



Annual Report 2025

For the year ended June 30



Contents

About Taituarā	3	Our Events	19	Financial Results	36
Purpose Statement	4	Annual Conference	20	Financial Commentary	37
President’s Report	5	Excellence Awards	22	Statement of Comprehensive Revenue & Expense	39
Chief Executive’s Report	6	Australasian Management Challenge	24	Statement of Financial Position	40
Statement of Service Performance	7	Best Practice Forums, Webinars and Online Offerings	26	Statement of Changes in Equity	41
Our Mahi	8	Our Event Sponsors	28	Statements of Cash Flows	41
Advocacy and Policy	9	Pacific Technical Assistance Programme	29	Notes to the Financial Statements	42
Committees and Reference Groups	12	Our Membership	32	Statement of Accounting Policies	49
Government’s Reform Programme	13	Our Partnerships	33	Audit Report	52
Good Practice	15	Our Executive Committee	34	Directory	53
Learning for Leaders	16	Our Team	35		
Other Sector Services	17				

About Taituarā

In this section:

Purpose Statement

President's Report

Chief Executive's Report

Statement of Service
Performance

Purpose Statement

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.

Our Partners and Sponsors

We extend our sincere thanks to the public and private sector organisations that supported us throughout the year, whether through financial contributions or other forms of assistance. Your support has been vital in enabling us to deliver services and share expertise with our members and the wider sector.

We would like to give special recognition to our Principal and Key Partners, whose ongoing support plays a crucial role in our work. Their leadership and commitment to local government not only strengthen our initiatives but also demonstrate a shared vision for building resilient, thriving communities across Aotearoa New Zealand.

Our Principal Partners are:

- Simpson Grierson
- Civic Financial Services
- PwC
- Datacom
- Marsh
- Beca

Our Key Partners are:

- LGFA – Local Government Funding Agency

President's Report

"He toka tū moana, he ākinga nā ngā tai"

"Like a rock standing in the ocean, enduring the buffeting of the waves"

Resilience is the ability to adapt and thrive in times of change and adversity. This year, both the wider sector and Taituarā have continued to adapt, persevering in the face of an exceptionally active change environment, both internally and externally.

This year we lodged 19 formal submissions, covering water reform, resource management, and a variety of other matters, ranging from rating valuations to building control. Our initial forays into using AI to assess the effectiveness of our work have shown that our technical and managerial perspectives are being heard, and our submissions are having some impact. Of course, it's always easier to influence a policy during the upfront development, I thank our Resource Management Reference Group, who have worked tirelessly on the design of the two upcoming Bills; and those on our finance and democracy groups who continue to fight the good fight on various of the 'forward work programme' projects.

During the year, we launched a refreshed leadership offering with the highly successful launch of two refreshed programmes tailored for group and functional leaders in local government. The first two cohorts to complete the Group Leaders programme have described it as "inspiring, impactful, and effective, and another reflecting on how "positively moved" they felt. The higher-than-expected uptake of the recently launched Learning for Leaders programme is one of the main contributors to a better-than-expected financial result for our learning and development outcomes.

For the second consecutive year, we received a record number of entrants in the LGFA Excellence Awards, with sixty entrants across the seven categories. The awards continue to strengthen in both quantity and quality of entries. It's important that all the attributes of good management are celebrated – whether it's engagement, cross-agency collaboration, working in partnership with Māori, or environmental leadership. While we have introduced a category for cost-effectiveness this year, it's a category that celebrates value and the balance between cost and the end outcome. Congratulations to all our winners, especially the Supreme Award Winner, Wellington City Council, on behalf of the agencies supporting Predator Free Wellington.

With substantial numbers of entries in the Management Challenge, the Emerging Leader Award, and manager exchanges, the 2025 Excellence Awards was the largest ever face-to-face event that the organisation has held. Over 350 people attended what was a truly special celebration of the sector and the role managers play in doing the mahi.

I am pleased to report a far better financial result than had been forecast. Taituarā has recorded a \$134,000 surplus (before tax) for the year to June 2025, as against a forecast deficit of \$170,000. This surplus will be reinvested in our suite of guidance and support for the sector, as well as in enhancing our technology and other resources to help us better meet your ever-changing needs.



We are only as strong as our relationships with our membership. We have introduced a new membership model that is welcoming, inclusive, and readily customisable to individual needs and preferences. Suz and I have also visited 25 councils to date in the Waikato, Bay of Plenty, Southland, Canterbury and Taranaki regions.

I thank my fellow Board members, our eight hard-working reference groups, and those in the wider membership and sector for helping make this such a successful year. The staff have been instrumental in both rolling out our offerings and making them accessible to a wider cross-section of the sector, all while absorbing the internal changes Suz refers to in her report.

The new financial year brings further changes and challenges for the sector. In the first month alone, there's been four packages of direction under the RMA, the report back of water legislation and the first of two sets of amendments to the Act. The name Taituarā reflects the unconditional (and unseen) support the organisation provides to the sector, enabling them to understand the change and take the opportunities that change can provide.

Through it all, Taituarā has retained the support of all 78 local authorities for our sector good work programme. Long may it continue.


Jo Miller
Taituarā President

Chief Executive's Report

The year began with a significant shift. After redesigning the structure of Taituarā to better serve the sector, we welcomed a talented group of new leaders and team members, bringing fresh energy and commitment. Alongside our original team, we've formed a cohesive, high-performing unit working brilliantly across functions.

While much change was happening behind the scenes, we're thrilled that our members and the wider sector experienced seamless support throughout. We continued delivering what you needed, and more.

Taituarā – more aligned and ready to support the sector

With our leadership, staff, and Executive Committee aligned, we set out on an ambitious programme focused on what matters most and where we could have the greatest impact. We knew the year ahead would test the sector, with ongoing change and the very real risk of change-fatigue.

Connecting to stay informed

To stay closely connected, the President and I visited councils across the country. These conversations were invaluable, not only in sparking positive changes, such as the introduction of the new Legislation Tracker, which was born directly from member feedback seeking greater clarity on reform progress, but also in providing us with immense insights that deeply informed and shaped our work programme. We were warmly received at every stop, and the learning we gained has been instrumental in guiding our next steps.

Members at the centre

Following member research, we launched our new membership model, opening the door to a broader range of professionals and supporting Taituarā to be a more inclusive organisation for all local government professionals. Phase one, building our community, created a real buzz, with over 1,500 people engaging in just the first few weeks. This is just the beginning of a long-term effort to connect with more people across various roles and career stages, and tailoring our communications to individual preferences.

Building capability for the future

We identified a gap in leadership learning and developed a bespoke programme tailored to the unique challenges of local government. Connection and collaboration were at its heart, and the rave reviews told us we got it right. Expect more in this space next year.

Championing the sector in policy

With a strengthened policy team, we've led submissions and brought key voices together, so decision-makers hear them and that the sector's expertise shapes the future.



Connecting and celebrating

Our cornerstone events didn't just continue, they thrived. The Awards saw record entries and our biggest-ever awards dinner. The management challenge remained a standout experience for participants, and our Auckland conference brought people together to connect, share, learn, and be inspired by all that's great in our sector.

A sustainable future

Even with all the changes and new initiatives, our strong year-end financials demonstrated that we're on the right path, focusing on what matters and positioning Taituarā as a relevant, impactful, and sustainable partner to the local government sector.

A heartfelt thank you

To everyone who's played a part in this year's success, our Executive Committee for their wisdom and guidance, our Reference Groups for their valuable insights and ensuring the sector's voice is heard, our partners for their unwavering support, and most of all, our incredible staff and leaders for their dedication and drive, thank you. We couldn't do it without you.

A handwritten signature in dark ink, appearing to read 'Suzanne Boyd'. The signature is fluid and cursive.

Suzanne Boyd
Taituarā Chief Executive

NZ Society of Local Government
Managers Incorporated

Statement of Service Performance

for the year ended 30 June 2025

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 and 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 to 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 2025 financial year, although these measures do not reflect all of the services we deliver, they are some of the most significant.

OUTPUTS / OUTCOMES	2025	2024
Objective: Developing the professional and leadership capability of managers and staff		
Delivery of the annual Taituarā Conference		
• Delegates	276	251
• Attendee conference rating – overall experience	77%	-
Delivery of a series of best practise learning events.		
• Number of in person events	15	13
• Number of attendees	1,972	1,345
Delivery of content online, providing several webinars and online short courses		
• Number of webinars and online courses	35	30
• Number of attendees	8,129	4,379
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	7
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	18	18
• Modules that required updated with changes in legislation.	LGOIMA– Information Requests	Local Government Official Information and Meetings Act – Council Meetings Property Sales, Acquisitions and Leases
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.	19	23
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	9,128	9,677*
<i>*2024 comparative information was only available for 6.5 months and has been projected for the 12-month period</i>		
Showcasing and sharing the programmes, projects, and initiatives that demonstrate sector excellence.		
• Number of excellence awards entries	60	54

Our Mahi

In this section:

Advocacy and Policy

Committees and
Reference Groups

Government's
Reform Programme

Good Practice

Learning for Leaders

Other Sector Services

Advocacy and Policy

As Aotearoa New Zealand’s local government sector faces unprecedented legislative reform, Taituarā remains a trusted voice, a source of expert support, and a partner to the sector. Our dedication is to ensure that local government professionals’ voices are not only heard but also actively influence the future of governance in our communities.

This year, we have reinforced our role as a policy leader and advocate, collaborating closely with sector experts, central government, and our member network across the motu to provide pragmatic, apolitical, and future-focused solutions. In an environment where legislative change is rapid and far-reaching, Taituarā has been a steady guide helping councils and professionals understand complexity, anticipate change, and respond confidently.

By leveraging the deep knowledge and practical experience of our members and stakeholders, we ensure our submissions and policy work are rooted in practical understanding while staying aligned with long-term sector goals. We see ourselves not just as advocates but also as connectors—bridging councils with the insights, tools, and strategic guidance they need to succeed through reform.

Although the number of submissions this year was slightly lower than last year, each carried greater weight, reflecting the far-reaching and substantial nature of the reforms ahead. This underscores our focus on high-impact advocacy, ensuring our contributions help shape the future of local governance in areas of significant consequence.



Key initiatives during the year:

- **19 Formal Submissions:** These covered major reforms, including the Water Services Reform and the Treaty Principles Bill, reinforcing our reputation as an apolitical, solutions-focused voice.
- **Strategic Engagement:** Taituarā provided technical and managerial insights into the Government’s “back to basics” reforms, shaping policy on council profiles, codes of conduct, and wellbeing.
- **Electoral Preparedness:** Updated guidance and campaigns helped councils prepare for the 2025 elections, ensuring robust and inclusive democratic processes.
- **Policy-Driven Resources:** The refreshed LGSectorGoodToolkit® and updated guidance on privacy, delegations, and legal compliance reflect a commitment to aligning practice with evolving legislation.

Significant legislative change on the horizon

The year ahead promises to be a busy one on the legislative front. As of June 2025, our Legislation Tracker identified 35 Bills expected to progress through Parliament over the following 12 months. These include two Bills to replace the Resource Management Act, two aiming to overhaul the development contributions system, the Systems Improvements Bill (along with at least one other amending the Local Government Act), and reforms to the Building Act.

As this wave of reform approaches, Taituarā recognises the crucial role we play in supporting councils to navigate this complexity with clarity and confidence. Through regular updates, in-depth analysis, and tailored support, we’re dedicated to ensuring local government professionals are well-informed, well-prepared, and well-represented throughout the legislative process. Together, we’ll make sense of the changes and seize the opportunities they bring.

Advocacy and Policy continued

Managing for the Big Issues – Our Brief to the Incoming Minister of Local Government

In February we welcomed a new Minister, the Hon Simon Watts to the local government portfolio. As always, our briefing introduced Taituarā to the Minister, demonstrated our policy ‘cred’ and provided a positive start to the working relationship.

Our seven key messages were:

- We’re here to help – a relationship with Taituarā will result in better quality policy
- Advice and the successful implementation of Government initiatives
- Central and local government need to work together in a partnership for the future
- Approaches to water reform must support the sustainable and transparent delivery of water services in a flexible and accountable way – we did however raise concerns about the need for separation of water services strategies and financials in those councils that keep services ‘in house’ and about the apparent obligation to consult afresh if service plans are adopted after enactment of the Bill
- There are opportunities for improvement to the resource management system
- A climate adaptation framework and funding are urgently needed
- New Zealand must rethink, and invest in, its approach to democracy at local level.



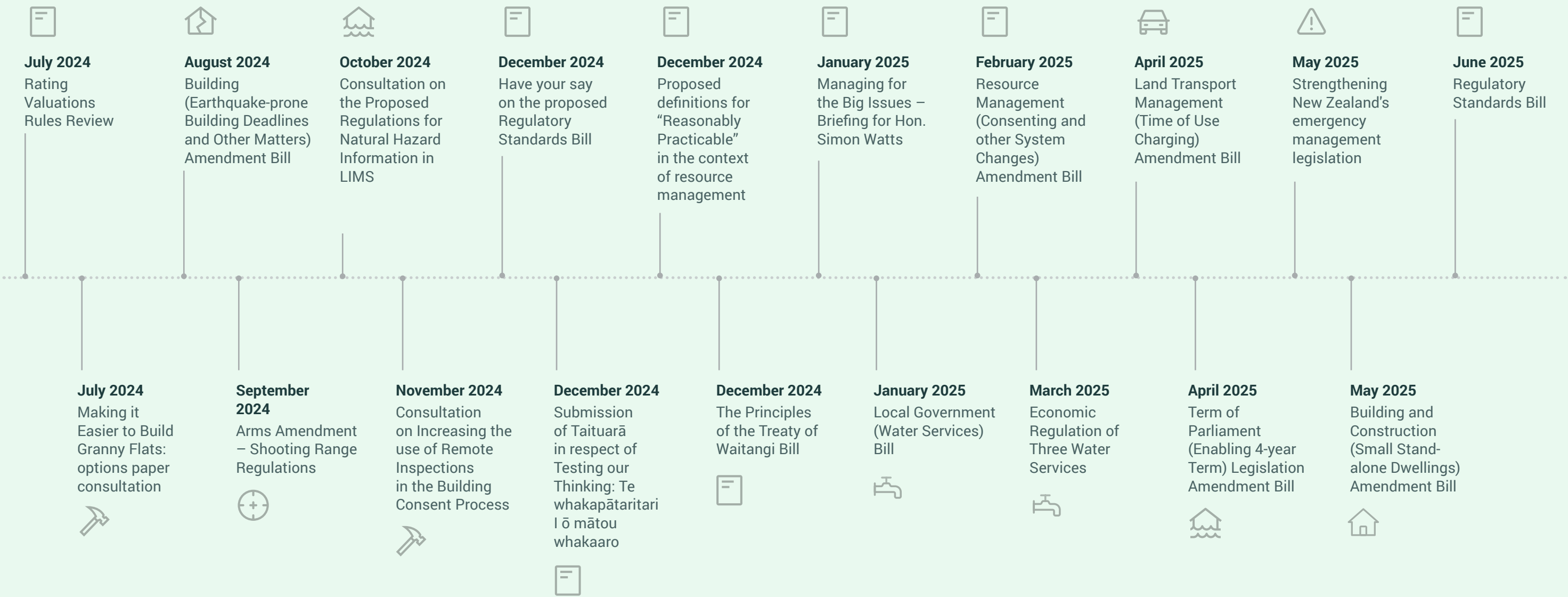
Advocacy and Policy continued

The demand for both technical and managerial insights on legislative and policy proposals continues to grow.

Meeting this demand would not be possible without the active engagement of our network of members and experts across local authorities. We sincerely thank everyone who contributed to this important work.

Alongside ongoing reform processes, government agencies have sustained a full policy agenda throughout the year. Requests for our input and formal submissions have remained consistent. Over the past year, we have provided 19 formal submissions.

2025 Submissions Listing



Committees and Reference Groups

We gratefully acknowledge the valuable contributions of our various committees and reference groups, whose support has been instrumental in advancing the Taituarā work programme across multiple areas over the past year.

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 Reference Group
Shayne Harris

Resource Management Reference Group
Aileen Lawrie

Workforce Reference Group
Gavin Ion (to May 2025) and Frances Smorti

Reference Group members

Corporate Planning Reference Group
Niall Baker, Robyn Broadhurst, Desiree Cull, Joshua Logan, Leanne McDonald, Paul Hope, Zofia Miliszewska, Katherine Quinn (from February 2025), Melissa Russo, Lisa Thomas (from February 2025), Richard Harbord, Office of the Auditor General (observer)

Democracy and Participation Reference Group
Robyn Byrne, Jenni Cochrane, Naell Crosby-Roe, Steve Groom, Steffi Haefeli, Heidi Mueller, Julie Straka, Hannah White, Rebecca Williams, Rowan Burns, Department of Internal Affairs (observer)

Electoral Reference Group
Michael Morris, Mali Ahipene, James Baty, Rick Dunn, Warwick Lampp, Sarah Nichols, Devorah Nicuarta-Smith, Dale Ofsoske, Jennifer Parker, Oliver Roberts, Jane Robertson, Clare Sullivan. (Observers from LGNZ, DIA, Electoral Commission, Local Government Commission, Datum, NZ Post, DX Mail)

Financial Management Reference Group
Mike Nield, Taranaki Regional Council (Deputy Chair), Helen Barnes, Jason Beck (from September 2024),

Tessa Dever (from September 2024), Tracy Gers (from December 2024), Martin Fletcher (to July 2024) Jenny Livschitz, Sarah Matthews, Nicola Mills (to October 2024) Jacinta Straker (from September 2025), Alison Trustrum-Rainey (from September 2024), Amanda Gray, Office of the Auditor General (observer), Mark Tregurtha, Department of Internal Affairs (observer).

Regulations and Bylaws Reference Group
Billy Charlton, Roger Cook, Paul Cooper, Sally Grey, Steve Pearce, Peter Ridge, Justin Walters, Tracey Weston, Rachel Townrow, Department of Internal Affairs (observer).

Resource Management Reference Group
Clare Wooding (to January 2025) Matt Bacon, Marianna Brook, Blair Dickie, Anna Johnson, Fleur Lincoln (from July 2024), Joanna Noble, Luke Place (from July 2024), Janine Speedy (from July 2024), Victoria van der Spek (from July 2024), Rebecca Greaves (from February 2025).

Workforce Reference Group
Frances Smorti, Jane, Aiken, Katie Church, Susan Handisides, Emlyn Hatch, Anastasia Hildred, Trudi Hurst, Adrienne Martin, Jan Pedersen, Leonie Randall.

Government's Reform Programme

Resource Management Reform

The Government's resource management work programme is extensive. Following the repeal of the Natural and Built Environment and Spatial Planning Acts at the end of 2023, the resource management arena has been and continues to be very busy.

The Government is working to replace the Resource Management Act (RMA), and to overhaul the set of national directions as an interim step.

Taituarā lodged one formal submission earlier this year, in response to the Resource Management (Consenting and other System Changes) Amendment Bill. The Ministry for the Environment (MfE) has provided opportunities for senior practitioners to provide feedback on the proposals to amend national direction. Taituarā has been part of these discussions and has helped to connect the sector to officials.

Taituarā has also worked with MfE to help establish a group of local government leaders to work with officials on the transition to the new system. It is an understatement to say this is going to be complex. We are pleased to say that we helped with secondments from local government to assist with the work on the transition.

We encourage officials to connect with local government regularly to provide updates on the reform of the resource management system. We understand the importance of information to underpin decisions about what councils will choose to invest. We facilitated a piece of work to advise, from the sector's point of view, what current mandatory requirements under the RMA could usefully be stopped.

In the climate adaptation space, officials are working in a similar way, testing policy proposals for the national adaptation framework with local government practitioners and Taituarā has helped make connections to experienced practitioners working in this space. We are now helping to connect chief executives with experience in adaptation to provide a leadership perspective to officials.

The Forward Work Programme (aka 'Back to Basics')

We were unsurprised by much of the Prime Minister's speech to the 2024 LGNZ Conference, especially regarding the removal of wellbeing from the purpose of local government and the so-called 'rate capping'. The former is a policy 'echo' in the sense that it restores the functionalist purpose as it applied between 2012 and 2019. Rumours of the latter had been circulating well in advance of the announcements.

Policy work on rate-capping proposals has been tightly guarded – neither ourselves nor LGNZ have participated in any development of these.

We advised the Government that its proposed compilation of financial data into council profiles is performance measurement as opposed to a coherent performance improvement methodology (which we'd be happy to lead). Financial data without context does little other than incentivise inactivity – the councils that do nothing always tend to come out best on rates metrics.

At the Department of Internal Affairs (DIA)'s request, our staff and five members, together with LGNZ staff, took part in a technical group that advised

the Department on the design of council profiles, the selection of measures, and the grouping of councils for comparison. We were able to make small improvements to the design, though as the profiles themselves note the final decisions were for Government. That group continues to meet on potential non-financial reporting on that same basis.

Another area where we've had some role is in the Department's consideration of governance matters, and relationships between governance and management. The Government has asked the Local Government Commission to develop a standard code of conduct for elected members and intends to make this binding. (We suspect a model set of standing orders is also in development). Vice President, Monique Davidson, and two chief executives met with the Local Government Commission.

They observed that all too often the code is the ambulance at the bottom of the cliff and needs to be viewed in the context of wider professional development and induction needs. They also noted the invidious position that codes put Chief Executives in, having to investigate and occasionally recommend action against their employers.



Government's Reform Programme continued

In other conversations we've also observed that some of the issues mentioned in Ministerial papers, such as a presumptive bias, are actually administrative law issues that no code can resolve.

We were pleased to note that four of the five immediate 'regulatory relief' proposals for lower-level amendments did come from the Tuning up the Engine document submitted to the former Minister in May 2024.

As the year ended, we were expecting a Local Government Systems Improvements Bill in Parliament before the mid-July LGNZ conference, and a second Bill early in the new (calendar) year. We anticipate that, among other things, the Bill will include change to the long-term plan requirements and will feed into those discussions proactively.

Water Services Reform

The year both began and ended with water legislation in Parliament. We began the year with a hearing on the Preliminary Arrangements Bill, arguing that the definition of financial sustainability and the ten-year timeframe for service plans was too short a term.

The second Bill, the Local Government (Water Services) Bill, was another early Christmas present from Parliament. We put some 76 recommendations to Parliament, mostly of a technical and practical nature. Like many of the sector we were (and remain) concerned that the Bill appears to allow local authorities a higher degree of control over the day-to-day in water organisations than is the case for CCOs. We urge caution – in that financial separation of any entity is not guaranteed, too high a degree of control might put the ability to access high levels of debt at risk.

As we write this report, Select Committee has reported that Bill to Parliament. We have had some success in getting a better transitional provision (no obligation for the late adopters of service plans to reconsult), a clarification about the ability to pay a dividend, what appears to be a consolidation of bylaw making powers and amendments to some of the more technical provisions of the water services plan.

As year ended, we had 'moved on' from the legislation and were arranging a series of opportunities for the sector to access expertise in regards: the identification and management of stranded overheads, financial separation, water service strategies and the like.



Good Practice

Democracy and Electoral

The Electoral Reference Group completed the last updates of the LGSectorGoodToolkit® and 2 different tools and resources to support local elections in March 2025, including the keystone Code of Electoral Good Practice.

In April we submitted on the four-year term legislation arguing that, although we support a four-year term for both central and local government in principle, the model advanced in the Bill is simply not workable. We also noted that most of the central and local government planning cycles are based on a three-year term and will need realignment if terms are extended to four years.

The Electoral Reference Group also brings all the parties at a national level who have a role in delivering the elections together to advise how things are tracked in their areas and address issues.

With the move in the electoral timetable introduced for these elections as the year ended, we were only four days from the opening of nominations for the 2025 election. As of the time of writing, all signs are that things are tracking well.

Long-Term Planning

During this year we completed the debriefing activity out of the 2024 Long Term Planning (LTP) round. Our survey of LTP project leaders told us that the sector remains extremely satisfied with the quality and timeliness of the suite of LTP guidance and training. It has emphasised the driving of LTP culture and readiness as a priority for the 2027 round, as well as greater support (including peer support) for LTP project managers.

One of the features of the debrief is the triennial great LTP consultation document competition which both celebrates the successful completion of the LTP round and identifies the best examples for future guides. This year was complicated a little by the flexibility offered to the sector out of water reforms and for the eight councils impacted by Cyclone Gabrielle.

Nevertheless 43 councils entered the competition this year. The Hutt City Council consultation document *Whaowhia te pae Tawhiti: Help Us Take the Next Steps* was selected as the winner, with Ashburton District's consultation document *Five for our Future* receiving a highly commended citation.

We've also taken the first steps on the road to 2027 this year – a little later than usual owing to the influence of water and resource management reforms.

The Legislation Tracker

In November we launched a new legislation tracker. This monthly report provides councils with up-to-date information on the progress of legislation through the Parliamentary process, and forecasts what legislation can be expected, and when.

At the time of writing, some 35 different pieces of legislation with a direct impact on the sector are in progress or can be expected in the next year.

BERL

This was the second year that BERL delivered an interim and a final set of cost adjusters and an overall cost index. We do this to address concerns in some of the bigger councils that an October release of the adjusters (driven by the release of economic data from Statistics New Zealand) comes late in the budget cycle.

During the year we also commissioned BERL to undertake a refresh of the basket of goods and services that are included in the adjusters. This is good practice with price indices to keep them current and the mid-year of the LTP triennium is the place where disruptions to the planning cycle are minimised. The first report delivered using the new basket will be the Interim 2025 edition – due for release in July 2025.

A snippet of the 'Whaowhia te pae Tawhiti: Help Us Take the Next Steps' document

Monthly tracker

35

pieces of relevant legislation are in progress or can be expected in the next year

WINNER

WINNER



Ratonga wai

Water services

Let's look at how much we spend on our water services.

What's the issue?

The largest part of our budget for this draft 10 Year Plan is being set aside for infrastructure so we can meet the needs of our growing city and many places across Auckland have declined, we are facing a number of challenges with our drinking water, wastewater and stormwater infrastructure. Even with increased investment since 2010-11 we don't keep on top of the levels of service required to meet our city's needs. The reality is that our water services infrastructure has suffered from considerable underinvestment spanning decades, and it desperately needs our attention.

There's no doubt we're up against a combination of challenges. Much of our water infrastructure is old, we have high levels of residential water use, and we're facing a lot of leaks. We have also faced and understand your frustration about the hundreds of leaks that can be seen across the city. Simply put, while using and taking more water than ever before, and we need to fix it.

1

We know a lot of investment is needed to bring our ageing water network up to date, right across our city.

See more about our water services at [hutt.city/10yearplandocs](#)

What we need your help with

We want you to indicate to us the level of investment in water infrastructure you're willing to fund through rates.

We're looking for a short-term boost to investment to help cover the backlog of leaks and get Wellington Water in a better position to manage their regular workload of maintenance, repair and renewals. We also need to invest in long-term solutions to stop the leaks altogether.

Learning for Leaders

Leadership Development

This year marked a breakthrough moment in our leadership development journey at Taituarā, with the highly successful launch of two refreshed programmes tailored for leaders and senior leaders in local government.

Co-designed with experienced sector practitioners and shaped by our workforce reference group and feedback from councils. The Leaders and Senior Leaders programmes have quickly become standouts in our leadership portfolio, setting a new benchmark for impactful, sector-specific leadership development.

Our Senior Leaders programme has exceeded expectations, reaching full capacity and receiving outstanding participant feedback. We have successfully delivered both a Wellington-based programme and a dedicated Auckland Council programme, and we look forward to expanding our offerings in the year ahead and continuing our valued partnership with Auckland Council.

"Probably the best training session I've encountered in 30 years of local government in the UK and NZ!"

Participants have described the experience as "inspiring, impactful, and effective," with one senior leader calling it "extraordinary" and another reflecting on how "positively moved" they felt. These responses affirm that the programme is not only meeting capability needs but redefining what leadership development looks and feels like in local government.

Our Leaders Programme is also seeing strong engagement. Tailored for experienced leaders responsible for key business units or functions, it focuses on the real-world challenges of local government, managing complexity, and delivering results. Early feedback highlights the value of practical tools, peer learning, and contextual relevance. The programme will conclude shortly, with momentum already building for future cohorts.

These programmes are underpinned by the Taituarā Leadership Framework, which clearly outlines the expectations of effective leadership at every level of council. Grounded in contemporary learning design, they blend reflection, practical application, and peer connection, while staying true to the unique environment of local government. As we look ahead to 2026, with plans to scale delivery across regions we are energised by the momentum built to date. Taituarā remains a trusted partner in growing the confident, future-focused leaders our sector needs.



Other Sector Services

Council 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.

2024/25 notable updates:

- New guidance: The pre and post-election guidance (including induction) for governance professionals is new to the toolkit and a task list tool for a new election term has also been included.
- Fully updated: The Council delegations guidance was fully refreshed and updated this year, we also took a section from this guide and created an excel register template to make it more useful for users.
- The Privacy Act Guidance was also fully refreshed and updated this year and included information about the changes that are yet to come in this space.
- Refreshed the Legal compliance how-to guide, Proactive release of official information guidance, Report writing guidance and Standing orders guidance.

It also contains our Legal Compliance Programme designed to assist local authorities 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.

For the fifteenth year in a row, all councils have subscribed to the Sector Good Work Programme. Their contributions enable us to continue offering valuable expertise and advice to support the local government sector.

LG Jobs

LGJobs is New Zealand’s only job board dedicated specifically to the local government sector, making it a valuable resource for councils seeking candidates who are already familiar with the public sector environment.

The platform enables councils and council-controlled organisations to self-manage job advertisements for any role based within their organisations.

In the past year, 83% of New Zealand councils, along with several of their council-controlled organisations, used LGJobs to advertise roles.

A total of 892 positions were advertised, 15.7% included the Discussion Group add-on, which promotes listings to targeted Discussion Groups and subscribers of the Taituarā Weekly News Bulletin, helping employers reach a more relevant and engaged audience.

E-Learning

Our online learning platform continues to be an asset. Our flagship programme, How Local Government Works, had another strong year, attracting participation from both local and central government agencies. An additional 480 seats were sold, reflecting the programme’s ongoing relevance and appeal.

LGJobs Scope

892

positions were advertised

Council Toolkit

100%

of NZ councils subscribe to the service

E-Learning Participation

480

additional seats sold for flagship programme

Other Sector Services continued

Discussion Groups

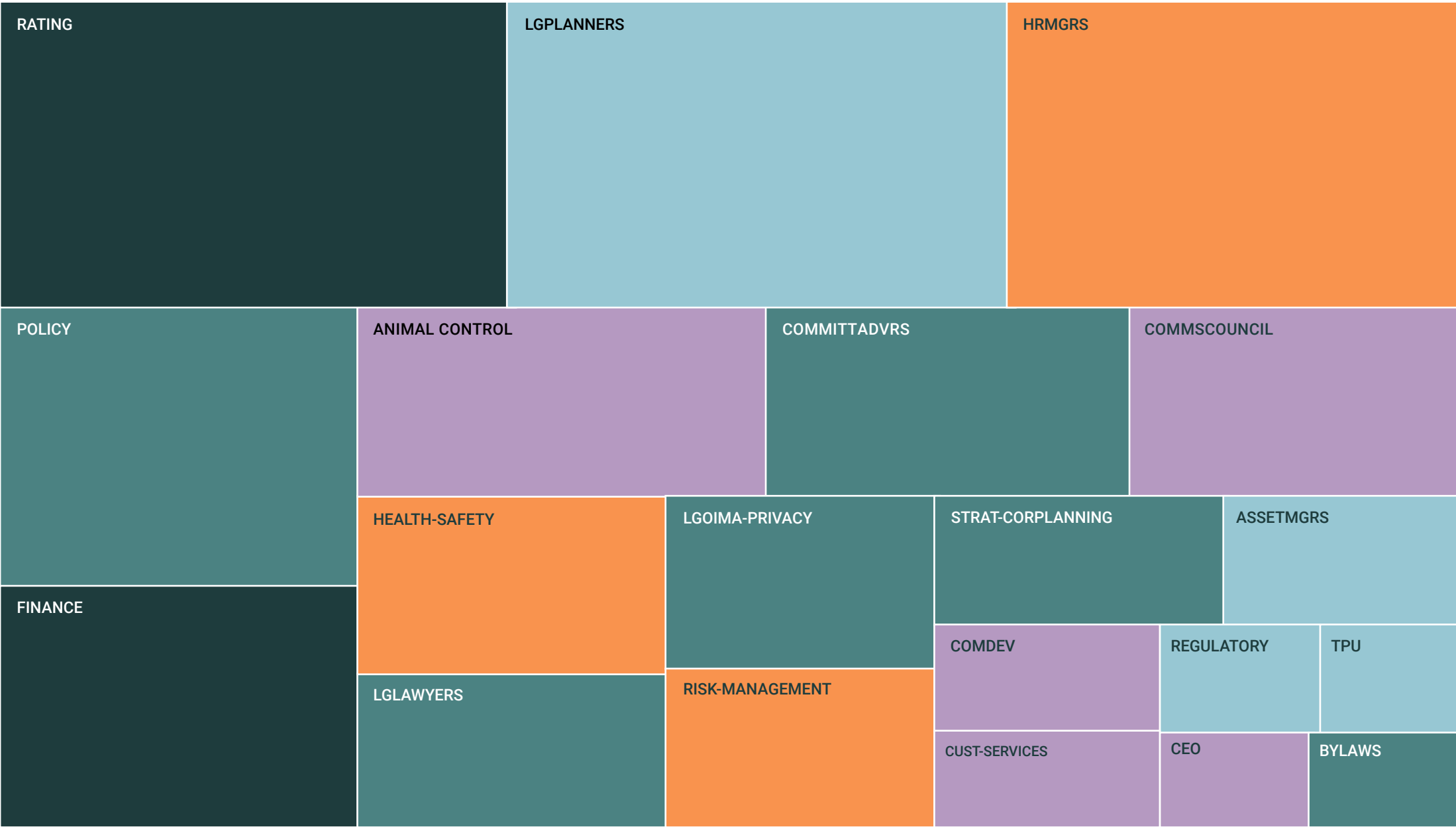
Our online Discussion Groups provide a valuable platform for staff from councils and council-controlled organisations to connect with peers across Aotearoa. With nearly 15,000 subscribers participating in 60 active forums, these groups foster collaboration, knowledge sharing, and sector-wide support.

Members use the forums to seek advice, share best practices, discuss policy issues, and learn from the experiences of other councils. Thousands of interactions take place each month, making the Discussion Group community a vital hub for connection and continuous learning in the local government sector.

Top 20 Discussion Groups Ranked

1	RATING (1056)	8	COMMSCOUNCIL (412)	15	COMDEV (161)
2	LGPLANNERS (1036)	9	HEALTH-SAFETY (371)	16	CUSTSERVICES (145)
3	HRMGRS (916)	10	LGLAWYERS (318)	17	REGULATORY (115)
4	POLICY (672)	11	LGOIMA-PRIVACY (317)	18	TPU (98)
5	FINANCE (579)	12	RISKMANAGEMENT (287)	19	CEO (94)
6	ANIMALCONTROL (523)	13	STRAT-CORPLANNING (253)	20	BYLAWS (90)
7	COMMITTADVRS (466)	14	ASSETMGRS (199)		

Top 20 Discussion Groups



Our Events

In this section:

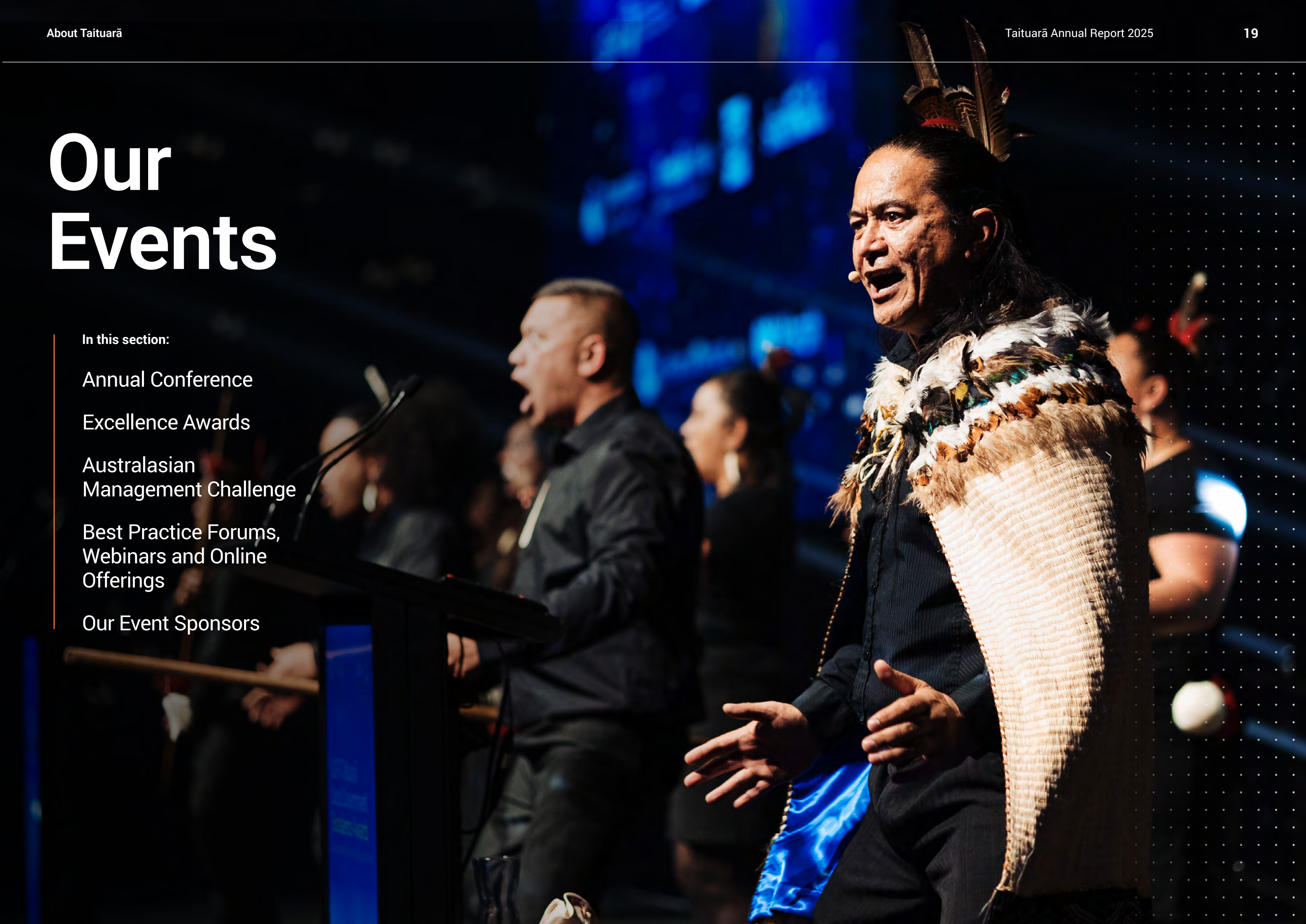
Annual Conference

Excellence Awards

Australasian
Management Challenge

Best Practice Forums,
Webinars and Online
Offerings

Our Event Sponsors



Annual Conference

The Taituarā Annual Conference is one of our most prestigious events, bringing together Taituarā members and supporters from across New Zealand. The goal of this annual event is to provide an invaluable opportunity for delegates to learn, network, and share ideas.

The 2024 Annual Conference, held in Tāmaki Makaurau Auckland, was themed **Connect | Kōtuitui**.

The theme underscored the importance of connecting local government professionals to spark fresh ideas and collaborate on community challenges. Delegates were warmly welcomed and acknowledged by Ngāti Whātua Ōrākei setting a strong, connecting tone for the event.

With nearly 300 delegates in attendance, the event was a resounding success and received overwhelmingly positive feedback. A strong sense of connection and collaboration resonated throughout, truly reflecting the core purpose of the conference.



Top left: Sinead Boucher, CEO of Stuff | **Top right:** Monique Davidson, Taituarā Vice President, welcomed by Taiaha Hawke of Ngāti Whātua Ōrākei | **Bottom:** Jo Miller, Taituarā President, delivers the opening address.

"A strong sense of connection and collaboration resonated throughout, truly reflecting the core purpose of the conference."



Highlights of the conference

- **Precious Clark** of Ngāti Whātua Ōrākei delivered a powerful speech on the history of her Iwi, their role as mana whenua, their relationship with Auckland Council, and the renaissance of their people.
- **Sinead Boucher**, CEO of Stuff, spoke about the vital role of local media in connecting communities with local stories.
- **Shamubeel Eaqub**, an expert economist, provided insights into global economic trends and their implications for communities.
- **Abbas Nazari**, a Tampa survivor, shared a moving story about the power of connection as a refugee.

- **Professor Tahu Kukutai** of the University of Waikato offered an in-depth analysis of population trends.
- A message from Local Government Minister **Simeon Brown** was shared with the delegates.
- **Simpson Grierson** discussed the importance of effective communication between council officers and elected members, citing a recent Court of Appeal decision on balanced reporting.
- **Sir Graham Henry** chatted candidly with our host Mike McRoberts about his leadership journey coaching the All Blacks, imparting his wisdom on what makes a great leader and team.

The conference was made possible by the generous support of our sponsors: Simpson Grierson, Marsh, Civic, PwC, Sheffield, Beca, Datascape, GHD, and exhibitors TechnologyOne, Redman Solutions, IBIS, Infocouncil, Local Government Commission, and Codigital.

Thank you to everyone who participated, contributed, exhibited, and supported the Taituarā Annual Conference. Your engagement and enthusiasm were the heart of this year’s event.

Left to right: Precious Clarke of Ngāti Whātua Ōrākei | Attendees at the BECA Conference Dinner | Sir Graham Henry and Mike McRoberts

This year's conference will be held in Ōtautahi Christchurch at the Christchurch Town Hall from 3–5 September 2025. The event will include a comprehensive three-day programme, featuring a CE Forum and Leaders Forum on 3 September.

Excellence Awards

On 12 June 2025, we hosted the annual LGFA Taituarā Local Government Excellence Awards at the Tākina Convention and Exhibition Centre in Te Whanganui-a-Tara Wellington.

The sold-out event welcomed more than 350 local government professionals, sponsors, and stakeholders from across the sector, making it the largest event in Taituarā history.

This year saw a record 60 entries from 32 councils, with the prestigious LGFA Supreme Award going to Wellington City Council for Predator Free Wellington. This groundbreaking project aims to make Wellington the world’s first predator-free capital city by eradicating rats, stoats, weasels, and possums.

Wellington City Council has played a pivotal role in this effort, not only as a key funding partner but also through an agile, place-based strategy. Their approach has aligned operational programmes on the ground, enabling rapid responses to challenges and delivering significant ecological outcomes.



Top: Attendees (353) at the Taituarā Excellence Awards
Bottom left: Supreme Award | Bottom right: Supreme winners, Wellington City Council – Predator Free Wellington

Excellence Awards continued

This year’s seven category winners were:

- The Beca Award for Placemaking: Ashburton District Council for *Te Whare Whakare* – *Recreating the Heart of Ashburton*
- The Award for Excellence in Collaborating for Results: Hastings District Council, Napier City Council and Hawke’s Bay Regional Council, *Stronger Together: Council’s buyout puts people at heart*
- The Datascape Award for Excellence in Digital Local Government: Auckland Council, *Buzzly*
- The FrankGroup Award for Excellence in Community Engagement: Wairoa District Council for *Wairoa Whakapiri – Uniting Through Recovery*
- Te Tohu Waka Hourua (the Buddle Findlay Award for Māori/Council Partnerships): Taupō District Council for *He Whare Hono o Tūewharetoa*
- The Award for Excellence in Cost Effective Impact: Hurunui District Council for *Hurunui District Water Safety Programme (protozoa compliance)*.

In addition to winning the Placemaking category, Ashburton District Council’s entry won the Members’ Choice Award – voted for by the members of Taituarā.

Other winners announced on the night included:

- The Sheffield Emerging Leader of the Year Award – Ashley Huria, Horowhenua District Council.
- The AskYourTeam Overseas Manager Exchange to Queensland – Brent Harvey, Horowhenua District Council
- The AskYourTeam Overseas Manager Exchange to Victoria – Steven May, West Coast Regional Council
- The Civic Financial Services Overseas Manager Exchange to the United States – Steve Gibling, Selwyn District Council
- The Marsh Overseas Manager Exchange to British Columbia – Jenni Cochrane, Matamata-Piako District Council
- The Auckland Council team, Raranga, won the NZ leg of the Australasian Management Challenge from a field of 14 teams. Raranga will represent New Zealand at the Australasian final in the finals in Perth.

Top: Ngāti Toa whānui welcome guests to the 2025 Excellence Awards | **Middle left:** Taupō District Council win Te Tohu Waka Hourua | **Middle right:** Ashley Huria and Shayla Whaiapu, winner and runner up of the Sheffield Emerging Leader of the Year Award | **Bottom left:** Team Raranga of Auckland Council, Australasian Management Challenge winners | **Bottom right:** MC Jeremy Corbett



Australasian Management Challenge



The Australasian Management Challenge (AMC) has been a cornerstone of leadership and management development in Australasia for over 30 years. It provides a unique learning environment where thousands of teams have had the opportunity to grow both personally and professionally.

In May 2025, 14 teams from councils across Aotearoa New Zealand gathered at the Michael Fowler Centre in Te Whanganui-a-Tara Wellington to compete in the New Zealand leg of the prestigious Australasian Management Challenge (AMC).

This year, participants ranging from emerging leaders to seasoned managers came together not only to compete, but to gain practical insights into leadership excellence and effective teamwork.

Tanya Winter, CEO of Ōtorohanga District Council, served as this year's MC, bringing her passion, professionalism, and infectious enthusiasm to an event that celebrated leadership, learning, and most importantly fun!

Over the course of a single intensive day, teams competed in a series of tasks designed specifically for local government. These challenges tested their knowledge of council policies and procedures through written responses, video creation, role plays, and presentations. The scenarios reflect real-world issues faced in day-to-day council management, making the experience highly relevant and practical.

Teams were judged on their ability to work together creatively and effectively. The high standard of performance made this year's contest one of the most closely fought to date.

Top: Teams participating in the first roleplay task. **Bottom:** MC Tanya Winter, CEO of Ōtorohanga District Council, with Selwyn District Council, Waikirikiri Vanguard



Australasian Management Challenge continued

We congratulate all participating teams for their enthusiasm and skill:

- Auckland – Kaiārahi
- Auckland – Raranga (Winner)
- Central Otago District Council – Command Central
- Gisborne District Council – Notorious GDC (1st Runner Up)
- Gisborne District Council – Tairāwhiti Titans
- Horowhenua District Council – Horowhenua Kaha
- Hutt City Council – Te Tira Kairangi
- Kāpiti District Council – Kāpiti Coastbusters
- Masterton District Council – Te Kaha o Whakaoriori
- Napier City Council – Deco Dynamos
- Selwyn District Council – Waikirikiri Vanguard
- Southland District Council – Murihiku Tauihu
- Tauranga City Council – Whanake te Tai (2nd Runner Up)
- Whakatāne District Council – Paihere Hei Kotahi

The Australasian Finals

Ngā Toa Mahi Tahi from Whakatāne District Council were the 2024 New Zealand champions and represented Aotearoa New Zealand at the Australasian Grand Final (August 2024), competing against the winning teams from seven Australian states.

The grand final not only challenges winners to push their boundaries further but also offers a valuable opportunity to forge strong connections, exchange best practices, enhance leadership capabilities, and build lasting professional relationships.

Top: Teams from across the motu introduce themselves | Middle left: Gisborne District Council, Tairāwhiti Titans | Middle: Hutt City Council, Te Tira Kairangi | Middle right: Kāpiti District Council, Kāpiti Coast Busters | Bottom left: Selwyn District Councils, Waikirikiri Vanguard | Bottom middle: Central Otago District Council, Command Central | Bottom right: 2024 Challenge Winners, Whākatane District Council, Ngā Toa Mahi Tahi.



Acknowledgements

The enthusiasm of all councils and teams in this year’s AMC has been instrumental in its success. It has been inspiring to witness the innovation and leadership demonstrated by teams, an exciting sign for the future of the local government sector.

The challenge day is not only good fun and great value but also a hands-on approach to leadership development that delivers relevant, tangible, and enduring benefits for individuals, teams, and organisations alike. This commitment strengthens individual councils and contributes to the ongoing growth and excellence of the broader local government sector across Australasia.

Lastly a huge thank you to our MC, Tanya Winter, our dedicated judges, and the incredible support team on the day, this event would not be possible without your contributions.

Best Practice Forums, Webinars and Online Offerings

Learning events and webinars remained a cornerstone of our work and a key way we promote and support professional management across the local government sector.

Throughout the year, we delivered a range of forums focused on sharing knowledge and fostering best practice, helping to build capability and strengthen performance across councils and the local government sector.

We delivered the following forums in-person through the year:

The **Democracy Professionals Forum** provided democracy and governance professionals with the latest updates from the Office of the Ombudsman and the Office of the Privacy Commissioner. Attendees learned about the upcoming career pathway for democracy professionals, how to manage hate speech and offensive submissions, recent changes to standing orders, the potential of AI for democracy staff, and strategies for building strong and effective relationships.

The **Community Plan Forum** is the premier annual professional development and networking event for Long-Term Plan (LTP) project managers, policy professionals, and others with key roles in the LTP process. This year’s Forum sets the stage for LTP 2027, exploring how councils can shape and influence the world around them in the lead-up to the next planning cycle. As the first Forum following the adoption of the current LTPs, it will also feature the announcement and presentation of the winner of the 2024 Taituarā Great Consultation Document Competition.

The **PwC Chief Executive Forum** offered Chief Executives the opportunity to exchange ideas and learn from one another about the unique demands of leading at the highest level in local government. A dedicated “CE-only” session provided a confidential space to share top-of-mind issues and engage in open, peer-to-peer discussions.

The **Civic Financial Services Strategic Finance Forum** opened with an economic outlook for the next decade, presented by leading economist Brad Olsen. An expert panel explored lessons from the water reforms, driven by the need for efficiency and capacity, that apply to broader service reengineering and amalgamation efforts. The forum concluded with a panel discussion on the ongoing challenges of asset valuation, sharing insights from the latest valuation round and how finance teams can better collaborate with valuers to achieve robust outcomes.

The **Funding and Rating Forum** is designed for those working in or needing insight into the mission-critical field of funding and rating. It featured a mix of theory and practice, combining policy insights with real-world application. With the start of the LTP triennium, this year’s focus was on the art and science of rating reviews, including key messages from the upcoming *Taituarā Guide to Rating Reviews* and case studies from recent examples. The Forum also included legal updates and peer discussions on the everyday challenges faced by funding and rating professionals.

The Taituarā **Electoral Officers’ Pre-Election Training** provided new electoral staff with a valuable introduction to their roles and offered experienced staff a timely refresher on the legal and practical requirements for running successful elections. The programme included guidance from the *Taituarā Electoral Code of Practice*, along with practical insights into current electoral issues and challenges.

In person attendance

1,972

people who attended a best practise learning event

Online attendance

8,129

people joined an online event – attendance has doubled since 2024

Best Practice Forums, Webinars and Online Offerings continued

In addition to our major event programme, we also delivered 35 online webinars and learning opportunities, these were on a variety of topics. This year an impressive 8,129 people joined an online event. Attendance has doubled since 2024, as these continue to be a valuable and low-cost way for councils to receive timely and up to date information.

EVENT	ATTENDEES
Accelerated Leadership Programme – Napier	16
Beca Chief Executive Forum	70
Civic Financial Services Strategic Finance Forum	133
Community Plan Forum	94
Democracy Professionals Forum	59
Electoral Officers Training	104
Functional Leaders Programme	12
Funding and Rating Forum	104
Group Leaders Programme	236
LG Accelerated Leadership Programme – Wellington	11
LGFA Taituarā Local Government Excellence Awards	353
Management Challenge 2025	98
Marsh Risk Management Forum	82
Online: Climate Adaptation and Resilience Session #1 – Foundation Session	468
Online: Climate Adaptation and Resilience Session #2 – Te Tiriti o Waitangi and Climate Resilience	497
Online: Climate Adaptation and Resilience Session #3 – Assessing Community Vulnerability	429
Online: Climate Adaptation and Resilience Session #4 – Building Climate-Resilient Land Transport	392
Online: Climate Adaptation and Resilience Session #5 – Drought Management & Water Security	414
Online: Community Outcomes Forum	259
Online: Writing for Local Government Decisions	83
PwC Chief Executive Forum	44
Webinar showcase of Digital Local Government	135
Webinar: The Water Services Bill Explainer	168

EVENT	ATTENDEES
Webinar: AI in local government – an ethical and practical guide	338
Webinar: BERL 2024 – The Post Adjustors Update	103
Webinar: Deal or No Deal, Localism and Regional Deals	74
Webinar: Elected Member Inductions Guidance	104
Webinar: Expert Advisory Group’s Blueprint for Resource Management Reform	302
Webinar: Fast-track Approvals Act 2024 (FTA)	236
Webinar: First time working in the local elections? Meet the Panel, hear the intel.	61
Webinar: How to craft a compelling RMA Bill Two submission	113
Webinar: Infrastructure planning in a dynamic environment – Pathways, Perceptions, Priorities and Partnership	82
Webinar: LGOIMA Essentials	462
Webinar: Local Water Done Well explained – what happens next?	278
Webinar: Natural Hazard Information in LIMS – how will it work?	412
Webinar: Navigating the future of LG: Innovation, AI, and community engagement	250
Webinar: Once More into the Breach: Comms in the Pre-election Period	165
Webinar: Rewriting the Tablets: The 'Back to Basics' Local Government Reform Announcements	647
Webinar: RMA – Phase 3 Reforms	336
Webinar: RMA Phase 2 National Direction Consultation	430
Webinar: So You've Decided to Form a Water CCO – What Happens Next?	187
Webinar: Standing Orders	122
Webinar: Taking the Pain out of Pre-election Reports 2025	139
Webinar: Trespass Powers	220
Webinar: Unlocking Infrastructure Value – Lessons in project and programme delivery	70
Webinar: Working with Local Water Done Well: Demystifying the Service Delivery Plan Process	153

Our Event Sponsors

We would like to extend our heartfelt thanks to all our sponsors for their continued support over the last year. Your generosity and partnership have contributed to the success of our events, and we truly appreciate your ongoing commitment.



Pacific Technical Assistance Programme

This is the second year Taituarā has supported the Pacific Technical Assistance Programme (PacificTA).



The PacificTA programme is an initiative funded by the New Zealand Ministry of Foreign Affairs and Trade (MFAT) aid International Development Cooperation programme.

The programme facilitates the sharing of New Zealand's knowledge and expertise with Pacific Island authorities to support them in developing and delivering their local government services.

This year the programme supported activities in the Cook Islands, Fiji, Kiribati, Samoa, Solomon Islands, Tonga, and Vanuatu. A total of 37 outbound trips, utilising 65 sector experts from across the motu.

In addition to our work in the Pacific, over the past year, 54 individuals across 10 delegations visited councils in Aotearoa New Zealand to see firsthand how local government operates, exchange ideas, and learn from innovative practices.

Thank you to the people in the following organisations who generously shared their time and expertise to host inbound delegations:

Auckland City Council, Auckland Transport, Christchurch City Council, Hamilton City Council, Horowhenua District Council, New Plymouth District Council, Ōtorohanga District Council, Palmerston North City Council, Selwyn District Council, Thames-Coromandel District Council, Upper Hutt City Council, Waimakariri District Council, Waipā District Council, and Wellington City Council.

Now in its 15th 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

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 (chair)
- 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

- Nicole Holman, Ministry of Foreign Affairs and Trade
- Jeanne Vidal, Ministry of Foreign Affairs and Trade
- Scott Necklen, Local Government New Zealand

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.

Images:

Above: Suva and Nasinu councils working together with the Auckland team on identifying improvements to the urban environment through landscaping. This is underpinned by CPTED (crime prevention through design) training which PacificTA provided.

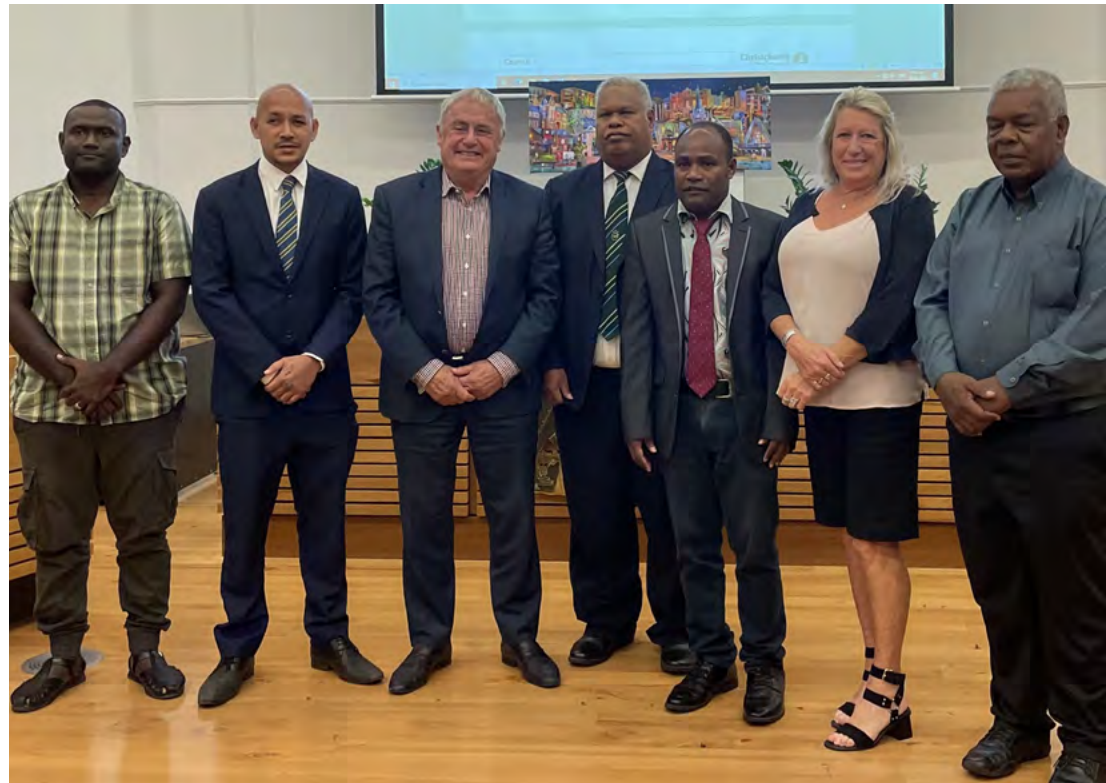
Pacific Technical Assistance Programme continued

Top left: During the 2025 Organisational Assessment, Patricia Reade of Auckland Council reflected on the Infrastructure Cook Islands leadership, echoing the powerful truth: *“Culture eats strategy for breakfast.”* A moment of deep learning and connection.

Top right: Asset managers from the Cook Islands joined Upper Hutt City Council to explore Assetfinda in action – sharing insights, strengthening regional ties, and building resilient infrastructure together.

Bottom left: Louis Sparks of EnviroNZ has been a game-changer for Waste Authority Limited, offering quarterly technical advice that’s transformed landfill operations – boosting efficiency and setting new standards in their approach to waste management.

Bottom right: In February 2025, a Solomon Islands delegation, including Minister of Home Affairs Isakeli Vave and Honiara Deputy Mayor Clement Terewauri met with Christchurch Mayor Phil Mauger and Deputy Mayor Pauline Cotter. The study tour focused on urban development, community facilities, and funding.



Pacific Technical Assistance Programme continued

Top left: James Aston from Auckland Transport lent his expertise to the 'Eua Ferry Service, helping scope a strategic replacement for the MV Onemato – charting a course toward safer, more reliable transport in Tonga.



Top right: Following the December 7.3 earthquake, the Port Vila City Council and Vanuatu's Ministry of Infrastructure and Public Utilities sought guidance on managing damaged and unsafe buildings. A key outcome was engagement with ministry leaders and the NZ and Australian High Commissioners, to determine next steps.



Bottom left: Johan Swanepoel of Auckland Transport shared Auckland's emergency event response strategies with Samoa's Ministry of Works, Transport and Infrastructure during their 2025 Study Tour – fostering resilience through shared experience.



Bottom right: Gordon Naidoo and Jackie Colliar from Hamilton City Council teamed up with Atiu Island Government and Infrastructure Cook Islands – demonstrating the power of a networked approach to asset management across the Pacific.



Our Membership

A New Membership Model

This year, we scoped, planned, and launched the first phase of our new membership model, designed to be more inclusive and offer more options. We have created a multi-tiered model with increased benefits to encourage diverse membership and greater use of our professional development programmes.

The goal is to grow our relevance, provide members with clear and compelling benefits, choice, and flexibility, and enable potential members to try before they buy.

The model includes a no-cost Community tier for professionals who want to explore opportunities, a low-cost Explorer tier for providing valuable core benefits, a standard Pathfinder tier designed for current members to retain similar benefits at a similar cost, equivalent to current members, and a premium Navigator tier for chief executives and senior leaders offering additional benefits.

A member’s focus group was formed to verify the effectiveness and relevance of the upcoming launch by gathering insights and feedback from a diverse group of people in the sector.

Launch of Community, Pathfinder and Navigator

The initial phase, focusing on the Community tier, launched in May. This phase encouraged existing members to update their preferences and attract new members to this free tier. Our campaign included targeted emails, paid advertising, and a competition to increase council participation. This effort engaged 1,574 local government professionals, and 592 of those were new subscribers, representing a 314% increase.

We launched the Pathfinder and Navigator tiers in late June, coinciding with our annual renewals campaign. The Pathfinder tier is designed for motivated, career-oriented Professionals and leaders seeking professional development to achieve excellence. It is the equivalent of our previous sole membership tier. The Navigator tier caters to Chief Executives and senior decision-makers who want to stay on top of emerging issues, influence, and access executive-level support. Each tier offers a range of new and exclusive benefits tailored to its specific audience.

The final tier, Explorer, will be introduced in the next financial year. This entry-level option is for those early in their careers or new to the sector, offering a cost-effective way to explore before committing to a higher level.

2025 Statistics

Membership numbers

Full members	956
Associate members	44
Honorary members	15
Life members	32
Total	1,047
2025 increase	4.1%

2025 – Member recognition

20 years	11
25 years	2
30 years	4
35 years	2
40 years	4

Branch numbers

Northern Branch	81
Midlands Branch	248
Central Branch	242
Wellington Area (in recess)	148
Top of the South Branch	174
45 South Branch	135

Membership model

314%

increase in subscribers to the Community tier

National membership

4.1%

increase in membership since 2024

Our Partnerships

Supporting Partners

Last year we redesigned our partnership programme to introduce two new tiers: Key Partners and Supporting Partners. This strategy aims to generate consistent income from our long-term sponsors and reduce the administrative burden of having to sign them up each year.

We would like to give special recognition to our Principal and Key Partners, whose ongoing support plays a crucial role in our work. Their leadership and commitment to local government not only strengthen our initiatives but also demonstrate a shared vision for building resilient, thriving communities across Aotearoa New Zealand.

Our Principal Partners are:



Our Key Partners are:



International Partnerships

We benefit from several international arrangements that provide opportunities for our members to engage with sector colleagues overseas.

Australia

- Local Government Professionals Australia, NSW
- Local Government Professionals, Victoria (LGPro)
- Local Government Managers Australia, Queensland,

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)

United States

- International City/County Management Association (ICMA)

Our Executive Committee



Jo Miller
President
Chief Executive
Hutt City Council



Monique Davidson
Vice President
Chief Executive
Horowhenua District Council



Hamish Riach
Vice President
Chief Executive
Ashburton District Council

BRANCH REPRESENTATIVES 2024/25



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



Sally Sheedy
Executive Member,
Midlands Branch
Group Manager Customer
and Community Services
Waipa District Council



Doug Tate
Executive Member,
Central Branch
Chief Executive
Central Hawke's Bay
District Council



Andrea Reeves
Executive Member,
Wellington Area
Chief Strategy and
Finance Officer
Wellington City Council



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

Our Team



Suzanne Boyd
Chief Executive



Mereana Beconcini
Chief Operating Officer



Rebecca Moore
Chief Information Officer



Raymond Horan
Chief Advisor



Fiona Calverley
Executive Assistant



Ann Thomson
Manager, Members
and Partnerships



Clare Wooding
Manager, Sector
Readiness



Joy Doran
Manager, Workforce
Capability



Lauren Hourigan
Senior Events
Coordinator



Akiho Ishikawa
Advisor, Digital
Engagement



Arionne Garrett
Advisor, Learning



Kayla Miller
Events Coordinator



Victoria Sidaway
Administrator



Frances Sullivan
Manager, PacificTA



Sarah Flavall
Senior Asset
Management Advisor,
PacificTA



Matt Peel
Administrator, PacificTA

Financial Results

In this section:

Financial Commentary

Statement of Comprehensive Revenue & Expense

Statement of Financial Position

Statement of Changes in Equity

Statements of Cash Flows

Notes to the Financial Statements

Statement of Accounting Policies

Financial Commentary

Taituarā finished the financial year ending 30 June 2025 with a surplus of \$220,707 (including taxation).

This is an exceptional result and a marked improvement on the deficit reported in the previous financial year. Our equity position remains strong, with total equity of \$2,561,703. This is made up of total assets of \$5,243,146 and liabilities of \$2,681,444.

This solid financial outcome demonstrates our commitment to providing value to our members. Below are some key initiatives that contributed to this year’s result:

- **Membership model**
In May 2025, we introduced a new, more inclusive tiered membership model. Early renewal results show strong uptake, which confirms that this approach is both valued by members and financially sustainable. This change allows us to expand our reach across the sector, strengthen member retention, and secure a more predictable revenue base to support future investment in services.
- **Leadership programmes**
During the year, we launched two refreshed leadership programmes, with 58 senior local government leaders taking part in the pilots. These programmes generated \$308,641 in new revenue, highlighting not only the strong demand for sector-

specific leadership development, but also the sector’s preference to leverage our expertise rather than duplicating training internally. This creates a scalable, repeatable, and future-proof revenue stream for Taituarā, while reinforcing our role as the provider of choice for leadership capability.

- **Partnerships**
We secured four new multi-year partnerships with Beca, Datacom, LGFA, and IBIS, providing an additional \$160,000 in sponsorship revenue. These long-term commitments demonstrate partner confidence in our strategy and confirm the value of Taituarā as a partner to enable them to connect with the sector. This sustained funding enables us to invest in new initiatives without relying solely on member fees, diversifying and strengthening our financial position.
- **Legislation Tracker**
In November 2024, we launched the Legislation Tracker, a monthly report that keeps councils informed about legislation in progress and expected changes. Delivered as part of the Sector Good Work Programme, this service is funded collectively by councils, creating an enduring and reliable revenue stream. It not only reinforces our financial sustainability but also ensures that Taituarā remains directly relevant to every council, strengthening the value proposition of ongoing investment in our work.

This year Taituarā has several revenue sources (see Figure 1), with income from all sources totalling \$5.789.267, a 7.5% increase from last year.

In isolation, gross revenue from products and services increased slightly by 5.69% on the previous year at \$3,733,841, with points of note explained further below:

- Overall, our revenue from professional development sales increased by 4.1% to \$1,715,863. This year, we delivered a diverse calendar of offerings, including face-to-face events, a variety of webinar programmes, online learning opportunities, and workshops.
- We delivered a fantastic Annual Conference in mid-September, hosting 276 delegates, sponsors, and stakeholders. Our Excellence Awards held in Wellington during June 2025 was our largest event ever, attracting a record 353 guests. Both events were very well received. Revenue of \$313,891 from the Annual Conference accounts for 5.4% of our gross income.
- LGJobs revenue declined this year; however, 83% of councils continued to use this service as part of their recruitment process. Revenue of \$159,100 fell by 34.7% compared to the previous year.
- Despite offering a comprehensive event calendar, we were able to optimise the cost of delivering our products and services by creating an extensive online programme alongside our usual suite of face-to-face learning events. We are pleased to report a 7.2% decrease in overall delivery costs.

Sponsorship income from our principal partners and event sponsorship contributed \$379,250 or 6.6% of our total revenue. Sponsorship income continues to be an

essential part of the Taituarā revenue stream, and we are grateful to our long-standing partners who continue to be supportive. We are thrilled with the willingness of sponsors to engage with Taituarā and support the valuable work we do, which is thoroughly appreciated.

Council subscription revenue accounts for approximately 25.2% of our total income. Recognising the financial pressures facing councils, we chose not to increase the subscription cost for the Sector Good Work Programme this year. This decision was made possible through growth in other income streams, which helped offset costs. The Programme continues to deliver significant value as a trusted online resource, providing accurate and timely information to support all aspects of council operations.

This year was the second year of providing management support to the Pacific Technical Assistance Programme. Programme funding (from MFAT) is reflected in our comprehensive financial statements. Total funding of \$1,528,319 covers both the management of the programme as well as funding the activity work carried out by technical advisors in the Pacific.

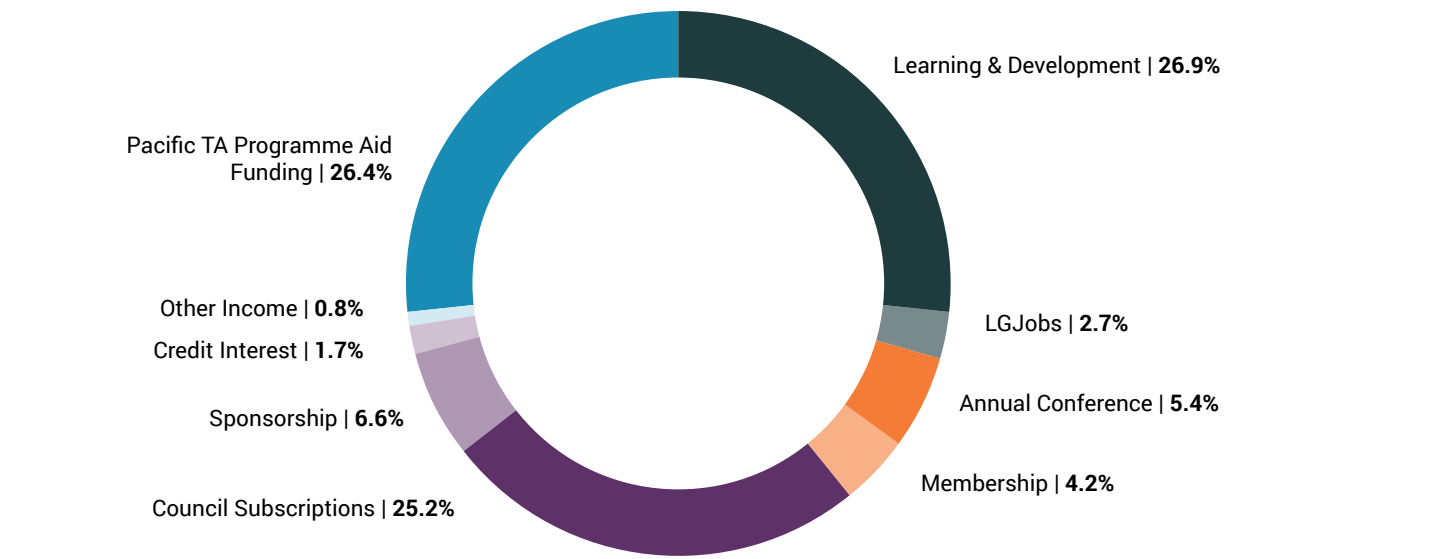
Total operating expenditure increased by 3.37% to \$4,467,557. Cost control has been essential this year. We maintained a strong focus on cost management, which has contributed to our positive result. Key points are explained further below.

Financial Commentary continued

- Professional service costs decreased this year by 17.9% to \$472,350. We incurred costs in several areas that support the sector, including the annual BERL cost adjustors, policy contributions and submissions, and legal compliance modules.
 - Staffing costs decreased by 10.5% this year, totalling \$2,251,172. While our base salary expenses remained consistent with the previous financial year, we now have all permanent staff in place, which has reduced reliance on temporary personnel. All senior staff positions had been filled by the end of the 2025 financial year.
 - Travel costs increased by 126%, amounting to a total of \$1,011,046. These costs are mainly attributed to the delivery of the Pacific Technical Assistance Programme. Of the total, Taituarā travel expenses of \$117,506, related to the delivery of our Overseas Manager Exchange programme, as well as corporate travel associated with organisational governance and the provision of products and services.
 - We incurred website and software expenses totalling \$109,936, a slight decrease of 8.27% from the previous year. These costs reflect our continued investment in the systems and digital tools that support our products, services, and internal operations, ensuring we remain efficient, responsive, and well-equipped to serve our members.
- Amortisation and depreciation costs were similar to the previous financial year. We made minimal hardware purchases, and most of our capital investment work for our new website has been completed. Depreciation on these assets was calculated from purchase date, at prescribed rates.
- We enter the 2025/26 financial year with confidence and stability, and this year’s surplus enables us to reinvest in initiatives that strengthen our value to members, enhance our services, and further advance the local government sector.

We look forward to continuing to work with and behalf of our membership towards a very bright future.

Source of Gross Revenue for the year ended 30 June 2025



Category	Revenue excl GST	%
Learning & Development	1,556,763	26.9%
LGJobs	159,100	2.7%
Annual Conference	313,891	5.4%
Membership	245,786	4.2%
Council Subscriptions	1,458,301	25.2%
Sponsorship	379,250	6.6%
Credit Interest	101,068	1.7%
Other Income	46,789	0.8%
Pacific TA Programme Aid Funding	1,528,319	26.4%
Total	5,789,267	

NZ Society of Local Government
Managers Incorporated

Statement of
Comprehensive
Revenue & Expense

for the year ended 30 June 2025

		2025	2024
Revenue From Exchange Transactions			
Conference		313,891	301,351
Sales		1,715,863	1,647,685
Council Subscriptions		1,458,301	1,350,000
Membership Subscriptions		245,786	233,619
Total revenue		3,733,841	3,532,654
Cost of Goods Sold			
Conference		335,155	381,810
Advertising		28,356	52,507
Catering		156,173	84,872
Equipment Hire		111,674	147,364
General Expenses		63,100	41,629
Printing & Stationary		5,839	2,934
Facilitation and Speaker Fees		354,239	412,101
Travel		29,644	38,714
Venue Hire		103,221	117,632
Total Cost of Sales		1,187,401	1,279,564
Gross Revenue		2,546,441	2,253,090
Other Exchange Income			
Interest Income	6	101,068	113,332
Sponsorship		379,250	283,750
Other Income		45,154	71,299
Branch Income	4	1,635	7,022
Total Other Exchange Income		527,107	475,404
Other Non Exchange Income			
LG Essential Services Grant		-	30,000
Pacific TA Programme Aid Funding	12	1,528,319	1,349,368
Total Other Non Exchange Income		1,528,319	1,379,368
Expenditure			
Amortisation	9	11,214	9,493
Audit Fee		26,000	21,000
Communication Costs		11,668	14,023
Depreciation	8	41,700	43,010
General Costs		302,274	23,678
Member Services		9,450	13,579
Professional Services		472,350	575,557
Rental and Office Costs		328,439	300,589
Staff Expenses		2,251,172	2,514,724
Travel Costs	12	1,011,046	799,706
Branch Expenses	4	2,245	6,660
Total Expenditure		4,467,557	4,322,020
Surplus/(deficit) before taxation		134,310	(214,159)
Taxation expense	1	(86,398)	(62,829)
Net Surplus/(deficit) for year attributable to Taituarā		220,707	(151,330)

This statement should be read in conjunction with the notes on pages 42 to 48.

NZ Society of Local Government
Managers Incorporated

Statement of
Financial Position

for the year ended 30 June 2025

		2025	2024
Current Assets			
Cash and cash equivalents	2	2,802,726	2,815,526
Receivables from exchange transactions	7	672,445	401,817
Prepayments		76,461	103,887
Taxation receivable		28,853	33,240
Term deposits	3	1,118,122	817,653
Total current Assets		4,698,606	4,172,123
Non-current Assets			
Property, plant & equipment	8	200,525	217,058
Intangible Assets	9	133,631	296,902
Deferred Tax Asset	1	210,384	123,987
Total non-current Assets		544,540	637,947
Total assets		5,243,146	4,810,070
Liabilities			
Current liabilities			
Payables from exchange transactions	10	258,839	358,446
GST Payable	10	262,699	108,878
Employee entitlements	13	107,163	97,654
Lease incentives liability		20,929	26,510
Revenue received in advance	11	2,031,814	1,877,587
Total current liabilities		2,681,444	2,469,074
Net Assets		2,561,703	2,340,995
Equity			
Retained Earnings		2,561,703	2,340,995
Total Equity		2,561,703	2,340,995

J Miller, President
Date: August 2025



S Boyd, Chief Executive
Date: August 2025



This statement should be read in conjunction with the notes on pages 42 to 48.

NZ Society of Local Government
Managers Incorporated

Statement of Changes in Equity

for the year ended 30 June 2025

	2025	2024
Equity at start of the year	2,340,995	2,492,325
Net surplus/(deficit) for the year	220,707	(151,330)
Equity at end of the year	2,561,703	2,340,995

Statements of Cash Flows

for the year ended 30 June 2025

	2025	2024
Cash flows from operating activities		
Receipts from customers	5,623,265	5,688,831
Payments to suppliers and employees	(5,520,505)	(5,437,657)
Goods and services tax (net)	153,821	(98,251)
Grants Received	-	30,000
Interest received	101,068	113,332
Income taxes paid	4,387	(22,537)
Net cash inflow / (outflow) from operating activities	362,036	273,718
Cash flows from investing activities		
Payments for property, plant and equipment	(74,367)	(74,609)
Cash to term deposit	(300,469)	299,692
Net cash inflow / (outflow) from investing activities	(374,836)	225,083
Net increase / (decrease) in cash and cash equivalents	(12,800)	498,800
Cash and cash equivalents at the beginning of the financial year	2,815,526	2,316,725
Cash and cash equivalents at end of year	2,802,726	2,815,526

This statement should be read in conjunction with the notes on pages 42 to 48.

NZ Society of Local Government
Managers Incorporated

Notes to the
Financial Statements

for the year ended 30 June 2025

1 Taxation

	2025	2024
(a) Income tax (expense) / credit		
Current tax	-	-
Deferred tax	(86,398)	(62,828)
Prior period adjustment	-	-
Income tax expense	(86,398)	(62,828)
(b) Numerical reconciliation of income tax expense to prima facie tax payable		
Net surplus/(deficit) before income tax expense (credit)	134,310	(214,159)
Income tax expense at 28%	37,607	(59,965)
Plus / (less) tax effect of permanent differences	(124,005)	(2,864)
Prior period adjustment	-	-
Income tax expense	(86,398)	(62,829)
Deferred tax asset		
The balance comprises temporary differences attributable to:		
Provisions	25,528	34,018
Income tax losses	184,855	89,968
Asset timing difference		-
Total deferred tax asset	210,384	123,986
Reconciliation of deferred tax asset:		
At 1 July	123,986	61,158
PPA to correct opening balance	-	-
(Charged)/credited to the statement of comprehensive income	86,398	62,828
At 30 June	210,384	123,986

2 Cash and cash equivalents

	2025	2024
ASB Bank account	2,714,195	2,725,918
Northern branch	8,743	10,243
Midlands branch	35,590	35,590
Central branch	6,951	6,727
Top of the South branch	18,386	18,218
Otago/Southland branch	18,862	18,832
Total cash and cash equivalents	2,802,726	2,815,527
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.		

Notes to the
Financial Statements
continued

3 Term Deposits

		2025	2024
	ASB Term Deposit	1,090,000	790,000
	Northern branch	8,122	7,653
	Midlands branch	-	-
	Central branch	20,000	20,000
	Top of the South branch	-	-
	Total Term Deposits	1,118,122	817,653

4 Branch operations

		2025	2024
	Revenue		
	Northern branch	468	309
	Midlands branch	-	-
	Central branch	944	6,234
	Top of the South branch	169	361
	Otago/Southland branch	55	118
	Total branch revenue	1,635	7,022
	Expenditure		
	Northern branch	1,500	960
	Midlands branch	-	-
	Central branch	720	5,675
	Top of the South branch	-	-
	Otago/Southland branch	25	25
	Total branch expenditure	2,245	6,660
	Surplus/(deficit) from branch operations	(610)	362

Notes to the
Financial Statements
continued

5 Financial Instruments

	2025	2024
Financial assets measured at amortised cost		
Cash and cash equivalent	2,802,726	2,815,526
Receivables from exchange transactions	672,445	401,817
Term deposits	1,118,122	817,653
Total Financial assets measured at amortised cost	4,593,292	4,034,996
Financial liabilities measured at amortised cost		
Payable from exchange transactions	258,839	358,446
Total Financial liabilities measured at amortised cost	258,839	358,446

6 Finance costs – net

	2025	2024
Interest	-	-
Total finance costs	-	-
Interest from held-to-maturity financial assets		
Total finance income	101,068	113,332
Total finance costs	101,068	113,332
Net finance costs / (income)	(101,068)	(113,332)

7 Accounts receivables from exchange transactions

	2025	2024
Trade receivables	669,655	440,271
Allowance for impairment	(13,064)	(55,914)
Accrued interest	15,854	17,461
Net trade receivables from exchange transactions	672,445	401,818
Balance as at 1 July	(55,914)	(90,269)
Impairment loss	-	-
Impairment loss reversal	42,850	34,355
Net finance costs / (income)	(13,064)	(55,914)
An allowance for potential credit losses has been recognised on balances that are more than 90 days overdue at reporting date.		

Notes to the
Financial Statements
continued

8 Plant, Property & Equipment

	Plant & Equipment	Plant & Equipment	Total
2025			
Cost			
Opening Balance	340,052	279,655	619,707
Additions	25,167	-	25,167
Disposals	-	-	-
Closing Balance	365,219	279,655	644,874
Accumulated Depreciation and Impairment			
Opening Balance	257,333	145,316	402,649
Depreciation for the year	28,266	13,434	41,700
Closing Balance	285,599	158,750	444,349
Carrying amount at 30 June 2025	79,620	120,905	200,526
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
Depreciation Written Back	-	-	-
Closing Balance	257,333	145,316	402,649
Carrying amount at 30 June 2024	82,719	134,339	217,058

Notes to the
Financial Statements
continued

9 Intangible Assets

	Online Modules	Website	Work in Progress	Total
2025				
Cost				
Opening Balance	135,187	139,531	267,708	542,426
Additions	-	-	49,200	49,200
Disposals	-	-	(201,257)	(201,257)
Work in Progress	-	-	-	-
Closing Balance	135,187	139,531	115,650	390,369
Accumulated Amortisation and Impairment				
Opening Balance	119,282	126,241	-	245,524
Amortisation for the year	4,771	6,442	-	11,214
Closing Balance	124,054	132,684	-	256,737
Carrying amount at 30 June 2025	11,133	6,847	115,650	133,631
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

Notes to the
Financial Statements
continued

10 Payables from exchange transactions

	2025	2024
Trade payables	217,184	325,756
GST Payable	262,699	108,878
Sundry payables	36,970	30,445
Credit cards	4,685	2,245
	521,539	467,325

11 Revenue received in advance

	2025	2024
Membership fees and subscription received in advance	5,550	4,075
Revenue received in advance – services	2,026,264	1,873,512
	2,031,814	1,877,587

12 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.

	2025	2024
Programme Activity Funding (MFAT)	1,528,319	1,349,368
Management costs, inclusive of staff salaries	(515,000)	(500,000)
Travel costs	(893,540)	(718,312)
Training costs	(64,059)	(87,497)
Other Programme costs	(55,721)	(43,559)
	(0)	(0)

13 Employee entitlements

	2025	2024
Accrued holiday pay	107,163	97,654
	107,163	97,654

Notes to the
Financial Statements
continued

14 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:

	2025	2024
Programme Activity Funding (MFAT)	754,522	887,356
Management costs, inclusive of staff salaries	4	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.

	2025	2024
Civic Financial Services Limited	-	40,000

15 Commitments

	2025	2024
(i) Capital Commitments		
There are no capital commitments at reporting date (2024: Nil)		
(ii) Operating lease commitments		
Commitments existed for non-cancellable operating leases as follows:		
Not later than a year	132,413	111,540
Later than one year and not later than five years	364,136	418,275
Later than five years	-	-
Total operating lease commitments	496,549	529,815

16 Contingent liabilities

There are no contingent liabilities at reporting date (2024: Nil)

17 Subsequent events

There are no subsequent events that would have a material impact on the financial statements at reporting date (2024: Nil)

NZ Society of Local Government
Managers Incorporated

Statement of Accounting Policies

for the year ended 30 June 2025

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:

- a. provide professional leadership identifying and advocating on the big issues facing communities and local government management.
- b. influence Central Government policy development and implementation of major issues.
- c. develop the knowledge base and capability within local government through the development, promotion and dissemination of industry good practice.
- d. develop the professional and leadership capability of managers and staff in local government
- e. 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 \$5m and \$33m in the current and prior period).

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 period of membership to which these subscriptions relate.

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 during the financial 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.

Statement of Accounting Policies continued

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.

Other Income

Finance income

Interest income is recognised as it accrues in surplus and deficit, using the effective interest method. Sponsorship is recognised in the period to which the sponsorship relates.

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 the property plant and equipment items of Taituarā 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

Intangible assets are tested for impairment whenever there is an indication that the asset may be impaired. An impairment loss is recognised if the carrying amount exceeds the asset’s recoverable service amount. Impairment losses are reported in surplus or deficit.

Amortisation methods, useful lives, residual values are received 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.

Statement of Accounting Policies continued

(b) Classification and subsequent measurement

Financial assets

Financial assets within the scope of 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 and 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

All accounting policies have been adopted consistently with those of the previous financial year.



**INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF TAITUARĀ - LOCAL GOVERNMENT PROFESSIONALS AOTEAROA**

Opinion

We have audited the general purpose financial report of Taituarā - Local Government Professionals Aotearoa ("the Society"), which comprises the financial statements and the statement of service performance. The complete set of financial statements comprise the statement of financial position as at 30 June 2025, 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 2025, and its financial performance, and its cash flows for the year then ended; and
- the statement of service performance for the year ended 30 June 2025, in that the service performance information is appropriate and meaningful and prepared in accordance with the 30 June 2025's measurement bases or evaluation methods,

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 statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard 1 (NZ AS 1) (Revised) *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 Board's Responsibilities for the General Purpose Financial Report

The Board are responsible on behalf of the Society for:

- a) the preparation and fair presentation of the financial statements and statement of service performance in accordance with PBE Standards RDR;

- b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present a statement of service performance that is appropriate and meaningful in accordance with PBE Standards RDR;
- c) the preparation and fair presentation of the statement of service performance in accordance with the Society's measurement bases or evaluation methods, in accordance with PBE Standards RDR;
- d) the overall presentation, structure and content of the statement of service performance in accordance with PBE Standards RDR; and
- e) such internal control as the Board, determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report the Board 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 the Board either intend to liquidate the Society or to cease operations, or have no realistic alternative but to do so.

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 statement of service performance 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 (Revised) 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-14-1/>

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the Society's Board, 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
New Zealand

BDO Wellington Audit Limited

22 August 2025

Directory

Trading Name

Taituarā – Local Government Professionals Aotearoa
Location and Registered Office
Level 9, 85 The Terrace
Wellington 6143

Accountants

PricewaterhouseCoopers New Zealand
10 Waterloo Quay, Wellington, 6011

Auditors

BDO Wellington
Level 1, Chartered Accountants House
50 Customhouse Quay,
Wellington, 6143

Bank

ASB
Wellington Business Branch
Level 15, ASB Bank Tower
2 Hunter Street, Wellington 6011

Solicitors

Gibson Sheat Lawyers
Level 9, 1 Grey Street
Wellington 6011
Postal Address
PO Box 10373
The Terrace, Wellington 6143

Contacts

info@Taituarā.org.nz
04 978 1280