

RSA



2023

National Council

Royal New Zealand Returned and Services' Association



About this manual

This manual provides all attendees with the information required to allow you to participate fully in Part One of the RNZRSA's 107th National Council – The AGM. Included is the Notice of Motion that will be discussed alongside other information such as financial reports, minutes of the previous National Council and Standing Orders.

This information is provided ahead of National Council in accordance with the RNZRSA Constitution, and in order to allow you to prepare in advance for the discussions and voting that will take place.

Voting

Voting during the AGM will be conducted online via the Election Buddy system. A short video on how to use Election Buddy can be found online at: <https://rnzrsa.info/electionbuddy>

Voting for Member Associations is weighted in accordance with your membership. Each delegate will have one vote automatically loaded against their profile in the Election Buddy system.

Delegates who have also been allocated proxy votes will have these loaded against their profile in the Election Buddy system. As an example, if a delegate has their own vote, and two proxy votes allocated to them, any vote they make during the AGM will automatically be counted as three votes. They will only need to vote once for each motion.

Items of General Business

A General Business form is available in this manual or can be downloaded from <https://rnzrsa.info/AGM2023>. Once completed the form must be emailed to the Chief Executive no later than 1200hrs on Thursday 23 November.

Those submitting items for General Business will have up to five minutes to outline the matter raised during the AGM.

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National President's Welcome

Nau mai haere mai, I welcome you all to the 107th National Council.

This year's National Council looks a little different to those in the past, with personnel and financial pressures meaning we've had to conduct the council in two separate parts. It was decided to hold the AGM online in November to get the formal business concluded, and allow us to focus the time we spend together during the in-person workshop in February 2024 to discuss the proposed changes to the constitution and future direction of the RSA.

Both parts of National Council involve important work, and I encourage all of you to get involved and make sure your voice is heard.

The last National Council included a workshop which focused us all on what the RSA stands for which is Remembrance, Support and Advocacy on behalf of New Zealand's veterans of military service. For me personally, that workshop really reinforced the need to ensure those three things are at the heart of every decision we make – regardless of where we sit in the organisation.

This National Council we will take that work further, and together we will look to the future and work out what we need to keep and what we need to change to make sure that the RSA is still here in another 100 years. But most importantly, what we need to do to ensure that our veterans have somewhere to go when they need fellowship, and someone to turn to when they need support.

The RSA is facing a lot of challenges right now, there is uncertainty as we plot our course for the future, there are the ever-present financial constraints, and the recent change of government means there could be policy changes which might impact the RSA, our veterans and their whānau.

I ask you all to take the opportunity presented by National Council to come together. We are strongest when we are united with a common purpose, and we

cannot afford to be divided. Let us resolve the official business at the AGM, and then turn our attention to getting together at the workshop in February for a free and frank exchange of ideas.

The RSA is on a journey of change, but it is a journey we are taking together. Your voice matters, as representatives of your Associations and your membership, we need to hear what you have to say to make sure the RSA of the future reflects us all. Once again, I encourage you to take the opportunity National Council provides to have your say.

I'm really looking forward to seeing you all online at the AGM, and in-person at the workshop in February.



RNZRSA 107th National Council (AGM) Programme

9:00am	Online Registration Opens Zoom meeting will open at 9.00am - participants will be let into the meeting individually and number of delegates at each location recorded.
9:45am	Online Registration Closes All delegates must be online.
9:50am	Livestream begins Delegates and Observers can log in to the AGM livestream
10:00am	National Council Opening Ceremony The National President will lead the opening ceremony which will include a karakia and waiata, the Last Post, recitation of the Ode, the Rouse and the National Anthem.
10:15am	AGM Begins The AGM will commence with formalities including acceptance of apologies, last NC minutes, notification of other business
10:20am	Board Chair Presentation Board and National Poppy Trust Report including Financials
11:00am	National President's Report
11:25am	Chief Executive's Report
12.00pm	Notices of Motion There is one Notice of Motion
12:15pm	General Business Items selected from issues presented by delegates.
12:45pm	Close of National Council





Notice of Motion

Notice of Motion

RNZRSA National Council Notice of Motion 2023

- Proposer:** RNZRSA Board and Forum
- Title:** Amendment to VSA 2014
- Resolution:** That the RNZRSA establish an advisory group to publicly advocate for the amendment of VSA 2014, to remove the discriminatory nature of the Act and ensure that all veterans are supported equally.
- Background:** The stated purpose of VSA 2014 is to provide for:
- (a) the rehabilitation of and support for veterans who, as a result of being placed in harm's way in the service of New Zealand, have been injured or become ill; and
 - (b) entitlements for eligible veterans who suffer service-related injuries or illnesses; and
 - (c) entitlements for eligible spouses, partners, and dependants of severely impaired or deceased veterans.

The Act then goes on to describe Qualifying Operational Service and Qualifying Routine Service. It discriminates our veteran cohort into two groups with service in the armed forces before and after 1 April 1974, the date the Accident Compensation Act became law. Both those with operational service and those with routine service before 1 April 1974 (Scheme 1) receive treatment and benefits from Veterans Affairs. Those with operational service only after 1 April 1974 (Scheme 2) also receive treatment and benefits from Veterans Affairs. Those with routine service after 1 April 1974 are not covered by the VSA 2014, are not considered veterans, and are sent off to ACC, unlike their Scheme 1 comrades.

In creating those divisions, the Act seemingly contradicts itself, given the statements in the description of its purpose.

Thus, in New Zealand, after many years of treating all veterans equally (the preferred definition of veteran is that all who attest are considered veterans), we now have Scheme 1 and Scheme 2 veterans (the official definition of veteran as defined in VSA 2014), who receive different levels of support from the New Zealand Government through Veterans Affairs, depending on the dates they served, and the rest are sent off to ACC.

This unequal and inequitable treatment of our veterans is unique among our like-minded allies, who generally treat all veterans equally. It creates a morass of problems for those providing support to veterans, who now must deal with these inequities. The results of these inequities are that many veterans are not cared for in line with the purpose of the Act, despite volunteering to serve their country in our Armed Forces.

In 2021 the Veterans Advisory Board (VAB) made several recommendations to the Minister for Veterans. One of the options proposed by the VAB "explicitly recognises the special nature

of service through defining all service people as veterans from attestation". In supporting this recommendation, the RNZRSA Advisory Group will publicly advocate that VSA 2014 be amended in order that all those who attest in our Armed Forces are treated as Veterans and are supported as such.





Financial Statements



Royal New Zealand Returned And
Services' Association (Incorporated)
Consolidated Financial Statements
For the year ended 30 June 2023

Directory

The Board

Mr. Murray Hobson
Ms. Jocelyn Faul
Mr. Sam Hood
Ms. Tammy Hurst
Ms. Paula Hellyer
Major General (Retired) Martyn Dunne CNZM QSO
Captain Quentin Randall RNZN FCILT CMINSTD
Ms. Marnie Rutherford (resigned October 2022)

National President

Sir Wayne Shelford KNZM MBE
Mr. Barry Clark ONZM QSM (resigned October 2022)

Registered office

Level 4, 181 Willis Street
Te Aro, Wellington, 6011

Nature of business

Supporting those impacted by Military Service, perpetuating the comradeship born of service and to promote the general welfare of servicemen and former servicemen, and their respective dependents.

Charities Commission Registration number: CC20275

Consolidated Statement of Comprehensive Revenue and Expenses

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

	Note	2023 Group \$	2023 Parent \$	2022 Group \$	2022 Parent \$
Revenue from non-exchange transactions	3				
Donations and Bequests		183,903	147,266	397,247	297,553
Give A Little - Anzac Day Donations		-	-	-	-
Grants		495,697	495,697	982,430	1,079,103
Commissions		160,119	160,119	238,465	238,465
Sponsorships		15,217	15,217	-	-
		854,937	818,299	1,618,142	1,615,121
Revenue from exchange transactions	3				
Capitation fees		742,941	742,941	813,721	813,721
Merchandise sales		108,381	108,380	63,105	63,105
MSD Contract		647,500	647,500	-	-
Interest		122,814	71,452	55,846	23,487
		1,621,636	1,570,273	932,672	900,313
Total revenue		2,476,572	2,388,572	2,550,814	2,515,434
Expenses	5				
Administration		950,933	946,040	807,471	802,310
Audit Fees		20,085	20,085	23,455	19,200
Bad debts		12,673	12,673	25,814	25,814
Cost of goods sold		43	43	-	-
Depreciation and Amortisation	8	24,262	24,262	15,620	15,620
Grants		46,409	6,089	838,557	788,423
Professional fees		82,233	82,234	63,030	61,880
Project Management - IT		-	-	-	-
Projects		568,831	568,831	376,616	376,616
Staff Remuneration		794,566	794,566	607,862	607,862
Total expenses		2,500,034	2,454,823	2,758,425	2,697,725
Operating surplus/(deficit) for the year		(23,462)	(66,251)	(207,611)	(182,291)
<i>Other comprehensive revenue and expenses</i>					
Gain on revaluation of land and buildings	8	-	-	73,640	73,640
Unrealised Investment Gain (Loss)		(10,534)	-	(99,309)	-
Total other comprehensive revenue and expenses		(10,534)	-	(25,669)	73,640
Total comprehensive revenue and expense for the year		(33,996)	(66,251)	(233,280)	(108,651)

These financial statements should be read in conjunction with the notes to the financial statements.

Consolidated Statement of Changes in Net Assets

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

	Note	Administered funds	Asset revaluation reserve	Accumulated comprehensive revenue and expense	Total equity
		\$	\$	\$	\$
Group Opening balance 1 July 2021		1,466,595	338,712	3,705,539	5,510,846
Group Surplus/(Deficit) for the year		-	-	(233,280)	(233,280)
Revaluation		-	73,640	(73,640)	-
Net transfer to/(from) funds		(229,108)	-	229,108	-
Group Closing equity 30 June 2022		1,237,487	412,352	3,627,726	5,277,566
Group Opening balance 1 July 2022		1,237,487	412,352	3,627,726	5,277,566
Group Surplus/(Deficit) for the year		-	-	(33,996)	(33,996)
Revaluation		-	-	-	-
Net transfer to/(from) funds		-	-	-	-
Group Closing equity 30 June 2023		1,237,487	412,352	3,593,730	5,243,570
Parent Opening balance 1 July 2021		1,466,595	338,712	2,134,222	3,939,529
Surplus/(Deficit) for the year		-	-	(108,651)	(108,651)
Revaluation		-	73,640	(73,640)	-
Net transfer to/(from) funds		(229,108)	-	229,108	-
Parent Closing equity 30 June 2022		1,237,487	412,352	2,181,038	3,830,877
Parent Opening balance 1 July 2022		1,237,487	412,352	2,181,038	3,830,877
Surplus/(Deficit) for the year		-	-	(66,251)	(66,251)
Revaluation		-	-	-	-
Net transfer to/(from) funds	9	-	-	-	-
Parent Closing equity 30 June 2023		1,237,487	412,352	2,114,787	3,764,626

These financial statements should be read in conjunction with the notes to the financial statements.

Consolidated Statement of Financial Position

Royal New Zealand Returned And Services' Association (Incorporated)

As at 30 June 2023

	Note	2023 Group \$	2023 Parent \$	2022 Group \$	2022 Parent \$
Current assets					
Cash and cash equivalents	6	3,922,764	3,333,840	2,911,961	2,413,175
Investments	7	905,300	-	2,013,143	1,000,000
Receivables from exchange transactions		121,333	166,025	117,293	117,293
Receivables from non-exchange transactions		44,691	50,146	52,931	240,542
Prepayments		-	-	25,577	25,577
		4,994,088	3,550,011	5,120,906	3,796,587
Non-current assets					
Intangible assets		-	-	-	-
Receivables from exchange transactions		-	-	-	-
Property plant and equipment	8	560,451	560,451	575,889	575,889
		560,451	560,451	575,889	575,889
Total assets		5,554,539	4,110,462	5,696,794	4,372,476
Current liabilities					
Trade and other creditors		163,890	198,755	232,770	355,140
Employee entitlements		133,108	133,108	89,891	89,891
Revenue in advance		13,973	13,973	96,567	96,567
Funds held on behalf		-	-	-	-
		310,971	345,836	419,229	541,598
Total liabilities		310,971	345,836	419,229	541,598
Net assets		5,243,567	3,764,626	5,277,566	3,830,877
Equity					
Accumulated comprehensive revenue and expense		3,593,729	2,114,787	3,627,726	2,181,038
Administered funds		1,237,487	1,237,487	1,237,487	1,237,487
Asset revaluation reserve		412,352	412,352	412,352	412,352
Total net assets attributable to the owners of the controlling entity		5,243,568	3,764,626	5,277,566	3,830,877

These Group and Parent financial statements should be read in conjunction with the notes to the financial statements.

Signed for and on behalf of the Board who authorised these financial statements for issue on
2 November 2023

Board Member

Board Member

These financial statements should be read in conjunction with the notes to the financial statements.

Consolidated Statement of Cash Flows

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

	Note			
	2023	2023	2022	2022
	Group	Parent	Group	Parent
	\$	\$	\$	\$
Cash flows from operating activities				
<i>Receipts</i>				
Receipts from grants	408,856	408,856	1,070,307	1,166,980
Receipts from other non-exchange transactions	538,985	538,985	590,069	302,765
Receipts from capitation fees	748,747	748,747	779,713	780,026
Receipts from other exchange transactions	711,473	709,701	85,508	85,508
Interest received	97,938	54,008	57,616	25,256
	2,506,000	2,460,297	2,583,213	2,360,535
<i>Payments</i>				
Payments to suppliers	(1,805,456)	(1,800,564)	(1,349,090)	(1,211,785)
Payment to employees	(708,132)	(708,132)	(557,477)	(557,477)
Grants paid	(61,505)	(6,089)	(1,480,406)	(1,430,271)
	(2,575,093)	(2,514,785)	(3,386,973)	(3,199,533)
Net cash flows from operating activities	(69,094)	(54,488)	(803,760)	(838,998)
Cash flows from investing activities				
<i>Receipts</i>				
Withdrawal of short term investments	104,744	-	1,150,430	201,135
Transfer from short term investments	1,000,000	1,000,000	2,104,926	2,104,926
	1,104,744	1,000,000	3,255,356	2,306,061
<i>Payments</i>				
Purchase of property, plant and equipment	(8,824)	(8,824)	(3,864)	(3,864)
Investments in short term deposits	(16,023)	(16,023)	(928,936)	(5,285)
	(24,847)	(24,847)	(932,800)	(9,149)
Net cash flows from investing activities	1,079,897	975,153	2,322,556	2,296,912
Net (decrease)/increase in cash and cash equivalents	1,010,803	920,665	1,518,796	1,457,914
Cash and cash equivalents at 1 July	2,911,962	2,413,175	1,393,166	955,261
Cash and cash equivalents at 30 June	3,922,765	3,333,840	2,911,962	2,413,175

These financial statements should be read in conjunction with the notes to the financial statements.

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

1 Reporting entity

The reporting entity is the Royal New Zealand Returned And Services' Association (Incorporated) ("Association"). The Association is domiciled in New Zealand and is a charitable organisation registered under the Incorporated Societies Act 1908 and the Charities Act 2005.

The financial statements comprising of the Association and its controlled entity, RNZRSA National Poppy Trust ("Trust"), together as the "Group" are presented for the year ended 30 June 2023.

These financial statements and the accompanying notes summarise the financial results of activities carried out by the Association and Group. The Association's aim is to perpetuate the comradeship born of service and to promote the general welfare of servicemen and provides supporting services and facilities to people living in the wider New Zealand area. It also aims to promote, foster and support local Associations and RSA clubs throughout New Zealand.

These financial statements were approved and authorised for issue by the Board on 2 November 2023

2 Statement of compliance

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

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

3 Summary of accounting policies

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

3.1 Basis of preparation

These Group and Parent financial statements have been prepared on the basis of historical cost, as modified by the fair value measurement of land and buildings which are measured at fair value.

3.2 Functional and presentational currency

The financial statements are presented in New Zealand dollars. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

3.3 Basis of consolidation

Controlled entities are all those entities over which the controlling entity has the power to govern the financial and operating policies so as to benefit from its activities. The controlled entities are consolidated from the date on which control is transferred. In preparing the consolidated financial statements, all inter entity balances and transactions, and unrealised gains and losses arising within the the consolidate entity are eliminated in full.

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

3.4 Revenue

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

Revenue from non-exchange transactions

Donations and bequests

Donations and bequests are recognised as revenue upon receipt and include donations from the general public and donations received for specific programme or services.

Sponsorship revenue

Sponsorships are recognised as revenue upon receipt.

Grant Revenue

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses and in the current year, from the government. Grant revenue is recognised when received unless there is a stipulation to return unused funds. If such a stipulation applies, grant revenue can be recognised as revenue in advance and released in accordance with the conditions of the grant.

Commissions

The Association has an arrangement with its insurance broker, Marsh Ltd, whereby commission revenue is paid to the Association on domestic insurance products purchased by RSA members. Action Food Marketing Group and Badgeworks also contributed commissions from various promotion initiatives.

Revenue from exchange transactions

Capitation

These fees invoiced to RSAs at the start of each financial year (i.e. at 1 July), and are fully recognised as revenue by 30 June.

Merchandise sales

Revenue from the sale of the Association's merchandise is recognised once the risks and rewards of merchandise ownership have been transferred to the purchaser.

Interest revenue

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

All other revenue is recognised on an accruals basis in the period to which it relates.

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

3.5 *Financial instruments*

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

The Association and Group derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Association has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party and either:

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

Financial Assets

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

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Association and Group's financial assets include: cash and cash equivalents, short-term investments, receivables from non-exchange transactions, receivables from exchange transactions and investments.

All financial assets are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Loans and receivables

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

Impairment of financial assets

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

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

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

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

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

Financial liabilities

The Association and Group's financial liabilities include trade and other creditors and employee entitlements.

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

3.6 *Cash and cash equivalents*

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

3.7 *Short Term Investments*

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

3.8 *Inventory*

Inventories held for consumption in the provision of services that are not sold on a commercial basis are measured at the lower of cost and net realisable value. Inventory is assessed for impairment whenever there is an indication that the net realisable value of any inventory item(s) is less than cost. A write down of the inventory item(s) via a provision for obsolescence is then undertaken.

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

3.9 *Property, plant and equipment*

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

Subsequent to initial recognition, land and buildings are measured using the revaluation model. Under the revaluation model, land and buildings are measured at fair value, less accumulated depreciation on buildings and impairment losses recognised since the date of the last revaluation.

The fair value of land and buildings is their market value as determined by a registered valuer.

Revaluation is performed on a class-by-class basis. If an item of property, plant and equipment is revalued, the entire class to which the asset belongs is revalued.

Valuations are performed with sufficient frequency to ensure that the fair value of a revalued asset does not differ materially from its carrying amount. The valuation cycle for revalued asset classes is normally three years.

A revaluation surplus is recorded in other comprehensive revenue and expense and credited to the asset revaluation reserve in equity. However, to the extent that it reverses a revaluation deficit of the same class of asset previously recognised in surplus or deficit, the increase is recognised in surplus or deficit. A revaluation deficit is recognised in the surplus or deficit, except to the extent that it offsets an existing surplus on the same asset class recognised in the asset revaluation reserve.

Depreciation is charged on a straight line basis over the useful life of the asset, except for land which is not depreciated. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

* Office equipment	5 years
* Furniture and fittings	10 years
* Buildings	50 years

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

3.10 *Intangible assets*

In line with AASB138, only expenditure that meets the specific criteria of an Intangible Asset can be capitalised. This is a departure from prior years where some SaaS (Software as a Service) costs were recognised as an asset. Accordingly, all project management/IT expenditure has been expensed in the current year.

3.11 *Employee benefits*

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

3.12 *Income Tax*

Due to its charitable status, the Association and Group are exempt from income tax.

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

3.13 *Goods and services tax (GST)*

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the statement of financial position.

The Trust is not registered for GST.

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

3.14 *Leases*

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

3.15 *Equity*

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

Accumulated comprehensive revenue and expense

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

Administered funds

This is a restricted equity reserve created by the Association for the purpose of distributing funds received tagged for a specific purpose. The use of these funds is restricted to the specific purpose requested by donatees. These funds have accumulated over a number of years since the Association began.

Asset revaluation reserve

This reserve is for the revaluation of property that is measured at fair value after initial recognition.

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

4 Significant accounting judgements, estimates and assumptions

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

Judgements

In the process of applying the Association's accounting policies, management has not made any significant judgements.

Estimates and assumptions

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

Revaluation of property, plant and equipment

The Association measures land and buildings at revalued amounts with changes in fair value being recognised in other comprehensive revenue and expense.

A valuation was not undertaken in the year 30 June 2023. The next valuation is due in the year ended 30 June 2025.

Land and buildings were valued by reference to market-based evidence, using comparable prices adjusted for specific market factors such as nature, location and condition of the property.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to determine potential

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

The estimated useful lives of the asset classes held by the Association are listed in Note 3.9.

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

5 Components of net surplus/(deficit)

Surplus/(Deficit) includes the following specific expenses:

	2023	2023	2022	2022
	Group	Parent	Group	Parent
	\$	\$	\$	\$
Administration	83,548	78,657	68,499	63,338
Audit Fees	20,085	20,085	23,455	19,200
Bad Debts	12,674	12,674	25,814	25,814
Board	27,384	27,384	22,673	22,673
Club Cards	15,264	15,264	7,427	7,427
Consultants	15,964	15,964	51,915	50,765
Cost of goods sold	43	43	-	-
Depreciation and Amortisation	24,262	24,262	15,620	15,620
Facilities	47,495	47,495	34,238	34,238
Grants	46,409	6,089	838,557	788,423
Legal	66,268	66,268	11,115	11,115
Marketing and communications	11,684	11,684	-	-
National Council	90,287	90,287	1,569	1,569
Project Management - IT	-	-	-	-
Projects	570,770	570,770	376,616	376,616
RSA Representation and Forum	84,614	84,614	85,199	85,199
RSA Review publications	-	-	-	-
Staff Remuneration	794,566	794,566	607,862	607,862
Stock Adjustments	-	-	-	-
Support Services	522,313	522,313	508,583	508,583
Systems Maintenance	53,801	53,801	59,376	59,376
Telephone and Tolls	8,782	8,782	7,269	7,269
Travel	3,821	3,821	12,637	12,637
	2,500,034	2,454,823	2,758,425	2,697,725

6 Cash and cash equivalents

Cash and cash equivalents include the following components:

	2023	2023	2022	2022
	Group	Parent	Group	Parent
	\$	\$	\$	\$
Cash at bank	3,922,764	3,333,840	2,911,961	2,413,175
Total cash and cash equivalents	3,922,764	3,333,840	2,911,961	2,413,175

The liability outstanding under letter of credit provided for payroll is \$36,000 as at 30 June 2023 (2022: \$39,000)

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

7 Investments

	2023 Group \$	2023 Parent \$	2022 Group \$	2022 Parent \$
Term deposits	-	-	1,000,000	1,000,000
NZ & Offshore Bonds	905,300	-	1,013,143	-
	905,300	-	2,013,143	1,000,000

8 Property plant and equipment – Parent/Group

30 June 2023	Land and Buildings \$	Furniture and Fittings \$	Office Equipment \$	Total \$
Cost/Valuation	535,000	37,260	153,429	725,689
Accumulated depreciation	-	(30,225)	(135,013)	(165,238)
Net book value	535,000	7,035	18,416	560,451

30 June 2022	Land and Buildings \$	Furniture and Fittings \$	Office Equipment \$	Total \$
Cost/Valuation	535,000	37,260	144,605	716,865
Accumulated depreciation	-	(28,336)	(112,640)	(140,976)
Net book value	535,000	8,924	31,965	575,889

Reconciliation of the carrying amount at the beginning and end of the period:

2023	Land and Buildings \$	Furniture and Fittings \$	Office Equipment \$	Total \$
Opening balance	535,000	8,924	31,965	575,889
Additions	-	-	8,824	8,824
Loss on Disposal	-	-	-	-
Depreciation	-	(1,889)	(22,373)	(24,262)
Gain on Revaluation	-	-	-	-
Closing	535,000	7,035	18,416	560,451

Truebridge Partners performed an independent valuation of the level 4 floor on behalf of the Association and assessed the fair value to be \$535,000 as at 30 June 2022. The fair value has been determined using a discounted cash flow model on the basis of estimated market rent and an assumed discount rate.

9 Transfer from Funds

No transfers to equity have been resolved in the year ended 30 June 2023

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

10 Related party transactions

Related Party	Description of the Transaction	2023	2022	2023	2022
		Value of transactions	Value of transactions	Amount Outstanding	Amount Outstanding
		\$	\$	\$	\$
National Poppy Trust	Donations received & expenses paid on behalf	(5,455)	319,806	(5,455)	319,806

Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are members of the Board, the Presidents Forum, the Chief Executive Officer, and the Senior Management team. No remuneration is paid to any member of the Board or President's Forum other than an honorarium for the National President.

	2023	2022
Total remuneration & compensation (\$)	426,249	290,574
Number of persons	3	3

The aggregate remuneration of key management personnel who are employed as staff and the number of individuals, determined on a full-time equivalent basis, is as follows:

Remuneration and compensation provided to close family members of key management personnel

During the reporting period, total remuneration and compensation of \$Nil (2022: \$Nil) was provided by the Association to employees who are close family members of key management personnel.

11 Leases

As at the reporting date, the Association has a non-cancellable operating lease for a photocopier rental agreement that was entered into in December 2020 for a four year term as per below. The commitment is the same for the

	2023	2022
	Parent	Parent
	\$	\$
Not later than one year	2,224	2,224
Later than one year and no later than five years	1,112	3,336
Later than five years	-	-
	3,336	5,560

Notes to the Consolidated Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

For the year ended 30 June 2023

12 Financial assets and liabilities

Categories of financial assets and liabilities

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

	30-Jun-23 Group \$	30-Jun-23 Parent \$	30-Jun-22 Group \$	30-Jun-22 Parent \$
Financial assets				
<i>Loans and receivables</i>				
Cash and cash equivalents	3,922,764	3,333,840	2,911,961	2,413,175
Receivables from exchange transactions	121,333	166,025	117,293	117,293
Receivables from non-exchange transactions	44,691	50,146	52,931	240,542
Investments	905,300	-	2,013,143	1,000,000
	4,994,088	3,550,011	5,095,329	3,771,010
Financial liabilities				
<i>At amortised cost</i>				
Trade and other creditors	163,890	198,755	168,435	290,805
Employee entitlements	133,108	133,108	89,891	89,891
	296,998	331,863	258,327	380,696

13 Capital commitments - Group and Parent

There were no capital commitments at the reporting date (2022: \$Nil).

14 Contingent assets and liabilities - Group and Parent

There are no contingent assets or liabilities at the reporting date (2022: \$Nil).

15 Events after the reporting date - Group and Parent

The Board and management are not aware of any other matters or circumstances since the end of the reporting period, not otherwise dealt with in these financial statements that have significantly or may significantly affect the operations of the Association (2022: \$Nil).

16 Group Information

The consolidated financial statements of the Group include the following subsidiaries:

Name of Controlled Entity	Period	Principal Activities	Country of incorporation	Percentage Control 2023	Percentage Control 2022
RNZRSA National Poppy Trust	Year ended 30 June 2023 and 2022	Trust Fund	New Zealand	100%	100%

The reporting date of the RNZRSA National Poppy Trust is 30 June 2023.



Performance Report

RNZRSA National Poppy Trust
For the year ended 30 June 2023

Entity Information

RNZRSA National Poppy Trust For the year ended 30 June 2023

'Who are we?', 'Why do we exist?'

Legal Name of Entity

RNZRSA National Poppy trust

Entity Type and Legal Basis

Charitable Trust

Registration Number

CC55332

Entity's Purpose or Mission

To provide for any Service Personnel (both former and currently serving), their Spouses and Dependents, including surviving Spouses and Dependents, in need irrespective of any connection with the RSA or not. The advancement of education, relief of poverty or hardship and such other charitable purposes within New Zealand as are recognised by the laws of New Zealand.

Entity Structure

The Trust is registered under the provisions of the Charitable Trust Act 1957 and the Charities Act 2005. Governance of the Trust is managed by the Trustees appointed as per the trust deed: who meet as required and oversee the administration of the Trust.

Main Sources of Entity's Cash and Resources

The primary source of revenue is monies from donations, gifts and any other source in connection with poppy day collections; together with investment returns.

Main Methods Used by Entity to Raise Funds

The entity relies on the RNZRSA national office efforts to raise funds for poppy day.

Entity's Reliance on Volunteers and Donated Goods or Services

Governance is provided by unpaid volunteers. Administration services are provided by RNZ RSA National Office, with assistance by unpaid volunteers. All revenue derived, after payment of operating expenses is applied to the charitable purposes outline above.

Audit

RNZRSA National Poppy Trust has been consolidated into Royal New Zealand Returned Services Associations (The "Group") financial statements. These statements have been subject to audit, please refer to Auditors Report in the Consolidated Financial Statements. The Trust has been subject to review.

Physical Address

Anzac House, 181 Willis Street, Wellington 6141

Postal Address

PO Box 27-248, Marion Square, Wellington 6141

Phone

(04) 384 7994

Trustees

B J Clark ONZM QSM (Chair)

M Houston (resigned 22/08/22)

A D Baker NZGD

M M Hobson

T A Hurst

S W Hood

Air Vice Marshall R J Klitscher CBE DFC AFC (RNZAF Rtd)

Administrator

RNZ RSA National Office

Email

poppy.trust@rsa.org.nz

Website

www.rsa.org.nz

Statement of Service Performance

RNZRSA National Poppy Trust For the year ended 30 June 2023

RNZRSA National Poppy Trust Outcomes

Improve the lives of veterans and their families
Improve the protection of Poppy Funds

RNZRSA National Poppy Trust Outputs

Produce a yearly workplan to target financial support to veterans and their families
Conduct four meetings annually

	THIS YEAR	BUDGET	LAST YEAR
Description and Quantification of the Entity's Outputs			
Welfare Grants Paid	40,320.00	72,000.00	50,135.00
Number of Grants Paid	24.00	-	2.00

RNZRSA National Poppy Trust Output Measures

All urgent applications are reviewed within 48 hours of receipt by the trustees
All completed applications are reviewed within 7 days of receipt by the trustees

Statement of Financial Performance

RNZRSA National Poppy Trust For the year ended 30 June 2023

	NOTES	2023	2022
Revenue			
Donations, fundraising and other similar revenue		36,637	140,632
Interest, dividends and other investment revenue		51,363	32,359
Total Revenue		88,000	172,991
Less Expenses			
Other Expenses	5	4,892	10,566
Canadian Legion Funds Repayment		-	137,611
Grants Paid		40,320	50,135
Total		45,212	198,311
Total Expenses		45,212	198,311
Net Surplus/(Deficit)		42,788	(25,320)
	NOTES	2023	2022
Capital Gains / (Losses)			
Gain / (Loss)		(10,534)	(99,309)
Net Surplus / (Deficit)		32,254	(124,629)

Statement of Movements in Equity

RNZRSA National Poppy Trust
For the year ended 30 June 2023

	2023	2022
Accumulated Surplus or Deficit		
Opening Balance	1,446,688	1,571,317
Surplus / (Deficit) for the year	32,254	(124,629)
Total Accumulated Surplus or Deficit	1,478,942	1,446,688

Statement of Financial Position

RNZRSA National Poppy Trust

As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and Cash Equivalents	8	588,924	498,787
Accounts Receivable	8	34,865	132,195
Investments	6	905,300	1,013,143
Total Current Assets		1,529,088	1,644,125
Total Assets		1,529,088	1,644,125
Liabilities			
Current Liabilities			
Accounts Payable	9	50,146	197,437
Total Current Liabilities		50,146	197,437
Total Liabilities		50,146	197,437
Excess Assets Over Liabilities		1,478,942	1,446,688
Represented By:			
Total Trust Fund			
Funds Settled		1,259,746	1,259,746
Retained Earnings		219,196	186,942
Total Total Trust Fund		1,478,942	1,446,688

For and on behalf of the Trustees;

Trustee _____

Trustee _____

Trustee _____

Date:

Statement of Cash Flows

RNZRSA National Poppy Trust

For the year ended 30 June 2023

Account	2023	2022
Cash Flows from Operating Activities		
Receipts		
Receipts from Donations	1,772	8,436
Receipts from Investment Income	43,930	32,046
Total Receipts	45,702	40,482
Payments		
Payments to suppliers	(4,892)	(5,110)
Grants Paid	(55,416)	(134)
Total Payments	(60,308)	(5,244)
Total Cash Flows from Operating Activities	(14,606)	35,238
Cash Flows from Investing Activities		
Receipts		
Withdrawal of short term deposits	104,744	949,295
Total Receipts	104,744	949,295
Payments		
Investments in short term deposits	0	(923,651)
Total Payments	0	(923,651)
Total Cash Flows from Investing Activities	104,744	25,644
Net Increase/(Decrease) in Cash and cash equivalents	90,138	60,882.00
Bank Accounts and Cash		
Opening cash	498,786	437,904
Closing cash	588,924	498,786

Notes to the Performance Report

RNZRSA National Poppy Trust For the year ended 30 June 2023

1. Statement of Accounting Policies

Basis of Preparation

RNZRSA National Poppy Trust (The Trust) has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not for Profit) as established by the External Reporting Board for registered charities, on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000.

All transactions in the Statement of Financial Performance are reported using the accrual basis of accounting. The Trust has opted to apply the Tier 2 standards PBE IPSAS 28 Financial Instruments Presentation; PB IPSAS 29 Financial Instruments: Recognition & Measurement and PBE IPSAS 30: Financial Instruments: Disclosure.

The Financial Statements are prepared under the assumption that the entity will continue to operate in the foreseeable future.

Tier 2 PE Accounting Standards Applied

PBE IPSAS 28, 29

The Carrying cost of investment assets is the fair value. The fair value of share investments and held to maturity investments is the market value quoted by JB Were at reporting date. Surpluses and deficits are shown in the Statement of Financial Performance. Fixed term investments are generally held until maturity. Shares are generally held long term. Cash deposits recorded at cost.

Changes in Accounting Policies

There have been no changes in accounting policies in the current year. All policies have been applied on the bases consistent with those used in previous years.

2. Specific Accounting Policies

In the preparation of this Performance Report the specific accounting policies are as follows:

Revenue:

Interest Revenue is recognised using the effective interest method

Donations received are included in operating revenue. If particular conditions are attached to a donation that would require it to be repaid if these conditions are not met, then the donation is recorded as a liability until the conditions are satisfied.

Donated goods or services (other than donated assets) are not recognised.

Where significant donated assets are received with useful lives of 12 months or more, and the fair value of the asset is readily obtainable, the donation is recorded at the value of the asset obtained. Where the fair value of the asset is not readily obtainable the donation is not recorded. Donated assets with useful lives less than 2 months are not recorded.

Goods & Services Tax:

RNZRSA National Poppy Trust is not registered for GST. Therefore amounts recorded in the Performance report are inclusive of GST (if any).

Taxation:

The Trust is a registered charity under the Charities Act 2005, and accordingly is not subject to income tax.

Bank Accounts and Cash:

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

Receivables:

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

Financial Instruments:

The Trust has elected to adopt PBE IPAS 29 Financial Instruments: Recognition and Measurement.

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

The Trust derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Trust has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

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

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

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Trust's financial assets include: Cash and cash equivalents, Receivables from transactions and investments.

All financial assets are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied to each category of financial assets, which are described below.

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

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

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

Financial Liabilities include trade and other creditors and employee entitlements. All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method.

3. CONTINGENT LIABILITIES

At balance date there are no known contingent liabilities (2022:\$Nil). RNZRSA National Poppy Trust has not granted any securities in respect of liabilities payable by any other party whatsoever.

4. SECURITIES AND GUARANTEES

There was no overdraft as at balance date nor was any facility arranged (2022:\$Nil)

	2023	2022
--	------	------

5. OTHER EXPENSES

Other expenses

Bank Fees & Charges	185	236
Accountancy Fees	-	1,150
Management Fees	4,707	4,925
Review Fees	-	4,255
Total Other expenses	4,892	10,566

	2023	2022
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6. INVESTMENTS

Investments

NZ and Offshore Bonds	905,300	1,013,143
Total Investments	905,300	1,013,143

NZ and Offshore bonds are stated at their fair value. The fair value is the market valuation quoted by JB Were at reporting date. Surpluses and deficits are shown in the Statement of Financial Performance. Term Deposits are recorded at cost.

7. CAPITAL COMMITMENTS

There were no capital commitments at year end(2022:\$Nil)

	2023	2022
--	------	------

8. FINANCIAL ASSETS

Financial Assets

Cash and cash equivalents	588,924	498,787
Receivables from transactions	34,865	132,195
Investments	905,300	1,013,143
Total Financial Assets	1,529,088	1,644,125

	2023	2022
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9. FINANCIAL LIABILITIES

Trade and other creditors	50,146	197,437
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10. RELATED PARTIES

The following transactions with related parties occurred during the year:

RNZRSA - settlor of the National Poppy Trust with power to appoint trustees. The RNZRSA received donations on behalf of the National Poppy Trust, these were subsequently transferred across to the Trust. From time to time, the RNZRSA also made payments to 3rd party suppliers on behalf of the National Poppy Trust, and were subsequently reimbursed.

	2023	2022
Payments to/from related parties		
Donations Received	34,865	132,195
Review Fees Paid on Behalf	-	-
At balance date the following balances were owed to/from related parties		
From RNZRSA - Donations collected on behalf	34,865	132,195
To RNZRSA - Canadian Legion funds repaid	-	137,611
To RNZRSA - review fees	-	9,826
To RNZRSA - Mururoa Vets grant repaid	-	50,000

11. SUBSEQUENT EVENTS

There were no subsequent events at year end (2022:\$Nil)



Appendices

Item for General Business

Completed forms must be received by the Chief Executive no later than 1200hrs on Thursday 23 November 2023. Forms can be submitted by email to **nationalcouncil@rsa.org.nz**

From

Name of RSA, Affiliate, Life Member

Subject

Signed

13. NATIONAL COUNCIL

Standing Orders

13.1 The Standing Orders of National Council shall form part of these By-laws and are set out at Schedule One.

13.2 Where there are any inconsistencies between RNZRSA's Constitution and/or these Bylaws and the Standing Orders, the Constitution and the By-laws shall take precedence.

Method of Voting

13.3 Every question submitted to National Council or to any meeting of the Board or Forum shall be decided as set out in this Rule:

- (a) on the voices (either in person or by teleconference or other equivalent technology); or
 - (b) by a show of hands; or
 - (i) by postal poll; or
 - (ii) by email or equivalent technology.
 - (c) When voting on the voices or by show of hands, every member present shall have one vote.
 - (d) In the case of an equality of votes the Chairman of the meeting shall have a casting vote in addition to any votes to which he may otherwise be entitled.
 - (e) Unless a poll is demanded by the Chairman of the meeting or by at least three members present, a declaration by the Chairman of the meeting that a resolution has been carried or lost and an entry to that effect in the Minutes of the meeting shall be conclusive evidence of the fact without proof of the number of votes recorded in favour of or against such resolution.
 - (f) If a poll is demanded it shall be taken in such a manner and at such a time as the Chairman of the meeting may direct and the result of the poll shall be deemed to be a resolution of the meeting at which the poll was demanded. A demand for a poll may be withdrawn. The demand for a poll shall not prevent the continuance of a meeting for the transaction of any business other than the question on which a poll has been demanded.
- 13.4 The Chairman of any meeting of the Council may with the consent of the meeting adjourn the meeting from time to time, and from place to place, but no business shall be transacted at any adjourned meeting other than business left unfinished at the meeting from which the adjournment took place.

Proxy Voting

- 13.5 Proxy voting shall be permitted under these By-Laws. Proxy voting must be undertaken in accordance with the appropriate Proxy Representative Form, determined by whether the Proxy Vote is to be undertaken at National Council or at some other meeting as permitted under the Constitution or these By-Laws.

Exercising a Proxy Vote

- 13.6 For votes by poll, delegates will be issued with voting papers in one colour for their personal vote, and in a different colour for any proxies carried. For votes by show of hands, delegates will be issued with one card in a colour for their personal vote, and in a different colour for any proxy votes carried. Proxy votes "on the voices" or "by acclaim" will not generally be possible.

PROXY REPRESENTATIVE FORM - NATIONAL COUNCIL

If an Full, Affiliate or Life Member is entitled to vote as a delegate at a Council meeting, but is not able to attend the meeting, a proxy vote may be made under the following conditions:

- (a) The Full, Affiliate or Life Member may authorise a qualified voting delegate who will be present at the Council meeting, to exercise their vote(s) on their behalf.
- (b) Authorised assignment of a proxy shall be advised in writing to RNZRSA and between the parties.
- (c) The Full, Affiliate or Life Member assigning a proxy shall notify the RNZRSA Chief Executive of the identity of its proxy carrier(s) for each vote to be exercised by proxy, no later than four weeks before the Council meeting.
- (d) If for any reason a notified proxy-holder cannot attend the Council meeting, the party assigning the proxy may reassign that proxy to an eligible delegate who will be present at the Council meeting provided the change is notified to the Returning Officer at the beginning of the first plenary session and before any vote is taken.

Unless these conditions are met, the proxy vote will be void.

To assign a proxy at National Council, complete the form below and send it to The Chief Executive, RSA National Office, PO Box 27248, Marion Square, Wellington 6141, or email to rochelleg@rsa.org.nz to arrive no later than **4 weeks** preceding National Council. Send the duplicate copy to the person nominated as proxy.

APPOINTMENT OF PROXY AT NATIONAL COUNCIL

In accordance with the By-Laws of RNZRSA, I/we appoint [listed below] to exercise my/our voting entitlement at National Council.

The voting entitlement must be exercised in accordance with the below instructions, or where no instructions have been given, the proxy may vote as they see fit.

List name of Member or person you are giving your proxy vote/s to. You may only assign the number of votes you are entitlement to.

1st vote assigned to	
2nd vote assigned to	
3rd vote assigned to	
Number of votes you are entitled to at National Council	
Number of Delegates attending National Council on your behalf	
If there are fewer Delegates attending on your behalf than the number of votes you are entitled to, have you assigned your remaining votes to your own Delegate as proxy votes?	Yes / No
If yes, how many have you assigned?	
If no, did you allocate your entitlement to another Member or person	Yes / No
If yes, please ensure the name of your proxy holder/s is listed above.	

For and on behalf of	
	Name of Full Affiliate or Life Member
Sign and date	
	Secretary

NATIONAL COUNCIL VOTING INSTRUCTIONS

Resolution Title	For	Against	Proxy Discretion	Abstain

PROXY REPRESENTATIVE FORM – OTHER**Step One – appoint a proxy to vote on your behalf**

I, _____, hereby appoint _____ of _____, or failing him or her _____ of _____ as my proxy to act generally on my behalf and to vote in accordance with the following directions (or if no directions have been given, the proxy will vote as he or she sees fit at the meeting of _____ and at any adjournment of that meeting. If you wish, you may appoint as your proxy 'the Chairman of the Meeting.'

Step Two – Voting Instructions/ Poll Paper (where a poll is called)

Resolution Title	For	Against	Proxy Discretion	Abstain

Step Three – Signature

Signed _____

Contact Name _____

Telephone _____

Date _____

Observers

- 13.7 Any member entitled to be represented at Council meetings may send one observer to such meetings. Observers shall not have the right to speak or vote on any business at the Council meeting. The name of the observer shall be delivered to the Chief Executive no later than seven (7) weeks prior to the date of the National Council.
- 13.8 The Forum may invite any organisation, whether or not such organisation is a member of RNZRSA, to have observers at Council meetings

Quorum

- 13.9 No business shall be transacted at any meeting of the Council unless a quorum is present.
- 13.10 If within half an hour from the time appointed for any meeting a quorum is not present, the meeting if an extraordinary general meeting of the Council convened upon the requisition of members shall be dissolved. In any other case it shall stand adjourned to the next day at the same time and place, and the members present at the adjourned meeting may transact any business as if they constituted a full quorum.

Adjournments

- 13.11 The Chairman of any meeting of the National Council may with the consent of the meeting adjourn the meeting from time to time, and from place to place, but no business shall be transacted at any adjourned meeting other than business left unfinished at the meeting from which the adjournment took place.

Extraordinary Meetings of the Council

- 13.12 The Board shall upon the requisition of the Forum or a Member, convene an Extraordinary General Meeting of the Council. Any such requisition shall specify the objects of the meeting requisitioned and shall be signed by the member making the same, and shall be deposited with the Chief Executive.
- 13.13 If the Board fails to convene an Extraordinary General Meeting, to be held within one calendar month from the time of such deposits, the requisitioners or a majority of them may themselves convene a meeting to be held no later than three calendar months after the date of such deposit.

- 13.14 At least fourteen days' notice specifying the place, the date and hour of any Extraordinary General Meeting, and the purpose for which it is to be held shall be sent by post to the Chief Executive and to members entitled to representation at any such meeting.

106th National Council of the Royal New Zealand Returned And Services Association

Held at Swanson RSA, with online livestream, on 18 & 19 October 2022

MINUTES OF ANNUAL GENERAL MEETING

Note: The full program of this National Council is laid out in the 128-page manual handed out to Delegates; to access please click link: [2022-National-Council-Manual.pdf \(rsa.org.nz\)](https://rsa.org.nz/2022-National-Council-Manual.pdf)

Day 1: included election of the new National President: Sir Wayne Shelford, KNZM, MBE. This was followed by a Workshop with participation by all Delegates in discussing the importance of the RSA's core purpose.

Day 2: comprised mainly of the Annual General Meeting, which is recorded in the minutes below.

Opening & Welcome

Following the Karakia by Miki Apiti, the National President and Chair of the National Council, BJ Clark, welcomed delegates, observers and guests. After confirming a quorum was present, BJ called the meeting to order and adopted standing orders.

Ratification of new Board Members:

Murray Hobson, Board Chair, introduced all Board members. This was followed by the ratification of new Board Members: Martyn Dunne, Tammy Hurst, and Quentin Randall

Moved by: BJ Clark. Seconded by: Graham Gibson.

Outcome: Carried.

Adoption of 2021 National Council Minutes

Moved by: BJ Clark. Seconded by: John Smith. No matters arising.

Outcome: Carried.

Election of two National Vice Presidents

Candidates were introduced and all had an opportunity to address council before a vote was taken.

Candidates were: Janet Castell, Mark Compain (by video link), Graham Gibson, John Smith, Jack Steer.

The successful candidates were: VP Jack Steer, on the 2nd vote; VP Janet Castell, on the 3rd vote.

Board Chair's Presentation – Murray Hobson

Murray presented the Board Report, including Financial Statements for 2020 and 2021 (as detailed in the manual handed out), and the National Poppy Trust Report. Key points highlighted included:

- Review of National Office, led by Jocelyn Faul, highlighted need to urgently increase resourcing.
- Review of financial systems, led by Tammy Hurst, has realised a more streamlined accounting package.
- Poppy 2022 campaign, led by Paula Hellyer, was very successful and work for 2023 has already started.
- National Office successfully managed disbursement of Govt. Covid Grant, totalling \$2.53 million.
- Financial surplus of \$278.6k, over combined years 2021 & 2022, attributable to Covid Grant.
- Declining capitation payments means we cannot rely on only this as an income stream.
- Capital tied up in unproductive RSA assets should be released to benefit veterans and their families.

There were no questions from the floor regarding 2021 & 2022 Financial Accounts.

Murray moved acceptance of both years' accounts. Seconded by: John Price.

Outcome: Carried.

National Poppy Trust Report – BJ Clark

BJ Clark presented this report – the financial details of which are shown in the National Council manual.

With the appointment of new trustees, the total number of trustees is six. The trust is now administered by National Office, which has instituted a new claims process (similar to the Covid Grant) with quicker turnaround of claims by requiring a simple majority to approve a claim rather than unanimity.

The Canadian Legion had previously donated \$250k, of which \$50k has been allocated to the Mururoa Veterans Group towards conducting research; the balance was used to support 45 veterans in need.

BJ moved acceptance of report and finances. Seconded by: Tony Hill.

Outcome: Carried.

National President's Report – BJ Clark

BJ presented his report; key points highlighted included:

- Pleased that council has finally met again in-person (after last few years due to Covid restrictions).
- Funding for Support Services is running low again due to the lack of ongoing government funding.
- Non-government sources are struggling to provide additional support (and usually are only one-off).
- Heartening to see that last Poppy Day campaign and collection was very successful.
- Facing new challenges and medical conditions, most notably PTSD (post-traumatic stress disorder).
- Acknowledged efforts of National Office to provide coordination across RSAs and advocate for all.
- Acknowledged current Board – 'the most skilled we have had' – for their governance leadership.
- Imperative that all RSAs continue to pay their share of capitation to allow ongoing care for veterans.

BJ moved acceptance of his report. Seconded by: Peter Jackson.

Outcome: Carried.

Chief Executive's Report – Marty Donoghue

Marty presented his report; key points highlighted included:

- Last year seriously challenged the National Office, especially due to Covid impacts and restrictions.
- Covid Grant was spent much quicker than expected (graphical breakdown shown where funds spent).
- Above figures and insights highlight the great need veterans and their families continue to face.
- Achievements included: strengthening Support networks; a new RSA website; creation of an umbrella veterans' organisation; and a tender process for the Poppy Trust.
- Looking ahead: focus on delivery of our R.S.A. strategy; the need to professionalise our Support network; and continue to deal with inequalities created by Veterans' Support Act 2014.
- Work continues steadily on developing our new Constitution (new act active from Oct. 2023).

Marty moved acceptance of his report. Seconded by: Tony Hill.

Outcome: Carried.

Note: All reports tabled above are attached as an appendix to these minutes.

Notices of Motion

Ten (10) notices were submitted: nine tabled jointly by the Forum and Board, all to do with Changes to the RNZRSA Constitution (Part A); and one (B) tabled by Tawa RSA re. Protection of War Memorials.

BJ Clark first requested National Council support his motion that all Notices of Motion be considered even though they were slightly late. Seconded by: Tony Hill. **Outcome: Carried.**

Part A: Changes to the RNZRSA Constitution:

1. Amendment to clause 4.1 g)

That RNZRSA Constitution clause 4.1 g) read:
Members shall be grouped into districts as defined in the Bylaws from time to time.
In lieu of:
Members may be grouped into districts as defined in the Bylaws from time to time.

Proposed by: Tom Cormack. Seconded by: John Smith. No discussion.

Outcome: Carried.

2. Amendment to clause 6.15

That RNZRSA Constitution clause 6.15 read:

All RNZRSA elected members of the Forum and Board are obligated to work co-operatively with each other in the best interests of the RNZRSA, with mutual trust, transparency, confidence and without bias at all times. All members shall uphold the authority, mana and status of the National President, Forum and Board members of the RNZRSA. The Code of Conduct is to be adhered to by the Board and Forum.

Proposed by: Martyn Dunne & Jenefer Glover-Shepard.

Seconded by: Jon Broadley. No discussion.

Outcome: Carried.

3. Amendment to clause 4.3

That RNZRSA Constitution clause 4.3 read:

The President's Forum reports to National Council and pursuant to Clause 7 shall be responsible for representation including commemorations and awards, together with such other functions or duties as may from time to time be set out in the Forum Charter.

In lieu of:

The President's Forum reports to National Council and pursuant to Clause 7 shall be responsible for support, representation, remembrance matters including commemorations and awards, together with such other functions or duties as may from time to time be set out in the Forum Charter.

Proposed by: John Smith. Seconded by: Tony Hill.

Discussion of this motion included:

- Graham Gibson: asked for oversight of National Office managing Remembrance activities.
- Murray Hobson: agreed with such oversight, but not that it be included in the Constitution.
- Graham Gibson: moved an amendment that Forum receive monthly briefings concerning outcomes within national support.

- BJ Clark: pointed out that, on legal advice received, this council cannot amend a Notice of Motion on the floor but can only vote on it.

A vote was then duly taken.

Outcome: Carried.

4. Amendment to clause 7.2 g)

That RNZRSA Constitution clause 7.2 g) read:

As part of the Board nomination process, provide the Board Selection Committee with timely nominations in accordance with the Constitution.

In lieu of the current clause 7.2:

Provide the Board Selection Committee with timely nominations in accordance with the Constitution.

Proposed by: Tony Hill. Seconded by: Linda Gage. No discussion.

Outcome: Carried.

5. Delete clause 7.2 h)

This clause currently reads:

Provide the Board with timely budget requirements for the next fiscal year. Maintain activities within the budget agreed.

Proposed by: BJ Clark. Seconded by: John Forrest. No discussion.

Outcome: Carried.

6. Amendment to clause 11.1 a)

That RNZRSA Constitution clause 11.1 a) read:

The Constitution of RNZRSA may be changed or rescinded and replaced at National Council provided that:

a) Each member is provided with no less than twenty-one (21) days written notice of the motion to change or rescind and replace the Constitution; and

Proposed by: PJ Smith. Seconded by: Dianne Wilson. No discussion.

Outcome: Carried.

7. Amendment to clause 12.4

That RNZRSA Constitution clause 12.4 read:

In the event a provision of this Constitution refers to Bylaws and the requisite Bylaws are not in effect, the Board shall determine a process to apply to the situation. The members agree to abide by the decision of the Board insofar as the process is concerned provided that a member may appeal to the Forum a decision of the Board under this Clause 12.4 regarding the process. To the extent permitted by law, the decision of the Forum shall be considered by the Board.

Samuel Hood (the Proposer) advised that, after further consideration, this motion is Withdrawn.

8. Delete clause 17 Transitional Provisions

Proposed by: Murray Hobson; Seconded by: Liz King. No discussion.

Outcome: Carried

9. Amendment to clauses 6 and 9 (dealing with Complaints)

That the RNZRSA Constitution clauses that deal with complaints be removed and replaced as detailed in Annex A (as detailed in pages 28 to 38 of the National Council manual handed out).

Proposed by: Jocelyn Faul and Tony Hill. They expanded on this motion by pointing out that the current clauses contain errors and are difficult to apply in terms of fairness and natural justice.

Seconded by: Doug Francis. No discussion.

Outcome: Carried.

Part B: Protection of War Memorials

(New section Crimes Act 1961 269A Mischief relating to monuments dedicated to service)

Proposed by: William Russell from Tawa RSA (not present).

Tom Cormack (District President) spoke to this motion but pointed out that since penalties for NZ laws cannot be prescribed, after further consideration, this motion is therefore **Withdrawn**.

(It will instead go through a separate process to achieve its intent, e.g. lobbying Parliament).

General Business

1. No items of business from Delegates had been deposited with the Chief Executive for discussion.
2. John Smith moved that BJ Clark receive RNZRSA's 'Badge in Gold' for his long and exceptional service.

Seconded by: Adel Trezise. No discussion.

Outcome: Carried.

Presentations

- Gold Star presented by BJ Clark to Graham Gibson for outstanding work and service. Acknowledgement of departing District President Jack Steer, and Vice President John Smith (both of whom had specifically requested that no formal presentation be made).
- Certificates of Appreciation presented by BJ Clark to two departing District Presidents: Bob Harrison and Derek Nees.
- Speech by Sir Jerry Mateparae to farewell BJ Clark, followed by presentation of his Badge in Gold. (BJ then replied as departing National President.)

Kakahu Ceremony

The incoming National President, Sir Wayne (Buck) Shelford, was presented with the Kakahu Maumahara (the traditional cloak worn by the RNZRSA National President) by Sir Jerry Mateparae.

Closure

BJ Clark closed National Council 2022 around 2:00pm.

RNZRSA National President's Report 2022

Well, I must say that I am very pleased that we are finally able to hold our National Council. It has been some considerable time since we were last able to meet in person with our last National Council being a virtual one in 2020 and having to cancel two planned dates in 2021 and one earlier this year, we are now back to some reality.

The impact of Covid19 has changed the way we live, travel, meet, communicate and there are many other ways it has impacted us. Families were separated, tragically some lost whanau or friends and were unable to say a final farewell. The stress it has caused is a significant concern and will be felt for many years to come.

The effect on our RSA community has been severe, RSA's were closed for significant periods, particularly in Auckland, and will be felt for some time to come. The reality is that some RSA's may find it almost impossible to survive and we need to look at ways that we can assist.

An area where we have excelled is ensuring that our members, particularly the Veterans and their families, were supported during lockdown and for that we must acknowledge the amazing work of all those involved, particularly our National and District Support personnel.

In the area of Veterans support, the Government Grant of 2.5 million dollars enabled us to make a real difference to the lives of many. The success of expending this funding to meet government policy requirements was the implementation of the Jot Form process, a rigorous review and approval system efficient distribution of the grants. I am not going to attempt to identify the core group who put in a significant effort to get this done, they know who they are, but I do wish to particularly acknowledge the leadership of Marty Donoghue and Danny Nelson.

This was our last year of government allocated funding and the residue of the Canadian Funding was also expended, so to put it bluntly, the support coffers from a national point of view are running very low.

We have/are lobbying government for further funding however as yet we have not been given any indication whether we will be successful. The reality is that it is becoming more and more difficult to source the necessary funds for us to provide the support required. It makes it incredibly difficult when you don't have a planned allocation of funding that would allow us to have some confidence that we can provide support to those in need.

Non-government sources of funding, i.e. lotteries, funding agencies, gaming, are all struggling to meet the applications they are receiving and even if we were to receive a grant, it is most likely to be a one off or would fail to meet our needs.

So, the responsibility to enable us to those who have served and their families rests on our RSA's and the government.

It was very pleasing to be able to have our Poppy collection and ANZAC Day this year, even if there was some confusion regarding attendance at the ANZAC services. Reports received indicate that the Poppy collection generally was around normal levels some even noted an increase. This year's public relations/media plan was very successful and already planning is underway for next year implementing some initiatives to raise the profile of the Poppy collection and increase the revenue.

Our skilled support teams all over New Zealand are doing fantastic work and deserve our heartfelt thanks. Our volunteers assist thousands of veterans, travel all over the country and dedicate many, many hours, checking in, arranging support and above all, caring for our people. This contributes an amazing benefit to the community for which we have been poorly recompensed in the past.

We continue to support our Veterans in many ways, medical, dental, optometry, etc. but today we are being challenged by a variety of different medical conditions than those of the past, most notably, Post-Traumatic Stress Injury (PTSI), and when we are faced with these challenges we need to react immediately as the consequences of failing to do so can be fatal.

Once again, we have seen our organisation continue our development of an effective Support and Remembrance strategy.

The National Office continues to provide exceptional support for our RSA's, and I acknowledge that support and dedication. We have a great Team who work hard to provide continued coordination, facilitation, and operate behind the scenes connecting the diversity of the local RSA membership, as well as giving our organisation the national visibility necessary to advocate for those we represent.

The Board continues to provide our governance leadership and I thank them for their voluntary commitment to our organisation. The development and improvement of both the overall organisational strategy and the standard operating procedures at all levels of our movement have contributed to strengthening the connections between the government, RSAs and the communities

we live in. I would like to note that I believe that our current Board is the most skilled and dedicated Board we have had, so I sincerely thank you all for your support to the RSA movement.

I often speak of our motto, People Helping People and have suggested perhaps that we should also use RSA's Helping RSA's. The term "RSA's without borders", is also being used more today. RSA's that have a healthy Poppy Trust need to consider assisting those with limited funding to help our Veterans in need and I am pleased to say that I have seen more of that happening. We are one organisation with the same goal, ensuring our Veterans are supported in their time of need. So, I implore RSA's, if you are able, to be prepared to help each other if you hear of another RSA in need.

Once again, we completed the packing of the Xmas parcels for those service personnel who are serving overseas at Christmas. This is a great tradition and one that provides a connection to our serving personnel and the parcels are well received. I wish to thank Lynne Smith JS02 Personnel Welfare for her organisation/leadership of this event.

We must never forget we have a duty to ensure the legacy given to us by our predecessors, to support those who have served continues, and that load must be shared by all who display the RSA brand over their door. It concerns me deeply that some are looking for ways to shed that responsibility by avoiding paying their share of that cost. It is imperative that we all take that responsibility seriously. We must remember and care for all those impacted by military service for NZ and our actions now, will dictate the future of the RSA movement.

National Council is an important opportunity to partake in it and step up to the challenge of showing that we can adapt to new situations. We need you to contribute, participate and respect the right of everyone to be heard.

Together we are strong, but we will achieve little if we cannot work towards a common goal. We all want a better and deserved outcome for our people. So, let us move forward together so that we can achieve a positive result.

I wish to thank the Presidents Forum for their support and the personal sacrifice you put into representing your Districts. I acknowledge here the enormous input you make into the efficient running of your Districts.

The RSA is fortunate to receive support from many businesses and individuals and we sometimes forget to say thank you so at the risk of missing some out I would like to thank the following in particular.

- Chief of Defence Air Marshal Kevin Short AO, Chief of Navy David Proctor and all NZDF personnel
- All RSA's who are the important link to supporting our Veterans, those who have supported and hosted our training and Veteran clinics
- DSM's and the Support network
- Lyn Smith – NZDF JS02 Personnel Welfare for organising the Xmas Parcel pack programme
- Veterans Affairs – Bernadine MacKenzie and staff at Veterans Affairs
- Veteran support organisations – SSANZ, the Onward Bar, Combined Forces Veterans Surfing Association, Families of the Fallen, Pilgrim Bandits, Te kiwi Maia
- Tina Grant – Supporting Families
- Our RSA hub managers on NZDF bases, Burnham, Linton, Trentham and Devonport
- AFM who make the Anzac biscuits
- Laithwaites – wine sponsor
- Walsh and Beck for an amazing Poppy Campaign
- All the Poppy manufacturing volunteers in Christchurch
- Those who were selected as the inaugural Volunteers of the Year
- And lastly but certainly not least, all those others who have helped and assisted us to provide support for our Veterans.

A Thought:

We tend to think of great thinkers and innovators as soloists, but the truth is that the greatest innovative thinking doesn't occur in a vacuum. Innovation results from collaboration.

- BJ Clark

RNZRSA Board Chairman's Report 2022

It is my pleasure to present your Board's seventh annual report. The role of the Board over the last two years has been, in general terms, to create the most beneficial environment possible for the RNZRSA so we can deliver our strategic outcomes to the NZ veteran community. We are conscious of our responsibility to you the members of the RNZRSA and acknowledge that our primary responsibility is to you collectively. National Council has charged us with setting the strategic goals, undertaking the necessary governance activities, guiding and monitoring the operations and affairs of the RNZRSA and working collaboratively with the President's Forum.

The two years have been both a challenging and rewarding. The Chief Executive assisted by the People and Culture sub-committee, led by Jocelyn Faul, has been working through a review of National Office. The results of this review made it very clear that there is an urgent need to strengthen National Office if we are to deliver on our commitments to veterans and to continue rebuilding the relevance of the RSA family. New staff have been appointed and further appointments are planned as we address the increasing demand for support for veterans and their families.

The Audit and Risk sub-committee led by Tammy Hurst overseeing a review of our financial systems including a move to a new more streamlined accounting package. The resulting changes will enable RNZRSA to better monitor and manage our strategic goals.

The introduction of the national Poppy 2022 campaign to assist RSA's with their poppy collection ably led by Paula Hellyer.

The overseeing of the upskilling of our grant handling. The quality and effectiveness of the processes developed and implemented by NO is evident in RNZRSA achieving accreditation at Level 1 and Level 4 of the Social Sector Accreditation Standards. This allowed 263 grants to be made to veterans and their whanau, many of which addressed significant and often complex needs.

Other tasks carried out included:

- A review of the National Poppy Trust, the first steps have been completed are reported in the Trust Chair's report.
- The review of the Business Continuity Plan for National Office to enable a more robust operating model
- Providing funding of \$50,000 to the Mururoa Veterans to enable them to prepare their claim for protection and pensions for their offspring who are born with disabilities that are attributable to their exposure to ionised radiation at a nuclear testing site.
- Reviewing the options available to RSA's for the management of their poppy funds so they can comply with the new Trusts Bill. Once the review has been completed National Office will be pleased to assist with any enquiry.
- Approving the outsourcing of our merchandising which has reduced our costs and freed up the workload at National Office

The Board is committed to delivering on the RNZRSA's key strategic objectives and along with the Forum are working together to achieve:

Veteran Support

Veterans and their families will have all the support they need into the future.

Remembrance

Our communities will share our passion for remembrance and commemoration and support our heritage.

Culture

A positive, supportive, collaborative, inclusive culture nationally.

Communications

Communications that support positive relationships and are inclusive.

National Leverage

Leveraging off our national scale to provide benefits for RSA's .

Finance

Build our revenue so that we are sustainable and our that reserves are protected;

Partners

We will, where possible, form appropriate and valuable relationships. Significant progress has already been made as evidenced by our meetings with Minister Whaiteri, our regular meetings with CN and latterly CDF and we are meeting with the NZDF Board shortly. We are well aware that if we are to deliver on our strategic goals we must be more engaged in wider strategy discussions be they with NZDF or the wider public sector.

Looking forward we are committed to strengthening the purpose and focus of the RSA family. The financial result continues your Board's stated objective of achieving a balanced result over the medium term. The last two years combined saw the RNZRSA achieve an operating surplus of \$278,626. This result was directly attributable to a very significant increase in Grants Received. The challenge going forward is to continue positive results in our changing environment because as shown by the

capitation payments from RSA's we cannot rely on our traditional income streams. While on the subject of capitation either the number of RSA members has dropped dramatically or there are RSA's that are not meeting the membership conditions as set by this Council in 2010. This drop in revenue of nearly 30% has had to be offset by reducing our costs and finding new sources of revenue to support the work being done by National Office on your behalf.

2017	\$1,096,493.00	
2018	\$1,028,251.00	-6.3%
2019	\$926,790.00	-9.9%
2020	\$893,960.00	-5.6%
2021	\$827,026.00	-7.5%
2022	\$780,026.00	-5.7%

To do this, as already said, we need a well resourced and appropriately skilled National Office and an acceptance by the whole of the RSA family that the Board has been given the major and fundamental governance role while the Forum provides the means by which the national President exercises a degree of operational oversight within Districts and of their activities.

Some of this surplus is earmarked for the completion of the IT project which when completed will provide RSA's with a sophisticated membership management tool and Support Services with a comprehensive case management tool.

A strategic priority of the Board of RNZRSA is to ensure that our organisational culture is fit for purpose as we continue down a more professional pathway delivering support to veterans across the country and to demonstrate to potential funders that we are in the optimal position for them to partner with.

To this end we have commissioned an experienced independent reviewer to undertake a Review of the organisation to assist in developing a strong and healthy culture that is aligned with our "Values" of courage, commitment, compassion and comradeship and the behavioural standards outlined in the RSA Code of Conduct.

If not addressed such obstacles could lead to a loss of trust, poor relationships, conflict, poor communication, lack of understanding of strategic direction and priorities, inconsistent or unclear

performance measures, and a lack of appropriate leadership. This Review, includes the RNZRSA Board, Forum and National Office, as well as all employees and volunteers.

Looking forward the Board recognises that much of the wealth built up by past and current veterans is invested in land and buildings that in many cases are earning little or no income and are therefore not directly contributing to the welfare of all veterans and their families. These assets must be protected and invested for the benefit of future veterans and their families. RSA's that have chosen to run a hospitality business or any other business can only justify doing so, if it is returning a profit that is then used to support veterans.

If RSA's are to be truly sustainable and to deliver on their strategic objectives then capital tied up in unproductive activities should be released for re-investment so that veterans and their families benefit. Over the next 12 months the Board will be working with the Forum to determine how this might best be done.

On behalf of the Board, I wish to thank our CE Marty Donoghue and the National Office team, including the employees and willing volunteers, who have shown a willingness to rise to all challenges that they have been presented with. There is no question that we are under resourced compared to many other charities and as a Board we are moving to address this to ensure we have the right resources, housed in appropriate premises and supported by sustainable income streams.

To achieve our agreed strategy requires a strong national structure so that our messaging and engagement at government level is sought after and respected. Your Board is determined to have RNZRSA seen as a trusted delivery asset.

I wish to record the Board's thanks to BJ for his significant contribution to the RSA movement, for his close working relationship with your Board and for his leadership in remembrance and representation. In particular I wish to acknowledge BJ's employer, CCS Disability Action for allowing him the considerable freedom without which it would have been almost impossible for him to carry out the role of NP as well as he has.

Our thanks go to the Forum members for their commitment, connection and communication with RSAs which we very much rely on, to shape our planning and decision making.

Lastly, I wish to thank the Board, for their willingness to work on behalf of the wider veteran community, their efforts are not always apparent but over time the benefits flowing from it are significant. I would ask you to welcome our new directors Martyn Dunne, Paula Hellyer (a co-opted director), Sam Hood, Tammy Hurst and Quentin Randell all of whom have hit the deck running.

I would also ask you to recognise and thank two directors who have retired. Corina Bruce our immediate past Chair. Corina has been a ground breaker throughout her career. She was the first woman to serve at sea in the Royal New Zealand Navy. she returned from maternity leave to become the New Zealand Defence Force's first part-time working parent. And, when she was appointed Commander of the Devonport naval support base, HMNZS Philomel, it was another first.

Corina was elected chair of the RNZRSA, another first, more than 35 years after beginning her military career She brought to it experience and knowledge gained during her diverse roles in the Navy balanced by her learning from her involvement in her family business.

"We're very fortunate to have someone of Corina's calibre lead the board into the future, particularly at such a pivotal time."

We are also farewelling Marnie Rutherford today. Marnie came to the notice of the Board as a volunteer when she offered to assist National Office undertake a review of our IT system. She applied to join the Board and was successful. During her time on the Board she was a valuable contributor to our strategic planning including undertaking a number of key member surveys and she was responsible for drawing up a comprehensive functional specification for our IT. We will miss these two valuable contributors. Can I ask you to thank them by acclamation.

- Murray Hobson

RNZRSA Chief Executive's Report 2022

*Ka huri te kei o te waka ki te pae tawhiti
Kia hoe ngātahi ki te pae tata
Ki te whai ao, ki te ao mārama.*

*The waka turns towards the distant horizon
Let us make headway and paddle as one
Through the glimmer of dawn to the break of day.*

Rarely has a year tested us than the second year of covid, 2021. As the late Queen would quip it was truly an annus horribilis, who would have imagined it was going to be worse than 2020. It was a year that challenged us in many ways:

- We needed to be responsive to our vulnerable veterans and members while being constantly either in lockdown or under the threat of covid constraints.
- We needed to continue strengthening the support network to ensure so we could deliver on our mission
- Our support to those who currently serve increased not only to those deployed overseas but assisting those who were for months on end deployed in New Zealand in our managed isolation facilities.

In September of 2020 we commenced the covid grant applications and in a short space of time (3 Months) we had reviewed hundreds of applications and the funding was all but allocated. While all the money was committed we only finished the last of the delivery of the projects at the end of the 2021 financial year.

Some results:

- We reviewed 614 applications of which 567 were funded and implemented
- Nearly 30% of veteran support was allocated to medical support
- Nearly 30% was for housing
- 15% was used to fund hardship

What do these results tell us;

In the 50-70 year olds it is evident that health care was deprioritised due to financial constraints and other priorities, this in turn has caused significant issues for them later on in life, we had veterans who had not been able to eat properly for several years finally getting dental treatment and yes it was expensive.

Housing and accommodation is also an Issue for veterans. We were significantly challenged by some of the 3rd world conditions our veterans lived in. Basic requirements like power, water supply and weather tightness had to be addressed.

Hardship is an emerging issue for veterans in the age group 50-70 years old. Some of this is due to the current reduction in conditions of service for those who currently serve so no longer do they have the support that previous veterans had such as superannuation, terminal benefits and while in service, comprehensive accommodation.

Our achievements this year have included;

- supporting our associations as we went in and out of lock downs, we strengthened the support network through training of new (and old) support advisors and conducted clinics to reach our veteran community,
- changed the way National Office Operated with the recruiting of some key staff,
- developed a new website which enabled us to change content easier, provided added security and connected with our Customer Relationship Management system which was upgraded to Microsoft Dynamics 365 and stored virtually in the cloud.
- We have also nearly completed our case management portal which will also be based on Microsoft dynamics a membership portal which will enable self service and a new donations portal. We have transformed our Financial processes and migrated from MYOB to Xero enabling us to produce better financial reports and reduce our accounting costs.
- We have created a veteran support organisation which is a collaboration of & veteran NGO's : Soldiers Sailors Aviators Association New Zealand, Veterans of Combined Forces Surfing Association VCFSA, Children of the Fallen, Pilgrim Bandits, RSA Online, Onward Bar and Te Kiwi Maia. Working together under a simple philosophy of supporting veterans and their whanau we have established an ability to work together and ensure we are delivering individual strengths to support
- We launched a new approach to Poppy day and provided a play book for RSA to access resources and remain connected to the campaign

- We participated in the development of the NZDF Te Arataki mō te Hauora Ngākau mō ngā Mōrehu a Tū me ō rātou Whānau, The Veteran, Family and Whānau Mental Health and Wellbeing Policy Framework and as part of that strengthened our support to those transitioning from the defence force through our arrangement with the ELE Group providing direct employment to those leaving the defence force.
- We have revitalised the MoU between the RSA and VA to ensure together we can achieve better outcomes for our veterans.
- Working together with the Auckland RSA and the Christchurch Memorial RSA we have strengthened the poppy contract to ensure we have an improved supply of poppies.
- Completed a tender process to select a Poppy Trust Provider.

Looking ahead, we still have much to do. We need to focus on the delivery of Remembrance , Support and Advocacy. We're going to be in response mode with our veteran support for a while yet, until we secure funding from Government to fully professionalise the network. While we've transformed some of our digital operations we need to accelerate our work programme to connect with those veterans that serve and the many thousands of veterans that are out in the community.

Our advocacy needs to be improved, focusing to begin with on the inequity caused by the current veteran support act.
Our constitution,

The Incorporated Societies Act 2022 will enter fully into force in October 2023. However, in order to function as intended, it must first be supplemented by regulations. In addition, the situation for any society registered under the 1908 Act (including those that register before the end of October 2023) is as follows:

- until October 2023, they remain subject to the rules in the 1908 Act;
- at some point in the period from October 2023 to around April 2026 (a period of about 2½ years), RSA must re-register with the Companies Office or they will cease to exist;
- as soon as RSA re-register, they become subject to the rules in the 2022 Act. This means each society will become subject to the new rules at the time of its own choosing.

All Incorporated Societies in New Zealand will need to adjust their Rules/ Constitution/By-Laws to meet the requirements of the Act by 01 December 2025 at the latest. This means that National Office will need to take on the large task of creating a new RNZRSA Constitution and By-Laws Documents, and RSA Model Constitution and Model Rules.

Our plan is, once the regulations are complete we will finish a draft RNZRSA Constitution which will need to be consulted with members, concurrently we will refine work already completed on an updated Model Constitution for associations, we intend to run webinars and provide district based workshops to support the introduction of the new model constitution.

Let me take this opportunity to thank Stephen Enger from Swanson RSA and President Andrew Ritchie and all the staff for the outstanding job they have done in pulling this conference together.

My thanks to Tony in keeping everyone entertained. I would also like to thank National Office staff, Laura, Rachel, Rob, Danny, Riaz and Tania for the long hours, attention to detail, humour and professionalism, in pulling this rabbit out of the hat.

I started work here two years ago to the day, what motivates me is the support of veterans and their whānau. As I head into my third year as Chief Executive, that is still what motivates me. I'm very proud of what the National Office team achieved over the last year and what we'll continue to do to support veterans in the future.

- Marty Donoghue

Notes

