932,024	18,960,585	(28,561)	19,205,461	(273,437)
Current Liabilities	733,631	768,171	(34,540)	760,867	(27,236)
Total Liabilities	733,632	771,437	(37,805)	764,158	(30,526)
Equity	18,198,393	18,189,148	9,245	18,441,303	(242,910)
Cash Flows					
Total Net Cash Flows	(188,541)	(663,089)	474,548	(121,682)	(66,859)
Opening Cash	454,000	1,064,963	(610,963)	575,682	(121,682)
Closing Cash	265,459	401,874	(136,415)	454,000	(188,541)

*when compared to the same period 12 months ago

5. NEXT STEPS

5.1 Council Officers will communicate any Committee comments on the Annual Report to Te Manawa.

5.2 At the end of February 2024, Te Manawa will submit to Council Officers:

- draft Statement of Intent for 2024–27; and
- six month report on the current Statement of Intent 2023–26.

These will be presented to the next available Culture & Sport Committee meeting.

6. COMPLIANCE AND ADMINISTRATION

Does the Committee have delegated authority to decide?	Yes
Are the decisions significant?	No
If they are significant do they affect land or a body of water?	No

Can this decision only be made through a 10 Year Plan?	No
Does this decision require consultation through the Special Consultative procedure?	No
Is there funding in the current Annual Plan for these actions?	Yes
Are the recommendations inconsistent with any of Council's policies or plans?	No
The recommendations contribute to Goal 2: A Creative and Exciting City	
The recommendations contribute to the achievement of action/actions in the Arts and Heritage Plan	
The action is: to support CCOs to achieve the objectives of the Arts and Heritage plan.	
Contribution to strategic direction and to social, economic, environmental and cultural well-being	Receiving the Annual Report is a mechanism for Council to provide guidance and direction to the cultural CCOs and meets Council's responsibility to monitor the CCOs under the Local Government Act.

ATTACHMENTS

1. Te Manawa Museums Trust_ Draft Annual Report 2022/23 [📄](#)



He Pūrongo ā-tau

Twelve Month Report Against
the Statement of Intent

1 July 2022 – 30 June 2023
TE MANAWA MUSEUMS TRUST

Strategic Objectives:

1. A collaborative and future focused organisation
2. Audience-focused experiences that attract and engage visitors
3. Curiosity focused learning and engagement experiences

22/23

1. A collaborative and future focused organisation

Performance Measures	Result	Comments
Continue to maintain strong relationships with Rangitāne at governance levels and through activity-based approaches, such as Te Rangi Whenua redevelopment.	Achieved	Rangitāne continues to be represented at a governance level. The development of Mātauranga Māori programmes with Warren Warbrick is complete. These incorporate taonga now on display in Te Rangi Whenua. PNCC have committed additional funding to further develop Te Rangi Whenua gallery in 23/24 FY.
Develop and implement a partner-based exhibition designed to tour nationally	Achieved / Ongoing	Te Manawa is developing, with the NZ Portrait Gallery, a significant exhibition (<i>Robyn Kahukiwa</i>) that will tour nationally from 2024/25. Discussions have continued with other organisations to build new partnerships for the development of joint exhibitions.
Develop short and long-term fundraising projects to realise the goal of sustainable external funding for programmes and experiences (2022- 24).	Ongoing	Te Manawa is taking a team-based strategic approach to funding applications, clearly identifying relevant projects for funding applications. In the 22/23 financial year we were successful in receiving two major grants – a CET grant of \$150,659 for gallery lighting, and a grant of \$40,000 from Lion Foundation for specialised museum cases. These will come into effect in the 23-24 FY. We have also secured a three-year sponsorship from YORB for the Cosmodome of \$5,000 per annum and are exploring sponsorship opportunities for upcoming exhibitions. Projects under development include the “We Museum” awareness campaign for potential sponsors and donors, and a Kids’ club membership programme for families. Publication of the inaugural Te Manawa Museum magazine, which is available for purchase, will underpin a renewed push for awareness of, and fundraising for the Museum, with a particular focus on the collection. A Revenue Framework will be implemented next year.
Trial and review one environmentally focused project by end of 2022/23. [project foci: solar or wind power; biodiversity garden]	Achieved	The biodiversity garden has become a valuable learning programme resource with a focus on sustainability and environmental education.
Develop a business continuity plan that responds to public health crises and the effects of climate change, and identifies their impacts on Te Manawa strategic objectives	Ongoing	A draft business continuity plan has been completed and is now in an internal consultation phase.

Mirror the PNCC carbon reduction target of 30% reduction in greenhouse gases by 2031	Ongoing	Te Manawa continues to look at all areas of sustainability. The replacement of lighting with LED has been completed. The organisation has made a commitment to reducing waste and paper by moving to a more flexible, paper-light mode of working with a full systems review being implemented. Some activities are limited by constraints of the current building complex and its configurations.
Undertake visitor and market research (VMR) so observed patterns of visitation on site, via digital channels, and off-site can inform audience focussed experience development, scheduling, and marketing approaches. [FY2022-25]	Achieved	Te Manawa monitors its digital channels through platform analytics, runs visitor surveys, takes part in the annual Museums Aotearoa National Visitor Survey and surveys teachers after school. This research informs our approaches across multiple activities. A digital visitor survey was introduced this year.
Care for, add to, and make accessible Te Manawa collections enhancing our reputation as trustworthy, and ensuring our collections development responds to societal changes in Manawatū. (FY23-24 oral history project, FY24-25 childhood in museums project & outputs) - SG 2	Achieved	The launch of collections online in November enables the community to digitally access several thousand (10%) objects from the collection. Exhibitions, learning resources and events are being planned and developed based on items in our collection. Five pop-up displays of collection items were exhibited throughout the year, including a collection of items featured in a Te Manawa calendar, and memorabilia relating to Her Majesty, The Queen, an ANZAC display in partnership with the Engineer Corps Memorial Centre Museum at Linton and a display for the coronation of King Charles III.
Implement the Relationship Strategy	Achieved	With a change in CEO and Management Team, Te Manawa has assessed the current state of its relationships and has incorporated its findings in its strategic business plan to meet the business and cultural needs of the organisation going forward. Consultation on the revised strategic vision has commenced with input from founding societies.
2. Audience focused experiences that attract & engage visitors		
Performance Measures	Status	Comments
Commence redevelopment of Te Awa long-term exhibition (June 2023)	Ongoing	The project has been revised with the aim to incorporate the Te Awa experience into the planned development of a new and dedicated centre for Science, including a dedicated Education facility. Initial project meetings have been held, with a view to this project continuing after the appointment of a new Science Curator.
Implement high profile international exhibition that drives local and national visitation and results in economic benefit to Manawatū (2023-24)	Achieved	Australian exhibition <i>Codebreakers</i> was exhibited in MacDiarmid Gallery from April-July 2023, it attracted 18,292 visitors and was the basis for a number of events including a Tech Week in collaboration with UCOL Te Pūkenga and ManawaTech and a VR weekend. The exhibition was also offered as part of our Science Night attractions.

Commence development of new Te Manawa-developed touring experience (2023-24)	Achieved	As outlined above, Te Manawa has commenced development of the Robyn Kahukiwa touring exhibition in partnership with the NZ Portrait Gallery. The exhibition will tour nationally from 2024/25.
Implement collections online (2022-25)	Achieved	Collections online is now live with 10% of the Te Manawa collection accessible. 100% of the Art Collection is online.
Develop a five-year plan of enhancements to collections online.	Achieved	With 5000 browsable items from our collection now accessible online, a long-term enhancement plan has been to ensure its growth. The collection has been divided into logical groupings. With plans to upload approximately 1500-3000 new items per year during the next five years. The enhancement plans also includes additions to the information that will be accessible through collections online. Examples of this would be provenance (history) and person associations for Social History and artist biographies for Art.
Evaluate success of Exhibitions Strategy and application of 'Culture segments' or similar audience development programme	Not Achieved	The new Senior Management Team has prioritised completing the strategic business plan, new Strategic Vision and Business Plan, Revenue Framework and Business Continuity Plan this year. The Exhibitions Strategy has been deferred until next year pending the appointment of a new Curatorial and Collections Manager, and a new Exhibitions Manager.
Develop two new digital creative projects (by end of 2022/23) and two more by end of 2023/24	Not Achieved / Ongoing	A series of vlogs and artist interviews were released online via temanawa.nz, Facebook and Youtube to grow interest in the collection. A Te Manawa podcast – is still being developed to grow storytelling, extend our collection beyond the region, highlight expertise and potentially grow revenue through sponsorship.
Develop one innovative experience that will enhance either visitor numbers or community wellbeing	Achieved	Te Manawa offered new visitor experiences in 22/23 including the Sunday Science Squad – a monthly science learning programme for children and Halloween events including a treat-trail for families that saw more than 500 people explore the Museum from a different perspective. Te Manawa also offered holiday programme activities that were free of charge or gold coin donations making them accessible to all.
Continue discussions with PNCC to address previously identified risks and problems to ensure the art gallery building is brought up to minimum international standards for climate control, display infrastructure, storage, and security by 24/25	Achieved	Te Manawa will work with PNCC towards a new, purpose-built, accessible and sustainable Te Manawa complex. Elected representatives and officers from PNCC were toured through the facility and were able to see some of the challenges posed by back-of-house spaces first-hand. We appreciate the continued commitment from Council to address these and assist in the maintenance of the complex as we look towards developing an enhanced cultural precinct for the City.
3. Curiosity focused learning and engagement experiences		

Performance Measures	Status	Comments
Increase the impact of learning programmes and activities in formal and informal environments through Te Rangahau Curiosity Centre (2022-24).	Achieved	Te Manawa has worked with Warren Warbrick to develop Mātauranga Rangitāne learning programmes to assist local schools in the delivery of the new Aotearoa New Zealand Histories Curriculum. It has also continued to offer key programmes of relevance to the curriculum.
Implement a communications and marketing plan for learning activities (2022-23)	Achieved	A comprehensive Marketing Strategy has been developed which forms a foundation for the promotion and communication of learning activities. Improved information was added to the website this year and the distribution of direct newsletters to teachers was expanded with a particular focus on new learning offerings and activities.
Deliver two creative Te Rangahau Curiosity Centre linked events (by end of 2022/23)	Achieved	The Learning Team collaborated with Sport Manawātū to celebrate Active Transport in March 2023. Te Manawa also provided a professional development session for teachers around the new Mātauranga Rangitāne learning programmes.
Trial a curiosity-based outreach learning offer in a formal education setting.	Achieved	Heirloom Boxes is an outreach initiative that has been trialed to be used as part of a 'Ko Wai Au – Who Am I?' learning programme. This trial was successful and the programme is being fully developed to be added to our suite of learning programmes. This project was completed digitally with a series of videos released through temanawa.nz , Youtube and social media.
Evaluate our learning response to regional and national priorities including NZ Histories and Matariki	Achieved	Staff have attended regional hui with other museum educators related to the new Aotearoa New Zealand Curriculum and have identified programmes that are relevant to this, along with piloting the Mātauranga Rangitāne programmes. They undertook professional development through this process with new pedagogy learning, The StarLab learning programme was offered to schools over Matariki. Reflection and evaluation of our learning programmes is ongoing.
Support implementation of phase 1 of Rangimārie project, a dual venue cultural tourism project undertaken by Rongomau Productions Ltd (by end of 2022/23). - Phase 1 includes training for Front of House staff to confidently engage with visitors, and cocreation of activities linked to Te Rangi Whenua.	Not achieved	This project relied on an external delivery provider and receiving a substantial grant from the Ministry for Culture and Heritage. This application was not successful. Te Manawa has worked with Rangitāne to revitalise the Te Rangi Whenua gallery using the collection, and to support the delivery of Mātauranga Māori learning programmes.

Targets	22/23 Target	Status	Comment
Visitor Numbers	130,000	Not Achieved	121,914: 94% of overall target. Post-lockdown recovery is evident and encouraging. (22/23: 77,319 - 52% of overall target of 150,000)
Te Manawa Experiences offsite	25,000	Achieved	42,519: 170% of overall target. (22/23: 8,537 – 34% of overall target of 25,000)
Online Engagement	90,000	Achieved	121,966; 136% of overall target of 90,000 (22/23: Not measured during a review of analytics data reporting)
External Revenue Target	\$947,180	Not Achieved	\$416,062 (43.92% of target) A change in focus with the appointment of a new CEO means that the funding applications for the redevelopment of Te Awa did not proceed in this financial year. (22/23: 324,722 (49.52% of target))
KPI's – Audience Satisfaction	99%	Achieved	99% of respondents rated their experience as Good/Very Good/Excellent against a target of 95%. 316 surveys were completed (22/23: 98% 218 surveys completed)

COVID-19 Statement

The past year, while impacted by COVID to a lesser degree than previous reporting periods, was affected none-the-less, particularly at the tail-end of traffic-light restrictions (in which mask-wearing was a compulsory Government requirement) and the continued challenge of managing staff-absences due to illness.

Summary

Chair's & Chief Executive's Report – Annual Report

The past 12 months have been a period of change for Te Manawa, with the appointment of a new Chair, Chief Executive and Senior Management Team. As we transitioned out of the Covid-19 national protection framework, venue restrictions and mask mandates ended, leading to an increase in visitor numbers – a positive sign of ongoing post-lockdown recovery. In the second quarter of the financial year, multiple art exhibitions opened, ranging from the 10th anniversary of the Women's Art Initiative to an exhibition of works by artist Douglas MacDiarmid. They were joined by our annual graduate exhibitions Matatau and BCM, developed in partnership with Massey University and UCOL Te Pūkenga.

The year, the first under our ten-year business plan, has been a busy one. Te Manawa has made some significant changes to its operation, with a view to building a more responsive, engaging, and sustainable organisation. The Trust Board and the management team are working closely together to ensure the best implementation of this new strategy.

The organisation strives to give its staff the best work environment and culture possible. A new collaborative structure was implemented to promote working across teams and maximising the effectiveness of all team members.

To encourage staff wellbeing, sustainability, and a positive team culture, we are moving towards an activity-based work environment. This will promote better collaboration and efficiency.

A systems review was initiated; Te Manawa will become a much more sustainable organisation by streamlining and simplifying its processes, and by moving away from paper-based administration to a digital office system. This will improve effectiveness and reduce wastage.

To grow connections with our communities and outside organisations, we have reprioritised our activities to further raise the profile of Te Manawa and reach an even wider audience.

As the financial year closes, we embrace a future that is far from clear, facing the shadow of the COVID pandemic and levels of inflation that have not been seen in Aotearoa in a generation. The war in Ukraine, unprecedented weather events due to climate change, and other geopolitical and economic issues mean we continue to see significant supply chain disruption. The time ahead is challenging for any business, and this is also true for Te Manawa Museums Trust.

While it is difficult to secure additional revenue in the current environment, public support and our visitor satisfaction remain high, and we enjoy a position as one of our region's most popular cultural institutions.

Nearly 130,000 visitors enjoyed our offerings. Santa's Cave attracted more than 16,000 visitors during the seven weeks it was open to the public. We saw an increase in attendance during the year, with school holidays marking a turning point. This was enhanced by a series of events offered. Halloween weekend alone attracted almost 3000 visitors, mainly children and youth. Mention should be made of the programme of education and learning activities that has drawn upwards of 10,000 participants to Te Manawa. In online spaces, our presentations of video and photography, together with our website, engaged people more than 120,000 times.

The care of, and access to, the collection is at the heart of our museum. Our collection is held in perpetuity for the people of Manawatū and beyond, and it will be a strong focus of our exhibitions and programmes going forward.

By the end of 2022, we launched the Collections Online project, making public more than 5000 items from the Te Manawa collection in a browsable online database that will grow during the next few years.

In the past 12 months, we have acquired 281 items for the collection. These represent 281 stories to tell and 281 connections and relationships with the donors and artists. Nurturing these relationships and preserving these objects for current and future generations is the core of our role in the community.

Highlights from these acquisitions include the Swainson piu piu and Soroptimist Pendant; two large ceramics by Māori artists Wi Taepa and Baye Riddell; and the joint acquisition between the Art Society and Te Manawa of Ka Whakaahua o Hinetiārama kia a Hinenuitēpō (Hinetiārama becomes Hinenuitēpō) by Robyn Kahukiwa.

We launched our first annual magazine featuring a variety of stories inspired by the Te Manawa collection, and we began rolling out more multimedia storytelling through video content featuring behind-the-scenes videos, collection objects and gallery interviews with both artists and students. We have also had a number of loans to other organisations, including internationally to Berlin and the Sharjah Biennale in UAE.

The disruptions of COVID and its flow-on effects have meant some of our targets were not reached. However, during 2022-23, Te Manawa staged a total of 30 exhibitions and displays, including a much-needed refresh for the Conservatory and the popular Dino Dig.

We have opened up Manawatū Journeys, creating a more inviting entry that allows for regularly changing displays, and completed our Biodiversity Garden, educating visitors about sustainable backyards and food production. The Biodiversity Garden offers a space for experimentation, leading the way in urban sustainability and providing us with ideas and numerous education opportunities.

We were able to secure a three-year contract with the Ministry of Education for providing the Enriching Learning Curriculum (ELC) education programme. We have invested in professional staff development and development of resources to provide new education offerings for Mātauranga Māori and the new history curriculum.

Earlier this year, we began to offer our learning programmes free of charge to local tamariki. In addition, Science Centre Inc., one of our three Founding Societies, provides a transport subsidy that is of great benefit to those schools with less funding available.

With societal change happening on an unprecedented level, museums and galleries are more relevant today than they have ever been. Te Manawa brings art, science, and heritage to life. The taonga that we collect, preserve and share are our stories – and they help us understand our place in the world.

There will be a number of challenges facing us in future, but we also strongly feel that challenges provide great opportunities that we may have otherwise not explored.

As a Museum of Art, Science and Heritage, it is critical that we recover our capacity to develop our own content and start building on our reputation and legacy. By strengthening our offerings, we will be in a much better position to develop a robust sponsorship programme to actively seek and attract funding from local businesses. An immediate future focus will be developing an exciting new science centre for Te Manawa in partnership with Science Centre Inc., collaborating with science museums and centres nationwide.

We will continue to look for engaging international touring shows, and thanks to the support of Palmerston North City Council, we can work with other national museums to bring these exhibitions to our region.

Partnerships like these represent the way forward for Te Manawa. We are grateful for the strong longstanding relationships we treasure with UCOL Te Pūkenga, Massey University and the New Zealand Rugby Museum.

We have taken on a leadership role by supporting local volunteer-run museums with administration support and displays, including the David Warnock Medical Museum, which had to vacate its premises, and the Engineer Corps Memorial Centre Museum at Linton.

We wish to express our sincere appreciation to the Museum Trust Board members, particularly to former Chair John Fowke, our iwi representatives, and the founding societies of Te Manawa. The time they invest to provide governance, guidance and encouragement is crucial to the Museum's success.

Our gratitude goes to PNCC, our principal funder, for their support and guidance. Sincere thanks to our fellow CCOs: the Globe Theatre and the Regent on Broadway; the New Zealand Rugby Museum; Manawatū District Council; and our many supporters and our sponsors.

Finally, we must acknowledge the hard work and dedication of the Te Manawa staff. Their enthusiasm and passion for the work of the Museum is a constant inspiration, especially given the particular challenge of these unprecedented and uncertain times. It is an honour to work with such a talented team of people.

We have a great deal of work to do to ensure we make the most of the many opportunities that await us. We are excited about this prospect and welcome the challenges that lie ahead with them.

Kia ora rawa atu. Ngā manaakitanga

Caroline Tate
Chair

Susanna Shadbolt
Chief Executive

He Pūrongo Pūtea Tuhinga Hukihuki

Draft Financial Report
for the 12 months
ended 30 June 2023

1 July 2022 – 30 June 2023
TE MANAWA MUSEUMS TRUST

Te Manawa Museums Trust

Statement of Comprehensive Revenue and Expense
For the Year Ended 30 June 2023

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
OPERATING REVENUE				
PNCC Operating Grant	4	3,352,361	3,329,511	3,264,227
MDC Operating Grant	4	20,000	20,000	20,000
Interest Revenue	4	30,383	8,400	8,192
Other Operating Revenue	3, 4	365,896	918,780	296,361
Total Revenue	4	3,768,640	4,276,691	3,588,780
OPERATING EXPENDITURE				
Employee Expenses	5	2,197,522	2,403,587	2,053,668
Other Operating Expenses	6	1,463,093	1,585,351	1,346,238
Depreciation and Amortisation Expense	7	289,836	302,550	279,984
Loss/(Gains) on Disposal of Property, Plant and Equipment		(433)	-	903
Impairment of Property, Plant and Equipment		-	-	0
Total Operating Expenditure	2	3,950,017	4,291,488	3,680,792
Net Surplus/(Deficit) before Movement in Collection Assets		(181,377)	(14,797)	(92,012)
Movement in Collection Assets				
Revenue from				
Recognition of Donated Collection Assets	4	39,573	15,000	16,971
Recognition of Custodial Collection Assets	4	-	-	-
		39,573	15,000	16,971
less Expense from :				
Derecognition of Custodial Collection Assets		101,106	-	-
Derecognition of Owned Collection Assets		-	-	10
		101,106	-	10
Total Net Movement in Collection Assets		(61,533)	15,000	16,961
TOTAL REVENUE		3,808,213	4,291,691	3,605,751
TOTAL EXPENSE		4,051,123	4,291,488	3,680,802
Net surplus/(deficit) for the period		(242,910)	203	(75,052)
Other Comprehensive Revenue and Expense				
Revaluation of Owned Heritage Collection Assets		-	-	-
Revaluation of Custodial Heritage Collection Assets		-	-	-
Revaluation of Owned Art Collection Assets		-	-	-
Revaluation of Custodial Art Collection Assets		-	-	-
Other Comprehensive Revenue and Expense for the Period	19	-	-	-
Total Comprehensive Revenue and Expense for the Period		(242,910)	203	(75,052)

The accompanying accounting policies and notes form an integral part of these financial statements.

**Te Manawa Museums Trust
Statement of Changes in Equity
For the Year Ended 30 June 2023**

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Equity as at 1 July		18,441,303	18,137,253	18,515,875
Comprehensive Revenue and Expense				
Net Surplus / (Deficit) for the Period		(242,910)	203	(75,051)
Other Comprehensive Revenue and Expense			-	479
Total Comprehensive Revenue and Expense		(242,910)	203	(74,572)
Equity as at 30 June	8	18,198,393	18,137,456	18,441,303

The accompanying accounting policies and notes form an integral part of these financial statements.

Te Manawa Museums Trust

Statement of Financial Position
As at 30 June 2023

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
ASSETS				
CURRENT ASSETS				
Cash and Cash Equivalents	9	265,459	401,874	454,000
Receivables from Non-Exchange Transactions	10	10,514	2,000	1,071
Receivables from Exchange Transactions	11	19,743	18,000	2,968
Prepayments		69,546	25,000	77,211
Short Term Deposit	12	685,364	340,358	671,317
Inventories	13	26,153	32,000	33,508
<i>Total Current Assets</i>		<u>1,076,779</u>	<u>819,232</u>	<u>1,240,075</u>
NON CURRENT ASSETS				
Intangible Assets	17	6,953	6,029	8,148
Property, Plant and Equipment	18	768,895	1,115,423	891,753
Collection Assets	19	17,079,397	17,019,901	17,065,485
<i>Total Non-Current Assets</i>		<u>17,855,244</u>	<u>18,141,353</u>	<u>17,965,386</u>
TOTAL ASSETS		<u>18,932,024</u>	<u>18,960,585</u>	<u>19,205,461</u>
LIABILITIES				
CURRENT LIABILITIES				
Payables under Exchange Transactions	14	335,076	477,552	366,596
Deferred Non -Exchange Revenue	15	125,124	30,000	147,454
Employee Benefit Liabilities	16	273,431	260,619	246,817
<i>Total Current Liabilities</i>		<u>733,631</u>	<u>768,171</u>	<u>760,867</u>
NON CURRENT LIABILITIES				
Employee Benefit Liabilities	16	-	3,266	3,293
<i>Total Non-Current Liabilities</i>		<u>-</u>	<u>3,266</u>	<u>3,291</u>
TOTAL LIABILITIES		<u>733,632</u>	<u>771,437</u>	<u>764,158</u>
NET ASSETS		<u>18,198,393</u>	<u>18,189,148</u>	<u>18,441,303</u>
TRUST EQUITY				
Contributed Capital		145,565	145,565	145,565
Retained Earnings		10,279,936	10,578,879	10,555,917
Reserves		7,772,891	7,464,704	7,739,821
TOTAL TRUST EQUITY	8	<u>18,198,393</u>	<u>18,189,148</u>	<u>18,441,303</u>

Caroline Tate
TrusteeAdrian van Dyk
Trustee

Date

The accompanying accounting policies and notes form an integral part of these financial statements.

Te Manawa Museums Trust
Statement of Cash Flows
For the Year Ended 30 June 2023

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Cash flows from operating activities				
PNCC grant		3,352,361	3,329,511	3,264,227
Interest received		22,837	8,400	7,080
Receipts from other revenue		344,894	938,780	336,009
Payments to suppliers		(1,471,529)	(1,503,283)	(1,492,354)
Payments to employees		(2,174,200)	(2,403,587)	(2,048,040)
Interest paid		-	-	-
Goods and services tax (net)		(8,064)	(58,000)	59,500
Net cash inflow/(outflow) from operating activities		66,299	311,821	126,422
Cash flows from investing activities				
Proceeds from Investments		671,317	(500,000)	665,728
Proceeds from sale of assets		695	-	-
Purchase of intangibles assets		(4,200)	0	(4,335)
Purchase of property, plant and equipment		(161,843)	(424,910)	(175,997)
Purchase of collection assets		(75,445)	(50,000)	(62,003)
Purchase of Investments		(685,364)	0	(671,317)
Net cash inflow/(outflow) from investing activities		(254,840)	(974,910)	(247,924)
Effect of foreign exchange rates on cash		-	-	-
Net (decrease)/increase in cash and cash equivalents		(188,541)	(663,089)	(121,682)
Cash and cash equivalents at the beginning of the year		454,000	1,064,963	575,682
Cash and cash equivalents at the end of the year	9	265,459	401,874	454,000

The accompanying accounting policies and notes form an integral part of these financial statements.

Te Manawa Museums Trust
Notes to the Financial Statements
For the Year Ended 30 June 2023

1 Statement of Accounting Policies

Reporting entity

Te Manawa Museums Trust (the Trust) is a charitable trust incorporated in New Zealand under the Charitable Trusts Act 1957 and is domiciled in New Zealand. The Trust is controlled by Palmerston North City Council and is a Council Controlled Organisation as defined under section 6 of the Local Government Act 2002, by virtue of the Council's right to appoint more than 50% of the Board of Trustees.

The Trust was incorporated on 20 August 1999. From that date, the Trust assumed responsibility for art works and heritage assets transferred to its care but held on behalf of others. From 1 July 2000 the Trust commenced leasing the premises and managing the institution under agreements entered into with the Palmerston North City Council. The principal place of business is 326-336 Main Street, Palmerston North.

The primary objective of the Trust is to provide interactive experience in art, science and history through acquiring, conserving, researching, developing, communicating and exhibiting material evidence of people and their environment, rather than making a commercial return. Accordingly, the Trust has designated itself as a public sector public benefit entity for the purposes of Public Benefit Entity Accounting Standards (PBE Standards), in accordance with the Financial Reporting Act (2013).

The financial statements of the Trust are for the year ended 30 June 2023 and were approved by the Board of Trustees on XXXXXXX 2023.

Basis of Preparation

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

Statement of Compliance

The financial statements of the Trust 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).

The financial statements comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable Financial Reporting Standards, as appropriate for Tier 2 public sector public benefit entities, for which all reduced disclosure regime exemptions, have been adopted.

The Trust qualifies as a Tier 2 Public Sector PBE reporting entity as it is not publicly accountable and not large, as for the two most recent reporting periods it has had between \$2m and \$30m operating expenditure.

Measurement Base

The measurement basis applied is historical cost, modified by the revaluation of collection assets as identified in this summary of significant accounting policies. The accrual basis of accounting has been used unless otherwise stated.

Functional and Presentation Currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar. The functional currency of the Trust is New Zealand dollars (NZ\$).

Standards issued and not yet effective that have been early adopted

There are no standards early adopted this year.

Other changes in accounting policies

There have been no other changes in accounting policies.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue

Revenue is measured at fair value of consideration received or receivable.
Revenue may be derived from either exchange or non-exchange transactions.

Revenue from Non-exchange transactions

Revenue from non-exchange transactions arises from transactions that are not exchange transactions. In non-exchange transactions, the Trust either receives value from or gives value to another party without directly giving or receiving approximately equal value in exchange.

Approximately equal value is considered to reflect a fair or market value, which is normally commensurate with an arm's length commercial transaction between a willing buyer and willing seller. Many of the services that the Trust provides for a fee are charged at below market value as they are subsidised by Palmerston North City Council operational grant, sponsorship, government/non-government grants. Other services operate on a cost recovery or breakeven basis and are not considered to reflect a market return. Most of the Trust's revenue is therefore categorised as non-exchange.

This includes PNCC grants, transfers from government/non-government entities, donations, donated/vested and custodial collection items, sponsorship, "in kind" sponsorship, revenue from services supplied at subsidised price.

Specific accounting policies for major categories of revenue from non-exchange transactions are outlined below:

Grants

Grants received from PNCC are the primary source of funding to the Trust and are restricted for the purposes of the Trust meeting its objectives as specified in the Trust's trust deed.

Revenues from non-exchange transactions with Council/other government/non-government entities are measured at fair value and recognised when the event occurs and the asset recognition criteria are met, if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Trust and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount if conditions of the grant are not met, deferred income is recognised instead of revenue, and recognised as revenue when conditions of the grant are satisfied.

Rendering of services

Revenue from the rendering of services is recognised when the transaction occurs to the extent that a liability is not also recognised. For these transactions the revenue is recognised by reference to the stage of completion of the transaction at the reporting date.

All revenues from rendering of services are non-exchange, with the exception of revenue from Venue Hire which is classified as exchange transaction.

Vested or donated physical assets

Where a physical asset is gifted to or vested in the Trust for nil or nominal consideration, the fair value of the asset received is recognised as revenue. Such income is recognised when control over the asset is obtained, unless there is a use or return condition attached to the asset.

The fair value of vested or donated physical assets is determined by reference to the market value of comparable assets available.

'In Kind' Sponsorship

The Trust receives sponsorship 'in kind' by way of goods and services provided at discounted or nil charge. Where the fair value of these goods and services can be reliably measured, the income (and expense) is recognised as 'sponsorship - in kind' in the period in which the goods or services are received or there is a binding arrangement to receive the goods.

Volunteer Services

Volunteer services received are not recognised as revenue or expenditure as the Trust is unable to reliably measure the fair value of the services received.

Revenue from Exchange transactions***Sales of goods***

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Trust.

Interest Income

Interest income is recognised using the effective interest method.

Advertising Costs

Advertising costs are expensed when the related service has been rendered.

Borrowing Costs

Interest expense is recognised using the effective interest rate method. All borrowing costs are expensed in the period in which they are incurred.

Depreciation and amortisation

Depreciation of property, plant and equipment and amortisation of intangible assets are charged on a straight-line basis over the estimated useful life of the associated assets.

Leases***Finance Leases***

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Trust will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating Leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised in the surplus or deficit over the lease term as an integral part of the total lease expense.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are presented within borrowings as a current liability in the statement of financial position.

Debtors and other receivables

Debtors and other receivables are recorded at the amount due, less an allowance for expected credit losses.

A expected credit loss of a receivable is established when there is objective evidence that the Trust will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership or liquidation, and default in payments are considered indicators that the receivable is unlikely to be collected in full. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. The carrying amount of an impaired receivable is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account for receivables. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due).

Financial Assets

Financial assets are categorised into the following four categories: financial assets at fair value through surplus or deficit; held-to-maturity investments; loans and receivables; and financial assets at fair value through other comprehensive revenue and expense. The classification depends on the purpose for which each investment was acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

The fair value of financial instruments traded in active markets is based upon the quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

The Trust uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows are used to determine fair value for the remaining financial instruments.

a) Financial Assets at Fair Value through Surplus or Deficit

This category has two sub-categories: financial assets held for trading, and those designated at fair value through surplus or deficit at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading. After initial recognition they are measured at their fair values. Gains or losses due to change in fair value are recognised in the surplus or deficit.

Currently, the Trust does not hold any financial assets in this category.

b) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

c) Held to Maturity Investments

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

Currently, the Trust does not hold any financial assets in this category.

d) Financial Assets at Fair Value through Other Comprehensive Revenue and Expense

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into this category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date.

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit. On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Currently, the Trust does not hold any financial assets in this category.

Impairment of financial assets

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

Loans and receivables, and held-to-maturity investments

Expected credit loss is established when there is evidence that the Trust will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership, or liquidation and default in payments are indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits are recognised directly against the instrument's carrying amount.

Financial assets at fair value through other comprehensive revenue and expense

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are objective indicators that the asset is impaired.

If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit.

If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

Inventories

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

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

Property, Plant and Equipment

Items of property, plant and equipment are stated at historical or deemed cost, less accumulated depreciation and impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that service potential associated with the item will flow to the Trust and the cost of the item can be measured reliably.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are presented net in the surplus or deficit.

Work in Progress

All assets constructed by Trust are initially recorded as work in progress. Work in progress is recognised at cost less impairment and it is not depreciated. Upon completion, these assets are transferred to their relevant asset class and depreciation commences.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that service potential associated with the item will flow to the Trust and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised as an expense as they are incurred.

(a) Furniture, Equipment and Exhibits

Furniture, equipment and exhibits (excluding art and heritage collections) are valued at cost less accumulated depreciation and impairment losses.

Depreciation

Assets are depreciated on a straight-line basis at rates that will write off their cost less any estimated residual value over the expected useful life of the asset. The useful lives of major classes of assets have been estimated as follows:

Computer Hardware	1 to 5 years
Exhibitions	2 to 10 years
Furniture & Fittings	4 to 10 years
Leasehold Improvements	4 to 10 years
Office Equipment	4 to 10 years
Plant and Equipment	4 to 20 years

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

(b) Collection Assets

As the Heritage Collection and Art Collection assets are intended to have an indefinite life, they are held in trust in perpetuity for the benefit of the public.

The Heritage Collection and Art Collection have not been depreciated, as it is the Trust's policy to maintain the collections in their current state, in accordance with the Trust's Collection Policies.

All additions to the Heritage and Art Collection are recorded at cost. These additions will be revalued in accordance with the Trust's Valuation Policy. Donated objects are recorded at fair value, or depreciated replacement cost, or nil value if considered unrealisable or irreplaceable.

Custodial Collection Assets are objects within the Heritage and Art Collections not formally owned by the Trust, where the Trust has assumed all the rights and obligations of ownership. Within the Heritage Collection this is limited to items on loan for an indefinite period, excluding works on loan from other Museums and Cultural organisations. In relation to the Art Collection, the nature of artworks and anecdotal evidence suggests that there is a high likelihood of request for return of loaned assets, irrespective of the loan period, therefore only items on loan from the Te Manawa Art Society Inc. are recognised as custodial assets. These assets are held and maintained by the Trust by agreement with the owners.

Revaluation

The Art Collection assets are revalued to fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by *Art + Object* Auckland as at March 2021. The Trust's policy is to revalue the Art Collection assets every three years.

The Heritage Collections assets are revalued to fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by *Ashley Associates* Auckland at March 2020. Trust's policy is to revalue the Heritage Collection assets every five years to ensure that their carrying amount does not differ materially from fair value.

All other asset classes are carried at depreciated historical cost.

Accounting for Revaluations

The results of revaluing are credited or debited to an asset revaluation reserve. Where this results in a debit balance in the asset revaluation reserve, this balance is charged to the surplus or deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in a previous year surplus or deficit, will be recognised first in the surplus or deficit up to the amount previously expensed, and then credited to the revaluation reserve.

Intangible Assets

Recognition and measurement

Intangible assets are initially measured at cost, except for Intangible assets acquired through non-exchange transactions (measured at fair value).

All of the Trust's intangible assets are subsequently measured in accordance with the cost model, being cost (or fair value for items acquired through non-exchange transactions) less accumulated amortisation and impairment, except for the items which are not amortised and instead tested for impairment such as Intangible assets with indefinite useful lives, or not yet available for use. The Trust has no intangible assets with indefinite useful lives.

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

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

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

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

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in surplus or deficit as incurred.

Amortisation

Amortisation is recognised in surplus or deficit on a straight-line basis over the estimated useful lives of each amortisable intangible asset. Amortisation begins when the asset is available for use and ceases at the date that the asset is disposed of.

The estimated useful lives are as follows:

Software	1 to 7 years
Website	3 to 5 years

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Impairment of property, plant and equipment and intangible assets

For the purpose of impairment of Property, plant and equipment and intangible assets, which are carried at cost less accumulated depreciation and impairment losses, the Trust classifies its items of property plant and equipment and intangibles as non-cash generating assets, as these are not held

with the primary objective of generating a commercial return, but rather for service delivery purposes and to deliver to Trust's public benefit objectives. Property, plant, and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use for non-cash-generating assets

For Trust's non-cash generating assets, value in use is determined based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

Value in use for cash-generating assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return. The value in use for cash-generating assets is the present value of expected future cash flows. The Trust does not currently hold property plant and equipment and intangible assets in this category.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

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

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

Creditors and Other Payables

Creditors and other payables are measured at the amount payable.

Borrowings

Borrowings are initially recognised at their fair value plus transaction costs, if any. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless the Trust has an unconditional right to defer settlement of the liability for at least 12 months after balance date or if the borrowings are not expected to be settled within 12 months of balance date.

Employee Entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned to, but not yet taken at balance date. Sick leave has not been included, as the amount of accumulated sick leave that is anticipated to be taken in future periods is not considered to be material.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave have been calculated on an actuarial basis. The calculations are based on:

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

Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised in 'finance costs'.

Foreign currency transactions

PBE IPSAS 4.24,32 Foreign currency transactions (including those subject to forward foreign exchange contracts) are translated into NZ\$ (the functional currency) using the spot exchange rate at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of Goods and Services Tax (GST), except for trade receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

The Trust is exempt from Income Tax by virtue of its charitable status.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components.

- Trust's contributed capital;
- Retained earnings;
- Restricted reserves;
- Collections revaluation reserve;

Restricted reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Trust.

Restricted reserves include those subject to specific conditions accepted as binding by the Trust and which may not be revised by the Trust without reference to the Courts or a third party (i.e. endowment funds). Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

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

Budget figures

The budget figures are derived from the statement of intent as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board of Trustees in preparing these financial statements

Critical Accounting Estimates and Assumptions

In preparing these financial statements, the Trust has made estimates and assumptions concerning the future. These estimates and assumptions may differ from subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Property, Plant and Equipment Useful Lives and Residual Values

The Trust reviews the useful lives and residual values of its property, plant and equipment annually. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires the Trust to consider a number of factors including the physical condition of the asset, expected period of use of the asset by the Trust, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will impact on the depreciable amount of an asset, therefore impacting on the depreciation expense recognised in the surplus or deficit and the carrying amount of the asset in the statement of financial position. The Trust minimises the risk of this estimation uncertainty by:

- physical inspection of assets;
- asset replacement programmes;
- review of second hand market prices for similar assets; and
- analysis of prior asset sales.

The Trust has not made significant changes to past assumptions concerning useful lives and residual values.

Critical Judgements in applying the Trust's accounting policies

There have been no specific areas requiring management or Trustees to exercise critical judgement in applying the Trust's accounting policies for the period ended 30 June 2023.

Te Manawa Museums Trust
Notes to the Financial Statements
For the Year Ended 30 June 2023

2 Summary of Operating Expenses by Activity	Actual 2023	Actual 2022
Corporate	\$	\$
Employees' Costs	693,707	752,063
Other Operating Costs:		
- Facilities	306,806	250,421
- Corporate Services & Executive	499,993	442,051
	<u>1,500,506</u>	<u>1,444,535</u>
Collections		
Employees' Costs	254,137	109,128
Collection Operating Costs	119,397	132,010
	<u>373,534</u>	<u>241,138</u>
Exhibitions		
Employees' Costs	300,819	338,418
Exhibitions Operating Costs	274,535	323,502
	<u>575,354</u>	<u>661,920</u>
Education and Outreach		
Employees' Costs	354,664	351,328
- Education	56,455	25,448
- Public Programmes and Events	24,215	17,657
	<u>435,334</u>	<u>394,433</u>
Customer services		
Employees' Costs	374,515	384,530
- Visitor Hosting and Shop	52,447	52,605
- Volunteers	0	0
	<u>426,962</u>	<u>437,135</u>
Marketing		
Employees' Costs	216,864	118,201
Other Operating Costs	131,144	93,333
	<u>348,008</u>	<u>211,534</u>
Depreciation/Amortisation	289,836	289,836
Loss (Gain) on Disposals of Fixed Assets	433	262
Impairment of Fixed Assets	50	0
Total Operating Expenditure	<u>3,950,017</u>	<u>3,680,793</u>

	Actual 2023 \$	Actual 2022 \$
3 Other Operating Revenue		
<i>From Exchange Transactions</i>		
Merchandise / Shop	72,733	44,273
Venue Hire	6,797	3,020
Sundry Income Public Programmes Events and Activities	12,485	28,691
Other	32,647	5,711
Other Operating Revenue (from Exchange Transactions)	124,662	81,695
<i>From Non-Exchange Transactions</i>		
Bequests & Distributions	-	24,191
Community Grants	115,911	106,810
Donations - General	22,839	9,987
Education Programme Fees	10,973	8,093
Sponsorship	30,701	5,000
Hire of Education Kits	696	471
Ministry of Education LEOTC	60,114	60,114
Other Operating Revenue (from Non-Exchange Transactions)	241,235	214,666
Total Other Operating Revenue	365,896	296,361

	Actual 2023		
	Non-Exchange Transactions \$	Exchange Transactions \$	Total Revenue as per Statement of Comprehensive Revenue and Expense \$
4 Revenue Classification in accordance with PBE IPSAS:			
Revenue from:			
Palmerston North City Council Operating Grant	3,352,361	-	3,352,361
Manawatu District Council Operating Grant	20,000	-	20,000
Interest Revenue	-	30,383	30,383
Other Operating Revenue (refer Note 3 above)	241,235	124,662	365,896
Subtotal Operating Revenue	3,613,596	155,045	3,768,640
Revenue from Donated/Custodial Collection Assets			
Recognition of Donated Collection Assets	28,474	-	28,474
Recognition of Custodial Collection Assets	11,099	241,235	252,334
Total Revenue classified as Revenue from:	3,653,168	396,279	4,049,448

	Actual 2022		
	Non-Exchange Transactions \$	Exchange Transactions \$	Total Revenue as per Statement of Comprehensive Revenue and Expense \$
Revenue from:			
Palmerston North City Council Operating Grant	3,264,227	0	3,264,227
Manawatu District Council Operating Grant	20,000	0	20,000
Interest Revenue	-	8,192	8,192
Other Operating Revenue (refer Note 3 above)	222,374	88,262	310,636
Subtotal Operating Revenue	3,506,601	96,454	3,603,055
Revenue from Donated/Custodial Collection Assets			
Recognition of Donated Collection Assets	16,971	0	16,971
Recognition of Custodial Collection Assets		0	-
Total Revenue classified as Revenue from:	3,523,572	96,454	3,620,026

	Actual 2023 \$	Actual 2022 \$
5 Employee Expenses		
Salaries and Wages	2,093,400	2,004,797
Employer Contributions to Kiwisaver	58,305	52,817
Employee Entitlements Increase / (Decrease)	45,816	(3,946)
Total Employee Expenses	2,197,522	2,053,668
	Actual 2023 \$	Actual 2022 \$
6 Other Operating Expenses		
Fees to Audit New Zealand for audit of financial statements	55,700	38,130
ACC	5,243	6,572
Advertising & Promotion	98,337	79,278
Bad Debts	53,747	-
Collection Revaluation Fees	22,650	850
Computer & IT Support	57,866	53,066
Communication/Social Media	7,564	11,455
Contractors	410,479	387,577
Cost of Sales - Merchandise	43,664	25,797
Freight	52,160	11,974
Foreign Exchange Loss	2,988	-
Hire fees - Exhibitions	27,768	80,346
Insurance - Material Damage	20,886	20,568
Insurance - Collections	32,679	31,508
Inventory Write Down	2,841	3,054
Legal Fees	623	8,775
Materials/Consumables	61,755	81,794
Occupancy Costs	192,474	153,692
Repairs & Maintenance	48,465	38,437
Subscriptions	14,430	7,209
Training & Travel	32,129	13,661
Trust Board Remuneration	22,378	28,510
Trust Board Expenses	4,636	4,099
Operating Leases	55,738	55,738
Other Operating Expenses	135,893	204,147
Total Other Operating Expenses	1,463,093	1,346,238
	Actual 2023 \$	Actual 2022 \$
7 Depreciation and Amortisation		
Depreciation expense	284,441	275,451
Amortisation expense	5,395	4,533
Total Depreciation and Amortisation	289,836	279,984

	2023 \$	2022 \$
8 Equity		
Contributed Capital		
Balance at Beginning of Year	145,465	145,465
Capital Contribution	100	100
Balance at End of Year	<u>145,565</u>	<u>145,565</u>
Retained Earnings		
Balance at Beginning of Year	10,555,917	10,651,830
Net Surplus/(Deficit) for the year	(242,910)	(75,051)
Transfers to Retained Earnings from:		
Exhibition Development Reserve	-	-
Collection Development Fund	-	-
Heritage revaluation Reserve	-	-
Transfers from Retained Earnings to:		
Endowment Fund	-	-
Collection Development Fund	(208)	12,002
Exhibition Development Reserve	(32,863)	(32,863)
Balance at End of Year	<u>10,279,936</u>	<u>10,555,917</u>
Revaluation Reserve - Heritage Collection		
Balance at Beginning of Year	143,180	143,180
Revaluation Reserve on disposals	-	-
Revaluation of Collection Assets	-	-
Balance at End of Year	<u>143,180</u>	<u>143,180</u>
Revaluation Reserve - Art Collection		
Balance at Beginning of Year	7,184,267	7,183,788
Revaluation of Collection Assets	-	479
Balance at End of Year	<u>7,184,267</u>	<u>7,184,267</u>
Endowment Fund		
Balance at Beginning of Year	10,873	10,873
Transfer from Retained Earnings	-	-
Balance at End of Year	<u>10,873</u>	<u>10,873</u>
Collection Development Fund		
Balance at Beginning of Year	14,021	26,023
Transfer from Retained Earnings	208	(12,002)
Transfer to Retained Earnings	-	-
Balance at End of Year	<u>14,229</u>	<u>14,021</u>
Historic Building Maintenance Reserve		
Balance at Beginning of Year	22,082	22,082
Endowment for maintenance of historic house	-	-
Balance at End of Year	<u>22,082</u>	<u>22,082</u>
Exhibition Development Reserve		
Balance at Beginning of Year	365,398	332,535
Transfer from Retained Earnings	32,863	32,863
Balance at End of Year	<u>398,261</u>	<u>365,398</u>
Total Reserves	<u>7,772,891</u>	<u>7,739,821</u>
Total Equity	<u>18,198,393</u>	<u>18,441,303</u>

	2023	2022
9 Cash and Cash Equivalents	\$	\$
Cash at bank and on hand	125,469	317,317
Short Term Investments with maturity up to 90 days	139,991	136,683
Total Cash and Cash Equivalents	<u>265,459</u>	<u>454,000</u>

The carrying value of cash at bank and short-term deposits with maturities less than three months approximates their fair value. The weighted average of interest rate applicable to cash and cash equivalents is 4.0% (2022: 0.85%)
There are no restrictions over any cash and cash equivalents held by the Trust.
There has been no change to the classification of Cash and Cash Equivalents
Equivalents as the result of applying PBE IPSAS 41.

	2023	2022
10 Receivables from Non-Exchange Transactions	\$	\$
Non - Exchange Receivables	-	-
Related Party Receivables	-	-
Interest Receivable	10,514	2,968
Total Receivables from Non-Exchange Transactions	<u>10,514</u>	<u>2,968</u>

	2023	2022
11 Receivables from Exchange Transactions	\$	\$
Trade Receivables	19,743	1,071
Related Party Receivables (Note 22)	-	-
Receivables from Exchange Transactions	<u>19,743</u>	<u>1,071</u>

Fair Value

The carrying value of Receivables from Exchange transactions approximates their fair value.
There has been no change to the classification of Receivables as the result of
as the result of applying PBE IPSAS 41.

Impairment

Receivables written off during the period amounted to \$57,747 (2022:nil)

	2023	2022
12 Short Term Investments	\$	\$
Term deposit with maturity less than 12 months	685,364	671,317
	<u>685,364</u>	<u>671,317</u>

The carrying value of the short-term deposit approximates its fair value.

The term deposits have a six months maturity with interest rate from 4.00 % to 4.70% (2022: .045% to 0.85%)

There has been no change to the classification of Short Term Investments as
Investments as the result of applying PBE IPSAS 41.

	2023	2022
13 Inventories	\$	\$
Commercial Inventories – Items held for resale	26,153	33,508
Total Inventories	<u>26,153</u>	<u>33,508</u>

Inventory was written down during the period by \$2,083 (2022: \$3,054).

There were no reversals of previously written down inventory items (2022 :Nil).

There are no items of inventory pledged as security.

	2023	2022
14 Payables under Exchange Transactions	\$	\$
Trade Creditors	177,363	266,334
Related Party Payables (Note 22)	24,200	21,706
Accrued Expenses	103,537	40,174
GST Payable	28,553	36,617
Other Payables	1,423	1,765
Total Payables under Exchange Transactions	335,076	366,596

As at 30 June 2023, there is a credit card facility in place with Westpac for a limit of \$10,000 (2022: limit of \$2,000). Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value. There has been no change to the classification of payables as the result of as the result of applying PBE IPSAS 41.

	2023	2022
15 Deferred Non -Exchange Revenue		
Revenue Received in Advance	125,124	147,454
Total Deferred Non -Exchange Revenue	125,124	147,454

	2023	2022
16 Employee Benefit Liabilities		
Current Portion	\$	\$
Accrued Salaries and Wages	80,621	69,023
Annual Leave	170,573	168,678
Long Service Leave	22,237	9,117
Total Current Portion of Employee Benefit Liabilities	273,431	246,817
Non-Current Portion		
Long Service Leave	-	3,292
Total Employee Benefit Liabilities	273,431	250,109

17 Intangible Assets

	Website \$	Software \$	Work in Progress \$	Total \$
Cost				
At 1 July 2021	10,000	88,759	-	98,759
Additions - Purchased	-	4,335	-	4,335
Disposals/Work in Progress transferred to Intangible Assets	-	(8,760)	-	(8,760)
At 30 June 2022	10,000	84,334	-	94,334
Additions - Purchased	-	4,200	-	4,200
Disposals/Work in Progress transferred to Intangible Assets	-	0	-	-
At 30 June 2023	10,000	88,534	-	98,534
less Accumulated Amortisation and Impairment Losses				
At 1 July 2021	10,000	80,413	-	90,413
Amortisation Expense	-	4,533	-	4,533
Impairment	-	-	-	-
Accumulated Amortisation on Disposals	-	(8,760)	-	(8,760)
At 30 June 2022	10,000	76,186	-	86,186
Amortisation Expense	-	5,395	-	5,395
Impairment	-	-	-	-
Accumulated Amortisation on Disposals	-	-	-	-
At 30 June 2023	10,000	81,581	-	91,581
Carrying Amounts				
As at 30 June 2022 and 1 July 2022	-	0	8,148	8,148
As at 30 June 2023	-	6,953	-	6,953

There is no work in progress at balance date (2022: \$nil)

There are no intangible assets pledged as security over the Trust's liabilities (2022: \$nil).

18 Property, Plant and Equipment

	Computer Hardware \$	Exhibitions \$	Furniture & Fittings \$	Leasehold Improvement \$	Office Equipment \$	Plant & Equipment \$	Work in progress \$	Total \$
Cost								
At 1 July 2021	144,305	2,042,470	484,416	404,830	20,783	852,150	223,149	4,172,403
Additions	17,709	6,280	25,149	-	-	307,908	-	357,046
Disposals/Work in Progress transferred to Property Plant & Equipment		(13,782)	-	-	-	(28,317)	(181,049)	(223,148)
At June 2022	162,014	2,034,968	509,565	404,830	20,783	1,131,741	42,100	4,306,301
Additions	36,674	9,223	18,132	926	-	62,938	76,050	203,943
Disposals/Work in Progress transferred to Property Plant & Equipment	(11,791)	(16,890)				(2,871)	(42,100)	(73,652)
At 30 June 2023	186,897	2,027,301	527,697	405,756	20,783	1,191,808	76,050	4,436,592
less Accumulated Depreciation and Impairment Losses								
At 1 July 2021	89,643	1,707,022	417,157	354,627	20,783	590,760	-	3,179,992
Depreciation Charge for the year	26,877	92,919	18,500	11,326	0	125,830	-	275,452
Impairment			-	-	-	-	-	-
less Accumulated depreciation on disposals		(13,782)				(27,414)	-	(41,196)
At 30 June 2022	116,520	1,786,159	435,657	365,953	20,783	689,176	-	3,414,248
Depreciation Charge for the year	31,341	84,874	17,450	9,735	-	141,042	-	284,441
Impairment								
Accumulated depreciation on disposals	(11,791)	(16,890)				(2,610)		(31,291)
At 30 June 2023	136,070	1,854,142	453,107	375,688	20,783	827,608	-	3,667,397
Carrying Amounts								
As at 30 June 2021 and 1 July 2022	45,494	248,809	73,908	38,876	0	442,565	42,100	891,752
As at 30 June 2023	50,827	173,159	74,590	30,068	-	364,200	76,050	768,894

No items of Property, Plant and Equipment are pledged as security as at 30 June 2023 (2022: \$nil).

Property, Plant and Equipment

	Computer Hardware \$	Exhibitions \$	Furniture & Fittings \$	Leasehold Improvement \$	Office Equipment \$	Plant & Equipment \$	Work in progress \$	Total \$
Cost								
At 1 July 2021	144,305	2,042,470	484,416	404,830	20,783	852,150	223,149	4,172,403
Additions	17,709	6,280	25,149	-	-	307,908	-	357,046
Disposals/Work in Progress transferred to Property Plant & Equipment		(13,782)	-	-	-	(28,317)	(181,049)	(223,148)
At June 2022	162,014	2,034,968	509,565	404,830	20,783	1,131,741	42,100	4,306,301
Additions	36,674	9,223	18,132	926	-	62,938	76,050	203,943
Disposals/Work in Progress transferred to Property Plant & Equipment	(11,791)	(16,890)				(2,871)	(42,100)	(73,652)
At 30 June 2023	186,897	2,027,301	527,697	405,756	20,783	1,191,808	76,050	4,436,592
less Accumulated Depreciation and Impairment Losses								
At 1 July 2021	89,643	1,707,022	417,157	354,627	20,783	590,760	-	3,179,992
Depreciation Charge for the year	26,877	92,919	18,500	11,326	0	125,830	-	275,452
Impairment			-	-	-	-	-	-
less Accumulated depreciation on disposals		(13,782)				(27,414)	-	(41,196)
At 30 June 2022	116,520	1,786,159	435,657	365,953	20,783	689,176	-	3,414,248
Depreciation Charge for the year	31,341	84,874	17,450	9,735	-	141,042	-	284,441
Impairment								-
Accumulated depreciation on disposals	(11,791)	(16,890)				(2,610)		(31,291)
At 30 June 2023	136,070	1,854,142	453,107	375,688	20,783	827,608	-	3,667,397
Carrying Amounts								
As at 30 June 2021 and 1 July 2022	45,494	248,809	73,908	38,876	0	442,565	42,100	891,752
As at 30 June 2023	50,827	173,159	74,590	30,068	-	364,200	76,050	768,894

No items of Property, Plant and Equipment are pledged as security as at 30 June 2023 (2022: \$nil).

20 Commitments**Lease of the premises from the Council – Period of Agreement**

The Trust has a contract with Palmerston North City Council to lease the premises in which its activities are situated, effectively on a rent-free basis. The term of the lease has been renewed for a period of nine years, starting with 1 July 2018, with a variation to allow sub-leasing to New Zealand Rugby Museum subject to Palmerston North City Council consent.

Other Non- Cancellable Operating Leases as a lessee

The Trust leases property, plant and equipment/has non-cancellable operating contracts for service as part of the normal course of its business. The majority of these leases have a non-cancellable term between 12 and 48 months. The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	2023	2022
	\$	\$
Within 1 year	122,806	2,990
Within 1 – 2 years	56,087	49,286
Within 2 – 5 years	10,631	
	<u>189,524</u>	<u>52,276</u>
Capital Commitments	2023	2022
	\$	\$
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment:	-	-

21 Contingencies

The Trust Board has no contingent liabilities at 30 June 2023. (2022: \$nil).

Related Party Transactions

22 Controlling Entity

The Trust is a Council Controlled Organisation, controlled by Palmerston North City Council (PNCC).

Te Manawa Museum's Trust is a Council Controlled Organisation as defined in the Local Government Act 2002, accountable to the Palmerston North City Council. Under the Trust Deed the Board shall consist of not less than five or more than nine Trustees, of which Council may appoint up to five, Tangata Whenua may appoint up to two and the Board may co-opt up to two.

Transactions carried out with PNCC are as follows:	2023	2022
Received from PNCC	\$	\$
Operating Grant	3,352,361	3,264,227
Venue Hire	522	-
Other	19,644	-
Purchased from PNCC		
Water Rates	2,615	2,116
Rental Vehicles	24,293	23,938
Hosting of Vernon Systems	5,000	5,000
Computer Support	21,000	21,000
Internet Usage	3,000	3,000
Telephone Support	31,800	31,800
Assets Purchased	32,568	13,716
Other Services	757	-
Electricity and gas	148,545	121,002
Owing to PNCC at 30 June 2023	24,200	21,706
Owing from PNCC at 30 June 2023	-	-

Te Manawa provided free venue hire to PNCC Library and Community services with a market value of nil (2021:nil)

Disclosure of arms length transactions

PBE IPSAS 20 only requires disclosure for transactions that are not at arms length. Te Manawa has made extra disclosures for the sake of transparency. Water rates are paid at market rates and are disclosed for transparency purposes.

SLA Agreement for provision of IT services

While Te Manawa pays for this service (29k p/a), Te Manawa cannot establish that it was paid at arms length given that the service was provided due to the parent/ CCO relationship, e.g. Te Manawa did not go out to the market to tender for the service.

In addition to the above transactions, the premises occupied by The Trust are owned by Palmerston North City Council and effectively provided by Palmerston North City Council as an additional grant. The market value of this Grant/Rent is \$1,094,233. In addition, PNCC provides human resources advisory services free of charge to Te Manawa with a market price of \$24,000.

(ii) Key Management Personnel

The Trust classifies its key management personnel into:

- Trustees in the Board of Trustees as the governing body
- Chief Executive and her advisors, as members of the Management Team

The Trustees are paid honoraria for each Board of Trustees meeting attended during the period.

Members of the Management Team are employed as employees of the Trust, on normal employment terms.

The aggregate level of remuneration paid and number of persons (measured in "people" for the Trustees and "full time equivalent" (FTE's) for the members of the Leadership Team in each class of key management personnel is presented below:

	2023		2022	
	Remuneration	Number of persons	Remuneration	Number of Persons
Trustees	22,378	7*	28,510	9*
Management Team	554,260	4.2	550,476	4.2
Total Key Management Personnel Compensation	576,638		578,986	

* Due to the difficulty in determining the full-time equivalent for Trustees, the figure is taken as the number of Trustees.

The full-time equivalent for the Leadership Team is determined on the basis of a 40-hour working week.

(iii) Other Related Parties

Related Parties	Goods/Services provided	Market Value of Goods Services
Palmerston North City Council	Free Venue Use	\$2,648(2021/22: \$193)
Resonant Consulting Limited. (Adrian van Dyk - Trustee of Te Manawa Museums Trust and General Manager of Resonant.)	Free Venue Use	\$nil(2021/22 :\$210)
The Science Centre Inc. (Geoffrey Jameson - Trustee of Te Manawa Museums Trust and member of The Council of Science Centre Inc.)	Free Venue Use	\$414(\$2021/22 \$414)
Team Architect's Principal Darren Shadbolt, husband of the CEO	In kind Consultancy Services	\$25,701(2021/22 \$nil)
Rangimārie(Nuwynne Te Awe Awe Mohi- Trustee of Te Manawa Museums Trust and Member of Rangimārie marae)	Free Venue Use	\$4,208(2021/22:\$5,236)
Rongomau Productions Limited employs Nuwynne Te Awe Awe Mohi- Trustee of Te Manawa Museums Trust	Kaihautū Services	\$110,000 (2021/22:\$110,000)
John Fowke- Trustee of Te Manawa Museums Trust	Acting CEO/Consultant Services	\$10,400 (2021/22:\$37,175)

23 Events After The Balance Sheet Date

There were no significant events after the balance sheet date.(2022:nil)

24 Categories of Financial Assets and Liabilities

The carrying amounts of financial assets and liabilities are as follows:

	2023	2022
	\$	\$
Loans and Receivables:		
Cash and Cash Equivalents (Note 9)	265,459	454,000
Debtors and Other Receivables (Note 10 & 11)	30,257	4,039
Short term deposits (Note 12)	685,364	671,317
Total Loans and Receivables	981,080	1,129,356
Financial Liabilities Measured at Amortised Cost:		
Creditors and Other Payables (Note 14)	335,076	366,596
Total Financial Liabilities Measured at Amortised Costs	335,076	366,596

Financial Instruments Risks

The Trust is risk averse and seeks to minimise the exposure from its treasury activities. There has been no change in the assessment of risk from prior years

Market Risk

The interest rates on the Trust's investments are disclosed in notes 9 and 12.

Fair Value Interest Rate Risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Trust's exposure to fair value interest rate risk is limited to its fixed interest borrowings (30 June 2022: \$nil) and bank deposits. However, because these borrowings and bank deposits are not accounted for at fair value, fluctuations in interest rates do not have an impact on the surplus / deficit of the Trust or the carrying amount of the financial instruments recognised in the statement of financial position.

Cash Flow Interest Rate Risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Borrowings and investments issued at variable interest rates expose the Trust to cash flow interest rate risk.

The Trust currently has no variable interest rate debt.

Currency Risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. From time to time the Trust enters into contracts for exhibitions which require payment in overseas currency, which present limited exposure to changes in exchange rates.

Credit Risk

Credit risk is the risk that a third party will default on its obligation to the Trust, causing the Trust to incur a loss. Due to the timing of its cash inflows and outflows, the Trust invests surplus cash with registered banks. Financial instruments, which potentially subject the Trust to credit risk, consist of bank balances and the current account balance with the Palmerston North City Council. No particular management strategy is in place in respect of amounts owed by Palmerston North City Council, after having regard to its financial strength as a body empowered to levy rates.

The Trust's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash equivalents (note 9), short term investments and debtors and receivables (note 10 and note 11). There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.

The Trust has no significant concentrations of credit risk, as it has small numbers of typically low value credit customers (predominantly schools) and only invests funds with registered banks which have a Standard and Poor's credit rating of at least A --.

Cash on call and term investments were placed with Westpac New Zealand Limited. The credit ratings for Westpac and BNZ at 30 June 2023 were AA- from Standard & Poor's (2022: AA-).

There are no procedures in place to monitor or report the credit quality of debtors and other receivables with reference to internal or external credit ratings.

Liquidity Risk

Liquidity risk is the risk that the Trust will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. The Trust aims to maintain flexibility in funding by maintaining sufficient short term investments.

Contractual maturity analysis of financial liabilities

The Trust's financial liabilities are limited to creditors and other payables (Note 14) these are payable in less than one year. The contractual cash flow is equal to the carrying amount.

25 The Effects of Covid 19

There have been no quantifiable effects on the financial outcome for the year that can be attributable to Covid 19.

Funding from Community Organisations

Te Manawa is grateful to the following organisations which have contributed with funding for various projects:

26

	2023	2022
	\$	\$
Grantor/Donor		
UCOL	13,000	13,000
Yorb	5,000	5,000
Lotteries	79,255	42,500
Lion Foundation	0	8,800
Eastern and Central Community trust	5,000	0

27 Capital Management

The Trust's capital is its equity, which comprises Trust capital and retained surpluses. Equity is represented by net assets.

The Trust Deed requires the Board of Trustees to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently.

The Trust's equity is largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments and all financial dealings.

There were no externally imposed capital requirements during the period (2022: \$nil).

The objective of managing the Trust's equity is to ensure the Trust effectively achieves its objectives and purpose, while remaining a going concern.

Explanation of Major Variances Against Budget

Explanations for major variations from the Trust's budgeted figures in the 30 June 2023 Statement of Intent are as follows:

Statement of Comprehensive Revenue and Expenses

Revenue

Other Operating Revenue is \$552,884 less than budget.

It was planned to seek sponsorship and grant funding to assist with upgrades to two galleries. These projects did not

Expenses

Payroll was less than budget by \$206,055 as the result of vacant positions.

Other Operating Expenses were \$147,909 below budget as the result of reduced activity.

Recognition / (Derecognition) of Collection Assets

Donated assets amounted to \$39,573 which exceeded budget by \$24,573.

Five Pou were returned to Te Papa which contributed a derecognition expense of \$100,000.

Statement of Changes in Net Assets/Equity

There is a decrease in the actual net equity compared to the budget as the Trust incurred a deficit.

Statement of Financial Position

The budgets for the Statement of Financial Position for receivables and payables are set on base numbers.

The actual balance can be highly variable depending on the content and timing of scheduled activities.

The most significant movements are:

Receivables from Non Exchange transactions are less than budget, as there were few debtors outstanding at balance date.

Short term deposits are \$345,006 above budget. Cash and cash equivalents are below budget, reflecting the operating lo

Statement of Cash Flows

The variances in the Statement of Cash Flow are a direct result of the items mentioned above.

MEMORANDUM

TO: Culture & Sport Committee

MEETING DATE: 13 September 2023

TITLE: Play Policy - Annual Implementation and Monitoring Report 2023

PRESENTED BY: Manumea Durie, Play Advisor and Stephanie Velvin, Community Development Manager

APPROVED BY: Kerry-Lee Probert, Acting Chief Customer Officer

RECOMMENDATION TO CULTURE & SPORT COMMITTEE

1. That the Committee receive the memorandum titled 'Play Policy - Annual Implementation and Monitoring Report 2023' presented to the Culture & Sport Committee on 13 September 2023.

1. ISSUE

- 1.1 Council's [Play Policy](#) was adopted in April 2021, and states that progress towards implementation will be reported to Council annually.
- 1.2 This report provides the 2022/2023 annual update on the progress of the Play Policy implementation, including progress on areas for improvement identified in the last annual report, and early updates on the progress of the Implementation Plan which was finalised in June 2023 (see Attachment 1).

2. BACKGROUND

- 2.1 The Active Communities Plan 2021 includes an action that the Play Policy informs Council's operational decisions.
- 2.2 The Play Policy guides Council's decision-making processes and commitment to providing a range of play opportunities in areas including:
 - Parks and Reserves planning, management and development
 - Facility programming and development, e.g. libraries and aquatic centres
 - Urban design response to public space infrastructure development
 - Placemaking activities such as street activations
 - Community events and activities
 - Support to strategic partners such as Rangitāne o Manawatū and Sport Manawatū.

2.3 There are three relevant play related budgets that currently sit within the Long Term Plan which provide support to the delivery of the Play Policy Implementation Plan action points, including:

- **2006-City Centre Play - Fixed Play Development**

\$151K in 2023/24 (ongoing programme to year 6)

Description: This budget supports the establishment of permanently fixed assets that support play opportunities in the City Centre. The budget is intended to provide play options that are centred on developing City Centre vibrancy and supports Council's Play Policy objectives.

- **2017-City Centre Pop Up Play**

\$31K in 2023/24 (ongoing programme to year 10)

Description: This budget is intended to support non-permanent or temporary play activations in the City Centre. Pop up play activations support City Centre vibrancy, free play opportunities in our public spaces and Council's Play Policy objectives.

- **1463-Play Palmy - \$5K in 2023/24 (ongoing programme to year 10)**

Description: This budget supports play delivery through our city's library services. This budget acknowledges the role our library programmes have in supporting Council's Play Policy objectives.

2.4 In the previous annual report to the Play, Recreation & Sport Committee (17 August 2022), several areas were identified to improve the implementation of the policy. Progress on these identified areas over the past year is detailed below.

3. ANNUAL PROGRESS

Recommended improvements from August 2022 report	Update as at August 2023
Improving cross-Council collaboration and communication: The implementation stage requires a more proactive and planned approach across various parts of the Council as well as with strategic and community partners. This will drive aspects of the Policy to achieve better play outcomes.	<ul style="list-style-type: none"> □ Late 2022, PN City Council was accepted onto Sport NZ's Local Government Play Workforce Cohort 1: One of five councils from around New Zealand. This programme includes funding for participating councils to employ dedicated Play roles, and as a result Council employed a Play Advisor in February 2023. The Play Advisor ensures the ongoing coordination across Council units for the integration of Play Policy objectives. □ The Play Advisor also developed the Play Policy Implementation Plan, which was finalised in June 2023 (see

Recommended improvements from August 2022 report	Update as at August 2023
	<p>Attachment 1). The Implementation Plan takes the fourteen guidelines of the policy and outlines the key action points, with the aim of achieving the Play Policy objectives.</p> <ul style="list-style-type: none"> □ Alongside this, the Play Advisor has reactivated the Council's Play Champions Network which consists of Play Champions from across Council's units. The intention is to ensure cross-unit collaboration and support the integration of Play Policy objectives. □ The Play Advisor has also established the Local Play Champions Network with members from across various community groups including, Seniors, Disability, Māori & Pasifika, Ethnic, Youth, Schools & Early Childhood sectors and neighbourhoods across the district. The intention is to ensure a collaborative approach to achieve Play Policy objectives and to engage with community groups to identify, support and empower our community's play aspirations. □ It is noted that play outcomes are also achieved through Sport Manawatu's investment in a 0.5 FTE dedicated Play Systems Lead. The Play Advisor and Play Systems Lead are working together to coordinate delivery of the Implementation Plan.
<p>Ensuring that the objectives and guidelines of the Play Policy are considered in the urban design response to public space infrastructure development (e.g. in streetscape projects). Particularly: 'Introduce fun, playful and creative elements into public space development at early project planning stages (guideline #2).'</p>	<ul style="list-style-type: none"> □ The Play Policy Implementation Plan has identified critical Council frameworks to target in order to integrate policy objectives into relevant Long Term Plan activities and public space infrastructure development. Early examples include the inclusion of He Aho Tangata cultural patterns within the spatial design elements of the Albert Street River Entrance Upgrades, to encourage playful engagement with the space, and the inclusion of vibrant street furniture and redesigned green spaces in the Highbury Shopping Centre revitalisation, to encourage engagement and add vibrancy.

Recommended improvements from August 2022 report	Update as at August 2023
<p>Increasing engagement with Rangitāne o Manawatū: Especially regarding furthering a proposal to provide a permanent space for ki-o-rahi in the City to further the objective: 'Play spaces enable mana whenua and the wider Māori community to play and participate in ngā taonga tākaro (traditional games and sports).'</p>	<ul style="list-style-type: none"> □ The Play Advisor has ensured ongoing engagement with Rangitāne, taking regular updates to Te Whiri Kōkō and seeking direct collaboration and feedback on various play related activities. For example, Rangitāne provided advice and feedback on the Puanga ki Papaioea Play Trail Map, to link Matariki Puanga whetū to locations around the city. The map was an opportunity for whānau to learn about matariki, understand how it links to where we live and start new traditions. □ Provisions are being made to research the potential for a dedicated ki-o-rahi space in the city following interest from Rangitāne. Ki-o-rahi stems from the legend of Rahitutakahina and Tiarakurapakewai. It is a traditional Māori sport played with a small round ball called a 'kī'. It is a fast-paced game incorporating skills similar to rugby union, netball, tag rugby and touch.
<p>Increasing engagement with multi-cultural communities to further the objective: 'Play spaces enable multi-cultural communities to play and participate in traditional games and recreation activities.'</p>	<ul style="list-style-type: none"> □ Through the Play Advisor, relationships have been strengthened with multicultural communities, via the Welcoming Communities programme. Current and future collaboration opportunities have been identified around communities' play aspirations in the city. An example of early success in this area is a collaboration with the Manawatū Multicultural Council (MMC) for a new Palmy Play Fest in November 2023. This will be an event during National Play Week 2023 which will celebrate our city's cultural diversity through play. Council and MMC will be inviting our community groups to share games or popular play activities from their country or culture.
<p>Exploring the development of a decision-making process to inform the renewal and development of the Council's play spaces. This process will contribute to multiple policy objectives relating to accessibility, inclusion and diversity (guideline #5).</p>	<ul style="list-style-type: none"> □ The Play Policy Implementation Plan has identified critical Council frameworks to target.

Recommended improvements from August 2022 report	Update as at August 2023
More focus when developing or redeveloping play spaces on improving ways to engage people of different ages, stages and needs (guideline #10).	<input type="checkbox"/> The Play Policy Implementation Plan has identified critical Council frameworks to target.
Continuing to work with Sport Manawatū, Sport NZ and Waka Kotahi to overcome barriers inhibiting play streets to occur in the City's neighbourhoods. (guideline #14).	<input type="checkbox"/> The Play Policy Implementation Plan includes an action to develop a Play Streets Communications Plan to revive community awareness of the Play Street Concept. There are also plans in place to connect with a social service in Roslyn to partner on a trial of Play Streets in that neighbourhood. The Play Advisor continues to work with Waka Kotahi and Sport NZ's Play Streets Consultant in this area.

- 3.1 In addition to the above, updates on the progress of the Implementation Plan to date are detailed in Attachment 2.

4. ANALYSIS & EVALUATION

- 4.1 The overview of the current review period indicates that a good level of progress has been attained against the Play Policy's objectives, particularly since the introduction of the Play Advisor role and the development of the Implementation Plan this year. The role has added capacity and ensured a more deliberate approach across the organisation towards Play Policy objectives.
- 4.2 The introduction of the Play Advisor role has also strengthened the connection between Council and Sport Manawatū, and engagement has improved with Rangitāne and the wider community.
- 4.3 While significant progress has been made, there remain many areas of opportunity to target over the coming year, including:
- 4.3.1 Continuing to promote Play Policy objectives across Council to maximise cross-unit collaboration;
 - 4.3.2 Continuing to prioritise Play Policy Implementation Plan timeline targets to ensure methodical progress is achieved;
 - 4.3.3 Investigating opportunities to integrate learnings from research and recommendations into Long Term Plan programming;

- 4.3.4 Continuing to advocate for strong community engagement with all Council's play related projects, programmes or activities, to ensure integration of the community's play aspirations and needs;
- 4.3.5 Prioritising the City Centre Play Development Programme and the delivery of quality playful elements that enhance vibrancy and social connections across the allocated budgets (2006- Fixed Play Development, 2017- Pop Up Play, 1463- Library Play);
- 4.3.6 Following the Play Policy Implementation Plan's Evaluation Template to ensure adequate monitoring of progress over the year.

5. CONCLUSION

- 5.1 This report has provided the 2022/2023 annual update on the progress of the Play Policy implementation, and highlights the progress made on areas for improvement that were identified in the last annual report (17 August 2022).
- 5.2 The analysis of the current review year for the Play Policy Implementation Plan has provided a good platform to identify where the Council is performing well and where areas of future improvement exist.
- 5.3 Overall, it is the view of Officers that Council has performed well in providing quality play opportunities for the community.

6. NEXT STEPS

- 6.1 The Play Advisor will continue to coordinate the delivery of the Implementation Plan to ensure the Policy objectives and guidelines are being met.
- 6.2 The next annual report will be reported back to Council in a year's time.

7. COMPLIANCE AND ADMINISTRATION

Does the Committee have delegated authority to decide? If Yes quote relevant clause(s) from Delegations Manual 167.2	Yes
Are the decisions significant?	No
If they are significant do they affect land or a body of water?	No
Can this decision only be made through a 10 Year Plan?	No
Does this decision require consultation through the Special Consultative procedure?	No
Is there funding in the current Annual Plan for these actions?	Yes
Are the recommendations inconsistent with any of Council's policies or plans?	No
The recommendations contribute to Goal 2: A Creative and Exciting City	

<p>The recommendations contribute to the achievement of action/actions in Active Communities</p> <p>The action is: Council's Play Policy should inform Council's operational decisions.</p>	
<p>Contribution to strategic direction and to social, economic, environmental and cultural well-being</p>	<p>The Play Policy seeks to drive change across a number of activity areas of Council so that play provides opportunities to improve individual and community wellbeing.</p> <p>To reflect a playful, fun and flexible approach to Council's public spaces, facilities, events and wider community activities a more focussed and deliberate approach to the play policy's implementation is required.</p>

ATTACHMENTS

1. Play Policy Implementation Plan 2023-2024 [↓](#) 
2. Play Policy Implementation Progress Update until August 2023 [↓](#) 

Play Policy Implementation Plan- Play Palmy Play! Rēhia Papaioea! 2021

Implementation plan timeframe: June 2023 – Dec 2024

Play Policy Objectives:

1. Everywhere in Palmerston North has places to play
2. Play opportunities reflect our diverse community needs by being inclusive and accessible to all
3. Everyone has opportunities to play
4. Council is a play innovator and uses its expertise to inspire others
5. Play spaces enable mana whenua and the wider Māori community to play and participate in ngā taonga tākaro (traditional games and sports)
6. Play spaces enable multi-cultural communities to play and participate in traditional games and recreation activities.
7. People feel encouraged to use all public spaces and facilities to play, express themselves and be active without fear of judgement
8. Council works across sectors to lead and co-create play opportunities, play spaces and services.

Policy Owner:

Play Advisor (Community Development) with support from staff who fit the following criteria:

- Expertise in best practice processes that impact on play
- Responsible for projects that require a play lens application
- Responsible for outcomes that impact the community's ability to access play
- Contribution to outputs that relate to community initiatives

The Policy Owner will be responsible for monitoring and facilitating the implementation of the policy and coordinate support from wider Council to meet the desired outcomes of the policy.

Implementing Parties:

External:

- Sport NZ
- Sport Manawatū
- Iwi and wider Māori community
- Education and ECE Sector
- Health Sector
- Disability Sector
- Senior Citizens Sector
- Children and Young People
- Parents and caregivers
- Community Play Advocates and Champions
- Ethnic communities
- Rainbow Community

Internal:

- Community Development- Customer Unit
- City Library- Customer Unit
- Parks & Logistics- Infrastructure Unit
- Transport & Development- Infrastructure Unit
- Events- Chief Executive Unit
- Strategy & Policy- Strategic Planning Unit
- City Shaping- Strategic Planning Unit
- Māori Advisory- Strategic Planning Unit
- Asset Management Planning- Infrastructure Unit
- Project Management Office- Infrastructure Unit
- Marketing- Chief Executive Unit
- Communications- Chief Executive Unit
- Digital Channels & Content- Chief Executive Unit
- Employee Experience- People & Performance Unit
- Democracy & Governance- Chief Executive Unit

The implementing parties will ultimately be responsible for ensuring that the delivery of the respective programmes meets the requirements of the policy.

Scope of the Play Policy

In Scope:

City centre play programmes
Sport NZ play principles
Defining play and its importance
Identification of barriers to play and issues
Active NZ survey & insights

Out of Scope:

Exercise equipment
Sports (formalised, organised)
Extensive research and analysis

Implementation Process:

1. Socialise the Play Policy with implementing parties.
2. Work alongside implementing parties to identify the gaps in meeting the requirements of the policy.
3. Use colour coding system in the implementation template to indicate level of priority within the policy guideline.
4. Develop the template with implementing parties. Each implementing party will have their own implementation plan for their project, programme or action point.
5. This implementation plan will be submitted to Executive Leadership Team (ELT) for final approval.

Implementation Plan

Policy Guideline (Policy Reference)	Focus	Improvements - List of Actions Key: High Priority (Dark Green) Mid Priority (Lime Green) Low Priority (Pale Green)	Responsible Key: Action Point Lead (Highlighted in Bold)	Timeframe (for completion)	Budget	Status (To be updated throughout implementation)
What Policy Guideline needs to be implemented?	Where does the focus lie for this guideline? What is the intention or purpose?	What action must be completed to implement the policy guideline? Use Traffic Light system to identify order of priority.	Who is responsible for the action (lead and support)?	When must the action be completed by?	What budget will cover this action?	Is the action not started, in progress, ongoing, complete?
1. Advocate for and actively promote play	Focus on internal (council) and external (community) advocacy and promotion	1. [External + Internal] Develop and implement the City Play Communications and Engagement Plan. Goal: Engagement and communications to council staff and wider public is consistent and regular in promoting & advocating key play messages and play opportunities in the city.	<ul style="list-style-type: none"> Play Advisor Marketing & Communications 	by August 2023	Within existing budgets	In progress
		2. [External] Improve accessibility of council's information sources for public play opportunities. 1. Review the accessibility of the play information features on PNCC website. 2. Develop a Play Palmy Play booklet. Goal: Improve user-experience with collated information sources relating to our city's public play opportunities.	<ul style="list-style-type: none"> Play Advisor Marketing & Communications 	by Dec 2024	Within existing budgets	Not started

		3. [External & Internal] Establish regular play related content in appropriate external and internal council communications channels: Palmy Proud magazine, The Sauce, social media, CE update, etc. Goal: Play is promoted through key internal and external media and communications channels.	<ul style="list-style-type: none"> • Play Advisor • Marketing & Communications 	Commence by Dec 2023 - Ongoing	Within existing budgets	In progress
		4. [External] Investigate the opportunity to develop Play Packs for the city's social service agencies and community groups (i.e. Kainga Ora, Red Cross, ACROSS, MMC, etc). Goal: Connecting communities with low cost/no cost play opportunities. i.e. Play spaces map, passport to play, play resources, free community play services, etc.	<ul style="list-style-type: none"> • Play Advisor • Marketing • Sport Manawātū • Social service groups 	By Dec 2024	2017 Pop Up Play budget	Not started
		1. [Internal] Explore options to develop a Let's Talk Play workshop, e-learning module or briefing as part of the induction process for appropriate council staff and Elected Members. Goal: Socialise play concepts through highlighting the Play Policy, city's play opportunities and council's role in facilitating play.	<ul style="list-style-type: none"> • Play Advisor • People & Performance- Employee Experience • Democracy & Governance 	By Dec 2023	Within existing budgets	Not started

		2. [Internal] Explore potential to integrate principles of play into council's team-building facilitation systems. Goal: Build council's "play in the workplace" culture.	<ul style="list-style-type: none"> • Play Advisor • People & Performance-Employee Experience 	By Dec 2023	Within existing budgets	Not started
		3. [Internal & External] Where relevant - Investigate the potential to integrate Play Guest Speakers for council and wider community events, initiatives, programmes. Goal: Council and community groups are introduced to key play concepts, latest developments in the sector and connecting to play innovators.	<ul style="list-style-type: none"> • Play Advisor • Sport Manawatū 	By Dec 2024	2017 Pop Up Play Budget, Tū Manawa Funding	Not started
2. Introduce fun, playful and creative elements into public space development at early project planning stages	Identify council's key projects where the play lens can be most effectively applied to maximise ROI and community	1. [Council Play Network] Reinstate council's Play Champions Group. Goal: Connecting key roles within council to maximise cross council collaboration and ensure the play policy is being prioritised across units	<ul style="list-style-type: none"> • Play Advisor • PNCC Play Champions Network 	Commenced May 2023 - ongoing	Within existing budgets	In progress

	engagement within that space	2. [Strat Review] Continue to review where play concepts currently sit within key strategy, policy and plans across council. Goal: Identify where play should be integrated into future strategic frameworks (i.e. Public Arts Policy).	<ul style="list-style-type: none"> • Play Advisor 	Commenced Feb 2023- Ongoing	Within existing budget	In progress
		[Long Term Plan Projects] Use Council's LTP to identify key projects where Play-lens Application concepts can be applied. Goal: Play concepts are introduced into applicable project or programmes at the earliest stages of planning.	<ul style="list-style-type: none"> • Play Advisor • Project Management Office • Policy 	Commence by August 2023 - Ongoing	Within existing budgets	In progress
		3. [Play Application] Develop council's Play-lens Application concepts- including PopTed (Play Opportunities through Environmental Design- relating to council's landscape and built design projects). Integrate concepts into relevant PMO guideline documentation (i.e. Project Management Manual). Goal: Play concepts have cross organizational application and planners incorporate play concepts into appropriate projects (Capital and Operational).	<ul style="list-style-type: none"> • Play Advisor • Project Management Office 	By Nov 2023	Within existing budgets	Not started

		4. [District Plan] Support the inclusion of play provision and play focused urban design concepts into the District Plan city view objectives. Goal: Inclusion of play concepts to help meet the outcomes of the play policy and any other strategies or policies seeking playful urban outcomes for the city through our district plan.	Play Advisor <ul style="list-style-type: none"> Urban Planning- District Planner Parks- Activities Manager 	By Dec 2024	Within existing budget	In progress
		5. [Asset Management] Support the integration of the Play Policy objectives into the Strategic Asset Management Plan (SAMP) and relevant AMP. Goal: Play concepts are prioritised within all appropriate AMP	<ul style="list-style-type: none"> Play Advisor Asset Management 	By Dec 2023	Within existing budget	In progress
		6. [City Centre Play Programme] Deliver the City Centre Play Programme. 1. Map potential play sites within City Centre surrounds. 2. Develop these sites through Play-lens Application concepts. Goal: "City centre is a space that is engaging across all age groups, abilities and interests" [2006 and 2017 City Centre Play budgets].	<ul style="list-style-type: none"> Play Advisor Innovations Lead Parks CBD Management Urban Planning Events Sport Manawatū Play lead 	Commenced June 2023-ongoing	2006 and 2017 City Centre Play Development and City Centre Pop Up Play Budget	In progress

3. Support community play champions and initiatives to access external funding for play resources in communities that need more assistance to play and be active	Focus on providing a streamlined process for applicants to access external funding options	1. [Tū Manawa fund] Promote the Tū Manawa Active Aotearoa (TMAA) fund to all local play champions or organisations.	<ul style="list-style-type: none"> Play Advisor Sport Manawatū Play lead 	Commenced Feb 2023- Ongoing	Sport Manawatū, Tū Manawa funding	Ongoing
		2. [High Priority groups] Identify those community groups that require higher levels of assistance to play and be active. Connect with key contacts for these community groups to provide support and ensure funding access is equitable.	Play Advisor <ul style="list-style-type: none"> Sport Manawatū Play Lead 	Commenced Feb 2023- Ongoing	Within existing budgets	In progress
		3. [External Funding] Continue to identify other funding opportunities that Play Champions or community organisations can apply to for play related initiatives.	<ul style="list-style-type: none"> Play Advisor Sport Manawatū Play Lead 	Commenced Feb 2023- Ongoing	Within existing budgets	Ongoing
		4. [Application Process] Provide appropriate assistance and education to community members and groups throughout the application process	<ul style="list-style-type: none"> Play Advisor Community Development 	Commenced Feb 2023- Ongoing	Within existing budgets	Ongoing

4. Work with other organisations to achieve better play outcomes	Increase connections and collaborate with key stakeholders to increase play opportunities and participation across the city	1. [Stakeholder Mapping] Update the Play Network Stakeholder Map that identifies key play champions (individuals and groups) in the community.	<ul style="list-style-type: none"> • Play Advisor • Sport Manawatū Play Lead 	By July 2023	Withing existing budgets	In progress
		2. [Collaboration] Develop partnerships with stakeholder network for ideation of and collaboration on play opportunities in the city. Goal: Improve the range of play opportunities for priority community groups.	<ul style="list-style-type: none"> • Play Advisor • Sport Manawatū Play Lead 	Commenced Feb 2023- Ongoing	Withing existing budgets	In progress
5. Develop a decision-making process to inform the renewal and development of council's play spaces	Use a breadth of internal and external data sources to inform decision-making for play	1. [City Centre Play Programme] Map a City Centre Play Delivery Process, as delivery on 2006 and 2017 progresses.	<ul style="list-style-type: none"> • Play Advisor • Parks 	By July 2023	Within existing budgets	In progress
		2. [Active Communities Plan] Conduct a Play Sufficiency Audit to provide insights on city's current level of play provision- including citywide play equity mapping. Goal: Play Sufficiency Audit informs future play provision and develop for council planning.	<ul style="list-style-type: none"> • Play Advisor • Strategic Planning • Parks • Sport Manawatū 	By Dec 2024 (pending LTP)	To be considered in LTP development	Not started

		3. [Neighbourhood Play Systems] Support Sport Manawatū with Neighbourhood Play System Reviews. NPS to produce a list of recommendations which will identify play opportunities within the reviewed neighbourhood. Goal: NPS council recommendations are considered in future projects and programmes of within the NPS area.	<ul style="list-style-type: none"> • Sport Manawatū • Play Advisor 	Commenced March 2023-Ongoing	Sport Manawatū NPS Budget	In Progress
6.Engage with communities and listen to their ideas for play to inform decision-making	Utilise appropriate channels to develop consistent and ongoing community engagement	1. [Community Engagement] Refer to the Play Communications and Engagement Plan to achieve adequate community engagement across priority community groups.	<ul style="list-style-type: none"> • Play Advisor • Sport Manawatū Play Lead 	By August 2023-ongoing	Within existing budgets	Ongoing
		2. [CBD Pop Up Play Ideation Space] Explore the feasibility of a Pop-Up Play ideation space in the city centre as a means of community engagement on play aspirations	<ul style="list-style-type: none"> • Play Advisor • Library-Innovations Lead 	By Dec 2023	Pop Up Play Budget	Not started

		3. [Community Play Champions Network] Utilise the Community Play Champions network for community engagement and ideation.	<ul style="list-style-type: none"> • Play Advisor • Sport Manawatū Play Lead 	Commence by July 2023-Ongoing	Within existing budgets	In Progress
7. Grow a network of play champions in the community and support them to lead local play opportunities	Ensure representation across council's priority community groups	1. [Community Play Champions Network] Establish a Community Play Champions Network, consisting of key play champions from out in the community, with representation across all priority groups in the community. Goal: Group to provide meaningful input, feedback and ideation into relevant play projects.	<ul style="list-style-type: none"> • Play Advisor • Sport Manawatū 	Commence by July 2023-Ongoing	Within existing budgets	In progress
		2. [Council Controlled Organisations & External Organisations] Identify, support and collaborate with key CCO's and community organisations for future play related initiatives. i.e. Palmy BID, Te Manawa, Square Edge, Massey Uni, UCOL, MMC, MLGRA, ENM, Lido, etc.	<ul style="list-style-type: none"> • Play Advisor • Community Development 	Commenced Feb 2023-Ongoing	Withing existing budgets	Ongoing

8.Support free play in our parks, reserves and public spaces	Focus on Play that enables free access to public green that encourages free play opportunities	1. [Play Gaps] Continue to identify potential Play Gaps- underutilised public spaces (designated or incidental). Use community engagement avenues for ideation of potential play activations within these areas specifically for free play through playful urban design.	<ul style="list-style-type: none"> • Play Advisor • Urban Planning 	Commence July 2023- Ongoing	Within existing budgets	Ongoing
		2. [Play Resources] Alongside action 1.2, ensure council's Play Resources (i.e. Global Passport to Play, Palmy Dirty 30, playground maps, play postcard, etc). are easily accessible. Goal: Introduce new Play Resources overtime that support "free Play" in public spaces.	<ul style="list-style-type: none"> • Play Advisor • Marketing • Communications 	By Dec 2023	Within existing budget	Not started
		3. [Play Week Development] Annual schedule of communications and free activations for Play Week that link to Sport NZ's annual theme. Anchor Event: Multicultural Play Fest- Experience Traditional Games from around the world.	<ul style="list-style-type: none"> • Play Advisor • Sport Manawatū • Community Development • Marketing • Communications 	Nov 2023 and Nov 2024	Pop Up Play Budget	In progress

		4. [Loose Parts Play] Investigate the opportunity to trial a free loose parts play programme in the city. Options: Loose parts park, loose parts trailer, junk parts café or Junk Sound Garden.	<ul style="list-style-type: none"> • Play Advisor • Sport Manawatū Play Lead • Parks & Logistics 	By Dec 2024	Tū Manawa funding or Pop Up Play Budget	Not Started
		5. [Access to Nature Play] Continue to identify and improve natural play options across the city: Play in natural environments and play on natural elements in urban spaces. Goal: Encouraging people into free green spaces through play	<ul style="list-style-type: none"> • Play Advisor • Parks & Logistics • City Planning 	Commence by July 2023- Ongoing	Within existing budgets	In Progress
		6. [Nature Play Events] Establish an Annual Nature Explorers Scavenger Hunt in green space(s) around the city through partnership with key groups. Link the series to the global i-Nature Annual City Nature Challenge.	<ul style="list-style-type: none"> • Play Advisor 	April 2024	Pop Up Play Budget	Not started
		7. [Play on the Way] Link Active Transport and Play: Support the Development of a city-wide Bike Bus programme for schools. Goal: All participating Schools are empowered to maintain a self-managed Bike Bus Programme.	<ul style="list-style-type: none"> • Play Advisor • Active Transport • Sport Manawatū Play Lead • Strategic Planning 	By Dec 2024	Within existing budgets	In Progress

9. Provide play spaces that are safe, inclusive, accessible and comply with council's health-related policies	People of all ages, abilities and cultures	1. [Accessible & Inclusive] Develop an Inclusive and Accessible Playscape Guideline that can be used as a cross organisational tool for all appropriate projects.	<ul style="list-style-type: none"> • Play Advisor • Parks Planner 	By Dec 2024	Within existing budgets	Not started
		2. [Safety Standards] Formalise council's Risky Play Assessment tool for play spaces and play infrastructure that balances safety standards with the importance of adventurous play.	<ul style="list-style-type: none"> • Play Advisor • Parks Planner 	By Dec 2024	Within existing budgets	In Progress
		3. [Policy audits] Keep play space information up to date through annual audit processes for council's Shade and Sun Protection policies. Goal: identify inequities to inform future schedule of works.	<ul style="list-style-type: none"> • Play Advisor • Parks 	Commence by Jan 2024- Ongoing	Within existing budgets	Ongoing
		4. [Street Berm Policy] Develop a guide for street berm activations that are compliant with council's current H&S requirements and bylaws. Goal: Integrate the guide into the Public Spaces Policy.	<ul style="list-style-type: none"> • Urban Planning • Play Advisor 	By Dec 2024	Within existing budgets	In Progress
10. Provide play spaces that are designed to	Identify council's priority groups	1. [Community Engagement Plan] Engage with council's priority community groups to develop each	<ul style="list-style-type: none"> • Play Advisor • Sport Manawatū Play Lead 	By Dec 2023	Within existing budgets	Not started

engage people of different ages, stages and needs		group's play profiles. Identify a list (top 5) of desired play opportunities in the city for each priority community group. Goal: Data collected from this process informs future council decision making and community collaboration initiatives.	<ul style="list-style-type: none"> Community Development 			
11. Provide play spaces that express and provide for Rangitāne and Māori cultural needs	Work within the whānau ora framework	1. [Co-design] Develop a Ngā Taonga Tākaro Framework or guideline which identifies how to incorporate te ao Māori play elements into appropriate projects, programmes and play related strategy, policies or plans.	<ul style="list-style-type: none"> Play Advisor Māori Advisory Rangitāne 	By Dec 2024	Within existing budgets	Not started
		2. [City Centre Play Programme] Ensure the City Centre Play Plan delivery process incorporates bicultural frameworks and iwi interests guide decision-making	<ul style="list-style-type: none"> Play Advisor Māori Advisory Rangitāne 	Commence by July 2023-ongoing	2006 & 207 City Centre Play Budgets	In progress
		3. [Activations] Investigate iwi's interest levels for a dedicated kī-o-rahi field, Mara hupara playground and/or establishing a He Taonga Tākaro festival	<ul style="list-style-type: none"> Play Advisor Māori Advisory Rangitāne 	By Dec 2024	To be considered in LTP development	In progress

		4. [Naming Processes] Review current naming process against council's Parks & Reserves Naming policy and Signs Framework along with Mana Whenua's interest in developing dual naming of council's outdoor spaces (i.e. Current English & Te Reo Māori naming for parks and reserve spaces)	<ul style="list-style-type: none"> • Play Advisor • Māori Advisory • Strategic Planning 	By Dec 2024	Within existing budgets	Not Started
12. Encourage Pop-Up Play opportunities	Focus on Pop Up Play moments or events that activate different type of playful opportunities.	1. [Rec Hire] Promote Council's current Rec Hire Play resources and Sport Manawātū Play Trailer to community groups for their play related activations.	<ul style="list-style-type: none"> • Play Advisor • Events • Community Development 	Commenced Feb 2023- Ongoing	Within existing budgets	Ongoing
		2. [Events] Support the development of free play activations at pre-existing council/council supported events & programmes (i.e. Summer Movie nights, Block Party, etc)	<ul style="list-style-type: none"> • Play Advisor • Events • Community Development 	Commenced Feb 2023- Ongoing	Within existing budgets	Ongoing
		3. [Pop Up Play] Assist Sport Manawātū in the development of their Community Pop up Play event series (min of x4 per year)	<ul style="list-style-type: none"> • Play Advisor • Library • Sport Manawātū Play Leads 	Commenced April 2023- Ongoing	Sport Manawātū budgets	Ongoing

		4. [Pop Up Play themes] Identify key play related dates in the annual calendar (i.e. Parks Week, Play Week, Welcoming Week, PRIDE Month, etc) to link specific Pop Up Play opportunities. to. Partner with key groups to expand Pop Up Play offerings: Cardboard mini city days, Dog-and-owner Fashion Parade, Scavenger hunt, Kids workshops, Kids Maker Markets, dance pop up, etc.	<ul style="list-style-type: none"> • Play Advisor • Sport Manawatū Play Lead 	Commence July 2023-Ongoing	2006 Pop Up Play Budget Existing council budgets Tū Manawa funding	Ongoing
13. Provide play spaces for a wide range of play types that challenge, allow discovery, creative expression and movement and offer an element of surprise		1. [Challenge, Discovery] Support the development of activations along the Manawatū Awa Nature Play trail	<ul style="list-style-type: none"> • Parks Planner • Play Advisor • Te Ohunga Mauri-Manawatū River working group 	Commence July 2023-Ongoing	Within existing budgets	In progress
		2. [Discovery, Surprise Element] Activate spaces with educational/playful signage and designs (i.e. pedestrian crossing, story boards, nature trail education boards).	Play Advisor <ul style="list-style-type: none"> • Marketing & Communications 	Commence Jan 2024-Ongoing	Within existing budgets	Ongoing

		3. [Challenge, Movement, Discovery] Explore nature play options in each suburb, including consideration of incidental play spaces i.e. play beyond the playgrounds	<ul style="list-style-type: none"> • Play Advisor • Various programme leads 	Commenced Feb 2023- Ongoing	Within existing budgets	Ongoing
		4. [Discovery, Creative Expression, Surprise Element] Advocate for consideration of interactive art and sculptures in the City Centre Framework.	<ul style="list-style-type: none"> • Play Advisor 	Commenced June 2023- Ongoing	Withing existing budgets	Ongoing
		5. [Creative Expression, Discovery, Surprise Element] Research sensory options for key public spaces: soft sensory indoor play, outdoor sensory walls, sensory rooms and sensory aquatic play	<ul style="list-style-type: none"> • Play Advisor 	Commence Jan 2024- Ongoing	To be considered in LTP development	Ongoing
		6. [Movement, Challenge] Investigate adventurous play options for future projects: i.e. obstacle courses, boulder play, parkour, Race Tag, bike tracks, skate parks, etc.	<ul style="list-style-type: none"> • Play Advisor • Parks • Sport Manawatū 	Pending LTP	To be considered in LTP development	Not started

14. Formalise an approach to play streets that enables and encourages people to play in their streets and neighbourhoods.	Improve Council process to ensure an enabling event for play street host	1. [External] Identify the current engagement rates and barriers to neighbourhoods adopting Play Streets	Play Advisor <ul style="list-style-type: none"> • Sport Manawātū • Sport NZ- Playstreet Coordinator 	By March 2023	Within existing budgets	Complete
		2. [Internal & External] Engage with internal and external stakeholders to improve the delivery of Play Streets	<ul style="list-style-type: none"> • Play Advisor 	Commenced Feb 2023- Ongoing	Within existing budgets	Ongoing
		3. [External] Develop promotional strategy for Play Streets to increase community awareness and interest	Play Advisor <ul style="list-style-type: none"> • Marketing & Communications 	By August 2023	Within existing budgets	In progress

Evaluation approach

Play Policy Objective	Measure of Success	Evaluation Approach
Everywhere in Palmerston North has places to play.	<p>An increase in the number of capital and operational programmes in the city that incorporate play into programmed and future works.</p> <p>An equitable distribution of playable and playful opportunities across the city</p>	<ul style="list-style-type: none"> Quantitative Measure: Identify the number of capital and operational programmes that integrate any aspect of the play-lens principles in their delivery, as defined by Play Lens Application Guideline. Quantitative Measure: Play equities mapping and play sufficiency audit identifies play gaps across the city which has informed future capital and operational programmes.
Everyone has opportunities to play.	The level of positive public sentiment (perception) towards play opportunities and the level of “playfulness” across the city	<ul style="list-style-type: none"> Qualitative Measure: Social media comments, various community survey and Play Champions Community Network feedback. Use narrative measures such as visuals, stories, comments, etc.
Council is a play innovator and uses its expertise to inspire others.	<p>Focus on the number of connections and partnerships with community play champions and groups.</p> <p><i>Example of connections include: Meetings, ongoing play related communications, Play advisory or delivery services provided, ongoing support.</i></p> <p><i>Partnerships defined as: Established collaboration initiative with community group(s) to deliver play related outcomes that support Play Policy Objectives.</i></p>	<ul style="list-style-type: none"> Quantitative Measure: List the number of new community connections and partnerships developed during the reporting period. Qualitative Measure: Gauge the level of satisfaction from partnership groups and play champions through direct feedback and reviewing outcomes post-project.

Play spaces enable mana whenua and the wider Māori community to play and participate in ngā taonga tākarō (traditional games and sports)	Number of play spaces that reflect, enable or facilitate Mana whenua aspirations or identity and enable ngā taonga tākarō opportunities.	<ul style="list-style-type: none"> Qualitative Measure: The city's major play spaces have involved Rangitāne and iwi guidance in the re-design or re-development process to reflect and incorporate ngā taonga tākarō aspirations. Identify through direct feedback from iwi. Qualitative Measure: Feedback from mana whenua and wider Māori community is overall positive regarding play aspirations for whānau and iwi. Identify through feedback and survey.
Play spaces enable multi-cultural communities to play and participate in traditional games and recreation activities.	Level of satisfaction from ethnic communities with the availability of spaces to undertake traditional play and express culturally identify through play.	<ul style="list-style-type: none"> Qualitative Measure: Survey of ethnic communities - incorporated into the wider survey work with Welcoming Communities survey process.
Play opportunities reflect our diverse community needs, by being inclusive and accessible to all.	<p>The range of abilities, genders and ages that have their play aspirations reflected in play opportunities around the city.</p> <p><i>Note: Parks Accessibility Programme</i></p>	<ul style="list-style-type: none"> Qualitative Measure: Audience that the project is designed for vs actual audience to engage with the play space or play opportunity. Community feedback, social media or survey comments, behavior-mapping.
People feel encouraged to use all public spaces and facilities to play, express themselves and be active without fear of judgment.	The number and type of complaints / feedback received from public related to barriers and restrictions to public spaces, facilities to play and to self expression within these spaces.	<ul style="list-style-type: none"> Qualitative Measure: Annual Parks Checks Survey, Photos of spaces and facilities in use and anecdotal responses, social media or survey comments, Residents Survey, Sport Manawātū Survey, Active NZ Survey.
Council works across sectors to lead and co-create play opportunities, play spaces and services.	Number of partners involved and extent of their involvement.	<ul style="list-style-type: none"> Quantative Measure: Number of partners and diversity of partners, Co-contribution rates

Alignment with Council Direction

Vision
Small City Benefits, Big City Ambitions

<https://www.pncc.govt.nz/Council/Official-documents/Strategic-direction>

Goal 2
A creative and Exciting City

<https://www.pncc.govt.nz/Council/Official-documents/Strategic-direction/A-creative-and-exciting-city>

Key Strategy

Creative and Liveable

<https://www.pncc.govt.nz/files/assets/public/documents/council/strategic-direction/creative-and-liveable-city-strategy-2021-31.pdf>

Plan

Active Communities

<https://www.pncc.govt.nz/files/assets/public/documents/council/strategic-direction/active-communities-plan-2021-31.pdf>

Policy

Play Policy 2021- Play Palmy Play!

<https://www.pncc.govt.nz/Council/Official-documents/Policies/Play-policy>

Related Plans and Frameworks

Play Streets

<https://www.pncc.govt.nz/council-city/what-were-doing/ongoing-projects-and-programmes/placemaking/play-streets-and-street-parties/>

City Centre Framework

<https://www.pncc.govt.nz/council-city/official-documents/plans/city-centre-framework/>

City Shaping Plan

<https://www.pncc.govt.nz/files/assets/public/documents/council/strategic-direction/city-shaping-plan-2021-31.pdf>

PNCC Play Champions Network

Division	Role	Incumbent (June 2023)
Strategy & Policy	Policy Analyst	Ann-Marie Mori
Parks & Logistics	Parks Projects Officer	Glen Finlayson
Parks & Logistics	Parks Planner	Jason Pilkington
Parks & Logistics	Activities Manager- Parks	Aaron Phillips
City Planning	Senior Urban Designer	Dave Charnley
City Planning	Senior Planner	Keegan Aplin-Thane
Māori Advisory	Principle Māori Advisor	Todd Taiapa
Māori Advisory	Māori Advisor	Leon Tufuga
Events	Head of Events	Luke McIndoe
Events	Events Manager	Melissa Steedman
City Library	Team Leader Lifelong Learning	Adrian Turner
City Library	Innovations Programmes Coordinator	Sean Monaghan
City Library	Community Librarian	Laura Clifford
City Library	Team Leader Youth Services	Remy Waldteufel-Irvine
Communications	Communications Advisor	Kim Ace
Marketing	Marketing Advisor	Matt Chard
People and Performance	Employee Experience Advisor	Aaron Kuriger
Project Management Office	Programme Governance Team Leader	Adam Gosney
Asset Management	Manager – Asset Management Planning	Helen Churton
Sport Manawātū	Play Systems Lead	Whitney Le Comte

Play Policy Implementation Plan - Play Palmy Play! Rēhia Papaioea! 2021

Implementation plan progress updates to August 2023				
Policy Guideline	Improvements - List of Actions	Timeframe (for completion)	Status	Play Related Activity
1. Advocate for and actively promote play	1. [External + Internal] Develop and implement the City Play Communications and Engagement Plan. Goal: Engagement and communications to council staff and wider public is consistent and regular in promoting & advocating key play messages and play opportunities in the city.	by August 2023	In progress	<ul style="list-style-type: none"> - Currently developing Council's Play Communications and Engagement Plan - Council established the Play Advisor Role in February 2023: Primary focus is internal play coordination, promotion and support across council units. External focus is to work in partnership with Sport Manawatū's Play Systems Lead to support, advise and empower the community's play aspirations. - Sport Manawatū employs a part-time Play System Lead (PSL) who advocates for play in the city through "let's talk play" workshops and promotes play outcomes through community collaboration. PSL also supports internal capability so all SM staff can advocate for play across all their settings. This has been done through workshops and support of programme delivery. - Council staff have supported Sport Manawatū staff in the process of developing a regional play framework. In Sport Manawatū's new funding agreement for 2022-25, more funding has been allocated towards achieving play outcomes.

	2. [External] Improve accessibility of council's information sources for public play opportunities. 1. Review the accessibility of the play information features on PNCC website. 2. Develop a Play Palmy Play booklet. Goal: Improve user-experience with collated information sources relating to our city's public play opportunities.	by Dec 2024	Not started	
	3. [External & Internal] Establish regular play related content in appropriate external and internal council communications channels: Palmy Proud magazine, The Sauce, social media, CE update, etc. Goal: Play is promoted through key internal and external media and communications channels.	Commence by Dec 2023 - Ongoing	Ongoing	- Play Related events and activities are being shared to internal and external channels through Play Advisor role and others as they arise.

	4. [External] Investigate the opportunity to develop Play Packs for the city's social service agencies and community groups (i.e. Kainga Ora, Red Cross, ACROSS, MMC, etc). Goal: Connecting communities with low cost/no cost play opportunities. i.e. Play spaces map, passport to play, play resources, free community play services, etc.	By Dec 2024	Not started	- Play Advisor to consider a Tū Manawa Application for Play Pack development
	5. [Internal] Explore options to develop a Let's Talk Play workshop, e-learning module or briefing as part of the induction process for appropriate council staff and Elected Members. Goal: Socialise play concepts through highlighting the Play Policy, city's play opportunities and council's role in facilitating play.	By Dec 2023	Not started	
	6. [Internal] Explore potential to integrate principles of play into council's team-building facilitation systems. Goal: Build council's "play in the workplace" culture.	By Dec 2023	In Progress	- Initial discussions with People & Performance to introduce "Play in council" opportunities with a first phase approach to introduce play elements for Mental Health Awareness week in September 2023. This will support concepts that link play to improved organisational cultural, employee wellbeing measures

				and acknowledges that play can boost productivity and support improved workflows.
	7. [Internal & External] Where relevant - Investigate the potential to integrate Play Guest Speakers for council and wider community events, initiatives, programmes. Goal: Council and community groups are introduced to key play concepts, latest developments in the sector and connecting to play innovators.	By Dec 2024	Not started	- Play Advisor to consider submitting as a Tū Manawa Application
2. Introduce fun, playful and creative elements into public space development at early project planning stages	1. [Council Play Network] Reinstate council's Play Champions Group. Goal: Connecting key roles within council to maximise cross council collaboration and ensure the play policy is being prioritised across units	Commenced May 2023 - ongoing	Ongoing	- Council Play Champions Network reactivated in May 2023. The network consists of Play Champions from across Council units with roles that support the efforts to maximise cross council collaboration, the prioritisation of play policy objectives and guidelines across council units and LTP projects and programmes.

	2. [Strat Review] Continue to review where play concepts currently sit within key strategy, policy and plans across council. Goal: Identify where play should be integrated into future strategic frameworks (i.e. Public Arts Policy).	Commenced Feb 2023- Ongoing	In Progress	<ul style="list-style-type: none"> - Working with Council's plan writers to encourage play to be integrated into the relevant LTP Strategies and Plans Review. The inclusion of play concepts in LTP Strategies & Plans ensures play is being considered and prioritised across all units of council. - Encouraging the draft Public Art Policy to include the opportunity for more Public Art pieces that are interactive, playful and encourage engagement.
	3. [Long Term Plan Projects] Use Council's LTP to identify key projects where Play-lens Application concepts can be applied. Goal: Play concepts are introduced into applicable project or programmes at the earliest stages of planning.	Commence by August 2023 - Ongoing	Ongoing	<ul style="list-style-type: none"> - Albert Street River Entrance upgrades: This redeveloped space includes seating designed in the shape of tuna (freshwater eel) and moa footprints on the awa pathway. These features acknowledge the connection of the area to Rangitāne iwi, encourage social interactions and will encourage imaginative play in this space. - Te Marae o Hine Clocktower Surfacing upgrades: The new hard surface upgrades around the Clocktower in Te Marae o Hine will receive He Aho Tangata (cultural patterns) etched into the new hard surface area from Rangitāne iwi artist. The geometric forms of the patterning will encourage playfulness in and around this important space, aiding city centre vibrancy - Highbury Shopping Centre Upgrades: Playful and vibrant elements are integrated into the project through the inclusion of vibrant street furniture that encourage people to spend time in the space, improved green spaces that invite playful interactions and upgraded active transport features to facilitate "play on the way" principles. Future aspirations are the inclusion of Rangitāne iwi cultural patterns being interwoven throughout the spaces.

				<ul style="list-style-type: none"> - Streets for People Projects: Featherston Street cycleways project is currently conducting co-design workshops to integrate playful placemaking elements between Aroha and North Street. The Cuba Street Link upgrade being a 'Place Street' provides some inclusion of playful placemaking elements while making spatial provision for new play experiences to added. - Parklet Initiative: New parklet being installed on The Square in collaboration with Hope Vineyard business. This will add to city centre vibrancy by providing a place for people to socialise and interact. This parklet is part of several other parklets that have been successfully installed around The Square. - City Bus Shelter Project: Integrating playful elements into the design phase of Council's City Bus Shelter Project with the proposal of interactive play elements that will encourage public transport as a safe and fun option in the city.
	<p>4. [Play Application] Develop council's Play-lens Application concepts- including PopTed (Play Opportunities through Environmental Design-relating to council's landscape and built design projects). Integrate concepts into relevant PMO guideline</p>	By Nov 2023	In Progress	<ul style="list-style-type: none"> - Play in Long Term Plan (LTP) Projects & Programmes: Play objectives have been integrated into the Project Initiation Documentation (PID) process as part of the Project Management Office (PMO) with the inclusion of a "Play Prompt" section in the PID. This will ensure that all relevant LTP projects or programmes will consider Play Policy Objectives adequately in planning and delivery phases.

	documentation (i.e. Project Management Manual). Goal: Play concepts have cross organizational application and planners incorporate play concepts into appropriate projects (Capital and Operational).			
	5. [District Plan] Support the inclusion of play provision and play focused urban design concepts into the District Plan city view objectives. Goal: Inclusion of play concepts to help meet the outcomes of the play policy and any other strategies or policies seeking playful urban outcomes for the city through our district plan.	By Dec 2024	In progress	– Play in the District Plan: Commenced analysis of how play concepts could be included in the District Plan to ensure District Plan objectives and outcomes prioritise play in future land development plans. September 2023 is the target for further discussions to commence.
	6. [Asset Management] Support the integration of the Play Policy objectives into the Strategic Asset Management Plan (SAMP) and relevant	By Dec 2023	In progress	– The Strategic Asset Management Plan (SAMP): Describes how we plan to manage and make decisions about our assets in a way that achieves the Council's strategic direction for the city. The Play Policy has been included and is now referenced in the SAMP as a mechanism to assist the Council to ensure that

	AMP. Goal: Play concepts are prioritised within all appropriate AMP			development aligns with the Council's strategic direction. - Asset Management Plans: The underlying principle of asset management is to deliver agreed levels of service in the most cost-effective manner for present and future communities. Asset management plans set out the programmes necessary to deliver levels of services, with associated costs, risk and benefits. The plans include the programme of asset renewals and developments, including play spaces. The Play Advisor will continue to advocate for the inclusion of play objectives into relevant AMP.
	7. [City Centre Play Programme] Deliver the City Centre Play Programme. 1. Map potential play sites within City Centre surrounds. 2. Develop these sites through Play-lens Application concepts. Goal: "City centre is a space that is engaging across all age groups, abilities and interests" [2006 and 2017 City Centre Play budgets].	Commenced June 2023-ongoing	In progress	- Established the City Centre Play Development Programme steering group to ensure critical advice, input and support from across relevant teams in council. - Potential Play Activation Sites mapped and presented to Te Whiri Koko for Rangitāne iwi approval. - The current Community Engagement phase includes presenting the programme to Council Reference Groups, Advisory Boards and community Stakeholders. - Next Steps: Co-design workshops and surveys for CBD business community and wider public in September - City Centre Bike Stand to Play Stand refurbishment project: Repurposing council's decommissioned Bike Stands into Play Stands for installation around the city centre. Activating free play in public spaces. A collaboration with Youth Space.

				<ul style="list-style-type: none"> - Te Marae o Hine Musical Instruments installation due September - Cuba Street Mini Nature path installation due September
3. Support community play champions and initiatives to access external funding for play resources in communities that need more assistance to play and be active	1. [Tū Manawa fund] Promote the Tū Manawa Active Aotearoa (TMAA) fund to all local play champions or organisations.	Commenced Feb 2023-Ongoing	Ongoing	<ul style="list-style-type: none"> - Play Advisor supports the promotion of Sport NZ's Tū Manawa Active Aotearoa (TMAA) fund which is administered through Sport Manawatū. The fund is open to local play champions or organisations to support their play aspirations (e.g. Replay – Recycling Sports Gear). - In the current review period, The TMAA fund has supported play projects from: PNCC Community Libraries Play Libraries project, Te Kura o Whakarongo Mau Rākau programme, Bunnythorpe Primary School Loose Parts Play and YMCA Central – Replenish of the Play Trailer
	2. [High Priority groups] Identify those community groups that require higher levels of assistance to play and be active. Connect with key contacts for these community groups to provide support and ensure funding access is equitable.	Commenced Feb 2023-Ongoing	In progress	<ul style="list-style-type: none"> - Identified through Community Development team's community contacts
	3. [External Funding] Continue to identify other funding opportunities that Play	Commenced Feb 2023-Ongoing	Ongoing	<ul style="list-style-type: none"> - Council's Play Advisor supported Big Brothers Big Sisters and River Stop Awapuni in their application process to access Council's Community-Led Initiative Fund for Play related programmes and projects.

	Champions or community organisations can apply to for play related initiatives.			- Sport Manawatū has also supported Bunnythorpe School and Te Kura o Whakarongo to seek funding from NZCT on play opportunities that are not covered by TMAA for school playgrounds or modifications to playgrounds.
	4. [Application Process] Provide appropriate assistance and education to community members and groups throughout the application process	Commenced Feb 2023- Ongoing	Ongoing	- Both Sport Manawatū Play Systems Lead and Council's Play Advisor provide ongoing support throughout the application process.
4. Work with other organisations to achieve better play outcomes	1. [Stakeholder Mapping] Update the Play Network Stakeholder Map that identifies key play champions (individuals and groups) in the community.	By July 2023	Ongoing	- Play Network Stakeholder Map created and used as a reference tool to identify community connections
	2. [Collaboration] Develop partnerships with stakeholder network for ideation of and collaboration on play opportunities in the city. Goal: Improve the range of play opportunities for priority community groups.	Commenced Feb 2023- Ongoing	In progress	- Strong focus on Stakeholder Engagement across Council, Council Controlled Organisations (CCO) and Community to establish Play connections and ongoing collaboration opportunities: Community and CCO: <ul style="list-style-type: none"> • Te Manawa: Sensory Play Sessions pilot launched in August 2023 • Lido: Let's Talk Play workshop planned for Swim School Instructors and discussions initiated around sensory aquatics play and potential collaboration of a Slip n Slide- Slide into Summer series set for 2023-2024 Summer.

				<ul style="list-style-type: none"> • Kiwi Conservation Club- Manawatū Branch: Currently working to establish a Plant n Play Palmy Partnership as well as other nature-based play opportunities • Mana Whaikaha: Supporting to launch Brick by Brick- Lego Sensory Club at central library • Manawatu Multicultural Council and Global Parents Support: Supported Multicultural preschool playgroup and collaboration for Palmy Play FEST 2023 • Rangitāne iwi: City Centre Play Development Programme, Palmy Play Fest 2023, Puanga Ki papaioea Play trail, Taonga Takaro Framework. • River Stop Awapuni: Story Walk at Ahimate Reserve • ACROSS: Play Streets partnership and Pop Up Play collaboration • YMCA- Y Central: Palmy Play Trailer and Let's Talk Play Workshop planned for late 2023 • Horizons Regional Council: Conservation Week Whanau Day Event • Massey University- International Students Association: Palmy Play Fest • Ruahine Kindergarten Association: Books n Toys Sharing Shelf • UCOL Creative HUB: Bike stand to Play Stand refurbishment Project • Palmy BID: Supporting Business opening's through Play Activations <p>Council:</p>
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				<ul style="list-style-type: none"> • Youth Space: School Holiday Youth Activation in The Square, Bike Stand to Play Stand Refurbishment Project • Community Libraries: Pop Up Play School Holiday Series, Box Fort Builders Trial, Backpack Explorers, Puanga ki Papaioea Play Trail Map • Parks Team: City Centre Play Programme, Chippendale Playground upgrade • Urban Planning: City Centre Play Programme and Play Streets • Transport: Play Streets • Project Management Office: City Bus Stop Upgrade Project • Blueprint: Puanga ki Papaioea Play Trail, City Centre play Programme • Central Library: Backpack Explorer Pilot programme • Wildbase: Conservation Week Whānau Day Event
5. Develop a decision-making process to inform the renewal and development of council's play spaces	1. [City Centre Play Programme] Map a City Centre Play Delivery Process, as delivery on 2006 and 2017 progresses.	By July 2023	In progress	<ul style="list-style-type: none"> - Play Advisor and Parks officer to co-lead Programme. - Have established and confirmed a mutually agreeable Delivery Process - Have identified "gold" level standard of Programme success: "Ideation and design of play in the city centre is driven by community with play opportunities reflecting all ages, abilities and backgrounds."
	2. [Active Communities Plan] Conduct a Play Sufficiency Audit to provide insights on city's current level of play provision- including citywide play equity mapping. Goal: Play Sufficiency Audit informs	By Dec 2024 (pending LTP)	Not started	<ul style="list-style-type: none"> - Play Equities Mapping is an action point of the Active Communities Plan 2021 and will likely be carried forward into the updated equivalent Plan - Play Sufficiency Audit to be considered as part of the play equities mapping exercise - Parks and Reserves: Every year Council undertakes a parks user satisfaction survey. The results of the survey

	future play provision and develop for council planning.			help identify level of service gaps and user expectations with respect to parks experiences, including play. This information is used, alongside asset condition and performance data to identify and prioritise asset renewals and upgrades. The priority for projects in the Asset Management Plan is based on addressing health and safety issues, renewing or replacing assets as they near the end of their effective life and addressing identified level of service gaps.
	3. [Neighbourhood Play Systems] Support Sport Manawatū with Neighbourhood Play System Reviews. NPS to produce a list of recommendations which will identify play opportunities within the reviewed neighbourhood. Goal: NPS council recommendations are considered in future projects and programmes of within the NPS area.	Commenced March 2023-Ongoing	In Progress	- Neighbourhood Play Systems Review (NPS): First NPS delivered with Terrace End Primary School (Report to be published). NPS reviews a designated area within the city, scanning from a school, home and neighbourhood level to identify play opportunities and form recommendations to school, community and council for future play integration. Play Advisor to investigate opportunities to take NPS recommendations and integrate into Council decision-making processes to support city's urban planning, LTP project and programmes outcomes.
6.Engage with communities and listen to their ideas for play to inform decision-making	1. [Community Engagement] Refer to the Play Communications and Engagement Plan to achieve adequate community engagement across	By August 2023-ongoing	Ongoing	- Playground Upgrades and Renewals: Community consultation was conducted for Cloverlea Park as part of the playground upgrades and renewals work by Parks Team. A new pathway improves access across the reserve. Natural play elements were integrated as a result of community engagement, along with the inclusion of boulders and log play features, bark chipping for sustainability. The inclusion of fruit trees,

	priority community groups.			<p>native planting and pre-existing established trees ensure natural shade options.</p> <ul style="list-style-type: none"> - Highbury Shopping Centre Upgrades: The Ora Konnect squad, consisting of Rangitāne iwi, Highbury Whānau Centre, Te Waka Huia, Council, NZ Police and Kainga Ora and others, was formed to ensure the co-design of the space was relevant to key stakeholders of the area. - Featherston Street Placemaking Project: Integrating playful urban design elements into streetscape area from Aroha to North Street to encourage “play on the way” concepts through co-design workshops and survey work with critical stakeholders in the area.
	2. [CBD Pop Up Play Ideation Space] Explore the feasibility of a Pop-Up Play ideation space in the city centre as a means of community engagement on play aspirations	By Dec 2023	In Progress	<ul style="list-style-type: none"> - Initiated conversations with Palmy BID to explore the potential of working with landlords of vacant shop fronts in CBD to utilise these for Pop Up Play, present City Play Aspirations and give the community the opportunity provide input.
	3. [Local Play Champions Network] Utilise the Community Play Champions network for community engagement and ideation.	Commence by July 2023-Ongoing	In Progress	<ul style="list-style-type: none"> - Council projects presented to the Local Play Champions Network so far, include Chippendale Playground Upgrade, Public Arts Policy Community Submission process, Tu Manawa Fund updates, City Centre Play Development Programme, Play Week 2023.

7. Grow a network of play champions in the community and support them to lead local play opportunities	1. [Local Play Champions Network] Establish a Community Play Champions Network, consisting of key play champions from out in the community, with representation across all priority groups in the community. Goal: Group to provide meaningful input, feedback and ideation into relevant play projects.	Commence by July 2023- Ongoing	Ongoing	<ul style="list-style-type: none"> - Local Play Champions Network Launched in June 2023. A Play Champion is a person in our community who has a passion for play and recognises its contribution to individual and community wellbeing. The Local Play Champions Network brings together the city's play champions from across council's priority community sectors, including Seniors, Disability, Māori & Pasifika, Ethnic, Youth, Schools & Early Childhood sectors and Neighbourhoods across the district. Regular gatherings provide an opportunity for play champions to connect, discuss, collaborate and provide valuable insights on our community's play aspirations.
	2. [Council Controlled Organisations & External Organisations] Identify, support and collaborate with key CCO's and community organisations for future play related initiatives. i.e. Palmy BID, Te Manawa, Square Edge, Massey Uni, UCOL, MMC, MLGRA, ENM, Lido, etc.	Commenced Feb 2023- Ongoing	Ongoing	<ul style="list-style-type: none"> - Refer to guideline 4, action 2 for list - Sport Manawātū Play Systems Lead and Council's Play Advisor prioritise ongoing and consistent community engagement and work directly with community groups, CCOs and individuals to support play aspirations being achieved.

8.Support free play in our parks, reserves and public spaces	1. [Play Gaps] Continue to identify potential Play Gaps- underutilised public spaces (designated or incidental). Use community engagement avenues for ideation of potential play activations within these areas specifically for free play through playful urban design.	Commence July 2023- Ongoing	Ongoing	<ul style="list-style-type: none"> - Council's policy for the use of public space: Reinforces that casual and informal use of public space can occur freely (without booking requirements or fees). - Potential Play Locations identified for City Centre Play Development Programme
	2. [Play Resources] Alongside action 1.2, ensure council's Play Resources (i.e. Global Passport to Play, Palmy Dirty 30, playground maps, play postcard, etc). are easily accessible. Goal: Introduce new Play Resources overtime that support "free Play" in public spaces.	By Dec 2023	Not started	<ul style="list-style-type: none"> - Puanga ki Papaioea Play Trail Map: Collaboration with Library to link Matariki Puanga whetū to locations around the city. An opportunity for whānau to learn about matariki, understand how it links to where we live and start new traditions.
	3. [Play Week Development] Annual schedule of communications and free activations for Play Week that link to Sport NZ's annual theme. Anchor Event:	Nov 2023 and Nov 2024	In progress	<ul style="list-style-type: none"> - Palmy Play Fest: Council's anchor event for National Play Week 2023 (November). Connecting with our multicultural community groups to deliver an event where groups can share their traditional games or popular play activities from their culture or country. An event that will celebrate our city's cultural diversity through play.

	Multicultural Play Fest-Experience Traditional Games from around the world.			
	4. [Loose Parts Play] Investigate the opportunity to trial a free loose parts play programme in the city. Options: Loose parts park, loose parts trailer, junk parts café or Junk Sound Garden.	By Dec 2024	Not Started	<ul style="list-style-type: none"> - Location identified on George Street for a Spring/Summer Loose Parts Play on George Trial. Request to Central Library for loan of loose parts play giant lego set and contact made with landlord of proposed location.
	5. [Access to Nature Play] Continue to identify and improve natural play options across the city: Play in natural environments and play on natural elements in urban spaces. Goal: Encouraging people into free green spaces through play	Commence by July 2023-Ongoing	In Progress	<ul style="list-style-type: none"> - Plant n Play Palmy: Attendees can help plant native plants and trees in our city's reserve spaces, learn about biodiversity and then explore the surrounding nature area through fun and simple "play Prompts". Trialled two sessions at Ahimate Reserve. Currently working to establish a partnership with Kiwi Conservation Club to ensure this is a community-led initiative. - Conservation Week Whānau Day Event: An event to celebrate national conservation week. PNCC to deliver a Nature Play Stall at Event. Collaboration between PNCC Play Advisor, Horizons Regional Council, DOC, Wild Base Bird Rehab Centre, Rangitane Iwi Enviro Group.

	6. [Nature Play Events] Establish an Annual Nature Explorers Scavenger Hunt in green space(s) around the city through partnership with key groups. Link the series to the global i-Nature Annual City Nature Challenge.	April 2024	In progress	<ul style="list-style-type: none"> - Initiative being presented to relevant community organisations (i.e. ENM, Kiwi Conservation Club, Horizons Regional Council, etc) - To be considered for a Tū Manawa fund application
	7. [Play on the Way] Link Active Transport and Play: Support the Development of a city-wide Bike Bus programme for schools. Goal: All participating Schools are empowered to maintain a self-managed Bike Bus Programme.	By Dec 2024	Not started	<ul style="list-style-type: none"> - Will work with Sport Manawatū's Active Transport Programme Leads
9. Provide play spaces that are safe, inclusive, accessible and comply with council's health-related policies	1. [Accessible & Inclusive] Develop an Inclusive and Accessible Playscape Guideline that can be used as a cross organisational tool for all appropriate projects.	By Dec 2024	Not started	

	2. [Safety Standards] Formalise council's Risky Play Assessment tool for play spaces and play infrastructure that balances safety standards with the importance of adventurous play.	By Dec 2024	In Progress	<ul style="list-style-type: none"> - Council Events have started to integrate sensory "Chill out" spaces as a way for all people and especially neuro-diverse people to have a safe space to be during events when required. Improved accessibility of events with the inclusion of interpreters, accessibility parking and signage, and providing accessible viewing areas.
	3. [Policy audits] Keep play space information up to date through annual audit processes for council's Shade and Sun Protection policies. Goal: identify inequities to inform future schedule of works.	Commence by Jan 2024- Ongoing	Ongoing	<ul style="list-style-type: none"> - Shelter structures are a level of service feature planned for each suburb level reserve. Shade/shelter/kai-sharing structures are provided at an increasing number of parks, including Peren, Milverton, Takaro, Cloverlea and Savage Parks. - Sun Protection Policy and shade provision –A previous shade audit¹ confirmed that 49 parks and 16 playgrounds require tree growth and/or more trees to meet the council's policy. Following the presentation of the shade audit, the annual funding programme of \$10,000 for trees was increased to \$40,000 in 2022/23 to accelerate natural shade provision. - Palmerston North Auahi Kore Smoke-free and Vapefree Policy 2020 - Under this policy, all playgrounds, parks, including Te Marae o Hine, sportsgrounds, CETA and skate parks are designated as smoke-free and vapefree. Signage is installed at each of these locations and was recently updated.

¹ Presented to the April 2022 meeting of the Play, Recreation and Sport Committee.

	4. [Street Berm Policy] Develop a guide for street berm activations that are compliant with council's current H&S requirements and bylaws. Goal: Integrate the guide into the Public Spaces Policy.	By Dec 2024	Not started	
10. Provide play spaces that are designed to engage people of different ages, stages and needs	1. [Community Engagement Plan] Engage with council's priority community groups to develop each group's play profiles. Identify a list (top 5) of desired play opportunities in the city for each priority community group. Goal: Data collected from this process informs future council decision making and community collaboration initiatives.	By Dec 2023	Not started	Note: - Council has a targeted reserve hierarchy of City, Suburb and Local reserves to ensure equity across the network. While it is not possible to always provide something for everyone at all locations (due to the size of spaces and cost) this approach guides level of service decisions.
11. Provide play spaces that express and provide for Rangitāne and Māori cultural needs	1. [Co-design] Develop a Ngā Taonga Tākaro Framework or guideline which identifies how to incorporate te ao Māori play elements into appropriate projects, programmes and play	By Dec 2024	Not started	- Ngā Taonga Tākaro Framework/Guideline to be developed. Current examples of play spaces that express and provide for Rangitāne and Māori cultural needs:

	related strategy, policies or plans.			<ul style="list-style-type: none"> - He Kupu Rangatira: The Proverb Pathway, on Te Arapiki a Tāne (the Stairway of Tāne) expresses cultural needs through design and te reo. - Manawatū River Park: many of the developments along the awa provide a range of unique play spaces that express Rangitāne o Manawatū's connection with the river and creating destinations with things to do and learn about. - Puanga ki Papaioea Play Trail Map: Collaboration with Library to link Matariki Puanga whetū to locations around the city. An opportunity for whānau to learn about matariki, understand how it links to where we live and incorporate new traditions.
	2. [City Centre Play Programme] Ensure the City Centre Play Plan delivery process incorporates bicultural frameworks and iwi interests guide decision-making	Commence by July 2023-ongoing	In progress	<ul style="list-style-type: none"> - City Centre Play Development Programme presented to Te Whiri Koko in August 2023. Rangitāne iwi representative invited to participate and engage through the City Centre Play Development Programme Steering Group.
	3. [Activations] Investigate iwi's interest levels for a dedicated kī-o-rahi field, Mara hupara playground and/or establishing a He Taonga Tākaro festival	By Dec 2024	In progress	<ul style="list-style-type: none"> - Kī o Rahi Tournaments: Supporting Rangitāne iwi to activate Kī o Rahi Tournaments into council's sports fields with the delivery of Kī o Rahi Primary School and Secondary School Tournaments throughout 2023. - Dedicated Ki-o-rahi² space in the city: Provisions are being made to research the potential for a dedicated

² Ki-o-rahi stems from the legend of Rahitutakahina and Tiarakurapakewai. It is a traditional Māori sport played with small round ball called a 'kī'. It is a fast-paced game incorporating skills similar to rugby union, netball, tag rugby and touch.

				kī-o-rahi space in the city following interest from Rangitāne.
	<p>4. [Naming Processes] Review current naming process against council's Parks & Reserves Naming policy and Signs Framework along with Mana Whenua's interest in developing dual naming of council's outdoor spaces (i.e. Current English & Te Reo Māori naming for parks and reserve spaces)</p>	By Dec 2024	Not Started	<p>- City Parks and Reserves Signage: Progress is being made with the inclusion of more bilingual signage in our city's Parks & Reserves spaces.</p>
12.Encourage Pop-Up Play opportunities	<p>1. [Rec Hire] Promote Council's current Rec Hire Play resources and Sport Manawatū Play Trailer to community groups for their play related activations.</p>	Commenced Feb 2023-Ongoing	Ongoing	<p>- Sport Manawatū & YMCA Play Trailer Bookings have continued to be well utilised by community groups across the city including various council events.</p> <p>- Rec hire bookings for Play gear continues to be managed by Events Team. Play Advisor to investigate what measures could be implemented to support community access to this resource.</p>

	<p>2. [Events] Support the development of free play activations at pre-existing council/council supported events & programmes (i.e. Summer Movie nights, Block Party, etc)</p>	Commenced Feb 2023- Ongoing	Ongoing	<ul style="list-style-type: none"> - City Centre Pop-up Play: Is a budget within the City Centre Play Development Programme which is a 10-year plan programme. This programme will see increased investment into play opportunities such as community Pop Up 'Places to Play' activations. Pop Up Play introduces fun "non-permanent" play elements into a space to spark delight, add vibrancy and encourage social connections. An example from the 2022-2023 period was the Silent Disco Night in Te Marae o Hine. - The Unbox: Provided a pop-up play space that served as an effective engagement tool for the City Ambassador Programme during summer in Te Marae o Hine and supports the activation of greenspaces around te marae o hine.
	<p>3. [Pop Up Play] Assist Sport Manawatū in the development of the Community Pop up Play event series (min of x4 per year)</p>	Commenced April 2023- Ongoing	Ongoing	<ul style="list-style-type: none"> - Pop Up Play School Holiday Series are free unprescribed play in neighbourhoods across the city to activate green space engagement within underutilised green spaces. Partnership between Council, library and Sport Manawatū. - Supported the April and June School Holiday Pop Up Play Series with pre-event planning and on the day logistics and delivery.
	<p>4. [Pop Up Play themes] Identify key play related dates in the annual calendar (i.e. Parks Week, Play Week, Welcoming Week, PRIDE Month, etc) to link specific Pop Up Play opportunities. to.</p>	Commence July 2023- Ongoing	Ongoing	<ul style="list-style-type: none"> - Box Fort Builders: A trial in partnership with Awapuni Library to deliver a Cardboard Box play session as part of the branch library's efforts to activate free play elements in their winter programming to mitigate the impacts on the branch's extended facilities closure. - Plant n Play Palmy: People can join these sessions to help plant native plants and trees in our city's reserve

	Partner with key groups to expand Pop Up Play offerings: Cardboard mini city days, Dog-and-owner Fashion Parade, Scavenger hunt, Kids workshops, Kids Maker Markets, dance pop up, etc.			<p>spaces, learn about biodiversity and then explore the surrounding reserve area through fun and simple “play Prompts”. Trialled two sessions at Ahimate Reserve and now establishing a partnership with Kiwi Kids Conservation Club to ensure this being a community-led initiative.</p> <ul style="list-style-type: none"> - Play Week (November 2022) – Sport Manawatū supported multiple pop-up plays in various suburbs (Roslyn Awapuni, Central City and Papaioea) to provide different play opportunities. - Palmy BID: Continue to support Pop Up Play in the CBD in the form of numerous free community events (i.e. Missoula Day, Cuba Street opening Street Party, etc) and Business support events.
13. Provide play spaces for a wide range of play types that challenge, allow discovery, creative expression and movement and offer an element of surprise	1. [Challenge, Discovery] Support the development of activations along the Manawatū Awa Nature Play trail	Commence July 2023- Ongoing	Ongoing	<ul style="list-style-type: none"> - Manawatū Awa Play along the way features: Continued development of natural and adventure play opportunities such as hammocks, pump tracks for bike play and wild nature play areas. The Albert Street River Entrance upgrade project will invite interactive and playful engagement and in the Albert Street forest area timber forts add adventurous play opportunities add to the mountain-bike area.
	2. [Discovery, Surprise Element] Activate spaces with educational/playful signage and designs (i.e. pedestrian crossing, story boards, nature trail education boards).	Commence Jan 2024- Ongoing	Ongoing	<ul style="list-style-type: none"> - Supporting River Stop Awapuni to install a “Story Walk” in Ahimate Reserve which will provide educational, playful and interactive play opportunities into the space. Story Walk will tell the story from a local author and illustrator and is a picture book presented on a series of “Page Boards” dotted throughout Ahimate reserve along with some “play prompts” to encourage people to read and explore.

	<p>3. [Challenge, Movement, Discovery] Explore nature play options in each suburb, including consideration of incidental play spaces i.e. play beyond the playgrounds</p>	<p>Commenced Feb 2023- Ongoing</p>	<p>Ongoing</p>	<ul style="list-style-type: none"> - Linklater Reserve: Provides a range of play types on log scrambles, a dual flying fox targeting older children, aeroplane discovery under the flight path, and associated educational information. The installation in July 2021 of a Cessna 421 (a former Taranaki Air Ambulance) repurposed to provide a play experience has been a popular addition to the reserve. - Memorial Park: Has various playful landscaping and play features with a particularly accessibility to sensory play (sensory planting, musical instruments, accessible playground features, etc).Use of rocks and features as borders to play safety surfaces e.g. to balance on, chase along e.g. Milverton Park and Linklater Reserve. - Ahimate Reserve: Offers a range of non-playground nature-based play options. - Te Arapiki a Tāne: offer a range of non-playground options, from physical and explorative play types. - Cloverlea Park Playground Upgrade: Has integrated logs, large boulders, fruit trees, native plants and Large mature trees to support the inclusion of natural play elements in the space - He Ara Kotahi Bridge and walkway: Numerous options along He Ara Kotahi including (but not limited to) Turitea lookout, Urban eels platform and the deliberate choice to leave large logs in locations along the walkway to encourage interactive "play on the way". - Backpack Explorers: People can go to central library to "loan" out a backpack filled with everything a little explorer might need to discover all sorts of wonders in
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				our city's green spaces. A collaboration with City Library. Trial in July/August, pilot Launch in October.
	4. [Discovery, Creative Expression, Surprise Element] Advocate for consideration of interactive art and sculptures in the City Centre Framework.	Commenced June 2023-Ongoing	Ongoing	- Provided input on the Public Arts Policy Draft process to support the inclusion in the policy for future Public Art pieces that are intentionally interactive and playful.
	5. [Creative Expression, Discovery, Surprise Element] Research sensory options for key public spaces: soft sensory indoor play, outdoor sensory walls, sensory rooms and sensory aquatic play	Commence Jan 2024-Ongoing	Ongoing	- City's Sensory Activations: Advising and supporting Council CCO (Te Manawa) and City Library to integrate sensory options into their spaces and regular programming.
	6. [Movement, Challenge] Investigate adventurous play options for future projects: i.e. obstacle courses, boulder play, parkour, Race Tag, bike tracks, skate parks, etc.	Pending LTP	Not started	
14. Formalise an approach to play streets that enables and encourages	1. [External] Identify the current engagement rates and barriers to neighbourhoods adopting Play Streets	By March 2023	Complete	- Progress with play streets work has been hindered partly due to waiting on resources and guidance from Sport NZ and Waka Kotahi. Sport NZ has recently appointed a part-time Play Streets consultant who

people to play in their streets and neighbourhoods.				has recognised the potential for this initiative to work in the City. - In June 2023, Sport NZ and Waka Kotahi hosted a workshop on the Temporary Traffic Management process and logistics of hosting play streets .
	2. [Internal & External] Engage with internal and external stakeholders to improve the delivery of Play Streets	Commenced Feb 2023- Ongoing	Ongoing	- Play Leads from Council and Sport Manawatu have recently connected with ACROSS social service provider in the city to collaborate on potential play street series for Roslyn .
	3. [External] Develop promotional strategy for Play Streets to increase community awareness and interest	By August 2023	In progress	- To be incorporated into City Play Communications and Engagement Plan

MEMORANDUM

TO: Culture & Sport Committee

MEETING DATE: 13 September 2023

TITLE: 2023/24 Maintenance and Renewal Plans and Budgets for Cultural Facilities

PRESENTED BY: Bryce Hosking, Group Manager - Property and Resource Recovery

APPROVED BY: Chris Dyhrberg, Chief Infrastructure Officer

RECOMMENDATION TO CULTURE & SPORT COMMITTEE

1. That the Committee receive the memorandum titled '2023/24 Maintenance and Renewal Plans and Budgets for Cultural Facilities', presented to the Culture & Sport Committee on 13 September 2023.

1. ISSUE

- 1.1 The Arts, Culture & Heritage Committee Meeting on 11 June 2018 resolved:

'That the Chief Executive be instructed to present annual maintenance and renewal plans and budgets for the cultural facilities to the Arts, Culture & Heritage Committee, excluding the Central Library.'

- 1.2 This report addresses this resolution.

2. BACKGROUND

- 2.1 The buildings that sit in the Cultural Facilities portfolio include:

- The Globe Theatre
- The Regent Theatre
- Square Edge Building
- Te Manawa and the Art Gallery
- Creative Sounds
- Caccia Birch.

- 2.2 There is a clear and consistent demarcation for who is financially responsible for outgoings across the cultural facilities portfolio; Council or the Tenant/CCO. This allows for both parties to plan and budget for the outgoings which are their responsibility.

- 2.3 Most of the building maintenance and renewals are the responsibility of Council as the Landlord and are undertaken by the Property Division.
- 2.4 The Property Division works with the various Tenants/ CCO's to plan and prioritise Council's capital renewal works and planned preventative maintenance each year. The planning and prioritisation of works are undertaken at both a facility-by-facility level and at a portfolio level to ensure the best use of available funds.
- 2.5 Capital renewal works are delivered within the cultural facilities portfolio via Programme 213 (Cultural Facilities – Renewals), whereas the maintenance is undertaken through Council's operational maintenance budgets.
- 2.6 In addition to Programme 213, an additional capital new programme is also in place for the upgrade and replacement of the Regent Theatre roof. This work is being delivered through Programme 2210 (Regent Theatre Roof Upgrade).

3. CAPITAL RENEWAL AND MAINTENANCE WORKS PLANNED FOR 2023/24

- 3.1 Below is an overview of the capital renewal works planned for 2023/24:

Facility	Planned Renewal Projects	Project Budget (excl. GST)
The Globe Theatre	• Fire safety upgrades	\$150K
The Regent Theatre	• Fly tower structure renewal • Roof upgrade	\$35K \$400K
Square Edge Building	• Office aircon upgrade	\$33K
Caccia Birch House	• 1 st floor strengthening	\$165K
Te Manawa/ Art Gallery	• Ground floor toilet improvements • Various carpet replacements	\$110K \$71K
Total		\$964K

- 3.2 Please note the above amounts include carry-forwards from the 2022/23 Financial Year.

- 3.3 Below is an overview of the repairs and maintenance works planned for 2023/24:

Facility	Planned Maintenance Projects
The Globe Theatre	<ul style="list-style-type: none"> • Roof membrane replacement • Replace/ repair HVAC • Re-paint rehearsal room
The Regent Theatre	<ul style="list-style-type: none"> • Re-paint inside Admin office and ticket area • Repair exterior cracks for re-paint
Square Edge Building	<ul style="list-style-type: none"> • Replace membrane roof second floor • Investigate and attend to leak in Room 114 • Roof membrane assessments
Te Manawa/ Art Gallery	<ul style="list-style-type: none"> • Full roof clean • Painting of Totaranui House roof
Creative Sounds	<ul style="list-style-type: none"> • Assessment of foundations condition • Building exterior and roof wash
Caccia Birch House	<ul style="list-style-type: none"> • Roof assessment and repairs • Wiring and switch board assessment

- 3.4 Please note the above works is only the planned and maintenance items of significance identified by the Property Division in conjunction with the various CCOs. Any regular servicing will be undertaken over and above this as required, and there is a small allowance for reactive works.

- 3.5 Please also note any works that are being undertaken by the Tenant/ CCO is not included in the above and is additional to the above works.

4. NEXT STEPS

- 4.1 Undertake the maintenance and renewal works throughout the cultural facilities portfolio as planned.

5. COMPLIANCE AND ADMINISTRATION

Does the Committee have delegated authority to decide?	Yes
Are the decisions significant?	No
If they are significant do, they affect land or a body of water?	No
Can this decision only be made through a 10 Year Plan?	No

Does this decision require consultation through the Special Consultative procedure?		No
Is there funding in the current Annual Plan for these actions?		Yes
Are the recommendations inconsistent with any of Council's policies or plans?		No
The recommendations contribute to Goal 2: A Creative and Exciting City		
The recommendations contribute to the achievement of action/actions in Arts and Heritage		
The action is: Renew, develop, and maintain Council-owned cultural facilities, incorporating modern accessibility standards where practical.		
Contribution to strategic direction and to social, economic, environmental, and cultural well-being	A robust renewals programme and facilities management model will help ensure the city's existing arts and culture buildings are achieving the Council's aspirations and meet the community's needs.	

ATTACHMENTS

Nil

COMMITTEE WORK SCHEDULE

TO: Culture & Sport Committee

MEETING DATE: 13 September 2023

TITLE: Committee Work Schedule

RECOMMENDATION TO CULTURE & SPORT COMMITTEE

1. That the Culture & Sport Committee receive its Work Schedule dated September 2023.

COMMITTEE WORK SCHEDULE – SEPTEMBER 2023					
Item No.	Estimated Report Date	Subject	Officer Responsible	Current Position	Date of Instruction/ Clause number
1.	September 2023	Investigate options to change the City's coat of arms to better reflect its bicultural heritage	Assistant Chief Executive		8 March 2023 Clause 3
2.	September 2023	Annual report on Maintenance and Renewal Plans and Budgets for Cultural Facilities	Chief Infrastructure Officer		25 June 2018 Clause 19.2
3.	September 2023	Play Policy Annual Implementation Monitoring Report	Chief Customer Officer		14 April 2021 Clause 12.21
4.	September 2023	Annual Report 2022-2023 – Te Manawa	Acting CE Unit Manager		Terms of Reference

5.	November 2023	Annual Report 2022-2023 - The Regent	Acting CE Unit Manager		Terms of Reference
6.	November 2023	Annual Report 2022-2023 - The Globe	Acting CE Unit Manager		Terms of Reference
7.	November 2023	Annual Report: Sport Manawatū 2022/2023 to Palmerston North City Council	Chief Planning Officer		Terms of Reference
8.	November 2023	Aquatic Facilities – Feasibility Study	Chief Planning Officer		17 August 2022 Clause 23-22
9.	November 2023	Scope and cost of a needs assessment for performance spaces	Chief Planning Officer / Chief Customer Officer		Council 31 May 2023 Clause 88.16-23
10.	Early 2024	Rural Games – annual presentation	Acting CE Unit Manager		Council 31 May 2023 Clause 88.11-23
11.	April 2024	Update on the Artist in Residence Scheme accommodation	Chief Customer Officer	Progress ongoing. If necessary will be brought to Annual Budget deliberations	10 August 2022 Clause 19
12.	June 2024	Development of conservation plan for Caccia Birch House and property, costed and included in the CBH Masterplan programme of work for 2023/24	Chief Infrastructure Officer		Council 2 June 2021 Clause 50.5-21
13.	June 2025	Review of in-house service delivery of Caccia Birch	Chief Customer Officer		Council 2 June 2021 Clause 50.7-21

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ATTACHMENTS

NIL