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Pūrongo ā-tau Annual Report 2024/25

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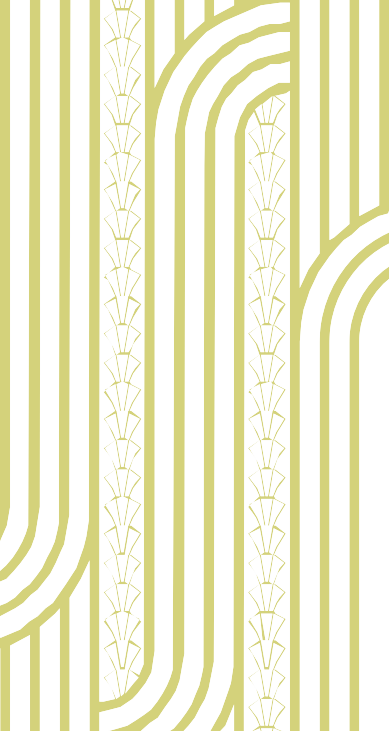
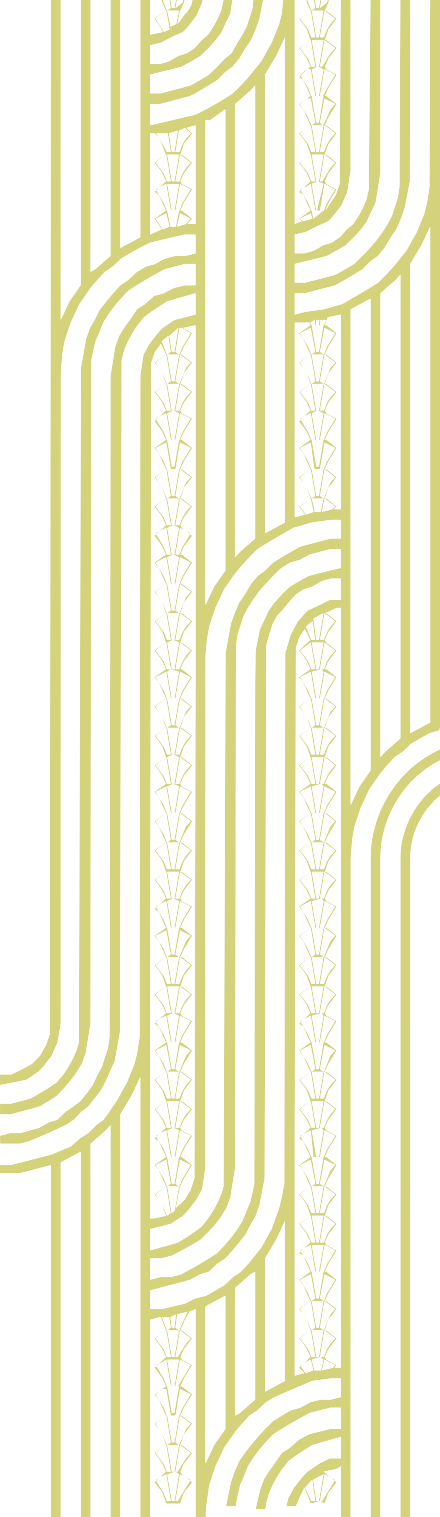
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Me he aka rātā ka tipu tahi ka puāwai tahi kia tū kaha i ngā hihi ō Tamanuiterā.

Like the rātā vines growing together and flourishing to stand strong in the warmth of the sun.

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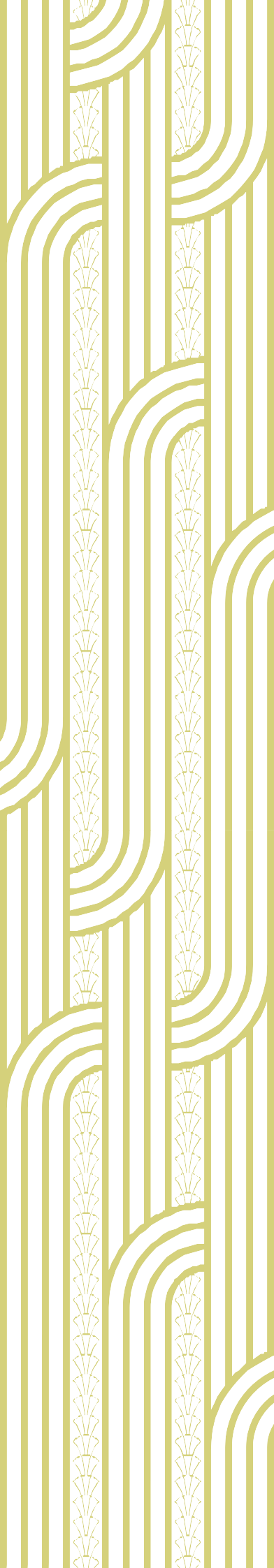
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### Chief Executive foreword

E ngā mana, e ngā reo, e ngā kārangatanga maha E ngā tāngata whaikaha

E ngā tāngata whaikaha Māori me ō rātou whānau Waihoki, me ngā uri whakatupu kei te haere mai Kia pua, kia puanga, kia puāwai ana i Aotearoa.

To the many respected voices and connections To the disabled people

To tāngata whaikaha Māori and their whānau To the future generations to come

May you grow, flourish and thrive in, New Zealand.

Nō reira tēnā koutou katoa

Nau mai haere mai ki te rīpoata-a-tau mō Te Manatū Whaikaha.

And so; I send greetings to you all

Welcome to our Ministry of Disabled People – Whaikaha annual report.

##### The Ministry of Disabled People – Whaikaha was established on

1 December 2024 as a public service department. This inaugural annual report covers the period from 1 December 2024 to 30 June 2025.

Since our establishment, we have moved swiftly to confirm our vision: disabled people thriving in New Zealand. We are driving meaningful change through collaborating with the community, targeted Ministry-led programmes and by partnering with government, non-government organisations, and businesses

to deliver better outcomes for disabled people and their whānau.

We are strengthening our influence by expanding access to disability data, evidence, and insights. We are also creating direct opportunities for disabled people to engage with government agencies on policy and service design – ensuring their voices shape decisions that affect their lives.

A major focus this year has been refreshing the New Zealand Disability Strategy, aligned to government priorities and evidence-based outcomes that will make

a practical difference in the lives of disabled people. This work centres on five key social outcomes – health, housing, justice, education, and employment – alongside a renewed vision and principles for the strategy.

We are also advancing other critical programmes, including:

* refreshing the New Zealand Sign Language Strategy
* supporting agencies to implement and report on the 2022 United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) recommendations
* supporting the response to the Royal Commission of Inquiry into Abuse in Care
* progressing the Accessibility Work Programme, including stabilising Alternate Format services
* creating employment opportunities for disabled people
* building the Ministry’s internal capability and systems to deliver on our mandate.

Our work is grounded in strong relationships with the disability community. We engage formally with the Disabled People’s Organisation (DPO) Coalition, tāngata whaikaha Māori-led roopū and the Strategic Advisory Group, and

the National Enabling Good Lives Leadership Group. We strive to uphold our commitments under Te Tiriti o Waitangi and the UNCRPD, ensuring disabled people are involved early and meaningfully in shaping public policy and services.

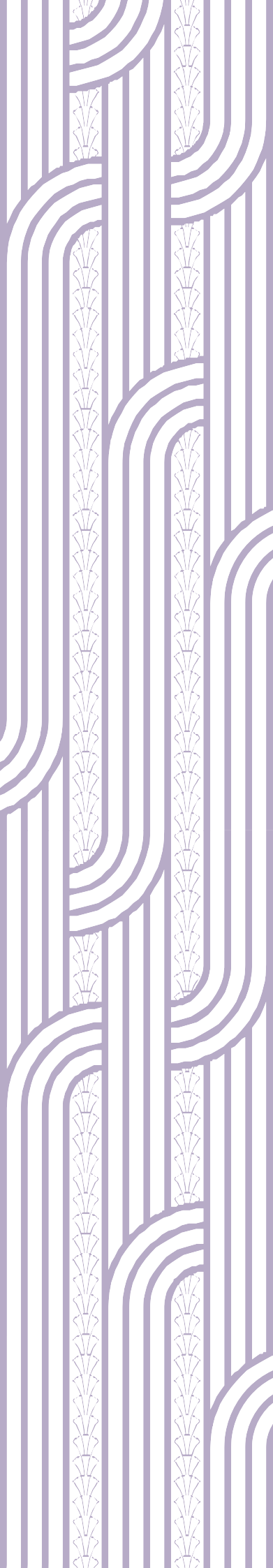
To everyone who has contributed to our vision – disabled people, tangata whaikaha Māori, their whānau, and allies across the country – thank you. Your leadership, advocacy, and working with us are driving real change.

Ngā mihi manawanui ki a koutou katoa – heartfelt thanks to you all.

Paula Tesoriero signature.

**Paula Tesoriero MNZM PLY**

Secretary for Disabled People and Chief Executive | Te Tumu Whakarae Ministry of Disabled People – Whaikaha



### Statement of responsibility

I am responsible, as Chief Executive of the Ministry, for:

* the preparation of the Ministry’s financial statements, statements of expenses, and for the judgements expressed in them;
* having in place a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the financial reporting;
* ensuring that year-end performance information on each appropriation administered by the Ministry is provided in accordance with sections 19A to 19C of the Public Finance Act 1989, whether or not that information is included in the annual report; and
* the accuracy of any end-of-year performance information prepared by the Ministry, whether or

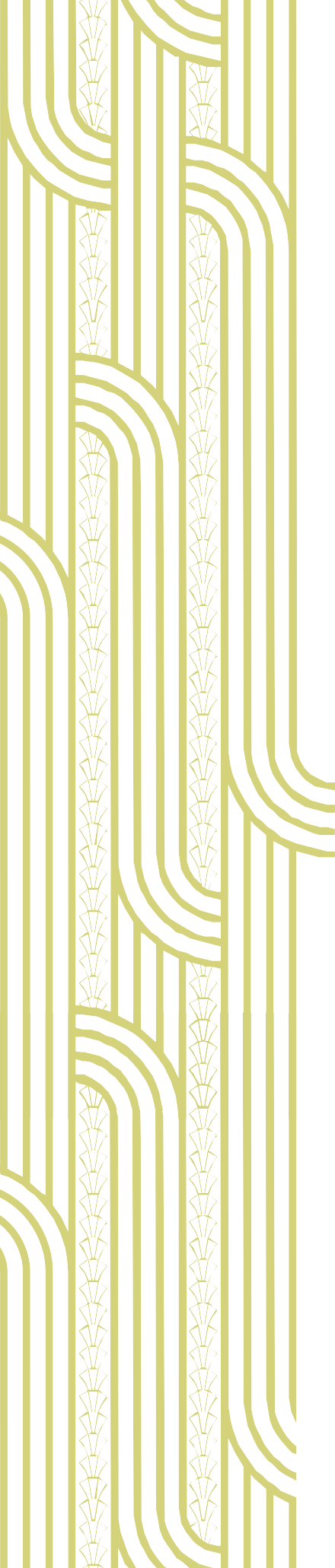
not that information is included in the annual report.

In my opinion:

* the annual report fairly reflects the operations, progress, and organisational health and capability of the Ministry;
* the financial statements fairly reflect the financial position of the Ministry as at 30 June 2025 and its operations for the year ended on that date; and
* the forecast financial statements fairly reflect the forecast financial position of the Ministry as at 30 June 2026 and its operations for the year ending on that date.

Paula Tesoriero signature.

**Paula Tesoriero MNZM PLY** Secretary for Disabled People and Chief Executive | Te Tumu Whakarae 30 September 2025



# Section 1

## Introduction

### Our context

##### About one in six New Zealanders is disabled, according to Stats NZ’s 2023 Household Disability Survey. This is about 851,000 people,

or 17 percent of New Zealanders. It includes about 753,000 adults (18 percent of adults aged 15 years and over) and 98,000 children (10 percent of children aged 0 to 14 years).

Different groups have different rates of disability. For example, the survey found that:

* Overall, females had a higher disability rate than males (18 percent of females compared with 15 percent of males).
* However, for children, boys had a higher disability rate than girls (12 percent of boys compared with 8 percent of girls).
* Older people aged 65 years and over had a higher disability rate than younger adults (35 percent compared with 12 percent of adults aged 15 to 44 years and 17 percent of adults aged 45 to 64 years).
* Age-adjusted disability rates were 24 percent for Māori, 21 percent for Pacific peoples, and 13 percent for Asian people.

Some outcomes have improved for disabled people. Comparing census results between 2018 and 2023 shows a reduction in the percentage of disabled people with no qualification. There were increases in the percentage of disabled children participating in education and in the percentage of disabled people employed, including increases for tāngata whaikaha Māori and Pacific disabled people. Small improvements were also made in housing quality for disabled people.

However, barriers persist for disabled people, and are often worse for Māori and Pacific disabled people. The 2023 Household Disability Survey found that disabled people were less likely than non-disabled people to be doing well across multiple areas of their lives. These areas included employment, health, life satisfaction, and income. Carers of disabled children also faced challenges, including being more likely than carers of non-disabled children to feel stressed all or most of the time, and more likely to find it difficult to find someone to look after their child.

The Ministry serves disabled people, tāngata whaikaha Māori and their whānau. We use this language to acknowledge that disabled people are diverse,

and have many different parts to their identities, like ethnicity, gender, and age. ‘Tāngata whaikaha Māori’ describes Māori people with a disability and recognises that most Māori disabled people identify as Māori first. The phrase ‘tāngata whaikaha Māori’ means Māori people who are determined to do well

and who focus on their abilities. We recognise whānau as a source of strength, support, and identity for disabled people and tāngata whaikaha Māori.

We acknowledge that not everyone uses the word ‘disabled’. For example, Deaf people and Turi Māori (Māori Deaf) may not identify as disabled.

Our Ministry serves all people who have an impairment, whether or not they use the word ‘disabled’.

### Our establishment as a standalone public service department

The Ministry was established on 1 July 2022 as a departmental agency hosted by the Ministry of Social Development (MSD). Our mission was to work in partnership with the disability community, Māori, and the Government for a better, more independent future for disabled people, tāngata whaikaha Māori and their whānau.

During 2024, the Government undertook an Independent Review into Disability Support Services, which were provided by the Ministry at that time. As a result of the review, the Cabinet agreed to a series of changes in August 2024.1

The Disability Support Services part of the Ministry was transferred to MSD in September 2024. On 1 December 2024, the Ministry moved from being a

departmental agency hosted by MSD to a standalone public service department funded by a new vote, Vote Disabled People.

1. CAB-24-MIN-0301 refers.

Cabinet also agreed the Ministry would take on a stewardship role to drive change with disabled people, tāngata whaikaha Māori and their whānau. This stewardship role has five functions:

* System leadership and societal change
* Strategic policy
* System-level monitoring
* Disability information and advice
* Building government relationships with disabled people.

Financial and performance information prior to 1 December 2024 are reported in the Ministry of Social Development’s Annual Reports.

### How we drive for impact

The Ministry’s work is guided by our vision, ‘Disabled people thriving in New Zealand’.

Our purpose is ‘Driving real and meaningful change with disabled people, tāngata whaikaha Māori and their whānau’.

Our work is underpinned by Te Tiriti o Waitangi (the Treaty of Waitangi) and the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD).

The Ministry’s focus is acting as the steward for disability issues across government. This stewardship role recognises that public services and policy settings are key to improving outcomes for disabled people. As steward,

we work with a range of government agencies and help build relationships between those agencies and disabled people, so agencies can access disability expertise and lived experience. This helps agencies deliver public services and develop policies that meet the needs of disabled people.

We also collaborate with others outside government to create change, including the community, the business community, local government, iwi, and hapū Māori.

While the Ministry does not have direct responsibility for the public services and policy settings that affect disabled people, if we carry out our stewardship role well, we expect to see improved outcomes for disabled people. (This is discussed further in the section ‘Progress on strategic intentions’.)

### This annual report covers the period 1 December 2024

**to 30 June 2025**

Because the Ministry was established on 1 December 2024 as a standalone public service department, with a new vote and a new set of stewardship functions, trend data is generally not yet available for its performance.

This annual report draws on the Ministry’s recently confirmed ‘[Strategic](https://www.strategicintentions.whaikaha.govt.nz/)  [Intentions | Tauāki Whakamaunga Atu 1 July 2025 to 30 June 2028](https://www.strategicintentions.whaikaha.govt.nz/)’ to guide the selection of performance information. The Ministry did not have an agreed

‘Strategic Intentions’ document in place for the full 1 December 2024 to 30 June 2025 period to describe performance against.

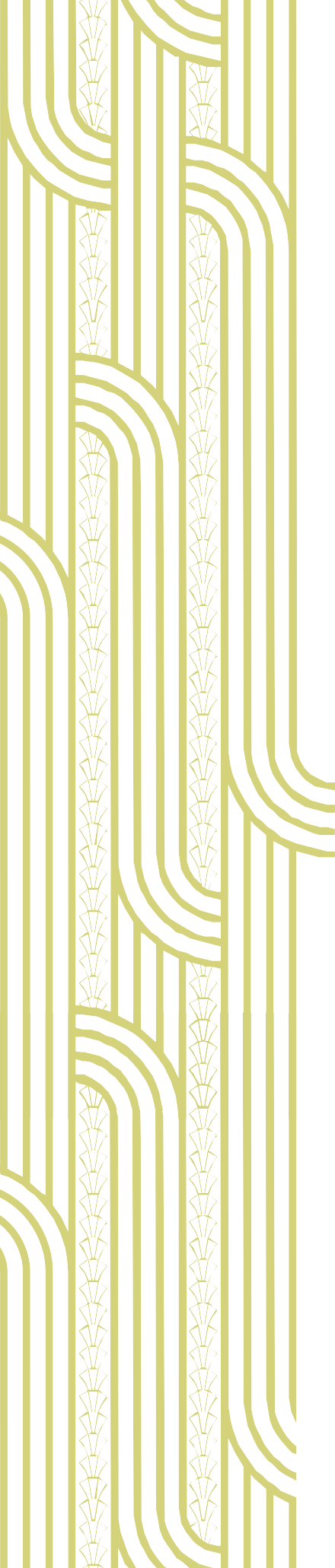
### Initial performance framework

The Ministry has begun developing a performance framework that describes and supports monitoring of its activities as a standalone public service department. The table on the following page sets out the key components of our initial performance framework. Information on our performance against each of these components is provided in these sections below – ‘Progress on our strategic intentions’ and ‘Assessment of operations’.

**Initial performance framework**

|  |  |
| --- | --- |
| **Our vision** |  |
| **Disabled people thriving in New Zealand** | Our vision describes the future the Ministry wants to achieve. |
| **Our purpose** |  |
| **Driving real and meaningful change with disabled people, tāngata whaikaha Māori and their whānau** | Our purpose describes how the Ministry will work to achieve the vision of disabled people thriving in New Zealand. |
| **Our strategic outcomes** |  |
| * **Accessibility** * **Education** * **Employment** * **Health** * **Housing** * **Justice** | Our strategic outcomes are the high-level areas we want to  influence, because they will help achieve our vision of disabled people thriving in New Zealand.  We are establishing system-level measures to understand whether we are influencing our strategic outcomes. |
| **Our stewardship functions** |  |
| * **System leadership and societal change** * **Strategic policy** * **System-level monitoring** * **Disability information and advice** * **Building relationships between government and disabled people** | Our stewardship functions describe our role across and beyond government. They show how we will influence and work with others to influence our strategic outcomes.  We use activity descriptions to understand whether we are  fulfilling our stewardship functions. |

|  |  |
| --- | --- |
| **Our work programmes** |  |
| * **The New Zealand Disability Strategy refresh** * **The New Zealand Sign Language (NZSL) Strategy refresh** * **United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) response** * **Royal Commission of Inquiry into Abuse in Care response** * **Accessibility Work Programme** * **Creating employment opportunities for disabled people** * **Reshaping our Ministry** | Our work programmes are how we give effect to our stewardship functions and ultimately influence our strategic outcomes.  We use activity descriptions and project reporting to understand whether we are delivering our work programmes. |
| **Our appropriation measures** |  |
| * **Average score attained from a sample of the Ministry’s written policy advice as assessed using the agreed Department of the Prime Minister and Cabinet (DPMC) Framework** * **Ministerial satisfaction with the policy advice service** | Our appropriation measures show that we are spending funds in alignment with our work programmes, stewardship functions, and other activities. |



# Section 2

## Progress on our strategic intentions

##### The Ministry developed six strategic outcomes to guide our medium- to long-term work. These strategic outcomes reflect areas that disabled people have told us are important, and that will help us realise our vision of ‘Disabled people thriving in New Zealand’.

Our six strategic outcomes are to reduce barriers, and improve equity between disabled and non-disabled people, in:

* Accessibility
* Education
* Employment
* Health
* Housing
* Justice

These six strategic outcomes are related to, and impact on, one another. For example, a disabled person who has good health and housing is more likely to do well in education and eventually employment. Accessibility is a cross-cutting theme that matters across all strategic outcomes.

To monitor progress against these six strategic outcomes, the Ministry is establishing a set of initial system-level measures. This is part of our work in developing our system-level monitoring role, one of our stewardship functions discussed in the sections below.

Our six strategic outcomes, with the system-level measures we are currently using for each one, are set out below. Our ability to measure some of our strategic outcomes has been constrained by data availability.

While the Ministry may not have direct influence on these system-level measures, if we are successful in progressing towards our vision of ‘Disabled people thriving in New Zealand’ we would expect to see the dial move on our six strategic outcomes over the medium-to-long term. Ownership of each system-level measure sits with other government agencies as outlined in each measure apart from ‘accessibility’.

### Accessibility

Accessibility enables disabled people to participate equally in society – through dignified, independent access to buildings, transport, services like education and health, and information that supports decision-making. Yet, barriers persist across all areas of life.2

Currently, there is no comprehensive or regularly collected data to track accessibility progress over time. While accessibility is embedded across all of the Ministry’s strategic outcomes – allowing for some inference – this gap limits our ability to measure impact systematically.

To address this, the Ministry is committed to developing a system-level measure of accessibility that will enable us to monitor progress, identify areas for improvement, and inform future policy and investment. An update on this work will be provided in the 2025/26 Annual Report.

### Education

Education builds disabled people’s academic and social skills, resilience, confidence and identity, and enables good future life outcomes. However, there are clear disparities between disabled and non-disabled learners in school attendance, participation, and achievement.

In the absence of available system-level attendance and participation data, the Ministry’s initial system-level measures for education are as follows.

|  |  |  |  |
| --- | --- | --- | --- |
| **System-level measures** | **2024/25**  **(baseline)** | **Desired trend** | **Rationale** |
| Proportion of disabled adults (aged 15–64 years) with a school qualification or higher | **68.5%** | Up | This measure allows us to compare differences in  educational attainment for disabled people compared with non-disabled people. |
| Proportion of disabled young people (aged 15–24 years) in employment, education,  or training | **54.1%** | Up | This measure provides a sense of the amount of young people in education (or employment) and can be compared to the rate for non-disabled young people. |

Source: Household Labour Force Survey – June 2025 quarter.

1. Stats NZ. (2020). Measuring inequality for disabled New Zealanders: 2018. Wellington, NZ: Stats NZ.

### Employment

Employment enables opportunities, choice and control, and social connections. It delivers financial advantages for the disabled person and value for the wider economy. Employment and income directly affect other important outcomes

in disabled people’s lives, such as health and housing. However, compared with non-disabled people, disabled people are much less likely to be working, earn less on average, and often face societal and systemic barriers to employment.

The Ministry’s system-level measures for employment are as follows.

|  |  |  |  |
| --- | --- | --- | --- |
| **System-level measures** | **2024/25**  **(baseline)** | **Desired trend** | **Rationale** |
| Employment rate for disabled adults (aged 15–64 years) | **38.2%** | Up | The employment rate allows us to compare the proportion of disabled people who are employed to the proportion of the overall working age  population who are employed. |
| Underutilisation rate3 for disabled adults (aged 15–64 years) | **24.4%** | Down | This measure complements the employment rate and allows  us to understand the size of the potential workforce of the disabled population. |
| Disability pay gap | **8.6%** | Down | This is the proportional difference in median hourly earnings between non-disabled and disabled people. |

Source: Household Labour Force Survey – June 2025 quarter.

1. The underutilisation rate is comprised of those who are unemployed, underemployed, available potential job seekers (want a job and are available to work, but not currently looking for a job), and unavailable job seekers (unavailable to start work within the next month).

### Health

Health is one of the strongest determinants of quality of life. It is influenced by many factors, including access to publicly funded health and disability services. Compared with non-disabled people, disabled people have significantly poorer physical health, mental health, and social wellbeing. Disabled people die earlier, suffer higher rates of comorbidities, need more emergency care, spend more time in hospital, and have far greater unmet needs for health services.

The Ministry’s system-level measures for health are as follows.

|  |  |  |  |
| --- | --- | --- | --- |
| **System-level measures** | **2024/25**  **(baseline)** | **Desired trend** | **Rationale** |
| Proportion of disabled adults (aged 15 years and over) who rated their health as good, very good, or excellent | **60.0%** | Up | This measure captures the highest levels of self-rated health. It is a positively framed measure. |
| Proportion of disabled adults (aged 15 years and over) who rated their life satisfaction highly (rating of 7 to 10) | **61.0%** | Up | This measure can be used as an indicator for wellbeing. It is a positively framed measure. |

Source: NZ Health Survey reporting – annual data from 2023/24.

### Housing

Secure and suitable housing protects the health and wellbeing of disabled people, provides a sense of belonging and supports independence. Housing affects health, employment and education. However, compared with non- disabled people, disabled people are more likely to experience severe housing deprivation, live in damp and mouldy housing, and have additional accessibility needs in housing.

The Ministry’s system-level measure for housing is as follows.

|  |  |  |  |
| --- | --- | --- | --- |
| **System-level measures** | **2024/25**  **(baseline)** | **Desired trend** | **Rationale** |
| Proportion of disabled adults (aged 15 years and over) who live in an owner-occupied home | **61.0%** | Up | This measure captures housing tenure and is an important housing measure as people  in owned homes tend to have better outcomes. It is a positively framed measure. |

Source: Census4.

1. The Ministry is exploring options for more frequent data for this system-level measure.

### Justice

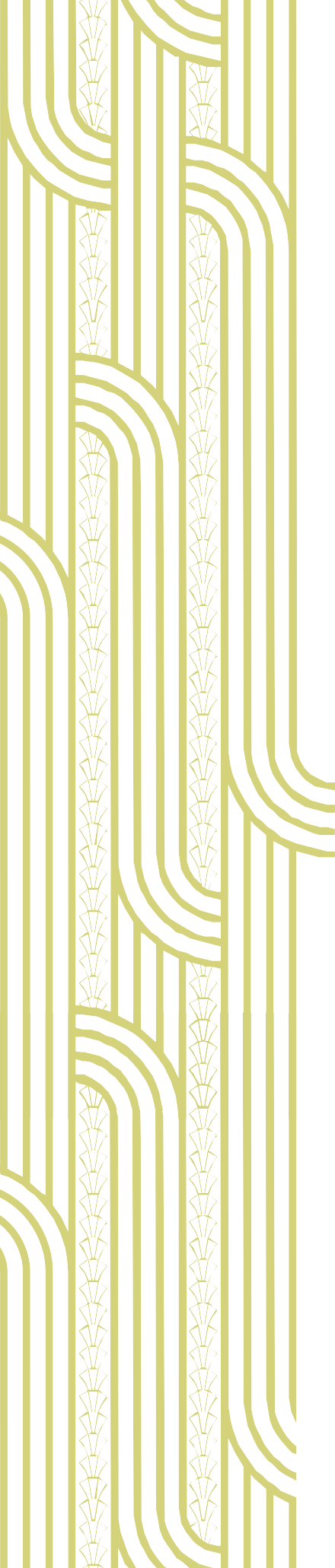
Justice system interactions can have significant impacts on a person’s life. It is critical to disabled people’s wellbeing that their rights are protected, they are treated fairly under the law and can seek legal help. Disabled people are

disproportionately victims of crime. There are gaps in policies and systems in relation to safeguarding disabled people from abuse. The justice and family violence systems have gaps in their knowledge and skills to safely respond to the abuse of disabled people. Some research suggests disabled people are also more likely to become involved with the youth justice and adult criminal justice systems, which can lack disability responsiveness.

The Ministry’s system-level measure for justice is as follows.

|  |  |  |  |
| --- | --- | --- | --- |
| **System-level measures** | **2024/25**  **(baseline)** | **Desired trend** | **Rationale** |
| Proportion of disabled adults (aged 15 years and over) victimised | **39.6%** | Down | This measure gives an indication of harm towards disabled people. The number is the age-standardised % who were victimised in the past 12 months. |

Source: New Zealand Crime & Victims Survey – cycle 7, 2023/24.



# Section 3

## Assessment of operations

#### Baseline savings

The Ministry was established as a public service department on 1 December 2024 and was not part of the Budget 2024 Initial Baseline Exercise.

#### Reduction in expenditure on contractors and consultants

The Ministry was established as a public service department on 1 December 2024 and does not have a previous year’s baseline to measure a reduction in expenditure on contractors and consultants.

### Implementing the Government’s priorities

The Government Targets are nine targets the Government has set to improve the results that public services are achieving. They are intended to be achieved by 2030.5

The Ministry contributes to several of the Government Targets indirectly through our stewardship role and key work programmes. This is because to achieve

the Government Targets, it will be essential to improve outcomes for disabled people who make up about one in six of the New Zealand population. Across all of the Government Targets disabled people are likely to be experiencing significantly poorer outcomes than non-disabled people.

There is strong alignment between the Government Targets and our six strategic outcomes, as well as the priority outcome areas for the New Zealand Disability Strategy refresh.

Our **education** strategic outcome contributes to:

* Target 6 – Increased student attendance
* Target 7 – More students at expected curriculum levels.

Our **employment** strategic outcome contributes to:

* Target 5 – Fewer people on the Jobseeker Support benefit.

1. Information about the Government Targets can be found on the DPMC website.

Our **health** strategic outcome contributes to:

* Target 1 – Shorter stays in emergency departments
* Target 2 – Shorter wait times for treatments.

Our **housing** strategic outcome contributes to:

* Target 8 – Fewer people in emergency housing.

Our **justice** strategic outcome contributes to:

* Target 3 – Reduced child and youth offending
* Target 4 – Reduced violent crime.

Our accessibility strategic outcome is expected to contribute to a range of Government Targets. This is because the accessibility of information and services continues to be a barrier for disabled people.

### Assessment of operations

This section describes the two main areas of operations for the Ministry: activity to fulfill our stewardship functions, and our major work programmes.

#### Activity to fulfill Ministry stewardship functions

In August 2024, when the Cabinet agreed that the Ministry would become a standalone public service department, it also agreed five stewardship functions below. Each of these stewardship functions, with our major activity in each,

is set out below. There is some cross-over between our stewardship functions and major work programmes, which are described in the sub-section ‘Ministry work programmes’.

###### System leadership and societal change

The Ministry shows leadership across government, helping agencies align

their work to ensure disabled people, tāngata whaikaha and their whānau thrive. This includes: addressing accessibility barriers, the New Zealand Sign Language (NZSL) Board; the New Zealand Disability Strategy; and progressing the UNCRPD. We create societal change by promoting the successes of disabled people, highlighting their contribution, and showcasing positive efforts to reduce barriers in different areas.

During the reporting period, the Ministry carried out our system leadership and societal change function through our major work programmes, and by promoting positive stories that challenge negative perceptions of disabled people and promote a strengths-based approach to disability and disabled people.

We’ve established a community of practice to build knowledge and strengthen disability inclusion across government. This brings together people from different agencies to share ideas, learn from each other, and improve how

we support disabled people. We also continue to champion the work of New Zealand Sign Language (NZSL), recognising its vital role in creating a more accessible and inclusive New Zealand.

Whaikaha has worked in partnership with the National Emergency Management Agency (NEMA) and other government agencies to define and strengthen

its role in supporting inclusive disaster risk management. This collaboration has focused on ensuring that disabled people, tangata whaikaha Māori, and their family and whānau are actively considered and involved in all phases of emergency management – readiness, response, and recovery. By embedding a ‘whole of society’ approach, Whaikaha is helping to promote equitable outcomes, reduce risk, and build resilience across communities, recognising the diverse needs and strengths of disabled people and their whānau.

###### Strategic policy

We work across government, collaborating with agencies who develop policy settings that impact on disabled people, and contributing our knowledge to ensure the interests of disabled people are considered.

Much of our strategic policy is carried out through our major work programmes. We also play a key role in providing strategic counsel and cross-agency perspective to other agencies, with a view to building a disability perspective into their work from the outset. During the reporting period, we provided

input on 60 Cabinet papers, Cabinet committee papers, and reviews by other agencies.

###### System-level monitoring

We keep an overview of how high-level outcomes for disabled people are tracking, and how work across government is contributing to those outcomes.

Much of this work is carried out through our major work programmes. For example, we prepare reports annually on progress against the New Zealand Disability Strategy and the NZSL Strategy, and coordinate progress reporting against the UNCRPD.

During the reporting period, we also launched an intellectual (learning) disability module into the Integrated Data Infrastructure (IDI), which allows people with an intellectual (learning) disability to be included in the data. We continued

to jointly facilitate with Stats NZ the cross-government Disability Data and Evidence Advisory Group to progress the collection and use of disability data in New Zealand.

###### Disability information and advice

The Ministry is working to become a trusted source of high-quality information and advice to strengthen and support community access to information about disability. Some of this work is carried out through our Accessibility Work Programme. We have been scoping a ‘front door’ for accessing disability information and advice. We have also been supporting work on the Whaimana digital resource for supported decision-making, for people affected by brain injury, dementia, learning disabilities, mental distress, and neurodiversity.

###### Building relationships between government and disabled people

The Ministry is continuing to support disabled people’s organisations with capability and capacity building to strengthen their contribution as part of our responsibilities under the UNCRPD.

During the reporting period funding was provided to disability community organisations that hosted workshops to support the development of the draft New Zealand Disability Strategy. Funding was also provided to a community-run webinar series that focused on accessibility. Some one-off funding was also provided to support accessibility at events outside the disability community,

to ensure that disabled people were able to attend and participate.

The Ministry continues to work to strengthen and support the relationship between government and disabled communities, and facilitate opportunities for disabled people, tāngata whaikaha Māori and their whānau to contribute to key work areas across government.

We continue to meet regularly with key organisations such as I.Lead, the Deafblind Association, Carers Alliance, the Disabled People’s Organisation (DPO) Coalition, the Family/Whānau network, and others to strengthen these relationships.

Many of the community grants funded from the Ministry’s non-departmental appropriation support government relationships with disability community organisations. This includes grant funding: for the DPO Coalition, to assist them in their role of monitoring the UNCRPD; for tāngata whaikaha Māori organisations; and NZSL Board community grants to promote and maintain the use of NZSL.

Also, during this period, the Ministry supported a number of disability sector events. We provided specific grants, including for an I.Lead youth conference, a disabled youth leadership movement created by and for disabled youth, and a Deafblind Association New Zealand conference.

#### Ministry work programmes

The Ministry is leading a strategic work programme with seven major projects, many key aspects of which will be delivered by the end of the 2025 calendar year. Progress made on these work programmes during the period 1 December 2024 to 30 June 2025 is as follows.

###### The New Zealand Disability Strategy refresh

The New Zealand Disability Strategy is required by the Pae Ora (Healthy Futures) Act 2022, and guides the work of government agencies on disability issues. It gives direction and purpose to activity that eliminates barriers, and supports disabled people to reach their potential and participate fully in the community.

The Ministry is currently leading cross-agency work to refresh the strategy, which will be launched in December 2025. Milestones during the reporting period included:

* + Cabinet agreement to an approach to the strategy refresh, including five priority outcome areas: education, employment, health, housing, and justice.
  + A first phase of targeted engagement with disability groups on the vision and principles for the refreshed strategy.
  + The appointment of working groups to support the development of the strategy. There was a working group for each of the five priority outcome areas for the strategy, with a mix of disabled people from the community, outcome-related sector/industry expertise, and government agency representation.

###### The New Zealand Sign Language Strategy refresh

The NZSL Strategy guides work by the NZSL Board to maintain and promote the use of NZSL by Deaf people, Turi Māori, and other NZSL users. It is also intended to guide the work of government agencies.

The Ministry is working with the NZSL Board to refresh the previous strategy for launch in late 2025. Milestones during the reporting period included the production of a draft strategy, followed by Cabinet agreement to engage and consult on the strategy, and then national engagement and feedback

on the strategy.

###### United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) response

New Zealand ratified the UNCRPD in 2008 and is committed to progressing

the recommendations provided through periodic reviews of our implementation of the UNCRPD. The most recent periodic review was undertaken in 2022

and resulted in 63 recommendations (called ‘Concluding Observations’). The Government has agreed to accept 30 recommendations and progress a further 17 through the refresh of the New Zealand Disability Strategy. The Ministry coordinates and reports on cross-agency work to meet New Zealand’s commitments under the UNCRPD.

Milestones during the reporting period included: the Government’s announcement of its response to the UNCRPD Concluding Observations; and uploading into the Ministry of Justice public-facing Human Rights Monitor, information about the actions that government agencies have committed to, and how progress on those actions will be tracked.

###### Royal Commission of Inquiry into Abuse in Care response

The Royal Commission of Inquiry into Abuse in Care was established in 2018 to investigate the abuse and neglect of children, young people, and adults in the care of the State and faith-based institutions. The final report, ‘Whanaketia – through pain and trauma, from darkness to light’, was released in July 2024.

The Ministry is part of the cross-agency response to the Inquiry led by the Crown Response Office. Milestones during the reporting period included leadership of ongoing work to develop options to improve the care safety system for disabled people in care settings.

###### Accessibility Work Programme

During the reporting period, the Ministry advanced its commitment to accessible information by stabilising the Alternate Formats service, which was successfully transitioned from the MSD. This has enabled more consistent and responsive delivery of information in formats that meet the diverse needs of disabled people. We know many people benefit from alternate formats, including seniors and people with English as a second language.

We also partnered with the Department of Internal Affairs to deliver monthly workshops for public service staff, building capability across government

to produce digital and print materials that are accessible by design. These workshops are helping embed inclusive communication practices, ensuring disabled people and other groups in New Zealand can access public information independently and with dignity.

The Ministry has made significant progress in reshaping and accelerating accessibility initiatives to deliver tangible improvements for disabled people across the country. Key outcomes included:

* + **Improved access to information** through stabilisation and enhancement of the Alternative Formats service, ensuring people can access public information in formats that meet their needs. We are also accelerating the creation of alternate formats for everyday things that people have told us are important.
  + **Strengthened policy foundations** by initiating a review of the Accessibility Charter and collaborating with Standards New Zealand to update NZS 4121: Design for Access and Mobility, laying the groundwork for more inclusive infrastructure.
  + **Enhanced digital inclusion** by supporting the Department of Internal Affairs in rolling out new web accessibility standards, helping ensure online services are usable by all.
  + **Greater transport equity** through engagement with local government to raise awareness of accessibility needs in public transport and support the implementation of improved enforcement for mobility car park misuse.
  + **Inclusive emergency planning** through close collaboration with the NEMA to embed the diverse needs of disabled people in emergency management reforms and local Civil Defence planning.
  + **Collaborated with regional councils** to support greater inclusion of assistance dogs on public transport, helping ensure disabled people who rely on service animals can travel safely and independently. This work will contribute to more consistent and respectful treatment of assistance dog users across the country, removing barriers to mobility and enabling fuller participation in community life.
  + **Working with Local Government NZ** on a work programme to ensure local body elections are more accessible and preparing guidance material for new council members on making their communities more accessible.
  + **Provided strategic advice** to the Electoral Reform Working Group to help shape reforms that make elections more accessible for disabled people. This work supports the long-term goal of ensuring all New Zealanders can participate in the democratic process independently, confidently, and on an equal basis with others.

To ensure that accessibility solutions are driven by those with lived experience, we are establishing an **Accessibility Advisory Group**. This group will bring together disabled innovators and entrepreneurs to co-design creative, practical solutions to well-understood barriers.

We also supported initiatives that **raised awareness and promoted good practice**, contributing to greater consistency in accessibility across the country. Several projects leveraged **private sector and NGO investment** to amplify impact, including efforts to improve accessibility at mainstream events such as Te Matatini, Waitangi celebrations, and key disability community events like the iLead Conference and the Deafblind Association Conference.

Finally, we co-funded **Kōrero for Change**, a webinar series that convenes expert panels to explore accessibility challenges and opportunities across sectors, including banking, healthcare, media, housing, transport, and emergency preparedness – helping to build a shared understanding and drive collective action.

###### Creating employment opportunities for disabled people

The Ministry is working with the Public Service Commission to deliver a plan spanning 2024 to 2026 that will:

* + create opportunities for employment pathways into the public service
  + champion the disability value proposition and showcase the talent of disabled people
  + model and promote good practice and celebrate success stories
  + influence and build disability inclusion and confidence
  + build strong practices around data and evidence to measure the success of public service disability initiatives.

This work programme has recently been expanded from its public sector focus to reflect the Ministry’s increasing links and collaboration with private sector employers.

Milestones during the reporting period included: developing Accessible and Inclusive Recruitment Guidance; working with the DPO Coalition to develop other key employment resources; and supporting and attending the 2025 Disability Inclusive Pathways Conference organised by the New Zealand Disability Employer’s Network, which included a targeted Public Sector Working Session designed to profile and share best practice.

###### Reshaping our Ministry

Following our establishment as a standalone public service department, the Ministry underwent a Reshaping our Ministry process, to ensure we are well-positioned to deliver on our stewardship role and work programme,

as well as contributing to other government priorities.

Milestones during the reporting period included: developing a new operating model, making subsequent changes to the organisational structure, governance mechanisms, leadership, and culture; beginning recruitment for the new structure; and developing corporate policies and processes suitable for a standalone public service department. Changes to the Ministry’s organisational structure were completed in May 2025.

### Year-end performance information on appropriations

This section reports on what we achieved within each appropriation against the expectations set in the Vote Disabled People – Supplementary Estimates of Appropriations for 2024/25.

#### Service performance judgements and assumptions

The service performance information was prepared in accordance with the Public Benefit Entity Financial Reporting Standard 48 – Service Performance Reporting (PBE FRS 48) which is an accounting standard that forms part of Generally Accepted Accounting Practice (GAAP).

In preparing this information for 2024/25, the Ministry has made judgements based on an assessment of the most appropriate and meaningful data for readers evaluating performance against the Ministry’s objectives and to accurately represent the nature of its activities.

Significant judgements are necessary in assessing satisfaction measures. Measuring Ministerial satisfaction with advice is conducted annually for the entire financial year by survey. Disclosure about the evaluation method is detailed below.

###### Ministerial satisfaction with the policy advice service (Disability Issues Minister)

Ministerial satisfaction is an important measure as it provides evidence of how well we are meeting Ministers’ expectations. There is one Ministerial satisfaction measure derived from a survey completed annually by the Disability Issues Minister.

The score reflects the Minister’s satisfaction with the overall policy advice.

How this is measured

This survey is completed by the Disability Issues Minister using the Department of the Prime Minister and Cabinet Ministerial Policy Satisfaction Survey template. The survey uses a combined mean from four parts of a survey to determine an overall satisfaction score out of 5. The four parts are: General satisfaction, quality of policy advice, overall confidence, and overall trust.

###### The quality of policy advice papers

The score reflects the quality of the Ministry’s policy advice. The Ministry’s policy advice and assessments support informed decision-making. Ensuring that our policy advice and assessments meet high standards of quality, timeliness, and relevance is crucial.

How this is measured

The New Zealand Institute of Economic Research (NZIER) conducts an assessment of a sample of the Ministry’s policy advice. This technical review draws on experienced independent reviewers using common standards of what good quality policy advice looks like, in line with DPMC’s Policy Quality Framework (PQF) [www.dpmc.govt.nz/our-programmes/policy-project](https://www.dpmc.govt.nz/our-programmes/policy-project)

The PQF identifies four high-level elements for assessing the quality of policy advice:

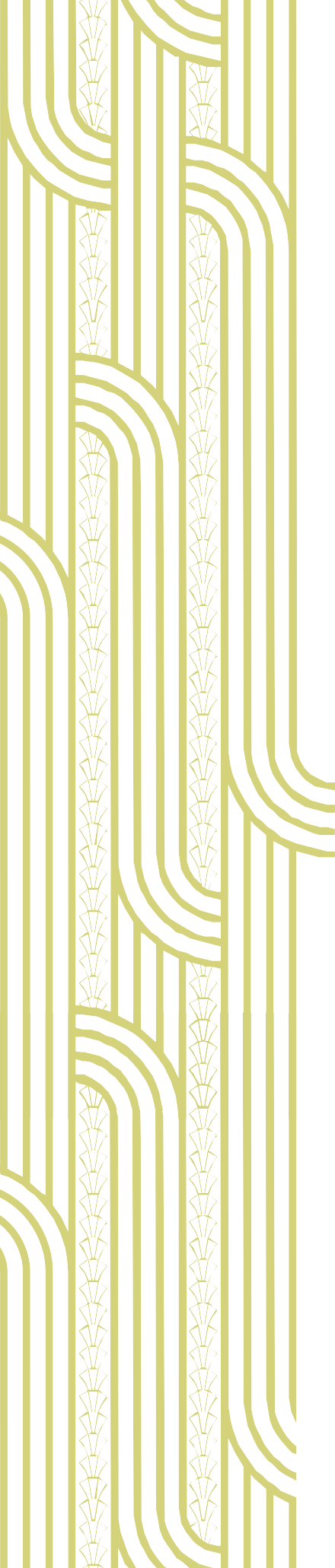
* **Context** – explains why the decision-maker is receiving the advice and where it fits.
* **Analysis** – is clear, logical and informed by evidence.
* **Advice** – engages the decision-makers and tells the full story.
* **Action** – identifies who is doing what next.

Policy advice by NZIER is scored on a scale of 1 to 5, where 1 means unacceptable and 5 means outstanding.

#### Reporting against our appropriations/our estimates performance measures

**2024/25 2025/26**

|  |  |  |  |
| --- | --- | --- | --- |
| **Departmental output expenses** | **Final budgeted standard** | **Actual** | **Budgeted standard** |
| System-level leadership, strategic policy advice, and stewardship | |  |  |
| Average score attained from a sample of the Ministry’s written policy advice as assessed using the agreed Department of the Prime Minister and Cabinet Framework | At least 3.2/5 | **3.25/5** | At least 3.2/5 |
| Ministerial satisfaction with the policy advice service | At least 4/5 | **4.1/5** | At least 4/5 |



# Section 4

## Organisational health and capability

### Systems and processes

When the Ministry was established as a standalone public service department, we required a new organisational structure and operating model. Our systems, processes, and internal policies had to be refreshed to reflect the change in our size and responsibilities. This included adapting to a smaller workforce that does not allow for the recruitment of a large number of specialised roles.

Our Reshaping our Ministry work programme identified and set in place a new organisational structure and operating model, with the organisational and enabling capabilities that will ensure the Ministry achieves its strategic intentions.

### Long-term capability and people

The Ministry’s new organisational structure and operating model is intended to continue or strengthen capabilities, including:

* deaf and disability knowledge
* policy capability
* quantitative research, evaluation, and reporting capability
* enabling capabilities, such as finance, risk and assurance, and information technology.

We will know we have achieved maturity in our organisational capability when we are consistently recognised as a valued and influential contributor across the public sector. This will be demonstrated through our ability to:

* **Provide deep, authoritative knowledge** of disability, tāngata whaikaha Māori, and whānau experiences, grounded in lived experience, research, and cultural understanding.
* **Build and sustain reciprocal relationships** across government and communities, where our insights are actively sought and we are trusted as a collaborative, solutions-focused partner.
* **Apply systems thinking** to identify interdependencies, anticipate unintended consequences, and design integrated responses to complex challenges.
* **Generate and use high-quality data and evidence** to inform policy, measure impact, and drive continuous improvement in outcomes for disabled people and their whānau.
* **Embed inclusive engagement practices**, ensuring the voices of disabled people, tāngata whaikaha Māori, and whānau are systematically gathered, respected, and reflected in decision-making.
* **Align our work with government priorities**, demonstrating how our contributions support broader public sector goals, including equity, wellbeing, and Te Tiriti o Waitangi commitments.
* **Operate within robust governance arrangements** that enable strategic oversight, accountability, and responsiveness to the communities we serve.

### Institutional knowledge and information

When the Ministry became a standalone public service department, information and knowledge had to be transferred from the Ministry in its previous form as

a departmental agency of MSD. This included information and knowledge that had been inherited from the Office for Disability Issues, which was integrated into the Ministry when it was established in 2022.

We undertook a targeted review of our website and related content, prioritising key areas to ensure clarity, accuracy, and accessibility. While not a full content review, this work focused on retaining important historical information, archiving outdated or redundant material, and updating priority content. Further updates are planned as part of our ongoing commitment to maintaining a high- quality, user-friendly digital presence.

### Māori Crown relationships capability

The Ministry is committed to building its Māori Crown relations capability, including by making opportunities to use te reo Māori available to staff.

Te reo Māori, tikanga, whakataukī, and karakia are woven into our daily life as a Ministry.

Results from Te Taunaki Public Service Census for 2025 found that:

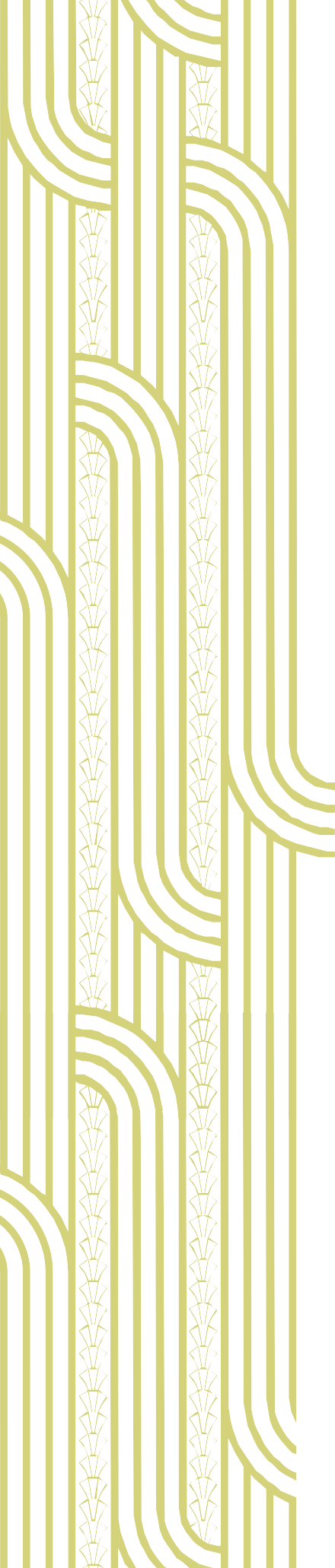
* 91 percent of Ministry staff agreed with the statement, ‘I understand how my agency’s Te Tiriti o Waitangi / Treaty of Waitangi responsibilities apply to its work’.
* 85 percent of Ministry staff agreed with the statement, ‘I am encouraged and supported to engage with Māori and to understand Māori perspectives’.
* 83 percent of Ministry staff agreed with the statement, ‘I feel that leaders in my agency show a commitment to strengthening the relationships between Māori and the Crown’.

### Carbon Neutral Government Programme reporting

As a newly established organisation established partway through the 2024/25 financial year, the Ministry has a two-year exemption from Carbon Neutral Government Programme reporting. The Ministry will set a base year and a 2030 target to commence from 1 July 2027.

### Legislation that the Ministry administers

The Ministry administers the New Zealand Sign Language Act 2006.



# Section 5

## Financial statements

This section sets out the financial statements, notes to the financial statements, and other explanatory information.

The Ministry was established as a standalone entity on

1 December 2024. These financial statements are for the period from 1 December 2024 – 30 June 2025.

### Statement of comprehensive revenue and expense

###### For the period 1 December 2024 – 30 June 2025

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Note** | | **Actual 2025**  **$000** | **Unaudited Budget 2025**  **$000** | **Unaudited Forecast 2026**  **$000** |
| **Revenue** |  | 15,323 |  |  |
| Revenue Crown | 2 | 15,323 | 18,715 |
| Total revenue | | 15,323 | 15,323 | 18,715 |
| **Expenses** |  |  |  |  |
| Personnel costs | 3 | 7,423 | 7,072 | 12,348 |
| Other operating costs | 4 | 3,512 | 8,251 | 6,367 |
| Total expenses | | 10,935 | 15,323 | 18,715 |
| **Total comprehensive revenue and expense** |  | **4,388** | **0** | **0** |

The accompanying notes form part of these financial statements. Explanations of major variances against the budget are shown in note 14.

### Statement of financial position

###### As at 30 June 2025

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Note** | | **Actual 2025**  **$000** | **Unaudited Budget 2025**  **$000** | **Unaudited Forecast 2026**  **$000** |
| **Assets** |  |  |  |  |
| **Current assets** |  |  |  |  |
| Cash and cash equivalents |  | 5,812 | 520 | 1,614 |
| Debtors and other receivables | 5 | 16 | 0 | 0 |
| Prepayments |  | 27 | 0 | 0 |
| Total current assets | | 5,855 | 520 | 1,614 |
| Total non-current assets | | 0 | 0 | 0 |
| **Total assets** | | **5,855** | **520** | **1,614** |
| **Liabilities** |  |  |  |  |
| **Current liabilities** |  |  |  |  |
| Creditors and other payables | 6 | 935 | 0 | 875 |
| Return of operating surplus to the Crown | 7 | 4,388 | 0 | 0 |
| Provisions | 8 | 31 | 0 | 0 |
| Employee entitlements | 9 | 468 | 520 | 739 |
| Total current liabilities | | 5,822 | 520 | 1,614 |
| **Non-current liabilities** |  | 33 |  |  |
| Employee entitlements | 9 | 0 | 0 |
| Total non-current liabilities | | 33 | 0 | 0 |
|  | |  |  | |
| **Total liabilities** | | **5,855** | **520** | **1,614** |
|  | |  |  | |
| **Net assets** | | **0** | **0** | **0** |
| **Equity** |  | 0 |  |  |
| Taxpayers Funds | 10 | 0 | 0 |
| **Total equity** |  | **0** | **0** | **0** |

The accompanying notes form part of these financial statements. Explanations of major variances against the budget are shown in note 14.

### Statement of changes in equity

###### For the period 1 December 2024 – 30 June 2025

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Note** | **Actual 2025**  **$000** | **Unaudited Budget 2025**  **$000** | **Unaudited Forecast 2026**  **$000** |
| **Balance as at 1 December** |  | 0 | 0 | 0 |
| Total comprehensive revenue and expense for the period |  | 4,388 | 0 | 0 |
| Owners transactions |  |  |  |  |
| Capital injections | 10 | 520 | 520 | 0 |
| Capital withdrawals |  | (520) | (520) | 0 |
| Return of operating surplus | 7 | (4,388) | 0 | 0 |
| **Balance as at 30 June** |  | **0** | **0** | **0** |

The accompanying notes form part of these financial statements. Explanations of major variances against the budget are shown in note 14.

### Statement of cash flows

###### For the period 1 December 2024 – 30 June 2025

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Note** | | **Actual 2025**  **$000** | **Unaudited Budget 2025**  **$000** | **Unaudited Forecast 2026**  **$000** |
| **Cash flows from operating activities** |  |  |  |  |
| Receipts from Revenue Crown |  | 15,323 | 15,323 | 18,715 |
| Payments to suppliers |  | (3,319) | (8,602) | (6,693) |
| Payments to employees |  | (6,742) | (6,721) | (12,022) |
| Goods and services tax (net) |  | 30 | 0 | 0 |
| Net cash flows from operating activities | | 5,292 | 0 | 0 |
| **Cash flows from investing activities** | |  |  | |
| Net cash flows from investing activities | | 0 | 0 | 0 |
| **Cash flows from financing activities** |  |  |  |  |
| Capital injections | 10 | 520 | 520 | 0 |
| Return of operating surplus | 7 | 0 | 0 | (4,819) |
| Net cash flows from financing activities | | 520 | 520 | (4,819) |
| **Net (decrease)/increase in cash and cash equivalents** | | **5,812** | **520** | **(4,819)** |
| Cash and cash equivalents at the beginning of the period | | 0 | 0 | 6,433 |
| **Cash and cash equivalents at the end of the period** | | **5,812** | **520** | **1,614** |

The accompanying notes form part of these financial statements. Explanations of major variances against the budget are shown in note 14.

### Statement of commitments

###### As at 30 June 2025

The Ministry has no non-cancellable lease or capital commitments.

### Statement of contingent liabilities and contingent assets

###### As at 30 June 2025

**Contingent liabilities**

The Ministry has no contingent liabilities. Contingent liabilities are disclosed at the point at which the contingency is evident.

###### Contingent assets

The Ministry has no contingent assets.

The accompanying notes form part of these financial statements. Explanations of major variances against the budget are shown in note 14.

### Notes to the departmental financial statements

**For the year ended 30 June 2025**

#### Note 1: Statement of accounting policies

###### Reporting entity

The Ministry is a government department as defined by section 5 of the Public Service Act 2020 and is domiciled and operates in New Zealand. The relevant legislation governing the Ministry’s operations includes the Public Finance Act 1989 (PFA) and the Public Service Act 2020. The Ministry’s ultimate parent is the New Zealand Crown.

In addition, the Ministry has reported on Crown activities that it administers in the non-departmental statements and schedules.

The Ministry’s primary objective is to improve outcomes for disabled people across New Zealand through supporting other government agencies to respond to the needs and perspectives of disabled people, tangata whaikaha Māori

and whānau in their work and to provide strategic leadership and co-ordination across government. The Ministry does not operate to make a financial return.

The Ministry has designated itself as a public benefit entity (PBE) for the purposes of complying with generally accepted accounting practice (GAAP).

The financial statements of the Ministry cover the seven-month period from the establishment on 1 December 2024 to 30 June 2025, and the Chief Executive approved them for issue on 30 September 2025.

###### Basis of preparation

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

###### Statement of compliance

The financial statements of the Ministry have been prepared in accordance with the requirements of the PFA, which include the requirement to comply with GAAP and Treasury Instructions.

The Ministry is a Tier 2 entity and the financial statements have been prepared in accordance with and comply with PBE Standards RDR. The Ministry is eligible and has elected to apply the PBE Standards RDR because its expenses are less than $30 million and it does not have public accountability as defined by XRB A1 Application of the Accounting Standards Framework.

###### Presentation currency and rounding

The financial statements are presented in New Zealand dollars (NZ Dollars), and all values other than the related party transaction disclosures in note 11 are rounded to the nearest thousand dollars ($000). The related party transaction disclosures are rounded to the nearest dollar.

###### Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

Foreign currency transactions

Foreign currency transactions are translated into NZ Dollars (the functional currency) using the spot exchange rate at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in surplus or deficit.

Cash and cash equivalents

Cash and cash equivalents include cash held on deposit with banks. The Ministry is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

Goods and Services Tax

Items in the financial statements are stated exclusive of goods and services tax (GST), except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue (IR) is included as part of receivables or payables in the Statement of Financial Position.

The net GST paid to, or received from, the IR, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The Ministry is a public authority and consequently is exempt from income tax. Accordingly, no provision has been made for income tax.

###### Critical accounting estimates and assumptions

In preparing these financial statements, the Ministry has made estimates and assumptions about the future. These estimates and assumptions might differ from the subsequent actual results. The Ministry continually evaluates estimates and assumptions, which are based on historical experience and

other factors, including expectations of future events that the Ministry believes to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are related to the measurement of the long service leave – refer to note 9.

###### Budget and forecast figures

Basis of budget and forecast figures

The 2025 budget figures are for the year ended 30 June 2025 and were submitted to the Treasury for the Supplementary Estimates for the year ending 30 June 2025.

The 2026 forecast figures are for the year ending 30 June 2026, which are consistent with the best estimate financial information submitted to the Treasury for the Main Estimates for the year ending 30 June 2026.

The forecast financial statements have been prepared to communicate forecast financial information for accountability purposes, as required by the Public Finance Act 1989.

The budget and forecast figures are unaudited and have been prepared using the accounting policies adopted in preparing these financial statements.

The 30 June 2026 forecast figures have been prepared in accordance and comply with PBE FRS 42 ‘Prospective Financial Statements’.

The Chief Executive approved the forecast financial statement for issue on 7 April 2025.

The Chief Executive is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

Although the Ministry regularly updates its forecasts, it will not publish updated forecast financial statements for the year ending 30 June 2026.

Significant assumptions used in preparing the forecast financial information

The forecast figures contained in these financial statements reflect the Ministry’s purposes and activities and are based on several assumptions about what might occur during 2025/26. The forecast figures have been compiled based on existing government policies and ministerial expectations at the time the Main Estimates were finalised.

The main assumptions, which were adopted as at 7 April 2025, were as follows:

* The Ministry’s activities and output expectations will remain substantially the same as in the previous year, focusing on the Government’s priorities.
* Personnel costs were based on 76.8 full-time equivalent staff, which considers staff turnover.
* Operating costs were based on historical experience and other factors that are believed to be appropriate in the circumstances and are the Ministry’s best estimate of future costs that will be incurred. Remuneration rates are based on current wage and salary costs, adjusted for anticipated remuneration changes.
* Estimated year-end information for 2024/25 was used as the opening position for the 2025/26 forecasts.

The actual financial results achieved for 30 June 2026 are likely to vary from the forecast information presented, and the variations might be material.

#### Note 2: Revenue

Revenue from the Crown is non exchange revenue measured based on the Ministry’s funding entitlement for the reporting period. Parliament establishes the funding entitlement when it passes the Appropriation Acts for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved before balance date.

There are no conditions attached to the funding from the Crown. However, the Ministry can only incur expenses within the scope and limits of its appropriations.

The fair value of Revenue Crown has been determined to be equivalent to the funding entitlement.

#### Note 3: Personnel costs

###### Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

###### Superannuation schemes

Defined contribution schemes

Employee contributions to the State Sector Retirement Savings Scheme, KiwiSaver and the Government Superannuation Fund are accounted for as defined contribution superannuation schemes and are expensed in the surplus or deficit as incurred.

**Breakdown of personnel costs and further information**

|  |  |
| --- | --- |
|  | **2025**  **$000** |
| Salaries and wages | 6,106 |
| Defined contribution plan employer contributions | 186 |
| Increase/(decrease) in employee entitlements | (1) |
| Other | 1,132 |
| **Total personnel costs** | **7,423** |

#### Note 4: Other expenses

Other expenses are recognised as goods and services received.

**Breakdown of other expenses**

|  |  |
| --- | --- |
|  | **2025**  **$000** |
| Fees to auditor: |  |
| – fees to Audit New Zealand for audit of financial statements | 108 |
| – fees to Audit New Zealand for other services | 0 |
| Consultants | 475 |
| Information technology | 677 |
| Outsourced services | 1,074 |
| Travel | 182 |
| Premises costs | 249 |
| Legal | 15 |
| Advisory groups | 240 |
| Other expenses | 492 |
| **Total other expenses** | **3,512** |

#### Note 5: Debtors and other receivables

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Ministry applies the simplified expected credit loss model of recognising expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis whether they possess shared credit risk characteristics or not.

Short-term receivables are written off when there is no reasonable expectation of recovery.

|  |  |
| --- | --- |
|  | **2025**  **$000** |
| Debtors | 16 |
| Less: allowance for credit losses | 0 |
| Net debtors | 16 |
| **Receivables from exchange transactions** | 16 |
| Debtors |
| Total receivables from exchange transactions | 16 |
| **Receivables from non-exchange transactions** | 0 |
| Debtors |
| Total receivables from non-exchange transactions | 0 |
| **Total receivables** | **16** |

The carrying value of debtors and other receivables approximates their fair value.

#### Note 6: Creditors and other payables

Short-term payables are recorded at the amount payable.

**Breakdown of payables**

|  |  |
| --- | --- |
|  | **2025**  **$000** |
| **Payables under exchange transactions** |  |
| Creditors | 357 |
| Accrued expenses | 548 |
| Total payables under exchange transactions | 905 |
| **Payables under non-exchange transactions** | 30 |
| GST payable |
| Total payables under non-exchange transactions | 30 |
| **Total payables** | **935** |

#### Note 7: Return of operating surplus

The return of the operating surplus to the Crown is required to be paid by 31 October of each year.

#### Note 8: Provisions

A provision is recognised for future expenditure of an uncertain amount or timing when:

* there is a present obligation (either legal or constructive) as a result of a past event;
* it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
* a reliable estimate can be made of the amount of the obligation.

Provisions are not recognised for net deficits from future operating activities.

Provisions are measured at the present value of the expenditure expected to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. Any increases in the provision due to the passage of time would be recognised as a finance cost.

#### Note 9: Employee entitlements

###### Short-term employee entitlements

Employee entitlements that are expected to be settled wholly before 12 months after the end of the reporting period that the employees provide the related service in are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date, and sick leave.

###### Long-term employee entitlements

Employee entitlements that are not expected to be settled wholly before 12 months after the end of the reporting period that the employees provide the related service in, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

* likely future entitlements accruing to employees based on years of service, years to entitlement, and contractual entitlements information; and
* the present value of the estimated future cash flows.

###### Presentation of employee entitlements

Sick leave, annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employer entitlements are classified as a non-current liability.

###### Critical accounting estimates and assumptions

Long service leave and retirement gratuities

Measuring the long service leave and retirement gratuity obligations depends on several factors that are determined on an actuarial basis using several assumptions. Two key assumptions used in calculating this liability include the discount rate and the salary inflation factor. Any changes in these assumptions will affect the carrying amount of the liability.

Expected future payments are discounted using discount codes derived from the yield of New Zealand government bonds. The discount rates used have maturities that match, as closely as possible, the estimated future outflows.

A long-term salary inflation rate of 2.89% and a discount rate of 3.14% in year 1, 3.47% in year 2 and 5.58% in year 3 are used. The long-term salary inflation

rate and the discount rates used are those advised by the Treasury. The salary inflation factor is the Ministry’s best estimate of salary increments.

If the discount rate was to differ by 1.0% from the Ministry’s estimates, with all other factors held constant, the carrying amount of the liability and the surplus would be an estimated $2,266 higher or $2,058 lower.

If the salary inflation factor was to differ by 1.0% from the Ministry’s estimates, with all other factors held constant, the carrying amount of the liability and the surplus would be an estimated $2,492 higher or $2,302 lower.

**Breakdown of employee entitlements**

|  |  |
| --- | --- |
|  | **2025**  **$000** |
| **Current employee entitlements** |  |
| Annual leave | 421 |
| Sick leave | 31 |
| Long service leave | 16 |
| Total current employment entitlements | 468 |
| **Non-current employment entitlements** | 33 |
| Long service leave |
| Total non-current employment entitlements | 33 |
| **Total employee entitlements** | **501** |

#### Note 10: Equity

Equity is the Crown’s investment in the Ministry and is measured as the difference between total assets and total liabilities.

###### Breakdown of equity

|  |  |
| --- | --- |
|  | **2025**  **$000** |
| **Taxpayers’ funds** |  |
| Balance as at 1 December 2024 | 0 |
| Surplus | 4,388 |
| Capital injections | 520 |
| Capital withdrawals | (520) |
| Return of operating surplus to the Crown | (4,388) |
| **Balance as at 30 June 2024** | **0** |

Capital management

The Ministry’s capital is its equity. Equity is represented by net assets.

The Ministry manages its revenues, expenses, assets, liabilities, and general financial dealings prudently. The Ministry’s equity is largely managed as a

by-product of managing revenue, expenses, assets, liabilities, and compliance with the government budget processes, Treasury Instructions, and the PFA.

The objective of managing the Ministry’s equity is to ensure that the Ministry effectively achieves its goals and the objectives that it has been established for while remaining a going concern.

#### Note 11: Related party transactions

###### The Ministry is a wholly owned entity of the Crown

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more favourable than those that it is reasonable to expect the Ministry would have adopted in dealing with the party at arm’s length in the same circumstances. Further, transactions with other government agencies

(for example, government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

###### Key management personnel compensation

|  |  |
| --- | --- |
|  | **2025**  **$000** |
| **Leadership team, including the Chief Executive** |  |
| Remuneration | 995 |
| Full-time equivalent staff | 2.8 |

The key management personnel remuneration disclosure includes the Chief Executive and four other members of the Executive Leadership Team and those formally acting in these positions during the reporting period on a full-time equivalent basis. The above key management personnel disclosure excludes the Minister for Disability Issues. The Minister’s remuneration and other benefits are not received only for her role as member of key management personnel of the Ministry. The Remuneration Authority sets the Minister’s remuneration and other benefits under the Members of Parliament (Remuneration and Services) Act 2013, and they are paid under permanent legislative authority on behalf of the Crown by the Department of Internal Affairs, not by the Ministry.

#### Note 12: Events after balance date

There have been no significant events between balance date and the approval of the financial statements.

#### Note 13: Financial instruments

The carrying amounts of financial assets and liabilities in each of the PBE IPSAS 41 financial instrument categories are as follows:

|  |  |
| --- | --- |
|  | **2025**  **$000** |
| **Financial assets measured at amortised cost** |  |
| Debtors | 16 |
| Cash and cash equivalents | 5,812 |
| **Total financial assets measured at amortised cost** | **5,828** |
| **Financial liabilities measured at amortised cost** | 905 |
| Payables (excluding net GST payable) |
| **Total financial liabilities measured at amortised cost** | **905** |

#### Note 14: Explanation of major variances against budget

Explanations for major variances from the Ministry’s original budget are as follows.

###### Statement of comprehensive revenue and expense

Personnel costs

Personnel costs were higher than budgeted by $0.4 million because of redundancy costs that have been associated with the Ministry’s establishment on 1 December 2024.

Other expenses

Other expenses were lower than budgeted by $4.8 million because the Ministry has initially focused on establishing its operating model.

###### Statement of financial position

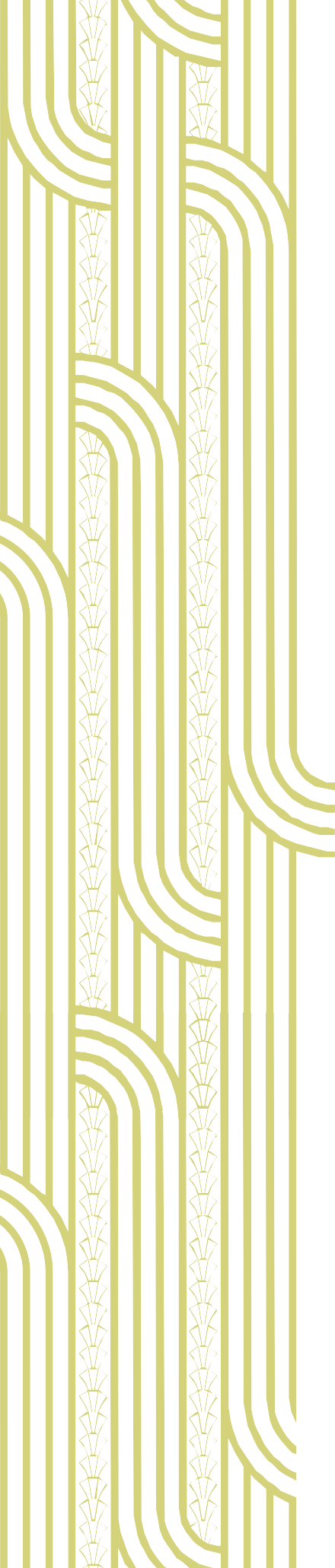
Payables

Payables are greater than budgeted by $0.9 million primarily because the original budget developed upon establishment assumed none.

###### Statement of cash flows

Cash flows from operating activities

Payments to suppliers were lower than budgeted by $5.3 million because the Ministry has initially focused on establishing its operating model, resulting in lower expenses and therefore lower payments to suppliers.



# Section 6

## Non- departmental statements and schedules

The following non-department statements and schedules record the expenses, assets, and liabilities that the Ministry manages on behalf of the Crown.

The Ministry was established as a standalone entity on

1 December 2024. These financial statements are for the period from 1 December 2024 – 30 June 2025.

### Schedule of non-departmental expenses

**For the period 1 December 2024 – 30 June 2025**

|  |  |  |
| --- | --- | --- |
|  | **Actual 2025**  **$000** | **Unaudited Budget 2025**  **$000** |
| Grant expenses | 271 | 867 |
| GST input expenses | 30 | 0 |
| **Total non-departmental expenses** | **301** | **867** |

### Schedule of non-departmental assets

###### As at 30 June 2025

|  |  |  |
| --- | --- | --- |
|  | **Actual 2025**  **$000** | **Unaudited Budget 2025**  **$000** |
| Cash and cash equivalents | 638 | 520 |
| **Total non-departmental assets** | **638** | **520** |

The accompanying notes form part of these financial statements. For a full understanding of the Crown’s financial position and the results of its operations for the period, reference should be made to the consolidated Financial Statements of the Government for the year ended 30 June 2025.

### Schedule of non-departmental liabilities

**As at 30 June 2025**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **Actual 2025**  **$000** | **Unaudited Budget 2025**  **$000** |
| Creditors and other payables | 2 | 72 | 0 |
| **Total non-departmental liabilities** |  | **72** | **0** |

### Schedule of non-departmental commitments

###### As at 30 June 2025

The Ministry, on behalf of the Crown, has no non-cancellable lease or capital commitments.

The accompanying notes form part of these financial statements. For a full understanding of the Crown’s financial position and the results of its operations for the period, reference should be made to the consolidated Financial Statements of the Government for the year ended 30 June 2025.

### Schedule of non-departmental contingent liabilities and contingent assets

**As at 30 June 2025**

#### Contingent liabilities

The Ministry, on behalf of the Crown, has no contingent liabilities. Contingent liabilities are disclosed at the point at which the contingency is evident.

#### Contingent assets

The Ministry, on behalf of the Crown, has no contingent assets.

The accompanying notes form part of these financial statements. For a full understanding of the Crown’s financial position and the results of its operations for the period, reference should be made to the consolidated Financial Statements of the Government for the year ended 30 June 2025.

#### Note 1: Statement of accounting policies

###### Reporting entity

These non-departmental statements and schedules present financial information on public funds that the Ministry manages on behalf of the Crown.

These non-departmental balances are consolidated into the Financial Statements of the Government for the year ended 30 June 2025. For a full understanding of the Crown’s financial position, results of operations, and cash flows for the year, refer to the Financial Statements of the Government for the year ended 2025.

###### Basis of preparation

These non-departmental statements and schedules have been prepared in accordance with the accounting policies of the consolidated Financial

Statements of the Government, Treasury Instructions, and Treasury Circulars.

###### Presentation currency and rounding

The non-departmental statements and schedules are presented in New Zealand dollars (NZ Dollars), and all values are rounded to the nearest thousand dollars ($000).

###### Summary of significant accounting policies

Grant expenditure

Grants with substantive conditions are recognised at the earlier of the grant payment date or when the grant conditions have been satisfied.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in transit, and funds held in bank accounts that the Ministry administers. All cash held in bank accounts is held in on demand accounts, and no interest is payable to the Ministry.

Goods and Services Tax

Items in the non-departmental statements and schedules are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. GST is returned on revenue received on behalf of the Crown, where applicable. However, an input tax deduction is not claimed on non-departmental expenditure. Instead, the amount of GST applicable to non-departmental expenditure is recognised as a separate expense in the schedule of non- departmental expenses and is eliminated against GST revenue on consolidation of the Financial Statements of the Government.

###### Budget figures

The 2025 budget figures are for the year ended 30 June 2025 and were submitted to the Treasury for the Supplementary Estimates for the year ending 30 June 2025.

#### Note 2: Payables

Short-term payables are recorded at the amount payable.

|  |  |
| --- | --- |
|  | **2025**  **$000** |
| **Payables under exchange transactions** | 0 |
| Creditors |
| Total payables under exchange transactions | 0 |
| **Payables under non-exchange transactions** |  |
| Grants payable | 37 |
| Accrued expenses | 35 |
| Total payables under non-exchange transactions | 72 |
| **Total payables** | **72** |

#### Note 3: Financial instruments

The carrying amounts of financial assets and liabilities in each of the PBE IPSAS 41 financial instrument categories are as follows:

|  |  |
| --- | --- |
|  | **2025**  **$000** |
| **Financial assets measured at amortised cost** | 638 |
| Cash and cash equivalents |
| **Total financial assets measured at amortised cost** | **638** |
| **Financial liabilities measured at amortised cost** | 37 |
| Payables |
| **Total financial liabilities measured at amortised cost** | **37** |

#### Note 4: Events after balance date

There have been no significant events between the balance date and the approval of the financial statements.

#### Note 5: Explanation of major variances

Explanations for major variances from the Ministry’s original non-departmental budget are as follows:

###### Schedule of non-departmental expenses

Grant expenses were lower than budgeted by $0.6 million because the Ministry transferred the remaining uncommitted funding for the year when it was established on 1 December 2024. The Ministry has prioritised establishing policies for administering grants in 2025/26.

###### Schedule of non-departmental assets

There are no significant variances against budget.

###### Schedule of non-departmental liabilities

There are no significant variances against budget.

### Appropriation statements

The following statements report information about the expenses incurred against each appropriation that the Ministry administers for the year ended 30 June 2025. They are prepared on a GST-exclusive basis.

### Statement of budget and actual expenses incurred against appropriations

**For the period 1 December 2024 – 30 June 2025**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Actual 2025**  **$000** | **Main Estimates 2025**  **$000** | **Supplementary Estimates 2025**  **$000** |
| **Multi-category appropriations** | 10,935 |  |  |
| Improving the lives of disabled people |  |  |
| Departmental output expenses |  |  |
| System-level leadership, strategic policy advice and stewardship | 0 | 15,323 |
| Total departmental output expenses | 10,935 | 0 | 15,323 |
| Non-departmental other expenses | 271 |  |  |
| Disabled community development and capability-building | 0 | 867 |
| Total non-departmental other expenses | 271 | 0 | 867 |
| Total multi-category appropriations | 11,206 | 0 | 16,190 |
| **Total annual and permanent appropriations** | **11,206** | **0** | **16,190** |

#### Transfers under section 26A of the Public Finance Act 1989

The Ministry has not made any transfers under section 26A of the Public Finance Act 1989.

### Statements of expenses and capital expenditure incurred without, in excess of, or outside of period of appropriation or other authority

###### For the period 1 December 2024 – 30 June 2025

The Ministry has not incurred any expenses or capital expenditure without, or in excess of, or outside of the period of appropriation or other authority.

### Statement of departmental capital injections

**For the period 1 December 2024 – 30 June 2025**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Actual 2025**  **$000** | **Main Estimates 2025**  **$000** | **Supplementary Estimates 2025**  **$000** |
| **Vote Disabled People** | 520 |  |  |
| Ministry of Disabled People – Capital injection | 0 | 520 |

### Statement of departmental capital injections without, or in excess of authority

###### For the period 1 December 2024 – 30 June 2025

The Ministry has not received any capital injections during the year without, or in excess of, authority.

### Independent auditor’s report

##### To the readers of Whaikaha – Ministry of Disabled People’s annual report for the period ended 30 June 2025

The Auditor-General is the auditor of Whaikaha – Ministry of Disabled People (the Ministry). The Auditor-General has appointed me, Ingrid Harris, using the staff and resources of Audit New Zealand, to carry out, on his behalf, the audit of:

* The annual financial statements of the Ministry that comprise the statement of financial position, statement of commitments, statement of contingent liabilities and contingent assets as at 30 June 2025, the statement of comprehensive revenue and expenses, statement of changes in equity, and statement of cash flows for the period ended on that date and the notes

to the financial statements that include accounting policies and other explanatory information on pages 41 to 58.

* The end-of-period performance information for appropriations of the Ministry for the period ended 30 June 2025 on pages 35 to 36.
* The statements of expenses and capital expenditure of the Ministry for the period ended 30 June 2025 on page 68.
* The schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown on pages 59 to 65 that comprise:
  + the schedules of assets; liabilities; commitments; and contingent liabilities and contingent assets as at 30 June 2025;
  + the schedule of expenses for the period ended 30 June 2025; and
  + the notes to the schedules that include accounting policies and other explanatory information.

#### Opinion

In our opinion:

* The annual financial statements of the Ministry:
  + fairly present, in all material respects:
    - its financial position as at 30 June 2025; and
    - its financial performance and cash flows for the period ended on that date; and
  + comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Reporting Standards.
* The end-of-period performance information for appropriations:
  + provides an appropriate and meaningful basis to enable readers to assess what has been achieved with the appropriation; determined in accordance with generally accepted accounting practice in New Zealand; and
  + fairly presents, in all material respects:
    - what has been achieved with each appropriation; and
    - the actual expenses or capital expenditure incurred in relation to each appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
  + complies with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Reporting Standards.
* The statements of expenses and capital expenditure have been prepared, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.
* The schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown have been prepared, in all material respects, in accordance with the Treasury Instructions. The schedules comprise:
  + the assets, liabilities, commitments, and contingent liabilities and assets as at 30 June 2025; and
  + expenses, and revenue for the period ended 30 June 2025.

Our audit was completed on 30 September 2025. This is the date at which our opinion is expressed.

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General’s Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): The Audit of Service Performance Information issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General’s Auditing Standards.

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

#### Responsibilities of the Chief Executive for the information to be audited

The Chief Executive is responsible on behalf of the Ministry for preparing:

* Annual financial statements that fairly present the Ministry’s financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
* End-of-period performance information for appropriations that:
  + provides an appropriate and meaningful basis to enable readers to assess what has been achieved with each appropriation; determined in accordance with generally accepted accounting practice in New Zealand;
  + fairly presents what has been achieved with each appropriation;
  + fairly presents the actual expenses or capital expenditure incurred in relation to each appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
  + complies with generally accepted accounting practice in New Zealand.
* Statements of expenses and capital expenditure of the Ministry, that are prepared in accordance with section 45A of the Public Finance Act 1989.
* Schedules of non-departmental activities, prepared in accordance with the Treasury Instructions, of the activities managed by the Ministry on behalf of the Crown.

The Chief Executive is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Chief Executive is responsible on behalf of the Ministry for assessing the Ministry’s ability to continue as a going concern.

The Chief Executive’s responsibilities arise from the Public Finance Act 1989.

#### Responsibilities of the auditor for the information to be audited

Our objectives are to obtain reasonable assurance about whether the information we audited, as a whole, 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 carried out in accordance with the Auditor-General’s Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate,

they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to the Estimates and/or Supplementary Estimates of Appropriations for the Government of New Zealand for the Year Ending 30 June 2025. For the forecast financial information for the year ending 30 June 2026, our procedures were limited to checking to the best estimate financial forecast information based

on the Budget Economic Fiscal Update for the year ending 30 June 2026.

We did not evaluate the security and controls over the electronic publication of the information we audited.

As part of an audit in accordance with the Auditor-General’s Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

* We identify and assess the risks of material misstatement of the information we audited, 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.

* We 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 Ministry’s internal control.
* We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive.
* We evaluate whether the end-of-period performance information for appropriations:
  + provides an appropriate and meaningful basis to enable readers to assess what has been achieved with each appropriation. We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
  + fairly presents what has been achieved with each appropriation.
* We evaluate whether the statements of expenses and capital expenditure, and schedules of non-departmental activities have been prepared in accordance with legislative requirements.
* We conclude on the appropriateness of the use of the going concern basis of accounting by the Chief Executive.
* We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Chief Executive 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.

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Chief Executive is responsible for the other information. The other information comprises all of the information included in the annual report other than the information we audited and our auditor’s report thereon.

Our opinion on the information we audited does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the information we audited or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Independence

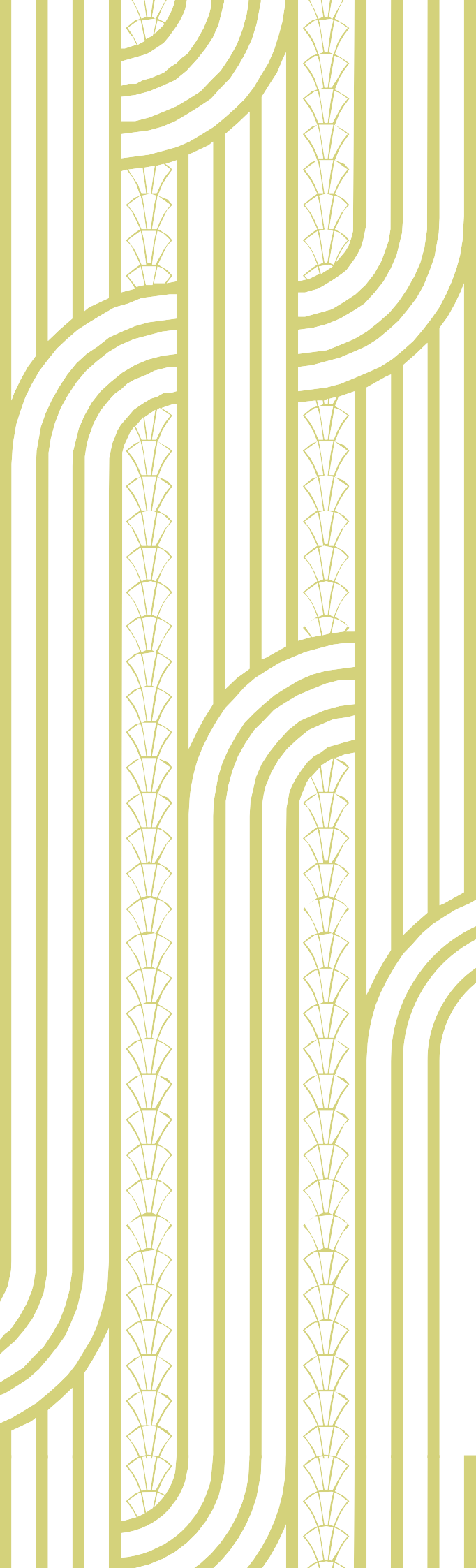
We are independent of the Ministry in accordance with the independence requirements of the Auditor-General’s Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

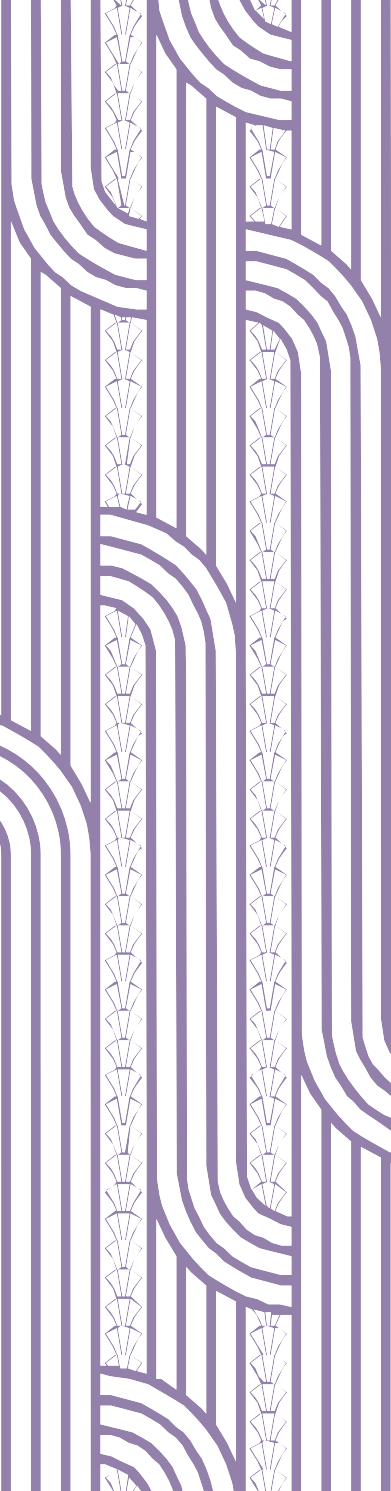
Other than in our capacity as auditor, we have no relationship with, or interests, in the Ministry.

**Ingrid Harris**

Audit New Zealand

On behalf of the Auditor-General Wellington, New Zealand









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