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Entity Information

Disabled Persons Assembly (NZ) Inc.
For the year ended 30 June 2026

Legal Name of Entity
Disabled Persons Assembly (NZ) Inc

Entity Type and Legal Basis
Incorporated Society and Registered Charity: Incorporation Number: 218318

Charity Registration Number
CC24755

Entity's Purpose or Mission
To provide an independent, collective voice for all people with disabilities in New Zealand

Entity's Operational Structure
Disabled Persons Assembly (NZ) is governed by a National Executive Committee consisting of six members. The day-to-day operations of the organisation are carried out by **12** employees.

Entity's Governance Arrangements
Key decisions of the entity is made by the Board of Trustees. Board of Trustees set the strategic direction, ensure financial safety and oversee all overall operations.

Other Entities Controlled by the Entity
There are no entities which are under the control of Disability Persons Assembly (NZ) Inc.

Main Sources of Entity's Cash and Resources
Community grants and government contracts

Main Methods Used by Entity to Raise Funds
Applications for funding

Entity's Reliance on Volunteers and Donated Goods or Services
Disabled Persons Assembly (NZ) Inc is reliant on the time provided voluntarily by members of the National Executive Committee, apart from paid consulting work and reimbursements for expenditure incurred in their capacity as National Executive Committee Members.

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Statement of Service Performance

Disabled Persons Assembly (NZ) Inc.
For the year ended 30 June 2026

Our Outcomes

Outcome 1 -

Policy advice to Government agencies about issues related to people

Outcome 2 -

Submissions to Parliament

Outcome 3 -

Input into Whaikaha policy advice about common themes and issues relating to service provisions for disabled persons in New Zealand

Outcome 4 -

Implementation of the Regional Kaituitui roles to increase community capacity and ensure disabled people's voices are heard at a regional level

Outcome 5 -

Communication of DPA and sector news and providing opportunities for feedback on issues to both DPA membership and the wider disability community

Outcome 6 -

Enabling disabled people's voices to be heard in nationally, eg. through the media

DPA's Vision and Medium to Long Term Objectives

VISION: A society which provides both equity and maximum opportunity to participate for all people.
OBJECTIVES: DPA is established for charitable purposes, including:

* **Rangatiratanga – Leadership:** To reflect and lead with the collective voice of disabled people at local, national, and international levels.

* **Pārongo me te Tohutohu – Information and Advice:** To inform and advise on policies that impact the lives of disabled people.

* **Kōkiri – Advocacy:** To support disabled people to express their voice—individually and collectively—within society.

* **Aroturuki – Monitoring:** To monitor and provide feedback on laws, policies, and practices affecting disabled people.

* **Incidental things:** to do all other things that are incidental or conducive to the attainment of any of the above objects.

Our Outputs

Output 1 -	**2026 (actual)**	**2025 (actu**
Number of submissions and formal feedback to government agencies	14	30
Output 2 -	**2026 (actual)**	**2025 (actu**
Number of submissions to Parliament	21	29

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Output 3 -	2026 (actual)	2025 (actu
Number of regional submissions	28	58
Output 4 -	**2026 (actual)**	**2025 (actu**
Number of Kaituitui engaged	2	2
Output 5 -	**2026 (actual)**	**2025 (actu**
Facebook followers	4,362	4,032
LinkedIn followers	1,457	1,312
Instagram followers	389	344
Bluesky followers	321	238
Number of newsletters (Information Exchange) sent	34	30
Media stories DPA is quoted in	14	5

Note: In addition, for the year ended 2026, DPA:
* made 4 international submissions
* sent 20 regional newsletters.

4 Statement of Service Performance

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Statement of Financial Performance

Disabled Persons Assembly (NZ) Inc.
For the year ended 30 June 2026

Account	Notes	2026	2025
Revenue			
Donations, fundraising and other similar revenue	1	2,211	12,472
Fees, subscriptions and other revenue from members	1	0	130
Govt service delivery grants & contracts revenue	1	302,500	302,500
Non Govt service delivery grants & contracts revenue	1	673,032	520,835
Interest revenue	1	27,190	33,597
Other revenue	1	20,803	14,549
Total Revenue		**1,025,736**	**884,083**
Expenses			
Employee Discretionary & related expenses	2	680,495	611,105
Volunteer related expenses	2	10,800	8,374
Service delivery & related expenses	2	340,557	252,135
Grants & Donations expenses	2	0	400
Other Expenses	2	30,120	35,384
Total Expenses		**1,061,972**	**907,398**
Surplus/(Deficit) for the Year		**(36,236)**	**(23,315)**

These financial statements should be read in conjunction with the policies, explanatory notes and Auditor's Report.

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Statement of Financial Position

Disabled Persons Assembly (NZ) Inc.
As at 30 June 2026

Account	Notes	30-Jun-26	30-Jun-25
Assets			
Current Assets			
Bank accounts	3	151,740	343,528
Debtors	4	37,534	89,133
Prepayments	5	951	-
Investments	7	803,417	605,535
Goods and Services Tax		4,075	4,652
Total Current Assets		**997,717**	**1,042,848**
Non-Current Assets			
Property, plant and equipment	6	1,115	5,339
Total Non-Current Assets		**1,115**	**5,339**
Total Assets		**998,832**	**1,048,187**
Liabilities			
Current Liabilities			
Credit cards	8	1,474	1,914
Creditors and accrued expenses	9	28,479	53,530
Employee costs payable	10	50,008	31,626
Deferred revenue	11	460,174	490,593
Thrird Party Funds	12	25,591	-
Other current liabilities	13	968	2,150
Total Current Liabilities		**566,695**	**579,813**
Total Liabilities		**566,695**	**579,813**
Net Assets		**432,137**	**468,374**
Accumulated Funds			
Capital contributed		8,800	8,800
Accumulated surpluses or (deficits)		411,241	447,477
Restricted or Discretionary reserves	14	12,097	12,097
Total Accumulated Funds		**432,137**	**468,374**

This performance report has been approved by those charged with governance.

Date 17·11·2026
Signature
Name : Kera
Positon: President

Date 17/11/2026
Signature M. Mathes
Name: Mojo
Positon : Chief Executive Officer

These financial statements should be read in conjunction with the policies, explanatory notes and Auditors Report

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Statement of Cash Flows

Disabled Persons Assembly (NZ) Inc.
For the year ended 30 June 2026

Account	Notes	2026	2025
Statement of Cash Flows			
Cash Flows from Operating Activities			
Cash was received from			
Donations, fundraising and other similar receipts		2,211	12,472
Government service delivery grants & Contracts revenue		352,917	252,083
Non- Government grants & Contracts revenue		673,032	551,990
Subscriptions revenue		-	130
Interest, dividends and other investment receipts		29,549	126,514
Other Income		15,255	67,647
Total Cash received from Operating activities		**1,072,963**	**1,010,837**
Cash Payments			
Employee remuneration & related payments		661,835	659,508
Volunteer related payments		10,400	8,374
Service Delivery		362,771	331,645
Grants & Donations		-	400
Other Expenses		31,033	35,384
Total Cash payments		**1,066,039**	**1,035,310**
Net cash flow from operating activities		**6,924**	**(24,473)**
Cash Flows from other activities			
Cash Payments			
Property, plant and equipment		(3,571)	881
GST		5,539	(12,116)
Net Cash Flow from Other activites		**1,968**	**(11,235)**
Net Increase/(Decrease) in Cash		**8,892**	**(35,708)**
Opening Cash Balance			
Bank accounts and cash		343,529	470,960
Term Deposit		605,535	512,619
Credit cards		(1,914)	(722)
Total Opening Cash Balance		**947,149**	**982,857**
Closing Cash Balance			
Bank accounts and cash	3	151,740	343,528
Term Deposit	7	805,776	605,535
Credit cards	8	(1,474)	(1,914)
Total Closing Cash Balance		**956,042**	**947,149**
Net Movement in bank balance		8,892	(35,708)

These financial statements should be read in conjunction with the policies, explanatory notes and Auditor's Report.

7 Statement of Cashflows

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Statement of Accounting Policies

Disabled Persons Assembly (NZ) Inc.
For the year ended 30 June 2026

Basis of Preparation

These financial statements have been prepared for Disabled Persons Assembly (NZ) Incorporated. This includes Disabled Persons Assembly (NZ) Incorporated's National office and all of its regional branches.

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than $5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity is a going concern and will continue to operate for the foreseeable future.

Presentation Currency

The Performance Report is presented in New Zealand dollars (NZ$) and all values are rounded to the nearest NZ$.

Revenue Recognition

Donations and grants with no "documented expectations" condition attached are recorded as revenue when cash is received.

Donations and grants with a "documented expectations" condition attached are recorded as a defered revenue under liability in the balance sheet and when cash is received, and as the conditions are met the liability is reduced and revenue is recorded.

Fees and subscriptions from members are recorded evenly over the period the item is provided, or where the value varies recorded proportionally on the basis of value in relation to total estimated value. Membership with the assembly is on a voluntary basis.

Provision of services are recognised on a stage of completion basis.

Interest income is recorded as it is earned.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of less than 90 days

Trade Receivables

Trade receivables are initially measured at the amount owed. When it is likely that the amount owed, or some portion, will not be collected, an impairment adjustment is recorded. Interest charged on overdue amounts are added to the individual debtor balance.

Comparative figures

The figures presented for comparison for the year ended 30 June 2025 include Disabled Persons Assembly's regional branches' activities. These figures are audited.
The entity has adopted the new Tier 3 (NFP) Standards and this Performance report has been completed in line with these Standards.

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Property, Plant and Equipment

Items of property, plant and equipment are initially recognised at cost. Historic cost includes items of expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred.

All of the entity's items of property plant and equipment are subsequently measured in accordance with the cost model.

All other repairs and maintenance expenditure is recognised in the Statement of Financial Performance as incurred.

Depreciation is calculated on a diminishing value and straight line basis over the depreciation rates and estimated useful life of the asset. The following depreciation rates and estimated useful lives have been used:

Furniture and fittings	3 - 10 years or 18% DV / SL
Computer equipment	3 - 4 years or 40% - 67% DV / SL
Website	4 years

An item of property, plant and equipment or investment property is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Financial Performance in the year the asset is derecognised.

Investments

Investments comprise of all fixed term *bank deposits of longer than 90 day period.*

Employee Costs Payable

Employee costs payable refers to all holiday pay amount and salaries amount owed to employees at balance date.

Goods and Services Tax (GST)

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

Income Tax

The entity is wholly exempt from NZ income tax having fully compiled with all necessary conditions for this exemption.

As a registered entity under the Charities Act 2005, Disabled Persons Assembly (DPA) Inc is wholly exempt

from New Zealand Income Tax under sections CW41 and CW42 of the Income Tax Act 2007.

Changes in Accounting Policies

There has been no changes in accounting polices. All accounting policies have been applied consistently throughout the year.

9 Statement of Accounting Policies

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Notes to the Performance Report

Disabled Persons Assembly (NZ) Inc.
For the year ended 30 June 2026

1. Analysis of Revenue

Account	2026	2025
Donations, fundraising and other similar revenue		
Donations	2,211	12,472
Total Donations, fundraising and c	**2,211**	**12,472**
Fees, subscriptions and other revenue from members		
Subscriptions	-	130
Total Fees, subscriptions and othe	**-**	**130**
Govt Service delivery grants & contracts revenue		
Government contracts	302,500	302,500
Total Govt Service delivery Grants	**302,500**	**302,500**
Non Govt Service delivery grants & contracts revenue		
Grants - Other	548,608	452,705
DPO Coaliation revenue	124,424	68,130
Total Non Govt service delivery gr	**673,032**	**520,835**
Interest, dividends and other investment revenue		
Interest received	27,190	33,597
Total Interest, dividends and other	**27,190**	**33,597**
Other revenue		
Other income	13,427	10,382
Income from on charge	7,376	4,166
Total Other revenue	**20,803**	**14,549**

These financial statements should be read in conjunction with the policies, explanatory notes and Auditor's Report.

2. Analysis of Expenses

Account	2026	2025
Employee Remuneration & related expenses		
Salaries & Wages	679,510	610,497
Staff Expenses	985	609
Total employee remuneration & re	**680,495**	**611,105**
Volunteer Related Expenses		
Honorium	10,800	8,374
Total Volunteer related expenses	**10,800**	**8,374**
Service delivery & related expenses		
ACC levies	1,210	0
Accounting fee	3,300	3,680
Administration fee	2,247	1,677
Advertising	520	520
AGM/conference expenses	307	26
Audit fee	14,481	5,655
Bank charges	234	215
Base contractors' fees	133,830	68,157
Car park and parking	822	1,169
Catering and meals	668	358
Computer expenses	802	1,709
DPO Coaliation expenses	42,151	35,112
Depreciation	3,069	5,528
Expenses for on charge	6,200	5,410
Loss on disposal of asset	78	-
General expenses	1,725	1,752
Insurance	2,601	3,120
Lease / hire of equipment	1,041	1,260
Meetings	-	(14)
Other Expenses	-	147
Postage and couriers	128	301
Printing and stationery	1,370	643
Rent	8,000	6,667
Interest Expenses	-	85
Subscriptions and publications	12,320	10,051
Support	37,580	18,437
Telecommunications	5,176	5,663
Travel & Mileage	55,597	67,495
Training	350	2,139
Venue Hire	218	822
Website and Internet	4,534	4,350
Total service delivery & related co:	**340,557**	**252,135**
Grants & Donations Expenses		
Kohas/Gifts/donations	-	400
Total Grants & Donations expense	**-**	**400**
Other Expenses		
Constitution review expenses	30,120	35,384
Total Other Expenses	**30,120**	**35,384**

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Account	2026	2025

3. Bank accounts and Short term Deposit

Bank accounts and Short term deposit		
National office	120,155	274,361
Christchurch	3,373	41,400
Dunedin	7,541	6,623
Gisborne	1,418	1,410
Taranaki	175	309
Tauranga (WBOP)	9,299	9,245
Waikato	9,780	10,180
Total Bank accounts and Short terr	**151,740**	**343,528**

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Account	2026	2025

4. Debtors

Debtors		
Trade debtors	37,534	89,133
Total Debtors	**37,534**	**89,133**

Account	2026	2025

5. Prepayments

Prepayments	951	0
Total Prepayments	**951**	**0**

Account	2026	2025

6. Property, plant and equipment

Computer Equipment		
At cost	65,982	70,369
Accumulated depreciation	(64,870)	(65,033)
Total Computer Equipment	**1,113**	**5,336**
Furniture & Fittings		
At cost	16,417	16,417
Accumulated depreciation	(16,414)	(16,414)
Total Furniture and Fittings	**3**	**3**
Website		
At cost	78,947	78,947
Accumulated depreciation	(78,947)	(78,947)
Total Website	-	-
Total Property, plant and equipment	**1,115**	**5,339**

2026

Asset Class	*Opening carrying amount*	*Additions*	*Disposals*	*Depreciation Expense*	*Closing Carrying amount*
Computer Equipment	5,336		1,155	3,069	1,113
Furniture and Fittings	3			0	3
Total	5,339	-	1,155	3,069	1,115

2025

Asset Class	*Opening carrying amount*	*Additions*	*Disposals*	*Depreciation Expense*	*Closing Carrying amount*
Computer Equipment	8,110	2,689	-	5,463	5,336
Furniture and Fittings	69	-	-	66	3
Total	8,179	2,689	-	5,529	5,339

7. Investments

BNZ Term Deposit Investment	803,417	605,535

8. Credit cards

Credit cards		
National office	1,474	1,914
Total Credit cards	**1,474**	**1,914**

Account	2026	2025

9. Creditors and accrued expenses

Creditors and accrued expenses		
Accrued expenses	17,434	29,710
Trade creditors	11,045	23,820
Total Creditors and accrued expens	**28,479**	**53,530**

Account	2026	2025

10. Employee costs payable

Provision for holiday pay	32,333	31,626
Salaries Accrued	17,675	
Total Employee costs payable	**50,008**	**31,626**

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Account	2026	2025
11. Deferred revenue		
New Zealand Lotteries grant	106,667	106,667
Trust Waikato	-	2,317
Ministry of Social Development (W	29,719	41,826
Ministry of Social Development (R	28,992	96,310
Te Puna	67,732	67,732
Rata Foundation	0	40,000
Christchurch City Council	3,750	2,500
Claire Foundation	74,614	94,801
DPO Coaliation	2,045	38,439
Finding Common Ground	146,656	0
Total deferred revenue	**460,174**	**490,593**

Deferred revenue reconciliation

Funder	*Opening Income in advance*	*Received*	*Recognised*	*Transferred*	*Closing income in advance*
New Zealand Lotteries Grant	106,667	160,000	160,000		106,667
Trust Waikato	2,317		2,317		-
Ministry of Social Dev (Web Project)	41,826		12,107		29,719
Ministry of Social Dev (Research & Development)	96,310		67,318		28,992
Te Puna	67,732				67,732
Rata Foundation	40,000		40,000		0
Christchurch City Council	2,500	15,000	13,750		3,750
Claire Foundation	94,801	71,540	91,727		74,614
DPO Coaliation	38,439	99,286	124,426	11,254	2,045
Finding Common Ground	-	305,000	158,344		146,656
	490,592	650,826	669,990	11,254	460,174

12.Funds held on behalf of third parties

DPO Coaliation Fundholder	25,591	0

Grant	*Opening Income in advance*	*Received*	*Recognised*	*Transferred*	*Closing income in advance*
DPO Fundholder (Waikaha)	-	43,105	17,514	-	25,591

Account	2026	2025
13. Other Liabilities		
Current		
Hire Purchase - Spark Phones	968	2,150
Total Current	**968**	**2,150**
Hire purchase - Spark phones	-	0
Total Non Current	**-**	**0**

Note 14 - Accumulated Funds

	Current year			
Description	**Capital Contributed by Owners**	**Accumulated Surpluses or Deficits**	**Restricted and Discretionary Reserves**	**Total**
Opening balance	8,800	447,477	12,097	468,374
Capital contributed by owners	-			0
Surplus/(Deficit)		(36,236)		(36,236)
Other movements recognised directly in accumulated funds		-		-
Closing balance	**8,800**	**411,241**	**12,097**	**432,137**

	Last year			
Description	**Capital Contributed by Owners**	**Accumulated Surpluses or Deficits**	**Restricted and Discretionary Reserves**	**Total**
Opening balance	8,800	470,792	12,097	491,689
Capital contributed by owners	-			-
Surplus/(Deficit)		(23,315)		(23,315)
Other movements recognised directly in accumulated funds		-		-
Closing balance	**8,800**	**447,477**	**12,097**	**468,374**

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Breakdown of Restricted and Discretionary Reserves

Name	Nature and Purpose		Current year $	Last year $
Branch Reserves	Branch contribution		12,097	12,097
	Total		**12,097**	**12,097**

Account	2026	2025
15. Commitments		
Commitments to lease or rent assets		
Current (less than twelve months)	9,560	2,788
Non Current (later than twelve months)	4,780	0
Total Commitments to lease or rent	**14,340**	**2,788**

A new lease has been signed with Canterbury Brain Collective limited for lease of 2 workstations and 2 carparks in Christchurch for a one year term from 1 January 2026 to 1 January 2027.The 2 workstations are $8,000 per annum and 2 carparks are $1,500 per annum. The lease is renewal upon expiry for a further 2 year term.

16. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees provided as at 30 June 2026 (last year - nil).

17. Related Party Transactions

During 2026 Financial year, Joanne Dacombe (National Committee Board Member) received $190 (Exc. GST) for attending meetings with external parties in her capacity as Board Member (2025 year- $4,705). Kera Sherwood (National Committee President) received $9,490 for attending meetings with external parties in their capacity as Board President (2025 year- $8,325)..There are no other related party transactions during the period ended 30 June 2026.

18. Events After the Balance Date

There were no events that occurred after the balance date that would have a material impact on the Performance Report.

19. Ability to Continue Operating

The Board maintains the view that the entity has sufficient resources to continue to operate as a going concern provided operational targets are met.

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Independent auditor's report

To the Trustees of Disabled Persons Assembly (NZ) Inc.

Qualified Opinion
We have audited the accompanying performance report of Disabled Persons Assembly (NZ) Inc. on pages 2 to 14, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2026, the statement of financial position as at 30 June 2026, and the statement of accounting policies and notes to the performance report, including material accounting policy information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report:

a) the accompanying performance report presents fairly, in all material respects:
- the entity information for the year then ended,
- the service performance for the year then ended in that the service performance information is appropriate and meaningful and prepared in accordance with the entity's measurement bases or evaluation methods, and
- the financial position of Disabled Persons Assembly (NZ) Inc. as at 30 June 2026, and its financial performance, and cash flows for the year then ended

in accordance with the XRB's Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board.

Basis for Qualified Opinion – Opening balances
We did not perform audit procedures over the comparative figures of the Disabled Persons Assembly (NZ) Inc. financial statements. Since opening of financial position values affect the determination of the results of operations, we were therefore unable to determine whether adjustments to the results of operations and opening accumulated equity might be necessary for the 30 June 2026 financial year end. Our audit opinion is modified accordingly because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures.

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) *The Audit of Service Performance Information*. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the performance report' section of our report.

We are independent of Disabled Persons Assembly (NZ) Inc. in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other than our capacity as auditor we have no relationship with, or interests in, Disabled Persons Assembly (NZ) Inc.

Other matter
The financial statements of Disabled Persons Assembly (NZ) Inc. for the year ended 30 June 2025 were audited by another auditor who expressed an unmodified opinion on those statements on 23 January 2026.

Board of Trustees' responsibilities for the performance report
The Board of Trustees are responsible for:
a) The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
b) The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
c) The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
d) The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
e) Such internal control as the Board of Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error

In preparing the performance report, the Board of Trustees are responsible on behalf of Disabled Persons Assembly (NZ) Inc.'s for assessing Disabled Persons Assembly (NZ) Inc.'s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intend to liquidate Disabled Persons Assembly (NZ) Inc. or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the performance report
Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the performance report.

As part of an audit in accordance with ISAs (NZ) and NZ AS 1 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Disabled Persons Assembly (NZ) Inc.'s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Obtain an understanding of the process applied by the entity to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods.

- Evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the entity's service performance in accordance with the applicable financial reporting framework.
- Evaluate whether the service performance information is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Disabled Persons Assembly (NZ) Inc.'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Disabled Persons Assembly (NZ) Inc. to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Trustees 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.

This report is made solely to the Trustees of Disabled Persons Assembly (NZ) Inc. Our audit has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees, for our audit work, for this report, or for the opinions we have formed.



Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
17 November 2026