



Pūrongo ā-Tau

Annual Report 2026

For the year ended 30 June 2026



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Mō Taituarā

About Taituarā

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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 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
- Datascope
- Beca

Our Key Partners are:

- LGFA — Local Government Funding Agency
- IBIS

Our Supporting Partners are:

- Morrison Low Advisory

Te Tiriti Positioning Statement

Taituarā is committed to giving effect to Te Tiriti o Waitangi (The Treaty of Waitangi) in all that we do. We recognise Te Tiriti as the foundation of our nation and a living covenant that continues to shape our collective future.

We affirm our responsibility to honour the articles of Te Tiriti o Waitangi:



Article One Kāwanatanga

Exercising responsible and accountable governance.



As a national sector body, we acknowledge the strength, leadership, and mātauranga that Māori bring to local government. Our role is to support a future where Māori voices, aspirations, and rangatiratanga are central to shaping the sector.

We are taking intentional and meaningful steps toward this vision, while recognising the importance of not moving too far without proper engagement and co-design with Māori in the sector.

Article Two Tino Rangatiratanga

Recognising and supporting the self-determination and authority of hapū and iwi.



This positioning statement is a declaration of our commitment and a call for partnership in shaping the pathway ahead.

We are focused on the following early areas of action, which we intend to further shape in collaboration with Māori partners.

Article Three Ōritetanga

Ensuring equity of outcomes and opportunities for Māori.



These are intended as the foundations for a more detailed, operational plan:

- **Embedding Te Tiriti into our foundations** – including reviewing our constitution to reflect our commitments to Te Tiriti and to diversity, equity, and inclusion.
- **Investing in relationships** – building enduring and respectful relationships with Māori professionals, hapū, iwi, and sector bodies such as Te Maruata, Te Pae Urungi, Ngā Kairapu and others.
- **Resourcing for impact** – dedicating resources, roles, and funding to support Māori engagement, leadership, and influence across the organisation and sector.

And we commit to upholding the principle of **partnership** – through enduring relationships built on trust, reciprocity, and shared leadership.



As these focus areas evolve, we are committed to working with Māori leaders and practitioners to develop a clear and operational roadmap – grounded in practical actions, resourcing, and shared priorities – that gives real effect to Te Tiriti.

This is the beginning of a long-term transformation. We are committed to listening, learning, and taking action in partnership – to ensure that Māori leadership, mātauranga Māori, and aspirations are central to a thriving and equitable local government sector.

President's Report

“Haere ki tua o te paewai o te rangi.”

“Go beyond what is known.”

As I reflect on the past year, this whakataukī feels particularly fitting. Local government is entering a period unlike any we have experienced before. Reform, technological change, shifting expectations, affordability pressures, and new ways of working are reshaping our sector. While we cannot know exactly what the future will look like, we can choose how we prepare for it.

Preparing for change has been a central focus for the Taituarā Executive Committee over the past few years. We recognised that significant change was coming and set out to ensure Taituarā would be ready for it. As governors, our responsibility is to look beyond today's challenges and build an organisation that is resilient, future-focused and equipped to support local government professionals through whatever comes next. Looking back, it is clear that the decisions we have made to strengthen our governance, strategy and organisational capability have positioned Taituarā well for this historic period of transition.

One of the most significant milestones this year has been the adoption of our new Constitution. More than a governance document, it reflects the kind of organisation we aspire to be and the future we are building. It strengthens our commitment to Te Tiriti o Waitangi, embedding its principles throughout Taituarā and ensuring they guide our governance, relationships and decision-making.

Just as importantly, the Constitution broadens representation on our Executive Committee beyond Chief Executives to include a wider range of local government professionals. By bringing together more diverse experience, perspectives and expertise, we are strengthening governance and ensuring our

decision-making better reflects the breadth of our membership and the communities they serve. The challenges facing local government are increasingly complex, and better governance comes from richer conversations, thoughtful challenge and a willingness to see issues through different lenses.

Our commitment to Te Tiriti continues to grow in meaningful ways. The establishment of Te Ranga Ahurangi and the creation of a Māori seat on our Executive Committee are important steps in strengthening partnership and ensuring Māori perspectives help shape the future of our organisation. This work is ongoing, and I am proud of the progress we are making together as we continue embedding our commitment to Te Tiriti across every aspect of Taituarā.

Good governance starts with understanding the environment in which an organisation operates. Throughout the year, Suzanne and I had the opportunity to meet with Chief Executives and leaders across the country, listening to their experiences, aspirations and concerns. Those conversations have been invaluable in helping the Executive Committee test our thinking, challenge our assumptions and ensure the strategic direction of Taituarā remains aligned with the needs of our members and the future of local government.

The conversations we've had across the motu have reinforced one message above all others: the scale of change ahead cannot be met by any one organisation acting alone. The future will require stronger partnerships, greater collaboration and a willingness to work together in new ways. Taituarā has an important role to play in bringing people together, sharing knowledge and ensuring the sector is ready for what lies ahead.



The year ahead will test all of us. The pace of reform, water services transformation and wider system change will require courage, adaptability and collective leadership. While there is uncertainty, there is also opportunity to adjust how we work, strengthen our relationships and build an even more capable and connected local government sector. As these changes gather pace, I am confident Taituarā is ready.

My sincere thanks go to my fellow Executive Committee members, Suzanne Boyd and the dedicated Taituarā team, our Reference Groups, partners and, most importantly, our members. Your commitment to public service, to your communities and to one another gives me every confidence that, whatever lies ahead, we will meet it together.

Ultimately, our work is about more than strengthening local government. It is about creating stronger communities, better outcomes and a future that serves those who come after us. By looking beyond what is known and preparing today for tomorrow's challenges, we have ensured Taituarā is ready to help lead the sector through one of the most significant periods of change in its history.

Jo Miller
Taituarā President

Chief Executive's Report

"Ki te anga whakamua, me titiro whakamuri."

"Take time to reflect on wins, highlights, challenges and learnings."

Looking back over the past year, I'm struck by just how much has changed. Local government has faced one of its most significant periods of reform in decades. Resource management reform, water services, financial pressures, emerging technologies and changing community expectations have all continued to reshape the environment councils are operating in. At times, the pace of change has been relentless.

Against that backdrop, Taituarā has remained focused on what matters most: supporting local government professionals to navigate change with confidence. Whether through professional development, practical guidance, advocacy, or simply bringing people together to share experiences, our role has been to help the sector respond to today's challenges while preparing for tomorrow's.

Supporting the sector through reform

This year, much of our work centred on supporting councils through an increasingly complex reform programme. One of the most significant initiatives has been our leadership of the Resource Management Reform Workforce Capability Programme. Working closely with the Ministry for the Environment (now MCERT), Te Urū Kahika and the New Zealand Planning Institute, we designed a national programme to help prepare the local government workforce for the changes ahead. Importantly, the first phase has been delivered at no cost to councils, recognising the financial pressures many organisations continue to face.

Our Reference Groups have also made an important contribution throughout the year. Drawing on the expertise of practitioners from across Aotearoa, they have informed submissions, tested proposals, shared knowledge and ensured the practical realities of local government have continued to influence policy development.

These examples reflect what Taituarā does best - bringing people together, connecting expertise, and supporting the sector through change.

Investing in capability

Building capability remains at the heart of our work. Throughout the year we continued to strengthen our learning and development programme, supporting professionals at every stage of their careers. We refreshed our onboarding pathways for those entering local government, expanded leadership development opportunities and continued to grow capability in Te Tiriti o Waitangi across both our organisation and the wider sector. Our flagship events, including Te Hui Taituarā, the Management Challenge and the Local Government Excellence Awards, once again demonstrated the importance of bringing people together. They provided opportunities to learn from one another, share ideas, celebrate success and strengthen the relationships that underpin our sector.

Investing for the future

This year we also invested significantly in strengthening the way we support the sector. Our website and Council Toolkit have been redesigned to provide a more intuitive, accessible and modern experience, informed by feedback from members. The Council Toolkit has also been strengthened as the single source of truth for council kaimahi, helping councils meet legislative obligations, reduce duplication, minimise organisational risk and

respond confidently as reforms continue to evolve. These projects represent much more than technology upgrades. They are long-term investments in ensuring local government professionals can easily access the knowledge, guidance and resources they need, wherever they are. I would like to acknowledge the Executive Committee for its support of these investments and its recognition that modern, accessible digital services are essential to supporting the sector well.

Listening to the sector

One of the highlights of the year has been the opportunity to spend time with members across the motu. Together with our President, Jo Miller, I visited councils throughout New Zealand, meeting with Chief Executives, and council teams. While every organisation has its own unique circumstances, the conversations consistently reinforced the challenges councils are facing and the importance of having a trusted organisation that understands the local government environment. Those conversations continue to shape our priorities. They help us understand where we can add the greatest value, where the sector needs additional support, and how we should continue to evolve our services.

Strengthening our commitment to Te Tiriti o Waitangi

Our commitment to Te Tiriti o Waitangi also continued to deepen throughout the year. The establishment of Te Ranga Ahurangi, the appointment of our Pou Ārahi, embedding our Positioning Statement into our Constitution, and creating a Māori seat on the Executive Committee are all important steps in strengthening our partnership with Māori and ensuring Māori perspectives help shape the future of our organisation.

While there is always more to do, these initiatives reflect our commitment to building an organisation that better reflects the communities local government serves.

Looking ahead

The pace of change is unlikely to slow in the coming year. While that undoubtedly presents challenges, it also provides an opportunity to rethink how we support the sector, strengthen capability, and continue investing in the people, knowledge and relationships that help local government thrive.

Taituarā is well placed to continue supporting the sector through this next phase. We will keep listening, adapting and working alongside councils, central government and our partners to ensure local government professionals have the capability, confidence and connections they need to meet the challenges ahead.

Ngā mihi nui

Finally, I would like to thank our members, partners, Reference Groups, Executive Committee and the dedicated Taituarā team. Everything we achieve is the result of people generously sharing their knowledge, experience and time. It is through that collaboration that we are able to support local government professionals across Aotearoa.

Thank you for the trust you place in Taituarā and for the role each of you plays in strengthening both our organisation and the wider local government sector.



Suzanne Boyd
Taituarā Chief Executive



Revised Constitution

In April 2026 Taituarā successfully submitted its revised Constitution and completing re-registration under the Incorporated Societies Act 2022.



This achievement ensured that Taituarā can continue to operate as a modern, compliant, and future-focused organisation, aligned with updated legislative requirements designed to strengthen governance, transparency, and accountability to members.

The revised Constitution reflects both the requirements of the Act and a series of deliberate improvements to support the future direction of Taituarā.

This milestone marks the culmination of a significant programme of work over the past year, guided by the Executive Committee and supported by staff, legal advisors, and members across the motu.

Taituarā CE Suzanne Boyd says “This has been a massive piece of work for the Executive committee and our staff. A special thanks needs to go to Jason Marris and Sally Sheedy who have led this from the Executive and our CIO Rebecca Moore who has driven this project forward from review through to final submission.”

This achievement reflects the valuable contribution of Taituarā members. We are grateful to everyone who took the time to provide feedback on the draft Constitution, helping to shape a document that better reflects the needs and aspirations of our community.

Taituarā would like to extend a special thank you to those members who provided feedback on the revised constitution and to those that attended the Special General Meeting (SGM) to adopt the revised Constitution and proceed with re-registration.

With the revised Constitution now in place, Taituarā is well positioned to continue supporting and advocating for local government professionals across Aotearoa, with a strong foundation for the future.

Key changes include:

- A modernised purpose, better reflecting who we are today, our values, and the role we play in supporting local government professionals across Aotearoa.
- Registering Taituarā – Local Government Professionals Aotearoa as the legal name. The name Taituarā has been embraced since it was formally gifted by Ministers Hon Nanaia Mahuta and Hon Peeni Henare in 2021 but the previous name of SOLGM still remained the legal name.
- A more flexible membership model, allowing the organisation to evolve alongside the needs of our members.
- Strengthened governance arrangements, including an updated Executive Committee structure, the ability to co-opt additional members to fill skills gaps and improve representation, and extended three-year terms to support continuity. This includes updating of how executive positions are referred to i.e. the ‘President’ changes to ‘Chair’.
- The embedding of Te Tiriti o Waitangi principles, reinforcing our commitment to partnership with Māori and ensuring these principles are reflected throughout how we operate.
- A clearer distinction between the Constitution and bylaws, enabling the Constitution to remain principles-based while allowing operational detail to be updated more easily over time.
- Greater flexibility for branches, including decoupling them from Executive Committee elections while maintaining their important role in connecting members.
- Improved clarity, structure, and accessibility of the document to ensure it is easier for members to understand and engage with.

Statement of Service Performance



Taituarā – Local Government Professional Aotearoa Incorporated

Statement of Service Performance for the year ended 30 June 2026

During the year, Taituarā reached a significant milestone by successfully re-registering under the Incorporated Societies Act 2022. As part of this process, we adopted a modernised Constitution, including a refreshed organisational purpose that reflects our role in promoting and supporting excellence in local government for the benefit and wellbeing of communities across Aotearoa New Zealand.

The updated Constitution ensures Taituarā continues to operate as a modern, transparent, and future-focused organisation, while providing a strong foundation to support our members, strengthen the local government sector, and respond to the changing needs of communities.

We deliver on this purpose by developing professional capability, fostering leadership, encouraging collaboration, and supporting innovation and good practice across the sector. Through our programmes, events, resources, advocacy, and partnerships, we help local government professionals deliver better outcomes for the communities they serve.

The outputs and outcomes that follow describe our service performance for the year ended 30 June 2026. While they do not capture every aspect of our work, they represent some of the most significant ways we delivered on our purpose during the year.



Purpose: Strengthen, develop, and connect professionals working in and for local government by providing opportunities for learning, leadership development, collaboration, and the exchange of knowledge and ideas.

292	20	1,475	52	7,359
Te Hui Taituarā delegates 276 in 2025	In-person events 15 in 2025	In-person attendees 1,930 in 2025	Webinars & online courses 35 in 2025	Online attendees 8,129 in 2025

Purpose: Develop and disseminate best practice guidance and resources to support capability, effectiveness, and continuous improvement in local government.

78	7	11	Council Toolkit Modules that were updated with changes in legislation: • Regulation of the Sale and Supply of Alcohol • Dog Control • Bylaw making and review • Rates Rebates • Rating – Billing and Collection Process • Privacy Act 2020 • Land Information Memoranda (LIM) • LGOIMA – Council Meetings
Councils subscribed to sector work programme 78 in 2025	Committees and Reference Groups 7 in 2025	Council Toolkit Modules available 18 in 2025	

All councils continued to subscribe to our Sector Work Programme during the year, providing sector-wide access to the Council Toolkit—our online knowledge and guidance resource. In 2026, the Toolkit was redeveloped to deliver a more modern, intuitive, and user-friendly experience, improving access to up-to-date guidance, templates, and resources to support councils across all areas of their operations. Resources are developed by Taituarā in collaboration with sector reference groups and subject matter experts, including Simpson Grierson, BERL, and the Department of Internal Affairs.

Purpose: Influence public policy and strengthen the local government sector by drawing on the collective insight and experience of members to contribute to meaningful debate and improvement.

21
Submissions lodged 19 in 2025

Purpose: Encourage thought leadership and innovation in local government through dialogue, research, events, and sector engagement, including national and international exchange.

7,569
Messages exchanged 9,128 in 2025

Purpose: Promote and support excellence in local government in Aotearoa New Zealand for the benefit and well-being of all communities.

69
Excellence awards entries 60 in 2025

Ā Mātou Mahi

Our Mahi

In this section:

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Courses and Learning

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Our Executive Committee

Te Ranga Ahurangi

Our Team

PacificTA

Sector Readiness

The pace and scale of change facing local government during 2025/26 was unlike anything seen in recent years. Resource management reform, local government structural reform, changes to financial management settings, regulatory reform and the ongoing implementation of water services reform all progressed simultaneously. Councils were required to respond to significant legislative and policy change while continuing to deliver essential services, plan for the future and meet the needs of their communities.

Taituarā exists, in part, to help councils navigate this environment with confidence. Working at the intersection of policy and practice, the Sector Readiness team brings together practical council experience, government agencies and sector partners to ensure reforms are informed by operational expertise and that councils are well supported as change unfolds.

The mahi of the Sector Readiness team, underpins the majority of outputs from Taituarā. Working closely with councils and sector partners, the team brings people together to share knowledge, experience and practical insights. These insights inform submissions on legislation and policy, while also shaping webinars, conferences, guidance, roadshows and other resources that help councils understand, prepare for and implement change with confidence.

Central to this work are the Taituarā Reference Groups. Made up of experienced local government professionals from across Aotearoa, they provide a forum to test ideas, identify implementation challenges and share practical experience from across the sector.

Combined with strong relationships across government agencies and sector partners, this collaborative approach



helps ensure reforms are informed by the realities councils face and are more practical to implement, ultimately supporting better outcomes for councils and the communities they serve.

Rather than simply responding to change, Taituarā helps translate policy into practice. The insights gathered through engagement with councils flow into submissions, which in turn shape guidance, learning opportunities and implementation support. This connected approach provides councils with practical tools and consistent advice throughout the reform journey, enabling them to make informed decisions and prepare for future change.

Across resource management, governance, regulation, long-term planning and elections, our focus has remained consistent: strengthening the capability of local government to deliver effective services, make confident decisions and create positive outcomes for communities.

With many reforms now moving from policy development to implementation, this work will continue to focus on building sector capability, sharing knowledge and supporting councils to successfully deliver change for the benefit of the communities they serve.

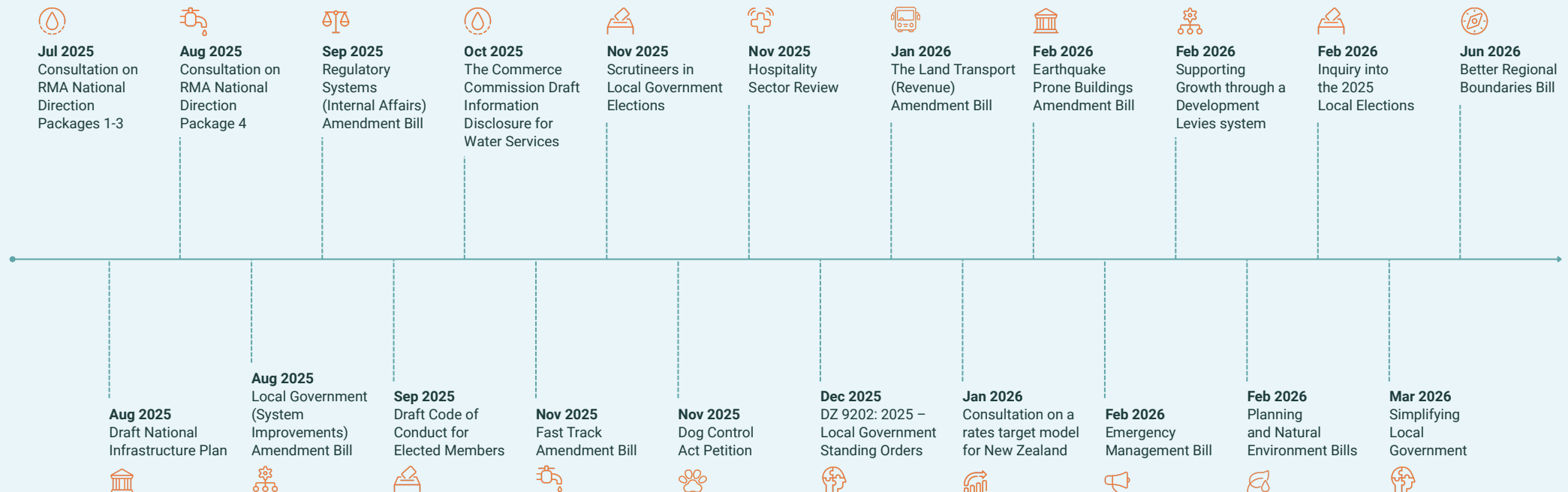


Submissions

Councils have been navigating an unprecedented volume of reform, with seven major consultations open for formal submission during January and February alone.

Taituarā submitted 21 formal responses to various legislative and policy proposals this year. Through these submissions Taituarā supports the local government sector by highlighting the practical application of policies and ultimately how changes will effect communities.

Councils were updated on known and anticipated future legislation through the monthly legislation tracker.



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.



Drawing on experienced practitioners from across New Zealand, these groups provide practical insight into how policy proposals will work on the ground, identify implementation challenges early, and help develop solutions that are workable for councils of all sizes.

Their contribution ensures the work done by Taituarā reflects real operational experience and supports better outcomes for local government and the communities it serves.

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
Sally Grey

Resource Management Reference Group
Aileen Lawrie

Workforce Reference Group
Frances Smorti

Reference Group members

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

Democracy and Participation Reference Group
Robyn Byrne, Jenni Cochrane, Steve Groom, Steffi Haefeli, Hedi Mueller, Julie Straka, Hannah White, Rebecca Williams, Rowan Burns – Department of Internal Affairs (now MCERT) (observer).

Electoral Reference Group
Michael Morris, Mali Ahipene, James Baty, Rick Dunn, Warwick Lampp, Sarah Nichols, Dale Ofosoke, Oliver Roberts, Jane Robertson, Clare Sullivan.

Financial Management Reference Group
Mike Nield, Helen Barnes, Jason Beck, Jenny Livschitz, Sarah Matthews, Tessa Dever, Tracy Gers, Sarah Matthews, Jacinta Straker, Alison Trustrum-Rainey, Mark Tregurtha - Department of Internal Affairs (now MCERT) (observer).

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

Resource Management Reference Group
Matthew Bacon, Marianna Brook, Blair Dickie, Rebecca Greaves, Nicki Green, Anna Johnson, Fleur Lincoln, Luke Place, Janine Speedy, Victoria van der Spek.

Workforce Reference Group
Jane Aiken, Katie Church, Emlyn Hatch, Adrienne Martin, Leonie Randall, Jan Pedersen.

Guiding the Sector Through Reform



Resource Management Reform

The replacement of the Resource Management Act represents one of the most significant reforms affecting local government in a generation. For councils, this is more than a legislative change, it is a complex transition that requires them to continue administering the Resource Management Act while simultaneously preparing for an entirely new planning system.

Throughout the year, Taituarā worked to ensure councils were well positioned for this transition. Drawing on the expertise of the Resource Management Reference Group, practical council experience informed engagement with government as policy was developed and shaped a comprehensive submission on the Planning Bill and Natural Environment Bill.

As the reforms progressed, our focus shifted from policy to implementation. While the proposed extension to the transition period provides councils with additional time, the task remains significant.

Councils must continue administering the current planning system while preparing new planning documents, governance arrangements and Regional Spatial Plans under the future framework.

As the reforms progressed, our focus shifted from policy to implementation. While the proposed extension to the transition period provides councils with additional time, the task remains significant. Councils must continue administering the current planning system while preparing new planning documents, governance arrangements and Regional Spatial Plans under the future framework.

Recognising the ambitious implementation timeframes, Taituarā has encouraged councils to begin preparing ahead of legislation being enacted, helping reduce uncertainty and supporting a smoother transition.

To support this work, Taituarā is partnering with the Ministry for Cities, Environment, Regions and Transport (MCERT) to develop events, practical tools, and resources that support the sector to implement the new planning system.

In partnership with the New Zealand Planning Institute (NZPI), we delivered a series of Regional Spatial Planning workshops across the motu, creating opportunities for councils to share experiences, learn from one another and build a common understanding of the challenges and opportunities ahead.

With MCERT's support, Taituarā will continue working alongside NZPI and Te Uru Kahika to provide coordinated guidance and practical implementation support as councils prepare for the new system.

By combining practical guidance, collaborative learning and strong partnerships across the sector, Taituarā has helped councils move beyond understanding reform to actively preparing for implementation.

As the new planning system progresses, our focus will remain on building capability, sharing knowledge and supporting councils to implement change consistently and confidently, helping deliver a more effective planning system for the communities of Aotearoa.



Guiding the Sector Through Reform continued

Supporting Local Government Reform

Councils are operating in an environment of significant change. This year saw a wide-ranging programme from the Government's Back to Basics programme and Head Start reforms, to changes in financial management, governance and council structures, councils faced significant change while continuing to deliver essential services and make long-term decisions for their communities.

Ther role of Taituarā has been to help councils navigate this change by ensuring reforms are practical, informed by operational experience and capable of being successfully implemented. Working alongside our Democracy and Participation, Financial Management and other specialist reference groups, we brought together expertise from across the sector to identify implementation challenges early, share practical experience and help government better understand how proposals would work in practice.

Key areas of work during the year included:

- **Helping councils prepare for structural reform** – We worked with government on the Head Start reforms, encouraging greater clarity around the outcomes being sought, recognising existing regional capability and ensuring structural changes built on the strengths of local government rather than creating unnecessary disruption. Many of the issues raised by councils through Taituarā were reflected in the revised approach announced later in the year, providing councils with greater certainty as reforms progressed.

- **Supporting strong local governance** – Through the Back to Basics programme, we provided practical feedback on the Systems Improvement Bill, model standing orders and elected member codes of conduct. This helped ensure proposed governance changes reflected the realities of council decision-making and supported transparent, effective governance for communities.
- **Supporting financially sustainable councils** – We responded to proposed rates framework changes by highlighting the cumulative impact of multiple reform programmes and the need for financial settings that enable councils to continue investing in infrastructure, managing growth and delivering essential community services over the long term.
- **Keeping reforms practical and connected** – Across all reform programmes, we highlighted how changes in one area affect others. By encouraging government to consider the cumulative impact of multiple reforms, we helped promote implementation approaches that reduce duplication, improve consistency and enable councils to focus on delivering for their communities.

The practical knowledge shared by council professionals through the Taituarā reference groups continues to play an important role in shaping reform. By bringing together operational expertise from across Aotearoa, we help ensure legislative change is grounded in the realities of local government and supports councils to make confident decisions, implement change effectively and continue delivering positive outcomes for the communities they serve.

Building Capability Through Reform

Supporting councils through reform requires more than influencing legislation. It means giving local government professionals the knowledge, tools and confidence to implement change consistently while continuing to deliver high-quality services to their communities.

Throughout the year, Taituarā invested in practical resources, professional development and shared guidance that helped councils prepare for change, reduce duplication of effort and build capability across the sector.

Key initiatives included:

- **Preparing for Long-Term Plan 2027** – Our suite of Long-Term Plan guidance was comprehensively redeveloped to reflect an evolving legislative environment. Updated resources, webinars and regional seminars helped councils navigate uncertainty around water services, financial management and wider reforms, providing practitioners with practical tools to support robust long-term decision-making.
- **Strengthening the Council Toolkit** – One of the sector's most widely used resources was refreshed to improve access to practical guidance, reduce duplication across councils and create a stronger platform for ongoing updates as legislation and best practice continue to evolve. By sharing common resources, councils can spend less time developing material independently and more time delivering outcomes for their communities. Read more about this on this on the following page.

- **Supporting confident local elections** – Updated guidance, close collaboration across the sector and lessons captured through the Justice Committee inquiry helped councils prepare for the 2025 local elections while contributing to future improvements in New Zealand's local electoral system. This work supported greater consistency, strengthened electoral capability and helped councils deliver transparent and trusted election processes.
- **Improving regulatory practice** – Through the Regulations and Bylaws Reference Group, practitioners shared operational experience to inform reforms affecting building regulation, dog control, bylaws, LIMs and wider regulatory systems. Early engagement with government agencies helped identify implementation challenges, while councils benefited from practical guidance and shared expertise to support more consistent regulatory practice.

Across all of this work, our focus has been on building capability rather than simply responding to reform. By creating opportunities for councils to learn from one another, sharing practical resources and developing guidance that reflects real operational experience, we have helped local government professionals implement change with greater confidence, consistency and efficiency.

As reforms continue to evolve, these shared resources, networks and learning opportunities will remain an important foundation for supporting councils to adapt, innovate and continue delivering positive outcomes for their communities.



Council Toolkit

Supporting councils with one trusted source of guidance.

In our conversations with Council leaders the Taituarā, the Council Toolkit comes up again and again as a valued member resource. Since 1991, councils across Aotearoa have relied on the Council Toolkit for practical guidance across legal compliance, governance, long-term planning, regulations and bylaws, local elections, financial management and community engagement.

As councils navigate an increasingly complex operating environment, having access to current, reliable and practical guidance has never been more important.

During visits to councils across the country, we consistently heard the same message: the Council Toolkit was an essential resource, but it needed to evolve. Members valued the wealth of knowledge it contained, however outdated content, difficult navigation and login barriers meant it was no longer delivering the experience they needed. Through survey results, we learned councils wanted a resource that was easier to use, and capable of supporting them well into the future.

The 2025/26 Council Toolkit upgrade was our response.

Rather than simply replacing technology, we invested in creating a better service for councils, one that improves efficiency, reduces duplication and gives local government professionals confidence they are working from a trusted source of truth.

Built around the way councils work

The upgraded Council Toolkit makes it easier for council staff to access the information they need through a modern interface, improved navigation and a single sign-on experience. Whether preparing a Long-Term Plan, reviewing a bylaw, managing a local election or responding to legislative change, practitioners can find guidance more quickly and spend less time searching for information.

At the same time, priority content was reviewed and refreshed across legal compliance, governance, financial management, local elections, regulations and bylaws, and long-term planning, ensuring guidance reflects current

legislation, emerging good practice and the changing needs of the sector. Additional content was also developed to create a new Te Tiriti o Waitangi section.

Importantly, the Toolkit also helps councils avoid reinventing the wheel. Rather than each organisation developing guidance, templates and processes independently, councils have access to a shared knowledge base that promotes greater consistency across local government while reducing duplication of effort. This allows practitioners to focus more of their time on delivering services and outcomes for their communities.

Investing in the future

The upgrade was delivered in just seven months, launching ahead of schedule in June 2026. More than 70 sections of guidance were reviewed and migrated, including almost 800 legal compliance pages, over 200,000 words of content and more than 140 process diagrams. While substantial, this work was about more than refreshing content, it created a modern platform that can evolve alongside the sector.

The upgrade was delivered through a cross-functional Taituarā project team, with specialist support for platform development and legal review, and input from member reference groups.

Early adoption demonstrated the importance of the investment. Within weeks of launch, 76 of New Zealand's 78 councils had accessed the new platform, reflecting the central role the Toolkit plays in supporting local government professionals in their day-to-day work.

With a stronger digital foundation now in place, the focus shifts to continuous improvement. Ongoing member feedback, analytics and input from Taituarā reference groups will shape future enhancements, while new templates, exemplars, AI capability exploration, and closer integration with webinars and guidance will continue to build value for councils.

As the pace of change across local government continues, the Council Toolkit will remain a trusted companion, helping councils work more efficiently, make informed decisions with confidence and deliver consistent, high-quality outcomes for the communities they serve.



35+

years supporting local government

76

councils accessed the Council Toolkit within first two weeks of launch

70+

Council Toolkit sections refreshed

795

legal compliance pages reviewed and 204,000+ words updated

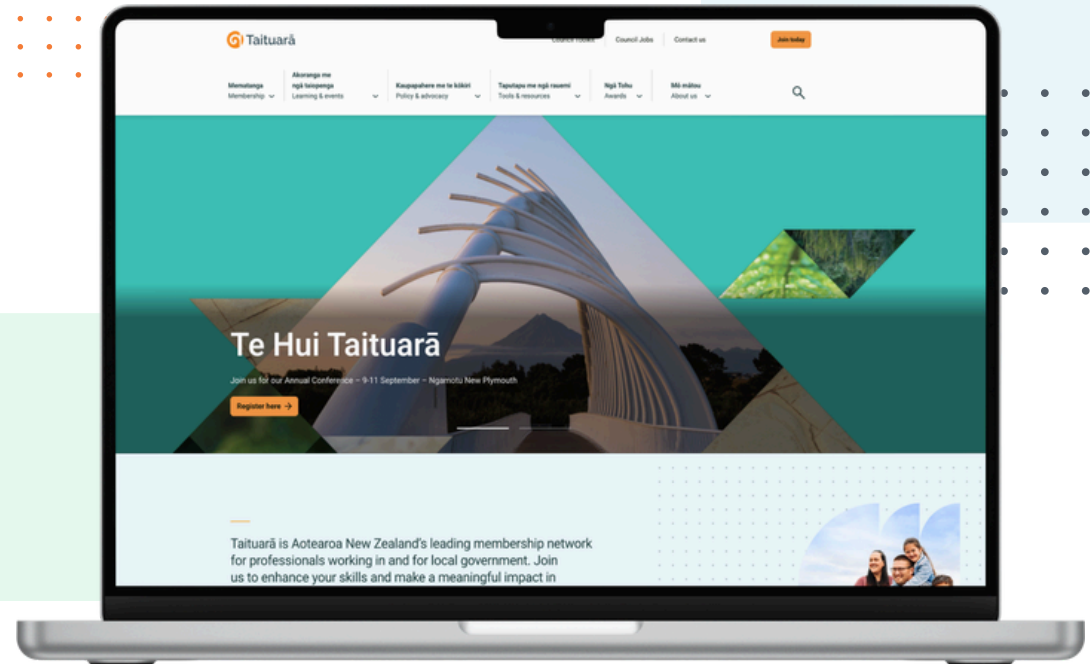
143

process diagrams recreated

7

months from project start to launch

Website Refresh



In October 2025, Taituarā launched a completely refreshed website. This was the culmination of an 18-month project that began with a simple question: How can we better support local government professionals to find the information and support they need?

Our previous website had served the organisation for many years, but member feedback told us it was no longer meeting expectations. Navigation was confusing, important content was difficult to find, the site wasn't well optimised for mobile devices. From the perspective of Taituarā kaimahi, the limited functionality made it difficult to keep content fresh and respond quickly to changing member needs. Just as importantly, it no longer reflected Taituarā as the modern, innovative and member-focused organisation we aspire to be.

The project took a user-first approach which began with discovery work in early 2024, drawing on member surveys, user personas and focus group testing to understand how people used the website and what they needed from it. We also explored a number of platforms to ensure the new site would provide greater flexibility, improved functionality and the ability to evolve as member expectations change.

The result of this project is a website designed around our members rather than our organisational structure. Popular resources such as events, webinars, the Council Toolkit, learning opportunities and membership information are now easier to find through clearer navigation, improved search functionality and a more intuitive homepage that guides users to the information they're looking for.

The refresh also positions Taituarā as a modern, inclusive and future-focused organisation. A contemporary visual identity, improved accessibility, mobile-responsive design, greater use of te reo Māori and imagery that better reflects the diversity of local government professionals create a digital experience that is welcoming, professional and representative of the communities and sector we serve. The refreshed platform also provides better analytics and greater flexibility, allowing us to continually improve content and respond to emerging member needs.

The website refresh was far more than a visual redesign. It represents a fundamental shift in how Taituarā delivers information and services online to keep our members and the sector connected, informed and one step ahead.

Courses and Learning

Building capability for a changing local government sector

Councils are navigating sustained reform, financial pressure, changing responsibilities and rising community expectations. Leaders and staff must maintain services, support their people and make sound decisions while the future operating environment continues to evolve.

In this environment, capability development matters. It helps councils retain talented people, prepare staff for greater responsibility and build the leadership, cultural capability and sector knowledge needed to serve communities through change.

This year, Taituarā strengthened its learning offer across the leadership pipeline, Te Tiriti capability and foundational local government knowledge to help councils build the capability needed to respond to change, develop future leaders and deliver better outcomes for their communities.

"One of the biggest shifts for me was moving from being primarily operationally focused to leading with a stronger enterprise-wide and future-focused mindset."

Senior Leaders in Local Government programme participant

Developing capable and connected leaders

We completed a Senior Leaders in Local Government programme in Wellington, delivered two further programmes in partnership with Auckland Council and currently have two Leaders in Local Government cohorts running.

Together, these programmes are increasing access to leadership development designed specifically for local government in Aotearoa.

Participants work with real council challenges, test new approaches in their roles and learn alongside peers who understand the political, organisational and community environment in which they operate. This ensures councils benefit from leaders who can immediately apply new thinking and practical solutions in their workplaces.

The programmes help leaders develop a broader, organisation-wide perspective beyond their immediate operational or functional responsibilities, strengthening strategic decision-making and organisational capability across councils.

The programmes are also creating lasting connections across councils. Participants leave with trusted peers they can approach for advice, challenge and practical support, strengthening collaboration across the sector and enabling councils to learn from one another rather than solving common challenges in isolation.



Courses and Learning continued



Strengthening Te Tiriti capability

Taituarā piloted a two-day Te Tiriti o Waitangi and Local Government course to strengthen understanding of how Te Tiriti relates to council responsibilities, decisions and everyday mahi.

The course helped participants understand how the history of local government and colonisation continues to shape council practice today, while exploring Māori rights and interests, tikanga Māori, and the respective responsibilities of tangata whenua and tangata Tiriti.

Participants left with greater confidence to apply Te Tiriti considerations in their everyday work, supporting more informed decision-making and stronger relationships with Māori.

Participants said the course was valuable and created a respectful learning environment.

They intended to apply what they had learned in their council mahi, including reviewing how policies affect Māori, learning more about local iwi history and sharing their learning within their organisations.

The oversubscribed pilot demonstrated strong demand for practical Te Tiriti capability development grounded in the local government context. Feedback is informing a further course planned for October 2026, extending access to more people across the sector.

"This was an important and challenging course I think all Council staff would find value in to help reflect on how our organisations mahi and our individual mahi impacts Māori."

Te Tiriti o Waitangi and Local Government course participant

Building a shared understanding of local government

Our self-paced How Local Government Works e-learning programme continued to provide a common foundation for people entering the sector and for experienced staff wanting to understand how the wider local government system operates.

This year, we completed a comprehensive refresh of the programme to ensure the content reflects the latest legislative changes, sector reforms and current council practice. Keeping the programme current gives councils confidence that new and existing staff are learning from relevant, up-to-date information, while reducing the need for individual organisations to continually update their own induction material.

The programme helps learners see how governance, planning, finance, regulation and service delivery connect, and how their role contributes to wider council and community outcomes. This supports more effective induction, strengthens cross-council understanding and reduces the need for individual councils to develop the same foundational learning independently, saving time while creating greater consistency across the sector.

As responsibilities and legislation change, maintaining a current and accessible source of sector knowledge will help staff adapt more quickly, work more effectively across organisational boundaries and build a shared understanding of how local government delivers for communities.

Growing the next generation of leaders

Councils have identified the need to better prepare people for their first leadership roles. In response, we began developing a new Emerging Leaders Programme to address an important gap in the sector's leadership pipeline.

The programme is being designed for people ready to take the next step in their leadership journey. It will help them build confidence, lead others effectively and develop a broader understanding of their organisation and the local government system.

The programme will complement our existing Leaders and Senior Leaders offers, creating a clearer development pathway across leadership levels. This will support councils to identify and grow talent earlier, strengthen succession planning and give capable people more reason to build long-term careers in local government.

By investing in practical, sector-specific learning, Taituarā is helping councils build the skilled, connected and adaptable workforce they need to navigate change, strengthen organisational capability and continue delivering for the communities they serve.

Other Sector Services

Council Jobs

Council Jobs (formerly LG Jobs) continues to play an important role in helping councils attract and retain talented professionals across Aotearoa. As the only national job platform dedicated exclusively to local government, it connects employers with people who are passionate about making a difference in their communities.

During 2025/26, 46 organisations advertised 694 vacancies through Council Jobs, with demand strongest in engineering, planning, finance and emergency management. By providing a central, sector-specific recruitment platform, Council Jobs helps councils reach a targeted audience, promotes career opportunities across the motu, and supports workforce capability at a time when many councils are competing for specialist skills.

Jobs advertised by area

Engineering	44
Accounting and Finance	39
Policy and Planning	37
Civil Defence and Emergency Management	30
Building Services	25
Three Waters / Waste and Water	23
Communications and Marketing	21

694

jobs listed over the year

46

organisations used the platform to list jobs

86%

of jobs listed were permanent full-time positions

14%

of jobs listed were for fixed-term of temporary positions

Discussion Groups

Our discussion groups provide local government professionals with more than 60 forums to connect, get support, share best practice, and see what other councils are doing. Over 20,000 subscribe across the groups with a total of 7569 messages sent in the last financial year.

Discussion groups are one of the most direct and immediate ways for our community to communicate and connect with each other. Conversations in the groups reflected the year's major challenges, including government reform, policy development, rating, water services, resource consenting and professional development opportunities, helping practitioners connect with colleagues across Aotearoa and learn from each other's experience.

Top 20 most active Discussion Groups

Group	Subscribers	Messages
RATING	294	984
HRMGRS	276	890
LGPLANNERS	690	792
POLICY	631	504
COMMITTADVRS	295	501
FINANCE	378	471
ANIMALCONTROL	159	389
LGOIMA-PRIVACY	578	290
RISKMANAGEMENT	237	290
LGLAWYERS	249	271
HEALTH-SAFETY	240	268
COMMSCOUNCIL	292	261
STRAT-CORPLANNING	356	224
ASSETMGRS	236	165
REGULATORY	210	96
COMDEV	238	92
CUSTSERVICES	127	86
BYLAWS	349	85
LIMS	145	84
LEARNDEV	96	55

Popular Topics



Our Membership



Putting Members at the Centre

This year we continued to build a membership experience that better reflects the diverse needs of local government professionals. Our focus has been on making membership more accessible, more valuable, and more relevant at every stage of a member's career.

Following the launch of the Pathfinder and Navigator tiers last year, we introduced the final tier in our new membership model: Explorer. Designed for people early in their careers or new to local government, Explorer provides an affordable entry point that encourages new professionals to connect with Taituarā, access learning opportunities, and become part of a professional community as they develop their careers.

We also expanded the value of membership by introducing new benefits that support professional growth, strengthen connections across the sector, and provide practical everyday value.

Delivering practical member benefits

Membership value extends beyond professional development. This year we launched the Taituarā Member Discounts App, providing access to discounts from national retailers and delivering an everyday benefit that complements our learning and networking opportunities. Since launch, 80 members have registered and the app has been used for 176 transactions.

Creating opportunities to connect and learn

We launched our inaugural Leaders Forum, providing senior leaders with a dedicated space to explore the strategic challenges facing local government. Held prior to Te Hui Taituarā, the forum attracted 80 delegates and featured expert speakers covering leadership, artificial intelligence, governance, emerging legal issues, and chief executive perspectives. The positive response reinforced the demand for dedicated leadership development opportunities.

To provide members with flexible, year-round professional development, we introduced a new Member Webinar Series. Across ten webinars, members explored leadership, organisational change, governance, wellbeing and resilience, helping them respond to the complex challenges facing councils while continuing to build their professional capability.

Listening to our members

Our annual membership survey confirmed that members value the direction Taituarā is taking while identifying opportunities for continued growth.

Members reported high awareness of our learning and development programmes, leadership initiatives and annual conference, with 71% indicating they are likely to use Taituarā programmes or services over the next 12 months. Communications continue to perform strongly, with 82% agreeing they are clear, timely and informative, while 71% agreed Taituarā adapts quickly to emerging issues affecting local government.

Overall member satisfaction remained high, with members reporting a 91% satisfaction rating. The survey also highlighted opportunities for future growth, with 39% of non-members indicating they would consider becoming members.

These results demonstrate that our continued investment in member-focused products, services and professional development is delivering value while strengthening engagement across the local government sector.

Our Membership continued

Real representation

This year the membership team undertook a comprehensive review of the recorded members which lead to cleaner and more precise data. While this has resulted in a lower reported membership total than in 2025, it provides a more accurate reflection of our active membership base and strengthens the quality and reliability of our membership data. We also implemented a more proactive approach to following up outstanding membership renewals, helping members to maintain their connection with Taituarā while improving the accuracy and timeliness of our membership records.

2026 Statistics

Membership numbers	
Explorer Members	18
Pathfinder Members	512
Navigator Members	332
Associate Members	47
Life Members	33
Total	942

Branch numbers	
Northern Branch	70
Midlands Branch	227
Central Branch	210
Wellington Branch (in-recess)	141
Top of the South Branch	149
45 South Branch	127
Unlisted	18
Total	942

Recognising our members

Each year at Te Hui Taituarā, we celebrate members who have reached significant milestones in their professional membership with Taituarā. These recognitions acknowledge not only years of membership, but also decades of commitment to local government, continuous professional development, and service to communities across Aotearoa.

This year, 38 members were recognised for reaching milestones of 20, 25, 30, 35 and 45 years, highlighting the depth of experience and enduring contribution of our profession.

Years of Service	Number recognised
20 years	13
25 years	12
30 years	7
35 years	4
45 years	2

20 years

Michael Wong, Ashburton District Council
 Kerry Merriman, Wellington City Council
 Tony Hale, Taupō District Council
 Adie Johansen, Manawatū District Council
 Doug Tate, Central Hawke’s Bay District Council
 Justin Walters, Whanganui District Council
 Anthony Blom, Buller District Council
 Liam Dagg, South Taranaki District Council
 Corinne Hamlin, Thames-Coromandel District Council
 Sharon Jenkinson, Clutha District Council
 Ross Tucker, Auckland Council
 Sam Marshall, Southland District Council
 Karen Wilson, Environment Southland

25 years

Gareth Green, New Plymouth District Council
 Sally Sheedy, Waipā District Council
 Kirsty Downey, Waipā District Council
 Jenny Livschitz, Hutt City Council
 Andrew Parsons, Hamilton City Council
 Alicia Andrews, Hutt City Council
 Katrina Brunton, Hawke's Bay Regional Council
 Lisa Harrison, Central Hawke's Bay District Council
 Eleanor Roberts, Tararua District Council
 Stacey Young, Marlborough District Council
 Jan Pedersen, Tauranga City Council
 Brenda Graves, Tararua District Council

30 years

Jane Taylor, Auckland Council
 Wayne Wilson, Palmerston North City Council
 Carol Gordon, Rangitikei District Council
 Kataraina O'Brien, Bay of Plenty Regional Council
 Duncan Peddie, Hauraki District Council
 Simon Weston, Whangārei District Council
 Dean Heiford, Tararua District Council

35 years

Victoria Villaraza, Auckland Council
 Kim Taunga, Auckland Council
 Peter Thom, Hauraki District Council
 Tracey Weston, Christchurch City Council

45 years

Tony Quirk, Marlborough District Council
 Janice Smith, South Wairarapa District Council

Our Partners and Sponsors

Over the past year, partnership and sponsorship revenue has grown as new partners and event sponsors joined us to support the sector. This growth reflects strong confidence in Taituarā programmes, strategic direction, and the value we deliver to local government.

Our Partners

We have had two new partners join during the year: Ibis Information Systems as a Key Partner and Morrison Low Advisory as a Supporting Partner.

Beca has also signed on to reaffirm their support as a Principal Partner for the next three years.

Marsh concluded their Principal Partnership, but remain involved as a major supporter of the New Zealand leg of the Australasian Management Challenge.

Our Principal Partners are:



Our Key Partners are:



Our Supporting Partner:



Supporting Excellence

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)

Supporting Excellence

We successfully secured sponsorship for every Excellence Awards category this year, reflecting the strong support our partners continue to show for recognising excellence across local government. Long-standing sponsors Buddle Findlay and GHD returned, alongside existing sponsors Beca and Datascope. We also welcomed three new Excellence Awards sponsors: Morrison Low, Eagle Technology and Co-Lab.

Sheffield continued its support of the Emerging Leader of the Year Award, while Civic Financial Services again sponsored the Overseas Manager Exchange to the United States. AskYourTeam continued its support of two Australian Overseas Manager Exchanges, and Hononga Consulting sponsored our new Indigenous Overseas Manager Exchange, helping to strengthen leadership development opportunities for local government professionals.

Our Partners and Sponsors continued

Excellence Awards



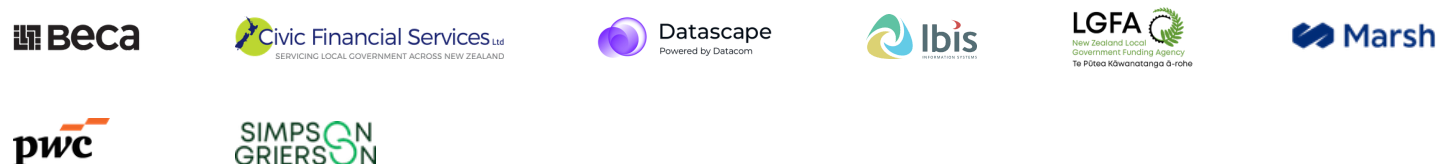
We would like to extend our heartfelt thanks to all our sponsors for their continued support over the last year.

Their generosity and partnership have contributed to the success of our events and we truly appreciate their ongoing commitment.

Te Hui Taituarā



Events



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



Shayne Harris

**Representative,
Central Branch**
Chief Executive
Manawātū District Council



Jason Marris

**Representative,
Northern Branch**
General Manager –
Strategy and Democracy
Whangārei District Council



Andrea Reeves

**Representative,
Wellington Area**
Chief Strategy and
Finance Officer
Wellington City Council



Sally Sheedy

**Representative,
Midlands Area**
Concept Plan Lead
Ōtorohanga District Council



Nedine Thatcher Swann

Te Ranga Ahurangi Chair
Chief Executive
Gisborne District Council



Louise van der Voort

**Representative,
45 South Branch**
Organisation
Transition Manager
Waitaki District Council

Te Ranga Ahurangi

At the end of 2025, a Te Ao Māori Committee was established to help guide Taituarā and the local government sector as a whole, to ensure the principles of Te Tiriti are meaningfully reflected across governance, leadership and organisational practice.

The committee plays an important role in strengthening Māori leadership and voice, and in fostering enduring partnerships within the local government sector.

The committee was gifted the name Te Ranga Ahurangi by Kaanihi Butler-Hare (Ngāi Tūhoe, Te Āti Awa), Tumuaki Māori – Chief Māori Officer at Hutt City Council.

The full name Te Ranga Ahurangi reflects both the collective nature of the committee and its aspiration to guide the direction of Taituarā.



Nedine Thatcher Swann

Te Ranga Ahurangi Chair
Chief Executive
Gisborne District Council



Jo Miller

Te Ranga Ahurangi Sponsor
Chief Executive
Hutt City Council



Alecia Thompson

**Te Ranga Ahurangi
Principal Advisor and Secretary**
Pou Ārahi | Principal Advisor
Taituarā



Mereana Beconcini

**Te Ranga Ahurangi
Principal Advisor**
Chief Operating Officer
Taituarā



Maehe Paki

Te Ranga Ahurangi member
General Manager Manu Taaiko
Waikato District Council



Arne Burgess

Te Ranga Ahurangi member
Māori Strategy and
Partnerships Manager
Queenstown Lakes District Council



Kataraina O'Brien

Te Ranga Ahurangi member
General Manager
Strategic Engagement
Toi Moana Bay of Plenty
Regional Council



Hara Adams

Te Ranga Ahurangi member
Kaihautū Hononga ā Iwi |
Group Manager Iwi Partnerships
Kāpiti Coast District Council



Marina Matthews

Te Ranga Ahurangi member
Manager Insights and Strategy
and Executive Officer,
Ngā Mātārae
Auckland Council

Our Team



Rebecca Moore
Chief Information Officer



Raymond Horan
Chief Advisor



Suzanne Boyd
Chief Executive



Mereana Beconcini
Chief Operating Officer



Sharyn Hoerara
Executive Assistant



Alecia Thompson
Pou Ārahi
Principal Advisor



Ann Thomson
Manager, Members and
Partnerships



Joy Doran
Manager,
Workforce Capability



Sophie Prebble
Manager, Marketing and
Communications



Clare Wooding
Manager,
Sector Readiness



Lauren Hourigan
Events Manager



Philip Shackleton
Principal Advisor,
Sector Readiness



Aki Ishikawa
Advisor,
Digital Engagement



Matt Peel
Advisor,
Membership Services



Arionne Garrett
Advisor, Learning



Mason Rutene
Events Coordinator



Murray Staite
Interim Programme Lead,
PacificTA



Gabby Mackintosh
Programme Administrator,
PacificTA

PacificTA



The Pacific Technical Assistance Programme (PacificTA) connects local government expertise from Aotearoa New Zealand with Pacific partners to strengthen services, systems and resilience.

Funded by the New Zealand Ministry of Foreign Affairs and Trade (MFAT), PacificTA supports Pacific local authorities in planning and delivering services that contribute to stronger economic, social and environmental resilience. The programme focuses on asset management and infrastructure planning; financial management and revenue capability; policy, planning, and compliance; and public confidence in local authorities.

During 2025/26, PacificTA continued to move from individual technical assignments towards longer-term capability building and systems strengthening. Demand remained strong across asset management, finance, planning, building compliance, waste management, and organisational capability, with active programme delivery in the Cook Islands, Fiji, Samoa, Solomon Islands, Tonga, and Vanuatu.

Building stronger asset management capability

Asset management emerged as one of the strongest common needs across PacificTA partners during the year. In the Cook Islands, PacificTA continued working with Infrastructure Cook Islands, the Office of the Prime Minister, Cook Islands Investment Corporation and Pa Enua Island Governments to embed AssetFinda, improve asset information and develop asset management plans. New Zealand council specialists worked alongside island government staff on data quality, condition information and the practical use of asset information for future planning and investment.

In Samoa, PacificTA supported the Ministry of Works, Transport and Infrastructure in moving from asset management policy and strategy to implementation. Samoa has agreed to convene its asset management steering group, supported by a policy refresh and ministry-wide discovery exercise.

Waste Authority Limited in Tonga also strengthened its asset management capability through onsite training, the appointment of a new Asset Manager and access to Āpōpō learning. New links with Tonga Lands and Survey are helping build local surveying capability and reduce reliance on New Zealand-based support over time.

Practical support with lasting impact

The programmes strength continues to come from practical, peer-to-peer support. Following the Port Vila earthquake, the programme supported local partners with advice on damaged and dangerous buildings, CBD recovery, traffic planning and the systems required to manage information across agencies. This work was complemented by ongoing building control, finance, planning and organisational support to Port Vila City Council.

Across Fiji, Vanuatu and Solomon Islands, building compliance training strengthened inspection processes, plan assessment, structural compliance knowledge and the use of practical checklists. Regional delivery also enabled Pacific partners to learn alongside one another and build professional networks across countries.

Crime Prevention Through Environmental Design (CPTED) training in Vanuatu and Solomon Islands connected public-space design with community safety, business confidence and more liveable urban environments. Forty-one participants took part across the two countries during the year.

PacificTA also supported Fiji's Ministry of Local Government with its review of the Local Government Act, drawing on New Zealand local government experience and legislative examples. The work has led to further discussions about possible support for Fiji's local government planning legislation.

Supporting resilient Pacific communities

Climate resilience is increasingly embedded across this work. Asset management, public-space planning, drainage and planting, waste operations and stronger building compliance all help partner organisations plan for climate impacts and create safer, more resilient communities.

The programme is also increasingly focused on building capability that can be sustained locally. Technical advice is being combined with training, mentoring, organisational assessments, and stronger systems to ensure knowledge remains within Pacific organisations after individual assignments finish.

This year's progress reinforces the value of New Zealand local government professionals sharing their expertise with Pacific colleagues. The relationships developed through PacificTA are strengthening institutions, creating enduring professional connections and supporting better services for communities across the Pacific.

PacificTA continued

22

NZ Councils and organisations supported the delivery of the programme

18

Participants in regional building compliance structural-performance training (Fiji)

41

CPTED participants in Vanuatu and Solomon Islands

5

Partner organisations with established asset registers

With thanks to our partners and contributors

With thanks to our partners and contributors PacificTA is made possible through the generosity, expertise and commitment of local government professionals, technical specialists and partner organisations across Aotearoa New Zealand and the Pacific. Taituarā acknowledges and thanks everyone who contributed time, knowledge, peer support, training and practical advice during 2025/26. These partnerships are at the heart of PacificTA and help build enduring capability, stronger professional connections and more resilient local services across the Pacific.

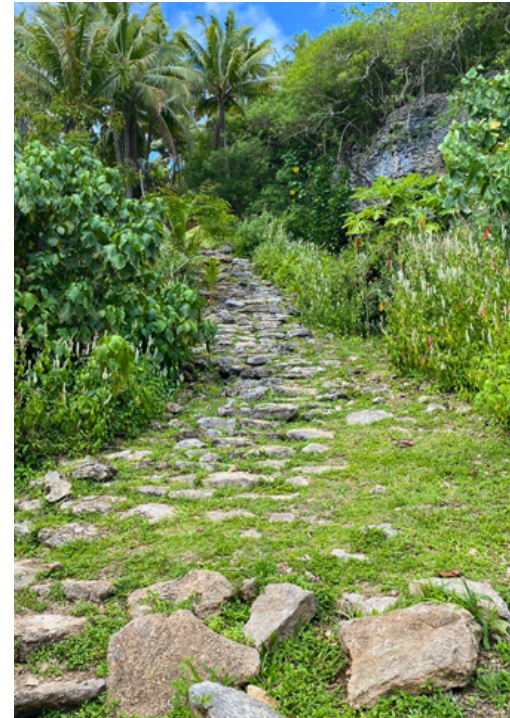
Aotearoa New Zealand contributors

Auckland Council, Christchurch City Council, Dunedin City Council, Hamilton City Council, Horowhenua District Council, Invercargill City Council, Kaipara District Council, Marlborough District Council, Ōtorohanga District Council, Palmerston North City Council, Selwyn District Council, Tararua District Council, Tasman District Council, Upper Hutt City Council, Waipā District Council, Waimakariri District Council, Wellington City Council, EnviroNZ, Respiro Engineering, Zeli Ltd, Āpōpō, and our Independent technical volunteers and advisors.

Pacific Partner organisations

Infrastructure Cook Islands, the Pa Enua Island Governments, Cook Islands Investment Corporation, Aitutaki Island Government, Port Vila City Council, Luganville Municipal Council, Vanuatu Department of Local Authorities / Ministry of Internal Affairs, Suva City Council, Nasinu Town Council, Fiji Ministry of Local Government, Honiara City Council, Waste Authority Limited Tonga, and the Samoa Ministry of Works, Transport and Infrastructure.

We also acknowledge the New Zealand Ministry of Foreign Affairs and Trade and the PacificTA Steering Committee for its strategic oversight and support.



Ā Mātou Hui

Our Events

In this section:

Te Hui Taituarā

Excellence Awards

Management Challenge

Best Practice Forums,
Webinars, and Online Offerings



Te Hui Taituarā

Te Hui Taituarā is where local government professionals come together to build capability, share practical solutions and strengthen the relationships that help the sector respond to complex challenges. As the flagship learning event for Taituarā, the conference provides members with fresh ideas, valuable connections and real-world insights they can take back to their organisations and communities.

Te Hui Taituarā 2025 was held in Ōtautahi Christchurch from 3–5 September. Under the theme *Impact Unleashed*, the conference challenged delegates to think differently about leadership, innovation and the role of local government in creating positive outcomes for communities. Through inspiring keynote speakers, practical case studies and immersive learning experiences, attendees explored new approaches to some of the sector's most significant opportunities and challenges.

The conference began with the Chief Executive Forum and the inaugural Leaders Forum, creating dedicated spaces for senior leaders to connect with peers, share experiences and discuss the strategic issues shaping local government. The success of the new Leaders Forum, with 81 registrations and overwhelmingly positive feedback, reinforced the value of providing targeted opportunities for leaders at different stages of their careers. Building on this success, both forums will return in 2026, alongside a new forum for kaimahi Māori.



Te Hui Taituarā continued



Key highlights from Te Hui Taituarā 2025:

- Opening keynote from **Ben Bateman**, CEO of Te Rūnanga o Ngāi Tahu, who shared iwi perspectives on leadership and partnership.
- A challenging session from Economist **Shamubeel Eaqub** on the fracturing of society and politics globally and here in New Zealand focusing on the task ahead of those in local government to earn back the trust of communities.
- **Eteroa Lafaele** brought humour and energy to her keynote, sharing her journey from being unseen in corporate New Zealand to co-founding Fibre Fale to build Pacific digital and AI capability. She left delegates with three powerful challenges: see the unseen, choose self-determination, and build ripples not just results.

- **Gavin Jones CBE**, drew on UK case studies to show what happens when councils fail. His advice was clear, never be complacent, strong leaders ask for help, build a culture of accountability, and avoid unrealistic visions for change.
- The final keynote came from **Christina Benty**, a former Canadian mayor and in her words 'a recovering politician', who explored the idea of anti-fragile leadership. Christina focused on stress and the absolute need for recovery. Her key lessons included that stress and fear are contagious, "doing more with less" is a myth, and councils should be proud to tell their stories.
- Alongside the keynotes delegates also got a closer look at council case studies of impactful projects through immersive sessions focused on the Pacific, arts and culture, the environment, mana whenua, technology and community engagement.

The conference was made possible by the generous support of our sponsors: Simpson Grierson, Beca, Datascope/Datacom, PwC, Civic Financial Services, Tompkins Wake, Sheffield, Creative NZ, GHD, Meredith Connell, TechnologyOne and FrankGroup. With exhibitors: Brightly Software/IPWEA, Ibis Information Systems, Attekus, LG Services Group, Payble, Apollo Projects, Infocouncil, Redman Solutions, Big Technology Consulting, and Local Government Commission.

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

This year's conference will be held in Ngāmotu New Plymouth at TSB Showplace from 9 - 11 September 2026. The event will include a comprehensive three-day programme, featuring a CE Forum and Leaders Forum on 9 September, and Te Kāhui Ahunuku on 8 September.

Excellence Awards

The Taituarā Excellence Awards showcase the ideas, partnerships and leadership that are making a difference in communities across Aotearoa.

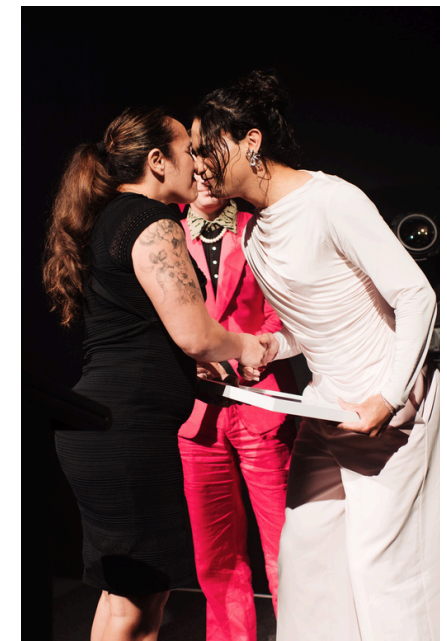
By celebrating outstanding practice, the awards encourage councils to learn from one another, share innovation and recognise the people and projects helping shape the future of local government.

The continued growth of the awards reflects the strength of innovation across the sector. This year, a record **69 entries** were received across seven award categories from **36 councils** and one council-controlled organisation. More than **360 people attended** the awards evening at Tākina in Te Whanganui-a-Tara on 18 June, making it our largest celebration of local government excellence to date.

The LGFA Taituarā Supreme Award was presented to Waikato Regional Council for its Pathways to the Sea Strategy – Ngā Rerenga ki te Moana project, which also received the GHD Award for Excellence in Environmental Leadership.

Built on six years of research and strong partnerships with iwi, scientists, industry and councils across Aotearoa, the programme has developed practical solutions that enable native tuna and other fish species to safely migrate through flood protection infrastructure. Judges recognised the project as an outstanding example of innovation, collaboration and long-term thinking, with lessons that can be applied by councils across New Zealand.

The LGFA Taituarā Local Government Excellence Awards recognise outstanding achievement across collaboration, community engagement, digital innovation, environmental leadership, placemaking, Māori–council partnerships and cost-effectiveness.



Excellence Awards continued

The 2026 Excellence Award category winners were:

- Morrison Low Advisory Award for Excellence in Collaborating for Results: Taupō District Council for East Urban Lands – Oroko Rise
- Eagle Technology Award for Excellence in Community Engagement: Northland Regional Council for Whirinaki Managed Retreat
- Co-Lab Award for Excellence in Cost-Effectiveness: Auckland Transport for Climate Resilience versus Recovery Costs for Transport Networks
- Datascape Award for Excellence in Digital Local Government: Te Kaunihera o Te Tairāwhiti – Gisborne District Council for Turning the Tide: Large Woody Debris AI-assisted Removal. This project also received the The Taituarā Members' Choice Award, voted on by members
- GHD Award for Excellence in Environmental Leadership: Waikato Regional Council for Pathways to the Sea Strategy – Ngā Rerenga ki te Moana. This project also received the LGFA Taituarā Supreme Award
- Beca Award for Excellence in Placemaking: New Plymouth District Council for Destination Kāwaroa
- Te Tohu Waka Hourua – Buddle Findlay Award for Excellence in Māori–Council Partnerships: Te Kaunihera o Tāmaki Makaurau – Auckland Council for Ngāti Whātua Ōrākei Reserves Board – Ko Te Pūkākī: 2040

The following awards and opportunities were also announced on the night:

- The Sheffield Emerging Leader of the Year Award: Kaanihi Butler-Hare, Tumuaki Māori – Chief Māori Officer at Hutt City Council
- New Zealand leg of the Australasian Management Challenge winners: "Tactically Tasman" from Tasman District Council. The team will represent New Zealand at the Australasian finals

Five local government professionals were selected for international management exchanges:

- Auriole Ruka, Northland Regional Council – Hononga Indigenous Overseas Manager Exchange to Victoria, Australia (NEW for 2026)
- Adele Henderson, Western Bay of Plenty District Council – Civic Financial Services Overseas Manager Exchange to the United States
- Kataraina O'Brien, Bay of Plenty Regional Council – Overseas Manager Exchange to British Columbia, Canada
- Anita Reedy-Holthausen, Te Kaunihera o Te Tairāwhiti – Gisborne District Council – AskYourTeam Overseas Manager Exchange to New South Wales, Australia
- Challen Wilson, Auckland Council – AskYourTeam Overseas Manager Exchange to Victoria, Australia

Thank you to all of the sponsors who made this year's awards possible: Datascape, Eagle Technology, GHD, Morrison Low Advisory, Beca, Co-Lab, Buddle Findlay, Sheffield, AskYourTeam, Civic Financial Services, Hononga Consulting, Marsh and LGFA - we are so grateful for your ongoing support.

The Excellence Awards continue to strengthen a culture of learning across local government by recognising innovation, celebrating achievement and creating opportunities for councils to share ideas that can benefit communities throughout Aotearoa.



Management Challenge

Energy, enthusiasm and camaraderie filled the Lower Hutt Events Centre in April as 13 teams from councils across the motu came together for this year's Taituarā Management Challenge.



After months of preparation, the competition saw participants pushed out of their comfort zones in a fast-paced, high-pressure environment designed to test and grow their professional skills.

The Management Challenge is known for being full on and fun, and this year was no exception. Teams were presented with challenges both in the lead-up and throughout the event, requiring them to respond across a range of formats including video, presentations, written submissions and roleplays.

"It's intense. For me, it's about connecting and collaborating in ways you wouldn't normally across different groups in the organisation, sharing knowledge, ideas and experiences," said Adonica Giborees from Auckland Council.

Despite the pressure, the atmosphere in the room remained upbeat and supportive.

Teams cheered each other on, celebrated each milestone, and worked side by side to bring their ideas to life.

"It's such a collective effort, so it was really good to see the teams come together and support each other," said Sunita Kashyap from Auckland Council. For many participants, one of the standout aspects of the Challenge was the opportunity to connect with people they wouldn't normally work with, both within and across councils.

"The Management Challenge has been such a cool experience to get to know other people I would have never gotten to work with. My heart is full," said Ash Cleaver from Whakatāne. "I'd recommend it to anyone, and I wouldn't have said that a few days ago."

This year also saw a new addition to the competition, with a "wild card" team made up of individuals from different councils. Despite not having met in person before, they quickly formed a cohesive team, demonstrating the collaborative spirit that defines the Challenge.

Participants spoke about the personal growth they experienced throughout the competition, particularly in building confidence and resilience.

Christina Winitana from Palmerston North City Council added, "It pushes you to unearth the skills and strengths that you didn't realise you had."

After a full day of challenges, teams were exhausted but in high spirits, having given their all and formed lasting connections along the way.

The winning team: Tactically Tasman from Tasman District Council was announced at the 2026 LGFA Taituarā Excellence Awards. They will go on to compete at the Australasian Management Challenge in Australia representing Aotearoa New Zealand.



Management Challenge continued

Well done to all the competing teams

- The Navigators from Hutt City Council
- Team Pikorua from Auckland Council
- Mana Mavericks from Gisborne District Council (2nd place)
- Wāhine Toa o Horowhenua from Horowhenua District Council
- Ahuriri Aftershocks from Napier City Council
- Whetū Squad from Auckland Council
- ChatGDC from Gisborne District Council
- Whakatāne Wāhine Toa from Whakatāne District Council
- Cheese Roll Champs from Southland District Council (3rd place)
- Coast Control from Kaipara District Council
- Palmy Powerhouse from Palmerston North City Council
- Tactically Tasman from Tasman District Council (Winner)
- The Wild Cards made up of individuals from different councils



The Australasian Finals

Team Raranga from Auckland City Council were the 2025 New Zealand champions. They represented Aotearoa New Zealand in August 2025 at the Australasian Grand Final in Perth, 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.

Acknowledgements

The Management Challenge continues to be one of our most effective leadership development programmes, helping participants build capability, confidence and enduring professional networks. The benefits extend beyond the individuals involved, strengthening teams, councils and the wider local government sector. Thank you to all those Councils who took part this year, to Tanya Winter for stepping up as our MC once again, and to the Taituarā team of judges and support staff who made the Challenge day possible.

Ngā mihi nui to Marsh for their support of this year's event.



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 local government professionals.

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:

This year we held three **Chief Executive Forums** which 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. This was particularly needed and appreciated with the amount of change and uncertainty facing the sector. For the first time this year, alongside the Beca Chief Executive Forum before Te Hui Taituarā, we also held the PWC Leaders Forum which allowed tier two and three leaders to connect and learn together.

The **Beca 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 focused on the economic future and the how the LTP process could be affected by the various reforms coming through from central government.

The **IBIS 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. This year tackled government reform, the paths councils will take and what they will mean for funding practice.

The **Post-Election Debrief** held at Parliament, allowed those who had worked on the 2025 local government elections the opportunity to reflect on what worked and what didn't with council peers and focus on what could be improved in the future.

We held four **LTP Roadshow forums** around the motu for those involved in their council's Long Term Plan process. The forum included presentations from the Auditor General's office alongside experts in financial strategy and engagement.

The **Civic Financial Services Strategic Finance Forum** strengthens the capacity of local authority finance professionals as trusted advisors and scorekeepers. This year's forum featured leading economist Ganesh Ahirao, advice from PwC and a case study of the approach taken by New South Wales.

The **Representation Review Forum**: Preparing for 2028 Local Elections supported council professionals to understand their obligations to undertake a Representation Review over the 2025-2028 triennium. The forum covered navigating the Local Electoral Act including voting systems and representation arrangements with a focus on the future and how government reforms effect the process.

In-person attendance

1,821

Registrations across **22** in person best practice and learning events

Online attendance

9,985

Registered across **49** online webinars and forums

Best Practice Forums, Webinars and Online Offerings continued

In addition to our major event programme we delivered **36** paid webinars, **10** webinars at no cost including a member webinar series aimed at strengthening our members individual professional development. We also delivered **3** online forums and **22** in person events. Across our 36 paid webinars post event surveys we received an average rating of **93%**.

Webinar attendees said:

"Great overview, lots of very valuable information."
 "It was a great and informative presentation."

"BERL and Taituarā leading the work is extremely valuable, cost efficient for the sector in setting universal cost adjusters."

"Lots of good takeaways. I believe people will find this very helpful."

Member webinar attendees remarked:

"It was a great reminder of the importance of humility, empathy and excellent initial planning when undertaking transformation."

"This webinar gave me some good ideas of how, as a leader, I can build more relational currency with my team and between my team and our elected members."

EVENT	ATTENDEES
Webinar: Your LTP Starter Kit 2025	190
Webinar: Hitting Reset – Systems Improvement Bill Explained	762
Webinar: 30 Minutes to Better Report Writing	504
Webinar: Datacom Free Webinar Showcase of LG Awards Category	259
Webinar: Member Webinar Series – Whole Brain Leading: Integrating Head and Heart	113
Webinar: Going for Growth – delivering outcomes for people and Places	108
Webinar: What happened to the water legislation?	253
Webinar: CE Inductions 1	38
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Webinar: PwC Series: Navigating Economic Regulation for Water Services	155
Webinar: Resource Management Amendment Act – Consenting and other system changes	152
Webinar: Rate-capping – what can New South Wales and Victoria teach us?	145
Webinar: LG (Natural Hazard Information in LIM) Regulations 2025	324
Webinar: Innovation in Action: Selwyn Water’s Journey to a Future-Ready CCO	174
Webinar: Tackling Derelict and Unhealthy Buildings	120
Webinar: Emergency Management Changes	267
Webinar: BERL 2025: New adjustors, but what about the economy?	163
Webinar: Protecting wai – holistic approaches to water governance – Beca Webinar	222
Webinar: Water services strategies: first steps and practical advice	178
Webinar: Building and Construction (Small Stand-alone Dwellings) Amendment Bill	187
Webinar: Charging for water under the new act	174
Webinar: Natural Environment and Planning Bills	644
Webinar: AI in local government: risk, regulations, and real-world use	281
Webinar: Next-Gen Infrastructure: Partnering for Smarter Cost-Effective Solutions	31
Webinar: Rate-capping and the future of council funding	394
Webinar: Your Long-Term Plan Starter Kit 2026	244
Webinar: Implementing the new and amended RMA national direction	355
Webinar: AI in local government: decision-making & balancing opportunity	437
Webinar: When Reform Reaches Your Town: Risk, Trust, and Local Leadership	8
Webinar: Streamlining council operations with AI	267
Webinar: Navigating New Zealand’s security landscape in local government	31
Webinar: Applying the homelessness exemption under the Freedom Camping Act	259
Webinar: Head Start Pathway - Simplifying Local Government	930
Webinar: Unlocking the power of fee-setting	108

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Webinar: Empowering Pacific Island Nations through asset management	59
Member Webinar: Radical Transformation for Resilient Councils	139
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Member Webinar: Build positive wellbeing & create your personal toolkit	67
Member Webinar: Wired to Lead: Turning Bipolar into Leadership Power	47
Member Webinar: Designing Meetings for Positive Engagement and Clear outcomes	40
Member Webinar: Resetting Teams After Disruption	105
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Online Forum: Community Engagement Forum	60
Online Forum: Democracy Professionals Forum	46
Online Forum: Risk Management Forum	30
In Person: LG Accelerated Leadership Programme - Christchurch	11
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In Person: Leaders in Local Government - Wellington	22
In Person: Leaders in Local Government - Rotorua	16
In Person: Senior Leaders in Local Government	24
In Person: Te Tiriti in local government	21
In Person: Beca Chief Executive Forum	37
In Person: Chief Executive Forum – Navigating Reform	46
In Person: PwC Chief Executive Forum	50
In Person: PwC Leaders Forum	81
In Person: Te Hui Taituarā 2025 Annual Conference	297
In Person: Beca Community Plan Forum	113
In Person: IBIS: Funding and Rating Forum	142
In Person: Post-Election Debrief	76
In Person: Rotorua LTP Roadshow - The Road to 2027	57
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Ngā Hua Ahumoni

Financial Results

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Financial Commentary

Taituarā finished the financial year ended 30 June 2026 with a surplus before taxation of \$271,713.

This is a strong result and an improvement on the previous financial year, reflecting the organisation's continued financial resilience.

The financial position improved during the year, with total equity increasing from \$2.562m at 30 June 2025 to \$2.821m at 30 June 2026. At year-end, Taituarā held total assets of \$3.462m and total liabilities of \$630,000.

This result reflects a strong year of delivery, continued support from across the local government sector, and disciplined financial management. It ensures Taituarā has a solid financial foundation to continue delivering value for members and investing in the organisation's future.

Some of the key financial achievements contributing to this year's result include:

Strong growth in professional development

Professional development had an exceptional year, with gross revenue reaching \$1.761m, the highest result recorded in the past 10 years and 26% higher than 2024/25.

The expanded leadership programme was a significant contributor to this performance. The tiered leadership development offering generated \$611,000 in gross revenue, strong demand for practical, sector-specific leadership-level professional development and the value of investing in capability across the sector.

The wider professional development programme also performed strongly. The LTP Roadshow attracted 226

delegates across four regional locations, with attendance 12.5% higher than previous roadshows and revenue of \$147,000. The expanded online events and webinar programme delivered 52 offerings and generated \$511,600 in revenue.

Membership and sector support

Membership revenue reached a record \$298,000, an increase of 21.2% on the previous year. This resulted from the momentum created by the more inclusive membership model and demonstrates the value local government professionals continue to place on belonging to and engaging with Taituarā.

All councils again subscribed to the Sector Work Programme, maintaining 100% participation and generating \$1.350 million in revenue. This sustained sector-wide commitment provides a strong and stable foundation for Taituarā to continue delivering trusted guidance, practical resources and specialist expertise that support the local government sector.

Partnerships and premier events

Sponsorship income reached a record \$406,000, 7% higher than the previous year and almost double the level recorded in 2023. During the year, Taituarā welcomed Morrison Low as a new Supporting Partner under a three-year agreement, increasing ongoing partnership sponsorship to \$317,250 per annum.

Te Hui Taituarā, the Taituarā annual conference, generated a surplus of \$110,600, ahead of budget and 22% higher than the previous year. The Annual Excellence Awards continued to grow, welcoming more than 360 guests at the largest event to date and securing \$110,000 in sponsorship.

Together, these results contributed to a lift in total trading income to \$3.986m, an increase of \$251,980 over the previous financial year.

Other revenue

A notable contribution of \$269,038 from the Ministry for the Environment (now MCERT) enabled Taituarā to design, develop and deliver a range of resource management (RMA) reform support initiatives to the sector at no cost.

This included webinars, a Chief Executive Forum, and an 11-location roadshow series delivered throughout July 2026.

This year was the third year of providing management support to the Pacific Technical Assistance Programme (PacificTA). Programme funding (from MFAT) is reflected in the comprehensive financial statements. Total funding of \$1.147m covers both programme management and the activity work carried out by technical advisors in the Pacific.

Taituarā draws on a diverse range of revenue sources, as shown in Figure 1, with total income reaching \$5.268m for the year.

Expenditure

Strong revenue performance was complemented by disciplined expenditure management. Total operating expenses were \$4.313m, a decrease of \$154,818, or 3%, compared with the previous financial year.

This reduction reflects careful cost management while continuing to invest in delivering high-quality services and support to the sector.

Key areas of expenditure are outlined below:

- Professional services costs increased by 8% to \$509,302 this year. This expenditure reflects our continued investment in specialist expertise and resources that support the sector, including the annual BERL cost adjusters, policy contributions and submissions, legal compliance modules, and specialist support in resource management.

- Staffing costs increased by 11% this year, totalling \$2.500 million. This increase primarily reflects having our full permanent staff complement in place during the year. Strengthening our permanent workforce has reduced our reliance on temporary personnel and provides greater continuity and capacity to support the delivery of our work programme.
- Travel costs decreased by 40% to \$609,817. The majority of these costs related to the delivery of the Pacific Technical Assistance Programme, with expenditure fluctuating from year to year depending on partner needs and programme activity. Taituarā travel expenses totalled \$128,532, primarily related to the Overseas Manager Exchange programme, as well as corporate travel associated with organisational governance and the delivery of products and services.
- Amortisation and depreciation costs increased by 146% this year, totalling \$77,012, primarily reflecting the completion and capitalisation of our digital projects. Further details on these projects and their financial impact are provided below.

Financial Commentary continued

Investing in our digital future

During the year, Taituarā launched the new website and Council Toolkit Knowledge Base, representing a significant investment in the digital services and resources provided to members and the wider local government sector.

Taituarā invested \$243,797 in the development and implementation of these platforms during the year. Whilst the technology was aging, the investment was focused on strengthening the ability of Taituarā to develop, maintain, and share high-quality sector knowledge efficiently, improve member experience, and respond to the changing needs of the local government sector.

The Council Toolkit Knowledge Base is particularly important to the Taituarā future service offering, bringing trusted guidance and resources together in a more accessible, intuitive and searchable environment. With all councils continuing to subscribe to the Sector Work Programme, the new platform provides a strong basis for Taituarā to continue growing the value of this service and supporting consistent good practice across the sector.

This investment increased the fixed asset base by approximately \$194,500 after amortisation, reflecting the organisation's commitment to modern, sustainable digital services for members.

Together, these platforms provide a more modern, accessible and sustainable foundation for how people engage with Taituarā, find trusted information, and access the practical guidance and resources they need in their roles.

Well-positioned for the future

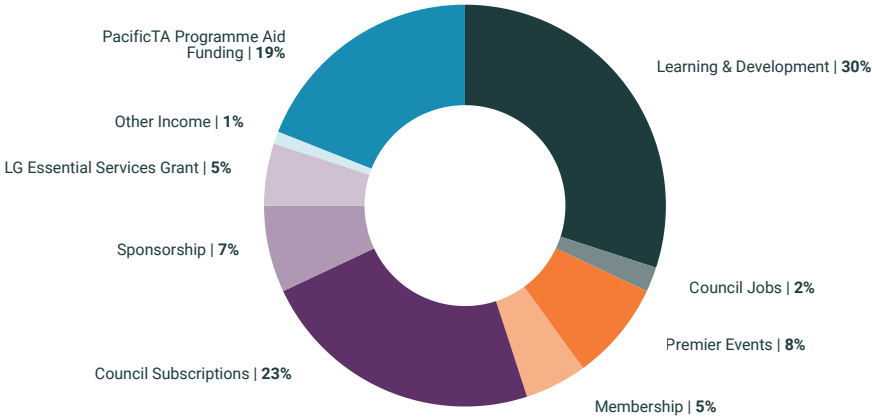
Taituarā enters 2026/27 from a position of financial strength. Record performance across professional development, membership and sponsorship, together with disciplined expenditure management, has strengthened the organisation's balance sheet while allowing Taituarā to continue investing in the services the sector needs.

Investment in leadership development, sector resources and digital capability was focused on creating enduring value; strengthening Taituarā today while building the capability to respond to the changing needs of members and local government in the years ahead.

With a strong equity position, continued support from councils, members, and partners, and growing demand across many of our services, Taituarā is well placed to continue delivering value to the sector and to invest confidently in its future priorities.

Source of Gross Revenue

For the year ended 30 June 2026



Category	Revenue excl GST	%
Learning & Development	1,760,724	30%
Council Jobs	112,850	2%
Premier Events	464,288	8%
Membership	297,959	5%
Council Subscriptions	1,350,000	23%
Sponsorship	406,250	7%
LG Essential Services Grant	269,038	5%
Other Income	77,402	1%
PacificTA Programme Aid Funding	1,147,157	19%
Total	5,885,668	

Taituarā — Local Government
Professional Aotearoa Incorporated

Statement of Comprehensive Revenue & Expense

For the year ended 30 June 2026

		2026	2025
Revenue From Exchange Transactions			
Conference		319,700	313,891
Sales		2,018,162	1,715,863
Council Subscriptions		1,350,000	1,458,301
Membership Subscriptions		297,959	245,786
Total revenue		3,985,821	3,733,841
Cost of Goods Sold			
Conference		345,874	335,155
Advertising		1,331	28,356
Catering		181,730	156,173
Equipment Hire		87,373	111,674
General Expenses		87,355	63,100
Printing & Stationary		5,432	5,839
Facilitation and Speaker Fees		455,152	354,239
Travel		34,965	29,644
Venue Hire		102,752	103,221
Total Cost of Sales		1,301,964	1,187,401
Gross Revenue		2,683,857	2,546,441
Other Exchange Income			
Interest Income	6	49,312	101,068
Sponsorship		406,250	379,250
Other Income		28,090	45,154
Branch Income	4	748	1,635
Total Other Exchange Income		484,400	527,107
Other Non Exchange Income			
LG Essential Services Grant		269,038	-
PacificTA Programme Aid Funding	12	1,147,157	1,528,319
Total Other Non Exchange Income		1,416,195	1,528,319
Expenditure			
Amortisation	9	39,065	11,214
Audit Fee		26,000	26,000
Communication Costs		24,782	11,668
Depreciation	8	37,947	41,700
General Costs		171,573	302,274
Member Services		12,419	9,450
Professional Services		509,302	472,350
Rental and Office Costs		381,535	328,439
Staff Expenses		2,500,298	2,251,172
Travel Costs	12	609,817	1,011,046
Branch Expenses	4	-	2,245
Total Expenditure		4,312,739	4,467,557
Surplus/(deficit) before taxation		271,713	134,310
Taxation expense	1	12,338	(86,398)
Net Surplus/(deficit) for year attributable to Taituarā		259,375	220,707

This statement should be read in conjunction with the notes on pages 45 to 50.

Taituarā – Local Government
Professional Aotearoa Incorporated

Statement of
Financial Position

For the year ended 30 June 2026

		2026	2025
Current Assets			
Cash and cash equivalents	2	3,107,862	2,802,726
Receivables from exchange transactions	7	856,938	672,445
Prepayments		128,038	76,461
Taxation receivable		15,034	28,853
Term deposits	3	1,118,516	1,118,122
Total current Assets		5,226,388	4,698,606
Non-current Assets			
Property, plant & equipment	8	190,294	200,525
Intangible Assets	9	222,712	133,631
Deferred Tax Assets	1	198,046	210,384
Total non-current Assets		611,052	544,540
Total Assets		5,837,440	5,243,146
Liabilities			
Current Liabilities			
Payables from exchange transactions	10	289,860	258,839
GST Payable	10	269,009	262,699
Employee entitlements	13	121,194	107,163
Lease incentives liability		15,348	20,929
Revenue received in advance	11	2,320,952	2,031,814
Total current liabilities		3,016,363	2,681,444
Net Assets		2,821,077	2,561,703
Equity			
Retained Earnings		2,821,077	2,561,703
Total Equity		2,821,077	2,561,703

J Miller, President
Date: 1 Sept 2026

S Boyd, Chief Executive
Date: 1 Sept 2026

This statement should be read in conjunction with the notes on pages 45 to 50.

Taituarā – Local Government
Professional Aotearoa Incorporated

Statement of Changes in Equity

For the year ended 30 June 2026

	2026	2025
Equity at start of the year	2,561,702	2,340,995
Net surplus/(deficit) for the year	259,375	220,707
Equity at end of the year	2,821,077	2,561,702

Statements of Cash Flows

For the year ended 30 June 2026

	2026	2025
Cash flows from operating activities		
Receipts from customers	5,672,711	5,623,265
Payments to suppliers and employees	(5,471,846)	(5,520,505)
Goods and services tax (net)	6,310	153,821
Grants received	269,038	-
Interest received	49,312	101,068
Income taxes paid	13,819	4,387
Net cash inflow/(outflow) from operating activities	539,343	362,036
Cash flows from investing activities		
Payments for property, plant and equipment	(233,813)	(74,367)
Cash to term deposit	(394)	(300,469)
Net cash inflow/(outflow) from investing activities	(234,207)	(374,836)
Net increase/(decrease) in cash and cash equivalents	305,136	(12,800)
Cash and cash equivalents at the beginning of the financial year	2,802,726	2,815,526
Cash and cash equivalents at end of year	3,107,862	2,802,726

This statement should be read in conjunction with the notes on pages 45 to 50.

Taituarā – Local Government
Professional Aotearoa Incorporated

Notes to the Financial Statements

For the year ended 30 June 2026

1 Taxation

	2026	2025
(a) Income tax (expense)/credit		
Current tax	-	-
Deferred tax	12,338	(86,398)
Prior period adjustment	-	-
Income tax expense	12,338	(86,398)
(b) Numerical reconciliation of income tax expense to prima facie tax payable		
Net surplus/(deficit) before income tax expense (credit)	271,713	134,310
Income tax expense at 28%	76,080	37,607
Plus/(less) tax effect of permanent differences	(63,741)	(124,005)
Prior period adjustment	-	-
Income tax expense	12,338	(86,398)
Deferred tax asset		
The balance comprises temporary differences attributable to:		
Provisions	28,735	25,528
Income tax losses	169,310	184,855
Asset timing difference	-	-
Total deferred tax asset	198,046	210,383
Reconciliation of deferred tax asset:		
At 1 July	210,384	123,986
PPA to correct opening balance		-
(Charged)/credited to the statement of comprehensive income	(12,338)	86,398
At 30 June	198,046	210,384

2 Cash and cash equivalents

	2026	2025
ASB Bank account	3,018,977	2,714,195
Northern branch	8,743	8,743
Midlands branch	35,590	35,590
Central branch	7,306	6,951
Top of the South branch	18,386	18,386
Otago/Southland branch	31,904	18,862
Total cash and cash equivalents	3,120,905	2,802,727
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.		

Taituarā – Local Government
Professional Aotearoa Incorporated

Notes to the Financial Statements

For the year ended 30 June 2026

3 Term Deposits

	2026	2025
ASB Term Deposit	1,090,000	1,090,000
Northern branch	8,516	8,122
Midlands branch	-	-
Central branch	20,000	20,000
Top of the South branch	-	-
Total Term Deposits	1,118,516	1,118,122

4 Branch Operations

	2026	2025
Revenue		
Northern branch	394	468
Midlands branch	-	-
Central branch	354	944
Top of the South branch	-	169
Otago/Southland branch	-	55
Total branch revenue	748	1,635
Expenditure		
Northern branch	-	1,500
Midlands branch	-	-
Central branch	-	720
Top of the South branch	-	-
Otago/Southland branch	-	25
Total branch expenditure	-	2,245
Surplus/(deficit) from branch operations	748	(610)

5 Financial Instruments

	2026	2025
Financial assets measured at amortised cost		
Cash and cash equivalent	3,120,904	2,802,726
Receivables from exchange transactions	843,896	672,445
Term deposits	1,118,516	1,118,122
Total Financial assets measured at amortised cost	5,083,316	4,593,292
Financial liabilities measured at amortised cost		
Payable from exchange transactions	289,860	258,839
Total Financial liabilities measured at amortised cost	289,860	258,839

Taituarā — Local Government
Professional Aotearoa Incorporated

Notes to the Financial Statements

For the year ended 30 June 2026

6 Finance Costs — Net

	2026	2025
Interest	-	-
Total finance costs	-	-
Interest from held-to-maturity financial assets		
Total finance income	49,312	101,068
Total finance costs	49,312	101,068
Net finance costs/(income)	(49,312)	(101,068)

7 Accounts receivables from exchange transactions

	2026	2025
Trade receivables	806,313	669,655
Allowance for impairment	(22,448)	(13,064)
Accrued interest	73,073	15,854
Net trade receivables from exchange transactions	856,938	672,445
Balance as at 1 July	(13,064)	(55,914)
Impairment loss	-	-
Impairment loss reversal	(9,384)	42,850
Net finance costs/(income)	(22,448)	(13,064)
<i>An allowance for potential credit losses has been recognised on balances that are more than 90 days overdue at reporting date.</i>		

8 Plant, Property & Equipment

	Plant & Equipment	Plant & Equipment	Total
2026			
Cost			
Opening Balance	365,219	279,655	644,874
Additions	27,716	-	27,716
Disposals	-	-	-
Closing Balance	392,935	279,655	672,590
Accumulated Depreciation and Impairment			
Opening Balance	285,599	158,750	444,349
Depreciation for the year	25,856	12,091	37,947
Closing Balance	311,455	170,840	482,295
Carrying amount at 30 June 2026	81,480	108,815	190,294
2025			
Cost			
Opening Balance	340,052	279,655	619,707
Additions	25,167	-	25,167
Disposals	-	-	-
Closing Balance	365,219	279,655	644,874

Taituarā — Local Government
Professional Aotearoa Incorporated

Notes to the Financial Statements

For the year ended 30 June 2026

8 Plant, Property & Equipment

	Plant & Equipment	Plant & Equipment	Total
2025			
Accumulated Depreciation and Impairment			
Opening Balance	257,333	145,316	402,649
Depreciation for the year	28,266	13,434	41,700
Depreciation Written Back	-	-	-
Closing Balance	285,599	158,750	444,349
Carrying amount at 30 June 2025	79,620	120,905	200,526

9 Intangible Assets

	Online Modules	Website	Work in Progress	Total
2026				
Cost				
Opening Balance	135,187	139,531	115,650	390,369
Additions	-	206,097	-	206,097
Disposals	-	-	(77,950)	(77,950)
Work in Progress	-	37,700	(37,700)	-
Closing Balance	135,187	383,328	0	518,516
Accumulated Amortisation and Impairment				
Opening Balance	124,054	132,684	-	256,737
Amortisation for the year	3,340	35,725	-	39,065
Closing Balance	127,394	168,409	-	295,803
Carrying amount at 30 June 2026	7,793	214,919	0	222,713
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

10 Payables from Exchange Transaction

	2026	2025
Trade payables	239,353	217,184
GST Payable	269,009	262,699
Sundry payables	45,560	36,970
Credit cards	4,948	4,685
	558,869	521,539

Taituarā – Local Government
Professional Aotearoa Incorporated

Notes to the Financial Statements

For the year ended 30 June 2026

11 Revenue Received in Advance

	2026	2025
Membership fees and subscription received in advance	5,550	5,550
Revenue received in advance – services	2,315,402	2,026,264
	2,320,952	2,031,814

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.

	2026	2025
Programme Activity Funding (MFAT)	1,147,157	1,528,319
Management costs, inclusive of staff salaries	(530,000)	(515,000)
Travel costs	(481,285)	(893,540)
Training costs	(61,464)	(64,059)
Other Programme costs	(74,408)	(55,721)
	-	(0)

13 Employee Entitlements

	2026	2025
Accrued holiday pay	121,194	107,163
	121,194	107,163

14 Related Party Transactions

Members of the Taituarā Executive Committee are employed by various New Zealand councils. In the ordinary course of business, Taituarā charges Council Subscription fees to New Zealand councils, including councils that employ members of the Executive Committee.

Key management personnel of Taituarā include the Chief Executive and the management team.

Key management personnel compensation includes the following is set out below:

	2026	2025
Salaries	833,575	754,522
Number of persons (FTEs) recognised as key management	4	4

Taituarā — Local Government
Professional Aotearoa Incorporated

Notes to the Financial Statements

For the year ended 30 June 2026

15 Commitments

	2026	2025
(i) Capital Commitments		
There are no capital commitments at reporting date (2025: Nil)		
(ii) Operating lease commitments		
Commitments existed for non-cancellable operating leases as follows:		
Not later than a year	171,291	132,413
Later than one year and not later than five years	299,759	364,136
Later than five years	-	-
Total operating lease commitments	471,050	496,549

Taituarā has a current lease of office that commenced 1 April 2019 for an initial term of ten years. On expiry of the first term there is a further right of renewal available of six years, if exercised, final expiry of the lease will be on 31 March 2035.

16 Contingent Liabilities

There are no contingent liabilities at reporting date (2025: Nil)

17 Subsequent Events

There are no subsequent events that would have a material impact on the financial statements at reporting date (2025: Nil)

Taituarā – Local Government Professional Aotearoa Incorporated

Statement of Accounting Policies

For the year ended 30 June 2026

Reporting Entity

The reporting entity is Taituarā – Local Government Professional Aotearoa Incorporated (Taituarā). Taituarā is domiciled in New Zealand and is registered under the Incorporated Societies Act 2022.

Nature of activities

The primary purposes of Taituarā are to:

1. Promote and support excellence in local government in Aotearoa New Zealand for the benefit and wellbeing of all communities.
2. Strengthen, develop, and connect professionals working in and for local government by providing opportunities for learning, leadership development, collaboration, and the exchange of knowledge and ideas.
3. Encourage thought leadership and innovation in local government through dialogue, research, events, and sector engagement, including national and international exchange.
4. Influence public policy and strengthen the local government sector by drawing on the collective insight and experience of members to contribute to meaningful debate and improvement.
5. Develop and disseminate best practice guidance and resources to support capability, effectiveness, and continuous improvement in local government.
6. Promote professional development and career pathways within the local government sector, including recruitment support and recognition of excellence
7. Foster a strong, inclusive professional community that values diversity, wellbeing, integrity, and collaboration.

8. Give effect to Te Tiriti o Waitangi by:
 - a. recognising Te Tiriti as a founding document of Aotearoa New Zealand and a living covenant that shapes the future of local government;
 - b. honouring the articles of Te Tiriti – Kāwanatanga, Tino Rangatiratanga, and Ōritetanga – and upholding the principle of partnership through relationships based on trust, reciprocity, and shared leadership;
 - c. supporting the inclusion of Māori leadership, mātauranga Māori, tikanga Māori and Māori aspirations in all aspects of the work of Taituarā and the wider local government sector.
9. Operate as a not-for-profit organisation and ensure that no part of the income or assets of Taituarā is used for the private financial benefit of any Member.

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 measured 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.

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.

Statement of Accounting Policies continued

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 Taituarā 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 Taituarā commits to purchase or sell the asset.

Taituarā derecognises a financial asset when the rights to receive cash flows from the asset have expired or are waived, or when Taituarā 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:

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

(b) Classification and subsequent measurement

Financial assets

Financial assets within the scope of 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 financial assets of Taituarā 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.

Statement of Accounting Policies continued

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, Taituarā 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 financial liabilities of Taituarā 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 the obligations of Taituarā specified in the contract expire or are discharged or cancelled.

(c) Impairment of financial assets

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

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.

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.

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 ("Taituarā"), 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 2026, 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 Taituarā as at 30 June 2026, 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 2026, in that the service performance information is appropriate and meaningful and prepared in accordance with the 30 June 2026'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 Taituarā 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, Taituarā.

The Board's Responsibilities for the General Purpose Financial Report

The Board are responsible on behalf of Taituarā 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 measurement bases or evaluation methods of Taituarā, 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 ability to continue as a going concern of Taituarā, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate Taituarā 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 Board of Taituarā, 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 Taituarā and the members of Taituarā, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Wellington Audit Limited

BDO WELLINGTON AUDIT LIMITED
Wellington
New Zealand
1 September 2026

Directory

Trading Name

Taituarā – Local Government Professionals Aotearoa
Location and Registered Office
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Wellington 6143

Accountants

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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
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Solicitors

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