

ANNUAL REPORT 2024

FOR THE YEAR
ENDED 30 JUNE







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About Taituarā — Local Government Professionals Aotearoa

Who we are

Taituarā is Aotearoa New Zealand's leading membership network for professionals working in and for local government. We have a thriving membership base of around one thousand members.

What unites Taituarā members is our commitment to be our own professional best, supporting local government excellence through connection, collaboration, and care for the well-being of our communities.

What we do

Taituarā supports its members to be the very best they can be. We strengthen, develop, and connect our members by providing opportunities for current and future leaders to learn from each other, from the wider public sector and from international perspectives.

We seek to strengthen the local government sector as a whole by using our members' insight and experience to influence the public policy debate. We encourage thought leadership by enabling our members to step back from the day-to-day agenda taking time to share wisdom, create value and build knowledge.

Alongside our partners, we work on improvement for the local government sector because we believe excellent public services support thriving communities.

How we do this

We provide a range of virtual, regional, and national learning, development, and networking opportunities for our members.

Utilising our members' insight and knowledge, we respond to consultations, engaging with central government and the public service. This provides opportunities for our members to contribute to local government policy implementation and the future direction of the local government sector.

We produce a range of best practice and guidance, enabling our members to be effective in their roles.

Our targeted range of communications and publications supports dissemination of knowledge, innovation, and the latest developments in our sector.

We support local government recruitment and career development opportunities across the country.

Each year, Taituarā members have the opportunity to experience our high-profile excellence awards and attend our flagship annual conference. These are key dates in the local government calendar where our members connect, learn, and discuss issues with like-minded colleagues. Our international relationships with other local government membership networks enable our members to learn from, experience, and inform global practice.

Who do we do this for

Ultimately, the work of Taituarā is to support excellence in local government for the good of all our communities.

Taituarā members can be at the early stages of their local government career, an established leader/manager or a seasoned executive in the top tiers of Council organisations. Taituarā also comprises some retired members. Whilst our members predominantly work directly in local government, some members are not directly employed in the sector, but their professional work is in support of it.

"Ultimately, the work of Taituarā is to support excellence in local government for the good of all our communities."



Our Partners and Sponsors

Thank you to the public and private sector organisations which supported us this year, financially or otherwise. Each has made an extremely valuable contribution that has enabled us to provide services and expertise to our members and the wider sector.

We would like to acknowledge and thank our Principal Partners for their continued support. These organisations are key players in local government and their support shows their ongoing commitment to helping the sector to advance its goals for New Zealand communities.





President's Report

Huakina rā te ākau tangi,
e wawara ana i ngā hātaitai o te wai manga.
Tēnei te maiororo, te tai nui, te tai roa,
te taituarā e papaki mai ana.
Tihei Mauri Ora.



“Tūngia te ururua kia tupu whakaritorito te
tupu o te harakeke”

“Clear away the old growth to nurture the
emergence of new life”

This year has been transformative for Taituarā, initiating a strategic reset that began in 2023. A significant development was welcoming our new Chief Executive, Suzanne Boyd, in November. Her fresh outlook and proactive approach are crucial for our future endeavours.

Our gratitude extends to Miriam Taris for her stewardship as interim Chief Executive, giving us time and space to select and welcome Suz.

We've made substantial progress in understanding our members and the broader sector through detailed member research and a sector workforce census. These efforts have solidified the value we deliver and pinpointed potential for membership expansion.

Our leadership development programmes have been revitalised, with a new innovative offering which will benefit our local Government whānau. Our ongoing policy and advocacy work distinctly sets us apart, by maintaining our impartial stance and giving quality, informed, practical advice.

Amidst government changes and shifts in key policy areas like resource management and water services, our proactive engagement with new ministers and key parliamentary committees has been vital. We provide unbiased, thorough assessments of policy impacts and the foundations of legislative changes.

Despite economic challenges, our professional development programmes continue to thrive, and our policy-themed webinars have seen unprecedented attendance, emphasising their relevance and our responsive approach to urgent issues.

The annual Excellence Awards and Gala Dinner underscored the sector's innovation and resilience, with a record number of entries reflecting the dynamic nature of local government management during times of significant change.

With membership exceeding 1,000 for the first time, I express my sincere thanks to all for your ongoing support and involvement. I also acknowledge my fellow executive members, all those in working groups and our Principal Partners and sponsors, whose support is invaluable.

Together, as a local government whānau, we are navigating era scale change, which is underscored by our dedication to excellence and community service.

He waka eke noa. A canoe which we are all in with no exception.

Jo Miller
Taituarā President



Chief Executive's Report

The past ten months leading Taituarā has been a whirlwind, to say the least. It's been a period of transformation, where we've reimagined who we are and what we do, setting the stage to become a truly member-centric organisation.



Early in 2024, we embarked on a journey to better understand our members and the local government sector. The feedback from our member research was both heartwarming and inspiring. It reaffirmed that we've been on the right track while also providing us with fresh insights and ideas on how we can better support local government professionals in the future.

What our members shared with us has laid the foundation for our future. We're ready to tackle the challenges ahead, and there's no doubt that change is on the horizon—whether from new legislation or other factors. To ensure we're prepared to support the sector through this wave of change, we restructured our organisation. The result is a team at Taituarā that's fully equipped to provide the critical support our members and the local government sector need.

Our focus is on three key areas: helping the sector navigate the big issues, offering professional development opportunities to lift capability, and creating spaces for members to connect, share best practices, celebrate success and learn from one another. We are your membership organisation, and we take that responsibility to heart.

We've also been working hard to clarify what it means to be a member of Taituarā. We're developing a new, more inclusive membership model that offers more options and increased benefits for our members. This will be rolled out over the next 12-24 months.

In addition, we've dedicated a significant amount of time to creating a new Learning for Leaders programme, tailored specifically for leaders in the unique local government environment. This isn't just another generic leadership course—it's designed to meet the specific needs of our sector. We'll be launching it in early 2025.

I want to extend my gratitude to the Taituarā Executive Committee for their dedication to positioning Taituarā for success. I also want to thank the entire Taituarā team, past and present, for their outstanding contributions. This team of passionate local government supporters has paved the way for a stronger, more focused organisation that will continue to ensure the sector is well-supported through the challenges ahead. To the local government professionals who went above and beyond their day jobs, especially those who serve on our Reference Groups, thank you for contributing your passion and knowledge in ways that will make a lasting, positive impact well into the future.

Lastly, to our members—thank you. Your commitment to improving your communities inspires us to do our best work for you.

Our goal is clear: to support, develop, and empower local government professionals to do their best mahi. This is the heart of everything we do.

I look forward to continuing this journey together.

Suzanne Boyd
Taituarā Chief Executive



Statement of Service Performance

The objectives of the society were set in 1988 and remain the guiding principles for Taituarā and our purpose - to promote and support professional management for all staff working in local government.

We are committed to developing local government capability to enhance service delivery to local communities throughout Aotearoa New Zealand. Our focus is on providing professional development for staff and managers in leadership as well as promoting innovation and excellence in regulatory and management practice.

We do this through the delivery of a range of services designed to help the sector achieve successful outcomes for councils and the communities they serve. Below are outputs and outcomes we have used to describe our service performance for the 2024 financial year, although these measures do not reflect all of the services we deliver but are some of the most significant.

Outputs / Outcomes	2024	2023
Objective: Developing the professional and leadership capability of managers and staff.		
Delivery of the annual Taituarā Conference		
- delegates	251	246
- conference sessions rated above average	-	59%
Delivery of a series of best practice learning events		
- number of in person events	13	25
- number of attendees	1,345	1,744
Delivery of content online, providing several webinars and online short courses		
- number of webinars and online courses	30	25
- number of attendees	4,379	2,429
Objective: Developing the knowledge base and capability within local government through the development, promotion, and dissemination of industry good practise.		
Councils subscribed to the sector good work programme.	78	78
Committees formed to influence and support sector activities of national importance as well as contribute to our key work programmes.		
- Committees and Reference Groups	7	8
During the 2024 FY we worked on several projects to develop guidance. This content is created in partnership with our working parties and external experts including Simpson Grierson, BERL and the Department of Internal Affairs (DIA). – the main areas of focus and guidance updates were:	Revision and update of Electoral Code of LTP guidance updates BERL Annual Cost Adjustors Good Practice parts 1,2,3,4,5,9,10,14,19,20 Guidance for EOs, DEOs and Electoral Leads going on the unpublished roll Standing Orders general information and links Report Writing Guidance Revision and update of the Mandatory Register of Documents Engagement Toolkit	LTP guidance Election guidance - BerL Annual Cost Adjustors - Elected Members Pecuniary Interests - Report Writing Guidance - Standing orders in a General Election - Natural and Built Environment Bill and Spatial Planning Bill review.

Outputs / Outcomes

2024

2023

The Legal Compliance Programme designed to assist local authorities meet their legal obligations across a range of local government activity. - Modules available on various topics - Modules that required updated with changes in legislation.	18 Local Government Official Information and Meetings Act - Council Meetings - Property Sales - Acquisitions and Leases	18 - Alcohol Regulation - Dog Control - Enforcement - Property Sales and Acquisition - Tendering and Procurement
In 2024 all Councils subscribed to the Sector Good Work Programme, a valuable online resource for accurate and up-to-date information to assist councils with all areas of their operations. We obtain guidance on behalf of the sector reducing the need for councils to source advise on their own.		
Objective: Influencing Central government policy development and implementation of major issues, providing professional leadership in identifying and advocating on the big issues facing communities and local government management.		
Formal submissions to the Crown and its agencies on behalf of the local government sector – number of submissions lodged.	23	22
Objective: Providing opportunities for managers and staff in local government to network, learn and exchange ideas.		
Allowing local government staff to connect, discuss, and get help with operational questions. - number of messages exchanged *2024 comparative information was only available for 6.5 months and has been projected for the 12-month period	9,677*	8,871
Showcasing and sharing the programmes, projects, and initiatives that demonstrate sector excellence. - number of excellence awards entries	54	43



Our Mahi



We appreciate the contributions of our Reference Group members to support our work programme and to provide input into policy and submissions.



Committees and Reference Groups

We appreciate the contributions of our Committees and Reference Group members to support our work programme and to provide input into policy and submissions. They are formed from appointed experts to influence and support sector activities of national importance as well as contribute to our key work programmes.

We would like to acknowledge the contributions of the following people:

Reference Group Chairs

- Corporate Planning Reference Group: Julie Gardyne
- Democracy and Participation Reference Group: Carol Hayward
- Electoral Reference Group: Dean Heiford
- Financial Management Reference Group: Adele Henderson
- Regulations and Bylaws: Shayne Harris
- Resource Management Reference Group: Aileen Lawrie
- Workforce Reference Group: Gavin Ion
- Wellbeing Reference Group: Geoff Williams (to Oct 2023), and Rex Capil

Reference Groups Members

- [Corporate Planning Reference Group](#): Niall Baker, Robyn Broadhurst, Desiree Cull, Carol Gordon (to September 2023), Paul Hope, Joshua Logan, Leanne McDonald, Zofia Miliszewska, Melissa Russo and Richard Harbord (OAG – Observer).
- [Democracy and Participation Reference Group](#): Robyn Byrne, Jenni Cochrane, Naell Crosby-Roe, Steve Groom, Steffi Haefeli, Oonagh Hopkins, Heidi Mueller, Julie Straka, Hannah White, Rebecca Williams, and Donna Boniface-Webb (DIA – Observer).
- [Electoral Reference Group](#): Mali Ahipene, James Baty, Rick Dunn, Warwick Lampp, Rose Leonard, Michael Morris, Sarah Nichols, Deborah Nicuarta-Smith, Dale Ofosoke, Jennifer Parker, Jane Robertson, Clare Sullivan. **Observers:** Donald Riezebos (Local Government Commission), Ross McPherson (Electoral Commission), Peter Avison (Datam), Dean Cooper (NZ Post), Simon Randall (LGNZ), Rowan Burns (DIA), Michael Smith (DIA), Kent Troughton (DX Mail).

- [Financial Management Reference Group](#): Mike Nield (Deputy Chair), Helen Barnes, Michael Burns (from January 2024), Martin Fletcher, Jenny Livschitz, Sarah Matthews, Nicola Mills (to January 2024), Janice Smith (to October 2023), Tiffany Radich, Amanda Gray (OAG – observer) and Mark Tregurtha (DIA – observer).
- [Regulations and Bylaws](#): Billy Charlton, Paul Cooper, Sally Grey, Craig Hobbs (to June 2024), Shireen Munday (to May 2024), Steve Pearce, Peter Ridge, Justin Walters, Tracey Weston and Rachel Townrow (Observer – DIA).
- [Resource Management Reference Group](#): Matt Bacon, Simon Banks, Marianna Brook, Blair Dickie, Lucy Hicks, Anna Johnson, and Joanna Noble.
- [Workforce Reference Group](#): Jane Aickin, Anastasia Hildred, Trudie Hurst, Adrienne Martin, Leonie Randall, Frances Smorti, Jan Pederson.
- [Wellbeing Reference Group](#): Helen Algar, Rachael Davie, Rebekah Dinwoodie, Denise Kidd, Paula Naude, Upananda (Upa) Paragahawewa and Sheryl Pinckney.





Our Mahi

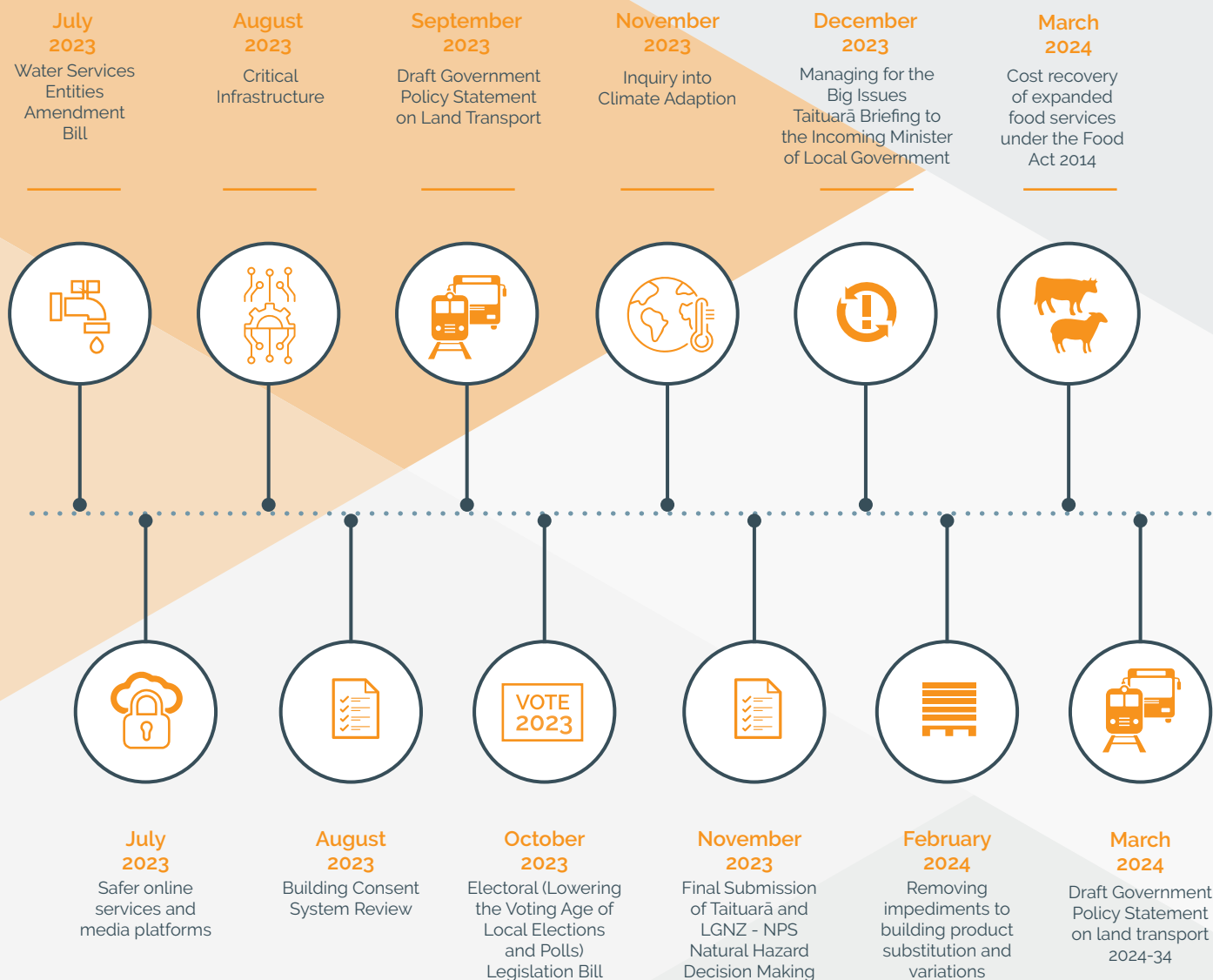
Advocacy and Policy

Submission Work

Demand for a technical and managerial view on legislative and policy proposals continued to grow this year. We cannot provide these perspectives without the active involvement of our network of members and experts in each local authority. Thank you to all those that contributed to this work.

In addition to the reform processes, government agencies have maintained a full policy programme during the year. Requests for our advice and invitations for us to formally submit have continued apace during the year. We have formally submitted to the Crown and its agencies on some 23 different bills, discussion documents, or other engagement opportunities.

During the year we formally submitted on the following matters:





**May
2024**
Companies
(Address
Information)
Amendment Bill



**May
2024**
The Local Government
(Electoral Legislation
and Māori Wards and
Māori Constituencies)
Amendment Bill



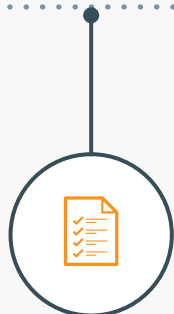
**June
2024**
Discussion Document
Proposed changes
to the International
Visitor Conservation
and Tourism Levy



**June
2024**
Privacy
Amendment
Bill



**June
2024**
Local Government
(Water Services
Preliminary
Arrangements) Bill



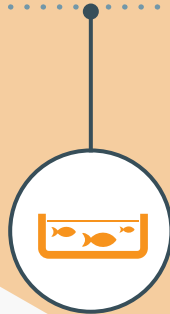
**April
2024**
Fast-Track
Approvals Bill



**May
2024**
A Practical
Approach to
the Economic
Regulation of
Water services



**May
2024**
Tuning Up the
Engine 2024
- Potential
Changes to Local
Government Law



**June
2024**
Resource
Management
(Extended Duration
of Coastal Permits
for Marine Farms)
Amendment Bill



**June
2024**
Inquiry into
Climate Adaptation



**June
2024**
Resource
Management
(Freshwater and
Other Matters)
Amendment Bill



Government Reform Programme

Advocacy

While there was a temporary 'lull' in the policy process in the lead-up to the election and post-election Government formation, this has still been an active year on the advocacy front.

Of course, formal activity such as submissions, represents only a part of our work with the Wellington policy community, for example, the work we did with the group seeking an exemption for voluntary targeted rates from consumer credit law, or the repeal of the business payments legislation, that required no formal written output (at least this year).

Water Reform

This year has been marked by uncertainties, resets, and reversals of direction with the reform of water services.

As with 2023, the year has been book-ended by legislation. The legislation that gave effect to Minister McNulty's 'reset' and move from four entities to ten was 'live' as the year started. We worked pro-actively with the Department on the transitional provisions for accountability documents, rate-setting and development contributions in the lead-up to the establishment process and submitted to reinforce these provisions.

The change of Government in November saw the affordable waters reforms first put on hold and then repealed in February. Of course, the complete reversal of the reforms and the continuation of local authority ownership posed a major practical issue for the 2024 LTPs. We worked with the Department to develop the package of flexibility that was offered to councils this time – when last we checked 12 councils had taken the three-month extension, and 12 took the year's deferral.

The change in direction has also marked something of a change in the Department's engagement strategy. We are being involved in very targeted and discrete aspects such as the approach to determining the financial sustainability of service delivery plans, and the consultation and engagement processes for these plans. These have informed our June 2024 submission on the latest water legislation – so much so that our draft for engagement with the sector was out within 24 hours of the legislation being referred to the Select Committee.

We are preparing for the next phase of reform, and in May we provided the Minister with what we called a 'conversation-starter' setting out what we consider to be 'a practical approach to the economic regulation of water services'. This will be invaluable as the Government moves to design a regime for economic regulation and the so-called 'foundational disclosures'.

As the year ends, water reform still has a long way to go. The details of the promised different service delivery models are still 'to come', and the funding and accountability 'likewise'.

Resource management reform

The change in Government has also led to a large-scale re-set of resource management reforms. The reforms we've reported on in each of our last two annual reports were repealed in the first weeks of the new Government including both the Natural and Built Environments Act and the Spatial Planning Act. There was no opportunity to engage or submit – the repeal legislation never left the floor of the House!

There was a wave of immediate and piecemeal change to implement commitments made in the manifestos and the coalition agreements. We've therefore submitted on each of the following:

- **Fast-Track Approvals Bill** (lodged April 2024) - Joint LGNZ and Taituarā submission to the Environment Select Committee.
- **Resource Management (Extended Duration of Coastal Permits for Marine Farms) Amendment Bill** (lodged June 2024) - Submission to the Primary Production Select Committee.
- **Resource Management (Freshwater and Other Matters) Amendment Bill** (lodged June 2024) - Submission to the Primary Production Select Committee.

As the year ended, we were awaiting a fourth of these Bills – the so-called 'Bill #2' that will cover matters such as increasing investment in renewable energy and changes to the Medium Density Residential Standards.

At year's end, the Government had begun engaging on the more substantive reform process. It intends to meet weekly with the members of our hard-working Resource Management Reference Group to discuss the technical aspects of focused topics – such as compliance, monitoring, and enforcement; hazards etc.

And with the development of a new (and hopefully far better aligned) suite of national direction there will be more than enough to keep us busy over the next year.

Future for Local Government

The Minister has ruled out further consideration of He piki tūranga, he piki kōtuku. While acknowledging that the report made some good points, a recent speech to Parliament made it clear that the Government does not agree with much of what the panel offered as solutions. In at least one area (Māori wards) the Government is legislating to undo what gains have been made.

Some matters do sit within the purview of the sector – enhancing engagement processes and exploring a wider range of deliberative and participatory approaches. During the year we launched a new page on the Sector Good Toolkit providing resources (from others) and case studies of just these.

The Government may return to other recommendations as part of the ongoing programme of legislation – for example better costing the impacts of regulation on the sector could be progressed through the upcoming Regulatory Standards Bill.

Managing for the Big Issues – the briefing to the Incoming Minister

In November, we welcomed the newly appointed Minister of Local Government, the Hon Simeon Brown, with our briefing Managing for the Big Issues. The briefing introduces Taituarā to a new Minister, demonstrated our policy bona fides, and provided a positive start to the working relationship.

Our briefing put five key messages to the Minister:

1. We're here to help - a relationship with Taituarā will result in better quality policy advice and in the successful implementation of your Government's policy initiatives.
2. Central and local government need to work together in partnership for the future.
3. Taituarā supports change to ensure Three Waters services are sustainable, in all senses of the word, and needed to meet urgently about the impacts the impending repeal will have on council long-term plans.
4. There are opportunities to improve the resource management system – including mandatory spatial planning.
5. New Zealand must rethink, and invest in, its approach to democracy at local level.

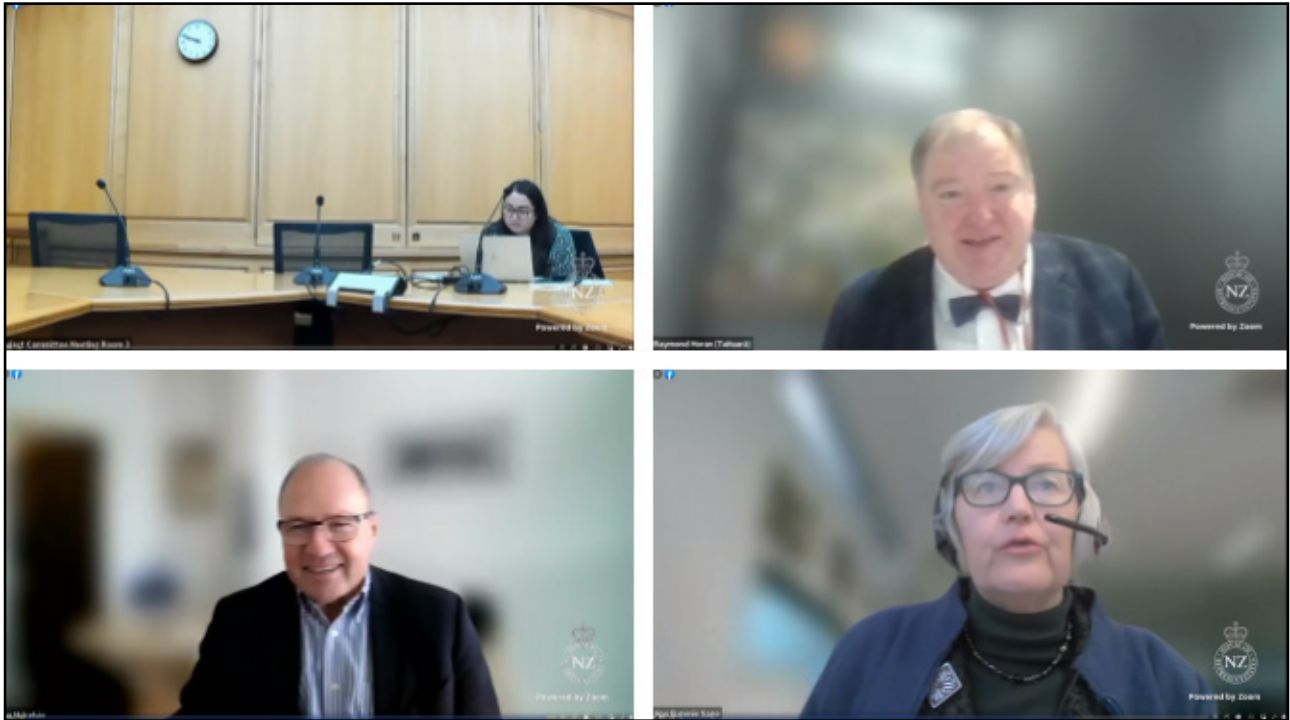


At our first meeting with the Minister, held after the rush of the Government's first '100 days', the Minister invited us to provide him with thoughts on how processes might be streamlined.

The resulting briefing, Tuning up the Engine 2024 was two parts. The first part of the submission focused on the matters that could be advanced in the short-term without compromising future reform decisions or having unintended effects elsewhere in the legislation. This part makes twelve recommendations to seven different pieces of legislation and associated regulations within the local government portfolio

Part two of the submission set out a longer-term work programme that would be advanced alongside the Government's policy decisions on water and resource management reform. This includes consideration of consultation and decision-making processes, the content of accountability documents and the processes for their adoption, and the Local Electoral Act.

We were also invited to provide the Governance and Administration Select Committee with a verbal briefing on the issues and challenges for the local government sector. We used the BIM as the resource for this.



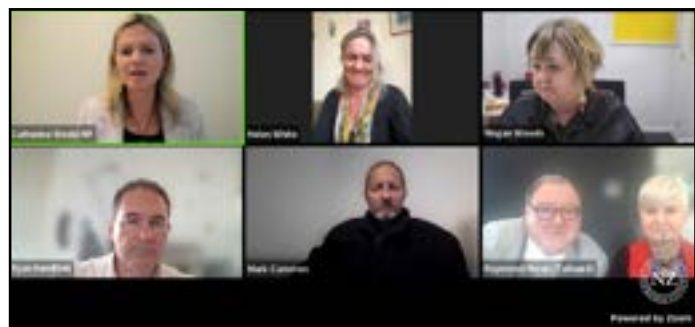
July 2023 our Chief Advisor, Raymond Horan (top right) appeared before the Governance and Administration Committee. This was a slightly unusual case in that it was the Select Committee itself that initiated the request. The Committee wanted to talk through proposals for national pay scales for the water entities, establishment dates, as well as development contributions.



June 2024, Taituarā President, Jo Miller, supported by Chief Advisor, Raymond Horan (bottom right) present to the Finance and Expenditure Select Committee on our submission to the Local Government (Water Services Preliminary Arrangements) Bill.



May 2024, Taituarā Chief Executive, Suz Boyd, and Chief Advisor, Raymond Horan present a briefing on the sector and its current issues to the Governance and Administration Select Committee.



July 2024, Taituarā Chief Executive, Suz Boyd, and Chief Advisor, Raymond Horan (bottom right) present at the Finance and Expenditure committee's Inquiry into Climate Adaptation Funding

Other Policy and Regulatory Work

In addition to the above, we also provided the following formal written responses to the following initiatives during the year:

- *Safer online services and media platforms (lodged July 2023)* - Submission to the Department of Internal Affairs with respect to local elections, campaigning, and social media.
- *Building consent system review (lodged August 2023)* - Submission to the Ministry of Business, Innovation and Employment on potential options to improve the building consent system.
- *Critical Infrastructure (lodged August 2023)* - Submission to the Department of Prime Minister and Cabinet regarding strengthening the resilience of New Zealand's critical infrastructure.
- *Electoral (Lowering the Voting Age of Local Elections and Polls) Legislation Bill (lodged October 2023)* - Submission to Justice Committee.
- *Draft Government Policy Statement on Land Transport (lodged September 2023)* - Submission to the Ministry of Transport regarding the Draft Government Policy Statement on Land Transport Te Tauāki Kaupapa Here a te Kawanatanga mō ngā Waka Whenua.
- *Inquiry into Climate Adaptation (lodged November 2023)* - Submission to the Environment Committee - Komiti Whiriwhiri Take Taiao.
- *Final Submission of Taituarā and LGNZ - NPS Natural Hazard Decision Making (lodged November 2023)* - Submission to the Environment Committee - Komiti Whiriwhiri Take Taiao.
- *Removing impediments to building product substitution and variations (lodged February 2024)* - MBIE Targeted Consultation.
- *Cost recovery of expanded food services under the Food Act 2014 (lodged March 2024)* - Submission to the Ministry for Primary Industries on options to increase regulations for imported food, and have greater oversight of local authorities.
- *Draft Government Policy Statement on land transport 2024-34 (lodged March 2024)* - Submission to the Ministry of Transport.
- *Companies (Address Information) Amendment Bill (lodged May 2024)* - Submission to the Economic Development, Science, and Innovation Committee.
- *The Local Government (Electoral Legislation and Māori Wards and Māori Constituencies) Amendment Bill (lodged May 2024)* - Submission to the Justice Committee.
- *Discussion Document Proposed changes to the International Visitor Conservation and Tourism Levy (lodged June 2024)* - Submission to the Ministry of Business, Innovation and Employment (MBIE).
- *Privacy Amendment Bill (lodged June 2024)* - Submission to the Justice Select Committee.
- *Inquiry into Climate Adaptation (lodged June 2024)* - Submission to the Finance and Expenditure Select Committee.

Long-term Planning

In the 'normal' course of events, this would have been a quiet year for our Corporate Planning Reference Group and Financial Management Reference Group. Not so this year. Developments in the policy environment and in particular change to water and resource management reforms meant not one, but two substantive reviews of the guide.

The first in August and September gave effect to changes in accountability documents out of the 'reset' – all of the resources in the suite were reviewed and re-issued within two weeks of the legislation. The second, and more targeted, occurred in the days after the repeal legislation in February.

At year end we were readying the post-LTP debriefing activity (the debrief survey, terms of reference for the review of financial/infrastructure strategies and, of course, the Great Consultation Document competition). These will be administered as the deadline for the 12 councils that took the extension approaches.

BERL

We upgraded the BERL adjustors and cost index to respond to concerns about the timeliness of the reports in an LTP year. We chose to produce an interim and a final report, and will continue this in coming years.



Democracy and Electoral

Taituarā and the Electoral Reference Group (ERG) have been extremely active in preparation for the 2025 Local Elections, including undertaking detailed work with the Department of Internal Affairs, NZ Post, DX Mail, Datam, the Local Government Commission and the Electoral Commission.

The decreasing use of mail services makes it increasingly difficult for NZ Post to scale up its operations every three years for the local elections. DX Mail entered the elections in 2022 and we expect it to service a greater number of councils in 2025. Despite this we expect mail demand to continue its overall decline over time. In light of this trend we have been working with supermarket chains to facilitate easy agreements for councils to place ballot bins into supermarkets for return votes.

During the year we had a number of instances of 'sovereign citizens' and 'pseudo-law' come to our attention. From Chief Executives having to be issued with 'panic buttons' to an order purporting to require Chief Executives to place themselves under house arrest for the crime of setting and enforcing rates. The growing prevalence of these instances is of concern. We did refer the matter to the Police, whose attitude was, bluntly, disappointing.

The Democracy Professionals' Forum in July focused on current issues in democracy – public submissions and hate speech, how to navigate elected members through a natural disaster, citizens' assemblies, community belonging and participation in local government, release of official information, privacy, conflicts of interest, and a career pathway for democracy professionals.

Toolkit

The Electoral Code of Good Practice is being updated in time for the Electoral Officers training in November 2024 and for the 2022 elections. The guidance is in 20 parts and nine had been updated by the end of the year with further updates pending the upcoming changes on Māori wards and electoral dates coming through in the Local Electoral Act.

New democracy guidance resources developed were Standing Orders General Information and Links, Report Writing Guidance, and development of Engagement Resources.

In our legal compliance modules, full revisions were made to the Local Government Official Information and Meetings Act – Council Meetings, and Property Sales, Acquisitions and Leases modules.



Workforce Leadership

We continue to deliver leadership and career development opportunities aimed at connecting people across local government. Our work also focuses on building a diverse, adaptable workforce fit for today as well as tomorrow.

Leadership Scholarships and Exchanges

The Taituarā Overseas Manager Exchange Programme is designed to provide local government managers with an opportunity to focus on their management development and career in local government through a short exchange with a partner manager in another country.

The Taituarā Overseas Manager Exchange Programme proceeded this year after a pause due to the uncertainty of border closures, quarantine requirements, and general uncertainty around international travel.

This year's recipients were:

- The Civic Financial Services Overseas Manager Exchange to the United States went to Charlotte Knight, Strategic Planning Manager, Gisborne District Council.
- The AskYourTeam Overseas Manager Exchange to Queensland went to Anne Bradbury, Manager, Community Strategies, Napier City Council.
- The AskYourTeam Overseas Manager Exchange to New South Wales went to Rebecca Whitehead, Unit Director – Customer and Community Services, Hamilton City Council
- The Marsh Overseas Manager Exchange to British Columbia went to Morag Taimalietane, Principal Advisor Customer and Community, Kāpiti Coast District Council.

Chief Executive Support

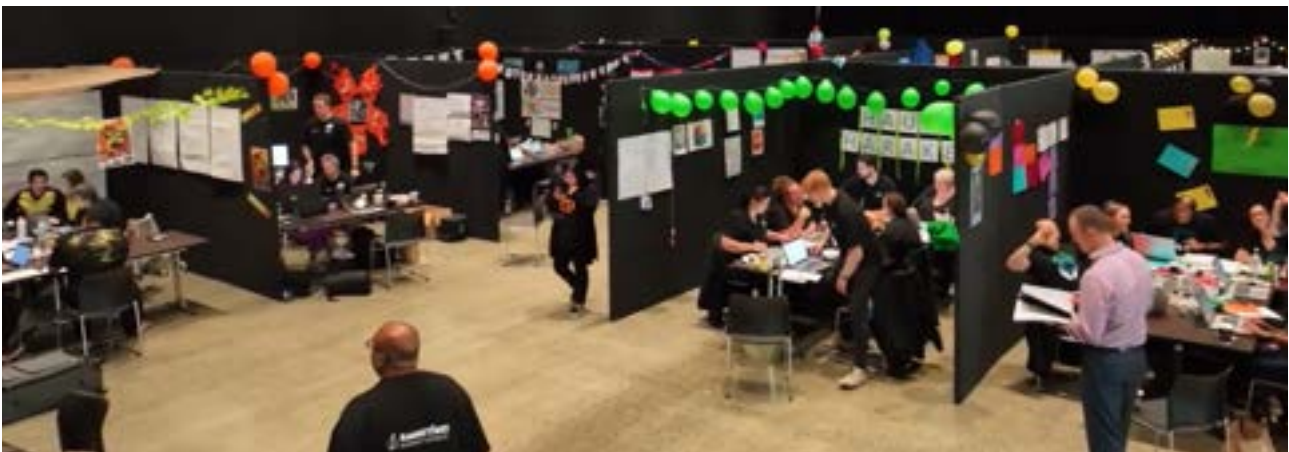
We have continued with our Chief Executive Briefings to supplement the Annual Chief Executive Forum. The monthly Zoom hui is a valuable opportunity for chief executives to check in with colleagues to ask questions or share concerns.

The Annual Chief Executives Forum was again sponsored by PwC and provided a welcome opportunity to catch up face-to-face. PwC provided a session on planning in uncertain times, the Chief Executive of the Ministry for the Environment provided leadership insights and hosted an open Q+A on transitioning between central government and local government.

This Forum is an opportunity to exchange ideas and learn from other chief executives about the unique demands of managing at the highest level in local government.

Australasian Management Challenge, sponsored by Marsh

Each year Taituarā runs the New Zealand leg of the Australasian Management Challenge, our region's premier forum for current and emerging local government leaders. The Management Challenge is a simulation-based team building, learning and networking programme using real local government themes – the types of issues that a senior management team in a council would most likely face. More can be read this on page 32.



Australasian Management Challenge 2024 - Aerial shot of the event, 18 teams participated.



Other Products and Services

LGSector Good Toolkit

The **LGSectorGoodToolkit®** is an online resource provided to the local government sector by Taituarā that allows councils to access accurate and up-to-date resources covering all workflows.

Resources in the LGSectorGoodToolkit® are created by Taituarā in conjunction with the relevant working parties and outside experts including Simpson Grierson, BERL and DIA.

It contains our Legal Compliance Programme designed to assist local authorities to meet their legal obligations across a range of local government activity. The individual modules in the Programme are reviewed and updated, with input from Simpson Grierson, as soon as possible following any legislative changes.

This year all councils subscribed to the Sector Good Work Programme, their contribution enables us to continue providing the valuable expertise and advice to support the local government sector.

LGJobs

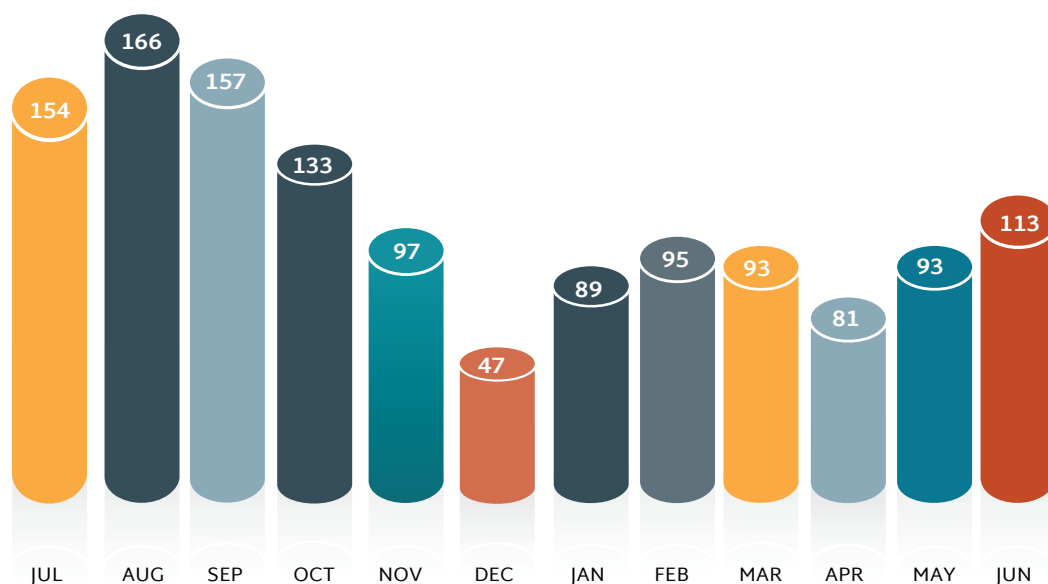
LGJobs is the only local government specific jobs board in New Zealand, so it is of value to councils looking to fill roles where potential applicants will already be working in the sector.

LGJobs provides a platform for self-managed advertising of any role based in a council or a council-controlled organisation.

This year 94 percent of New Zealand councils, and several of their council-controlled organisations, advertised through LGJobs, posting 1,318 roles. Of these, 19 per cent of the job listings had the Discussion Group add-on, which delivers the advertisement to targeted Discussion Groups and readers of the Taituarā weekly LGNewsBulletin newsletter.

94%
OF NZ COUNCILS
ADVERTISED
THROUGH LGJOBS

JOB LISTINGS - 1,318 IN 2024



E-Learning

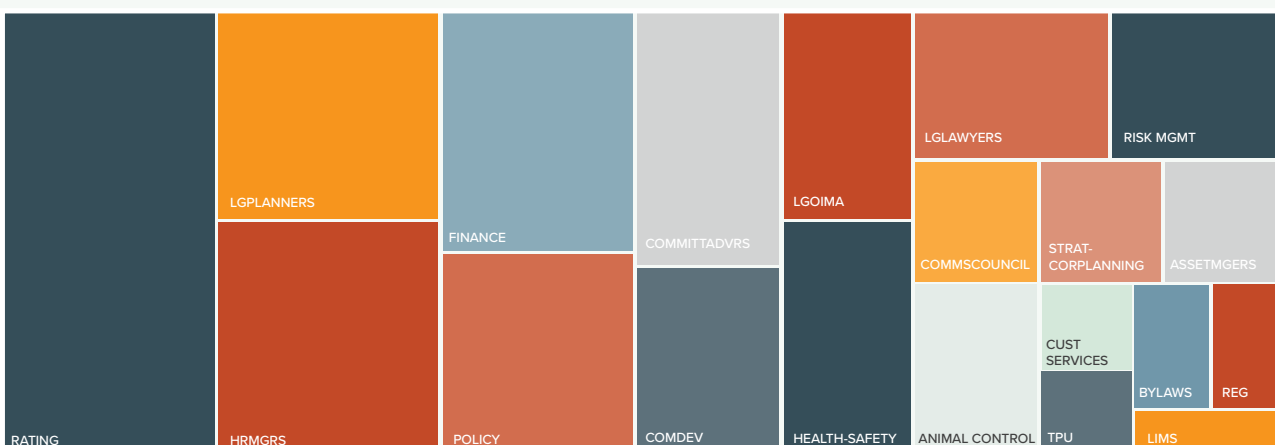
Our online learning platform remains a significant asset which allows us to offer blended learning to the sector. Our flagship programme How Local Government Works had its most successful year since its launch, with both local and central government agencies completing the programme with an additional 497 seats sold.

Discussion Groups

Our online Discussion Groups enable those from councils and council-controlled organisations to connect with their local government peers across Aotearoa. There are almost 14,000 subscribers across 60 online forums to connect, discuss and get help with issues, get policy advice, share best practice, and find out what other councils are doing. Thousands of interactions occur within the Discussion Group community each month.

20 Most Active Discussion Groups - Number of Posts

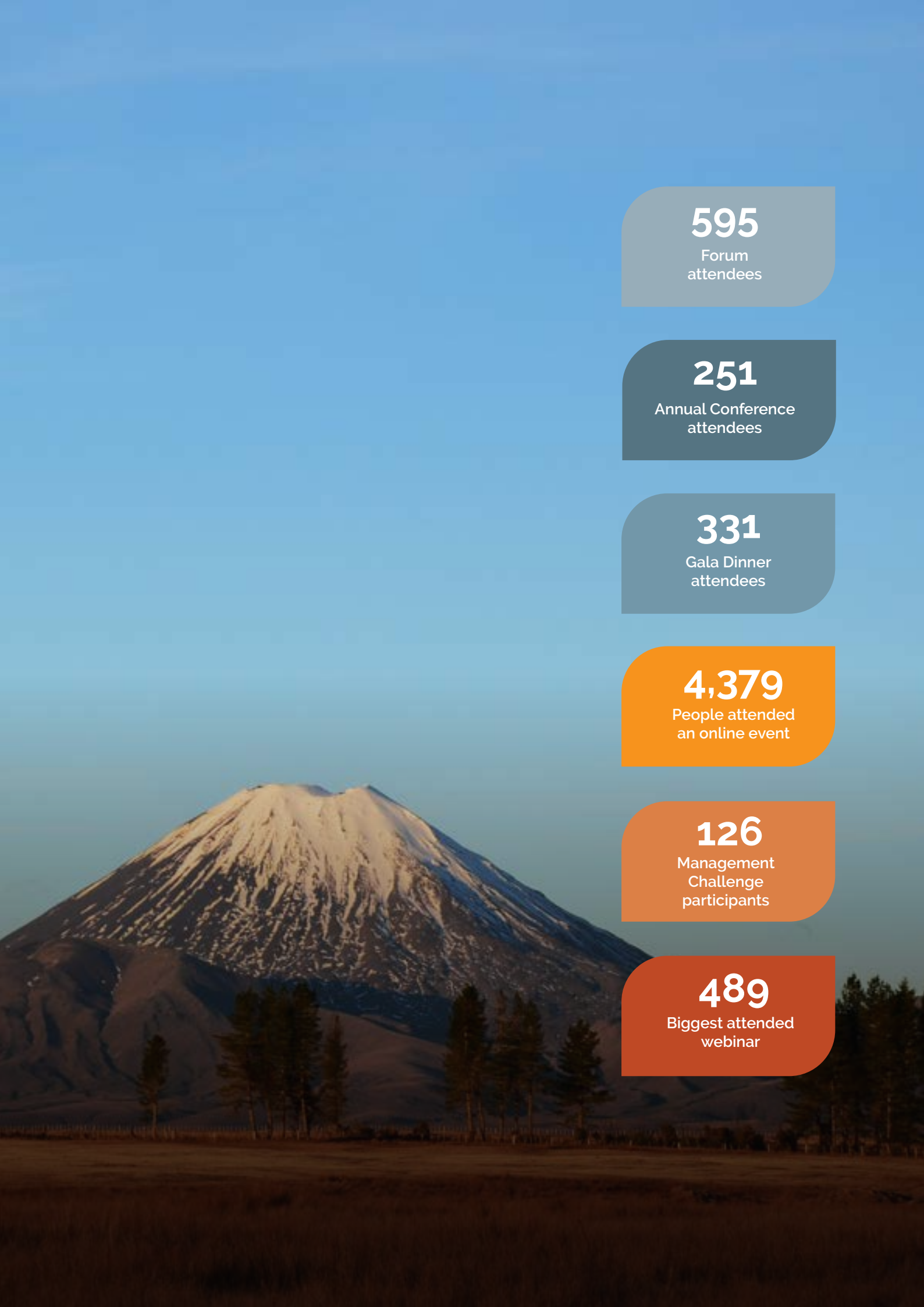
RATING	1,065	COMMITTADVRS	492	RISKMANAGEMENT	322	CUSTSERVICES	163
HRMGRS	1,017	COMDEV	381	ANIMALCONTROL	273	TPU	154
LGPLANNERS	938	LGOIMA-PRIVACY	372	STRAT-CORPLANNING	264	BYLAWS	91
FINANCE	787	HEALTH-SAFETY	351	COMMSCOUNCIL	240	REGULATORY	77
POLICY	662	LGLAWYERS	329	ASSETMGRS	230	LIMS	72





Our Events

“ There were so many poignant moments from speakers who were educational, inspirational and deeply moving. ”

A large, snow-capped mountain, likely Mount Fuji, dominates the background of the image. The sky is a clear, light blue. In the foreground, there are dark, silhouetted trees and a field of dry grass.

595

Forum
attendees

251

Annual Conference
attendees

331

Gala Dinner
attendees

4,379

People attended
an online event

126

Management
Challenge
participants

489

Biggest attended
webinar



Conference

The Taituarā Annual Conference is one of the three premier events of Taituarā. The aim is to provide the conference delegates a great event where they can learn, network, and share ideas.

The theme of the 2023 Conference, held in Heretaunga Hastings, was **thrive | kia tōnui ai**.

We explored what councils have been doing to help their communities thrive in a time of change and upheaval in many regions.

Delegates were warmly welcomed by Ngāti Kahungunu and Hastings District Council, which included an amazing whaikōrero from MC Mike McRoberts.

Some highlights included:

- a deeply moving story from Dr Paul Woods – an example of someone who has turned their life around and is now giving back in such a profound way.
- examples of successful iwi partnerships centred around wairua.
- the power of culture in shaping a person and restoring mana from Taaniko and Vienna Nordstrom. They poignantly used the analogy of continuously drawing from a well, and the desire to give back to it... something we can all learn from.
- the need to listen, take the time to build a relationship and take a leap of faith, understanding te ao Māori and bringing mātauranga Māori alongside western science to get the best outcomes.
- the importance of whakarongo – to listen and actively work for peace and unanimous decision-making with our Māori partners.
- a sobering warning about the use of AI from our Simpson Grierson partners.
- that the cost of local government is the equivalent of one week's average wage, yet the cost of central government tax is 14 weeks.
- that while it's tempting to think of the future in a linear way, we were reminded that it's like to be messy, just as it is now, and that the demographic trends cannot be ignored.

There were so many poignant moments from speakers who were educational, inspirational and deeply moving.

Thank you to our sponsors: Simpson Grierson, Marsh, Civic, PwC, Sheffield, GHD, Creative NZ, and our exhibitors: Datacom, Local Government Commission, Allan + Clark, Opal, LGHub and Desktop Imaging.

Next year's conference will be held in Tāmaki Makaurau Auckland, at Aotea – Te Pokapū | Aotea Centre, a comprehensive three-day programme across the 11, 12, and 13 September 2024.



Taituarā Conference Hastings.



Taituarā Conference Hastings.



Taituarā Conference Hastings.





Taituarā Conference Hastings.



Taituarā Conference Hastings.



Taituarā Conference Hastings.







The Dominion Museum at night.



Ngāti Toa whānui welcome guests to the 2024 Excellence Awards and Gala Dinner.



The Dominion Museum in lights.



Taituarā President, Jo Miller, addresses guests at the 2024 Excellence Awards and Gala Dinner.





MC Oscar Kightley hosting the 2024 Excellence Awards and Gala Dinner.



Guests gather ahead of the start of the 2024 Excellence Awards and Gala Dinner.



Tauranga City Council win Te Tohu Waka Hourua - The Buddle Findlay Award for Excellence in Māori-Council Partnerships for Te Rere o Ōmanawa – Ōmanawa Falls.

Excellence Awards and Gala Dinner

This year's sold-out Excellence Awards and Gala Dinner was held at the Dominion Museum in Te Whanganui-a-Tara Wellington. We hosted more than 340 guests for an evening celebrating innovation and excellence in local government. The ceremony, hosted by returning MC Oscar Kightley, was a fabulous opportunity for those working in the sector to network, share best practice, and celebrate their exceptional mahi.

The coveted **LGFA Supreme Award** went to Hastings District Council, **Waiaroha - Loving Water** for their state-of-the-art water treatment plant and discovery centre - Waiaroha supplies clean and safe drinking water to Hastings with an added unique educational component where the community can develop an understanding of the water ecosystem. The innovative approach, combining technology and community engagement, impressed the judges and secured the **Supreme Award**-win. **Waiaroha - Loving Water** also won the **GHD Award for Excellence in Environmental Leadership**.

Other winners this year were:

- The **BERL Award for Excellence in Collaborating for Results** - Taupō District Council, **Waiora House**.
- The **Department of Internal Affairs Award for Excellence in Community Engagement** - Hurunui District Council, **Amberley Beach Coastal Adaptation Project**.
- The **Award for Excellence in Organisation and People Development** - Whakatāne District Council, **Reimagining Work**.
- The **Datacom Award for Excellence in Digital Leadership** - New Plymouth District Council, **Vote 22**.
- The **GHD Award for Excellence Environmental Leadership** - Hastings District Council, **Waiaroha - Loving water**.
- The **Beca Award for Excellence in Placemaking** - Rotorua Lakes Council, **Rotorua Lakefront Redevelopment** - creating a worldclass lakefront experience.
- **Te Tohu Waka Hourua - The Buddle Findlay Award for Excellence in Māori-Council Partnerships** - Tauranga City Council, **Te Rere o Ōmanawa – Ōmanawa Falls**.

To celebrate 10 years of Excellence Awards, Taituarā members were asked to vote for their favourite entry in each category, and for their favourite overall entry. The inaugural **Member's Choice Award** went to Te Kaunihera o Te Tairāwhiti Gisborne District Council's Tairāwhiti Civil Defence COP Intelligence Dashboard.



Hastings District Council Chief Executive, Nigel Bickle, accepts the LGFA Supreme Award for Waiaroha – Loving Water.



Whakatāne District Council celebrating as winners of the 2024 NZ leg of the Australasian Management Challenge.



Hastings District Council Chief Executive, Nigel Bickle and team approach the stage to accept the LGFA Supreme Award for Waiaroha – Loving Water.



Kāpiti Coast District Council Principal Advisor Customer and Community Morag Taimaliatane, is presented with the Marsh Overseas Manager Exchange to British Columbia.



The Taituarā team.



Te Kaunihera o Te Kaunihera o Te Tairāwhiti Gisborne District Council wins the inaugural Members' Choice Award for Tairāwhiti Civil Defence COP Intelligence Dashboard.



Rotorua Lakes Council, winners of the Beca Award for Excellence in Placemaking, for their project Rotorua Lakefront Redevelopment – creating a worldclass lakefront experience.



Central Hawke's Bay District Council Project Manager, Rebecca England, receives the 2024 Sheffield Emerging Leader of the Year Award. Pictured with CHBDC CE Doug Tate.

Marlborough District Council was awarded a highly-commended certificate in the [Department of Internal Affairs Excellence in Community Engagement](#) category for their entry [Marlborough Sounds Future Access Study](#).

This year, we shared all 54 entry videos in an online showcase, which proved successful in both sharing the good-practice stories with the sector, and for generating interest in the Gala Dinner.

We also recognised:

- The [Sheffield Emerging Leader of the Year](#) went to Rebecca England, Project Manager from Central Hawke's Bay District Council. Rebecca will attend the 2024 ICMA Conference in Pittsburgh in the United States. Rebecca has left an indelible mark on Central Hawke's Bay, especially following the aftermath of Cyclone Gabrielle. Her contribution highlighted her individual achievements and underscores the positive impact she has made on her community and on local government.
- The [Civic Financial Services Overseas Manager Exchange](#) to the United States went to Charlotte Knight, Strategic Planning Manager, Gisborne District Council.
- The [AskYourTeam Overseas Manager Exchange to Queensland](#) went to Anne Bradbury, Manager, Community Strategies, Napier City Council.
- The [AskYourTeam Overseas Manager Exchange to New South Wales](#) went to Rebecca Whitehead, Unit Director – Customer and Community Services, Hamilton City Council.
- The [Marsh Overseas Manager Exchange](#) to British Columbia went to Morag Taimalietane, Principal Advisor Customer and Community, Kāpiti Coast District Council.

The night also celebrated the winner, and runners-up in the NZ leg of the [Australasian Management Challenge](#), more can be read about them on page 32.

Thank you to all our event sponsors: LGFA, Datacom, BERL, DIA, GHD, Beca, Buddle Findlay, Sheffield Civic Financial Services, Marsh, and AskYourTeam. Their ongoing and valued support makes this night possible.



Australasian Management Challenge

May 2024 saw the Lower Hutt Event Centre become the hub of innovation and leadership as 18 teams from councils across Aotearoa New Zealand participated in the NZ leg of the prestigious Australasian Management Challenge. With Kym Fell, CEO of Masterton District Council, at the helm as facilitator, this year's event marked a milestone by being the biggest New Zealand Challenge ever.

The teams, each consisting of five or six members, were immersed in a day of real-life problem-solving, designed to test their skills, creativity, and ability to work together under pressure. Throughout the day, they were tasked with responding to a series of scenarios that included written responses, video creation, role plays, and presentations. Teams were evaluated based on how well they demonstrated energy, synergy, effectiveness, and creative thinking.

The Australasian Management Challenge is widely recognised for its hands-on and real-life approach to leadership and management, offering a unique opportunity for team building, learning, and networking within the local government sector.

Our 2023 New Zealand champions, Tauranga Moana Taskmasters, went on to represent Aotearoa New Zealand in the Australasian Grand Final, competing against teams from seven Australian states and territories.

Ngā Toa Mahi Tahi from Whakatāne District Council emerged as the latest New Zealand champions and will go on to represent New Zealand and compete in the 2024 Australasian Final.

We would like to thank and congratulate this year's participating councils:

- Tāmaki Ā Mua, Auckland Council (2nd runner-up)
- A-Team, Auckland Council
- Toi Awatea, Bay of Plenty Regional Council
- Hiko, Gisborne District Council
- Tairāwhiti ki te Ao, Gisborne District Council
- Hauraki Harakeke, Hauraki District Council
- Lower Hutt, Higher Standards, Hutt City Council
- Tinopai Te Mahi, Kaipara District Council
- Kāpiti Pā Harakeke, Kāpiti District Council
- The Cape Kidnappers, Napier
- Elevate, Otago Regional Council
- #8 Mates, Ōtorohanga District Council
- Rangitikei Awa, Rangitikei District Council
- Incred-i-Bulls, Rangitikei District Council
- Southern Gold, Southland District Council
- Tauranga Tuatahi, Tauranga City Council (1st runner up)
- BAY-I, Western Bay of Plenty District Council
- Ngā Toa Mahi Tahi, Whākatane District Council (winner)

The Australasian Management Challenge has been running across Australia and Aotearoa New Zealand for more than 30 years. It is good fun, great value and a hands-on approach to leadership development that translates into relevant, tangible and enduring benefits for people, teams and organisations.



Tauranga Moana Taskmasters from Tauranga City Council represented Aotearoa New Zealand at the 2023 JLT Australasian Management Challenge final, competing against seven states and territories.



This years winning team Ngā Toa Mahi Tahī from Whakatāne District Council.



Team Higher Standards from Hutt City Council.



Aerial shot of the event, 18 teams participated, our biggest challenge yet.



Ngāti Toa whānui welcome teams to the 2024 NZ leg of the Australasian Management Challenge, sponsored by Marsh.



Auckland Council's A-Team.



Teams gather for the welcome.



Masterton District Council CE, and Challenge MC, Kym Fell welcomes teams.



Best Practice Forums, Webinars and Online Offerings

Learning events and webinars continued to be a cornerstone activity for us as well as an important part of promoting and supporting professional management in local government.

We delivered several forums through the year which supported best practice in the sector:

- **Governance Professionals Forum** – this forum provided governance professionals with a comprehensive understanding of the review of local government, the value of standing orders, skills for working with Māori representatives, and transparent decision-making.
- **Community Plan Forum** – this annual forum had a specific focus this year, and was a last chance to discuss some of the core factors that will shape the 2024 LTP.
- **Funding and Rating Forum** – This forum is targeted to those who work in, or need to know about, the mission critical field of funding and rating. This year the forum was an exciting blend of theoretical and practical presentations that mix the policy and practice of funding and rating.
- **Marsh Risk Management Forum** – this year's forum provided risk managers with practical and current advice for managing the major risks and advising those with governance and decision-making responsibility for the risk function.
- **Civic Financial Services Strategic Finance Forum** – This year's forum opened with a thought-provoking panel on what makes a good finance function – where's the balance between business insight and the scorekeeper function? That and many other interesting topics were covered at what was the largest of our best practice forum with 116 delegates in attendance.

- **Working with Council-Controlled Organisations**

Forum – This was an inaugural event this year with 81 delegates attending. The new Government has indicated their intention to utilise the CCO model for future water entities, this forum focussed on ways we can effectively in establish and work with CCOs.

- **Future Workplaces Forum** – this forum aimed to provide delegates with practical information, tools, strategies and initiatives that you can apply to your own workplace. It explored local government initiatives such as a restorative justice approach to workplace issues, and the impact that AI will have on an organisation and the workforce.

Online Programme

In addition to our major event programme, we also delivered 30 online webinars and learning opportunities, these were on a variety of topics. This year an impressive 4,379 people joined an online event. Attendance has doubled since 2023, as these continue to be a valuable and low-cost way for councils to receive timely and up to date information.



Delegates gather for our sold out CCO Forum.



Delegates at the Civic Financial Services Strategic Finance Forum.

The following events were delivered during the year:

Events	Attendees	Events	Attendees
Civic Financial Services Strategic Finance Forum	116	Webinar: Delightful Delegations - a guide to good practice for setting delegations	75
Community Plan Forum	56	Webinar: Employment Law update	19
Community Wellbeing Forum	56	Webinar: Lessons from the first of the voluntary buyback schemes	77
Conference - Te Hui Taituarā 2023	251	Webinar: Local alcohol policies and the implications from Auckland's Supreme Court ruling	58
Free Webinar: Introducing the Toka - Ake EQC Natural Hazards Portal	111	Webinar: Navigating the Maze - LTPs and the water reforms	251
Free Webinar: Introduction to Te Haeata - navigating your council's Treaty settlement commitments	100	Webinar: New NZS 3910 for Council Contracts	167
Free Webinar: Resource Management Reforms - Compliance and Enforcement	322	Webinar: Pseudo lawyers, sovereign citizens - what does the research tell us?	489
Free Webinar: Update on Resource Management Compliance and Enforcement	210	Webinar: Resource Management (Freshwater and Other Matters) Amendment Bill - what you need to know	94
Funding and Rating Forum	85	Webinar: Tendering and Procurement	56
Future Workplaces Forum	36	Webinar: The Business Payment Practice Regulations	102
Gala Dinner	331	Webinar: The Next Three Years	353
Infocouncil - LG Hub Governance Professionals Forum	65	Webinar: The Privacy Act and data breaches	116
LG Accelerated Leadership Programme (4 Cohorts)	62	Webinar: The Water Services Repeal Act and the LTP	132
Management Challenge	126	Webinar: This just in: The July Legislative Changes and the 2024 LTP	124
Online: Marsh Risk Management Forum	42	Webinar: Water Services Preliminary Arrangements Bill	152
Online: Writing for Local Government Decisions (5 Cohorts)	128	Webinar: Wellbeing Survey and Report	12
Online: Your CD Writing Starter Kit	34	Webinar: What happened to the RMA?	271
Online: Your Long-term Plan (LTP) Starter Kit 2023 (2 Sessions)	45	Working with Council-Controlled Organisations Forum	81
PwC Chief Executives Forum	38		
Webinar: BERL 2023 - The Post Adjustors Update	66		
Webinar: Bylaws refresher - the Simpson Grierson webinar series	97		
Webinar: Bylaws Refresher and Freedom Camping	135		
Webinar: Climate Change Financial Disclosures	69		
Webinar: Council workshops and LGOIMA	159		
Webinar: Crowded places - How councils can respond to hate motivated behaviour	355		



Our Event Sponsors



EXCELLENCE AWARDS



Te Tari Taiwhenua
Internal Affairs



CONFERENCE



FORUMS AND WEBINARS



MANAGEMENT CHALLENGE







Pacific Technical Assistance Programme

“ Now in its 14th year, the PacificTA programme provides expertise, advice, guidance, and training in critical areas that will improve outcomes for Pacific communities. ”

Pacific TA

In early 2023, Taituarā took on the role of supporting the Pacific Technical Assistance Programme (PacificTA), a programme previously under LGNZ's umbrella and funded by the Ministry of Foreign Affairs and Trade (MFAT) since its inception in 2012. This shift was strategic, as PacificTA's focus on bolstering local authorities in the Pacific Islands to plan and provide services for economic, social, and environmental resilience aligns closely with Taituarā's goals.

Now in its 14th year, the PacificTA programme provides expertise, advice, guidance, and training in critical areas that will improve outcomes for Pacific communities. The core concept is that New Zealand experts support local government professionals in the Pacific to achieve the following outcomes:

- Improved asset management and infrastructure planning (parks and open spaces, property, water and sanitation and other infrastructure)
- Improved policy, planning and compliance.
- Sustainable revenue base improved financial management and service delivery in local authorities.
- Greater public confidence in local authorities

We are pleased to be playing a vital role in enhancing the capabilities and outcomes of our Pacific neighbours. By supporting them in their efforts to deliver better services to their communities, we are fostering stronger local government and contributing to the resilience and prosperity of the Pacific region. This collaborative effort will have a lasting positive impact, benefiting all of us in the Pacific region.

A Steering Committee supports the programme, and we would like to acknowledge the contributions of the following people:

- Wendy Walker, Chief Executive, Porirua City Council
- Phil Wilson, Auckland Council
- Patricia Reade, Auckland Council
- Sharon Mason, Selwyn District Council
- Felicity Bollen, Ministry of Foreign Affairs and Trade
- Katrina Murison, Ministry of Foreign Affairs and Trade
- Jeanne Vidal, Ministry of Foreign Affairs and Trade
- Scott Necklen, Local Government New Zealand



Cook Islands May 2024. Mangaia Island Government Mayor and Executive Officer as we worked with Infrastructure Cook Islands staff to pilot asset management planning.



A variety of topics were discussed with the Mayor of TUC and staff as part of an inbound visitor programme.



Attendees of the Suva Plumbing and Drainage training June 2024. The Programme provided training in the fundamentals of structural performance and plumbing to improve building quality.



Port Vila City Council inbound trip to Thames- Coromandel District Council, March 2024.



Atiu trip June 2024. This the second pilot for Pa Enua Asset Management, staff from Infrastructure Cook Islands and Hamilton City Council considering the logistical challenges with bringing cargo ashore at the Atiu harbour.



CPTED (Crime Prevention through Environmental Design) training in Suva. Participants include officers from Suva, Nasinu and Nausori councils, Ministry of Local Government and Police.



Cook Islands February 2024. Staff from five outer island (Pa Enua) Governments, Infrastructure Cook Islands and the Office for the Prime Minister, attending an Asset Management Workshop.



Tonga April 2024, Brent Atken from Taupo District Council worked with Waste Authority Limited's Operations Manager Charlynn Lautaha to identify solutions to find airspace in the landfill.

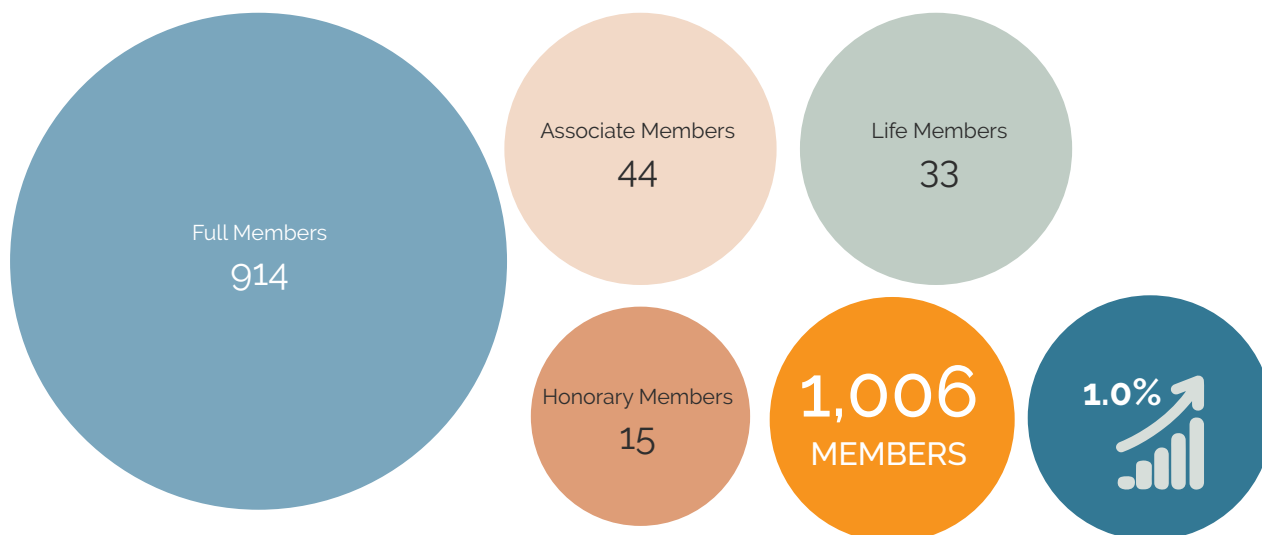


Our Membership





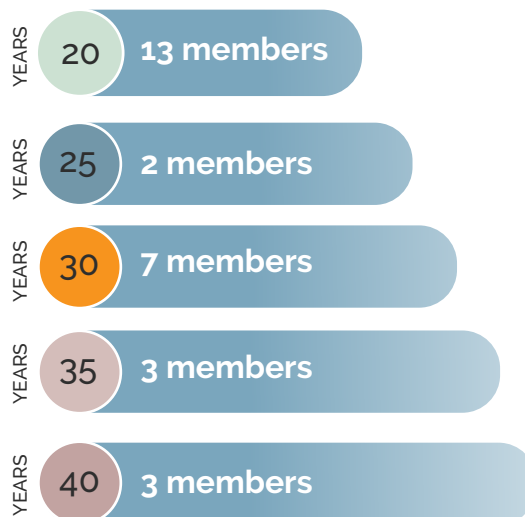
Membership Type



Member Recognition

Long Service Awards were presented to members for their continual service in the sector:

- 20 years – thirteen members
- 25 years – two members
- 30 years – seven members
- 35 years – three members
- 40 years – three members



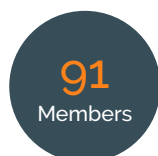


Branch Reports





Taituarā Northern Branch Report



Tēnā koutou katoa,

The Northern Branch has continued to be as active as possible over the last year.

During the year we farewelled Jill Coyle from our committee and welcomed our new Treasurer Tracy Gers from the Auckland Council.

Our current membership is:

- **Jason Marris** – Kaipara District Council (President)
- **Mara Bebich** – Auckland Council (Secretary)
- **Tracy Gers** – (Treasurer)
- **Christine Watson** – External member
- **Sally Grey** – Auckland Council
- **Francis Caetano** – Auckland Council
- **Monica Sharma** – Auckland Council
- **Carol Hayward** – Auckland Council

The committee has continued to meet throughout the year with many of our members also engaging and working with Taituarā in their professional capacity on Taitaurā's Reference Groups. Additionally, we contribute to our sector on behalf of our members to help develop better local government policy as well via submissions to government and our network. As always, my sincere thanks to our committee members for their continued commitment.

In this financial year, we have:

- Continued to advocate for Northern Council staff to join Taituarā, growing our membership numbers
- Launched and awarded conference sponsorship to one Northern Branch member from the Northern Regional Council.

The times continue to change rapidly in the local government sector with the new coalition Government introducing

legislation, with a big work programme ahead. For example, Northern Branch member Councils have now incorporated responsibility for Three Waters back into their Long Term Plans and are planning for Local Waters Done Well moving forward.

The strategic review of Taituarā is progressing well at Board and Organisation level and during the year we welcomed our new Chief Executive, Suzanne Boyd, to lead this transformative work.

The Northern Branch committee will continue to work hard representing our member's interests as it is vital to have a strong northern voice in the uncertain times ahead.

Kia pai tō koutou rā

Jason Marris

Northern Branch President

Taituarā Central / Midlands Branch Report



229
Members

As usual the highlight of this year was the annual combined Branch Meeting. This year our traditional face-to-face event at the Wairakei Resort in Taupō on the 7 and 8 July 2024. It was wonderful to see so many of our branch members in person.

This year we enjoyed an excellent lineup of speakers and a group banquet dinner on Sunday night to warm up those wintery bones. This provided a great opportunity for members from across a wide section of the North Island to meet and network.

Once again, the combined Branch meeting had some great presentations which were not just informative and interesting but relevant and useful to all participants. Some of these presentations included:

- Building the Worlds First Living Zoo, Jo Russell – General Manager Ōtorohanga Kiwi House/Te Whare Kiwi o Ōtorohanga
- Workplace Fatality: Driving Cultural Change, Lance Vervoort – Chief Executive Hamilton City Council
- AI and Workforce, Malcolm Foo – Executive Director Workforce PwC
- Effective Communication is not a Unicorn, Elizabeth Hughes – Managing Director Elizabeth Hughes Limited
- Update on Resource Management Law
- Marianne Mackintosh – Barrister Environmental Law & Policy.

Thank you to Civic Financial Services, and Datacom for the ongoing and greatly appreciated support.

Both Branches maintain a good financial position which provides plenty of opportunities for involvement in events, scholarships, and development opportunities for their membership. Sector engagement is the key to a successful branch and key to the success of Taituarā nationally.



245
Members

Thank you to the Branch secretaries for the 2023-24 financial year, their contribution makes the work we do for our membership possible:

Midlands Branch

- Carmen Smith as Midlands Branch Secretary/Treasurer.

Central Branch

- Amanda Calman as the Branch Secretary/Treasurer.

Tanya Winter

Midlands Branch President

Hamish Waugh

Central Branch President



Taituarā Wellington Branch Report



156
Members

This Branch is currently in recess.



Taituarā Top of the South Branch Report



169
Members

Our Branch membership remained stable, finishing the year on 169 members. It is great to see that the Taituarā has continued support of the council organisations in our area. At the end of the 2023/24 year the Branch ends the year in a stable financial position which leaves an opportunity to further advance any initiatives the branch members may wish to consider in the future.

The Top of the South Branch had a relatively quiet year, largely due to the current workload of our members as we all worked through the effects of a comprehensive series of local government reforms.

During the 2023/24 year I was elected to the position of Vice President on the Taituarā Executive, it has been a privilege to be your branch representative. I look forward to continuing to engage with members in my new position and working to support your new representative when elected during the 2024/25 year

Hamish Riach

Top of the South Branch Representative

Taituarā 45 South Branch Report



116
Members

During the 2023/24 year the branch held its biannual election. I was thrilled to be re-elected as your branch representative, and I look forward to continuing in this role.

The Branch continues to have a good financial position, membership remained stable, with total branch membership at 124 members.

This year has been relatively quiet for the Branch as we continue to navigate the vast array of work that we are all contending with both in the business-in-usual as well as the additional requirements of an LTP year.

I would like to thank Lucy Hicks our branch secretary for her contribution this year. Both Lucy and I look forward to working with branch members and supporting the branch in the coming year.

Louise van der Voort

45 South Branch Representative



Our Partnerships



We benefit from several local and international partnerships that provide opportunities for our members to engage with sector colleagues, both nationally and internationally.

Aotearoa New Zealand

- **Association of Local Government Information Management (ALGIM)**
- **Local Government New Zealand (LGNZ)**
- **Institute of Public Works Engineering Australasia (IPWEA)**
- **Institute of Public Administration New Zealand (IPANZ)**
- **School of Government, Te Herenga Waka — Victoria University of Wellington**
- **Water New Zealand**
- **Park Agencies Managers Special Interest Group**
- **Te Pae Urungi (TPU)**
- **Tūhura Partners**

International

Australia

- **Local Government Professionals Australia** and their state-level partners.
- **Institute of Public Works Engineering Australasia (IPWEA)**

Canada

- **Canadian Association of Municipal Administrators (CAMA)**
- **Local Government Management Association of British Columbia (LGMA)**

United Kingdom

- **Society of Local Authority Chief Executives and Senior Managers (SOLACE)**
- **Commonwealth Local Government Forum (CLGF)**
This organisation ensures the local government voice is heard within the Commonwealth and that it gets full recognition and support in the Commonwealth family.
- **Institute of Business Ethics (IBE)**

United States

- **International City/County Management Association (ICMA)**





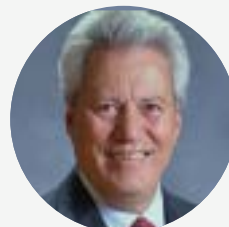
Our Executive Committee



President
Jo Miller
Chief Executive
Hutt City Council



Vice President
Monique Davidson
Chief Executive
Horowhenua District Council



Vice President
Steve Ruru
Chief Executive
Taranaki District Council

Branch Representatives 2023/24



Executive Member, Northern Branch
Jason Marris
Chief Executive
Kaipara District Council



Executive Member, Midlands Branch
Tanya Winter
Chief Executive
Ōtorohanga District Council



Executive Member, Central Branch
Doug Tate
Chief Executive
Horowhenua District Council



Executive Member, Wellington Branch
Barbara McKerrow
Chief Executive
Wellington City Council



Executive Member, Top of the South Branch
Hamish Riach
Chief Executive
Ashburton District Council



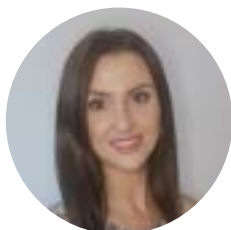
Executive Member, 45 South Branch
Louise van der Voort
Executive Manager - Planning and Environment,
Central Otago District Council



Our Team



Suzanne Boyd
Chief Executive



Fiona Calverley
Executive Assistant



Raymond Horan
Chief Advisor



Rebecca Moore
General Manager
Corporate Services



Ann Thomson
Manager, Members and
Partnerships



Susan Haniel
Senior Advisor,
Sector Readiness



Lauren Hourigan
Senior Events Coordinator



Akiho Ishikawa
Advisor, Digital Engagement



Victoria Sidaway
Administrator



Frances Sullivan
Manager, Pacific Technical
Assistance programme



Sarah Flavall
Senior Asset Management
Advisor, Pacific Technical
Assistance programmes



Tia Murphy
Project Administrator,
Pacific Technical Assistance
programme



2023/24 Financial Results

“

In FY2024, we identified several key areas of work through consultation with our membership and stakeholders. These areas, crucial for our future, required external support from experts and significant investment.

”





Financial Commentary

Taituarā finished the financial year to 30 June 2024 with a deficit of \$151,330 after tax.

Despite the deficit, our equity position remains robust, instilling confidence in our financial stability. Our total equity at the end of the year stood at \$2,340,995, with total assets of \$4,776,831 and liabilities of \$2,435,835. This strong financial standing positions us confidently for the 2025 financial year, ensuring our ability to continue investing in future opportunities and enhancing our offerings to support the local government sector.

In FY2024, we identified several key areas of work through consultation with our membership and stakeholders. These areas, crucial for our future, required external support from experts and significant investment. The areas identified were:

- **Engaging with Members**—We took a proactive step in engaging experts at PwC to gain insights from our members. A survey conducted in February 2024 was specifically designed to understand how well Taituarā had supported members' needs in the past, their current needs, and what they considered important for the future. This approach underscores our commitment to member satisfaction and the value we place on their feedback.
- **Redefining our Membership Model**—Members told us in the survey that our membership model was not fit for purpose and was confusing. As a result, we embarked on work to redefine what it means to be a member of Taituarā and to provide a more inclusive and flexible membership offering. The new membership model will be progressively rolled out over the coming 12-24 months.
- **Learning for Leaders**—Better supporting leaders in local government was seen as an opportunity to add greater value to the sector. Working with external consultants, local government leaders, and our Workforce Reference group, we designed a new Learning for Leaders programme. This programme will be launched in early 2025 and address the unique issues and challenges leaders face in the local government environment.
- **Ways of Working**—To ensure Taituarā is well-prepared to support local government professionals in the face of significant changes, an internal restructure was necessary. While this led to some team members leaving, we have successfully filled the redesigned roles with new staff. This positions us well to deliver an ambitious work programme that will support the sector into the future.

In FY2024, Taituarā had several revenue sources (see Figure 1), with income from all sources totalling \$5,387,426, a 46.8% increase from FY2023.

In isolation, gross revenue from products and services remained consistent with the previous year at \$3,532,654, with points of note explained further below:

- Overall, our revenue from event sales increased by 4.3% to \$1,401,685. We delivered a varied calendar of offerings, from face-to-face events to webinar programmes, online learning opportunities, forums and workshops. Ensuring costs for the sector were not onerous was front of mind when setting prices for these events.
- We are incredibly proud of the Annual Conference in late November, where 251 delegates, sponsors, and stakeholders attended. In addition, our Sector Awards and Gala Dinner evening held in Wellington in June 2024 was the largest event to date, with a record 331 guests. Attendees highly rated both events, and the feedback was exceptional. Revenue of \$301,351 from the Annual Conference contributed 5.6% of our gross income.
- LGJobs revenue decreased; however, it remained a solid source of income, with 94% of councils utilising this service as part of their recruitment process. Reflecting a slump in the employment market, while revenue of \$243,712 decreased by 37.0% from the previous year, we are pleased with this revenue stream and its potential.
- Despite the cost-of-living crisis resulting in cost increases in almost all areas of the economy, we are pleased to report only a modest increase in delivery costs of 7.04% without a reduction in the number or quality of events provided to the sector.

Sponsorship income from our principal partners and event sponsorship contributed \$283,750, or 5.3%, of our total revenue. Sponsorship enables Taituarā to continue supporting local government professionals on specific work programmes and in specific areas, and we are grateful to our long-standing partners for their continued support.

Council subscription revenue, at \$1,350,000, made up approximately 25.1% of our total income. In FY2024, all Councils subscribed to the Sector Good Work Programme, and we continue to expand this suite of services. This remains a valuable online resource for accurate and up-to-date information to assist with all areas of council operations.

FY2024 was the first year of providing management support to the Pacific Technical Assistance Programme (PacificTA). This programme supports Pacific Island countries and is funded by the Ministry of Foreign Affairs and Trades New Zealand Aid Programme. Programme funding is reflected in our comprehensive financial statements. The total funding

of \$1,349,368 covers the programme's management and the activity work carried out by technical advisors in the Pacific.

We received \$30,000 in funding from the Ministry for the Environment, which enabled us to support them in connecting with local government to implement the resource management system. We hosted webinars and acted as a channel for information to reach local government practitioners. We also provided strategic leadership and contributed time to the Local Government Implementation Group during the year.

Total operating expenditure increased by 8.15% to \$3,472,652. Cost control was well managed, and we are pleased to have minimised spending despite our investments. The main points of note are explained further below:

- During the year, we incurred consultancy costs related to the extreme weather response work. In addition, we incurred expenses for work that supports the sector, such as the annual BERL cost adjusters, policy contributions and submissions, and legal compliance modules. Professional service costs, however, decreased by 24.8% to \$575,557.
- Staffing costs increased 30.8%, totalling \$2,514,724. As we navigated a year of change, with the view of avoiding locking in permanent costs, some unplanned staffing costs were incurred, such as several temporary staff positions and an interim Chief Executive. In addition, we incurred recruitment costs associated with five senior staff

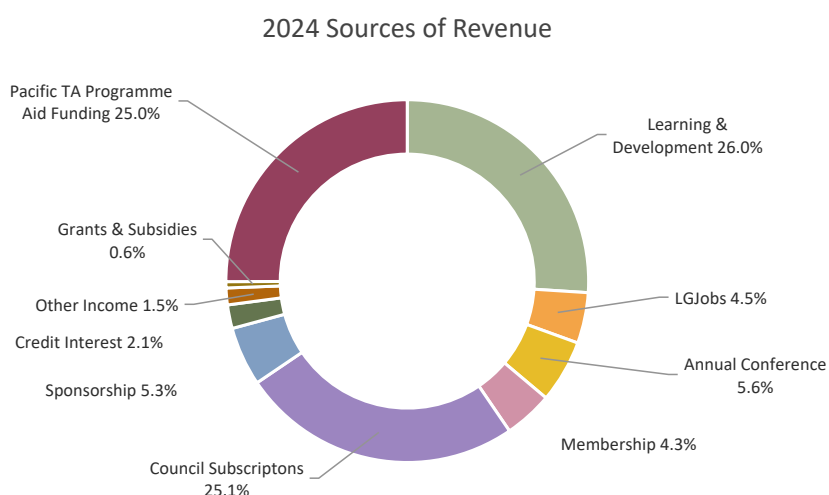
placements. All senior staff positions had been filled at the end of the 2024 financial year.

- With the introduction of the PacificTA, travel costs increased 557.7%, totalling \$799,706. Taituarā travel costs were \$82,906, relating to the delivery of our Overseas Manager Exchange programme, and corporate travel, relating to the delivery of products and services.
- We incurred website and software fees totalling \$119,842, an increase of 30.6%. This was expected as we continue to invest in the digitisation and modernisation of our internal systems. We migrated our Discussion Group platform to a cloud-based solution during the year. This decreased service costs and provided a more stable platform for members. Other expenses are related to ongoing software subscriptions associated with our LMS and internal licensing and support costs.
- Amortisation and depreciation costs were similar to the previous financial year. We made minimal hardware purchases, and most of our capital investment work has been completed for our new website. Depreciation on these assets was calculated from the purchase date at prescribed rates.
- Whilst a deficit is not ideal, the deliberate decisions to invest in critical activities, like deepening our understanding of members, exploring alternative membership models, developing Learning for Leaders, and restructuring the organisation, will position Taituarā to better support local government professionals well into the future.

Figure 1

Source of Gross Revenue - For the year ended 30 June 2024

Category	Revenue ex.GST	%
Learning & Development	1,401,685	26.0%
LGJobs	243,713	4.5%
Annual Conference	301,351	5.6%
Membership	233,619	4.3%
Council Subscriptions	1,350,000	25.1%
Sponsorship	283,750	5.3%
Credit Interest	113,332	2.1%
Other Income	80,608	1.5%
Grants & Subsidies	30,000	0.6%
Pacific TA Programme Aid Funding	1,349,368	25.0%
Total	5,387,426	



NZ Society of Local Government Managers Incorporated
Statement of Comprehensive Revenue and Expense
for the year ended 30 June 2024

		2024	2023
Revenue from exchange transactions			
Conference		301,351	280,430
Sales		1,647,685	1,792,825
Council Subscriptions		1,350,000	1,200,000
Subscriptions (Membership)		233,619	228,275
Total revenue		3,532,654	3,501,530
Cost of Goods Sold			
Conference		381,810	345,605
Advertising		52,507	77,699
Catering		84,872	103,426
Equipment Hire		147,364	76,511
General Expenses		41,629	8,778
Printing & Stationary		2,934	4,707
Profit Share	12	-	50,017
Facilitation and Speaker Fees		412,101	260,414
Travel		38,714	70,698
Venue Hire		117,632	197,584
Total Cost of Sales		1,279,564	1,195,439
Gross Revenue		2,253,090	2,306,091
Other Exchange Income			
Interest Income	6	113,332	56,730
Sponsorship		283,750	215,000
Other Income		71,299	1,050
Branch Income	4	7,022	918
Total Other Exchange Income		475,404	273,698
Other Non Exchange Income			
LG Essential Services Grant		30,000	684,000
Pacific TA Programme Aid Funding Grant	13	1,349,368	-
Total Other Non Exchange Income		1,379,368	684,000
Expenditure			
Amortisation	9	9,493	9,986
Audit Fee		21,000	17,345
Communication Costs		14,023	15,382
Depreciation	8	43,010	44,774
General Costs		23,678	55,657
Member Services		13,579	9,189
Professional Services		575,557	765,992
Rental and Office Costs		300,589	276,415
Staff Expenses		2,514,724	1,921,874
Travel Costs	13	799,706	121,578
Branch Expenses	4	6,660	4,472
Total Expenditure		4,322,020	3,242,663
Surplus/(deficit) before taxation		(214,159)	21,126
Taxation expense	1	(62,829)	(31,780)
Net Surplus/(deficit) for year attributable to Taituarā		(151,330)	52,906

This statement should be read in conjunction with the notes on pages 59 to 63

NZ Society of Local Government Managers Incorporated
Statement of Financial Position
for the year ended 30 June 2024

		2024	2023
Current Assets			
Cash and cash equivalents	2	2,815,526	2,316,724
Receivables from exchange transactions	7	401,817	320,944
Prepayments		103,887	126,292
Term deposits	3	817,653	1,117,345
Total current Assets		4,138,884	3,881,305
Non-current Assets			
Property, plant & equipment	8	217,058	241,160
Intangible Assets	9	296,902	250,694
Deferred Tax Asset	1	123,987	29,378
Total non-current Assets		637,947	521,232
Total assets		4,776,831	4,402,537
Liabilities			
Current liabilities			
Payables from exchange transactions	10	358,446	315,160
GST Payable	10	108,878	207,129
Employee entitlements	14	97,654	69,195
Lease incentives liability		26,510	32,091
Revenue received in advance	11	1,877,587	1,329,120
Taxation payable		(33,240)	(42,483)
Total current liabilities		2,435,835	1,910,212
Net Assets		2,340,995	2,492,325
Equity			
Retained Earnings		2,340,995	2,492,325
Total Equity		2,340,995	2,492,325



J Miller PRESIDENT

Date: 30 August 2024



S Boyd CHIEF EXECUTIVE

Date: 30 August 2024

This statement should be read in conjunction with the notes on pages 59 to 63

NZ Society of Local Government Managers Incorporated
Statement of Movements in Equity
for the year ended 30 June 2024

	2024	2023
Equity at start of the year	2,492,326	2,439,420
Net surplus/(deficit) for the year	(151,330)	52,906
Equity at end of the year	<u>2,340,995</u>	<u>2,492,326</u>

This statement should be read in conjunction with the notes on pages 59 to 63

NZ Society of Local Government Managers Incorporated
Statements of Cash Flows
for the year ended 30 June 2024

	2024	2023
Cash flows from operating activities		
Receipts from customers	4,839,463	5,349,872
Payments to suppliers and employees	(4,628,677)	(4,350,188)
Goods and services tax (net)	(98,251)	165,834
Grants Received	30,000	684,000
Interest received	113,332	56,730
Income taxes paid	(22,537)	(44,269)
Net cash inflow / (outflow) from operating activities	<u>233,330</u>	<u>1,861,980</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(34,222)	(51,543)
Cash to term deposit	299,692	(101)
Net cash inflow / (outflow) from investing activities	<u>265,470</u>	<u>(51,645)</u>
Net increase / (decrease) in cash and cash equivalents	<u>498,800</u>	<u>1,810,335</u>
equivalents at the beginning of the financial year	2,316,725	506,389
Cash and cash equivalents at end of year	<u>2,815,526</u>	<u>2,316,725</u>

This statement should be read in conjunction with the notes on pages 59 to 63

NZ Society of Local Government Managers Incorporated
Notes to the Financial Statements
for the year ended 30 June 2024

1 Taxation	2024	2023
(a) Income tax (expense) / credit		
Current tax	-	-
Deferred tax	(62,828)	(31,780)
Prior period adjustment	-	-
Income tax expense	(62,828)	(31,780)
(b) Numerical reconciliation of income tax expense to prima facie tax payable		
Net surplus/(deficit) before income tax expense (credit)	(214,159)	21,126
Income tax expense at 28%	59,965	5,915
Plus / (less) tax effect of permanent differences	(2,684)	(37,695)
Prior period adjustment	-	-
Income tax expense	(62,829)	(31,780)
Deferred tax asset		
The balance comprises temporary differences attributable to:		
Provisions	34,018	27,701
Income tax losses	89,968	33,457
Asset timing difference	-	-
Total deferred tax asset	123,986	61,158
Reconciliation of deferred tax asset:		
At 1 July	61,158	27,701
PPA to correct opening balance	-	-
(Charged)/credited to the statement of comprehensive income	62,828	33,457
At 30 June	123,986	61,158
2 Cash and cash equivalents	2024	2023
ASB Bank account	2,725,918	2,214,113
Cash on hand	-	14
Northern branch	10,243	11,203
Midlands branch	35,590	35,590
Central branch	6,727	6,168
Top of the South branch	18,218	17,856
Otago/Southland branch	18,832	31,781
Total cash and cash equivalents	2,815,526	2,316,725
Cash at bank earns interest at floating rates based on daily bank deposit rates. Short-term deposits are made for varying periods, depending on the immediate cash requirements of Taituarā, and earn interest at the respective short-term deposit rates.		
3 Term Deposits	2024	2023
ASB Term Deposit	790,000	1,090,000
Northern branch	7,653	7,345
Midlands branch	-	-
Central branch	20,000	20,000
Top of the South branch	-	-
Total Term Deposits	817,653	1,117,345

4 Branch operations		
Revenue	2024	2023
Northern branch	309	101
Midlands branch	-	-
Central branch	6,234	548
Top of the South branch	361	202
Otago/Southland branch	118	67
Total branch revenue	7,022	918
Expenditure	2024	2023
Northern branch	960	2,358
Midlands branch	-	1,934
Central branch	5,675	130
Top of the South branch	-	25
Otago/Southland branch	25	25
Total branch expenditure	6,660	4,472
Surplus/(deficit) from branch operations	362	(3,554)
5 Financial Instruments		
Financial assets measured at amortised cost	2024	2023
Loans and receivables		
Cash and cash equivalent	2,815,526	2,316,724
Receivables from exchange transactions	401,817	320,944
Held-to-maturity		
Term deposits	817,653	1,117,345
Total Financial assets measured at amortised cost	4,034,996	3,755,013
Financial liabilities measured at amortised cost		
Payable from exchange transactions	358,446	315,160
Lease incentive liability	26,510	32,091
Total Financial liabilities measured at amortised cost	384,956	347,250
6 Finance costs - net		
2024	2023	
Interest	-	-
Total finance costs	-	-
Finance income		
Interest from held-to-maturity financial assets	113,332	56,730
Total finance income	113,332	56,730
Net finance costs	(113,332)	(56,730)
7 Accounts receivables from exchange transactions		
2024	2023	
Trade receivables	440,271	389,084
Allowance for impairment	(55,914)	(90,269)
Accrued interest	17,461	22,129
Net trade receivables from exchange transactions	401,818	320,944
Balance as at 1 July	(90,269)	(42,605)
Impairment loss	-	-
Impairment loss reversal	34,355	(47,664)
Balance as at 30 June	(55,914)	(90,269)
An allowance for potential credit losses has been recognised on balances that are more than 90 days overdue at reporting date.		

8	Plant, Property & Equipment		Plant & Equipment	Refurbishment	Total	
	2024					
	Cost					
	Opening Balance		321,143	279,655	600,799	
	Additions		18,909	-	18,909	
	Disposals		-	-	-	
	Closing Balance		340,052	279,655	619,707	
	Accumulated Depreciation and Impairment					
	Opening Balance		229,249	130,389	359,638	
	Depreciation for the year		28,084	14,927	43,010	
	Closing Balance		257,333	145,316	402,649	
	Carrying amount at 30 June 2024		82,719	134,339	217,058	
	2023					
	Cost					
	Opening Balance		269,600	279,655	549,255	
	Additions		51,543	-	51,543	
	Disposals		-	-	-	
	Closing Balance		321,143	279,655	600,799	
Accumulated Depreciation and Impairment						
Opening Balance		201,060	113,804	314,864		
Depreciation for the year		28,189	16,585	44,774		
Depreciation Written Back		-	-	-		
Closing Balance		229,249	130,389	359,638		
Carrying amount at 30 June 2023		91,894	149,266	241,160		
9	Intangible Assets		Online Modules	Website	Work in Progress	Total
	2024					
	Cost					
	Opening Balance		135,187	124,219	227,320	486,725
	Additions		-	15,313	40,388	55,701
	Disposals		-	-	-	-
	Work in Progress		-	-	-	-
	Closing Balance		135,187	139,531	267,708	542,426
	Accumulated Amortisation and Impairment					
	Opening Balance		112,466	123,565	-	236,031
	Amortisation for the year		6,816	2,677	-	9,493
	Closing Balance		119,282	126,241	-	245,524
	Carrying amount at 30 June 2024		15,905	13,290	267,708	296,902
	2023					
	Cost					
	Opening Balance		135,187	124,219	149,121	408,526
	Additions		-	-	-	-
	Disposals		-	-	-	-
Work in Progress		-	-	78,199	78,199	
Closing Balance		135,187	124,219	227,320	486,725	
Accumulated Amortisation and Impairment						
Opening Balance		102,729	123,316	-	226,044	
Amortisation for the year		9,738	249	-	9,986	
Closing Balance		112,466	123,565	-	236,031	
Carrying amount at 30 June 2023		22,721	654	227,320	250,694	
10	Payables from exchange transactions				2024	2023
	Trade payables				325,756	285,800
	GST Payable				108,878	207,129
	Sundry payables				30,445	28,500
	Credit cards				2,245	859
					467,325	522,289

11 Revenue received in advance	2024	2023
Membership fees and subscription received in advance	4,075	6,050
Revenue received in advance - services	1,873,512	1,323,070
	<u>1,877,587</u>	<u>1,329,120</u>
12 Sales - Other		
This category of expenditure for the year to 30 June 2023 includes the profit share paid to year end as per the provisions of the contract held by Taituarā with third party providers.		
13 Pacific Technical Assistance Programme		
The Local Government Technical Assistance Facility for Pacific Island countries (PacificTA) is funded by the New Zealand Aid Programme and implemented by Taituarā. Programme funding and operating expenses are recorded in Statement of Comprehensive Revenue and Expense.		
	2024	2023
Programme Activity Funding (Mfat)	1,349,368	0
Management costs, inclusive of staff salaries	(500,000)	0
Travel costs	(718,312)	0
Training costs	(87,497)	
Other Programme costs	(43,559)	0
	<u>(0)</u>	<u>-</u>
14 Employee entitlements	2024	2023
Accrued holiday pay	97,654	69,195
	<u>97,654</u>	<u>69,195</u>
15 Related party transactions		
Key management personnel of Taituarā include the Chief Executive and the management team. Key management personnel compensation includes the following is set out below:		
	2024	2023
Salaries	887,356	1,101,713
Number of persons (FTEs) recognised as key management	5	5
The board is made up of members of NZ councils. Council Subscription fees are charged to council members in the normal course of business. In June 2021 Jo Miller, Taituarā President, became an elected Director of Civic Financial Services Limited, one of our long term Principal Partners, she resigned during the 2024 financial year. Related party transactions during the year are set out below		
	2024	2023
Civic Financial Services Limited	40,000	40,000

16 Commitments

(i) Capital Commitments

At 30 June 2024 Taituarā had no capital commitments (2023: Nil)

(ii) Operating lease commitments

Commitments existed for non-cancellable operating leases as follows:

	2024	2023
Not later than a year	111,540	111,540
Later than one year and not later than five years	418,275	446,160
Later than five years	-	83,655
Total operating lease commitments	529,815	641,355

Taituarā has a current lease of office that commenced 1 April 2019 for an initial term of ten years.

On expiry of the first term there is a further right of renewal available of six years, if exercised, final expiry of the lease will be on 31 March 2035

17 Contingent liabilities

There are no contingent liabilities at reporting date (2023: Nil)

18 Subsequent events

There are no events subsequent to reporting date, that would have a material impact on the financial statement for the period ending 30 June 2024 (2023: Nil)

NZ Society of Local Government Managers Incorporated

Statement of Accounting Policies

for the year ended 30 June 2024

Reporting Entity

The reporting entity is The NZ Society of Local Government Managers Incorporated (Taituarā). Taituarā is domiciled in New Zealand and is registered under the Incorporated Societies Act 1908.

Nature of Activities

Taituarā represents its members who are drawn from management of New Zealand local authorities. The objective of Taituarā is to:

- provide professional leadership identifying and advocating on the big issues facing communities and local government management.
- influence Central Government policy development and implementation of major issues.
- develop the knowledge base and capability within local government through the development, promotion and dissemination of industry good practice.
- develop the professional and leadership capability of managers and staff in local government.
- provide opportunities for managers and staff in local government to network, learn and exchange ideas.

Basis of preparation

The financial statements have been prepared in accordance with the constitution of Taituarā, and reflect the transactions of the National Executive and the six regional branches. These statements have been prepared on the basis of historical cost.

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, and disclosure concessions have been applied.

The Group qualifies as a Tier 2 reporting entity as for the two most recent reporting periods it is not publicly accountable and not large (operating expenditure has been between \$2m and \$33m in the current and prior period).

Taituarā defines itself as a not for profit entity.

Going Concern

The financial statements of Taituarā have been prepared on a going concern basis.

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 Taituarā is New Zealand dollars.

Significant Accounting Policies

Revenue

Revenue is recognised when the amount of revenue can be measure reliably and it is probable that economic benefits will flow to Taituarā, and measured at the fair value of consideration received or receivable. The following specific recognition criteria in relation to the revenue streams of Taituarā must also be met before revenue is recognised.

i. Revenue from exchange transactions

Membership fees and subscriptions

Council and Membership subscriptions are recognised in the year of membership to which these subscriptions relate. Sponsorship is recognised in the period to which the sponsorship relates.

Sale of goods

Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates.

Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably.

If it is probable that discounts will be granted and the amount can be measured reliably, then the discount is recognised as a reduction of revenue as the sales are recognised.

Conference revenue

Conference Revenue relates to the Taituarā Annual Conference held in November each year. This event is managed by an external provider due to the size and scale of the event.

Revenue received in advance

Revenue received in advance relates to membership and pre-sales for future events, and grant funding. These amounts are received in advance for these services are to be provided in future periods, and recognised as a liability until such time as the service is provided.

ii. Revenue from non-exchange transactions

Non-exchange transactions are those where Taituarā receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the entity, and
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

Net finance costs

Finance income

Interest income is recognised as it accrues in surplus and deficit, using the effective interest method.

Property, Plant and Equipment

i. Recognition and measurement

Items of property plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Items of property, plant and equipment are subsequently measured under the cost model: Cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.

All of Taituarā items of property plant and equipment are subsequently measured in accordance with the cost model. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

ii. Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to Taituarā. Ongoing repairs and maintenance is expensed as incurred.

iii. Depreciation

Depreciation is recognised in surplus or deficit on a diminishing value basis over the estimated useful lives of each component of an item of property, plant and equipment. The depreciation rates are:

- Plant and equipment – 13% - 67% DV
- Refurbishment – 10-18% DV

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

Intangibles

Intangible assets include the website and software development costs / online educational modules. Intangible assets are initially measured at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and impairment losses.

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

Intangible assets are amortised on a diminishing value basis at rates attributable to the expected useful life of the asset, at the following rates:

- Online educational modules – 30% DV
- Website – 50% DV

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

Financial Instruments

(a) Recognition and initial measurement

Financial assets and financial liabilities are recognised when the Society becomes a party to the contractual provisions of the financial instrument. Purchases and sales of financial assets are accounted for at trade date, i.e. the date that Society commits to purchase or sell the asset.

The Society derecognises a financial asset when the rights to receive cash flows from the asset have expired or are waived, or the Society has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- The Society has transferred substantially all the risks and rewards of the asset; or
- The Society has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

(b) Classification and subsequent measurement

Financial assets

Financial assets within the scope of NFP PBE IPSAS 41 Financial Instruments. The classifications of the financial assets are determined at initial recognition. On initial recognition, a financial asset is classified as measured at: amortised cost; Fair value through other comprehensive revenue and expense (FVOCRE) – debt investment and equity investment; or fair value through surplus or deficit (FVTSD).

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Society's financial assets are classified as either financial assets at fair value through surplus or deficit or amortised cost. Financial assets include: cash and cash equivalents, trade debtors and other receivables, and term deposits.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date.

Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with net changes in fair value presented as other expenses (negative net changes in fair value) or other revenue (positive net changes in fair value) in the statement of surplus or deficit.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTSD:

- it is held within a management model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All financial assets not classified as measured at amortised cost or FVOCRE as described above are measured at FVTSD. This includes all derivative financial assets. On initial recognition, the Society may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCRE as at FVTSD if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial liabilities

The Society's financial liabilities include trade and other creditors (excluding GST, PAYE and employee entitlements), lease incentive liabilities, and deferred revenue (in respect to grants whose conditions are yet to be complied with, and pre-sales for future events).

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit). They are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit in the Statement of Comprehensive Revenue and Expense. Financial liabilities are derecognised if Society's obligations specified in the contract expire or are discharged or cancelled.

(c) Impairment of financial assets

The Society recognises loss allowances for expected credit losses (ECLs) on financial assets measured at amortised cost.

Accounts payable

Accounts payables, comprising trade creditors, sundry payables and credit cards are initially measured at face value.

Employee entitlements

Provisions made in respect of employee benefits expected to be wholly settled within 12 months of reporting date, are measured at the best estimate of the consideration required to settle the obligation using the current remuneration rate expected. These include salaries and wages accrued up to balance date and annual leave earned, but not yet taken at balance date.

Good and Service Tax (GST)

The financial statements are prepared on a GST exclusive basis except for accounts receivable and payable which are prepared inclusive of GST.

Taxation

The income tax expense or revenue for the period is the total of the current income tax charge or credit based on the national income tax rate for each jurisdiction plus/minus any prior years' under/over provisions, plus/minus movements in the deferred tax balance except where the movement in deferred tax is attributable to a movement in reserves.

Movements in deferred tax are attributable to temporary differences between the tax base of assets and liabilities and their carrying amounts in the financial statements and any unused tax losses or credits. Deferred tax assets and liabilities are recognised for temporary differences at the tax rates expected to apply when the assets are recovered or liabilities are settled, based on those tax rates which are enacted or substantively enacted. An exception is made for certain temporary differences arising from the initial recognition of an asset or a liability. No deferred tax asset or liability is recognised in relation to these temporary differences if they arose in a transaction, other than a business combination, that at the time of the transaction did not affect either accounting profit or loss or taxable profit or loss.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only to the extent that is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Changes in Accounting Policies

There were no changes to PBE standards for the year ended 30 June 2024.



BDO Wellington Audit Limited

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF NZ SOCIETY OF LOCAL GOVERNMENT MANAGERS INCORPORATED**

Opinion

We have audited the general purpose financial report of NZ Society of Local Government Managers Incorporated (the "Society"), which comprise the financial statements on pages 1 to 14, and the statement of service performance. The complete set of financial statements comprise the statement of financial position as at 30 June 2024, the statement of comprehensive revenue and expense, statement of changes in equity, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of the Society as at 30 June 2024, and (of) its financial performance, and its cash flows for the year then ended; and
- the statement of service performance for the year ended 30 June 2024, in accordance with the entity's service performance criteria,

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service*

Performance Information (NZ). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the General Purpose Financial Report section of our report. We are independent of the Society in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Executive's Responsibilities for the General Purpose Financial Report

Those charged with governance are responsible on behalf of the Society for:

- (a) the preparation and fair presentation of the financial statements and service performance information in accordance with Public Benefit Entity Standards RDR issued by the New Zealand Accounting Standards Board;
- (b) service performance criteria that are suitable in order to prepare the statement of service performance in accordance with Public Benefit Entity Standards RDR; and
- (c) such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report those charged with governance are responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.



BDO Wellington Audit Limited

Auditor's Responsibilities for the Audit of the General Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the service performance information are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14/>

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the Society's members, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Society and the Society's members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Wellington Audit Limited

BDO WELLINGTON AUDIT LIMITED

Wellington
New Zealand
30 August 2024





Directory

Trading Name

Taituarā — Local Government Professionals Aotearoa

Location and Registered Office

Level 9, 85 The Terrace
Wellington 6143

Accountants

PricewaterhouseCoopers New Zealand
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Auditors

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50 Customhouse Quay, Wellington, 6143

Bankers

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Wellington Business Branch
Level 15, ASB Bank Tower
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Solicitors

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Taituarā

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