We lead. The charge for our communities.

Local Government New Zealand's annual report **2015/16**



Contents

From the President p1

From the Chief Executive p2

Dashboard p4

Advocacy p6

Business Solutions p16

Financial statements p19

National Council and staff p39

Local Government New Zealand (LGNZ) is the sector voice for all 78 councils in the country. We advocate on behalf of our members who are mayors, chairs, chief executives and councillors at councils, and local and community boards. We lead the sector's commitment to improving practice and efficiency, enabling economic growth, community vibrancy and environmental wellbeing. Protecting and enhancing local democracy is paramount.

LGNZ is governed by our National Council, made up of 15 elected members from throughout New Zealand. We represent the national interests of councils and lead best practice in the local government sector. We provide advocacy and policy services, business support, advice and training to our members to assist them to build successful communities throughout New Zealand.



From the President



This past year has been one of the most significant I can remember in my time as President, not only in terms of delivering on strategy and policy but in demonstrating the important role local government plays in New Zealand's success.

Our achievements show that the investment in LGNZ's change is paying off; a change in Vision, strategy, governance and brand that members had the courage to support - which we are now making real.

We have made strong progress on sector governance and performance, embarking on the Local Government Excellence Programme to allow our councils to further show the value and service you provide to communities. The second full year of operation of EquiP, our Centre of Excellence, has exceeded expectations in delivery of services to members including work under the Road Transport Unit, new learning and development offerings, and a range of governance services and advice to assist council decision-making.

< ... the significant success this year is the sector's growing influence in nation-shaping policy.>

We are increasingly leading on key national issues and have achieved a number of significant policy gains – notably in transport and water infrastructure, risk management and funding. This year we elevated climate change to a strategic priority and will continue actively leading the debate following the Local Government Leaders Climate Change Declaration which we took to COP21 climate change talks in Paris last year.

But perhaps the significant success this year is the sector's growing influence in nation-shaping policy.

A good example is our work with the Crown to investigate the creation of a possible Local Government Risk Agency to deliver both trusted risk management advice to councils and improved resilience for communities. This approach has extended across other sectors as reflected in early wins on funding for infrastructure. To this, we

add work on our regional economies, the environment and a fit for purpose resource management system.

This change is in no small part attributable to the work LGNZ and its members do to build constructive relationships with all our stakeholders – across political parties, social and environmental organisations, industry groups and central government. I also acknowledge the important role many of you play in our Zones, Sectors, Advisory Groups and Committees, and I wish to thank you for your contributions.

As the financial year closed, LGNZ embarked on the Vote2016 campaign to promote the value of local democracy, to encourage candidates to stand and to lift voter turnout in the October elections.

We must continue to set ambitious goals for our towns, cities and regions and as a sector work together to deliver increased value to our local communities.

In closing, I would like to thank my fellow National Council members for their guidance, the LGNZ team for their significant efforts and achievements, and acknowledge the important role our members play in creating a stronger New Zealand. Your support is sincerely appreciated.

Warm regards

Lawrence Yule

President

Local Government New Zealand

From the Chief Executive



The 2015/16 financial year has seen LGNZ continue to make good progress on implementing its Vision and Business Plan. Our active involvement in the policy debate goes from strength to strength and the take up of EquiP's service offering to members gets stronger and stronger.

It has now been three years since LGNZ relaunched its Vision, brand and operating model and it is timely to test whether that investment is providing a dividend. In my view it is. The Annual Report sets out the policy activities and achievements over the last year and they are many. They range from placing Special Economic Zones on the policy agenda, through to delivery on the fluoridation remit passed in July 2014 at our annual conference, through to successfully lobbying for a co-investment approach to tourism infrastructure.

There is real momentum there and it is pleasing to see the membership engaged in all manner of LGNZ activities. An engaged membership makes for a united and powerful force in policy-making circles.

< An engaged membership makes for a united and powerful force in policy-making circles. >

A very successful conference was held in Rotorua in 2015 and at the time of writing Dunedin in 2016 looks as if it will meet the high bar set in previous years.

But for all of that, our sector's reputation continues to be an issue. Many councils have now picked up on the unifying Communications Programme launched in July 2015 but that will not be enough. Our reputation research shows that ratepayers expect and want to see value. That is why we have developed the Local Government

Excellence Programme which the membership has engaged with exceptionally well. The next step in demonstrating our sector's value to New Zealand will be in implementing that Programme.

At the end of the day however, we must be judged on our standing with members, with Government, with political parties, with NGOs and other stakeholders. We measure that every year and this year achieved our highest ever rating of 4.6 out of 5, up from 4.3 last year. For this I would like to thank the members, the National Council, and all of the LGNZ Advisory Groups and Committees for their support in our endeavours. But most of all I want to thank the staff of LGNZ for their dedication and the hard work they have put in to achieve these results. I am proud to lead such a team.

On behalf of the LGNZ team, thank you for your continued support during the year.

Warm regards

Malcolm Alexander

Chief Executive Local Government New Zealand

LGNZ by the numbers in 2015/16

A snapshot of local government's financial health: a sector in good shape



of New Zealand councils are LGNZ members



mentions in the media



opinion pieces



quarterly media briefings



conference attendees



rating in member and stakeholder survey for being engaged, constructive and effective



1,536 Facebook page likes



Twitter followers



advisory group meetings



Zone and Sector group meetings





LGNZ EXCELLENCE Awards entries

Publications issued to members

- · Local Government Funding Review 10 point plan: incentivising economic growth and strong local communities
 - July 2015
- $\,\cdot\,\,$ Mobilising the regions: the role of transport infrastructure in achieving economic success across all of New Zealand
 - August 2015

- · Improving New Zealand's water, wastewater and stormwater sector - September 2015
- · A 'blue skies' discussion about New Zealand's resource management system - December 2015
- · A snapshot of local government's financial health: a sector in good shape - December 2015

Dashboard

KEY

 $\textbf{Q} \ \text{Quarterly} \quad \textbf{B} \ \text{Bi-annually} \quad \textbf{A} \ \text{Annually} \qquad \textbf{T} \ \text{Triennially}$

Member engagement			
FREQUENCY	MEASURE	TARGET	ACTUAL
А	Percentage of councils that are members	100%	100%
А	Members visited by Chief Executive in a year	50%	Achieved
Q	Chief Executive attendance at Zone and Sector meetings	90%	Achieved
Т	National Councillor visits to each council	1 per triennium	Next due 2017
А	Percentage of survey respondents who rate the conference programme 4 or above (on a 5 point scale)	85%	71%
Q	Percentage of members opening e-communications (estimate)	28%	32%

Stakeholder perspective				
FREQUENCY	MEASURE	TARGET	ACTUAL	
А	Reputation index rating – NB. Not measured in this period	-	Next due 2017	
А	Stakeholder survey confirms LGNZ as engaged, constructive and effective (rating out of 100)	85	92	
Q	Meetings with Prime Minister	1 per quarter	Achieved	
Q	Meetings with Minister of Local Government	1 per quarter	Achieved	
В	Meetings with Opposition and Government support parties	2 per year	Achieved	

Financia	al		
FREQUENCY	MEASURE	TARGET	ACTUAL
А	Financial year end surplus/(deficit) before tax within budget	Variance of +/- 10%	Variance of + 37%

Improvi	Improving sector performance			
FREQUENCY	MEASURE	TARGET	ACTUAL	
А	Elected members undertaking professional development	40%	22%	
А	Councils using IoD courses and IoD services	20%	9%	
А	Councils with Audit and Risk Committees in place	85%	Achieved	
А	Councils using EquiP LP	25%	Achieved	
А	Councils using asset management advice and services specifically	20%	Achieved	

1 Advocacy



Putting local issues on the national agenda.

The 2015/16 year has seen LGNZ make strong progress in its advocacy, with a significant number of achievements across both LGNZ's core advocacy activity and key projects during this past year.

Communications and reputation development

During the year, LGNZ completed a sizable programme of engagement with councils around its reputation research and action plan, shared in a series of face-to-face meetings with all councils across New Zealand.

Councils were interested and strongly supportive of a collective focus on sector performance uplift initiatives, and communications to better tell our story. On the back of this we launched a sector-wide local government Communications Programme at the 2015 LGNZ Conference in July, preceded by a Communications Forum attended by 47 councils to learn how they could apply this sector-wide programme at a local level.

Well over half of councils across New Zealand have now registered to be part of this sector-wide programme - with many already rolling out activity locally.

In line with a focus on reputation, LGNZ also embarked on development of the Local Government Excellence Programme outlined in our 'member engagement' section of this report.

< Well over half of councils across New Zealand have now registered to be part of this sector-wide programme >









Policy leadership

LGNZ's National Council Advisory Groups, comprised of elected member and management representatives from councils around New Zealand, have continued to meet and lead our key policy priorities and projects as sub-committees to the National Council.

During the year, the four Advisory Groups led major pieces of work in their relative areas of:

- · Governance and Strategy
- · Economic and Social Policy
- · Sector Performance
- · Environmental Policy

Likewise, the Young Elected Members Committee (YEM) was formed and is providing advice to the LGNZ National Council on a significant new piece of work, the LGNZ 2050 Challenge.

< LGNZ also significantly strengthened its relationship with iwi >

LGNZ also significantly strengthened its relationship with iwi, with the signing of a Memorandum of Understanding with the Iwi Chairs Forum. The MOU is a first of its kind outside the relationship Iwi Chairs have with the Crown, and is intended to support and encourage strong relationships and collaboration. It also builds on the local relationships councils have with their local Iwi and Hapu and provides an opportunity to formally support each other's initiatives.

Our partnership with central Government was further enhanced by a strong presence of officials at the LGNZ 2015 Conference, preceded by a successful Central-Local Government Forum, resulting in the 3 Shared Priorities agreement outlined on the following page.

Stakeholder engagement

This year LGNZ achieved a major milestone in alignment with central and local government with the announcement of 3 Shared Priorities. This outlines high-level principles and pieces of work on our common areas of interest:

- 1. Creating strong regional economics across all of NZ
- 2. Ensuring resilient local infrastructure
- 3. Ensuring resilient communities

These are issues that central and local government have never previously tackled together and builds on progress in other areas such as the Local Government Funding Agency where significant savings to communities through a new approach to debt raising have been achieved.

We worked with the NZ Transport Agency to implement a partnership approach to investment and service levels for our roading network using the One Network Road Classification. We also formed a new relationship with the Crown looking at risk both from a local and central government perspective.

We have also instigated regular meetings with all political parties. For LGNZ, building relationships across the political spectrum ensures we are in a position to work constructively with all political parties now and in the future.



Member engagement

On the back of the reputation research, LGNZ has continued to focus on showing (and where appropriate) lifting the value and service the sector provides, and is doing this through the Local Government Excellence Programme which seeks to improve both the perception and performance of local government while reflecting the different stages councils are at across the country. This includes the Communications Programme discussed in the 'Communications and reputation development section'.

Member engagement is strong, reflected in the highest-ever attendance for the LGNZ conference and the Excellence Awards 2015 with close to 600 attendees and an exceptional calibre of entries into the Awards from both large and small councils, demonstrating the strong impact local projects have through community, infrastructure and economic development.

The awards, now in their third year, recognise the vital contribution to communities countrywide that councils make, and the achievements this year are worthy of significant pride.

We continue to keep members appraised and updated through our regular communications, including Sector Briefs, Frontpage News, Policy Briefs and ongoing zone and sector meetings.

Our online communications including webinars/events and the member portal launched in December 2015, provide further opportunity for interactive communications and engagement.

2015 LGNZ Excellence Award winners



Waikato Regional Council



Rotorua Lakes District Council



Hawke's Bay Regional Council



Sir Bob Harvey



Horowhenua District Council



Waipa District Council



Policy priorities

The policy component of this Advocacy section reports against the series of strategic themes under which particular work streams are grouped.

Governance and performance excellence

As referenced earlier, the sector has achieved significant milestones in its aim to deliver strong local government across New Zealand.

In early 2016 we commenced LGNZ 2050: future proofing Kiwi communities, work that examines the strategic challenges facing our communities over the next 30 – 50 years and the implications for local government.

It will lead into development of a long-term view on what will be important to our future communities, informing our strategic policy priorities now, and into the future.

LGNZ has continued to develop its Excellence Programme during the year to improve the public's knowledge of the work councils are doing in their communities and support councils to further improve the value they deliver.

The Programme will encourage councils to consider incentives for growing a performance culture, with a focus on four priorities:

- · Excellence in governance, leadership and strategy
- · Excellence and transparency in financial decision-making
- High standards of asset management, infrastructure and service provision
- · Stronger engagement with the public and businesses

During the year, a framework was developed and tested with councils and the public, and roadshows undertaken to workshop the concept with members. As a result, we have concluded there is sufficient need and demand to proceed.

2. Regional development

Local government has continued to advocate for strong regional economic development, addressing disparity across the country.

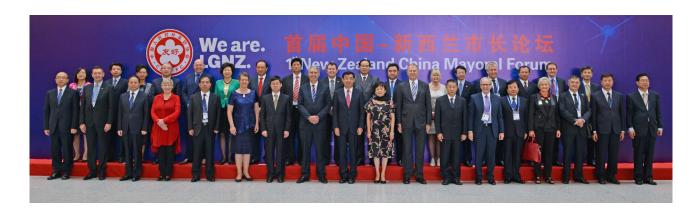
We have led on transport, critical to regional economic prosperity, releasing the LGNZ Mobilising the Regions report in September 2015 promoting a new proactive shared national approach to decision-making across the transport sector.

On the back of the report, LGNZ has called for transport decision-makers to apply consistent criteria across all transport modes and for those decision-makers to work in close collaboration with local communities and regional leaders to highlight regional priorities and impacts.

LGNZ has also advocated for central and local government to work together on developing processes to ensure that the full impacts of all transport decisions are understood.

Along with other advocacy work around competition in airlines services, we've had positive signals from both sides of the House on the need for better integration of transport modes, including Government indications that rail is likely to be considered alongside road in its 2017 Government Policy Statement on land transport.







Another significant achievement was the first New Zealand-China Mayoral Forum in Xiamen, China. More than 70 New Zealand delegates attended. The Forum concluded with the signing of the Xiamen Declaration, a commitment to practical co-operation, and a commitment to a second New Zealand-China Mayoral Forum in 2017 to be held in Wellington.

In December 2015, the National Council also approved a new twostage project focusing on what best-practice economic activity for the sector looks like. The first stage currently underway is a stocktake on current economic activity and the second will be a report that includes recommendations on where return on economic investment best sits for a range of councils.

3. Developing a sustainable funding model for local government

LGNZ's year-long review of local government funding culminated in the launch of the Local Government Funding Review 10-point plan: incentivising economic growth and strong local communities at its July 2015 conference. It focused on key actions and policy decisions needed to provide greater funding flexibility for councils

and describes the next steps for local government and its sector partners.

Following that we commenced work on Special Economic Zones working with the Government and The New Zealand Initiative, and taking a location-specific approach to lifting economic growth, addressing local policies and regulations and providing the right tools and incentives.

On the tourism front, LGNZ has advocated strongly for assistance to councils to meet the costs of infrastructure attributable to an increase in visitor numbers. Support was secured for our stance from significant stakeholders such as Air New Zealand and the Tourism Industry Association of NZ. The Prime Minister also acknowledged on television that the time to consider support for councils under stress had arrived and subsequently announced a fund that would provide a level of assistance to councils. While the size of the fund is modest at present the precedent of co-investment has now been set.





Taking action on water infrastructure through 3 Waters.

4. Leading effective infrastructure development and funding policies *Water*

The 3 Waters project achieved a significant milestone during the financial year with the launch of the final position paper: Improving New Zealand's water, wastewater and storm water sector in September 2015.



The paper outlined the attributes a fit-for-purpose sector must deliver and identified three possible approaches to developing a sector-led regulatory approach. The project's governance groups have recommended a co-regulatory model be adopted and this has been communicated to Government.

Building and Housing

LGNZ's continued advocacy for a more targeted risk-based approach for earthquake-prone buildings resulted in positive modifications to the Building (Earthquake-prone Buildings) Amendment Bill which has allowed regional differences to be accommodated much better than the original proposals, and in line with LGNZ and members' submissions. LGNZ is now involved in development of regulations with MBIE.

Potential Local Government Risk Agency (LGRA)

In mid 2015 LGNZ and the Crown announced the formation of an an Establishment Board to evaluate the business case for a Local Government Risk Agency (LGRA). Significant Crown funding was provided to support the analytical work required by an LGNZ-led secretariat, supported by a technical Risk Management Advisory Group (RMAG) made up of representatives from 11 local authorities.

The outcome is a business case which recommends provision of publicly funded consistent risk management expertise, knowledge and tools to local authorities across the country with implementation from late 2016

5. Regulation

LGNZ has continued to work closely with central government on regulatory matters that relate to our sector, including alcohol and food legislation and regulation, psychoactive substances, and reforms to the Health and Safety at Work Act, Local Government Act, Resource Management Act and Environmental Reporting.

Ahead of implementation of the new health and safety legislation LGNZ delivered, in conjunction with SOLGM, a series of webinars and face-to-face training in the four main centres.

6. Environment

During the latter part of 2015 the sector launched the Local Government Leaders Climate Change Declaration which calls on the Government to be more ambitious with climate change mitigation measures and underlines our support to work with Government, communities and businesses to develop and implement a transition plan towards a low carbon and resilient New Zealand. This was taken to the United Nation's 21st Conference of the Parties (COP21) climate change deliberations in Paris with local government heads and LGNZ official envoy Sir Bob Harvey joining Heads of State and Government from across the world to discuss global climate issues.

LGNZ completed its submission on the Resource Legislation Amendment Bill in March 2016, largely supportive of the Government's proposed reforms but outlining our concerns with some proposals. These include the nature and complexity of the





Helping the Pacific deliver at the local level.



reforms, which highlight the need for a more fundamental review of the RMA to ensure it is fit-for-purpose and keeps local decision making with local communities.

Quite separately and prior to the Government's Bill, LGNZ commenced its own work and released a discussion document in December 2015 on its 'blue skies' review of the resource management system, pulling together a cross-sector group of experts and practitioners on a first principles review of New Zealand's environmental management framework. A final report will be published during 2016.

The review explores whether continued evolution of the current resource management system is the best approach or whether a more fundamental reform is needed.



7. Local democracy

Along with cementing relations with Iwi nationwide with the signing of a Memorandum of Understanding with the Iwi Chairs Forum, LGNZ launched its new Vote2016 campaign devoted to empowering and engaging more Kiwis to get involved in the local authority elections this October.

With voter turnout declining in many areas of New Zealand since the 1980s, the 10-month campaign aims to lift voter numbers above 50 per cent nationally for the first time since 1998.

LGNZ continued to advocate toward an online voting trial for the 2016 elections. Although the Government announced after year end that further testing would be required before a trial proceeds, we remain committed to exploring new methods of lifting turnout.





PacificTA

LGNZ continues to manage the provision of short-term technical assistance to Pacific communities through a New Zealand Aid Programme fund. The Local Government Technical Assistance Facility for Pacific Countries (PacificTA) enables local government to share their knowledge and expertise with Pacific Island counterparts.

Key initiatives include ongoing waste management initiatives in Kiribati, a significant dog control programme in Samoa, and work with Auckland and Wellington Councils and the Ministry of Natural Resources and Tourism in Apia to develop an Apia Waterfront Plan. The community objective was to see more people using the waterfront area. The first stage of this project has now been delivered with a purpose built playground for children.

Our year in review



April 2015

· Mayors Taskforce For Jobs helping youth. Since its inception fifteen years ago, Mayors Taskforce For Jobs (MTFJ) has grown to be a nationwide network with Mayors across New Zealand committed. Its vision is that all young people under 25 be engaged in appropriate education, training, work or positive activities in their communities.



June 2015

- Rural & Provincial meeting
- LGNZ forms establishment board with the Crown to investigate a local government risk agency.
- 15 LGNZ EXCELLENCE Awards finalists named.
- LGNZ confirms that 17 regions around New Zealand will benefit from Urban Cycleways Programme developments over the next three years, based on a strong partnership between local and central government.
- LGNZ partners with NZ Transport Agency to strengthen transport links across New Zealand with the 2015-2018 \$13.9 billion investment National Land Transport Programme (NLTP).



August 2015

- Metro Sector meeting
- Zone 1 meeting
- Iwi Chairs Forum, signs a Memorandum of Understanding with Local Government New Zealand to support and encourage strong relationships and collaboration between councils and iwi.

May 2015

- Metro Sector meeting
- Regional Sector meeting
- · Zone 1 & 2 meeting
- Central Government Local Government
 Forum
- LGNZ advocates for a more targeted approach to earthquake-prone buildings policy.
- Release of 30 Year Infrastructure Strategies.
- LGNZ mobilises the regions for economic growth, kicking off a new study to investigate the economic benefits of regional transport links to ensure growth across all of New Zealand.
- LGNZ gets in behind online voting trial, providing support for councils looking to undertake trials for 2016 local authority elections.
- LGNZ, informed by reputation research, embarks on major programme of work to strengthen the performance of local government across New Zealand.

July 2015

- Zone 4 meeting
- 2015 LGNZ Conference: 600 Local Government members and stakeholders gather in Rotorua
- · LGNZ Excellence Awards winners named.
- LGNZ votes in favour of four remits about topical matters for the sector and its communities at the 2015 LGNZ Annual General Meeting, held in Rotorua: Smoking outside cafes, restaurants and bars; compulsory levy on plastic shopping bags; a subsidy for water and wastewater schemes, and a rating on Crown property.
- LGNZ launches its Local Government
 Funding Review 10-point plan: incentivising economic growth and strong local communities at the 2015 conference.

September 2015

- Regional Sector meeting
- Zone 2 meeting
- LGNZ launches a review of the Resource Management system.
- LGNZ releases Mobilising the Regions, its major transport study.
- New Zealand mayors explore innovative trade and investment opportunities with China's local government leaders at a ground-breaking Mayoral Forum in Xiamen City, China.









October 2015

- · Zone 5 & 6 meeting
- · Local government leaders from across New Zealand unite to push for urgent and more ambitious Government action to address the effects of climate change.
- Local Government New Zealand welcomes the Productivity Commission's report into the availability of land for new housing, with President Lawrence Yule describing aspects of it as "challenging central and local government's current thinking".

December 2015

- Environmental monitoring website Land, Air Water Aotearoa scoops the top award at the annual Science Communicators Association of New Zealand (SCANZ) awards.
- · A snapshot of local government's financial health: a sector in good shape, a high level financial analysis commissioned by Local Government New Zealand has found that local councils across New Zealand are managing ratepayers' money prudently.
- Local Government New Zealand signals a new Local Government Excellence Programme, designed to improve the public's knowledge of the work councils are doing in their communities and to support individual councils to further improve the value they provide to all New Zealanders.
- 'Evolution or revolution?' LGNZ releases its initial discussion document in its 'blue skies' review of the resource management system.



February 2016

- Metro Sector meeting
- Regional Sector meeting
- Zone 1, 2 & 3 meetings
- · LGNZ lends its support to a national strategy to address the rapidly escalating threat of wilding conifers to both the environment and economy.
- Registrations open for the 2016 LGNZ Conference at the Dunedin Centre, 24 - 26 July 2016, with a focus on placemaking - leading change and building places for tomorrow.
- LGNZ EXCELLENCE Awards 2016 recognising best practice are launched.

November 2015

- Metro Sector meeting
- **Rural & Provincial meeting**
- Regional Sector meeting
- Zone 2 & 3 meeting
- · Local Government New Zealand congratulates New Zealand Local Government Funding Agency on its inaugural bond listing on the NZX today, putting in place further transparency for local government finances.
- Local Government New Zealand official envoy Sir Bob Harvey travels to Paris to attend the United Nation's 21st Conference of the Parties (COP21) climate change deliberations.

January 2016

· LGNZ launches new Vote 2016 campaign to encourage more Kiwis to get involved in the Local Authority Elections this October and lift voting numbers above 50 per cent nationally.



March 2016

- Rural & Provincial meeting
- Zone 4 meeting
- · LGNZ pushes for new funding for infrastructure in the face of unprecedented tourism growth.





2 Business Solutions



In its second full year of operation, EquiP, Local Government New Zealand's Centre of Excellence, achieved its strategic priorities to deliver increased value to the sector.

These include:

- · Maturing EquiP's existing core consultancy services supporting governance best practice in recruiting executive managers and aligning performance practices with strategy.
- · Built on the success of the NZTA-funded One Network Road Classification project and developed EquiP's Road Transport Unit asset-related services into direct client offerings.
- · Invested in information technology developing a digital knowledge sharing hub for the RTU which can be replicated to support EquiP's wider services across both consulting and professional development in 2016/17.
- · Built on EquiP's existing consulting services and launched expanded diagnostic services including service level reviews compliant with section 17a of the LGA and Audit & Risk best practice.
- · Initiated the three year transition of LGNZ's KnowHow programme; amalgamating the offering with EquiP, and established a new professional development strategy with a flexible range of delivery options underpinned by technology.

Road Transport Unit

The Road Transport Unit (RTU) completed the national One Network Road Classification in 2015/16, and is now implementating the Road Efficiency Group's (REG) vision to support asset stewardship and to have investment-ready business cases signed off by August 2017.

The RTU achieved 100 per cent attendance by council officers at its 35 workshops. This included masterclass engagement with council governance and chief executives and presentations to council officers at Trafinz and SOLGM conferences. The RTU also produced a business case guide to support sector learning.

These REG hubs now serve as the focal point for the EquiP RTU learning and development workshops rolling out a national curriculum of best practice activity management, all digitally captured on the EquiP RTU Knowledge Hub for follow-up learning.

Service Level Reviews

EquiP has delivered an in-depth service level review package to help councils identify strong customer engagement activity and areas for improving the customer experience of council services.



Its has highlighted some areas for improvement including strengthening industry engagement to allow more regular customer feedback and experience; aligning certain council activities to improve officer-to-officer communication around customer experience; and an opportunity to provide additional tools and processes to support customers.

Executive Recruitment and Performance Support

EquiP expanded executive support services to assist councils in recruitment of their Chief Executives; reviewing and aligning councils' strategic intent, implementing best-practice strengths-based performance management frameworks and undertaking end of term reviews.



EquiP Professional Development

The KnowHow programme was reviewed and transitioned into EquiP, ahead of a complete review of sector needs and development of solutions to support local government learning.



EquiP employed a new Professional
Development team and strategy to build
local government capability going forward.
The foundation for EquiP's Professional
Development offerings has been structured
to ensure a clear purpose, learning
objectives and target audience, with all
learning outcomes measurable across
flexible delivery methods.

Some examples of our new strategy in action:



Audit and Risk Forums

We ran our first Audit and Risk Forum in Southland and are now scheduling these for other locations. Forums will be provided regionally to support committee members to review their Audit and Risk Committee process and enable a plan of action and improvement.

EquiPTV/Webinar

Investment in technology resulted in EquiP launching its own webinar suite in 2015/16, offering a more flexible model to support the new Professional Development strategy.



A summary of the 2015/16 professional development offerings

2014/15	2015/16
9 webinars	webinars
53 workshops held	32 workshops held
643 workshop attendees	445 workshop attendees

Sector attendance to professional development offerings in 2015/16 was down but in line with the local government election cycle.

3 Financial statements

Consolidated Statement of Comprehensive Revenue and Expenses

New Zealand Local Government Association Incorporated -Trading as Local Government New Zealand (LGNZ) For the year ended 31 March 2016

	Notes	2016	2015
Revenue from Exchange Transactions		-	
Subscription Income		3,722,842	3,639,142
EquiP Limited Partnership Income	8	911,666	698,734
Conference Revenue Dividends Received	6	880,771	809,919
Interest Earned		84,379	35,000
Knowhow Income	7	203,040	104,144 379,004
NZ Aid Grant - Management Fee	/	115,000	115,000
NZ Aid Grant - Funding	18	316,531	391,992
Local Government Risk Agency Income	19	612,612	331,332
Other Income	9	209,022	27,753
Total Revenue from Exchange Transactions	9	7,055,863	6,200,688
Total Revenue		7,055,863	6,200,688
Expenses		7,033,003	0,200,000
Accounting/Consulting		75,293	38,095
Administration	10	563,760	587,301
Amortisation	15	10,642	17,226
Audit Fees	O	22,360	17,850
Communications		391,523	255,097
Conference Expenditure	6	604,748	600,975
Depreciation	16	80,469	69,408
EquiP Limited Operating Expenses	8	735,748	616,987
Honoraria		112,338	110,345
Internal Governance		198,488	176,745
Knowhow Expenses	7	112,051	336,625
Knowhow Salaries	7	155,548	204,16
Legal Expenses		87,610	26,156
Local Government Risk Agency Expenses	19	612,612	
Loss on Disposal of Assets	16	-	28,817
Make Good (Civic Assurance House)		-	30,000
NZ Aid Grant - Expenditure	18	316,531	391,992
Other Operating Expenses		102,336	101,306
Policy		285,477	383,650
Printing, Stationery & Photocopying		43,552	54,282
Staff Remuneration		2,262,307	1,975,024
Other Expenses	11	334,637	137,486
Travel and Accommodation		41,074	41,356
Total Expenses		7,149,104	6,200,887
Net (Deficit) before Tax		(93,241)	(199)
Taxation			
Prior Period Adjustment		6,180	5,687
Taxation Expense	25	(311,058)	(263,276)
Total Taxation		(304,878)	(257,590)
Total Surplus		211,637	257,390
Total Comprehensive Revenue and Expense		211,637	257,390
Total Surplus attributable to the Group		211,637	257,390

Consolidated Statement of Changes in Net Assets

New Zealand Local Government Association Incorporated -Trading as Local Government New Zealand (LGNZ) For the year ended 31 March 2016

	2016	2015
Accumulated comprehensive revenue and expense		
Opening Balance	1,659,764	1,366,970
Comprehensive Revenue and Expenses		
Surplus for the Year	211,637	257,390
Total Comprehensive Revenue and Expenses	211,637	257,390
Transfers		
Transfers to / (from) other reserves	(89,893)	35,404
Total Transfers	(89,893)	35,404
Total Accumulated comprehensive revenue and expense	1,781,508	1,659,764
Conference Reserve		
Opening Balance	317,691	261,333
Transfers		
Transfers in from accumulated comprehensive revenue and expenses	132,656	56,358
Total Transfers	132,656	56,358
Total Conference Reserve	450,348	317,691
Regional Group Association Fund		
Opening Balance	27,199	-
Restatement of RGA Income in Advance on transition Transfers	-	26,856
Transfers to / (from) accumulated comprehensive revenue and expenses	(277)	343
Total Transfers	(277)	343
Total Regional Group Association Fund	26,922	27,199
3 Water Levy		
Opening Balance	44,140	-
Restatement of 3 Water Levy on transition Transfers	-	136,245
Transfers in from accumulated comprehensive revenue and expenses	(42,486)	(92,105)
Total Transfers	(42,486)	(92,105)
Total 3 Water Levy	1,654	44,140
Total Equity	2,260,432	2,048,795

Consolidated Statement of Financial Position

New Zealand Local Government Association Incorporated -Trading as Local Government New Zealand (LGNZ) As at 31 March 2016

	Notes	31 March 2016	31 March 2015
Assets			
Current Assets			
Cash and Cash Equivalents	12	2,615,850	1,352,189
Receivables from exchange transactions	13	692,869	437,838
GST Receivable		102,408	23,323
Income Tax Receivable		43,786	24,475
Accrued Interest		5,349	4,831
Deferred Tax Asset	25	574,334	263,276
Prepayments		143,673	139,111
Term Deposits	14	507,249	1,300,000
Total Current Assets		4,685,518	3,545,044
Non-Current Assets			
Property, Plant and Equipment	16	491,998	481,509
Intangibles	15	72,485	35,947
Investments (non current)	14	1,475	1,475
Total Non-Current Assets		565,958	518,931
Total Assets		5,251,476	4,063,975
Liabilities			
Current Liabilities			
Trade and Other Payables		1,112,572	685,819
Provision for Annual Leave		103,728	91,462
Loans and Borrowings	20	18,208	16,896
Community Board Executive Committee Levy		30,233	19,300
Lease Incentive	21	166,875	189,375
Mayors Taskforce for Jobs (MTFJ)	17	143,538	121,252
Conference sponsorship and deposits received in advance		430,405	323,240
NZ Aid Fund Income in Advance	18	377,489	394,020
Local Government Risk Agency Income in Advance	19	452,388	-
Total Current Liabilities		2,835,436	1,841,364
Non-Current Liabilities			
Loans and Borrowings	20	155,608	173,816
Total Non-Current Liabilities		155,608	173,816
Total Liabilities		2,991,044	2,015,180
Net Assets		2,260,432	2,048,795
Net assets attributable to the owners of the controlling entity	1		
Retained Earnings		1,781,508	1,659,764
Conference Reserve		450,348	317,691
Regional Group Association Fund		26,922	27,199
3 Water Levy		1,654	44,140
Total Net assets attributable to the owners of the controlling entity		2,260,432	2,048,795

For and on behalf of the National Council:

L Yule, President 23 June 2016

M Alexander, Chief Executive

23 June 2016

These Financial Statements should be read in conjunction with the Statement of Accounting Policies and the accompanying notes to the Financial Statements.



Statement of Cashflows

New Zealand Local Government Association Incorporated -Trading as Local Government New Zealand (LGNZ) For the year ended 31 March 2016

	2016	2015
Cashflow		
Cash from Operating Activities		
Cash was provided from:		
Receipts from Members & Customers	6,808,069	6,042,125
Interest and Dividends Received	84,949	141,710
Tax Refunds Received	(98,395)	19,298
Total Cash was provided from:	6,794,623	6,203,133
Cash was applied to:		
Payments to Suppliers & Employees	(6,160,640)	(5,891,521)
Interest Paid	(14,248)	(8,577)
Total Cash was applied to:	(6,174,888)	(5,900,098)
Total Cash from Operating Activities	619,735	303,035
Cashflow from Investing Activities		
Cash was Provided from:		
Proceeds from Sale of Property, Plant & Equipment	-	142,294
Proceeds from Sale of Investments	792,751	-
Total Cash was Provided from:	792,751	142,294
Cash was applied to:		
Purchase of Property, Plant & Equipment	(131,929)	(615,167)
Purchase of Investments	-	(264,297)
Total Cash was applied to:	(131,929)	(879,464)
Total Cashflow from Investing Activities	660,822	(737,170)
Cashflow from Financing Activities		
Cash was applied to:		
Repayment of Loans & Borrowings	(16,896)	190,712
Total Cash was applied to:	(16,896)	190,712
Total Cashflow from Financing Activities	(16,896)	190,712
Net Increase / (Decrease) in Cash Held	1,263,661	(243,423)
Add Opening Cash Brought Forward	1,352,189	1,595,611
Bank and Cash	2,615,850	1,352,189

Notes to the Financial Statements

New Zealand Local Government Association Incorporated -Trading as Local Government New Zealand (LGNZ) For the year ended 31 March 2016

1. REPORTING ENTITY

New Zealand Local Government Association Incorporated (Trading as Local Government New Zealand (LGNZ) is an incorporated society registered under the Incorporated Society Act 1908.

The Consolidated Financial Statements of Local Government New Zealand includes EquiP Limited Partnership ("The Group"). Local Government New Zealand and EquiP GP Limited are the partners of EquiP Limited Partnership. EquiP GP Limited is owned 100% by Local Government New Zealand.

Local Government New Zealand is a membership organisation that represents local authorities in promoting the national interests of local government.

These financial statements have been approved and were authorised for issue by the Council Members on 2016.

2. STATEMENT OF COMPLIANCE

The Group financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, the Group is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Council has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

3. EFFECT OF FIRST-TIME ADOPTION OF PBE STANDARDS ON ACCOUNTING POLICIES AND DISCLOSURES

This is the first set of financial statements of the Group that is presented in accordance with PBE standards. The Group have previously reported in accordance with Old GAAP.

The accounting policies adopted in these financial statements are consistent with those of the previous financial year, except for instances when the accounting or reporting requirements of a PBE standard are different to requirements under Old GAAP as outlined below. The material changes to accounting policies and disclosures caused by first time application of PBE accounting standards are as follows:

Exchange and Non-Exchange Transactions

Revenue from Exchange Transactions

An exchange transaction is one in which the Group receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Revenue from Non-Exchange Transactions

A non-exchange transaction is one in which the Group either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

All revenue has been considered for the Group against the criteria of PBE IPSAS 9 and PBE IPSAS 23 and it has been concluded that no revenue should be recognised in either the current or previous financial period as revenue from non-exchange transactions.

PBE IPSAS 2 - Cash Flow Statements

PBE IPSAS 2 requires public sector public benefit entities that fall under Tier 1 and Tier 2 Not-For-Profit PBE IPSAS to prepare cash flow statements.

Old GAAP did not have the same requirement. Therefore cash flow statements have been prepared for both the previous and current financial year, in accordance with PBE IPSAS 2.

PBE IPSAS 9 - Revenue from Exchange Transactions

PBE IPSAS 9 prescribes the financial reporting requirements for revenue arising from exchange transactions. There is no equivalent financial reporting standard under old GAAP. The application of this standard affected the Group's accounting for cost recoveries relating to the NZ Aid Grant.

In the previous financial year, the income received and corresponding expenditure for these cost recoveries were not previously recognised in the financial statements. However, PBE IPSAS 9 requires revenue from exchange transactions to be recognised as revenue as they are received, unless the revenue meets the definition of and recognition criteria for a liability.

The comparative figures in the financial statements for 2015 have been amended accordingly and are shown in note 28.



PBE IAS 12 - Income Taxes

PBE IAS 12 requires that a deferred tax asset is recognised for the carry forward of unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

This is a lower threshold for recognition than that mandated by old NZ GAAP which required virtual certainty.

In the previous financial year, deferred taxation was not recognised in the financial statements as the future benefits of losses were not regarded as virtually certain. Upon transition, deferred taxation has therefore been restated on the basis that it is probable that the unused tax losses will be utilised.

4. SUMMARY OF ACCOUNTING POLICIES

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements.

4.1 Basis of Preparation

These consolidated financial statements have been prepared on the basis of historical cost, as modified by the fair value measurement of non-derivative financial instruments and land and buildings which are measured at fair value.

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

4.2 Functional and Presentation Currency

The consolidated financial statements are presented in New Zealand dollars (\$), which is the Group's functional currency.

4.3 Basis of Consolidation

Controlled entities are all those entities over which the controlling entity has the power to govern the financial and operating policies so as to benefit from its activities. The controlled entities are consolidated from the date on which control is transferred and are de-consolidated from the date that control ceases. In preparing the consolidated financial statements, all inter entity balances and transactions, and unrealised gains and losses arising within the consolidated entity are eliminated in full. The accounting policies of the controlled entity are consistent with the policies adopted by the the Group and have a 31 March 2016 reporting date.

All controlled entities are included in the financial statements of the Group.

4.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Group and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Revenue from exchange transactions

Membership fees

Fees and subscriptions received in exchange for monthly access to members' facilities are initially recorded as revenue in advance and recognised in revenue evenly over the membership period.

Where members purchase specific services (for example, attendance at the coaching and development course), revenue is initially recorded as revenue in advance, and then recognised proportionally on the basis of the value of each session relative to the total value of the purchased services.

Government contract revenue

Revenue from government contracts relates to income received from the Ministry of Foreign Affairs and Trade and is provided as funding for services the Group provides relating to the Pacific. Revenue is recognised in the period the services are provided.

Event revenue

Entrance fees for functions and events are recorded as revenue when the function or event takes place.

Interest and dividend revenue

Interest revenue is recognised as it accrues, using the effective interest method.

Dividend revenue is recognised when the dividend is declared.

Other Revenue

All other revenue from exchange transactions is recognised when earned and is reported in the financial period to which it relates.

4.5 Financial Instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument.

Financial Assets

The Group derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the

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

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

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit.

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 Group's financial assets are classified as either financial assets at fair value through surplus or deficit, or loans and receivables. The Group's financial assets include: cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and investments.

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 are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Group's cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and non-equity investments fall into this category of financial instruments.

Impairment of financial assets

The Group assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cashflows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there is any objective evidence of impairment, the Group first assesses whether there is objective evidence of impairment of financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Group determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial asset's with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

Financial Liabilities

The Group's financial liabilities include trade and other creditors (excluding GST and PAYE), employee entitlements, loans and borrowings and deferred revenue (in respect to grants whose conditions are yet to be complied with).

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit.

4.6 Cash and cash equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

4.7 Short term investments

Short term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

4.8 Property, Plant, Equipment and Depreciation

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.



Depreciation is charged on a diminishing value basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Furniture, Fittings, Office equipment	4% - 67%	Diminishing Value
Computer Equipment	40% - 60%	Diminishing Value
Leasehold Improvements	8% - 10%	Diminishing Value

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

4.9 Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. The cost of intangible assets acquired in a business combination is their fair value at

Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful lives of intangible assets have been assessed as finite.

Intangible assets with finite lives are amortised on a diminishing value basis over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits or service potential embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

The amortisation expense on intangible assets with finite lives is recognised in surplus or deficit as the expense category that is consistent with the function of the intangible assets.

The Group does not hold any intangible assets that have an indefinite life.

The amortisation periods for the Group's assets are as follows:

· Website 50%

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

The lessee shall recognise the aggregate benefit of incentives as a reduction of rental expense over the lease term, on a straight-line basis unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

4.11 Borrowing costs

All borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

4.12 Employee Benefits

Wages, salaries, annual leave

Liabilities for wages and salaries and annual leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

Employee benefits expected to be settled within twelve months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

4.13 Income Tax

Income tax comprises current and deferred tax. Income tax expense is recognised in the Statement of Comprehensive Revenue and Expense except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred tax is recognised using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted at the reporting date.

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which temporary differences can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

The Group is only liable for income tax relating to non-member activities. Member income and associated expenditure is not liable for income tax. Income tax is payable on any services or goods provided to non-members and interest earned on investments.

4.14 Goods and Services Tax (GST)

Revenues, expenses and assets are recognised exclusive of GST except for receivables and payables, which are stated with the amount of GST included.

Cash flows are included in the statement of cash flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Inland Revenue Department is classified as part of operating cash flows.

4.15 Equity

Equity is the community's interest in the Group, measured as the difference between total assets and total liabilities. Equity is made up of the following components:

Accumulated comprehensive revenue and expense

Accumulated comprehensive revenue and expense is the the Group's accumulated surplus or deficit since its formation, adjusted for transfers to/from specific reserves.

Conference reserve

The Council has approved the setting aside of accumulated surpluses generated from the conference which is to be used to reduce the cost of meeting any deficit of future conferences.

Regional Group Association Fund

At the meeting of the Regional Government Association (the "RGA Fund") on 1 December 1995 it was resolved that the funds of the RGA Fund be transferred to New Zealand Local Government Association Incorporated to facilitate the winding up of the Association and in anticipation of a decision on the use of funds. The monies are held by Local Government New Zealand until the funds are used.

3 Water Levy

The purpose of the 3 Waters project is for local government, as a sector, to establish a clearer picture of the performance of drinking and waste water assets and services, and as part of it, to use a robust framework for building on best practice.

5. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Group consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements

In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the consolidated financial statements:

Operating lease commitments

The Group has entered into a rental agreement in relation to their premises.

The Group has determined, based on an evaluation of the terms and conditions of the arrangement, such as the lease term not constituting a substantial portion of the economic life of the asset, that it does not retain all the significant risks and rewards of ownership of this property and accounts for the contract as an operating lease.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal:

- · The condition of the asset
- · The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- · The nature of the processes in which the asset is deployed
- · Availability of funding to replace the asset
- · Changes in the market in relation to the asset

The estimated useful lives of the asset classes held by the Group are listed in Note 4.8 and 4.9



2015

2016

6. CONFERENCE

	2016	2015
Conference Revenue	880,771	809,919
Conference Expenditure	(604,748)	(600,975)
Staff Remuneration and Overheads	(143,367)	(152,586)
Total Conference	132,656	56,358

Staff remuneration and overheads have been recorded in staff remuneration in the Consolidated Statement of Comprehensive Revenue and Expenses. These relate to costs directly paid by Local Government New Zealand and part of its operations.

7. KNOWHOW

	2016	2015
Knowhow Income	203,040	379,004
Knowhow Expenses	(112,051)	(336,625)
Knowhow Salaries	(155,548)	(204,165)
Total Knowhow	(64,559)	(161,786)

From 1 April 2015 the Knowhow activity was undertaken by the EquiP Limited Partnership.

8. EQUIP LIMITED PARTNERSHIP

EquiP Limited Partnership Income

EquiP is New Zealand Local Government Association Incorporated's Centre of Excellence and is a Limited Partnership and separate legal entity wholly owned by New Zealand Local Government Association Incorporated. Its purpose is to deliver tailored services, best practice guidance, business solutions, government and management support to strengthen the local government sector.

-q		_0.5
Audit and Risk Committee Income	-	1,475
Disbursements Recovered	4,923	75,768
Preferred Partner	18,055	60,221
Recruitment Income	-	41,550
Support Service (Income)	877,918	388,732
Webinar Income	10,200	80,010
Interest Received	570	320
Executive Performance Mgmt Programe	-	50,658
Total EquiP Limited Partnership Income	911,666	698,734
EquiP Limited Partnership Operating Expenses	2016	2015
ACC Expenses	618	-
Accountancy Fees	14,642	4,000
Audit and Risk Committee Expenses	-	1,125
Audit Fees (LP)	6,160	-
Bank Charges	598	106
Conference & Seminar	-	4,275
Consulting	4,419	6,030
Disbursements To Be Recovered	-	84,639
Entertainment Deductible	386	590
Executive Performance Management Programe	-	6,396
HR Consultancy	-	3,686
IT Outsourcing	31,662	2,097
Legal Expenses (LP)	3,120	8,337
-0	5,120	0,007

EquiP Limited Partnership Operating Expenses (cont.)	2016	2015
Marketing	18,736	9,777
Office & Administration	32,034	6,494
Other Employment Expenses	1,783	704
Preferred Partner Expenses	=	2,600
Professional Development	1,103	1,625
Recruitment	2,249	3,120
Support Service (Expenses)	570,135	381,403
Travel	32,016	45,073
Webinar - Development Costs	7,437	8,011
Webinar Costs	8,650	36,899
Total Equip Limited Partnership Operating Expenses	735,748	616,987
9. OTHER INCOME	2016	2015
Administration Fees - MTFJ	23,000	23,000
Administration Fees-Other	-	2,300
Grant-China Mayoral Forum	50,000	-
Interest Received - RGA	-	2,246
Rates Postponement Scheme	65,000	-
Regional Sector Income	17,979	-
Sundry Income	33,043	207
Transparency International Income	20,000	-
Total Other Income	209,022	27,753
10. ADMINISTRATION EXPENSES	2016	2015
Rental Expenses	247,825	202,189
Mobile Phone Expenses	10,319	13,062
Repairs and Maintenance	594	1,796
Computer Outsourcing	144,031	145,697
Staff Recruitment & Training	66,631	34,554
Insurance	38,219	38,448
Subscriptions - Local Organisations	16,079	7,550
Telephone Expenses	26,332	21,737
Fit-Out Loan Interest	13,730	8,577
Moving Costs	-	113,691
Total Administration Expenses	563,760	587,301
11. OTHER EXPENSES	2016	2015
3 Water Levy	42,486	92,105
China Mayoral Forum Expenses	49,870	-
NZTA/ONRC	50,000	43,478
Rates Postponement Scheme Expenses	75,000	-
Ready Response Fund	60,000	-
Regional Sector Expenses	17,231	-
Negional Sector Expenses	.,,	
	50	1.903
RGA Expenses Transparency International Expenses	50 40,000	1,903

12. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include the following components;

cash and cash equivalents include the following components,		
Cash and cash equivalents	2016	2015
Bank	1,485,917	809,810
Local Government Risk Agency Bank Account	581,684	-
Monies held for Mayors Taskforce For Jobs	143,538	121,252
NZ Aid Fund Bank Account	377,489	394,020
Petty Cash	300	300
Regional Group Association Fund Bank Account	26,922	26,806
Total Cash and cash equivalents	2,615,850	1,352,189
13. RECEIVABLES FROM EXCHANGE TRANSACTIONS	2016	2015
Conference Debtors	252,787	212,523
Sundry Debtors	440,082	225,315
Total Receivables from Exchange Transactions	770,002	437,838
		40/)-0-
14. INVESTMENTS	2016	2015
Term Deposits	507,249	1,300,000
Paintings/Artwork	1,475	1,475
Total Investments	508,724	1,301,475
15. INTANGIBLES		
Other Intangibles	2016	2015
Website Development At Cost	117,579	70,399
Less Accumulated Amortisation - Website Development	(45,094)	(34,452)
Total Other Intangibles	72,485	35,947
Total Intangibles	72,485	35,947
•		
Reconciliation of the carrying amount at the beginning and the end of the period:		
Intangibles reconciliation	2016	2015
Website		
Opening balance	35,947	53,173
WIP Additions	35,000	-
Other Additions	12,180	-
Amortisation	(10,642)	(17,226)
Total Website	72,485	35,947

Capital expenditure was incurred on 'Website Development' during the 2016 financial year. Of these additions, \$35,000 was spent on the MediaView project which was still a work in progress ('WIP') at 31 March 2016. As a result, this portion of the additions to intangible assets for the year has not been amortised.

16. PROPERTY, PLANT AND EQUIPMENT	2016	2015
Furniture and fittings		
Furniture & Fittings at Cost	310,533	253,612
Less Accumulated Depreciation - Furniture & Fittings at Cost	(129,561)	(95,012)
Total Furniture and fittings	180,972	158,600
Leasehold Improvements		
Leasehold improvement at cost	345,221	322,275
Less Accumulated Depreciation - Leasehold Improvement	(48,729)	(17,868)
Total Leasehold Improvements	296,492	304,407
Computer Equipment		
Computer Equipment at Cost	47,991	41,651
Less Accumulated Depreciation - Software	(33,457)	(23,149)
Total Computer Equipment	14,534	18,502
Total Property, plant and equipment	491,998	481,509
Reconciliation of the carrying amount at the beginning and end of the period:		
Property, plant and equipment reconciliation	2016	2015
Furniture and fittings		
Opening balance	158,600	67,780
Additions	96,674	146,492
Disposals	-	(22,633)
Depreciation	(40,748)	(33,039)
Total Furniture and fittings	214,526	158,600
Leasehold Improvements		
Opening Balance	304,407	2,078
Additions	22,946	322,275
Disposals	-	(2,079)
Depreciation	(30,861)	(17,867)
Total Leasehold Improvements	296,492	304,407
Computer Equipment		
Opening balance	18,502	37,004
Additions	6,341	-
Depreciation	(10,308)	(18,502)
Total Computer Equipment	14,535	18,502

17. MAYOR'S TASKFORCE FOR JOBS

The Mayor's taskforce for jobs ("the MTFJ") is a separately funded entity for which Local Government New Zealand provides management and administration services. All receipts of income and payment of expenses and grants, although separately accounted for via the MTFJ fund, are recorded through Local Government New Zealand's bank account.

For the purpose of these consolidated financial statements the monies held in trust on behalf of the MTFJ are recorded separately in the Consolidated Statement of Financial Position along with the corresponding liability.

TFJ is grouped with LGNZ for GST purposes.

Mayor's taskforce for jobs	2016	2015
Mayors Taskforce for Jobs (MTFJ)	143,538	121,252
Total Mayor's taskforce for jobs	143,538	121,252

\$377,489

18. NZ AID FUND

The NZ Aid Grant is an arrangement between Ministry of Foreign Affairs and Trade and Local Government New Zealand to enable Local Government New Zealand to provide in respect of technical assistance to local government development in Pacific Island countries. The funding is made available under the NZ Aid Programme's State Sector Programme.

Opening balance as at 1 April 2015	\$394,020
Income Received	\$300,000
Total Income	\$694,020
Expenditure	
LGNZ Assistance	\$134,196
Administration Expenditure	\$447
Vanuatu Post Cyclone	\$8,996
Kiribati Expenditure	\$9,227
Samoan Dog Control	\$85,451
Fiji Water Authority	\$33,339
Samoan Waterfront Development	\$41,981
Niue	\$2,894
Total Expenditure	\$316,531

19. LOCAL GOVERNMENT RISK AGENCY

Closing Balance as at 31 March 2016

The Local Government Risk Agency fund received is a contract between the Crown and Local Government New Zealand to establish the Local Government Risk Agency Establishment Board. The purpose of this board is to determine whether a business case exists to establish the Local Government Risk Agency whose objective is to improve the risk management maturity of the local authorities by providing risk management services.

Some local authorities also contributed funds in excess of the \$900,000 provided by the Crown. Any unutilised funds are expected to be returned to the Crown unless an extended scope is agreed.

20. LOANS

Current Portion of Loans	2016	2015
Current Portion of Fit-Out Robt. Jones Holdings Limited	18,208	16,896
Total Current Portion of Loans	18,208	16,896
Non-Current Portion of Loans		
Loan Fit-Out Robt. Jones Holdings Limited	155,608	173,816
Total Non-Current Portion of Loans	155,608	173,816
Total Loans	173,816	190,712

The Landlord agreed to fund New Zealand Local Government's Fit-out to the amount of \$200,000. This has been funded by a loan advance to New Zealand Local Government, which is then repaid over the initial lease term of 9 years at an interest rate of 7.5% per annum.

Total Lease Incentive	166,875	189,375
Lease Incentive	166,875	189,375
21. LEASE INCENTIVE	2016	2015

New Zealand Local Government Association Incorporated record a lease incentive liability for the rent free period of nine months, and then allocate this rent free period over the term of the lease by a reduction in the annual rental expenses.

22. LEASES

At the reporting date, the National Council has entered into the following non-cancellable operating leases:

Leases	2016	2015
Later than one year	270,025	321,244
Later than one year and no later than five years	1,080,100	1,080,100
Later than five years	652,560	922,585
Total Leases	2,002,685	2,323,929

23. RELATED PARTIES

EquiP Limited Partnership

New Zealand Local Government received Accommodation fees of \$8,803 (2015: \$8,803) & Services Agreement fees of \$29,200 (2015: \$29,200) from EquiP Limited Partnership.

There is \$280,474 outstanding from EquiP Limited Partnership at balance date (2015: \$117,617).

These transactions are eliminated on consolidation.

The Mayor's Taskforce for Jobs

The Mayor's taskforce for jobs ("the MTFJ") is a related party, as there is member commonality with the MTFJ Board and the National Council.

Management Fees of \$23,000 (2015: \$23,000) were paid from MTFJ.

Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body which is comprised of the Board of Trustees, General Manager of operations and the Chief Financial Controller, which constitutes the governing body of the Group. No remuneration is paid to members of the Board of Trustees. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

Key Management Remuneration	2016	2015
Total Remuneration	771,684	774,876
Number of persons	4	4

Honoraria

Honoraria paid to National Council Members during the year ended 31 March 2016 amounted to \$112,338 (2015:\$110,345). This was made up of the Honoraria paid to the President of \$75,268 (2015: \$73,933) and the Vice-President of \$37,070 (2015: \$36,412).

No other monetary remuneration was paid to members of the National Council for their services.

24. CATEGORIES OF FINANCIAL ASSETS AND LIABILITIES

The carrying amounts of financial instruments presented in the statement of financial position relate to the following categories of assets and liabilities:

Financial Assets	2016	2015
Loans and Receivables		
Accounts Receivable	692,869	437,838
Term Deposits	507,249	1,300,000
Bank	1,485,917	809,810
Total Loans and Receivables	2,686,035	2,547,648
Financial Liabilities	2016	2015
Conference sponsorship and deposits received in advance	430,405	323,240
Loans and borrowings	173,816	190,712
Provision for Annual Leave	103,728	91,462
Total Financial Liabilities	707,949	605,414

25. INCOME TAX EXPENSE

	2016	2015
Components of tax expense		
Adjustments to current tax in prior years	6,180	5,687
Deferred tax	(311,058)	(263,276)
Tax expense	(304,878)	(257,590)
Relationship between tax expense and accounting surplus		
Surplus / (deficit) before tax	(79,113)	(199)
Tax at 28%	(22,151)	(56)
Plus / (less) tax effect of:		
Non-deductible expenditure	856,552	739,679
Non-taxable revenue	(1,145,459)	(1,051,160)
Prior year adjustment	6,180	5,687
Adjustment on transition to IPSAS	-	48,260
Tax expense	(304,878)	(257,590)
Deferred tax assets / (liabilities)		
Opening balance	263,276	-
Charged to surplus or deficit	311,058	263,276
Closing balance	574,334	263,276

26. CAPITAL COMMITMENTS

There are no capital commitments at the reporting date (2015:\$nil)

27. CONTINGENT ASSETS AND LIABILITIES

There are no contingent assets or liabilities at the reporting date (2015:\$nil)

28. EXPLANATION OF THE TRANSITION TO PBE IPSAS

The Group's financial statements for the year ended 31 March 2016 are the first annual financial statements prepared in accordance with NZ PBE IPSAS. The Group's transition date is 1 April 2014 and it has prepared its opening PBE IPSAS Group Statement of Financial Position from this date.

The new Accounting Standards Framework consists of a two-sector, multi-tier structure with different accounting standards applying to each tier. The two sectors are the For-Profit sector and the Public Benefit Entity (PBE) sector, the latter of which includes public sector entities, notfor-profit entities, and the subset of those; registered charities.

The new framework has resulted in PBE's shifting from old GAAP to the new PBE IPSAS regime. Recognition and disclosure differences between the two frameworks is outlined above in note 3.

Transition & Adjustment

The application of PBE IAS 12 - Income Taxes, requires that a deferred tax asset is recognised for the carry forward of unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

No deferred tax asset was recorded in the previous year's financial statements as the criteria was virtual certainty rather than probable, under old GAAP. The deferred tax asset has therefore been restated for the year ended 31 March 2015. The impact of this on closing net assets can be

Upon transition, the accounting treatment of revenue streams has been revisited. Funds received for the Regional Group Association Fund and 3 Water Levy have been treated on an agency basis, meaning that the Group has been receiving funds on behalf of a third party. This treatment has changed as the funds received are treated as part of the Group's normal business operations.

As a result, an adjustment is required to recognise the funds received, previously recorded as revenue in advance, as revenue in the financial year the funds were received. The table below also outlines the impact on opening and closing net assets.

Upon transition, the accounting treatment of cost recoveries in association with the NZ Aid Grant have been restated in line with the requirements of PBE IPSAS 9 - Exchange Revenue. The impact on transition requires the costs paid by the Group and the subsequent reimbursement from Ministry of Foreign Affairs and Trade to be reflected as income and expenditure in the financial statements. The table below outlines the charges and recoveries for the year, however as these were of equal amounts, the restatement of these figures has not resulted in any change in net assets.

Opening net assets (as at 31 March 2014) under old GAAP	1,628,303
Regional Group Association Fund	26,856
3 Water Levy	136,245
Closing balance net assets under PBE IPSAS RDR (as at 1 April 2014)	1,791,404

Opening net assets (as at 31 March 2015) under old GAAP	1,693,039
2014 Regional Group Association Fund	26,856
2014 3 Water Levy	136,245
Regional Group Association Fund	343
3 Water Levy	(92,105)
NZ Aid - Cost Recoveries Paid	391,992
NZ Aid - Cost Recoveries Received	(391,992)
Impact upon Comprehensive Revenue & Expenses of transition to IPSAS	284,416
Closing balance net assets under PBE IPSAS RDR (as at 31 March 2015)	2,048,795

29. EVENTS AFTER THE REPORTING DATE

The Council and management are not aware of any other matters or circumstances since the end of the reporting period, not otherwise dealt with in these financial statements that have significantly or may significantly affect the operations of New Zealand Local Government Association Incorporated (Trading as Local Government New Zealand (LGNZ) (2015: Nil).

INDEPENDENT AUDITOR'S REPORT



TO THE READERS OF NEW ZEALAND LOCAL GOVERNMENT ASSOCIATION INCORPORATED'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

The Auditor-General is the auditor of New Zealand Local Government Association Incorporated (the 'Association'). The Auditor-General has appointed me, Trevor Deed, using the staff and resources of Deloitte, to carry out the audit of the financial statements of the Association on her behalf.

Opinion

We have audited the financial statements of the Association on pages 20 to 36, that comprise the consolidated statement of financial position as at 31 March 2016, the consolidated statement of comprehensive revenue and expenses, consolidated statement of changes in net assets and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Association:

- · present fairly, in all material respects:
- · its financial position as at 31 March 2016; and
- \cdot its financial performance and cash flows for the year then ended; and
- · comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 23 June 2016. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the National Council and our responsibilities, and explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the n's financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

An audit also involves evaluating:

- · the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the National Council;
- · the adequacy of the disclosures in the financial statements; and
- · the overall presentation of the financial statements.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements. Also, we did not evaluate the security and controls over the electronic publication of the financial statements.

We believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

Responsibilities of the National Council

The National Council is responsible for the preparation and fair presentation of financial statements for the Association that comply with generally accepted accounting practice in New Zealand.

The National Councils' responsibilities arise from the Incorporated Societies Act 1908.

The National Council is also responsible for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The National Council is also responsible for the publication of the financial statements, whether in printed or electronic form.

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you based on our audit. Our responsibility arises from the Public Audit Act 2001.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

Other than the audit, we have no relationship with or interests in the Association.



Deloitte On behalf of the Auditor-General Wellington, New Zealand

4 National Council and staff

National Council



Fourth row: Don Cameron, Tracy Hicks, Fenton Wilson

Third row: Len Brown, John Tregidga, Stephen Woodhead, Dave Cull Second row: Stuart Crosby, John Forbes, Penny Webster, Richard Kempthorne Front row: John Carter, Lawrence Yule, Brendan Duffy, Adrienne Staples

Lawrence Yule | President | Mayor, Hastings District Council

Brendan Duffy | Vice President | Provincial Sector | Mayor, Horowhenua District Council

John Carter | Zone One | Mayor, Far North District Council

Penny Webster | Zone One | Councillor, Auckland Council

John Tregidga | Zone Two | Mayor, Hauraki District Council

Don Cameron | Zone Three | Mayor, Ruapehu District Council

Adrienne Staples | Zone Four | Mayor, South Wairarapa District Council

Richard Kempthorne | Zone Five | Mayor, Tasman District Council

Tracy Hicks | Zone Six | Mayor, Gore District Council

Len Brown | Metro Sector | Mayor, Auckland Council

Dave Cull | Metro Sector | Mayor, Dunedin City Council

Stuart Crosby | Metro Sector | Mayor, Tauranga City Council

John Forbes | Rural Sector | Mayor, Opotiki District Council

Stephen Woodhead | Regional Sector | Chair, Otago Regional Council

Fenton Wilson | Regional Sector | Chair, Hawke's Bay Regional Council

LGNZ staff (as at 31 March 2016)

Malcolm Alexander | Chief Executive

Leanne Brockelbank | Chief Financial Officer

Helen Mexted | Director, Advocacy

Vickie Paterson | Director, People and Performance

Scott Necklen | Director, Business Solutions

Trudi Mackay | Accounts Officer

Dr Mike Reid | Principal Policy Advisor

Frances Sullivan | Principal Policy Advisor

Clare Wooding | Principal Policy Advisor

Philip Shackleton | Principal Policy Advisor

Tom Simonson | Principal Regulatory Advisor

Karen Collins | Principal Policy Advisor

Melanie Hillier | Communications Advisor

Anna Ramsey | Communications Advisor

Daniel Henderson | MTFJ Taskforce Coordinator

Rachel Prentice | Team Administrator

Larissa Banks | Team Administrator

Chloe O'Hara | Team Administrator

EquiP staff (as at 31 March 2016)

Dr Steven Finlay | Business Solutions Manager

Jill Calogaras | Professional Development Manager

Natasha Maynell | Professional Development Coordinator

Joseph Stannard | Promotions and Engagement Coordinator



We are. LGNZ.

PO Box 1214 Wellington 6140 New Zealand

P. 64 4 924 1200 www.lgnz.co.nz

We are.

Ashburton.
Auckland.
Bay of Plenty.
Buller.
Canterbury.
Carterton.
Central
Hawke's Bay.
Central Otago.
Chatham Islands.
Christchurch.
Clutha.
Dunedin.
Far North.

Gisborne.
Gore.
Greater Wellington.
Grey.
Hamilton.
Hastings.
Hauraki.
Hawke's Bay
Region.
Horizons.
Horowhenua.
Hurunui.
Hutt City.
Invercargill.

Kaikoura.
Kaipara.
Kapiti Coast.
Kawerau.
Mackenzie.
Manawatu.
Marlborough.
Masterton.
Matamata-Piako.
Napier.
Nelson.
New Plymouth.
Northland.
Opotiki.

Otorohanga.
Palmerston North.
Porirua.
QueenstownLakes.
Rangitikei.
Rotorua Lakes.
Ruapehu.
Selwyn.
South Taranaki.
South Waikato.
South Wairarapa.
Southland District.

Otago.

Southland Region.
Stratford.
Taranaki.
Tararua.
Tasman.
Taupo.
Tauranga.
ThamesCoromandel.
Timaru.
Upper Hutt.
Waikato District.
Waikato Region.
Waimakariri.

Waimate.
Waipa.
Wairoa.
Waitaki.
Waitomo.
Whanganui.
Wellington.
West Coast.
Western Bay
of Plenty.
Westland.
Whakatane.
Whangarei.

LGNZ.