

Pūrongo ā-tau Annual Report

2025/26



Whaikaha
Ministry of
Disabled People



Scan for
NZSL name



**New Zealand
Government**
Te Kāwanatanga
o Aotearoa

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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.

Contents

Chief Executive's foreword	6
Statement of responsibility	9
Section 1 – Who we are and what we do	10
Disability in New Zealand	11
The Ministry of Disabled People – Whaikaha	13
Our stewardship role	14
Our performance framework	15
How we approached our work in 2025/26	17
Language used in this annual report	17
Section 2 – Progress on our strategic intentions	18
Accessibility	20
Education	21
Employment	22
Health	23
Housing	25
Justice	26
Section 3 – Assessment of operations	27
Activities, services and key work programmes	28
Implementing the Government's priorities	35
Year-end performance information on appropriations	36

Section 4 – Organisational health and capability	39
Systems and processes	40
Long-term capability and people	40
Institutional knowledge and information	41
Improving our AI capability	41
Māori Crown relationships capability	42
Carbon Neutral Government Programme reporting	43
Legislation that the Ministry administers	43
Section 5 – Financial statements	44
Section 6 – Non-departmental statements and schedules	64
Independent auditor’s report	75
Appendix one: Government Targets	81



Chief Executive's foreword

Mai i te tirohanga ki te whakatinanatanga
Mai i te whakatinanatanga ki ngā putanga
Mai i ngā putanga ki te oranga
Ka whakamaui kia tina, tina!
Haumi ē hui ē tāiki e!

Arise, arise, the spark of inspiration
From vision to implementation
From implementation to outcomes
From outcomes to wellbeing
We bind, fix and unify
We are bound in this intention!

E ngā mana, e ngā reo
E ngā kārangatanga maha, e ngā tāngata whaikaha
E ngā tāngata whaikaha Māori me ō koutou 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 of tāngata whaikaha Māori
and your 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 vision of the Ministry of Disabled People – Whaikaha (the Ministry) is disabled people thriving in New Zealand. This means disabled people and tāngata whaikaha Māori have choice and control over their lives, can participate fully in their communities, and have opportunities to achieve their goals and aspirations.

We are making progress towards this vision. In recent years, we have seen more disabled people participating in education and employment, fewer disabled people having no qualification, and some improvements in disabled people's housing quality. However, significant challenges remain. Disabled people continue to experience poorer outcomes than non-disabled people in areas including employment, health, income and life satisfaction. These inequities are often greater for tāngata whaikaha Māori, Pacific disabled people and some people with different types of impairments.

The 2025/26 year was the Ministry's first full year as a standalone public service department. We continued to build our capability and influence as the steward for disability issues – a unique role that allows us to shape work across government. We worked in partnership to support progress across the 6 strategic outcomes in our Strategic Intentions: accessibility, education, employment, health, housing and justice.

The year had 2 parts. In the first part, we focused on setting direction. We led the development of the New Zealand Disability Strategy 2026–2030 and, with the New Zealand Sign Language Board, the New Zealand Sign Language Strategy 2026–2036.

With our direction in place, our focus shifted to practical action. We began delivering both strategies with the disability community, the New Zealand Sign Language Board and other government agencies.

We continued to deliver work to improve employment opportunities for disabled people. We launched OneinSix.nz, a resource hub to help employers successfully employ disabled people. We delivered the first all-of-government summer internship programme for disabled graduates, and we partnered with the New Zealand Disability Employers Network to build disability capability across the public service.

We established the Accessibility Work Programme to understand and address barriers that matter to the disability community. This included launching the Access Activator pilot with Creative HQ to support practical, community-led solutions to accessibility barriers – all while promoting disabled people as entrepreneurs and employers.

Alongside these milestones, we continued to strengthen alternate format services, improve access to disability data and evidence, and support other government agencies by bringing a disability lens to their work.

At the same time, we strengthened Disabled People's Organisations (DPOs) and other organisations by awarding \$1.68 million through our community grants programme. This helped us meet one of our key objectives: fulfilling New Zealand's obligations under the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD), by involving disabled people in decision-making and ensuring their participation in political and public life.

Our progress depends on strong relationships and working collaboratively. We have worked closely with disabled people, tāngata whaikaha Māori, their families and whānau, and with iwi and hapū Māori, our advisory groups, community organisations, businesses, and our partners across government. I am grateful to everyone whose knowledge, experience, leadership and commitment have shaped our work.

There is much more to do. However, we end our first full year with a clear direction, stronger foundations and practical work underway. We will continue working to drive real and meaningful change and achieve our vision of disabled people thriving in New Zealand.



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
- 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 2026 and its operations for the year ended on that date
- the forecast financial statements fairly reflect the forecast financial position of the Ministry as at 30 June 2027 and its operations for the year ending on that date.



Paula Tesoriero MNZM PLY

Secretary for Disabled People and
Chief Executive | Te Tumu Whakarae
30 September 2026

Section 1

Who we are and what we do



Disability in New Zealand

About

1-in-6
New Zealanders
is disabled

Stats NZ's 2023 Household
Disability Survey

This is about

17% of New Zealanders
or
851,000 people

It includes about 753,000 adults (18% of adults
aged 15 years and over) and about 98,000 children
(10% of children aged 0 to 14 years).

Disability rates¹

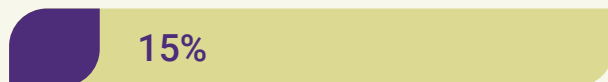
There are different rates of disability among different groups of people. For example, the survey found that:

Overall, females had a higher disability rate than males

Females



Males

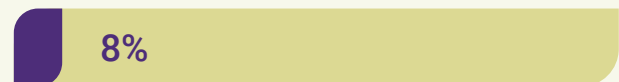


For children, boys had a higher disability rate than girls

Boys

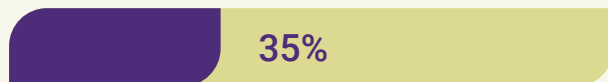


Girls

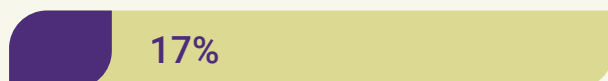


Older people aged 65 years and over had a higher disability rate than younger adults

65 years and over



45 to 64 years



15 to 44 years

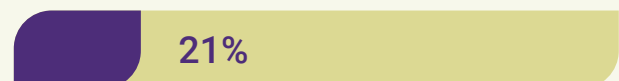


Age-adjusted disability rates

Māori



Pacific peoples



Asian people



¹ Because disability is more common among older people, and some population groups are younger on average than others, we use age-adjusted rates so that groups can be compared without differences in age affecting the results.

Outcomes and barriers

Comparing census results between 2018 and 2023 shows that some outcomes are improving for disabled people, but barriers remain – and these barriers are often worse for tāngata whaikaha Māori and Pacific disabled peoples.

Disabled people
with no qualification

-7.6% ↓

Disabled children
in education

+2.6% ↑

Disabled people
employed

+5.4% ↑

Between 2018 and 2023, the percentage of disabled people with no qualification reduced. The percentage of disabled children participating in education increased. The percentage of disabled people employed also increased, including increases for tāngata whaikaha Māori and Pacific disabled people. Small improvements were made in housing quality for disabled people.

Living well

However, even where outcomes for disabled people are improving, there are still inequities between disabled and non-disabled people. The 2023 Household Disability Survey found that disabled people were less likely than non-disabled people to be doing well in many areas, including employment, health, life satisfaction and income.

Disabled people were less likely than non-disabled people to be doing well in:

Employment

Health

Life
satisfaction

Income

Caring for children

Carers of disabled children also faced challenges. Compared to carers of non-disabled children, they were:



More likely

to feel stressed all
or most of the time



More likely

to find it difficult to find someone
to look after their child

Child poverty

Stats NZ's child poverty statistics for the year ended June 2025 found that:

Over

25% of disabled children were living in material hardship

The Ministry of Disabled People – Whaikaha

The Ministry of Disabled People – Whaikaha (the Ministry) was established on 1 July 2022 to focus on things that make a tangible difference to disabled people, tāngata whaikaha Māori and their families and whānau. We collaborate with the disability community, iwi and hapū, business, the wider community, and local and central government.

On 1 December 2024, the Ministry moved from being a departmental agency hosted by the Ministry of Social Development (MSD) to a standalone public service department. We took on the role of steward for disability issues across government.²

We are funded by Vote Disabled People, which was established when we became a standalone public service department.

This annual report covers 2025/26, which is the first full year we have operated in our current form as a standalone public service department. As a result, we do not yet have trend data on some aspects of our performance.

² CAB-24-MIN-0301 refers.

Our stewardship role

As the steward for disability issues across government, the Ministry has 5 functions agreed by Cabinet. These are:

- **System leadership and facilitating societal change** – provide system-level leadership and stewardship that aligns priorities and focus across government
- **Strategic policy** – provide strategic policy advice on matters affecting disabled people such as education, health, employment, transport and housing
- **System-level monitoring** – evaluate and monitor progress and outcomes for disabled people against key government goals
- **Disability information and advice** – provide an integrated source of government information for disabled people, including the coordination of alternate formats
- **Manage government relationships with disabled people** – support other government organisations to connect with the diverse needs of disabled people.

In the 'Assessing our operations' part of this annual report, where we describe our activities, we show how these activities align to the different functions of our stewardship role.

Our performance framework

Our performance framework consists of our vision, purpose, stewardship functions, work programme and appropriation measures.

Our vision

Disabled people thriving in New Zealand.



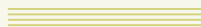
Our purpose

Driving real and meaningful change with disabled people, tāngata whaikaha Māori and their whānau.



Our strategic outcomes

- Accessibility
- Education
- Employment
- Health
- Housing
- Justice



Our stewardship functions

- System leadership and facilitating societal change
- Strategic policy
- System-level monitoring
- Disability information and advice
- Manage government relationships with disabled people

Our work programmes

- The New Zealand Disability Strategy (NZDS) implementation
- The New Zealand Sign Language (NZSL) Strategy implementation
- 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
- Digital accessibility and alternate formats work programme
- Community grants programme



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 Framework.
- Ministerial satisfaction with the policy advice service.
- Number of disability data and insights products published on the Ministry website.
- The Ministry provides and maintains guidance on inclusive recruitment for use across government.
- Activities that support the community to engage on public policy and services through standard Ministry advisory groups, community consultation meetings, and engagements facilitated between disabled people and other government organisations.
- Grants and contracts arrangements are monitored and assessed in line with contractual requirements.

How we approached our work in 2025/26

Over 2025/26, the Ministry has translated strategy into action. Major activities in the first part of the financial year helped set our direction. These activities included the launch of the New Zealand Disability Strategy 2026–2030 and the New Zealand Sign Language Strategy 2026–2036.

With our direction in place, we shifted our focus to implementation during the second part of the financial year. A commitment to accessibility and inclusion, and to turning awareness into action, has underpinned our delivery approach. We have sought to drive change together with the advisory groups we work with, and to drive our own accountability using data and insights.

Language used in this annual report

The Ministry serves disabled people, tāngata whaikaha Māori, and their families and whānau.³ We use this language to acknowledge that disabled people are diverse, and have many different parts to their identities.

This annual report uses the phrase ‘disabled people, tāngata whaikaha Māori, families and whānau’. This language recognises the important role of families and whānau and acknowledges these terms are different. The concept of whānau is collective. Whānau are a source of strength, support and identity for tāngata whaikaha Māori, and the concept of whānau may include wider extended family and others they identify as whānau.

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’.

3 ‘Tāngata whaikaha Māori’ is a strengths-based term used in this annual report to describe Māori disabled people.

Section 2

Progress on our strategic intentions



The Ministry's high-level direction is set out in our Strategic Intentions | Tauākī Whakamaunga Atu 1 July 2025 to 30 June 2028.

Our strategic intentions include the 6 strategic outcomes that guide our work: accessibility, education, employment, health, housing and justice. They reflect areas we know are important to disabled people, tāngata whaikaha Māori and their whānau.

Our strategic outcomes link closely to the New Zealand Disability Strategy 2026–2030. Accessibility appears as a 'common thread' in the Strategy, because it is a feature that runs through the whole Strategy. Our other strategic outcomes – education, employment, health, housing and justice – also appear as priority outcome areas in the Strategy.

Across our strategic outcomes, inequities are worse for some groups of disabled people

Disabled people experience poorer outcomes than non-disabled people across many aspects of the Ministry's strategic outcome areas. These inequities are often even greater for some groups of disabled people. Factors such as ethnicity, impairment type, location and socio-economic circumstances can compound disadvantage, leading to greater barriers to participation. As a result, groups such as tāngata whaikaha Māori, Pacific disabled peoples, people with intellectual (or learning) disabilities, and those with high support needs may face particularly significant inequities.

A range of organisations and factors contribute to our strategic outcomes

Our strategic outcomes are high level and influenced not only by the work of the Ministry, but by other government agencies, community organisations, and wider social and economic factors. It is not possible to attribute changes in outcomes directly to the work of the Ministry. However, the Ministry maximises our impact on outcomes through our stewardship role, by supporting and influencing the work of other agencies.

The sections below describe each of our strategic outcomes, why this matters, and how progress is being tracked.

Note that the columns for the system-level measures below are labelled 'Baseline' and 'Current year'. Baseline data is the data used in our previous annual report, for 2024/25, because it was the most up-to-date data available at the time. Current year data is the most up-to-date data available at the time of writing this annual report. This means data can be annual or quarterly or another interval, depending on the particular data source.

Accessibility

Accessibility matters because access to places, services and information helps disabled people participate fully in all aspects of life.

However, access barriers persist. Disabled people are less likely than non-disabled people to live in homes appropriate to their needs. They are less likely to be easily able to access key public facilities like a doctor, supermarket or dairy, public park or green space. They are also less likely to be able to access public transport or private vehicles, the internet or cell phones.

Barriers to accessing government services can have long-term consequences. For example, barriers to accessing education and healthcare can contribute to poorer economic outcomes.

Barriers are also created when important information, including government information, is not translated into alternate formats (Braille, NZSL, Easy Read, large print and audio). This creates a particular risk in emergency and other situations, because disabled people have to rely on others to keep safe.

At present, there is a lack of agreed-on system measures for accessibility, and little comprehensive or regular data to measure progress. The Ministry is working on housing action 5 of the New Zealand Disability Strategy 2026–30, to ‘Collect and publish annual data on disabled people’s housing needs, to compare with the housing being built in each region’. This action will improve our ability to measure housing accessibility.

The Ministry is continuing to explore approaches for developing other system-level accessibility measures.

Education

Education matters because it shapes long-term wellbeing, employment and life outcomes. Accessible and inclusive education is an important foundation for disabled learners, helping them to achieve their aspirations and to take part fully in their communities.

Disabled learners continue to face education barriers. They are twice as likely to leave school with no qualifications compared to their non-disabled peers.⁴ Disabled learners also have lower attendance rates and are less likely to feel safe at school.⁵ The education system has long faced challenges supporting disabled learners, with not all schools providing high-quality inclusive education, and some teachers lacking confidence teaching disabled learners.⁶

The Ministry is using the following system-level measures for education to monitor progress and support consistent reporting, while more comprehensive attendance and participation data continues to be developed.

System-level measures	Baseline	Current year	Desired trend	Rationale
Proportion of disabled adults (aged 15–64 years) with a school qualification or higher	68.5% (June 2025 quarter)	66.1% (June 2026 quarter)	Up	This measure allows us to compare differences in educational attainment between disabled people and non-disabled people.
Proportion of disabled young people (aged 15–24 years) not in employment, education, or training ⁷	45.9% (June 2025 quarter)	41.7% (June 2026 quarter)	Down	This measure shows the rate of disabled young people not in education (or employment) and can be compared to the rate for non-disabled young people.

Source: Household Labour Force Survey

4 Ministry of Education (2020). 'The Educational Experiences of Disabled Learners. He Whakaaro Education Insights'. Ministry of Education, Wellington.

5 Ministry of Social Development (2025). 'Youth Health and Wellbeing Survey'. Ministry of Social Development, Wellington.

6 Education Review Office (2022). 'Thriving at School? Education for Disabled Learners in Schools'. Education Review Office, Wellington.

7 Note that we have used the Not in Education, Employment or Training (NEET) rate rather than the Education, Employment or Training (EET) rate for this measure due to earlier availability of data.

Employment

Employment matters because it can provide a sense of purpose and fulfilment, social connection and economic security. It also supports wellbeing in other areas, such as financial independence and better access to suitable housing. There are different ways to succeed in work, and disabled people make a range of contributions, including volunteering and part- or full-time work. Disabled workers also bring lived experience that helps employers design accessible goods and services and attract more diverse customers.

Disabled people continue to experience barriers getting into work, and inequities when in work. Reflecting longstanding trends, the 2023 Household Disability Survey showed 56% of disabled people aged 15 to 64 years had a paid job, compared with 82% of non-disabled people. However, of those without a paid job, almost three-quarters (72%) wanted to be employed.

Barriers to disabled people finding secure employment often include inaccessible recruitment practices and workplaces, societal awareness and attitudes, employer discrimination, and a lack of easy-to-access suitable supports. Workplaces often do not understand or apply disability inclusion and may not be aware of tools to help them.

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

System-level measures	Baseline	Current year	Desired trend	Rationale
Employment rate for disabled adults (aged 15–64 years)	38.2% (June 2025 quarter)	36.4% (June 2026 quarter)	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 rate for disabled adults (aged 15–64 years) ⁸	24.4% (June 2025 quarter)	30.0% (June 2026 quarter)	Down	This measure complements the employment rate and estimates the extent to which there is untapped potential in the disabled workforce.
Disability pay gap (aged 15–64 years)	8.6% (June 2025 quarter)	7.4% (June 2026 quarter)	Down	This is the proportional difference in median hourly earnings between non-disabled and disabled people.

Source: Household Labour Force Survey

⁸ The underutilisation rate includes people who are unemployed, underemployed, or potentially or currently unavailable for work.

Health

Health matters because it is important to quality of life, affecting independence, participation in education and employment, and overall wellbeing.

Disabled people continue to experience health inequities. For example, data from the 2024/25 New Zealand Health Survey showed that disabled adults (aged 15 years and over) were less likely to report good, very good or excellent health. They were less likely to be physically active, more likely to have unmet mental healthcare needs, and more likely to use emergency departments.

There are differences in health outcomes across people with different types of impairments. For example, people with an intellectual (or learning) disability have a much shorter life expectancy than others, often receive care and treatment later than they should, and are more likely to have an avoidable hospitalisation.⁹

Disabled people continue to experience health system barriers, such as:

- physical barriers, including at hospitals and other facilities
- cultural barriers, especially for tāngata whaikaha Māori and Pacific disabled people
- communication barriers due to lack of accessible information, or difficulties using virtual healthcare by phone or online
- healthcare costs
- social attitudes of healthcare providers, including discrimination
- gaps in data about disability
- a lack of information sharing, so disabled people have to retell their stories to different health services.

⁹ Beltran-Castillon, L & McLeod, K (2023). 'From Data to Dignity: Health and Wellbeing Indicators for New Zealanders With Intellectual Disability'. IHC New Zealand, Wellington.

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

System-level measures	Baseline	Current year	Desired trend	Rationale
Proportion of disabled adults (aged 15 years and over) who rated their health as good, very good, or excellent	60.1% (2023/24)	61.4% (2024/25)	Up	This measure captures the highest levels of self-rated health.
Proportion of disabled adults (aged 15 years and over) who rated their life satisfaction highly (rating of 7 to 10 on a 10-point scale)	61.0% (2023/24)	64.3% (2024/25)	Up	This measure can be used as an indicator for wellbeing. It is a positively framed measure.

Source: New Zealand Health Survey

Housing

Housing matters because accessible, healthy homes support disabled people’s autonomy, access to employment and overall quality of life. Accessible housing can make it easier for disabled people to visit family and friends and access their community. It can mean less reliance on support workers, and can reduce injuries for disabled people, tāngata whaikaha Māori, families, whānau and carers. Accessible housing also benefits other groups, such as older people, children and their parents, and people with temporary impairments, such as through illness or injury.

However, New Zealand has a significant shortage of accessible housing. It is estimated that less than 2% of housing is accessible, even as demand is growing.

Accessible homes are less likely to be affordable for disabled people, who have lower incomes on average and are less likely to own their own homes. Evidence shows that many disabled people do not live in homes that meet their needs.

The shortage of accessible housing in the community can mean that disabled people need to live in residential care settings when they do not want to. Tāngata whaikaha Māori and Pacific disabled people report a lack of support for intergenerational whānau living and having to choose between living in accessible housing and living with whānau.

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

System-level measures	Baseline	Current year	Desired trend	Rationale
Proportion of disabled people (aged 2 years and over) who live in an owner-occupied home ¹⁰	58.6% (Year ended June 2024)	No update (Year ended June 2025)	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: Household Economic Survey – 2024

10 The Household Economic Survey does not collect disability status for people under 2 years of age.

Justice

Justice matters because disabled people, tāngata whaikaha Māori and their families and whānau have the same human rights and freedoms as non-disabled people. However, the rights and needs of disabled people are often not met, either in the justice system or on the pathway into the justice system.

Disabled people are more likely than non-disabled people to be victims of crime. Disabled people are also more likely to be victims of sexual and partner assault. The data may underrepresent victimisation and violence against disabled people, because data is not collected on disabled people in residential care or secure facilities, disabled young people in youth justice, or disabled adults in the criminal justice system.

The Royal Commission of Inquiry into Historical Abuse in State Care and in the Care of Faith-based Institutions (Royal Commission) also found that Deaf and disabled people, and tāngata whaikaha Māori, disproportionately experienced abuse in care.

Data is limited, but the available evidence suggests disabled people enter the criminal justice system in disproportionate numbers. This is partly because young people with intellectual (learning) disabilities or neurodevelopmental conditions may not receive the support they need earlier through the health and education systems.

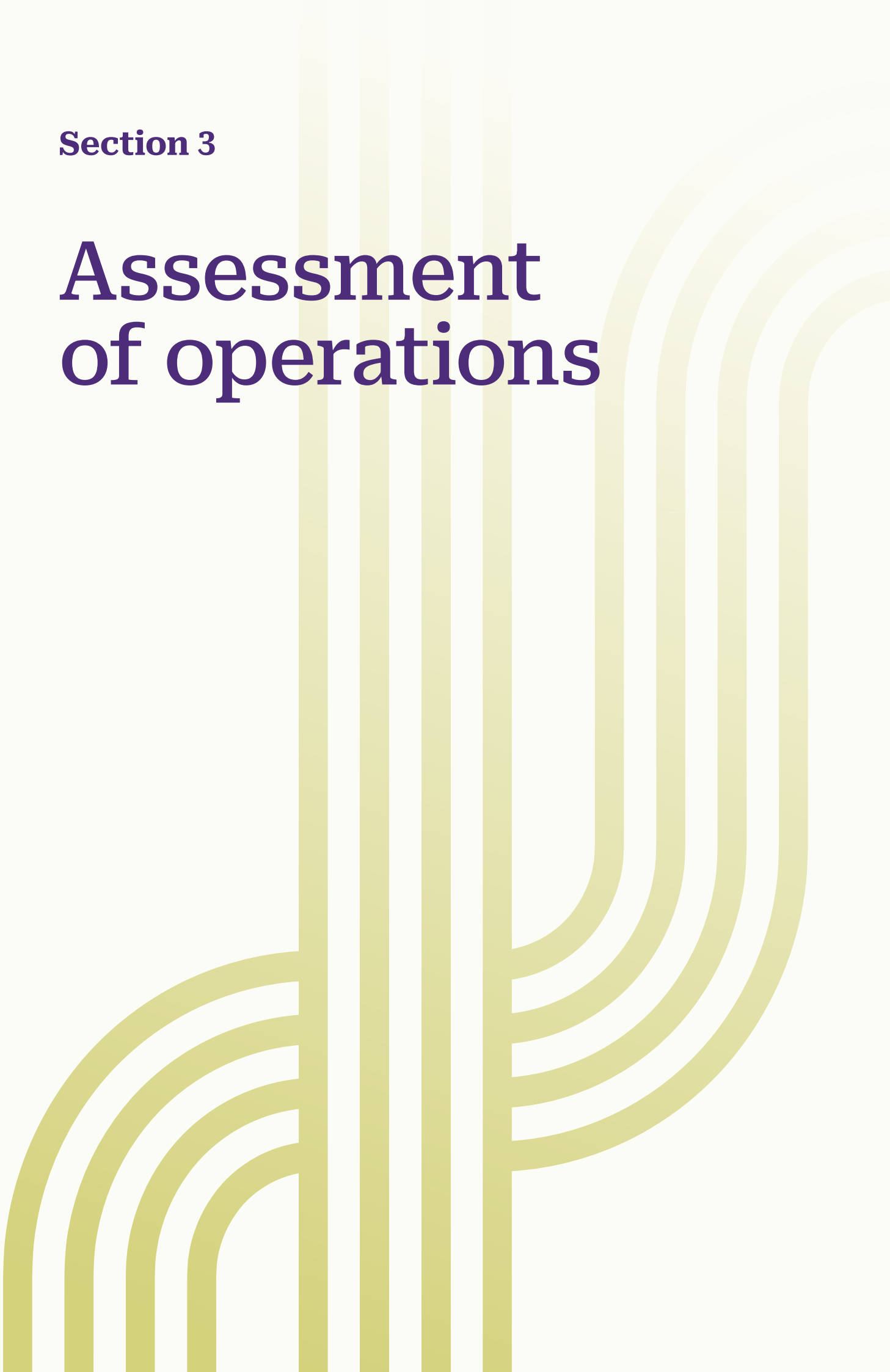
The Ministry’s system-level measure for justice is as follows.

System-level measures	Baseline	Current year	Desired trend	Rationale
Proportion of disabled adults (aged 15 years and over) victimised	39.6% (2023/24)	46.2% (2024/25)	Down	This measure gives an indication of harm towards disabled people. The estimate is the age-standardised percentage who were victimised in the past 12 months.

Source: New Zealand Crime and Victims Survey

Section 3

Assessment of operations



Activities, services and key work programmes

The sections that follow set out the 5 functions that make up the Ministry's stewardship role, and show the main activities under each function during 2025/26.

System leadership and facilitating societal change

Providing system-level leadership and stewardship that aligns priorities and focus across government. This includes accessibility, the New Zealand Sign Language Board, the New Zealand Disability Strategy and compliance with the UN Convention on the Rights of Persons with Disabilities.

Employment pathways work programme

Our employment pathways work programme aims to enhance employment opportunities for disabled people.

We have delivered OneinSix.nz, a disability employment resources hub for human resources teams, hiring managers, recruitment professionals, people leaders and business owners. This fulfils employment action 4 in the New Zealand Disability Strategy 2026–2030:

Work with disabled people and support providers to create a repository of resources. The resources will include knowledge, success stories and practical information – helping employers and employer networks support disabled people.

Our first all-of-government disabled summer internship programme had an intake of 13 interns who worked across 10 government agencies. Internships are designed to give disabled graduates paid work experience in the public service while helping participating agencies build disability capability.

We have entered into a partnership with the New Zealand Disability Employers Network (NZDEN) to help build disability capability right across the public service, including through a community of practice and access to NZDEN tools and resources.

Accessibility Work Programme

The Ministry established an Accessibility Work Programme to understand the accessibility barriers that are important to the disability community, and to work in partnership to address these barriers.

The programme is supported by an Accessibility Advisory Group. The group is made up of members of the disability community who are creative and strategic thinkers with a deep understanding of accessibility issues.

Through the Accessibility Work Programme, we launched a pilot Access Activator in partnership with Creative HQ. The purpose of the Access Activator was to find innovative solutions to accessibility barriers from within the disability community – while shining a light on disabled businesses, entrepreneurs and problem-solvers.

We worked with Standards New Zealand and the Ministry of Business, Innovation and Employment on the review of the building standard NZS 4121:2001 Design for Access and Mobility – Buildings and Associated Facilities.

We launched the Whaimana – Support My Decisions website, which provides information and resources to help disabled people understand their options, express their preferences, and participate in decisions on their lives.

We worked with the Department of Internal Affairs (DIA) and the sector-led disability assist dog advisory group to deliver improvements for disabled people who work with disability assist dogs. This included work on a consistent identification card for dogs to support access to places like public transport, hotels and restaurants.

We supported emergency preparedness by funding training of facilitators to run regional workshops with disabled people. We also supported Civil Defence Emergency Management Groups to produce key public information in alternate formats.

Contribution to international forums

We contributed a disability perspective to a range of international forums, including the Conference of States Parties for the UNRPD, the Commonwealth Heads of Government Meeting, the Global Leadership Exchange, and other international human rights conventions or instruments.

Support for the New Zealand Sign Language Board

As described above, we supported the New Zealand Sign Language (NZSL) Board by leading development of the New Zealand Sign Language Strategy 2026–2036, then moving into implementation by confirming an action plan.

Early delivery on the action plan has included Te Mana o te Reo Rotarota: NZSL and AI Forum. This Deaf-led event brought together Deaf community members, Turi Māori, the Board and others to explore AI opportunities, risks and safeguards.

We continued to provide the Board with governance, policy and secretariat support.

Implementation of Atoatoali'o – Pacific Disability Approach

We continued to implement Atoatoali'o – Pacific Disability Approach, which is built on the voices and feedback from Pacific disabled people and their aiga. Atoatoali'o seeks to support the wellbeing goals, aspirations and outcomes of Pacific disabled people.

Strategic policy

Providing strategic policy advice on matters affecting disabled people, such as education, health, employment, transport and housing.

The New Zealand Disability Strategy 2026–2030

We led the development of the New Zealand Disability Strategy 2026–2030 (the Strategy). The Strategy sets out what Government plans to achieve in the next 5 years to help realise the aspirations of disabled people.

The Strategy has 5 priority outcome areas: education, employment, health, housing and justice. Five working groups were formed to develop content for the Strategy, one group for each outcome area. Working groups were made up of disability community members, sector experts and officials from relevant government agencies.

We ran an accessible public consultation on the draft Strategy. The final version was then agreed by Cabinet.

The Strategy includes 34 actions to improve outcomes for disabled people across the 5 outcome areas. After the Strategy was launched, we developed a roadmap and dashboard to support Ministers to monitor the implementation of the Strategy's actions, many of which are led or co-led by the Ministry with agency partners. The Ministry has already completed employment action 4 of the Strategy, described in the Employment pathways work programme below.

The New Zealand Sign Language Strategy 2026–2036

With the New Zealand Sign Language Board, we led the development of the New Zealand Sign Language Strategy 2026–2036, which aims to strengthen New Zealand Sign Language, making it a more visible and valued part of everyday life.

To develop the Strategy, we consulted extensively with the Deaf and New Zealand Sign Language communities, including Deafblind and Children of Deaf Adults (CODAs). After the Strategy launch, we moved into implementation by confirming an action plan, which was launched in April 2026.

Giving effect to the United Nations Convention on the Rights of Persons with Disabilities

We have led or supported work to meet New Zealand’s obligations under the UNCRPD, including through the actions in the New Zealand Disability Strategy 2026–2030.

The Royal Commission of Inquiry into Abuse in Care

We contributed to the Crown response to the Royal Commission of Inquiry into Abuse in Care, working with the Crown Response Office and other government agencies to help ensure the response considered the needs of Deaf and disabled people, Turi Māori and tāngata whaikaha Māori. Our input focused on system-level advice, particularly in relation to improving care, safety and the accessibility of redress.

Support for the Total Mobility review

The Ministry of Transport has conducted a review of the Total Mobility scheme, including running a consultation process.¹¹ We supported the Ministry of Transport to ensure the consultation process was accessible, including advice on using an Accessible Survey tool. We then provided advice on proposals for strengthening the Total Mobility scheme.

Support for other agencies’ policy processes

We supported other agencies to develop policies, including by commenting on draft Cabinet proposals. This support involved providing disabled people’s perspectives and other evidence on the impacts of proposals for disabled people. We advised agencies on how they can communicate policies to the public in accessible ways.

¹¹ The Ministry of Transport became part of the Ministry for Cities, Environment, Regions and Transport on 1 July 2026. We refer to the Ministry of Transport here, because it was still in existence during the reporting period.

System-level monitoring

Evaluating and monitoring progress and outcomes for disabled people against key government goals.

Monitoring outcomes for disabled people

To support its monitoring and stewardship role, the Ministry has also developed a monitoring framework and indicators to track progress against the New Zealand Disability Strategy at a system level. This data has recently been published on our website in an interactive dashboard (and is also available in Word and Excel formats).¹²

For each priority outcome area in the Strategy, the Ministry has identified 4 to 5 primary indicators along with supporting indicators to measure progress towards the goals and outcomes of the Strategy. There are also a small number of indicators to measure progress towards the overall vision and principles of the Strategy.

The data dashboard includes data for tāngata whaikaha Māori and Pacific disabled people wherever possible, much of which has not been published before.

In the coming months, the Ministry will also work on developing monitoring indicators for the refreshed New Zealand Sign Language (NZSL) Strategy in partnership with the NZSL Board.

Reporting New Zealand's response to the United Nations Convention on the Rights of Persons with Disabilities

We led regular cross-government reporting on New Zealand's response to the UNCRPD through the Human Rights Monitor, which was established during the year.

Making disability data and evidence more accessible

Historically, disability data was dispersed across multiple agencies. The Ministry has worked to improve accessibility by making disability data and evidence available in one place, on our website.¹³

Here you can find links to key disability data resources, as well as updates on disability data, insights, and evidence from across the New Zealand data system. This includes:

- summaries of existing reports
- insights for disabled people drawn from published data
- new disability-specific analyses.

12 See [New Zealand Disability Strategy monitoring and reporting | Whaikaha – Ministry of Disabled People](#).

13 See [Disability data and insights | Whaikaha – Ministry of Disabled People](#).

Building disability data capability

This year the Ministry worked on a feasibility study on developing a disability indicator within the Integrated Data Infrastructure (IDI). The project used machine learning techniques to explore whether administrative data only could be used to identify disabled people in a consistent way and support disability-focused research and reporting. The feasibility study showed promising results and provides a foundation for future work to develop an administrative disability indicator and code module for use in the IDI.

Disability information and advice

Providing an integrated source of government information for disabled people, including coordination of alternate formats.

Digital accessibility work programme

The Ministry established a digital accessibility work programme that delivers Ministry priorities while supporting cross-agency work.

We have strengthened the alternate formats services by developing draft standards for translation into alternate formats. The standards set out clear expectations for organisations that produce alternate formats for government. They will improve the quality of information, help build the market of alternate formats providers, and support procurement processes.

We have worked with MSD and DPOs to translate priority information into alternate formats (for example, information on the government fuel response, and on keeping safe after a data breach).

We have taken over from MSD responsibility for the contract for Firstport, a national hub of disability information and advice, and have worked with the contract holders to make improvements.

Our cross-agency work has included supporting the Government Digital Delivery Agency in its work on the Government Digital Target State. We bring disability expertise to help embed accessibility early in policy and design. We facilitate relationships so disabled people can inform design with their lived experience.

We led by example, sharing our own digital accessibility learning through all-of-government forums, including events and conferences, and supporting other agencies to run accessible consultations, including through the use of Accessible Surveys (a survey tool).

Manage government relationships with disabled people

Supporting other government organisations to connect with the diverse needs of disabled people.

Connecting disabled people with government helps give effect to New Zealand's obligations under the UNCRPD – namely, to involve disabled people in decision-making and ensure their participation in political and public life.

Community grants programme

Our community grants programme recognises the importance of disabled leadership and governance. Grants focus on lifting the capabilities of leaders and groups – both existing DPOs and those that are emerging. Stronger governance helps groups become more effective advocates.

In 2025/26, the Ministry invested approximately **\$1.68 million** through community capability development and leadership funding. This included:

- **\$425,000** provided to the DPO Coalition via the 7 Coalition members to support their role in the Independent Monitoring Mechanism.
- **\$63,000** in total to support other DPOs, including Changing Minds, Cerebral Palsy Society, DeafBlind Association and Mana Pasefika.
- **\$500,000** to 3 Māori DPOs to strengthen disability leadership and representation for tāngata whaikaha Māori.
- **\$278,000** shared across **12 emerging disability organisations** to support governance and organisational capability development.
- **\$231,000** shared across **NZSL community organisations** to strengthen New Zealand Sign Language capability and language development.
- **\$183,000** to support disability community engagement in the refresh and implementation of the New Zealand Disability Strategy and other significant Ministry priorities and events.

Strengthened relationship approach

We built on our relationship approach for working with our advisory groups. The approach is supported by an engagement strategy, and focuses on listening, understanding and showing how the input we receive informs our advice and decisions.

Implementing the Government's priorities

The Ministry has supported the Government's priorities in 2025/26 by contributing to the Government Targets and planning to meet baseline savings. We have not undertaken any major spending decisions that need to be included in our annual report.

Contributing to the Government Targets

The Government has established 9 Government Targets for improving public service results by 2030. The targets include health, education, law and order, work, housing and the environment. The Ministry is not a lead agency for these targets but contributes to several through its role as the Government's disability system lead.

We have helped lead agencies with disability advice and evidence, identifying barriers, supporting accessible and inclusive policy and service design, and monitoring outcomes for disabled people.

Because 1 in 6 New Zealanders is disabled, achieving the Government Targets relies on improving outcomes for disabled people. The Ministry's strategic outcomes, as well as our work implementing the New Zealand Disability Strategy, connect to the Government Targets.

We expect that our work will support all the targets except number 9, which concerns greenhouse gas emissions.

The Government Targets and their alignment with the Ministry's work are provided at **Appendix one**.

Baseline savings

No baseline reduction applied to Vote Disabled People in 2025/26. A baseline reduction of \$0.374 million per annum will apply from 2026/27. The Ministry is planning to manage this reduction through internal efficiency and productivity improvements while maintaining its core stewardship functions.

As 2025/26 was the Ministry's first full financial year as a standalone department, there is not yet information for assessing changes in contractor and consultant expenditure.

Year-end performance information on appropriations

This statement provides performance information for significant areas of activity funded by Vote Disabled People. It sets out the policies and key judgements used to prepare and select service performance information.

Service performance information has been prepared in accordance with Public Benefit Entity Financial Reporting Standard 48, Service Performance Reporting (PBE FRS 48), which forms part of generally accepted accounting practice.

Service performance information is reported against the appropriation performance measures included in Vote Disabled People Estimates and Supplementary estimates for 2025/26.

Four new appropriation performance measures were introduced in 2025/26. These new measures relate to disability data and insights products, inclusive recruitment guidance, community engagement and participation, and grants and contract management. The Ministry now reports against 6 measures, compared with 2 in 2024/25.

These new measures provide a more complete and balanced picture of the Ministry's stewardship role and our contribution to improving outcomes for disabled people. They also reflect the Ministry's increasing ability to measure and report on the breadth of its activities.

1. 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

This measure is based on an independent assessment of a sample of the Ministry's written policy advice against the Department of the Prime Minister and Cabinet Policy Quality Framework. It provides an indication of the quality of the Ministry's policy advice and supports continuous improvement.

2. Ministerial satisfaction with the policy advice service

This measure is based on the annual Ministerial satisfaction survey of Ministers who received policy advice from the Ministry. It provides an indication of how well the Ministry's advice meets Ministers' needs and supports effective decision-making.

3. Number of disability data and insights products published on the Ministry website

This measure counts disability data and insights products published on the Ministry's website, including analytical reports and data releases. It provides an indication of the Ministry's contribution to strengthening the evidence base used to understand outcomes for disabled people.

4. The Ministry provides and maintains guidance on inclusive recruitment for use across government

This measure supports the Ministry's employment strategic outcome by promoting more accessible and inclusive employment practices across the public service. It provides an indication of the Ministry's contribution to reducing employment barriers and supporting a more inclusive workforce.

5. Activities that support the community to engage on public policy and services through standard Ministry advisory groups, community consultation meetings, and engagements facilitated between disabled people and other government organisations

This measure counts engagement activities undertaken by the Ministry. It provides an indication of the opportunities available for disabled people and the disability community to contribute to government decision-making. This helps give effect to New Zealand's obligations under the UNCRPD, to involve disabled people in decision-making and ensure their participation in political and public life.

Reporting against this measure requires judgement about when an event counts as engagement. Events were included if they involved:

- the Ministry providing substantive information to the community
- the community giving substantive feedback to the Ministry
- active facilitation between disabled people and other government organisations, meaning the Ministry helped organise and attended the event.

Events such as relationship meetings, meetings about contracts or funding, and keynote addresses have not been included.

It should be noted that the total of approximately 129 activities includes extensive consultation to develop the New Zealand Disability Strategy 2026–2030, and a large number of engagements facilitated between government entities and the Alternate Formats Working Group. This makes the total higher than would be expected in a typical year.

6. Grants and contract arrangements are monitored and assessed in line with contractual requirements

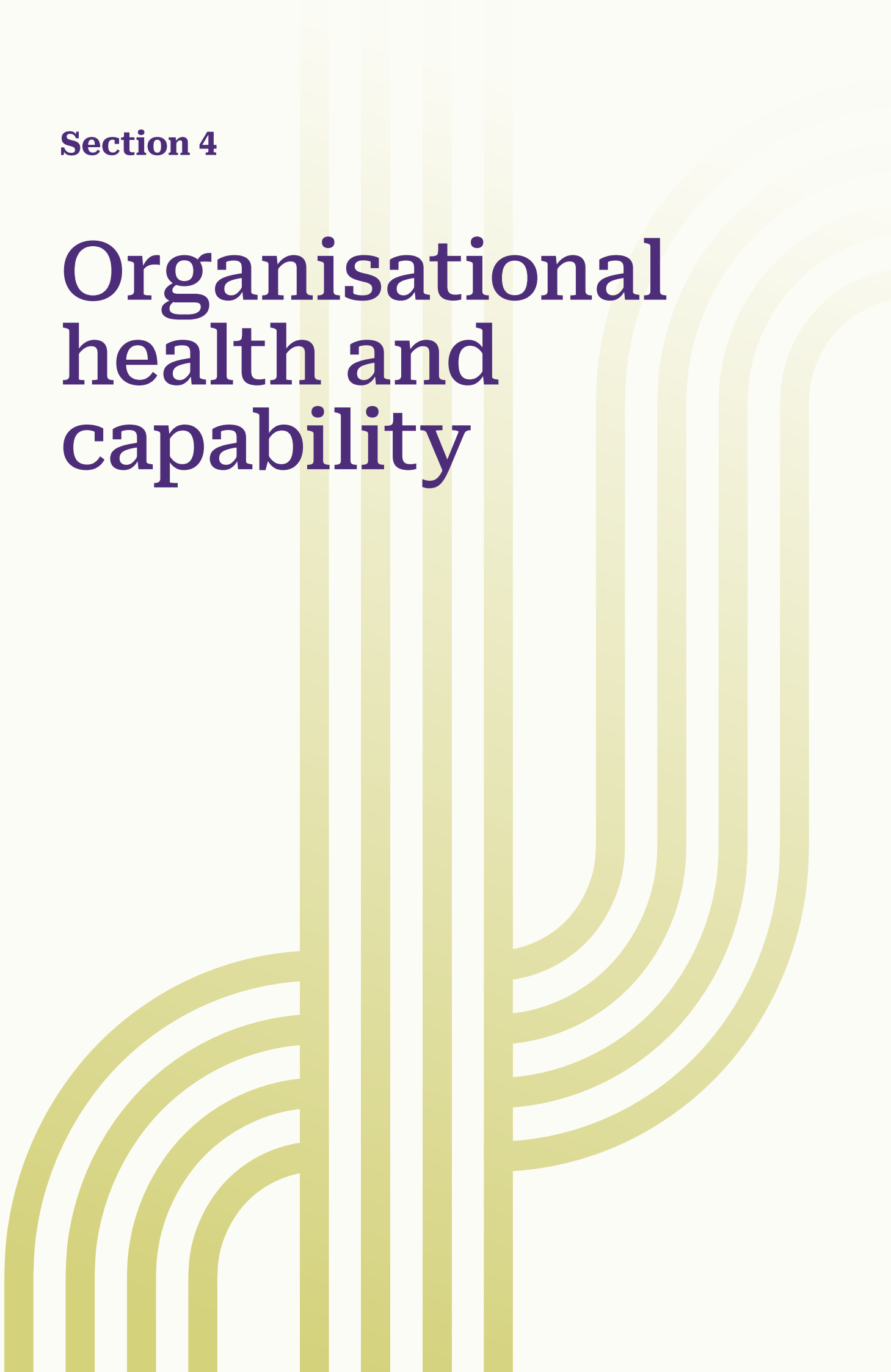
This measure assesses the Ministry's oversight of the grants and contracts we administer. It provides assurance that public funding is managed appropriately and that funded activities are being delivered as expected.

Year-end performance information on appropriations

	2025/26		2026/27
	Final budgeted standard	Actual	Budgeted standard
Departmental output expenses			
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 Interim result as at March 2026; final result to be confirmed in September/October	At least 3.5/5.0	3.53/5.0	At least 3.5/5.0
Ministerial satisfaction with the policy advice service	At least 4/5	4.26/5	At least 4/5
Number of disability data and insights products published on the Ministry website	10	13	10
The Ministry provides and maintains guidance on inclusive recruitment for use across government	Achieved	Achieved	Achieved
Activities that support the community to engage on public policy and services through standard Ministry advisory groups, community consultation meetings, and engagements facilitated between disabled people and other government organisations	At least 20	129	At least 20
Non-departmental other expenses			
Disabled community development and capability – building			
Grants and contracts arrangements are monitored and assessed in line with contractual requirements	100%	100%	100%

Section 4

Organisational health and capability



Systems and processes

During 2025/26, the Ministry continued to mature as a standalone public service department, building our capability as a system steward so we can support better outcomes for disabled people, tāngata whaikaha Māori, their families and whānau.

We strengthened our governance with improved planning, performance reporting, risk management and assurance processes.

We invested in our enabling functions, including finance, information management, procurement and digital systems.

Greater maturity has helped us build organisational resilience and make sure our activities and resources are aligned with our priorities.

Long-term capability and people

During 2025/26, as part of our growing maturity, we also built the capability of our people.

Areas where we strengthened workforce capability include Deaf and disability knowledge, strategic policy, quantitative research, evaluation, monitoring and reporting, engagement and relationship management, and Māori Crown relationships.

We supported staff to fully participate and perform at their best by enhancing the accessibility of our workplace, systems and practices. This included providing access to reasonable accommodations like assistive technologies, equipment, support services and flexible working arrangements.

We continued to invest in wellbeing, organisational culture and employee experience.

Institutional knowledge and information

Improving our organisational knowledge and information management is an ongoing priority for the Ministry.

Throughout 2025/26, we continued to manage and preserve information transferred through organisational changes, including information inherited from our time as a departmental agency and from the former Office for Disability Issues.

We archived material that was no longer required. We also reviewed and updated priority website content to improve accuracy, accessibility and usability.

Improving our AI capability

During 2025/26, the Ministry adopted an AI strategy. The strategy aims to harness AI responsibly, and with courage, to make our work more efficient and effective – and with the ultimate goal of empowering disabled people, tāngata whaikaha Māori, their families and whānau to thrive.

We embedded responsible AI from the outset through a responsible use policy and risk management approach, keeping a human in the loop, and protecting privacy, cultural integrity and community trust.

By early 2026, more than 90% of staff had used our approved AI tools and most were using them daily, with clear evidence of faster drafting, summarising, meeting preparation and analysis.

Māori Crown relationships capability

The Ministry has continued to strengthen Māori capability by building knowledge of te reo Māori, te ao Māori, tikanga Māori, Te Tiriti o Waitangi, engagement with Māori and equity. This work supports our commitment to Te Tiriti o Waitangi (the Treaty of Waitangi) and helps ensure Māori perspectives are reflected in our work with disabled people, tāngata whaikaha Māori, their families and whānau.

During 2025/26, we continued to support Māori capability through Te Wiki o te Reo Māori activities, Waitangi Day celebrations, waiata, karakia, te reo learning opportunities and the Wall Walk.

A key milestone was developing the first Mahere Reo Māori Language Plan 2026–2028 for the Ministry. The plan sets out a clear pathway to the normal, purposeful and sustainable use of te reo Māori across the Ministry. It is aligned with Maihi Karauna and reflects the Ministry's commitment to accessibility and inclusion.

In March 2026, the Ministry became a signatory to the Te Kōpae framework established between Ngāti Rangi and Crown agencies. We signed relationship agreements with 3 Māori DPOs.

Our relationship with the Pou Tangata of the National Iwi Chairs Forum is growing in strength. The Ministry is also exploring ways to bring a disability lens to the Pou Tangata framework led by MSD and involving cross-agency work to reduce child poverty and achieve te ora o te whānau.

Carbon Neutral Government Programme reporting

The Ministry joined the Carbon Neutral Government Programme after our establishment as a standalone public service department in December 2024. Prior to this, as a departmental agency of MSD, our emissions were included in MSD's reporting.

Because newly formed organisations are exempt from setting a base year and 2030 reduction target for the 2 financial years following establishment, the Ministry is expected to begin reporting emissions in the 2026/27 financial year, with 2025/26 being the baseline year.

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.

Statement of comprehensive revenue and expense

For the period 1 July 2025 – 30 June 2026

Actual 2025 \$000		Note	Actual 2026 \$000	Unaudited budget 2026 \$000	Unaudited forecast 2027 \$000
Revenue					
15,323	Revenue Crown	2	22,814	22,814	19,296
0	Revenue Other	2	27	27	27
15,323	Total revenue		22,841	22,841	19,323
Expenses					
7,423	Personnel costs	3	13,591	13,324	12,924
3,512	Other operating expenses	4	7,114	9,517	6,311
0	Depreciation	7	0	0	63
0	Capital charge	5	0	0	25
10,935	Total expenses		20,705	22,841	19,323
4,388	Total comprehensive revenue and expense		2,136	0	0

Statement of financial position

As at 30 June 2026

Actual 2025 \$000		Note	Actual 2026 \$000	Unaudited budget 2026 \$000	Unaudited forecast 2027 \$000
Assets					
Current assets					
5,812	Cash and cash equivalents		5,466	1,354	1,452
16	Debtors and other receivables	6	121	0	0
27	Prepayments		239	0	0
5,855	Total current assets		5,826	1,354	1,452
0	Property, plant and equipment	7	324	500	437
0	Total non-current assets		324	500	437
5,855	Total assets		6,150	1,854	1,889
Liabilities					
Current liabilities					
935	Creditors and other payables	8	2,655	407	446
4,388	Return of operating surplus to the Crown	9	2,136	0	0
31	Provisions	10	175	0	0
468	Employee entitlements	11	636	914	910
5,822	Total current liabilities		5,602	1,321	1,356
Non-current liabilities					
33	Employee entitlements	11	48	33	33
33	Total non-current liabilities		48	33	33
5,855	Total liabilities		5,650	1,354	1,389
0	Net assets		500	500	500
Equity					
0	Taxpayers Funds	12	500	500	500
0	Total equity		500	500	500

Statement of changes in equity

For the period 1 July 2025 – 30 June 2026

Actual 2025 \$000		Note	Actual 2026 \$000	Unaudited budget 2026 \$000	Unaudited forecast 2027 \$000
0	Balance as at 1 July		0	0	500
4,388	Total comprehensive revenue and expense for the period		2,136	0	0
Owners' transactions					
520	Capital injections	12	500	500	0
(520)	Capital withdrawals		0	0	0
(4,388)	Return of operating surplus	9	(2,136)	0	0
0	Balance as at 30 June		500	500	500

Statement of cash flows

For the period 1 July 2025 – 30 June 2026

Actual 2025 \$000		Note	Actual 2026 \$000	Unaudited budget 2026 \$000	Unaudited forecast 2027 \$000
Cash flows from operating activities					
15,323	Receipts from Revenue Crown		22,814	22,814	19,296
0	Receipts from other revenue		27	27	27
(6,742)	Payments to employees		(12,355)	(12,354)	(12,329)
(3,319)	Payments to suppliers		(6,969)	(10,642)	(8,355)
0	Payments for capital charge		0	0	(25)
30	Goods and services tax (net)		48	85	1
5,292	Net cash flows from operating activities		3,565	(70)	(1,385)
Cash flows from investing activities					
0	Purchase of property, plant and equipment		(23)	(500)	0
0	Net cash flows from investing activities		(23)	(500)	0
Cash flows from financing activities					
520	Capital injections	12	500	500	0
0	Return of operating surplus	9	(4,388)	(4,388)	0
520	Net cash flows from financing activities		(3,888)	(3,888)	0
5,812	Net (decrease)/increase in cash and cash equivalents		(346)	(4,458)	(1,385)
0	Cash and cash equivalents at the beginning of the period		5,812	5,812	2,837
5,812	Cash and cash equivalents at the end of the period		5,466	1,354	1,452

Statement of commitments

As at 30 June 2026

Capital commitments

Capital commitments are the aggregate amount of capital expenditure contracted for acquiring property, plant and equipment that have not been paid for or not recognised as a liability at balance date.

Cancellable capital commitments that have penalty or exit costs are reported at the value of those penalty or exit costs.

2025 \$000	2026 \$000
Capital commitments	
0 Leasehold improvements	222
0 Total capital commitments	222
0 Total commitments	222

Statement of contingent liabilities and contingent assets

As at 30 June 2026

Contingent liabilities

The Ministry has no contingent liabilities. Contingent liabilities are disclosed at the point at which the contingency is evident. (2025: \$nil)

Contingent assets

The Ministry has no contingent assets. (2025: \$nil)

Notes to the departmental financial statements

For the year ended 30 June 2026

Note 1: Statement of accounting policies

Reporting entity

Ministry of Disabled People – Whaikaha (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 coordination 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 are for the year ended 30 June 2026, and the Chief Executive approved them for issue on 30 September 2026.

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 are rounded to the nearest thousand dollars (\$000).

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 on hand. 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 assumption that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities with the next financial year are related to the measurement of the long service leave – refer to note 11.

Budget and forecast figures

Basis of budget and forecast figures

The 2026 budget figures are for the year ended 30 June 2026 and were submitted to the Treasury for the Supplementary estimates for the year ending 30 June 2026.

The 2027 forecast figures are for the year ending 30 June 2027, which are consistent with the best estimate financial information submitted to the Treasury for the Main estimates for the year ending 30 June 2027.

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

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

The 30 June 2027 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 16 April 2026.

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 2027.

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 2026/27. 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 16 April 2026, 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 84.64 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 wages and salary costs, adjusted for anticipated remuneration changes.
- Estimated year-end information for 2025/26 was used as the opening position for the 2026/27 forecasts.

The actual financial results achieved for 30 June 2027 are likely to vary from the forecast information presented, and the variations might be material.

Note 2: Revenue

Revenue Crown

Revenue from the Crown is 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.

Other revenue

Cost recoveries relate to contributions from other government agencies to reimburse costs for the summer intern programme. This is classified as an exchange transaction.

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		2026 \$000
6,106	Salaries and wages	11,870
186	Defined contribution plan employer contributions	358
(1)	Increase/(decrease) in employee entitlements	201
1,132	Other	1,162
7,423	Total personnel costs	13,591

Note 4: Other operating expenses

Other operating expenses are recognised as goods and services are received.

Breakdown of other expenses

2025 \$000		2026 \$000
108	Fees to Audit Office for audit of financial statements	125
475	Consultants	909
677	Information technology	1,163
1,074	Outsourced services	2,527
182	Travel	236
249	Premises costs	601
15	Legal	52
240	Advisory groups	340
492	Other expenses	1,161
3,512	Total other expenses	7,114

Note 5: Capital charge

The capital charge is recognised as an expense in the financial year that the charge relates to.

Further information

The Ministry pays a capital charge to the Crown on its equity as at 30 June and 31 December each year. The capital charge for the year ended 30 June 2026 was nil.

Note 6: 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		2026 \$000
16	Debtors	121
0	Less: allowance for credit losses	0
16	Net debtors	121
Receivables from exchange transactions		
16	Debtors	121
16	Total receivables from exchange transactions	121
Receivables from non-exchange transactions		
0	Debtors	0
0	Total receivables from non-exchange transactions	0
16	Total receivables	121

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

Note 7: Property, plant and equipment

Property, plant and equipment consists of leasehold improvements and are measured at cost, less any accumulated depreciation and impairment losses.

Individual assets or groups of assets are capitalised if their cost is greater than \$5,000.

Depreciation will commence when the assets are available for their intended use and will be depreciated over the shorter of the unexpired lease period or the estimated useful lives of the leasehold improvements.

Work in progress

As at 30 June 2026, leasehold improvements had a total \$0.32 million.
(2025: \$nil)

Breakdown of property, plant and equipment

2025 \$000	2026 \$000
Cost or valuation – leasehold improvements	
0 Work in progress	324
0 Total leasehold improvements	324
0 Total property, plant and equipment	324

Note 8: Creditors and other payables

Short-term payables are recorded at the amount payable.

Breakdown of payables

2025 \$000	2026 \$000
Payables under exchange transactions	
357 Creditors	538
548 Accrued expenses	2,035
905 Total payables under exchange transactions	2,573
Payables under non-exchange transactions	
30 GST payable	78
0 WHT payable	4
30 Total payables under non-exchange transactions	82
935 Total payables	2,655

Note 9: 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 10: 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.

Breakdown of provisions

2025 \$000	2026 \$000
0 Premises make good	175
31 Employment related	0
31 Total provisions	175

Premises make good

The Ministry is obligated, upon vacating its current premises, to remove any fixtures and fittings installed by the Ministry and restore the premises to its original condition.

Employment related

A provision for redundancy costs was recognised for expected redundancy obligations. The provision recognised in the prior year was settled during the current financial year.

Note 11: 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 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
- 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 employee 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. There is a discount rate of 2.97% in year 1, 3.75% in year 2 and 5.38% in year 3. 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 were to differ by 1% from the Ministry's estimates, with all other factors held constant, the carrying amount of the liability would be an estimated \$3,009 higher or \$2,724 lower.

If the salary inflation factor were to differ by 1% from the Ministry's estimates, with all other factors held constant, the carrying amount of the liability and the surplus would be an estimated \$3,313 higher or \$3,044 lower.

Breakdown of employee entitlements

2025 \$000		2026 \$000
Current employee entitlements		
421	Annual leave	613
31	Sick leave	9
16	Long service leave	14
468	Total current employment entitlements	636
Non-current employment entitlements		
33	Long service leave	48
33	Total non-current employment entitlements	48
501	Total employee entitlements	684

Note 12: 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		2026 \$000
Taxpayers' funds		
0	Balance as at 1 July	0
4,388	Surplus	2,136
520	Capital injections	500
(520)	Capital withdrawals	0
(4,388)	Return of operating surplus to the Crown	(2,136)
0	Balance as at 30 June	500

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 13: 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	2026 \$000
Leadership team, including the Chief Executive	
995 Remuneration	1,583
2.8 Full-time equivalent staff	4.9

The key management personnel remuneration disclosure includes the Chief Executive and 4 other members of the Executive Leadership Team and those formally acting in these positions during the financial year 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 of Disabled People – Whaikaha.

Note 14: Events after balance date

Subsequent to balance date, the Ministry of Disabled People – Whaikaha entered into a non-cancellable contract to lease premises for office accommodation for a period of 8 years and 8 months, commencing in July 2026, with the option to renew the lease for a further 6 years. The annual rental under the lease at inception is \$0.5 million, and is subject to annual escalation of 1.5%. The agreement is not included in the statement of commitments because it was entered into after balance date. Prior to balance date, the Ministry was granted limited and restricted access to the premises to commence fit-out works. This access did not provide the Ministry with full access to the premises and did not give the Ministry the right to control or direct the use of the premises, which remained with the lessor.

There have been no other significant events after balance date.

Note 15: 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		2026 \$000
Financial assets measured at amortised cost		
5,812	Cash and cash equivalents	5,466
16	Debtors and other receivables	121
5,828	Total financial assets measured at amortised cost	5,587
Financial liabilities measured at amortised cost		
905	Payables (excluding net GST payable)	2,573
905	Total financial liabilities measured at amortised cost	2,573

Note 16: Explanation of major variances against budget

Explanations for major variances from the Ministry's 2025/26 budget are as follows.

Statement of comprehensive revenue and expense

Personnel costs

Personnel costs were higher than budgeted by \$0.3 million because of growth in annual leave entitlements.

Other expenses

Other expenses were lower than budgeted by \$2.4 million because of delays in the Ministry's accessible workplace project.

Statement of financial position

Cash and cash equivalents

Cash and cash equivalents is higher than budgeted by \$4.1 million because of timing of creditor payments and lower than expected payments to suppliers.

Creditors and other payables

Creditors and other payables are \$1.8 million higher than budgeted primarily because of an increase in accruals for project related expenditure.

Return of operating surplus

Return of operating surplus is \$2.1 million higher than budgeted due to delays in delivering the Ministry's accessible workplace project.

Statement of cash flows

Cash flows from operating activities

Payments to suppliers were lower than budgeted by \$3.7 million because of timing of creditor payments and delays in delivering the Ministry's accessible workplace project.

Cash flows from investing activities

Payments for the purchase of property, plant and equipment were lower than budgeted by \$0.5 million from delays in the accessible workplace project.

Section 6

Non-departmental statements and schedules

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

The Ministry of Disabled People – Whaikaha was established as a standalone entity on 1 December 2024. These financial statements are for the year ending 30 June 2026. The comparative period in these statements is for the 7-month period from 1 December 2024 to 30 June 2025.

Schedule of non-departmental expenses

For the period 1 July 2025 – 30 June 2026

Actual 2025 \$000		Actual 2026 \$000	Unaudited budget 2026 \$000
271	Grant expenses	1,679	1,696
30	GST input expenses	192	254
301	Total non-departmental expenses	1,871	1,950

Schedule of non-departmental assets

As at 30 June 2026

Actual 2025 \$000		Actual 2026 \$000	Unaudited budget 2026 \$000
638	Cash and cash equivalents	347	72
0	Prepayments	23	0
638	Total non-departmental assets	370	72

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 2026.

Schedule of non-departmental liabilities

As at 30 June 2026

Actual 2025 \$000		Note	Actual 2026 \$000	Unaudited budget 2026 \$000
37	Creditors and other payables	2	9	72
37	Total non-departmental liabilities		9	72

Schedule of non-departmental commitments

As at 30 June 2026

The Ministry, on behalf of the Crown, has no non-cancellable capital or lease commitments. (2025: \$nil)

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 2026.

Schedule of non-departmental contingent liabilities and contingent assets

As at 30 June 2026

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.
(2025: \$nil)

Contingent assets

The Ministry, on behalf of the Crown, has no contingent assets. (2025: \$nil)

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 2026.

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 2026. 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 2026.

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.

Measurement and recognition rules applied in the preparation of these non-departmental statements and schedules are consistent with generally accepted accounting practice (Public Benefit Entity Accounting Standards) as appropriate for public benefit entities.

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 2026 budget figures are for the year ended 30 June 2026 and were submitted to the Treasury for the Supplementary estimates for the year ending 30 June 2026.

Note 2: Payables

Short-term payables are recorded at the amount payable.

Breakdown of payables

2025 \$000	2026 \$000
Payables under exchange transactions	
0 Creditors	0
0 Accrued expenses	0
0 Total payables under exchange transactions	0
Payables under non-exchange transactions	
37 Grants payable	9
37 Total payables under non-exchange transactions	9
37 Total payables	9

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		2026 \$000
Financial assets measured at amortised cost		
638	Cash and cash equivalents	347
638	Total financial assets measured at amortised cost	347
Financial liabilities measured at amortised cost		
37	Payables	9
37	Total financial liabilities measured at amortised cost	9

Note 4: Events after balance date

There have been no significant events after balance date.

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

There are no significant variances against budget.

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 2026. They are prepared on a GST-exclusive basis.

Statement of budget and actual expenses incurred against appropriations

For the period 1 July 2025 – 30 June 2026

Actual 2025 \$000		Actual 2026 \$000	Main estimates 2026 \$000	Supplementary estimates 2026 \$000
	Multi-category appropriations			
	Improving the lives of disabled people			
	Departmental output expenses			
10,935	System-level leadership, strategic policy advice and stewardship	20,705	18,715	22,841
10,935	Total departmental output expenses	20,705	18,715	22,841
	Non-departmental other expenses			
271	Disabled community development and capability-building	1,679	1,696	1,696
271	Total non-departmental other expenses	1,679	1,696	1,696
11,206	Total multi-category appropriations	22,384	20,411	24,537
11,206	Total annual and permanent appropriations	22,384	20,411	24,537

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.

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

For the period 1 July 2025 – 30 June 2026

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

Statement of departmental capital injections

For the period 1 July 2025 – 30 June 2026

Actual 2025 \$000		Actual 2026 \$000	Main estimates 2026 \$000	Supplementary estimates 2026 \$000
Vote disabled people				
520	Ministry of Disabled People – capital injection	500	0	500

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

For the period 1 July 2025 – 30 June 2026

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 year ended 30 June 2026

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 The Audit Office, to carry out the audit of the information required to be audited on his behalf.

Opinion

We have audited:

- The financial statements of the Ministry that comprise the statement of financial position, statement of commitments, and statement of contingent liabilities and contingent assets as at 30 June 2026, the statement of comprehensive revenue and expense, statement of changes in equity, and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information on pages 44 to 63.
- The end-of-year performance information for appropriations of the Ministry for the year ended 30 June 2026 on pages 36 to 38.
- The statements of expenses and capital expenditure of the Ministry for the year ended 30 June 2026 on pages 72 to 74.
- The schedules of non-departmental activities managed by the Ministry on behalf of the Crown, that comprise the schedules of assets, liabilities, commitments, contingent liabilities, and contingent assets as at 30 June 2026, the schedules of expenses and revenue for the year ended 30 June 2026, and the notes to the schedules that include accounting policies and other explanatory information on pages 64 to 70.

In our opinion:

- The financial statements of the Ministry present fairly, in all material respects, its financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended, in accordance with the Public Benefit Entity Standards.

- The end-of-year performance information for each appropriation for the year ended 30 June 2026 is appropriate and meaningful and prepared in accordance with the Ministry's measurement bases or evaluation methods and Public Benefit Entity Standards, and presents fairly, in all material respects:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred.
- 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.

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 for the information to be audited' 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 financial statements and end of-year performance information for appropriations that are fairly presented and comply with Public Benefit Entity Standards and legislative requirements.

This includes:

- the selection of elements/aspects of service performance, performance measures and/or descriptions, and measurement bases or evaluation methods to enable the presentation of end of year performance information for an appropriation that is appropriate and meaningful; and
- the preparation of end-of-year performance information for an appropriation in accordance with the Ministry's measurement bases or evaluation methods and Public Benefit Entity Standards and legislative requirements.

The Chief Executive is responsible on behalf of the Ministry for preparing Statements of expenses and capital expenditure, and schedules of non-departmental activities managed by the Ministry on behalf of the Crown, in accordance with the Public Finance Act 1989 and Treasury Instructions.

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 is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Ministry, or there is no realistic alternative but to do so.

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 audit, our procedures are limited to checking that the information agrees to the Estimates of Appropriations for the Government of New Zealand for the Year Ending 30 June 2026. For performance information for appropriations, we check any changes from the performance measures and standards in the Estimates of Appropriations to the Supplementary Estimates of Appropriations. For the forecast financial information for the year ending 30 June 2027, our procedures are limited to checking to the best estimate financial forecast information based on the Budget Economic Fiscal Update for the year ending 30 June 2027.

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.
- In respect of the end-of-year performance information for appropriations, we:
 - obtain an understanding of the process applied by the Ministry to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods and evaluate whether these present an appropriate and meaningful assessment of the Ministry's service performance.
 - evaluate whether the end-of-year performance information for appropriations is prepared in accordance with the Ministry's measurement bases or evaluation methods, in accordance with Public Benefit Entity Standards.

- 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 and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Ministry's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.
- 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 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

The Audit Office

On behalf of the Auditor-General

Wellington, New Zealand

30 September 2026

Appendix one:

Government Targets

- **Target 1 – Shorter stays in emergency departments:** 95% of patients to be admitted, discharged, or transferred from an emergency department within 6 hours.
- **Target 2 – Shorter wait times for elective treatment:** 95% of people wait less than 4 months for elective treatment.
- **Target 3 – Reduced child and youth offending:** 15% reduction in the total number of children and young people with serious and persistent offending behaviour.
- **Target 4 – Reduced violent crime:** 20,000 fewer people who are victims of an assault, robbery, or sexual assault.
- **Target 5 – Fewer people on the Jobseeker Support benefit:** 50,000 fewer people on the Jobseeker Support benefit.
- **Target 6 – Increased student attendance:** 80% of students are present for more than 90% of the term.
- **Target 7 – More students at expected curriculum levels:** 80% of Year 8 students at or above the expected curriculum level for their age in reading, writing and maths by December 2030.
- **Target 8 – Fewer people in emergency housing:** 75% reduction of households in emergency housing.
- **Target 9 – Reduced net greenhouse gas emissions:** New Zealand is on track to meet its 2050 net zero climate change targets, with total net emissions of no more than 290 megatonnes from 2022 to 2025 and 305 megatonnes from 2026 to 2030.

How the Ministry contributes to the Government’s priorities

Alignment between Government Targets, the New Zealand Disability Strategy, and Ministry strategic outcomes

Government Targets

Health
Targets 1 & 2

Education
Targets 6 & 7

Employment
Target 5

Housing
Target 8

Justice
Targets 3 & 4



New Zealand Disability Strategy 2026–2030

Health

Education

Employment

Housing

Justice



Ministry strategic outcomes

Accessibility
supports all outcome areas

Health

Education

Employment

Housing

Justice



Whaikaha
Ministry of
Disabled People



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