

Notice is hereby given that an ordinary meeting of the Lake Domain Board will be held on:

Date: Thursday 28 November 2024
Time: 10:00 am
Meeting Room: Council Chambers
Venue: 126-148 Oxford St
Levin

Horowhenua Lake Domain Board

OPEN AGENDA

MEMBERSHIP

Chairperson
Members

Mr Kevin O'Connor
Mr Charles Rudd
Mr Adrian Henare
Ms Deanna Rudd
Mr Tama-i-uia Ruru
Cr Nina Hori Te Pa
Cr Jonathan Procter
Mayor Bernie Wanden JP

Contact Telephone: 06 366 0999
Postal Address: Private Bag 4002, Levin 5540
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Website: www.horowhenua.govt.nz

Full Agendas are available on Council's website
www.horowhenua.govt.nz

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	PURPOSE TE PŪTAKE	
	This item is to further discuss geese control options.	
6.6	Identification of Potential Funding Sources to Support Board Priorities	
	PURPOSE TE PŪTAKE	
	This item is to further discuss potential avenues to secure financial support for the work of the Board.	
6.7	General Business	
	PURPOSE TE PŪTAKE	
	An opportunity for Board members to raise for awareness any other matters not on the agenda.	

Karakia

1 Apologies

2 Public Participation

Notification of a request to speak is required by 12 noon on the day before the meeting by phoning 06 366 0999 or emailing public.participation@horowhenua.govt.nz.

3 Late Items

To consider, and if thought fit, to pass a resolution to permit the Council to consider any further items which do not appear on the Agenda of this meeting and/or the meeting to be held with the public excluded.

Such resolution is required to be made pursuant to Section 46A(7) of the Local Government Official Information and Meetings Act 1987, and the Chairperson must advise:

- (i) The reason why the item was not on the Agenda, and
- (ii) The reason why the discussion of this item cannot be delayed until a subsequent meeting.

4 Declarations of Interest

Members are reminded of their obligation to declare any conflicts of interest they might have in respect of the items on this Agenda.

5 Confirmation of Minutes

Meeting minutes Lake Domain Board, 17 September 2024

Recommendations

That the meeting minutes of Horowhenua Lake Domain Board, 17 September 2024 be accepted as a true and correct record.

File No.: 24/890

6.1 Ratification of 24 October Meeting Actions

Author(s)	Grayson Rowse Principal Advisor - Democracy Kaitohutohu Mātāmua - Manapori
Approved by	Kevin O'Connor Chairperson - Horowhenua Lake Domain Board

PURPOSE | TE PŪTAKE

1. This report notes the content and actions of the informal meeting of the Board on 24 October 2024, and ratifies the actions taken

RECOMMENDATION | NGĀ TAUNAKITANGA

- A. That Report 24/890 Ratification of 24 October Meeting Actions be received and noted.
- C. That the Board accepts that actions taken as a result of the meeting on 24 October 2024 were necessary in the circumstances and so ratifies those actions.

BACKGROUND | HE KŌRERO TŪĀPAPA

2. Following an unexpected death in one of the buildings on the Domain, and a subsequent unexplained fire that razed that building, an urgent meeting was called involving the Board members who were available, Council officers, iwi members, Lake Trustees, Police and other interested parties.
3. A number of actions were agreed as part of that meeting, and are included in the notes of that meeting attached to this report.

DISCUSSION | HE MATAPAKINGA

4. These meeting notes are presented to the Board for their awareness and for noting in the records of the Board.

ATTACHMENTS | NGĀ TĀPIRINGA KŌRERO

No.	Title	Page
A	Meeting notes - Lake Domain - 24 October 2024	8

MEETING NOTES OF LAKE DOMAIN BOARD AND LAKE HOROWHENUA TRUST HUI HELD IN THE ANTE ROOM, HOROWHENUA DISTRICT COUNCIL, 126-128 OXFORD STREET, LEVIN ON THURSDAY 24 OCTOBER 2024, COMMENCING AT 6PM.

PRESENT

Mayor Bernie Wanden
Nina Hori-Te Pa
Jonathan Procter
Tama Ruru
Charles Rudd
Deanna Rudd
Adrian Henare
Keri Hori-Te Pa
Anahera Winiata
Deanna Paki
Sherry Miranui
Dean Wilson
Kelly Tahiwī
Selena Nahona

IN ATTENDANCE

Monique Davidson – Horowhenua District Council Chief Executive
Lacey Winiata – Horowhenua District Council Parks and Property Manager
Ross Grantham – Police Area Commander for Manawatū

1. Opening Karakia – Dean Wilson
2. Apologies received from Lake Domain Board Chair Kevin O'Connor and Lake Horowhenua Trust Chair Clint Hamana
3. Dean Wilson provided an overview of events, starting from Thursday 17th October up until the meeting at 6pm Thursday 24th October 2024.
4. Health and Safety was raised as the immediate concern, particularly relating to others who may end up living at Muaūpoko Park.
5. Police asked if there could be a letter of support to say that no one is able to propose that they can be bailed to that address.
 - a. The Lake Domain Board resolved "that the Lake Domain Board support a letter to be written to Police and Probation in confirming their opposition to any person or party being bailed to Lake Domain Board land in support of the Lake Horowhenua Trustees."
 - b. Additionally, Board members were supportive of exploring ways to delegate to Horowhenua District Council to trespass people who are occupying the whenua of the Lake Domain Board.
6. Members discussed further buildings that need to be secured, as well as the best options to secure the whenua. This included the Sea Scout building and kennel building.
7. Council Officers explained there was currently a \$33,000 annual budget for maintenance of Muaūpoko Park and a further \$80,000 of Better-Off funding available for the implementation of a development plan.
8. Members wanted to utilise the Parks and Property maintenance budget to take care of the removal of the derelict, unsafe buildings, to install two security cameras and secure the

gates and sea scouts building. Taking into account that the budget may not be able to achieve all of these actions.

9. Members mentioned they were sad and that it shouldn't have been at this point.
10. A number of actions were agreed (highlighted below).
11. Closing Karakia – Dean Wilson

- ACTION: Bring back a proposal from HDC and Dean Wilson on behalf of the Lake Trust on a short-term maintenance plan.**
- ACTION: Secure the buildings and add cameras.**
- ACTION: Send an email outlining this is what we can do by when with the \$33k maintenance budget and this is what will be included on the plan on a page. However, we won't wait for bollards and security camera and securing Sea Scouts building and removing associated rubbish.**
- ACTION: Contact Sea Scouts to get them to remove the assets within the building.**
- ACTION: Create collaborative communications, outlining stances and continued rāhui and safety measures.**
- ACTION: Postpone the takihi ki te whenua (the walk-about) for the Lake Domain Board on 1st. The workshop about the role and responsibility of Lake Domain Board will still continue.**
- ACTION: Deliver a draft one pager/plan on page on 8th November.**

File No.: 24/882

6.2 Financial Reports - 2021- 2024

Author(s)	Grayson Rowse Principal Advisor - Democracy Kaitohutohu Mātāmua - Manapori
Approved by	Kevin O'Connor Chairperson - Horowhenua Lake Domain Board

PURPOSE | TE PŪTAKE

1. This report presents recent financial reports to the incoming Board for their information and discussion.

RECOMMENDATION | NGĀ TAUNAKITANGA

- A. That Report 24/882 Financial Reports - 2021- 2024 be received and noted.

BACKGROUND | HE KŌRERO TŪĀPAPA

2. The Board has requested an update on its financial position.
3. Attached are the annual financial reports for 2021, 2022, 2023 and 2024.
4. The latest report shows a cash balance as at 30 June 2024 of \$71 861.

ATTACHMENTS | NGĀ TĀPIRINGA KŌRERO

No.	Title	Page
A	2021 HLDB Annual Accounts	12
B	2022 HLDB Annual Accounts	23
C	2023 HLDB Annual Accounts	34
D	2024 HLDB Annual Accounts	45

**HOROWHENUA LAKE DOMAIN BOARD
ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

HOROWHENUA LAKE DOMAIN BOARD
FINANCIAL STATEMENTS INDEX
FOR THE YEAR ENDED 30 JUNE 2021

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HOROWHENUA LAKE DOMAIN BOARD
ENTITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2021

Legal Name

Horowhenua Lake Domain Board (the Board).

Type of Entity and Legal Basis

The Board is a statutory board established pursuant to section 18 of the Reserves and Other Lands Disposal Act 1956 (ROLD Act). The Board has functions and responsibilities under the ROLD Act and the Reserves Act 1977.

The Board's Purpose or Mission

The Board was originally appointed by the Horowhenua Lake Act 1905 as a Domain Board to control and manage the public recreation reserve.

Structure of the Board's Operations, Including Governance Arrangements

The Board is made up of eight members:

- the Chair is the Director General, ex officio, of Conservation.
- there are four Iwi representatives which is an acknowledgement by both Crown and Māori that the Lake should be managed in partnership. Currently there are only three Iwi representatives due to a resignation: and
- there are three representatives appointed by the Horowhenua District Council.

Main Sources of the Board's Cash and Resources

The Board is primarily funded by operating grants from the Department of Conservation and Horowhenua District Council, together with some interest and lease income.

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF RESPONSIBILITY
FOR THE YEAR ENDED 30 JUNE 2021

Other Information

The Board and management are responsible for the preparation of the Horowhenua Lake Domain Board's annual financial statements and for the judgements made in them.

The Board and management are responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of the integrity and reliability of the financial statements.

In the opinion of the Board and management, the annual financial statements for the year ended 30 June 2021 fairly reflect the financial position and operations of the Horowhenua Lake Domain Board.

Signed: _____
Chairman

Date: _____

Signed: _____
Board Member

Date: _____

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Revenue				
Interest		17	30	37
Leases/User Fees		-172	0	515
Dept. of Conservation - Admin Contribution		5,000	5,000	5,000
Dept. of Conservation - Biodiversity Grant		0	0	0
Horowhenua District Council Contribution		5,000	5,000	5,000
Total Revenue		9,845	10,030	10,552
Expenditure				
Advertising		0	200	67
Bank Fees		40	40	40
Depreciation	3	625	515	625
Insurance		225	250	225
Legal Fees		0	0	0
Other Expenses	2	84	320	89
Rates		380	480	418
Sponsorship - Waitangi Day Grant		0	1,000	1,000
Trustees Fees	9	210	840	210
Total Expenditure		1,564	3,645	2,674
Net Surplus/(Deficit) For The Year		8,281	6,385	7,878

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Notes	Actual 2021 \$	Actual 2020 \$
Assets			
Current Assets			
Bank of New Zealand		59,199	50,370
Debtors		259	267
Total Current Assets		<u>59,458</u>	<u>50,637</u>
Non-Current Assets			
Property, Plant and Equipment	3	8,962	9,587
Total Assets		<u>68,420</u>	<u>60,224</u>
Liabilities			
Current Liabilities			
GST Payable		1,359	1,295
Creditors		493	246
Pre-Payments		0	395
		<u>1,852</u>	<u>1,937</u>
Non-current Liabilities			
		0	0
Total Liabilities		<u>1,852</u>	<u>1,937</u>
NET ASSETS		<u>66,568</u>	<u>58,288</u>
Represented by:			
Board Equity	5	66,568	58,288
TOTAL BOARD EQUITY		<u>66,568</u>	<u>58,288</u>

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	Actual 2021 \$	Actual 2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Cash was provided from:</i>			
Interest		25	39
Leases & Others		9,485	10,515
GST		1,423	1,577
		<u>10,933</u>	<u>12,131</u>
<i>Cash was disbursed to:</i>			
Suppliers & Others		693	1,802
GST		1,411	1,717
		<u>2,104</u>	<u>3,519</u>
Net Cash Flows From Operating Activities		8,829	8,612
CASH FLOWS FROM INVESTING ACTIVITIES			
Transfer to Term Deposit		0	0
CASH FLOWS FROM FINANCING ACTIVITIES			
Transfer from Term Deposit		0	0
Net Increase/(Decrease) in Cash Held		8,829	8,612
Add cash at start of the year (includes cheque and savings accounts)		50,370	41,758
BALANCE AT END OF YEAR		<u><u>59,199</u></u>	<u><u>50,370</u></u>

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2021**

ACCOUNTING POLICIES APPLIED

BASIS OF PREPARATION

The Board has elected to apply PBE SFR-A (PS) *Public Benefit Entity Simple Format Reporting - Accrual (Public Sector)* on the basis that the Board does not have public accountability (as defined) and has total annual expenses of less than \$2 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Board will continue to operate in the foreseeable future.

GOODS AND SERVICES TAX

All items in the financial statements are stated exclusive of goods and services tax (GST), except for debtors and other receivables and creditors and other payables, which are presented on a GST inclusive basis. GST not recoverable as input tax is recognised as part of the related asset or expense.

SIGNIFICANT ACCOUNTING POLICES

Revenue

Grants

Council, Government, and non-government grants are recognised as revenue when the funding is received unless there is an obligation to return the funds if conditions of the grant are not met ("use or return condition"). If there is such an obligation, the grant is initially recorded as a liability and recognised as revenue when conditions of the grant are satisfied.

Interest

Interest revenue is recorded as it is earned during the year.

Advertising, Marketing, Administration and Overheads

These are expensed when the related service has been received.

Bank Accounts and Cash

Bank accounts and cash comprise cash on hand, cheque or savings accounts and deposits held at call with banks.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Investments

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it is written down to the expected recoverable amount.

Property, Plant and Equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses.

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant.

Significant donated assets for which current values are not readily obtainable are not recognised.

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2021**

Property, Plant and Equipment (continued)

For an asset to be sold, the asset is impaired if the market price for an equivalent asset falls below its carrying amount.

For an asset to be used by the Board, the asset is impaired if the value to the Board in using the asset falls below the carrying amount of the asset.

Equipment has been depreciated at the rate of 10% using diminishing value. All other assets have been depreciated on a straight-line basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Fixed Asset	Depn Rate	Estimated Life
Buildings	2%	50 years
Roading	2%	50 years
Signs	5%	20 years
Entrance Wall & Fencing	2%	50 years
Power Reticulation	5%	20 years
Water Supply	5%	20 years

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

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 Tier 3 standards, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Tier 2 PBE Accounting Standards Applied

The Board has not applied any Tier 2 Accounting Standards in preparing its financial statements.

Financial Statements Currency Used

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

Changes in Accounting Polices

There have been no changes in accounting policies during the financial year as at 30 June 2021 (2020: NIL).

HOROWHENUA LAKE DOMAIN BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1 Administration

The costs of accounting and secretarial services are not reflected in the Statement of Financial Performance as these costs are borne by the Horowhenua District Council.

2 Other Expenses

	2021	2020
	\$	\$
Water Invoices	0	0
Catering Expenses	48	53
Repairs	0	0
Mileage Expenses	36	36
Total Other Expenses	84	89

3 Property, Plant and Equipment

	Carrying Amount at 1 July 2019	Additions	Disposals (net of Accum. Deprn.)	Depreciation Expense	Carrying Amount at 30 June 2020
	\$	\$	\$	\$	\$
Buildings	584	0	0	37	547
Roading	7,076	0	0	449	6,627
Signs	0	0	0	0	0
Entrance Walls & Fencing	458	0	0	29	429
Power Reticulation	0	0	0	0	0
Water Supply	2,094	0	0	110	1,984
Total Fixed Assets	10,212	0	0	625	9,587

	Carrying Amount at 1 July 2020	Additions	Disposals (net of Accum. Deprn.)	Depreciation Expense	Carrying Amount at 30 June 2021
	\$	\$	\$	\$	\$
Buildings	547	0	0	37	510
Roading	6,627	0	0	449	6,178
Signs	0	0	0	0	0
Entrance Walls & Fencing	429	0	0	29	400
Power Reticulation	0	0	0	0	0
Water Supply	1,984	0	0	110	1,874
Total Fixed Assets	9,587	0	0	625	8,962

4 Budget Figures

The Board has not provided budget figures for the financial year in the Statement of Financial Position. This is a departure from the statutory reporting requirements in terms of Section 41 (2)(k) of the Public Finance Act 1989.

**HOROWHENUA LAKE DOMAIN BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

5 Equity

	2021	2020
	\$	\$
Accumulated Surpluses		
Balance at 1 July	58,288	50,410
Surplus/(Deficit) For The Year	8,280	7,878
<i>Balance at 30 June</i>	<i>66,568</i>	<i>58,288</i>
Total Equity	66,568	58,288

6 Commitments

The Board had no commitments as at 30 June 2021 (2020: NIL).

7 Contingent Liabilities

The Board had no contingent liabilities as at 30 June 2021 (2020: NIL).

8 Related-party Transactions

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

9 Trustee Fees

	2021	2020
	\$	\$
J Procter	70	70
R Warrington	70	70
M Matakatea	70	70
Total Trustee Fees	210	210

10 Term Deposit

The Board currently has no Term Deposit with any bank.

11 Failure to Meet Statutory Reporting Deadline

The Board is required to comply with certain provisions of the Crown Entities Act 2004 (the Act) as if it is a Crown entity. Section 156(1) of the Act requires the Board to have its annual financial statements available for audit within three months after the end of its financial year. Section 156(2) then requires the audit report on the financial statements to be completed within four months of its balance date. The requirement of section 156(2) was not met for the year ended 30 June 2021.

HOROWHENUA LAKE DOMAIN BOARD
ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

**HOROWHENUA LAKE DOMAIN BOARD
FINANCIAL STATEMENTS INDEX
FOR THE YEAR ENDED 30 JUNE 2022**

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HOROWHENUA LAKE DOMAIN BOARD
ENTITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

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Type of Entity and Legal Basis

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The Board was originally appointed by the Horowhenua Lake Act 1905 as a Domain Board to control and manage the public recreation reserve.

Structure of the Board's Operations, Including Governance Arrangements

The Board is made up of eight members:

- the Chair is the Director General, ex officio, of Conservation.
- there are four Iwi representatives which is an acknowledgement by both Crown and Māori that the Lake should be managed in partnership. Currently there are only three Iwi representatives due to a resignation: and
- there are three representatives appointed by the Horowhenua District Council.

Main Sources of the Board's Cash and Resources

The Board is primarily funded by operating grants from the Department of Conservation and Horowhenua District Council, together with some interest and lease income.

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF RESPONSIBILITY
FOR THE YEAR ENDED 30 JUNE 2022

Other Information

The Board and management are responsible for the preparation of the Horowhenua Lake Domain Board's annual financial statements and for the judgements made in them.

The Board and management are responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of the integrity and reliability of the financial statements.

In the opinion of the Board and management, the annual financial statements for the year ended 30 June 2021 fairly reflect the financial position and operations of the Horowhenua Lake Domain Board.

Signed: _____
Chairman

Date: _____

Signed: _____
Board Member

Date: _____

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Revenue				
Interest		28	0	17
Leases/User Fees		0	0	-172
Dept. of Conservation - Admin Contribution		1,071	0	5,000
Dept. of Conservation - Biodiversity Grant		0	0	0
Horowhenua District Council Contribution		5,000	0	5,000
Total Revenue		<u>6,099</u>	<u>0</u>	<u>9,845</u>
Expenditure				
Advertising		0	0	0
Bank Fees		40	0	40
Depreciation	3	625	0	625
Insurance		225	0	225
Legal Fees		0	0	0
Other Expenses	2	0	0	84
Rates		417	0	380
Sponsorship - Waitangi Day Grant		0	0	0
Trustees Fees	9	0	0	210
Total Expenditure		<u>1,307</u>	<u>0</u>	<u>1,564</u>
Net Surplus/(Deficit) For The Year		<u><u>4,792</u></u>	<u><u>0</u></u>	<u><u>8,281</u></u>

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Notes	Actual 2022 \$	Actual 2021 \$
Assets			
Current Assets			
Bank of New Zealand		63,612	59,199
Debtors		259	259
Total Current Assets		<u>63,871</u>	<u>59,458</u>
Non-Current Assets			
Property, Plant and Equipment	3	8,337	8,962
Total Assets		<u>72,208</u>	<u>68,420</u>
Liabilities			
Current Liabilities			
GST Payable		848	1,359
Creditors		0	493
Pre-Payments		0	0
		<u>848</u>	<u>1,852</u>
Non-current Liabilities			
		0	0
Total Liabilities		<u>848</u>	<u>1,852</u>
NET ASSETS		<u>71,360</u>	<u>66,568</u>
Represented by:			
Board Equity	5	71,360	66,568
TOTAL BOARD EQUITY		<u>71,360</u>	<u>66,568</u>

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	Actual 2022 \$	Actual 2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Cash was provided from:</i>			
Interest		28	25
Leases & Others		6,071	9,485
GST		911	1,423
		<u>7,010</u>	<u>10,933</u>
<i>Cash was disbursed to:</i>			
Suppliers & Others		1,175	693
GST		1,421	1,411
		<u>2,597</u>	<u>2,104</u>
Net Cash Flows From Operating Activities		4,413	8,829
CASH FLOWS FROM INVESTING ACTIVITIES			
Transfer to Term Deposit		0	0
CASH FLOWS FROM FINANCING ACTIVITIES			
Transfer from Term Deposit		0	0
Net Increase/(Decrease) in Cash Held		4,413	8,829
Add cash at start of the year (includes cheque and savings accounts)		59,199	50,370
BALANCE AT END OF YEAR		<u>63,612</u>	<u>59,199</u>

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2022**

ACCOUNTING POLICIES APPLIED

BASIS OF PREPARATION

The Board has elected to apply PBE SFR-A (PS) *Public Benefit Entity Simple Format Reporting - Accrual (Public Sector)* on the basis that the Board does not have public accountability (as defined) and has total annual expenses of less than \$2 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Board will continue to operate in the foreseeable future.

GOODS AND SERVICES TAX

All items in the financial statements are stated exclusive of goods and services tax (GST), except for debtors and other receivables and creditors and other payables, which are presented on a GST inclusive basis. GST not recoverable as input tax is recognised as part of the related asset or expense.

SIGNIFICANT ACCOUNTING POLICES

Revenue

Grants

Council, Government, and non-government grants are recognised as revenue when the funding is received unless there is an obligation to return the funds if conditions of the grant are not met ("use or return condition"). If there is such an obligation, the grant is initially recorded as a liability and recognised as revenue when conditions of the grant are satisfied.

Interest

Interest revenue is recorded as it is earned during the year.

Advertising, Marketing, Administration and Overheads

These are expensed when the related service has been received.

Bank Accounts and Cash

Bank accounts and cash comprise cash on hand, cheque or savings accounts and deposits held at call with banks.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Investments

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it is written down to the expected recoverable amount.

Property, Plant and Equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses.

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant.

Significant donated assets for which current values are not readily obtainable are not recognised.

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2022**

Property, Plant and Equipment (continued)

For an asset to be sold, the asset is impaired if the market price for an equivalent asset falls below its carrying amount.

For an asset to be used by the Board, the asset is impaired if the value to the Board in using the asset falls below the carrying amount of the asset.

Equipment has been depreciated at the rate of 10% using diminishing value. All other assets have been depreciated on a straight-line basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Fixed Asset	Depn Rate	Estimated Life
Buildings	2%	50 years
Roading	2%	50 years
Signs	5%	20 years
Entrance Wall & Fencing	2%	50 years
Power Reticulation	5%	20 years
Water Supply	5%	20 years

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

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 Tier 3 standards, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Tier 2 PBE Accounting Standards Applied

The Board has not applied any Tier 2 Accounting Standards in preparing its financial statements.

Financial Statements Currency Used

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

Changes in Accounting Polices

There have been no changes in accounting policies during the financial year as at 30 June 2022 (2021: NIL).

HOROWHENUA LAKE DOMAIN BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 Administration

The costs of accounting and secretarial services are not reflected in the Statement of Financial Performance as these costs are borne by the Horowhenua District Council.

2 Other Expenses

	2022	2021
	\$	\$
Water Invoices	0	0
Catering Expenses	0	48
Repairs	0	0
Mileage Expenses	73	36
Total Other Expenses	73	84

3 Property, Plant and Equipment

	Carrying Amount at 1 July 2020	Additions	Disposals (net of Accum. Deprn.)	Depreciation Expense	Carrying Amount at 30 June 2021
	\$	\$	\$	\$	\$
Buildings	547	0	0	37	510
Roading	6,627	0	0	449	6,178
Signs	0	0	0	0	0
Entrance Walls & Fencing	429	0	0	29	400
Power Reticulation	0	0	0	0	0
Water Supply	1,984	0	0	110	1,874
Total Fixed Assets	9,587	0	0	625	8,962

	Carrying Amount at 1 July 2021	Additions	Disposals (net of Accum. Deprn.)	Depreciation Expense	Carrying Amount at 30 June 2022
	\$	\$	\$	\$	\$
Buildings	510	0	0	37	473
Roading	6,178	0	0	449	5,729
Signs	0	0	0	0	0
Entrance Walls & Fencing	400	0	0	29	371
Power Reticulation	0	0	0	0	0
Water Supply	1,874	0	0	110	1,764
Total Fixed Assets	8,962	0	0	625	8,337

4 Budget Figures

The Board has not provided budget figures for the financial year in the Statement of Financial Position. This is a departure from the statutory reporting requirements in terms of Section 41 (2)(k) of the Public Finance Act 1989.

HOROWHENUA LAKE DOMAIN BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

5 Equity

	2022	2021
	\$	\$
Accumulated Surpluses		
Balance at 1 July	66,568	58,288
Surplus/(Deficit) For The Year	4,792	8,280
<i>Balance at 30 June</i>	<u>71,360</u>	<u>66,568</u>
Total Equity	<u>71,360</u>	<u>66,568</u>

6 Commitments

The Board had no commitments as at 30 June 2022 (2021: NIL).

7 Contingent Liabilities

The Board had no contingent liabilities as at 30 June 2022 (2021: NIL).

8 Related-party Transactions

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

9 Trustee Fees

	2022	2021
	\$	\$
J Procter	0	70
R Warrington	0	70
M Matakatea	0	70
Total Trustee Fees	<u>0</u>	<u>210</u>

10 Term Deposit

The Board currently has no Term Deposit with any bank.

11 Failure to Meet Statutory Reporting Deadline

The Board is required to comply with certain provisions of the Crown Entities Act 2004 (the Act) as if it is a Crown entity. Section 156(1) of the Act requires the Board to have its annual financial statements available for audit within three months after the end of its financial year. Section 156(2) then requires the audit report on the financial statements to be completed within four months of its balance date. The requirement of section 156(2) was not met for the year ended 30 June 2020 and 30 June 2021.

HOROWHENUA LAKE DOMAIN BOARD
ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

HOROWHENUA LAKE DOMAIN BOARD
FINANCIAL STATEMENTS INDEX
FOR THE YEAR ENDED 30 JUNE 2023

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HOROWHENUA LAKE DOMAIN BOARD
ENTITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

Legal Name

Horowhenua Lake Domain Board (the Board).

Type of Entity and Legal Basis

The Board is a statutory board established pursuant to section 18 of the Reserves and Other Lands Disposal Act 1956 (ROLDA Act). The Board has functions and responsibilities under the ROLA Act and the Reserves Act 1977.

The Board's Purpose or Mission

The Board was originally appointed by the Horowhenua Lake Act 1905 as a Domain Board to control and manage the public recreation reserve.

Structure of the Board's Operations, Including Governance Arrangements

The Board is made up of eight members:

- the Chair is the Director General, ex officio, of Conservation.
- there are four Iwi representatives which is an acknowledgement by both Crown and Māori that the Lake should be managed in partnership. Currently there are only three Iwi representatives due to a resignation: and
- there are three representatives appointed by the Horowhenua District Council.

Main Sources of the Board's Cash and Resources

The Board is primarily funded by operating grants from the Department of Conservation and Horowhenua District Council, together with some interest and lease income.

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF RESPONSIBILITY
FOR THE YEAR ENDED 30 JUNE 2023

Other Information

The Board and management are responsible for the preparation of the Horowhenua Lake Domain Board's annual financial statements and for the judgements made in them.

The Board and management are responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of the integrity and reliability of the financial statements.

In the opinion of the Board and management, the annual financial statements for the year ended 30 June 2023 fairly reflect the financial position and operations of the Horowhenua Lake Domain Board.

Signed: _____
Chairman

Date: _____

Signed: _____
Board Member

Date: _____

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Revenue				
Interest		470	30	28
Leases/User Fees		0	0	0
Dept. of Conservation - Admin Contribution		1,376	5,000	1,071
Dept. of Conservation - Biodiversity Grant		0	0	0
Horowhenua District Council Contribution		5,000	5,000	5,000
Total Revenue		6,846	10,030	6,099
Expenditure				
Advertising		0	200	0
Bank Fees		40	40	40
Depreciation	3	625	625	625
Insurance		225	225	225
Legal Fees		0	0	0
Other Expenses	2	0	460	0
Rates		443	444	417
Sponsorship - Waitangi Day Grant		0	1,006	0
Trustees Fees	9	0	0	0
Total Expenditure		1,333	3,000	1,307
Net Surplus/(Deficit) For The Year		5,513	7,030	4,792

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Notes	Actual 2023 \$	Actual 2022 \$
Assets			
Current Assets			
Bank of New Zealand		69,792	63,612
Debtors		259	259
Total Current Assets		<u>70,051</u>	<u>63,871</u>
Non-Current Assets			
Property, Plant and Equipment	3	7,712	8,337
Total Assets		<u>77,763</u>	<u>72,208</u>
Liabilities			
Current Liabilities			
GST Payable		890	848
Creditors		0	0
Pre-Payments		0	0
		<u>890</u>	<u>848</u>
Non-current Liabilities			
		0	0
Total Liabilities		<u>890</u>	<u>848</u>
NET ASSETS		<u>76,873</u>	<u>71,360</u>
Represented by:			
Board Equity	5	76,873	71,360
TOTAL BOARD EQUITY		<u>76,873</u>	<u>71,360</u>

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Actual 2023 \$	Actual 2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Cash was provided from:</i>			
Interest		470	28
Leases & Others		6,376	6,071
GST		956	911
		7,802	7,010
<i>Cash was disbursed to:</i>			
Suppliers & Others		708	1,175
GST		914	1,421
		1,622	2,597
Net Cash Flows From Operating Activities		6,180	4,413
CASH FLOWS FROM INVESTING ACTIVITIES			
Transfer to Term Deposit		0	0
CASH FLOWS FROM FINANCING ACTIVITIES			
Transfer from Term Deposit		0	0
Net Increase/(Decrease) in Cash Held		6,180	4,413
Add cash at start of the year (includes cheque and savings accounts)		63,612	59,199
BALANCE AT END OF YEAR		69,792	63,612

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2023**

ACCOUNTING POLICIES APPLIED

BASIS OF PREPARATION

The Board has elected to apply PBE SFR-A (PS) *Public Benefit Entity Simple Format Reporting - Accrual (Public Sector)* on the basis that the Board does not have public accountability (as defined) and has total annual expenses of less than \$2 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Board will continue to operate in the foreseeable future.

GOODS AND SERVICES TAX

All items in the financial statements are stated exclusive of goods and services tax (GST), except for debtors and other receivables and creditors and other payables, which are presented on a GST inclusive basis. GST not recoverable as input tax is recognised as part of the related asset or expense.

SIGNIFICANT ACCOUNTING POLICES

Revenue

Grants

Council, Government, and non-government grants are recognised as revenue when the funding is received unless there is an obligation to return the funds if conditions of the grant are not met ("use or return condition"). If there is such an obligation, the grant is initially recorded as a liability and recognised as revenue when conditions of the grant are satisfied.

Interest

Interest revenue is recorded as it is earned during the year.

Advertising, Marketing, Administration and Overheads

These are expensed when the related service has been received.

Bank Accounts and Cash

Bank accounts and cash comprise cash on hand, cheque or savings accounts and deposits held at call with banks.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Investments

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it is written down to the expected recoverable amount.

Property, Plant and Equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses.

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant.

Significant donated assets for which current values are not readily obtainable are not recognised.

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2023**

Property, Plant and Equipment (continued)

For an asset to be sold, the asset is impaired if the market price for an equivalent asset falls below its carrying amount.

For an asset to be used by the Board, the asset is impaired if the value to the Board in using the asset falls below the carrying amount of the asset.

Equipment has been depreciated at the rate of 10% using diminishing value. All other assets have been depreciated on a straight-line basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Fixed Asset	Depn Rate	Estimated Life
Buildings	2%	50 years
Roading	2%	50 years
Signs	5%	20 years
Entrance Wall & Fencing	2%	50 years
Power Reticulation	5%	20 years
Water Supply	5%	20 years

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

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 Tier 3 standards, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Tier 2 PBE Accounting Standards Applied

The Board has not applied any Tier 2 Accounting Standards in preparing its financial statements.

Financial Statements Currency Used

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

Changes in Accounting Polices

There have been no changes in accounting policies during the financial year as at 30 June 2023 (2022: NIL).

**HOROWHENUA LAKE DOMAIN BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1 Administration

The costs of accounting and secretarial services are not reflected in the Statement of Financial Performance as these costs are borne by the Horowhenua District Council.

2 Other Expenses

	2023	2022
	\$	\$
Water Invoices	0	0
Catering Expenses	0	0
Repairs	0	0
Mileage Expenses	0	73
Total Other Expenses	0	73

3 Property, Plant and Equipment

	Carrying Amount at 1 July 2021	Additions	Disposals (net of Accum. Depn.)	Depreciation Expense	Carrying Amount at 30 June 2022
	\$	\$	\$	\$	\$
Buildings	510	0	0	37	473
Roading	6,178	0	0	449	5,729
Signs	0	0	0	0	0
Entrance Walls & Fencing	400	0	0	29	371
Power Reticulation	0	0	0	0	0
Water Supply	1,874	0	0	110	1,764
Total Fixed Assets	8,962	0	0	625	8,337

	Carrying Amount at 1 July 2022	Additions	Disposals (net of Accum. Depn.)	Depreciation Expense	Carrying Amount at 30 June 2023
	\$	\$	\$	\$	\$
Buildings	473	0	0	37	436
Roading	5,729	0	0	449	5,280
Signs	0	0	0	0	0
Entrance Walls & Fencing	371	0	0	29	342
Power Reticulation	0	0	0	0	0
Water Supply	1,764	0	0	110	1,654
Total Fixed Assets	8,337	0	0	625	7,712

4 Budget Figures

The Board has not provided budget figures for the financial year in the Statement of Financial Position. This is a departure from the statutory reporting requirements in terms of Section 41 (2)(k) of the Public Finance Act 1989.

**HOROWHENUA LAKE DOMAIN BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5 Equity

	2023	2022
	\$	\$
Accumulated Surpluses		
Balance at 1 July	71,360	66,568
Surplus/(Deficit) For The Year	5,513	4,792
<i>Balance at 30 June</i>	<i>76,873</i>	<i>71,360</i>
Total Equity	76,873	71,360

6 Commitments

The Board had no commitments as at 30 June 2023 (2022: NIL).

7 Contingent Liabilities

The Board had no contingent liabilities as at 30 June 2023 (2022: NIL).

8 Related-party Transactions

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

9 Trustee Fees

	2023	2022
	\$	\$
J Procter	0	0
R Warrington	0	0
M Matakatea	0	0
Total Trustee Fees	0	0

10 Term Deposit

The Board currently has no Term Deposit with any bank.

11 Failure to Meet Statutory Reporting Deadline

The Board is required to comply with certain provisions of the Crown Entities Act 2004 (the Act) as if it is a Crown entity. Section 156(1) of the Act requires the Board to have its annual financial statements available for audit within three months after the end of its financial year. Section 156(2) then requires the audit report on the financial statements to be completed within four months of its balance date. The requirement of section 156(2) was not met for the year ended 30 June 2020, 30 June 2021 and 30 June 2022.

HOROWHENUA LAKE DOMAIN BOARD
ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

HOROWHENUA LAKE DOMAIN BOARD
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FOR THE YEAR ENDED 30 JUNE 2024

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HOROWHENUA LAKE DOMAIN BOARD
ENTITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2024

Legal Name

Horowhenua Lake Domain Board (the Board).

Type of Entity and Legal Basis

The Board is a statutory board established pursuant to section 18 of the Reserves and Other Lands Disposal Act 1956 (ROLDA Act). The Board has functions and responsibilities under the ROLA Act and the Reserves Act 1977.

The Board's Purpose or Mission

The Board was originally appointed by the Horowhenua Lake Act 1905 as a Domain Board to control and manage the public recreation reserve.

Structure of the Board's Operations, Including Governance Arrangements

The Board is made up of eight members:

- the Chair is the Director General, ex officio, of Conservation.
- there are four Iwi representatives which is an acknowledgement by both Crown and Māori that the Lake should be managed in partnership. Currently there are only three Iwi representatives due to a resignation: and
- there are three representatives appointed by the Horowhenua District Council.

Main Sources of the Board's Cash and Resources

The Board is primarily funded by operating grants from the Department of Conservation and Horowhenua District Council, together with some interest and lease income.

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF RESPONSIBILITY
FOR THE YEAR ENDED 30 JUNE 2024

Other Information

The Board and management are responsible for the preparation of the Horowhenua Lake Domain Board's annual financial statements and for the judgements made in them.

The Board and management are responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of the integrity and reliability of the financial statements.

In the opinion of the Board and management, the annual financial statements for the year ended 30 June 2024 fairly reflect the financial position and operations of the Horowhenua Lake Domain Board.

Signed: _____
Chairman

Date: _____

Signed: _____
Board Member

Date: _____

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Revenue				
Interest		1,809	0	470
Leases/User Fees		0	0	0
Dept. of Conservation - Admin Contribution		1,376	0	1,376
Dept. of Conservation - Biodiversity Grant		0	0	0
Horowhenua District Council Contribution		0	0	5,000
Total Revenue		3,185	0	6,846
Expenditure				
Advertising		0	0	0
Bank Fees		0	0	40
Depreciation	3	625	0	625
Insurance		225	0	225
Legal Fees		0	0	0
Other Expenses	2	0	0	0
Rates		406	0	443
Sponsorship - Waitangi Day Grant		0	0	0
Trustees Fees	9	0	0	0
Total Expenditure		1,256	0	1,333
Net Surplus/(Deficit) For The Year		1,929	0	5,513

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	Notes	Actual 2024 \$	Actual 2023 \$
Assets			
Current Assets			
Bank of New Zealand		71,602	69,792
Debtors		259	259
Total Current Assets		<u>71,861</u>	<u>70,051</u>
Non-Current Assets			
Property, Plant and Equipment	3	7,087	7,712
Total Assets		<u>78,948</u>	<u>77,763</u>
Liabilities			
Current Liabilities			
GST Payable		145	890
Creditors		0	0
Pre-Payments		0	0
		<u>145</u>	<u>890</u>
Non-current Liabilities			
		0	0
Total Liabilities		<u>145</u>	<u>890</u>
NET ASSETS		<u>78,802</u>	<u>76,873</u>
Represented by:			
Board Equity	5	78,802	76,873
TOTAL BOARD EQUITY		<u>78,802</u>	<u>76,873</u>

HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Actual 2024 \$	Actual 2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Cash was provided from:</i>			
Interest		1,782	470
Leases & Others		1,376	6,376
GST		206	956
		3,364	7,802
<i>Cash was disbursed to:</i>			
Suppliers & Others		631	708
GST		951	914
		1,582	1,622
Net Cash Flows From Operating Activities		1,782	6,180
CASH FLOWS FROM INVESTING ACTIVITIES			
Transfer to Term Deposit		0	0
CASH FLOWS FROM FINANCING ACTIVITIES			
Transfer from Term Deposit		0	0
Net Increase/(Decrease) in Cash Held		1,782	6,180
Add cash at start of the year (includes cheque and savings accounts)		69,792	63,612
BALANCE AT END OF YEAR		71,574	69,792

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2024**

ACCOUNTING POLICIES APPLIED

BASIS OF PREPARATION

The Board has elected to apply PBE SFR-A (PS) *Public Benefit Entity Simple Format Reporting - Accrual (Public Sector)* on the basis that the Board does not have public accountability (as defined) and has total annual expenses of less than \$2 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Board will continue to operate in the foreseeable future.

GOODS AND SERVICES TAX

All items in the financial statements are stated exclusive of goods and services tax (GST), except for debtors and other receivables and creditors and other payables, which are presented on a GST inclusive basis. GST not recoverable as input tax is recognised as part of the related asset or expense.

SIGNIFICANT ACCOUNTING POLICES

Revenue

Grants

Council, Government, and non-government grants are recognised as revenue when the funding is received unless there is an obligation to return the funds if conditions of the grant are not met ("use or return condition"). If there is such an obligation, the grant is initially recorded as a liability and recognised as revenue when conditions of the grant are satisfied.

Interest

Interest revenue is recorded as it is earned during the year.

Advertising, Marketing, Administration and Overheads

These are expensed when the related service has been received.

Bank Accounts and Cash

Bank accounts and cash comprise cash on hand, cheque or savings accounts and deposits held at call with banks.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Investments

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it is written down to the expected recoverable amount.

Property, Plant and Equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses.

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant.

Significant donated assets for which current values are not readily obtainable are not recognised.

**HOROWHENUA LAKE DOMAIN BOARD
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2024**

Property, Plant and Equipment (continued)

For an asset to be sold, the asset is impaired if the market price for an equivalent asset falls below its carrying amount.

For an asset to be used by the Board, the asset is impaired if the value to the Board in using the asset falls below the carrying amount of the asset.

Equipment has been depreciated at the rate of 10% using diminishing value. All other assets have been depreciated on a straight-line basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Fixed Asset	Depn Rate	Estimated Life
Buildings	2%	50 years
Roading	2%	50 years
Signs	5%	20 years
Entrance Wall & Fencing	2%	50 years
Power Reticulation	5%	20 years
Water Supply	5%	20 years

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

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 Tier 3 standards, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Tier 2 PBE Accounting Standards Applied

The Board has not applied any Tier 2 Accounting Standards in preparing its financial statements.

Financial Statements Currency Used

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

Changes in Accounting Polices

There have been no changes in accounting policies during the financial year as at 30 June 2024 (2023: NIL).

**HOROWHENUA LAKE DOMAIN BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1 Administration

The costs of accounting and secretarial services are not reflected in the Statement of Financial Performance as these costs are borne by the Horowhenua District Council.

2 Other Expenses

	2024	2023
	\$	\$
Water Invoices	0	0
Catering Expenses	0	0
Repairs	0	0
Mileage Expenses	0	0
Total Other Expenses	0	0

3 Property, Plant and Equipment

	Carrying Amount at 1 July 2022	Additions	Disposals (net of Accum. Depn.)	Depreciation Expense	Carrying Amount at 30 June 2023
	\$	\$	\$	\$	\$
Buildings	473	0	0	37	436
Roading	5,729	0	0	449	5,280
Signs	0	0	0	0	0
Entrance Walls & Fencing	371	0	0	29	342
Power Reticulation	0	0	0	0	0
Water Supply	1,764	0	0	110	1,654
Total Fixed Assets	8,337	0	0	625	7,712

	Carrying Amount at 1 July 2023	Additions	Disposals (net of Accum. Depn.)	Depreciation Expense	Carrying Amount at 30 June 2024
	\$	\$	\$	\$	\$
Buildings	436	0	0	37	399
Roading	5,280	0	0	449	4,831
Signs	0	0	0	0	0
Entrance Walls & Fencing	342	0	0	29	313
Power Reticulation	0	0	0	0	0
Water Supply	1,654	0	0	110	1,544
Total Fixed Assets	7,712	0	0	625	7,087

4 Budget Figures

The Board has not provided budget figures for the financial year in the Statement of Financial Position. This is a departure from the statutory reporting requirements in terms of Section 41 (2)(k) of the Public Finance Act 1989.

HOROWHENUA LAKE DOMAIN BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

5 Equity

	2024	2023
	\$	\$
Accumulated Surpluses		
Balance at 1 July	76,873	71,360
Surplus/(Deficit) For The Year	1,929	5,513
<i>Balance at 30 June</i>	<i>78,802</i>	<i>76,873</i>
Total Equity	78,802	76,873

6 Commitments

The Board had no commitments as at 30 June 2024 (2023: NIL).

7 Contingent Liabilities

The Board had no contingent liabilities as at 30 June 2024 (2023: NIL).

8 Related-party Transactions

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

9 Trustee Fees

	2024	2023
	\$	\$
J Procter	0	0
R Warrington	0	0
M Matakatea	0	0
Total Trustee Fees	0	0

10 Term Deposit

The Board currently has no Term Deposit with any bank.

11 Failure to Meet Statutory Reporting Deadline

The Board is required to comply with certain provisions of the Crown Entities Act 2004 (the Act) as if it is a Crown entity. Section 156(1) of the Act requires the Board to have its annual financial statements available for audit within three months after the end of its financial year. Section 156(2) then requires the audit report on the financial statements to be completed within four months of its balance date. The requirement of section 156(2) was not met for the year ended 30 June 2020, 30 June 2021, 30 June 2022 and 30 June 2023.

File No.: 24/887

6.3 Procedure for Changing or Updating Bylaw

Author(s)	Grayson Rowse Principal Advisor - Democracy Kaitohutohu Mātāmua - Manapori
Approved by	Kevin O'Connor Chairperson - Horowhenua Lake Domain Board

PURPOSE | TE PŪTAKE

1. This report advises the Board on its bylaw making powers.

RECOMMENDATION | NGĀTAUNAKITANGA

- A. That Report 24/887 Procedure for Changing or Updating Bylaw be received and noted.

BACKGROUND | HE KŌRERO TŪĀPAPA

2. At the recent Board workshop, questions were raised about the Board's bylaw and if or how it could be amended.
3. There was no discussion about what parts could or should be amended, or what could be removed. These would be the subject of further discussion of the Board.
4. The Board's current bylaw, Horowhenua Lake Domain Board Domain Bylaw 2015 was adopted by the Board on 27 August 2015, and approved by the Minister of Conservation on 21 October 2015.

DISCUSSION | HE MATAPAKINGA

5. The Board has the power to make a bylaw as set out in section 106 of the Reserves Act (the Act) 1977.
6. The Act sets out model bylaws - these are attached as Attachment A.
7. The stages the board needs to take to adopt/amend the bylaw are:

Stage	Who does it?	What happens
1	The Board	Decides that it needs bylaws Decides whether or not to adopt variations of the model bylaws, or additions to the model.
2	The Board	Formulates draft bylaws Authorises public notice Sets a date for the Board to meet to make the bylaws
3	The Board	Gives public notice in accordance with s.107 of the Act.
4	The Board	Meets to consider any objection or submission (s.120) Decides whether or not to make the bylaws If it decides to make the bylaws, passes a resolution to that effect.
5	The Board	Affixes the seal of the administering body or arranges for signature (s.107)

		Sends the bylaws to the Department of Conservation (DOC) for the Minister's approval (s.108).
6	Minister of Conservation	Decides whether or not to approve the bylaws
7	Department of Conservation	Notifies the Board of the decision
8	The Board	Take such action as it sees fit to make visitors to the reserve aware of the bylaws if approved. Enforces the bylaws if approved.

8. The current bylaw is based on the model bylaw.

ATTACHMENTS | NGĀ TĀPIRINGA KŌRERO

No.	Title	Page
A↓	Reserves Model Bylaws Notice 2004	59

**Reprint
as at 24 September 2004**



**Reserves (Model Bylaws) Notice
2004**

(SR 2004/342)

Pursuant to section 106 of the Reserves Act 1977, the Minister of Conservation gives the following notice.

Contents

	Page
1 Title	1
2 Commencement	2
3 New model bylaws prescribed	2
4 Revocation	2
Schedule	2
Model bylaws for reserves	

Notice

- 1 Title**
This notice is the Reserves (Model Bylaws) Notice 2004.

Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

This notice is administered by the Department of Conservation.

2 Commencement

This notice comes into force on the 28th day after the date of its notification in the *Gazette*.

3 New model bylaws prescribed

The bylaws set out in the Schedule are prescribed as model bylaws for the control of reserves.

4 Revocation

The notice prescribing model bylaws in the *Gazette* (1978, pages 2843 and 2844) is revoked.

Schedule
Model bylaws for reserves

cl 3

1 Title

These bylaws are the [*name of the reserve*] Bylaws [*year made*].

2 Commencement

These bylaws come into force on [*the day after the date on which they are approved by the Minister of Conservation OR a specified date being a day after the date on which they are approved by the Minister of Conservation*].

3 Interpretation

In these bylaws, unless the context otherwise requires,—

authorised person means—

- (a) a person authorised by the [*name of administering body*] for the purposes of these bylaws; or
- (b) a ranger

name of administering body means the administering body of the reserve

ranger has the same meaning as in the Reserves Act 1977

reserve—

- (a) means the land described in Schedule 1; and
- (b) includes—

2

- (i) any part of the reserve; and
- (ii) any other land that becomes part of the reserve under the Reserves Act 1977.

4 Reserve open to public

- (1) The reserve must be open to the public except when it is closed in accordance with—
 - (a) the Reserves Act 1977; or
 - (b) a determination of the [*name of administering body*].
- (2) A person must not enter, or remain in, the reserve while it is closed to the public.

5 Gates

- (1) A person must leave a gate in the reserve in the same position as the person finds the gate.
- (2) For example, a gate in the reserve found—
 - (a) open must be left open;
 - (b) closed must be left closed.

6 Misbehaviour

- (1) A person in the reserve must not—
 - (a) intentionally obstruct, disturb, or interfere with any other person's use or enjoyment of the reserve; or
 - (b) use foul, abusive, indecent, or obscene language; or
 - (c) be intoxicated, noisy, or riotous.
- (2) A person who contravenes subclause (1) must leave the reserve if requested to do so by a ranger.

7 Dangerous weapons

- (1) A person must not carry or use a dangerous weapon in the reserve without the prior written permission of the [*name of administering body*].
- (2) In this bylaw, **dangerous weapon** includes a bow and arrow, catapult, or shanghai.

8 Throwing things

- (1) A person must not throw anything in the reserve.

- (2) Subclause (1) does not apply to anything thrown as part of playing a game or sport in the reserve.

9 Water

A person in the reserve must not—

- (a) permit or cause water to be wasted in the reserve; or
- (b) permit or cause tap water in the reserve to flow for longer than is reasonably required for drinking, cooking, or other lawful purpose; or
- (c) pollute or render unfit for any purpose (whether for human consumption or not) any water supply in the reserve.

10 Aircraft

- (1) A person must not do or attempt to do any of the things specified in subclause (2) except—
- (a) with the prior written permission of the [*name of administering body*]; or
 - (b) in an emergency.
- (2) The things are—
- (a) land an aircraft in the reserve;
 - (b) take off in an aircraft from the reserve;
 - (c) parachute into the reserve;
 - (d) use or operate a hang-glider in the reserve;
 - (e) use an aircraft in the reserve to set down, pick up, or recover in the reserve any person, livestock, carcass, or article of any description.
- (3) In this bylaw, **aircraft** includes helicopters, gliders, and balloons.

11 Fires

- (1) A person must not light a fire in the reserve.
- (2) Subclause (1) does not prohibit the lighting of a fire in the reserve—
- (a) with the express permission of the [*name of the administering body*] or a ranger; or
 - (b) in a fireplace provided by the [*name of the administering body*].

- (3) A person must not light a fire if it is likely to present a fire hazard, even if the fire is one that subclause (2)(a) or (b) applies to.
- (4) Once a fire is lit, the person who lit the fire must—
 - (a) attend the fire until it is completely extinguished; or
 - (b) arrange for a responsible person to attend the fire until it is completely extinguished.
- (5) A person who attends a fire under subclause (4)(b) must attend the fire until—
 - (a) it is completely extinguished; or
 - (b) replaced by another person who attends the fire under subclause (4)(b).
- (6) A person must not drop, place, or throw in any grass or flammable material in the reserve—
 - (a) any match, whether lighted or not; or
 - (b) any lighted cigarette or other lighted material.

12 Litter

- (1) A person in the reserve must—
 - (a) take his or her litter out of the reserve; or
 - (b) place his or her litter in a place or receptacle approved or provided for that purpose by the [*name of the administering body*].
- (2) In subclause (1), **litter** includes—
 - (a) rubbish; and
 - (b) any substance or article of a dangerous or offensive nature.

13 Dogs

- (1) A person must not—
 - (a) bring a dog into the reserve; or
 - (b) allow a dog in the person's custody or charge or under the person's control to be in the reserve.
- (2) Subclause (1) does not apply if the dog is—
 - (a) on a leash; or
 - (b) otherwise properly secured to the satisfaction of a ranger.

- (3) An authorised person may seize and detain a dog that is in the reserve in contravention of subclause (1).
- (4) A dog seized and detained under subclause (3) must—
 - (a) be returned to its owner, if the authorised person knows or can reasonably ascertain who the owner is:
 - (b) be committed to the local pound of the Royal New Zealand Society for the Prevention of Cruelty to Animals, if the authorised person does not know and cannot reasonably ascertain who the owner is.
- (5) In this bylaw, **Royal New Zealand Society for the Prevention of Cruelty to Animals** includes a society that is a member of that Society.

14 Sports and games

A person must not, if expressly forbidden to do so by a ranger,—

- (a) play a sport or game in the reserve:
- (b) enter in or remain on any part of the reserve marked out as a playing area for a sport or game while the sport or game is in progress.

15 Vehicular and other traffic

- (1) A person must not take, ride, or drive a vehicle or animal into or in the reserve except on any part of the reserve set aside by the [*name of the administering body*] for vehicular traffic.
- (2) A person must not take, ride, or drive a vehicle or animal into or in the reserve in a dangerous manner.
- (3) In this bylaw, **vehicle** includes a vehicle not propelled by mechanical power.

16 Parking

- (1) A person must not park a vehicle in the reserve except in a place set aside by the [*name of the administering body*] for the parking of vehicles.
- (2) A person must not stop a vehicle or leave a bicycle in the reserve so that the vehicle or bicycle obstructs an entrance to, or path or track in, the reserve.
- (3) In this bylaw,—

park, in relation to a vehicle, means to stand the vehicle for a period exceeding 5 minutes

vehicle does not include a bicycle.

17 Meetings and gatherings

- (1) A person must not attend or take part in an organised event in the reserve.
- (2) However, subclause (1) does not apply in relation to an organised event held with the prior written permission of the [*name of the administering body*].
- (3) In this clause, **event** means a meeting or gathering of persons, the playing of a sport or games, or the holding of a picnic, attended by members or employees of any government department, union (as defined in the Employment Relations Act 2000), club, company, firm, incorporated body, religious organisation, or other body or person.

18 Notices and bills

- (1) A person must not, without the prior written permission of the [*name of the administering body*],—
 - (a) post a placard, bill, poster, or notice in the reserve; or
 - (b) interfere with a placard, bill, poster, or notice lawfully erected in the reserve.
- (2) A person who is distributing a notice or handbill in the reserve must stop doing so if directed to stop by a ranger.

19 Grass plots, flower beds, and other places

A person must not walk on—

- (a) any flower bed or shrubbery in the reserve; or
- (b) any grass plot or other place in the reserve if doing so is prohibited by a notice on the grass plot or place.

20 Damage to property

- (1) A person must not do an act prohibited by subclause (3) to anything in the reserve that does not belong to the person.
- (2) However, subclause (1) does not apply to an act done with the prior permission of [*name of administering body*].
- (3) The acts prohibited are—

- (a) removing:
- (b) disturbing:
- (c) breaking:
- (d) destroying:
- (e) painting or carving or writing names or letters or words or figures or devices.

21 Musical instruments

- (1) A person in the reserve must not, if expressly forbidden to do so by an authorised person, produce or cause any sound or noise that disturbs or annoys, or is likely to disturb or annoy, any other person in the reserve.
- (2) Subclause (1) applies to a person using or playing—
 - (a) any instrument (whether musical or not); or
 - (b) any type of public address system; or
 - (c) any type of amplified sound system.
- (3) Subclause (2) does not limit subclause (1).

22 Camping

- A person must not camp in the reserve—
- (a) except in a place set aside by the [*name of the administering body*] for the purpose of camping; and
 - (b) without paying the fees specified in Schedule 2.

23 Bylaws not to limit or affect other enactments

- (1) These bylaws do not limit or affect the requirements in or under any other enactment.
- (2) Without limiting subclause (1), bylaws 10 and 11 do not limit or affect the application of any Act or regulations relating to the operation of aircraft or the lighting of fires.

24 Offences

Every person who does not comply with any requirement in or under these bylaws commits an offence and is liable to the penalty specified in section 104 of the Reserves Act 1977.

Reprinted as at
Reserves (Model Bylaws) Notice 2004 24 September 2004

This notice, which comes into force on the 28th day after the date of its notification in the *Gazette*, prescribes model bylaws for reserves under the Reserves Act 1977. The administering body of a reserve may make bylaws in accordance with the model bylaws with such variations and additions as the Minister of Conservation considers necessary for the proper control and administration of the reserve. Bylaws made by an administering body have no force or effect until approved by the Minister of Conservation.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 23 September 2004.

Reprinted as at
24 September 2004 **Reserves (Model Bylaws) Notice 2004** Notes

Contents

- 1 General
 - 2 Status of reprints
 - 3 How reprints are prepared
 - 4 Changes made under section 17C of the Acts and Regulations Publication Act 1989
 - 5 List of amendments incorporated in this reprint (most recent first)
-

Notes

1 *General*

This is a reprint of the Reserves (Model Bylaws) Notice 2004. The reprint incorporates all the amendments to the notice as at 24 September 2004, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that have yet to come into force or that contain relevant transitional or savings provisions are also included, after the principal enactment, in chronological order.

2 *Status of reprints*

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 *How reprints are prepared*

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked are omitted. For a detailed list of the editorial conventions, *see*

<http://www.pco.parliament.govt.nz/legislation/reprints.shtml>
or Part 8 of the *Tables of Acts and Ordinances and Statutory Regulations, and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)
- position of the date of assent (it now appears on the front page of each Act)

- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 ***List of amendments incorporated in this reprint
(most recent first)***

File No.: 24/889

6.4 Calendar of Board Meetings for 2025

Author(s)	Grayson Rowse Principal Advisor - Democracy Kaitohutohu Mātāmua - Manapori
Approved by	Kevin O'Connor Chairperson - Horowhenua Lake Domain Board

PURPOSE | TE PŪTAKE

1. This report presents proposed meetings dates for 2025 for the Board's consideration and adoption

RECOMMENDATION | NGĀ | TAUNAKITANGA

A. That Report 24/889 Calendar of Board Meetings for 2025 be received and noted.

B. The that Board adopt the meeting schedule as follows:

- Thursday 20 February 2025
- Thursday 3 April 2025
- Thursday 29 May 2025
- Thursday 17 July 2025
- Thursday 28 August 2025

noting that the Board may decide to hold a workshop instead of a formal Board meeting on any of the adopted dates.

DISCUSSION | HE MATAPAKINGA

2. At its recent workshop, the Board expressed a desire to meet on Thursdays from mid February 2025 on a six-weekly basis initially, and then review as the Board and its work develops.
3. The following sets out proposed meeting dates:
 - Thursday 20 February 2025
 - Thursday 3 April 2025
 - Thursday 29 May 2025
 - Thursday 17 July 2025
 - Thursday 28 August 2025
4. All meetings would commence at 3.00pm at be held at the Horowhenua District Council.
5. The choice of venue is for purely practical purposes as it can be booked well in advance at and no cost to the Board. There is nothing prevent he Board however, choosing to hold meetings at other venues as appropriate.
6. While these have been proposed as meeting dates, there is no impediment on the Board from using these dates for some alternative such as a workshop, or other hui.
7. These proposed dates, if accepted, will allow Board members to plan their diaries accordingly and for the Secretary to make the necessary bookings.

ATTACHMENTS | NGĀ TĀPIRINGA KŌRERO

There are no appendices for this report