

kia tū tahi tātou

**nzdsn**

New Zealand Disability Support Network



# Annual Report 2023

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# 2023 NZDSN Annual General Meeting

## Agenda

Thursday 28<sup>th</sup> September 2023, 10.00am

Held via Zoom:

### AGM Agenda

Item	Title
1.	Welcome
2.	Apologies / Proxy Votes
3.	Previous Minutes – 22 <sup>nd</sup> September 2022
4.	Annual Report (including Chair and CEO Reports)
5.	Audited Financials for the Year Ended 30 June 2023
6.	Appointment of Auditor
7.	Confirmation of incoming NZDSN Board
8.	Setting of Membership Fees
9.	General Business
10.	Proposed Constitutional Changes
11.	Remits/Motions
12.	Close

### Instructions / protocols for Zoom:

CLICK on your name and it will give you the option to re-name. If you could please put your organisation name next to your first name, eg: Peter, NZDSN

Any voting will be done through an on-screen poll function within Zoom

If you would like to talk, please signal by CLICKING on the “Reactions” button and then CLICK on “Raise Hand”

**Minutes for the 12<sup>th</sup> NZDSN AGM held**

**22<sup>nd</sup> September 2022 at 11.20am**

**Present:** Listed on Last page

**Welcome:** Sean Stowers (Board Chair) welcomed everyone to the NZDSN 2022 Annual General Meeting.

**Apologies:** Jonathan Mosen from Workbridge, Richard Williams from NZ Health Group, Fern Ryan from ConneXu, Rangi Pouwhare from Mana Atea, Janelle Fisher, Lisa Clausen, Logan, Fisher-Murray from Humanly, Samantha Lee from The Supported Life Style Hauraki Trust, Ralph Jones from IHC, Mel Smith from CCS Disability Action, Mary-Ann Robson from Claddagh Haven.

Marian Galvin from Real World Living, Sue Gibson from Florence Nightingale and Karen Bailey from NMDHB Live Life Disabilities - Live Life Disability had to leave early. Motion to accept all apologies was put forward.

Tania Thomas Moved  
Pip Stewart Seconded  
Carried

**Proxy Votes:** There were no Proxy Votes submitted.

**Previous AGM Minutes:**

Minutes from the 2022 AGM held on the 23<sup>rd</sup> September 2021 were tabled. These were moved that they are a true and correct record. There were no queries or comments, and a motion was put to the meeting for the approval of these minutes.

John Taylor Moved  
Karen Scott Seconder  
Carried

## **2022 NZDSN Annual Report:**

**Chairperson Management Report:** Taking the report as read, the Board Chair highlighted a number of items. 2021 – 2022 was another year that was significantly impacted by COVID as an organisation. For our members, from a continuity of service, staff shortages and through availability of PPE for a number of our services. NZDSN was also impacted by COVID in regard to our financial result. This impacted through key activities and also around NZDSN's involvement with Pay Equity.

Pay Equity has been a significant event that has taken up a lot of the CEOs time as well as the Board Chair and other Board members that have been involved. We were working on an extension of the 2017 Pay Equity Settlement which was entered into in what we believed to be a collaborative process and a tripartite arrangement. This was not the case. It was not a negotiation. It was very much “this is what you are going to get”. We came away with something less than adequate. The Minister was very clear that the funding offer of 3% was an interim wage adjustment and that any remaining issue would have to be the subject of a new Pay Equity Claim. This is where NZDSN's time is being spent now, along with the investment of time, energy and money by the named employers to the claim. The CEO is supporting those members who are subject to the Pay Equity claim. Supporting this process there is the parallel funding framework where the benefits that are extracted from the settlement will be shared to the rest of the sector. This is an important role for NZDSN. This comes at a cost and there will be a point in time that NZDSN will be coming out with some form of a levy in order to be able to fund the work that NZDSN is doing. The final outcome will be that all providers with support workers will benefit from this.

A number of the NZDSN members are facing staff shortages. NZDSN is working with New Zealand Immigration to make it easier for our members to be able to access staff and has been working with MSD around how to create a pathway for staff into this sector as well.

The NZDSN team is also focusing on the Housing crisis.

Funding issues have also been raised by the CEO to the Ministry, they are not going to go away.

The Board Chair also thanked the CEO and the NZDSN team, the Board members and our Sub Committees. Richard Williams, who is co-opted on the Finance Committee, and Tania Thomas, who is the Chair of Tui Tuia. There are three Board

members stepping down and the Chair thanked Mike Brummitt from Community Care Trust, Laurie Hilsen from Carers New Zealand and Vicki Stewart from NZ Community Living, who has been a co-opted member for the last two years. Their contributions to the Board have been valued.

In closing the Chair said, maybe it is time for NZDSN to set the agenda rather than wait for the government to lead, maybe it is time to make more noise now, particularly as we come into an election year and will be important for NZDSN to be taking this opportunity to be raising the big issues with all political parties but can only do this with our members.

**Chief Executives Report:** The CEO taking the report as read, just commenting on a few things. It has been a very busy year for members with issues they have been facing. Working with Immigration has been a very frustrating process but have been doing some very good work with the Ministry of Social Development and Work and Income and hope to launch some initiatives in partnership with them in the next few weeks. If some walk away with new staff members, then that would be a major success and can only build on it.

On the funding front, the work that has been done has been productive with the successive Ministries and Whaikaha but because of the transfer between the two Ministries things have gone quiet and need to pick up the work and get stuck in again. We don't want to lose the opportunities to be able to create transparency and address the shortcomings around equitable funding and sustainability have been explored in the past and to try and get a programme in place that gives some certainty about the future.

CEO also thanked the NZDSN team, Solmaz the Policy Analyst, Kristi from Auckland, Gordon Boxall, Nicky and Sue, there is excellent work being done to ensure that members needs are identified as quickly as we can, there is a plan in place but also that we are thinking to the future and we're able to go to people like Paula and Whaikaha not only with concerns around something that is not happening well, but with ideas that we can put onto the table about how we can address them into the future.

Need to ramp up engagement with Kāinga Ora, 15% goal for accessible housing is very low and should be 85%. Looking at the latest report from the United Nations, they are saying 100% is entirely appropriate. Need to get the Housing ministry to accept that this is an opportunity and to see it that way, they would save money.

It is with regret that NZDSN is reporting a sizable loss this year. Some of the major projects we were undertaking couldn't progress to the extent that they should have had to seek extensions to the time frame and contracts we have. Around half of the funding has had to be transferred into this financial year which has left a hole in the previous financial year that we were unable to address in any other way.

The other part is over Pay Equity, it is one of the most complex problems you can be presented with and very challenging. Working through this and hopefully learning as we go. This could take up to two or three years as there are no comparatives that exist to enable the process to be streamlined.

Particularly interested in making sure the support NZDSN offers is enhanced, that we are doing more things for you that make being a member of NZDSN much more important to you. NZDSN wants to represent your interests and advocate on your behalf but there are other things NZDSN could be doing for you as well and are very keen to explore those.

It was proposed that the Chair and CEO's reports for 2022 and the Audited Financial Report be adopted

Mike Brummitt Moved  
John Taylor Seconded  
Carried

#### **Audited Financial Report:**

Mike Brummitt, the Financial Sub-Committee Chair, thanked Fiona Jones, Sue Eastwood and Viv Cotton (Auditor from Cotton Kelly) for preparing these accounts. He reported it had been a tough year with income being significantly down due mainly to what needs to be carried forward for this year for uncompleted projects. There was no income from Conference and Symposiums, grant income was down, Lotteries were down, and income for training was also down. Expenses were better than budgeted, but this didn't offset the significant loss in revenue. The auditor has provided an unqualified performance report and the financial report is representative of a fair reflection of the financial performance position for NZDSN. There were no questions asked around this report.

The Board Chair added that having Richard Williams and his skill set as a Chartered Accountant on the Finance Sub-Committee has been particularly useful over the last couple of months to ensure we don't have a similar result again in 2023. Richard has also been a big support to the CEO in this regard.

The CEO explained to the membership that the work being done since then to tidy and tighten up the budget to ensure NZDSN has a positive outcome for the next twelve months, and to ensure we contribute back to the reserves as a priority.

The Board Chair asked that the Annual Report and Financial Accounts be moved as accepted.

Mike Brummitt Moved  
John Taylor Seconded  
Carried

**Appointment of Auditor:** It was proposed that CKS (Cotton Kelly Ltd) be reappointed as the auditor for the 2022/2023 financial year.

Mike Brummitt Moved  
Laurie Hilsen Seconded  
Carried

#### **Confirmation of the Board Members:**

The Chair spoke to this. Three Board members are stepping down at this AGM. Mike Brummitt, who has served the Board well and has led the Finance Sub-Committee, and Vicki Stewart. Both members have serviced the Board well during their tenure. A third position on the Board has been carried as a vacancy. This led to three vacancies to fill for the 2022/2023 year. There was a postal vote held from the 29<sup>th</sup> August to the 15<sup>th</sup> September. 44 financial members voted, and there were four rejections due to not meeting the eligibility criteria. Based on that voting, the top three polling candidates are:

- Samantha Lee – The Supported Life Style Hauraki Trust
- Tony Marsden – SILC
- Colene Herbert – CCS Disability.

The Chair also thanked those candidates who were not successful, who stood this year. There was such a diverse and high-calibre range of members and voices to choose from. It was very encouraging for NZDSN going forward that there is an interest and a diversity of thought to choose from. The Chair then congratulated the successful candidates and welcomed them to the board.

The Chair moved that the voting papers be destroyed following this AGM.

Sean Stowers Moved  
John Taylor Seconded  
Carried



**The Setting of the Membership Fees:** The Board agrees that the membership fees will not be raised for the 2022/2023 year. The Chair also advised that the Board is looking at the makeup and structure of the membership for going forward but can be discussed at a future AGM.

**General Business:**

There were no submitted items for general business.

**The Chair**

John Taylor also thanked Sean for the work he has done as the NZDSN Board Chair.

Matua Graham also acknowledged the work of Sean.

The Chair declared that the 12<sup>th</sup> NZDSN AGM be closed. He also thanked everyone for attending the meeting.

AGM meeting was closed by Matua Graham

Meeting closed at 12.00 noon

.....  
Chairperson Date

**Attendees for the AGM held via Zoom**  
**Thursday 24<sup>th</sup> September 2020 11:30am**

<b>Name</b>	<b>Organisation</b>
Adam Dade	NorthAble Matapuna Hauora
Adam Disdale	Te Rori a Mua Trust
Ainsley Darvell	Flying Kites
Allan Armstrong	Evac Chair Distributors (associate member)
Alice Kendall	A Supported Life (Kotuku Trust Inc)
Amanda Brennan	A Supported Life (Kotuku Trust Inc)
Arnah Trelease	Hohepa
Ashley Philipps	A Supported Life (Kotuku Trust Inc)
Barbara Thomson	Horizons Trust
Bernadette McEvoy	Totara Farm Trust
Carissa Pereira	A Supported Life (Kotuku Trust Inc)
Colene Herbert	CCS Disability Action
Colleen Glass	Kaurilands Skills Centre Trust
Cloe Spackman	A Supported Life
David Heather	Evaro
Debbie Andrews	Helen Anderson Trust
Denise Nicholson	Greenways Trust
Donna Mitchell	IHC
Donna Rainbird	Horizons Trust
Felicity Bell	Eastgate Community Trust
Fiona Charlton	ANZMES
Fiona Fusitua	Pasifika Consulting
Fleur Bartholomew	Matea Trust
Grant Taylor	Spectrum Care
Hermant Thakkar	Te Roopu Taurima
Ingrid van Rijn	ATSNZ
James Leigh	IHC
Janette Peebles	Real World Living
Janette Third	Enliven
Jared Barrington	A Supported Life
Jesse Steele	A Supported Life
Jessica Clark	A Supported Life
Jennifer Calley	Interactionz
Jey Balasundaram	Creative Abilities
Jillian Birch	A Supported Life
Jo Lambert	Stroke Foundation
John Taylor	Community Connections
Karen Bailey	NMDHB Live Life Disabilities
Karen Beard-Greer	Independent Living
Karen Scott	Enrich Group

Kelly Olsen	Community Living
Kieryn McGuigan	Access Community Health
Kim Morton	Hawksbury Trust
Kimberly Weenink	A Supported Life
Lachlan Keating	Deaf Aotearoa
Laurie Hilsen	Carers New Zealand
Ligi Tufa	The Ryder Cheshire Foundation Manawatu
Linda Harun	Explore Specialist Advice
Lisa Martin	Complex Care Group
Maia Faulkner	The Puhinui Home Trust
Manase Lua	Te Pou (associate member)
Marian Galvin	Real World Living
Mathew Coakley	A Supported Life
Megan Thomas	Life Unlimited
Michelle Creighton	Rescare Homes Trust
Michelle Smith	Lifewise Trust
Mike Beer	Tautoko Services/Options
Mike Brummitt	CCT Dunedin
Monica	A Supported Life
Nicky Mayne	Stroke Foundation
Noel Matthews	NorthAble Matapuna Hauora
Paul Revill	Agape Care
Peter Kelly	Donaldson Residential Trust
Pip Stewart	Brackenridge
Robert McIntyre	Laura Ferguson Trust Wellington
Robyn Hoffman	Real World Living
Ross Livingstone	LIFE Unlimited
Ruth O'Gorman	A Supported Life
Samuel Wilcox	A Supported Life
Santiago De Marco	Hohepa Hawkes Bay
Sarah Hillier	St John of God
Sean Stowers	Spectrum Care Ltd
Silke Carter	L'Arche Mount Tabor Trust
Smeena Bajwa	Renaissance Group
Sosefo Sime	Pasifika Consulting
Sue Gibson	Florence Nightingale Agency
Susan Robson	Disability Resources Centre
Suzanne Larmer	A Supported Life
Tamara Marsden	The Supported Life Style Hauraki Trust
Tania Thomas	IHC
Tania Wilson	Momenta
Tewai	Vision Pacific
Tony Marsden	SILC
Vicki Stewart	NZCommunity Living
Victoria Ross	Skillwise (SPAN)

**Also in Attendance:**

Graham Warren	NZDSN Kaumatua
Gordon Boxall	NZDSN
Kristi Shaw	NZDSN
Nicky Louis	NZDSN
Peter Reynolds	NZDSN
Sue Eastwood	NZDSN

# Strategic Plan

2022 – 2027

## From our Constitution, our *Purpose* is...

*to promote, encourage, support and represent members in regards to the provision of high quality equitable disability services and support for disabled people and families throughout New Zealand to enable good lives.*

## Our *Vision* for the future is...

*an inclusive New Zealand where all disabled people are valued, their human rights are promoted and protected, and they are enabled to maximise their potential as citizens.*

## Our *Values* are:

- We are committed to work in a manner that upholds the ***Treaty of Waitangi*** and its principles
- We are committed to the UNCRPD and its principles
- We are committed to the principle of mana Motuhake (self-determination) of disabled people
- Being a strong ***advocate*** for our members and the sector
- Where needed and appropriate, we will ***agitate*** to ensure the voice of our members is heard and seek to make a strong ***impact*** to ensure our member's issues are addressed
- We are ***transparent*** in all that we do
- We are ***responsive*** to the needs of our members and ***timely*** in offering advice and support
- We desire a strong ***partnership*** with our members, with others in the disability sector and with those who design and implement policy and service purchasing and funding frameworks
- We are committed to ***unifying*** our sector so that every disabled person feels they are consistently enabled to enjoy a good life.

## To achieve our Vision, we will:

### 1. Enhance and Improve Member Development, Support and Satisfaction

- Encourage and support membership by disabled people and whānau who are employing staff
- Act on the need to market among non-member providers
- Increase the value to our members of their membership with NZDSN by building our knowledge of our membership and the various segments/ types of members, the issues they face, and the support needs they have
- Build and deliver a support framework available to our members to better meet their needs (eg: tools and templates that interpret the impact of policy to practice so members can design relevant service responses to the transforming system)

This will be measured by member satisfaction through conducting research and environmental scans to ensure that NZDSN's support is responsive to their common needs and priorities and that members rate NZDSN's activities as value for money.

### 2. Seek to take a Strategic Outlook on Disability Workforce Development, including responding to the current support worker shortage

- Call for and participate in the development and implementation of a Disability Workforce Strategy that:
  - Services delivered for disabled people should be determined by them
  - Promotes disability leadership throughout providers
  - encourages our members to set aggressive targets for increasing their number of disabled employees
  - Identifies the nature of the workforce required to meet the wider implementation of Enabling Good Lives and the needs of disabled people over the next ten years and beyond
  - Considers the range of roles and impact of technologies over that period
  - Attracts people into the workforce and retains them
  - Creates a career pathway for those seeking it, including ongoing professional development opportunities and qualifications frameworks
  - Addresses the current critical workforce shortage

- Recognises the investment in workforce by providers and reflects this in service funding arrangements.
- Reserve the right to comment on the proposed Disability Workforce Strategy so that it recognises the actual skills staff need to acquire

This will be measured by the publication of a Disability Workforce Strategy that embodies the voice of providers and that includes a strengthened workforce in capability and capacity promoting sustainability and changing needs.

### **3. Seek to influence the Operating Environment (reflecting legislative, regulatory and policy issues)**

- Advocate for our members to set aggressive targets for increasing their number of disabled employees and engage with relevant Ministries on establishing how this will be measured, reported and supported.
- Build on our efforts to reflect our members' views on issues that relate to the operation of high-quality disability support services at all levels, including (but not exclusively) on matters relating to funding; service design, engagement and monitoring; workforce development; and the uncertainty created by the COVID-19 pandemic.

This will be measured by NZDSN being a sought-after influencer on behalf of its membership leading to positive, long-term changes that improve access and quality of disability support services. Furthermore, this will be promoted by NZDSN's strong voice to the government on matters of policy, service design, and legislation.

### **4. Lobby to Achieve Financial Sustainability for our members**

- Explore and secure alternative revenue sources to continue to offer value to our members and to sustain NZDSN's future viability.
- Explore opportunities for partnerships where members can collaborate (and share efficiencies e.g. around shared services) rather than compete.
- Explore and secure opportunities to use the collective purchasing power of the membership to good effect. E.g. insurance, director liability, vehicles, travel/hotel costs, employee discounts etc.

This will be measured by financial measurable growth that is sustainable through diverse revenue streams to fund the innovation required to keep NZDSN relevant and useful to its members.

NZDSN will also regularly take the opportunity to review the wider operating environment to consider the challenges and changes facing the provider sector and disabled people generally. This strategic plan will be reviewed annually.

## Business Plan 2022/23

Strategic Objectives	Actions	Key Performance Indicators	Progress Red: Not Started/ not achieved / Amber: In progress / Green: Completed/ achieved
1. Increase Member Development, Support & Satisfaction	Design and conduct an annual membership survey	Survey completed	Survey completed, analysed and feeding into planning. Repeated biennially.
	Develop and implement a plan with Tui Tuia	Plan developed	Plan developed, in the process of implementation
	Secure a membership management database system	Membership Management system implemented	Planning underway
	Revise our website	Website revised	Planning underway
	Develop toolbox of resources	Resources published	Underway
	Develop a cohesive selection of information for members, mentoring (perhaps IoD?), training and a Navigation Directory for dealing with government agencies	Information published	Not yet commenced
	Develop and publish a range of short (<5min) video clips	Videos published	Underway
	Build a co-ordinated community collaboration network	Specific initiative for Auckland members	Completed
	Host a scenario planning event	Specific initiative for Auckland members	Completed
	Develop a "Partnering with (small) business" Guide	Guide completed and published	Not yet commenced
	Develop a quality improvement framework	Quality Improvement Framework implemented	Not yet commenced
	Develop a quality improvement accreditation function	Accreditation system implemented	Not yet commenced
2. Workforce development	Develop a disability workforce development framework	Workforce Development framework published	Not yet commenced



## Business Plan 2022/23

Strategic Objectives	Actions	Key Performance Indicators	Progress Red: Not Started/ not achieved / Amber: In progress / Green: Completed/ achieved
	Complete a feasibility study on the role of NZDSN as a PTE	Feasibility study complete	Not yet commenced
	Explore innovative good practice employment solutions	Good practice employment solutions identified and implemented	Not yet commenced
	Construct a “place-to-work” workplace experience initiative	“Place to work” experience initiative completed and implemented	Not yet commenced
	Explore on-line or workshop opportunities with Platform	Combined workshop programme developed and implemented	Underway
	Explore te Tiriti resources and training for providers with Tui Tuia	Te Tiriti resources and training developed and implemented	Underway
	Complete the Workforce Development Collaboration projects	Workforce Collaboration Projects completed	Completed
	Complete the Review of Employment Support Practice Guidelines	Employment Practice Guidelines review completed	Underway
	Explore further opportunities for the Diploma of Employment Support	Further opportunities for the Diploma of Employment Support identified and implemented	Underway
3. Seek to influence the Operating Environment (reflecting legislative, regulatory and policy issues)	Complete a communications and lobbying plan	Communications and lobbying plan completed	Completed
	Build the case for sustainable funding	Case for sustainable funding completed	Completed
	Explore opportunities to attract and retain staff	Opportunities to attract and retain staff explored and plan to implement completed	Underway
	Actively participate in any pay equity and/or pay parity claim	Active participation in Pay Equity claims	Completed
	Explore and build a policy position on the housing issue	Housing policy completed	Completed

## Business Plan 2022/23

Strategic Objectives	Actions	Key Performance Indicators	Progress Red: Not Started/ not achieved / Amber: In progress / Green: Completed/ achieved
	Build on alliances with key sector stakeholders	Key sector alliances established and maintained	Input on all relevant government working parties/working groups/ reference groups
	NZDSN has robust, well-conceived policy positions on key issues	Policy positions on key issues developed and agreed	Completed
4. Achieving and maintaining financial sustainability for the sector and for NZDSN	Establish partnership programmes with selected suppliers	Partnership programme implemented with a range of suppliers	Underway, well-advanced
	Continue to build cases regarding provider funding	Case for sustainable funding completed	Underway, well-advanced
	For NZDSN, Explore a wider range of grant opportunities	Increased grant applications made	Underway
	For NZDSN, pursue additional contract opportunities	Additional contract opportunities identified and secured	Underway

Initiatives that are yet to commence were re-prioritised during the year in light of the high investment of time in the pay equity claims, and the residual impact of COVID and the adverse weather events.



## Chairperson's Report for 2022-2023

Kaua e mate wheke mate ururoa! (Strive for your goals by being strong and resilient like a hammerhead shark). It has certainly been another challenging year for many of our members and for NZDSN itself. Like most, we start the year with a plan, thinking of the goals we want to achieve – an improvement in funding; some movement on the workforce shortage; removal of some of the barriers with social and public housing; and a quick resolution to the pay equity claims.

Instead, we have experienced another year of ups and downs and plenty of left-field challenges to test our resilience.

The challenge of being financial, the implications of doing so and remaining sustainable going forward is a major concern for many of our members, just as it is a focus for the NZDSN Board. Last year was challenged mainly by COVID, with projects and other work stalled for significant periods of time. As a result, we had to shift sums of unspent money from last year to this in expectation of progressing that work in this financial year. This is born out in the financial report.

For members, the continuing uncertainty and struggle created by lack of any real investment in our sector is a major and growing issue. Whaikaha, while the new Ministry on the block, needs time to get themselves established. But it also appears they are not sufficiently resourced to do justice to rectifying the years of disinvestment suffered by our sector. This must change if the growing market of disabled people and whanau seeking funded support doesn't collapse for the lack of any realistic response from Government.

Pay equity has been a major challenge for the disability sector as well as mental health and addictions, home and community health and aged residential care. These four sectors have been bogged down by a pay equity claim for what ultimately is a support worker workforce of over 65,000 staff. The time spent by our Chief Executive working in a multitude of meetings, through a laborious legislative process, has been both exhaustive and expensive. We called for special contributions to offset some of that unanticipated cost – and my thanks goes to those members able to contribute. Your gesture was most welcome. The support worker claim continues, but is creeping closer to its inevitable conclusion and, we hope, a result that will see support workers in our sector paid appropriately and providers funded to ensure this.

Feedback from members in the past has been that NZDSN's regional network groups have provided significant value-add in connecting and informing our members. Due to other competing demands this has not been an area that we have been able to give full attention to over the last year to give our members the service you deserve. I know this is on Peter's radar for 2023/24 to ensure this pou is firmly cemented in our operations going forward. This speaks to a challenge for our NZDSN board in its future planning as to how it stays relevant, fresh and connected with our diverse membership needs.

Whaikaha has some big issues on their plate for 2023/24. They are fast completing their establishment phase, getting staff on board and systems embedded. Focus must now move to progressing important projects like My Home, My Choice following the UN deinstitutionalisation report; and their plans for the implementation of Enabling Good Lives. Ensuring the provider voice is reflected around the table in these projects is critical if our sector is to see pragmatic solutions found and appropriate funding to be made available.

While outside of the 22/23 year I want to welcome new members to our Tui Tuia Maori Cultural Advisory Committee. This Committee plays a critical function for the Board and for our members. I am pleased to welcome Reon King (Connexu), Recenia Kaka (CCS Disability Action), and Aufata Muau (Spectrum Foundation) to the committee. I know the contribution they will make will be most welcome. I would also like to express my thanks

to Colene Herbert of our Board for her leadership of the Tui Tuia Committee over the past year.

We welcomed three new Life Members of the Association at our recent conference: congratulations to Garth Bennie and Matua Graham Warren on their Life Membership. I was also humbled to receive a Life Membership by my fellow Board members, for which I am very grateful.

Two of our Board members are required to stand down this year: John Taylor and myself. John has been a tireless contributor to the Board since the inception of NZDSN and will be missed. I have reached my six-year limit, which (under our constitution) means it is time for me to step down. It has been an honour to contribute at governance level to NZDSN and to have chaired the Board.

To my fellow Board members and to Peter and the staff team, my thanks for a year where we met the challenges before us and where we continued to represent our members with vigour on the issues that matter.

To you our members thank you for your continued support and belief in the work of NZDSN. Making headway in these challenging times is tough but I firmly believe that a collective and unified voice through NZDSN remains an important strategic tactic in advancing the interests of our members in achieving an inclusive New Zealand where all disabled people are valued, their human rights are promoted and protected, and they are enabled to maximise their potential as citizens. He kai kei aku ringa! (To provide the food you need from your own hands, reflecting our resilience).

Sean Stowers  
Chairperson  
NZDSN

September 2023

## CEO's Report



The 12 months of July 2022 to June 2023 have gone remarkably fast with so much happening for our members and for NZDSN as your peak body.

During the year we saw three members of our small team move on. Gordon Boxall, our National Employment Support Co-ordinator, left to take up the role of project managing “My Home, My Choice” for Whaikaha. We still see plenty of Gordon and continue to work closely on this project. Solmaz Nazari, our Policy Analyst, left us to ultimately join the policy team at Whaikaha. Finally, we lost Sue Eastwood, our Office Manager. Sue steps in to help occasionally and is otherwise enjoying some well-earned rest, a bit of travel and the occasional temp contract. Sue has been replaced by Divya Reddy, who many of you will have had contact with by phone, e-mail and (of course) more recently our conference. I am still to replace our Policy Analyst and our National Employment Support Co-ordinator roles.

While detailing our staffing changes over the year, I want to thank Divya and Kristi (our Auckland Regional Co-ordinator, for the fabulous role they do and stepping up at a time when we are under-resourced.

During the year NZDSN was the victim of an e-mail scam. The result was we paid a significant bill to an erroneous fake supplier. Through the great efforts of Westpac, we were able to recover the entire amount, but it was a serious wake-up call to how sophisticated these scams are getting. We have now changed passwords and introduced a multi-factor identification process to enhance our systems protection for the future. I can only recommend you ensure your systems are well-protected.

We have recently commissioned a change/modification to our website to introduce a “members-only” section. This is one of a small number of IT changes we have planned for the year, designed to add value to our members in terms of what we publish just for members versus more widely. I have also started the more arduous task of reviewing all of our existing content to ensure it is current and appropriate, removing some out-of-date content and adding content to fill in obvious gaps. Our members can help by bringing to my attention any content changes they note and suggestions for additional content they would value.

I also want to express my thanks to our team of Regional Provider Network Co-ordinators, both for our disability support service providers and our Employment Support providers. I am increasing the opportunity to attend face-to-face meetings around the regions and have already worked with the team to establish a more stable programme of meeting dates. Again, our members can help by attending meetings, raising topics for discussion and issues, so the meetings are of increased value to you.

I was pleased to be part of the launch of our Disability Workforce Development Collaboration Projects and want to thank the project leads and co-leads and all those who supported and added to these projects over the past couple of years. I have published the final reports for these projects on our website:

- The Level 2 to 4 Certificate in Health and Wellbeing development
- The Level 5 Diploma in Positive Behavioural Support
- The Enabling Good Lives-focussed Leadership Programme, delivered by Humanly; and
- The Enabling Good Lives video series.

I particularly want to thank the families and disabled people who shared their stories in the video series and contributed to showing how Enabling Good Lives can make such a significant and positive difference.

Achieving a \$174,122 surplus for this financial year is a pleasing result following last year's deficit. Part of this is attributed to carrying forward unspent contract project revenues, part in relation to an increase in subscription revenue reflecting a growth in membership and part in savings on expenses.

It's a good result, but this new year will be without the significant contract income of previous years, so I am working hard to find alternate sources of revenue, otherwise we may be forced to dip into a little of the reserve we have built up this year.

The Chair has already commented on the challenge of being financial, the implications of doing so and remaining sustainable going forward. We recognise we cannot solely rely upon membership subscriptions moving forward and must diversify our revenue base to remain viable and relevant to our members.

So, what does the future year bring? Well, we are already a quarter of the way into it, but funding to meet the cost of service has to be top of the list currently following the 3% funding dribble announced by Whaikaha. We need more realistic funding if we are to meet the needs of those we serve, and in particular if we are to ensure disabled people are able to enjoy a good life. Other topics of focus include our workforce (supporting those who continue to struggle with a shortage, thinking to the future with a meaningful disability workforce strategy, and seeing pay equity claims through to their fully funded conclusion), and continuing the battle on accessibility and housing. Alongside this both MSD and Whaikaha are exploring the review of contracted services and our goal is to ensure that the provider voice is heard loud and strong in these activities.

Finally, thanks to our Board members for their continued support. In particular to both Sean Stowers and John Taylor, who step down from the Board this year. And I save the biggest thanks to you, our members, for your support, sharing your concerns, your thoughts and your ideas with us to ensure we can continue to support you well.

Peter Reynolds  
CEO  
NZDSN

September 2023

# Performance Report

The New Zealand Disability Support Network  
For the year ended 30 June 2023

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## Entity Information

### The New Zealand Disability Support Network For the year ended 30 June 2023

#### Legal Name of Entity

The New Zealand Disability Support Network Incorporated ("NZDSN")

#### Entity Type and Legal Basis

NZDSN is an association of disability support providers. It is registered as an incorporated society domiciled in New Zealand, and under the Charities Act 2005.

#### Registration Number

2453666 / CC46231

#### Entity Vision

To lead and influence change that supports inclusive lives for people with disabilities.

#### Entity's Purpose or Mission

NZDSN believes that the human rights of disabled people must be promoted and protected and that when injustices occur that we have an absolute responsibility as individuals and as disability service providers to intervene and ensure people are safe.

#### Entity Structure

NZDSN is a membership organisation. Its membership is open to organisations and individuals who enhance and promote the work of NZDSN, contribute to the achievement of NZDSN's objectives, and who have aims and objectives that are consistent with NZDSN.

NZDSN is governed by Board of elected members. The Board appoints the Chief Executive Officer who is responsible for all strategic and operational requirements of the organisation. NZDSN has a small team of paid employees and volunteers reporting to the Chief Executive Officer.

#### Main Sources of Entity's Cash and Resources

NZDSN relies on revenue received from membership subscriptions, services contracts, hosting annual conferences and symposiums, and grants.

#### Physical Address

Level 8, Prime Property Tower, 86-90 Lambton Quay, Wellington Central, Wellington 6011, New Zealand

#### Postal Address

PO Box 2653, Wellington 6140, New Zealand

#### Contact Details

Phone: 04 473 4678

Fax: 04 473 4677

Email: [admin@nzdsn.org.nz](mailto:admin@nzdsn.org.nz)

Web: <http://www.nzdsn.org.nz/>



# Approval of Performance Report

## The New Zealand Disability Support Network For the year ended 30 June 2023

The Board are pleased to present the approved performance report of The New Zealand Disability Support Network for year ended 30 June 2023.


APPROVED



Sean Stowers

Chairperson

Date 26/09/2023



Peter Reynolds

Chief Executive

Date 26/09/2023

# Statement of Service Performance

The New Zealand Disability Support Network  
For the year ended 30 June 2023

## Description of Outcomes

## Description and Quantification of Outputs

	ACTUAL THIS YEAR	BUDGET/TARGET THIS YEAR	ACTUAL LAST YEAR
<b>1. Facilitate Provider Development and Networking</b>			
(a) Workshop and Forum Events	1	-	12
(b) Workshop and Forum Programme Registrations	31	-	383
(c) Satisfaction Ratings for Workshop and Forum Programmes (%)	68	-	91
(d) Regional Network Meetings	8	-	32
(e) Website Traffic (5 months 2023)	43,991	-	79,033
(f) Member Satisfaction (%)	86	75	-
	ACTUAL THIS YEAR	BUDGET/TARGET THIS YEAR	ACTUAL LAST YEAR
<b>2. Facilitate the Development of a Qualified Disability Workforce</b>			
(a) Participation in Disability Workforce Strategy Group	3	-	9
(b) Participation in Kaiawhina Taskforce	5	-	9
	ACTUAL THIS YEAR	BUDGET/TARGET THIS YEAR	ACTUAL LAST YEAR
<b>3. Effective Leadership for Research Practice and Policy Development</b>			
(a) Working Party and Reference Groups	109	-	275
(b) Submissions and Consultations	4	-	10
(c) Presentations (Conferences) to Sector Groups/Symposiums	-	-	3
(d) Research and policy papers	4	-	-
	ACTUAL THIS YEAR	BUDGET/TARGET THIS YEAR	ACTUAL LAST YEAR
<b>4. Effective and Collaborative Relationships with Key Partners</b>			
(a) Ministerial/MP Meetings	5	4	3
(b) Meetings with DPO's and Other Peak Groups/Bodies	183	-	61
(c) Media Interactions/Features	7	-	6
	ACTUAL THIS YEAR	BUDGET/TARGET THIS YEAR	ACTUAL LAST YEAR
<b>5. A Sustainable Organisation as the Peak Group for Disability Providers</b>			
(a) Growth in NZDSN Membership	199	211	185
(b) Membership Revenue	283,045	-	221,674
(c) Service Contracts	7	-	6
(d) Revenue - Service Contracts	781,486	-	558,896
(e) Pay Equity Income	117,005	-	-
(f) Training and Other Event Income	12,670	-	12,600



## Statement of Financial Performance

### The New Zealand Disability Support Network For the year ended 30 June 2023

	NOTES	2023	2022
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	10,000	-
Fees, subscriptions and other revenue from members	1	283,045	221,674
Revenue from providing goods or services	1	911,160	571,496
Interest, dividends and other investment revenue	1	15,262	4,108
Other revenue	1	911	1,573
<b>Total Revenue</b>		<b>1,220,378</b>	<b>798,851</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	309,290	282,437
Costs related to providing goods or service	2	622,621	623,720
Other expenses	2	114,345	92,767
<b>Total Expenses</b>		<b>1,046,256</b>	<b>998,924</b>
<b>Surplus/(Deficit) for the Year</b>		<b>174,122</b>	<b>(200,073)</b>

These statements should be read in conjunction with the accounting policies and notes to the financial statements and audit report.



## Statement of Financial Position

### The New Zealand Disability Support Network As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	178,278	592,506
Debtors and prepayments	3	127,784	124,038
Investments	3	305,411	297,968
<b>Total Current Assets</b>		<b>611,473</b>	<b>1,014,512</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	3,525	5,855
<b>Total Non-Current Assets</b>		<b>3,525</b>	<b>5,855</b>
<b>Total Assets</b>		<b>614,998</b>	<b>1,020,366</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	56,398	52,477
Goods and services tax	4	9,827	(8,182)
Employee costs payable	4	15,770	26,046
Income in Advance	4	56,809	542,660
MSD Training Funds	4	34,259	184,552
Lotteries Grant Held	4	45,000	-
<b>Total Current Liabilities</b>		<b>218,063</b>	<b>797,553</b>
<b>Total Liabilities</b>		<b>218,063</b>	<b>797,553</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>396,935</b>	<b>222,813</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	396,935	222,813
<b>Total Accumulated Funds</b>		<b>396,935</b>	<b>222,813</b>



These statements should be read in conjunction with the accounting policies and notes to the financial statements and audit report.

## Statement of Cash Flows

### The New Zealand Disability Support Network For the year ended 30 June 2023

	2023	2022
<b>Cash flows from operating activities</b>		
<b>Cash was received from:</b>		
Receipts from providing services	427,035	717,298
Membership fees	283,045	221,674
Grants / Donations	55,000	-
Interest received	11,968	2,531
<b>Total Cash was received from:</b>	<b>777,048</b>	<b>941,503</b>
Cash flows from operating activities	-	-
<b>Cash was applied to:</b>		
Payments to suppliers and employees	(1,048,441)	(996,179)
MSD training fund	(150,293)	(67,833)
Net GST	15,000	(58,748)
<b>Total Cash was applied to:</b>	<b>(1,183,734)</b>	<b>(1,122,760)</b>
<b>Net cash inflow/(outflow) from operating activities</b>	<b>(406,686)</b>	<b>(181,257)</b>
<b>Cash flows from investing activities</b>		
<b>Cash was received from:</b>		
Receipts from the sale of plant and equipment	-	-
<b>Total Cash was received from:</b>	<b>-</b>	<b>-</b>
<b>Cash was applied to:</b>		
Payments to acquire plant and equipment	(99)	(3,137)
Payments to purchase term deposits	(7,443)	(2,091)
<b>Total Cash was applied to:</b>	<b>(7,542)</b>	<b>(5,228)</b>
<b>Net cash outflow from investing activities</b>	<b>(7,542)</b>	<b>(5,228)</b>
<b>Net increase / (decrease in cash)</b>	<b>(414,228)</b>	<b>(186,485)</b>
<b>Bank and Cash Balance at the beginning of the period</b>		
Bank and cash balances at the beginning of the period	592,506	778,991
<b>Total Bank and Cash Balance at the beginning of the period</b>	<b>592,506</b>	<b>778,991</b>
<b>Bank and Cash Balances at the end of the period</b>	<b>178,278</b>	<b>592,506</b>

These statements should be read in conjunction with the accounting policies and notes to the financial statements and audit report.



# Statement of Accounting Policies

## The New Zealand Disability Support Network For the year ended 30 June 2023

### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

The performance report is presented in New Zealand dollars.

### Goods and Services Tax

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Income Tax

The New Zealand Disability Support Network is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Revenue

Income from the service contracts with the Ministry of Social Development is not recognised in the Statement of Financial Performance until the costs for which the income has been provided have been incurred and the requirements under the agreement have been met.

Grants received are not recognised in the Statement of Financial Performance until the conditions associated with the transfer have been met.

All other income is considered to be recognised when the cash is receipted and controlled by the entity.

### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

### Accounts Receivable

Receivables are stated at the estimated realisable value. Bad debts are written off in the year in which they are identified.

### Accounts Payable

Accounts payable are stated at cost.

### Employee Costs Payable

Employee costs payable are stated at cost.



### Plant & Equipment

Items of plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Depreciation of plant and equipment is calculated on a straight-line basis over the estimated useful life of the asset.

The estimated useful lives for the current and comparative periods are as follows:

Furniture & Fittings	4 years
Computer and equipment	3 years
Plant & equipment	1.4 - 7.4 years
Website	4 years





# Notes to the Performance Report

## The New Zealand Disability Support Network For the year ended 30 June 2023

	2023	2022
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Grant Income	10,000	-
<b>Total Donations, fundraising and other similar revenue</b>	<b>10,000</b>	<b>-</b>
<b>Fees, subscriptions and other revenue from members</b>		
Membership Fees	283,045	221,674
<b>Total Fees, subscriptions and other revenue from members</b>	<b>283,045</b>	<b>221,674</b>
<b>Revenue from providing goods or services</b>		
Contracts for Service / Project Income	781,486	558,896
Pay Equity Income	117,005	-
Training Income	12,670	12,600
<b>Total Revenue from providing goods or services</b>	<b>911,160</b>	<b>571,496</b>
<b>Interest, dividends and other investment revenue</b>		
Interest	15,262	4,108
<b>Total Interest, dividends and other investment revenue</b>	<b>15,262</b>	<b>4,108</b>
<b>Other revenue</b>		
Supplier Rebates	841	1,573
Other Income	70	-
<b>Total Other revenue</b>	<b>911</b>	<b>1,573</b>
	<b>2023</b>	<b>2022</b>
<b>2. Analysis of Expenses</b>		
<b>Volunteer and employee related costs</b>		
ACC Expenses	595	553
Kiwi Saver Employer Contributions	8,270	7,641
Payroll fees	276	227
Staff Training	789	1,103
Wages & Salaries	299,359	272,912
<b>Total Volunteer and employee related costs</b>	<b>309,290</b>	<b>282,437</b>
<b>Costs related to providing goods or services</b>		
Contract for Service / Project Expenses	535,453	517,780
Contractor Expenses	33,020	85,198
Pay Equity Legal & Consultancy	37,963	14,487
Travel & Transport	5,964	6,256
Training Expenses	10,222	-
<b>Total Costs related to providing goods or services</b>	<b>622,621</b>	<b>623,720</b>
<b>Other expenses</b>		
Accountancy Fees	11,453	7,476



Administration Fees	743	702
Advertising/Marketing	10,595	5,825
Audit Fees	6,300	6,492
Bank Fees	218	941
Board Expenses	500	241
Cleaning	4,232	2,616
Insurance	4,124	5,330
Meeting Expenses	1,258	210
Depreciation	3,311	4,110
Gain/Loss on sale of assets	334	-
IT/Computer Expenses	1,059	2,762
Legal	1,500	2,760
Minor Assets (<\$1000)	165	697
Office Expenses	6,363	3,580
Power	1,426	1,432
Printing/Stationery/Publications	1,903	2,211
Rent	43,560	34,980
Repairs & Maintenance	169	-
Subscriptions	3,153	697
Telecommunications	8,291	6,735
Web Expenses	3,689	2,968
<b>Total Other expenses</b>	<b>114,345</b>	<b>92,767</b>

2023	2022
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### 3. Analysis of Assets

#### Bank accounts and cash

Cheque Act NZDSN - 00	92,789	350,941
Savings Act NZDSN - 01	45,501	44,783
Training Fund Account	39,988	196,782
<b>Total Bank accounts and cash</b>	<b>178,278</b>	<b>592,506</b>

#### Debtors and prepayments

Accounts Receivable	113,365	115,350
Accrued Interest	5,619	2,325
Prepayments	8,800	6,363
<b>Total Debtors and prepayments</b>	<b>127,784</b>	<b>124,038</b>

#### Investments

Investments	305,411	297,968
<b>Total Investments</b>	<b>305,411</b>	<b>297,968</b>



	2023	2022
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts Payable	55,020	50,131
CEO - Peter Reynolds Credit Card	1,378	2,347
<b>Total Creditors and accrued expenses</b>	<b>56,398</b>	<b>52,478</b>
<b>Goods and services tax</b>		
GST	9,827	(8,182)
<b>Total Goods and services tax</b>	<b>9,827</b>	<b>(8,182)</b>
<b>Employee costs payable</b>		
Employee Costs Payable	15,770	26,046
<b>Total Employee costs payable</b>	<b>15,770</b>	<b>26,046</b>
<b>Income in Advance</b>		
Income in Advance	56,809	542,660
<b>Total Income in Advance</b>	<b>56,809</b>	<b>542,660</b>
<b>MSD Training Funds</b>		
MSD Training Fund	34,259	184,552
<b>Total MSD Training Funds</b>	<b>34,259</b>	<b>184,552</b>
<b>Lotteries Grant Held</b>		
Lotteries Grant Held	45,000	-
<b>Total Lotteries Grant Held</b>	<b>45,000</b>	<b>-</b>

**5. Plant & Equipment**

2023

Asset Class	Cost	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Dep'n and Impairment	Closing Carrying Amount
Furniture & Fittings	6,633	-	-	-	-	-
Computer equipment	14,508	4,917	-	-	2,608	2,309
Plant & equipment	14,622	937	1,316	334	703	1,216
Website	12,158	-	-	-	-	-
<b>Total</b>	<b>47,921</b>	<b>5,854</b>	<b>1,316</b>	<b>334</b>	<b>3,311</b>	<b>3,525</b>



2022

Asset Class	Cost	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Dep'n and Impairment	Closing Carrying Amount
Furniture & Fittings	6,633	-	-	-	-	-
Computer equipment	11,371	4,128	3,137	-	2,348	4,917
Plant & equipment	13,307	2,700	-	-	1,763	937
Website	12,158	-	-	-	-	-
<b>Total</b>	<b>43,469</b>	<b>6,828</b>	<b>3,137</b>	<b>-</b>	<b>4,110</b>	<b>5,854</b>

	2023	2022
<b>6. Accumulated Funds</b>		
<b>Accumulated Funds</b>		
Opening Balance	222,813	422,886
Accumulated Surpluses or (deficits)	174,122	(200,073)
<b>Total Accumulated Funds</b>	<b>396,935</b>	<b>222,813</b>
<b>Total Accumulated Funds</b>	<b>396,935</b>	<b>222,813</b>

**7. Commitments**

There were no capital commitments as at 30 June 2023 (Last year - nil).

**Operating Lease Commitments**

Photocopier lease commitment - Up to 1 year \$1,244 and Over 1 Year \$933 (Last Year - \$1,244 and \$2,281).

Rental commitment - \$43,560 pa up to 31 October 2024 (Last Year - \$43,560).

Contract entered into for the Delivery of 4-phase Service Transformation Journeys programme - \$135,475 (Last year - nil)

**8. Contingent Liabilities**

There were no contingent liabilities as at 30 June 2023 (Last year - nil).

**9. Related Parties**

There are no related party transactions as at 30 June 2023 (Last year - nil).

**10. Events After the Balance Date**

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).



## INDEPENDENT AUDITOR'S REPORT

To the Members of New Zealand Disability Support Network Incorporated

### Opinion

We have audited the performance report of New Zealand Disability Support Network Incorporated on page 3 and pages 5 to 14, which comprises of the statement of financial position as at 30 June 2023, the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year then ended, and the notes to the performance report including the statement of accounting policies.

In our opinion:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable; and
- (b) the performance report on page 3 and pages 5 to 14 presents fairly, in all material respects:
  - the financial position of New Zealand Disability Support Network Incorporated as at 30 June 2023 and of its financial performance and cash flows;
  - the entity information; and
  - the service performance for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board.

### Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of New Zealand Disability Support Network Incorporated 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 audit opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, New Zealand Disability Support Network Incorporated.

### Restriction on responsibility

This report is made solely to the members, as a body, in accordance with section 42F of the Charities Act 2005. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members as a body, for our audit work, for this report, or for the opinions we have formed.



### Board's Responsibility for the Performance Report

The Board is responsible on behalf of the entity for determining that the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) framework is acceptable in the entity's circumstances and, for:

- (a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
  - the entity information;
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

- (c) for such internal control as the Board determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board is responsible on behalf of the New Zealand Disability Support Network Inc for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

### Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is 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 ISAE (NZ) 3000 (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, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 entity's internal control.

- ☐ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ☐ Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- ☐ Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- ☐ Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*CKS Audit*

**CKS Audit**  
PALMERSTON NORTH

26 September 2023