RSA

2024

108TH NATIONAL COUNCIL

About this manual

This manual provides all attendees with the information required to allow you to participate fully in the RNZRSA's 108th National Council. Included are the Notices of Motion that will be discussed at the AGM, the candidate profiles for those standing for the vacant National Vice President position, and 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

To assist you in the voting process the following instructions are provided and will be given to you again at National Council:

Note: Those attending National Council Online will be provided separate voting instructions.

Voting Cards

A pink card will be issued on arrival at registration to all named voting delegates for use when a vote is called for.

A purple card will be issued on arrival at registration to all those registered as carrying proxy votes.

Only delegates and those registered as carrying proxies are eligible to vote.

Observers are not eligible to vote or speak.

Items of General Business

A General Business form is available in this manual or can be downloaded from https:rnzrsa.info/NC2024. Once completed the form must be emailed to the Chief Executive no later than 1200hrs on Tuesday 15 October.

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 108th National Council

It's hard to believe it's time for National Council once again. The last 12 months have been both challenging and rewarding and we've spent a lot of time looking inward to determine what kind of organisation we want to be.

I've been really encouraged by the level of engagement we've had – both through the National Council Workshop held in February, and through the recent consultation sessions held around the proposed constitutional changes.

One thing that's come through really strongly is that while we might have a range of ideas about what the organisation should look like and how it should function, there has been no question that our core purpose remains supporting New Zealand's veterans of military service and their whānau.

This National Council is being held in the shadow of the proposed constitutional changes, and coming together provides us a further opportunity to have constructive conversations. We are holding a workshop on Day Two to focus on the draft Model Constitution for Associations – and will have lawyers on hand to provide further information around why some of the changes are necessary, but also to answer some of your questions. I encourage you to make the most of the opportunity – it is through hearing your thoughts and feedback that will enable us to build a constitution that best serves us all.

This journey started at the National Council in 2022, and we still have a long way to go to make the RNZRSA a modern organisation that is relevant to contemporary veterans, but also meets the needs of all our current and future members. While much of the recent focus has been on constitutional change, that is just a small part of the challenge in front of us. Let's take the opportunity we have over the next few days to work together and start shaping our next steps.

As a collective, how can we better support the Associations that are not thriving? How can we help them improve profitability or reconnect with their communities? How can we help them better position themselves to support the veterans in their community? That is the true power of the National Council - bringing our experience and knowledge together in one place to help and support each other.

The RNZRSA brand is iconic, and we must do everything we can to protect and nurture it. We want New Zealand to see the RNZRSA as an organisation that cares for veterans and their whānau - and a healthy thriving membership will help us deliver that vision and improve our ability to provide support.

Tiro atu ki te pae, mauria atu tō korowai - Look forward into the horizon and prepare.

RNZRSA 108th National Council Programme

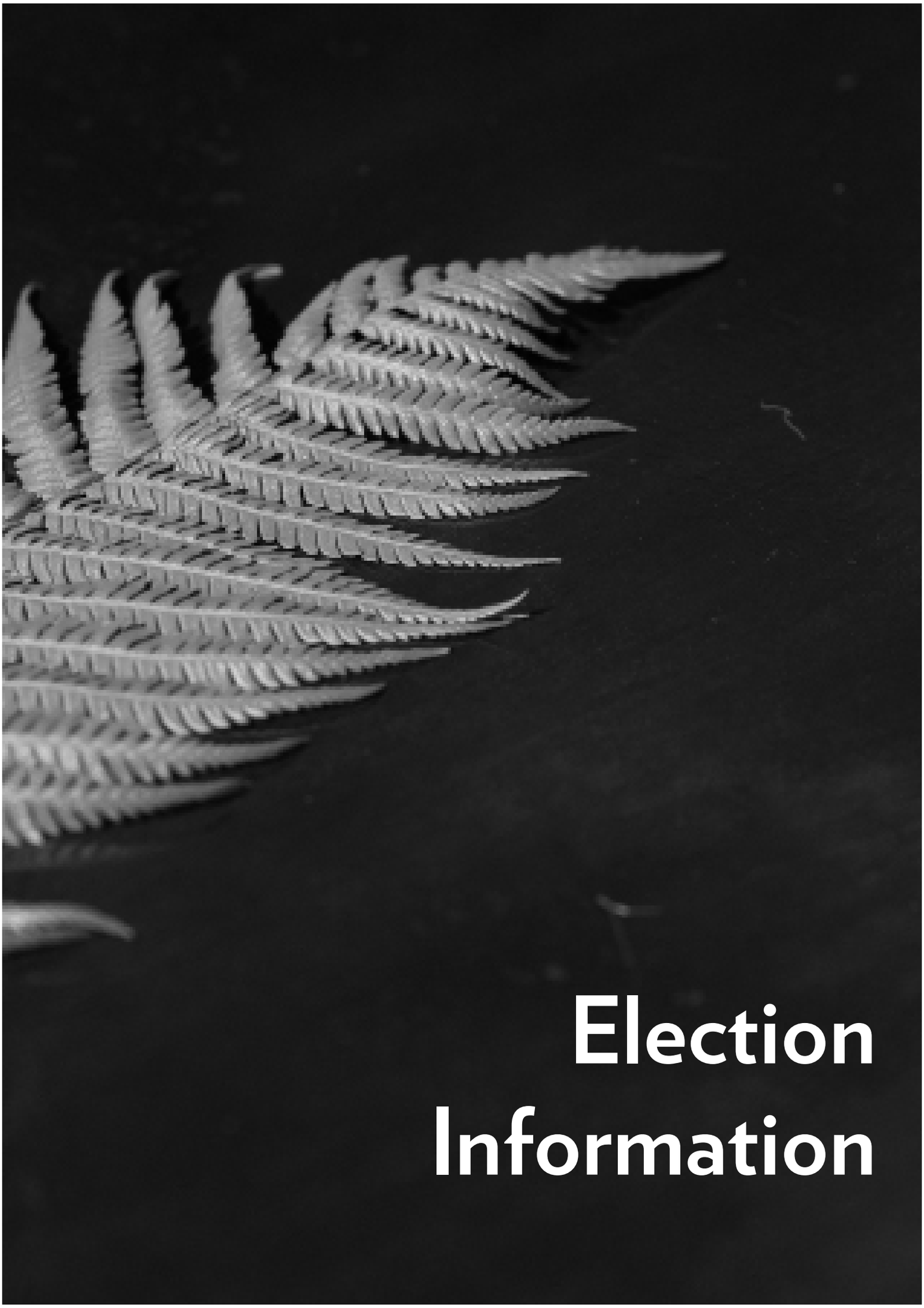
Day One - Wednesday 16 October

9.00am	Registration opens
10.00am	Mihi Whakatau
10.30am	Address from Minister for Veterans, Hon Chris Penk
11.00am	Morning Tea
11.30am	Address from Chief of Defence Force, Air Marshal Tony Davies, MNZM
11.55am	National President's Address
12.05pm	Back to Timor Documentary - Mike McRoberts
1.00pm	Lunch
1.45pm	Address from RSL President Major General (Retd) Greg Melick, AO, RFD, SC
2.00pm	National Vice-President Announcement
2.20pm	Preview of Day Two Agenda
2.30pm	Chief Executive's Q&A
3.05pm	Tea/Coffee Break

3.30pm	Address from the Prime Minister, the Right Honorable Christopher Luxon
4.00pm	Afternoon Tea and Networking Opportunity
4.30pm	End of Day One

Day Two - Thursday 17 October

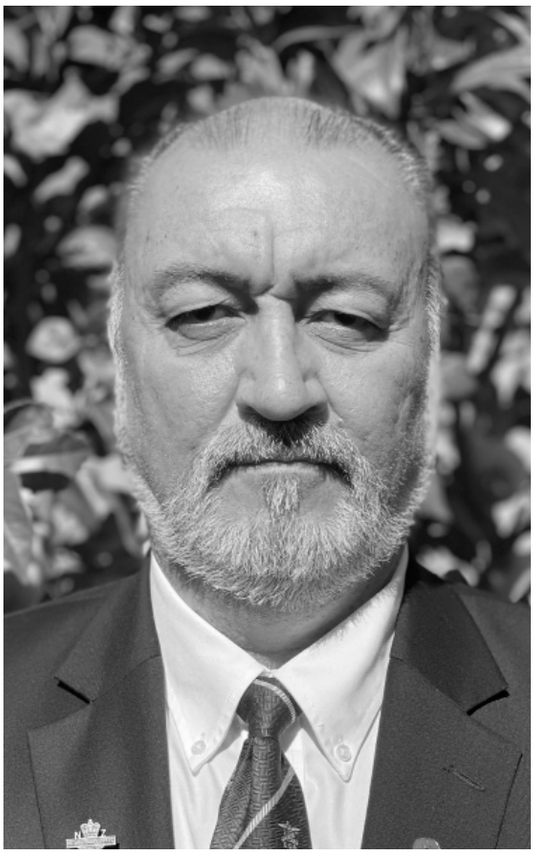
9.00AM	Karakia to open Day Two
9.15AM	RNZRSA AGM - Session One
10.15AM	Morning Tea
10.45AM	RNZRSA AGM - Session Two
12.00PM	Lunch
12.45PM	Legal Information Session (Q&A) - Model Constitution for Associations
2.00PM	Tea/Coffee Break
2.20PM	Awards and Farewells
2.45PM	Karakia and Closing of National Council



Election Information

National Vice President Candidate

James A. (Tony) Hill, MBE, JP



District President Waikato, King Country, Bay of Plenty District; President Cambridge RSA

Enlisting directly from New Plymouth Boys' High School into the New Zealand Army, Tony served for over 30 years and was an Officer with the Royal New Zealand Engineers. His military career covered everything from multinational coalition operations to logistics, human resources, and finally a diplomatic role.

On leaving the military he then worked for a private firm based in the Middle East seeing activity in Kenya, Somalia, and Yemen. Currently he is a consultant for Health and Safety, Governance and Adventurous Activities. He is also a Justice of the Peace and a member of the Institute of Directors.

Originally from Waitara in Taranaki, he is married with two adult daughters. His interests and hobbies include the outdoors, shooting, martial arts, music, helping in the community and helping others achieve success. He is a firm believer in the values of Courage, Commitment, Comradeship, and Integrity.

Why do you want to be National Vice President of the RNZRSA?

I strongly believe in what the RSA stands for and that as a Veteran I should stand up and be counted. Having come up through the local RSA system I now have a better understanding of the issues facing us at local District and National level.

If you are elected, what do you think the most important aspect of your role would be and why?

To act with integrity and ensure that we find solutions to the many challenges facing us. We need to keep moving forward in the changing reality we operate in.

How do you think the RNZRSA can best position itself to support the next generation of veterans?

By maintaining focus on what we stand for, and ensuring that we deliver support to our veterans and their families in concert with being a positive force for good in the community. I also believe we should advocate for those currently serving.

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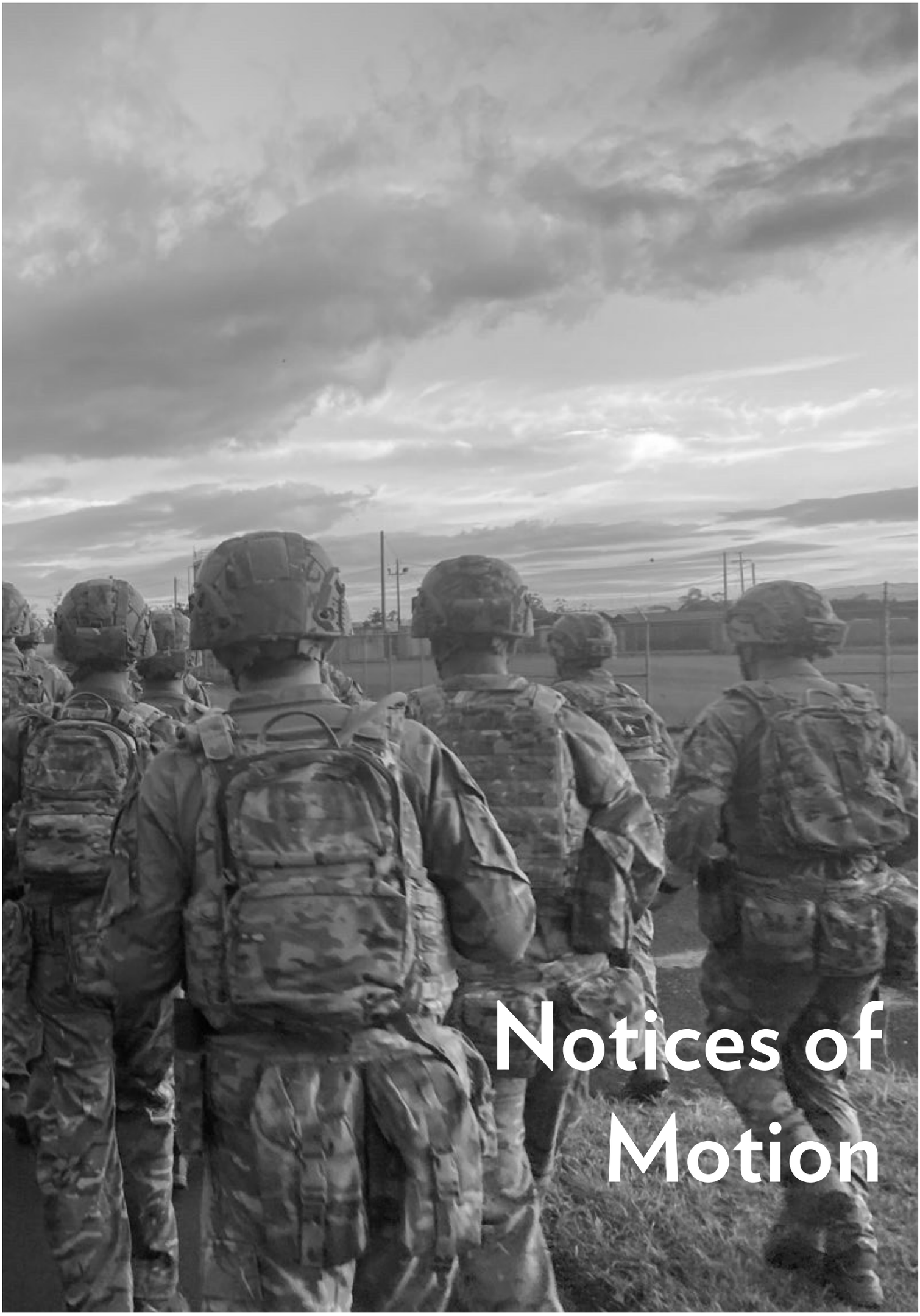

Notices of Motion

Notes

The final Notices of Motion for consideration at National Council were not available at the time of printing.

Copies of the Notices of Motion should have been provided seperately to you during the registration process.

If you have not received them, please return to the Registration Desk to collect copies.

Financial Statements

Royal New Zealand Returned And Services' Association (Incorporated)

Consolidated Performance Report

For the year ended 30 June 2024

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Directory

The Board	Major General (Retired) Martyn Dunne CNZM QSO Ms. Jocelyn Faul Ms. Paula Hellyer Mr. Sam Hood Mr. Chris Parsons (seconded May 2023) Captain Quentin Randall RNZN FCILT CMINSTD Mr. Murray Hobson (resigned April 2024) Ms. Tammy Hurst (resigned June 2024)
National President	Sir Wayne Shelford KNZM MBE
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 2024

	Note	2024 Group $	2024 Parent $	2023 Group $	2023 Parent $
Revenue from non-exchange transactions	3				
Donations and Bequests		326,241	222,811	183,903	147,266
Grants		422,172	422,172	495,697	495,697
Commissions		147,951	147,951	160,119	160,119
Sponsorships			-	15,217	15,217
		896,364	792,933	854,937	818,299
Revenue from exchange transactions	3				
Capitation fees		680,820	680,820	742,941	742,941
Merchandise sales		96,543	96,543	108,381	108,380
MSD Contract		1,047,500	1,047,500	647,500	647,500
Interest		247,797	182,964	122,814	71,452
		2,072,660	2,007,827	1,621,636	1,570,273
Total revenue		**2,969,024**	**2,800,761**	**2,476,572**	**2,388,572**
Expenses	5				
Administration		863,311	858,450	950,933	946,040
Audit Fees		23,500	23,500	20,085	20,085
Bad debts		50,772	50,772	12,673	12,673
Cost of goods sold		3,618	3,618	43	43
Depreciation and Amortisation	8	24,545	24,545	24,262	24,262
Grants		151,022	-	46,409	6,089
Professional fees		39,350	39,350	82,233	82,234
Projects		492,938	492,938	568,831	568,831
Staff Remuneration		1,521,507	1,521,507	794,566	794,566
Unrealised Investment (Gain) Loss		(24,591)		10,534	-
Total expenses		**3,145,972**	**3,014,680**	**2,510,568**	**2,454,823**
Operating surplus/(deficit) for the year		**(176,949)**	**(213,919)**	**(33,996)**	**(66,251)**
Total comprehensive revenue and expense for the year		**(176,949)**	**(213,919)**	**(33,996)**	**(66,251)**

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 2024

	Administered funds	Asset revaluation reserve	Accumulated comprehensive revenue and expense	Total equity
	$	$	$	$
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)
Group Closing equity 30 June 2023	**1,237,487**	**412,352**	**3,593,730**	**5,243,570**
Group Opening balance 1 July 2023	1,237,487	412,352	3,593,730	5,243,570
Group Surplus/(Deficit) for the year	-	-	(176,948)	(176,948)
Group Closing equity 30 June 2024	**1,237,487**	**412,352**	**3,416,782**	**5,066,622**
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)
Parent Closing equity 30 June 2023	**1,237,487**	**412,352**	**2,114,787**	**3,764,626**
Parent Opening balance 1 July 2023	1,237,487	412,352	2,114,787	3,764,626
Surplus/(Deficit) for the year	-	-	(213,919)	(213,919)
Parent Closing equity 30 June 2024	**1,237,487**	**412,352**	**1,900,868**	**3,550,707**

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 2024

	Note	2024 Group $	2024 Parent $	2023 Group $	2023 Parent $
Current assets					
Cash and cash equivalents	6	3,517,093	3,053,492	3,922,764	3,333,840
Investments	7	1,115,309	-	905,300	-
Receivables from exchange transactions		259,153	372,285	121,333	166,025
Receivables from non-exchange transactions		188,317	201,168	44,691	50,146
		5,079,873	3,626,946	4,994,088	3,550,011
Non-current assets					
Property plant and equipment	8	535,906	535,906	560,451	560,451
		535,906	535,906	560,451	560,451
Total assets		**5,615,779**	**4,162,852**	**5,554,539**	**4,110,462**
Current liabilities					
Trade and other creditors		181,070	244,057	163,890	198,755
Employee entitlements		311,621	311,621	133,108	133,108
Revenue in advance		56,468	56,468	13,973	13,973
		549,159	612,145	310,971	345,836
Total liabilities		**549,159**	**612,145**	**310,971**	**345,836**
Net assets		**5,066,620**	**3,550,707**	**5,243,568**	**3,764,626**
Equity					
Accumulated comprehensive revenue and expense		3,416,781	1,900,868	3,593,729	2,114,787
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		**5,066,620**	**3,550,707**	**5,243,568**	**3,764,626**

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 24 September 2024

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 2024

	Note	2024 Group	2024 Parent	2023 Group	2023 Parent
Cash flows from operating activities		**$**	**$**	**$**	**$**
Receipts					
Receipts from grants		426,882	426,882	408,856	408,856
Receipts from other non-exchange transactions		219,739	219,739	538,985	538,985
Receipts from capitation fees		669,054	669,054	748,747	748,747
Receipts from other exchange transactions		1,087,642	1,087,518	711,473	709,701
Interest received		181,585	124,348	97,938	54,008
		2,584,902	2,527,542	2,506,000	2,460,297
Payments					
Payments to suppliers		(1,318,736)	(1,464,896)	(1,805,456)	(1,800,564)
Payment to employees		(1,342,994)	(1,342,994)	(708,132)	(708,132)
Grants paid		(151,022)	-	(61,505)	(6,089)
		(2,812,752)	(2,807,890)	(2,575,093)	(2,514,785)
Net cash flows from operating activities		**(227,850)**	**(280,348)**	**(69,094)**	**(54,488)**
Cash flows from investing activities					
Receipts					
Withdrawal of short term investments		-	-	104,744	-
Transfer from short term investments		-	-	1,000,000	1,000,000
		-	-	1,104,744	1,000,000
Payments					
Purchase of property, plant and equipment		-	-	(8,824)	(8,824)
Investments in short term deposits		(177,822)	-	(16,023)	(16,023)
		(177,822)	-	(24,847)	(24,847)
Net cash flows from investing activities		**(177,822)**	**-**	**1,079,897**	**975,153**
Net (decrease)/increase in cash and cash equivalents		(405,672)	(280,348)	1,010,803	920,665
Cash and cash equivalents at 1 July		3,922,765	3,333,840	2,911,962	2,413,175
Cash and cash equivalents at 30 June	6	**3,517,093**	**3,053,492**	**3,922,765**	**3,333,840**

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

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 2024.

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 24 September 2024.

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 activites. 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.

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.

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 41 *Financial Instruments: Recognition and Measurement* are classified as financial assets at fair value through surplus or deficit, or amortised cost 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 are classified as financial assets at fair value through surplus or deficit, or amortised cost financial assets. The Association and Group's financial assets include cash and cash equivalents, short-term deposits, receivables from non-exchange transactions, receivables from exchange transactions and investments.

All financial assets except those at fair value through surplus or deficit 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.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include items that are either classified as held for trading or that meet certain conditions and are designated at fair value through surplus or deficit upon initial recognition. All deriviative financial instruments fall into this category, except for those designated and effective as hedging instruments or a derivative that is a financial guarantee contract. The Association and Group's investments in other equities fall into this category of financial instruments.

Amortised cost financial assets

Amortised cost financial assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recongnition, 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, receivables from exchange transactions and receivables from non-exchange transactions 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.

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.

3.9 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.

3.11 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.

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.

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 2024. 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.

5 Components of net surplus/(deficit)

Surplus/(Deficit) includes the following specific expenses:

	2024 Group $	2024 Parent $	2023 Group $	2023 Parent $
Administration	98,987	94,126	83,548	78,657
Audit Fees	23,500	23,500	20,085	20,085
Bad Debts	143,459	143,459	12,674	12,674
Board	37,169	37,169	27,384	27,384
Club Cards	15,917	15,917	15,264	15,264
Consultants	11,680	11,680	15,964	15,964
Cost of goods sold	3,618	3,618	43	43
Depreciation and Amortisation	24,545	24,545	24,262	24,262
Facilities	56,982	56,982	47,495	47,495
Grants	151,022	-	46,409	6,089
Legal	27,670	27,670	66,268	66,268
Marketing and communications	1,795	1,795	11,684	11,684
National Council	35,792	35,792	90,287	90,287
Projects	492,938	492,938	570,770	570,770
RSA Representation and Forum	111,305	111,305	84,614	84,614
Staff Remuneration	1,521,507	1,521,507	794,566	794,566
Support Services	428,465	428,465	522,313	522,313
Systems Maintenance	52,277	52,277	53,801	53,801
Telephone and Tolls	8,851	8,851	8,782	8,782
Travel	15,770	15,770	3,821	3,821
	3,263,250	3,107,367	2,500,034	2,454,823

6 Cash and cash equivalents

Cash and cash equivalents include the following components:

	2024 Group $	2024 Parent $	2023 Group $	2023 Parent $
Cash at bank	3,517,093	3,053,492	3,922,764	3,333,840
Total cash and cash equivalents	3,517,093	3,053,492	3,922,764	3,333,840

The liability outstanding under letter of credit provided for payroll is $36,000 as at 30 June 2024 (2023: $36,000)

7 Investments

	2024 Group	2024 Parent	2023 Group	2023 Parent
	$	$	$	$
NZ & Offshore Bonds	1,115,309	-	905,300	-
	1,115,309	-	905,300	-

8 Property plant and equipment – Parent/Group

30 June 2024	Land and Buildings	Furniture and Fittings	Office Equipment	Total
	$	$	$	$
Cost/Valuation	535,000	37,260	153,429	725,689
Accumulated depreciation	-	(31,618)	(158,165)	(189,783)
Net book value	535,000	5,642	(4,736)	535,906

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

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

2024	Land and Buildings	Furniture and Fittings	Office Equipment	Total
	$	$	$	$
Opening balance	535,000	7,035	18,416	560,451
Additions	-	-	-	-
Loss on Disposal	-	-	-	-
Depreciation	-	(1,890)	(22,655)	(24,545)
Gain on Revaluation	-	-	-	-
Closing	535,000	5,145	(4,239)	535,906

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 deteremined 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 2024

10 Related party transactions

Related Party	Description of the Transaction	2024 Value of transactions	2023 Value of transactions	2024 Amount Outstanding	2023 Amount Outstanding
		$	$	$	$
National Poppy Trust	Donations received & expenses paid on behalf	(53,171)	(5,455)	(53,171)	(5,455)

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.

	2024	2023
Total remuneration & compensation ($)	483,562	426,249
Number of persons	4	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:

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 group.

	2024 Parent	2023 Parent
	$	$
Not later than one year	3,336	2,224
Later than one year and no later than five years	-	1,112
Later than five years		-
	3,336	**3,336**

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:

	2024 Group $	2024 Parent $	2023 Group $	2023 Parent $
Financial assets				
Loans and receivables				
Cash and cash equivalents	3,517,093	3,053,492	3,922,764	3,333,840
Receivables from exchange transactions	179,800	292,932	121,333	166,025
Receivables from non-exchange transactions	188,317	201,168	44,691	50,146
Investments	1,115,309	-	905,300	-
	5,000,519	3,547,593	4,994,088	3,550,011
Financial liabilities				
At amortised cost				
Trade and other creditors	182,809	245,796	163,890	198,755
Employee entitlements	311,621	311,621	133,108	133,108
	494,430	557,416	296,998	331,863

13 Capital commitments - Group and Parent

There were no capital commitments at the reporting date (2023: $Nil).

14 Contingent assets and liabilities - Group and Parent

There are no contingent assets or liabilities at the reporting date (2023: $Nil).

15 Events after the reporting date - Group and Parent

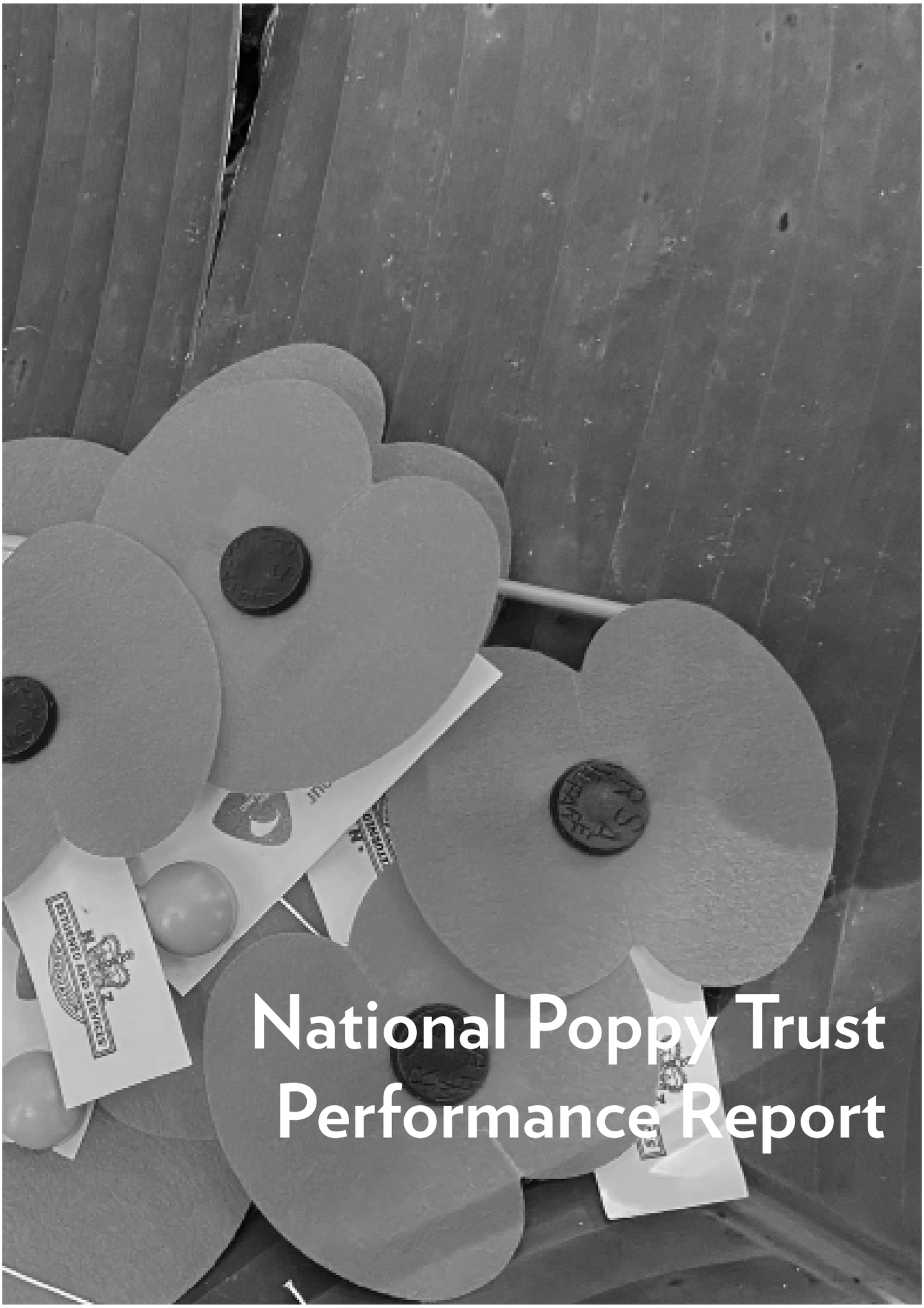
The Board and management are not aware of any other matters or circumstances since the end of the reporting period, not otherwise dealt with in these financial statements that have significantly or may significantly affect the operations of the Association (2023: $Nil).

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 2024	Percentage Control 2023
RNZRSA National Poppy Trust	Year ended 30 June 2024 and 2023	Trust Fund	New Zealand	100%	100%

The reporting date of the RNZRSA National Poppy Trust is 30 June 2024.



National Poppy Trust Performance Report

Special Purpose Financial Report

RNZRSA National Poppy Trust
For the year ended 30 June 2024

Prepared by Moore Markhams Otago

Contents

3 Entity Information

5 Statement of Service Performance

6 Statement of Compehensive Revenue & Expenditure

7 Statement of Movements in Equity

8 Statement of Financial Position

9 Statement of Cash Flows

10 Notes to the Performance Report

Entity Information

RNZRSA National Poppy Trust
For the year ended 30 June 2024

'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 2024

RNRSA 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	LAST YEAR
Description and Quantification of the Entity's Outputs		
Welfare Grants Paid	151,022	40,320
Number of Grants Paid	35	24

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 Compehensive Revenue & Expenditure

RNZRSA National Poppy Trust
For the year ended 30 June 2024

	NOTES	2024 - $	2023 - $
Revenue			
Donations, fundraising and other similar revenue		103,430	36,637
Interest, dividends and other investment revenue		64,832	51,363
Total Revenue		**168,263**	**88,000**
Less Expenses			
Other Expenses	5	4,861	4,892
Grants Paid		151,022	40,320
Total		**155,883**	**45,212**
Total Expenses		**155,883**	**45,212**
Net Surplus/(Deficit)		**12,380**	**42,788**

	NOTES	2024 - $	2023 - $
Capital Gains / (Losses)			
Fair value gain/(loss) on investments		24,591	(10,534)
Net Surplus / (Deficit)		36,971	32,254

Statement of Movements in Equity

RNZRSA National Poppy Trust
For the year ended 30 June 2024

	2024 - $	2023 - $
Accumulated Surplus or Deficit		
Opening Balance	1,478,942	1,446,688
Surplus / (Deficit) for the year	36,971	32,254
Total Accumulated Surplus or Deficit	**1,515,913**	**1,478,942**

Statement of Financial Position

RNZRSA National Poppy Trust
As at 30 June 2024

	NOTES	30 JUNE 2024 - $	30 JUNE 2023 - $
Assets			
Current Assets			
Cash and Cash Equivalents			
ANZ Premium Account		166,750	162,801
ANZ Ready Saver Account		11,460	11,151
JB Were Premium Custody Call Account		285,392	414,972
Total Cash and Cash Equivalents		**463,601**	**588,924**
Accounts Receivable			
Accounts Receivable		138,171	34,865
Total Accounts Receivable		**138,171**	**34,865**
Investments	6	1,115,309	905,300
Total Current Assets		**1,717,081**	**1,529,088**
Total Assets		**1,717,081**	**1,529,088**
Liabilities			
Current Liabilities			
Accounts Payable	9	201,168	50,146
Total Current Liabilities		**201,168**	**50,146**
Total Liabilities		**201,168**	**50,146**
Excess Assets Over Liabilities		**1,515,913**	**1,478,942**
Represented By:			
Total Trust Fund			
Funds Settled		1,259,746	1,259,746
Retained Earnings		256,167	219,196
Total Total Trust Fund		**1,515,913**	**1,478,942**

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 2024

Account	2024 - $	2023 - $
Cash Flows from Operating Activities		
Receipts		
Receipts from Donations	124	1,772
Receipts from Investment Income	57,237	43,930
Total Receipts	**57,361**	**45,702**
Payments		
Payments to suppliers	(4,861)	(4,892)
Grants Paid	0	(55,416)
Total Payments	**(4,861)**	**(60,308)**
Total Cash Flows from Operating Activities	**52,500**	**(14,606)**
Cash Flows from Investing Activities		
Receipts		
Withdrawal of short term deposits	0	104,744
Total Receipts	**0**	**104,744**
Payments		
Investments in short term deposits	(177,823)	0
Total Payments	**(177,823)**	**0**
Total Cash Flows from Investing Activities	**(177,823)**	**104,744**
Net Increase/(Decrease) in Cash and cash equivalents	**(125,323)**	**90,138.00**
Bank Accounts and Cash		
Opening cash	588,924	498,786
Closing cash	463,601	588,924

Notes to the Performance Report

RNZRSA National Poppy Trust
For the year ended 30 June 2024

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 $2,000000.

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; PBE 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 PBE Accounting Standards Applied

PBE IPSAS 28, 29

Investments are recorded at 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 int he 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 les.

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 IPSAS 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 it's rights to receive cash flows rom 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 ad 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 scoped 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-or-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The catagorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Trusts 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 or 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 costs suing the effective interest method, less any allowance for impairment. The Trusts 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 it's 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 (2023:$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 (2023:$Nil)

	2024 - $	2023 - $
5. OTHER EXPENSES		
Other expenses		
Bank Fees & Charges	185	185
Management Fees	4,676	4,707
Total Other expenses	**4,861**	**4,892**

	2024 - $	2023 - $
6. INVESTMENTS		
Investments		
NZ and Offshore Bonds	1,115,309	905,300
Total Investments	**1,115,309**	**905,300**

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(2023:$Nil)

	2024 - $	2023 - $
8. FINANCIAL ASSETS		
Financial Assets		
Cash and cash equivalents	463,601	588,924
Receivables from non exchange transactions	138,171	34,865
Investments	1,115,309	905,300
Total Financial Assets	**1,717,081**	**1,529,088**

	2024 - $	2023 - $
9. FINANCIAL LIABILITIES		
Trade and other creditors	201,168	50,146

10. RELATED PARTIES

The following transactions with related parties occurred during the year:

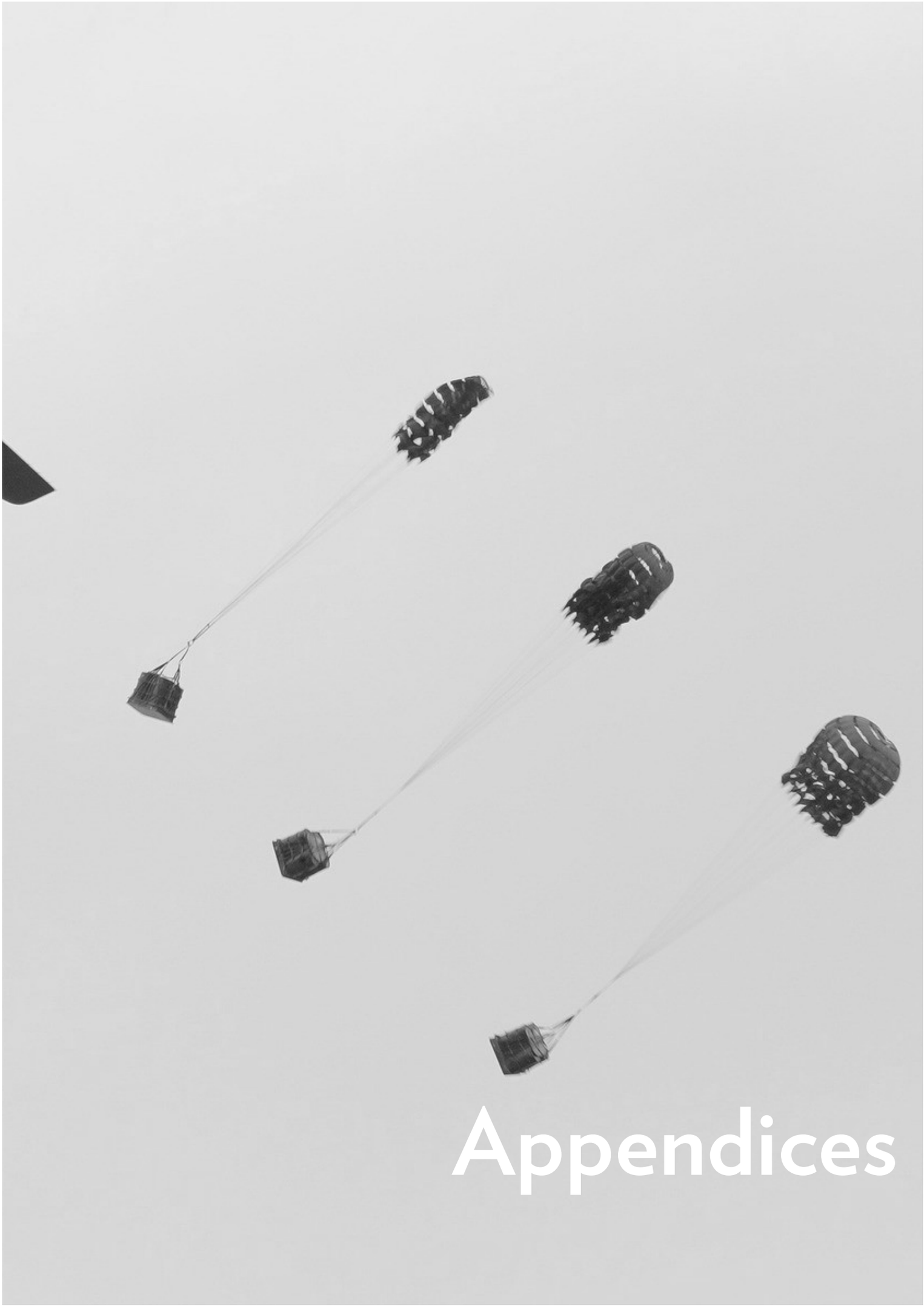
RNZRSA - settlor of the National Poppy Trust with power to appoint trustees. The RNZRSA received donations on behalf of the National Poppy Trust, these were subsequently transferred across to the Trust. From time to time, the RNZRSA also made payments to 3rd party suppliers on behalf of the National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

	2024 - $	2023 - $
Payments to/from related parties		
Donations Received	138,171	34,865
Review Fees Paid on Behalf	-	-
At balance date the following balances were owed to/from related parties		
From RNZRSA - Donations collected on behalf	138,171	34,865
To RNZRSA - Canadian Legion funds repaid	-	137,611
To RNZRSA - review fees	9,775	9,826
To RNZRSA - Mururoa Vets grant repaid	-	50,000

11. SUBSEQUENT EVENTS

There were no subsequent events after year end (2023:$Nil)

Notes



Appendices

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Item for General Business

Completed forms must be received by the Chief Executive no later than 1200hrs on Wednesday 16 October 2024. Forms can be submitted by email to nationalcouncil@rsa.org.nz

From

Name of RSA, Affiliate, Life Member _____

Name of Delegate _____

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.

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.

107th NATIONAL COUNCIL
of
The Royal New Zealand Returned and Services Association
Held online livestream on 25 November 2023

Minutes of Annual General Meeting

Note: *The 107th National Council is being held in two parts, with part one (the RNZRSA AGM) being held online today, and part two (a one day in-person workshop) being held in Wellington on 24 February 2024. The full program of part one (the RNZRSA AGM) is laid out in the 64-page manual emailed out to Delegates.*

Opening & Welcome
Following the Karakia by Miki Apiti, the National President and Chair of the National Council, Sir Wayne Shelford welcomed all attendees, called the meeting to order and adopted standing orders.

Adoption of 2022 National Council Minutes
Moved by: Sir Wayne. Seconded by: Tom Cormack. No matters arising. Outcome: Carried.

National President's (NP) Report – Sir Wayne Shelford
The NP presented his report; key points included:

- The RSA is going through major change, and only by working together will we ensure our future.
- The Forum and Board will consult with RSAs as change is implemented.

- Personally represented the RSA on various occasions including: Vietnam Veterans' Day, Le Quesnoy Museum opening and World Military Rugby tournament in France, Invictus Games in Dusseldorf, and meetings with Australian PM Anthony Albanese and Princess Anne.
- Continuing work to ensure modern conflicts are represented in the Hall of Memories.

Board Chair's (BC) Presentation – Martyn Dunne
The BC presented the Board Report, including the Financial Statement for 2022 (see details in manual). Key points included:

- NC 2022 will be remembered as the turning point for the RSA, when we identified need for change.
- The Board and Forum have spent the last 12 months developing change ideas per 'RSA 2030'.
- RSA 2030 is the blueprint for our future and for the ongoing reputation and relevance of the RSA.
- Everything we do must be driven by our core strategy: R-S-A (Remembrance, Support & Advocacy).

- A successful Poppy 2023 campaign was run, raising over $2m.
- A pilot Veterans' Employment Service was started with MSD, and National Office is also creating opportunities with ACC and Corrections.

- The National President, Board Chair and Chief Executive have established strong engagement with key government ministers, CDF and service chiefs, and the NZDF Advisory Board.
- We are ready to continue communication with the new, incoming government.

- We must work towards changing the Veteran Support Act (VSA 2014) as it is discriminatory.
- RNZRSA Constitution review aims to renew our core purpose, practices and priorities.

- Our financial position remains strong: small net deficit last year ($23k), with $5.2m in net assets.
- Organisation is spending within its means, even as the cost of running National Office increases.
- The MSD contract boosted income, but there is a trend of falling Capitation payments.

Q&A:

- Murray Kennett (Pres. of Devonport RSA): When will you present RSA 2030 to the Auckland RSAs?
  BC: Very keen to present as soon as Auckland RSAs indicate they are ready.

- Bradley Bridgeman (Gore): What is the reason for our falling capitation?
  CE: Primarily due to falling membership of the RSA (from approx. 120k in 2014 to 77k last year).

Chief Executive's (CE) Report – Marty Donoghue

The CE presented his report; points highlighted included:

- Key projects in progress: MSD employment contract; ongoing Support capability; advocacy work including VSA 14; renewing the RSA Poppy; supporting Warrant of Fitness and Constitution work.
- Major events: hosting veteran support organisations, and a successful Poppy 2023 campaign.

- Highlight for the year: MSD pilot program commenced with almost 300 veterans signed up, over 40 employed, and 90+ employers engaged; proving we can be a viable front door for veteran services.

- Further professionalising Support Services: employing two more full-time DSMs and a Support Mgr.
- Advocacy: assisting in VSA 14 review and working to have it overturned.

- Escalation process: developed to improve veteran service delivery from government departments.
- The CE communicated his appreciation to all volunteers for the work they continue to do in support of veterans.

National Poppy Trust Report – BJ Clark

BJ presented this report (see financial details in manual); points highlighted included:

- Trust continues to improve the speed of the application process and deliver benefits.
- Processed 26 applications totalling $54k of which 24 approved and $40k paid out.

- Trustees concerned that large number of applications (13) submitted under hardship category. This is not sustainable given the trust fund has a fixed investment of $1.4m.

Note: *All four reports tabled above are attached as an Appendix to these minutes.*

Adoption of Reports above

Moved by: BC. Seconded by: Jocelyn Faul. No matters arising. Outcome: Carried.

Adoption of Financial Report

Moved by: BC. Seconded by: Jocelyn Faul. No matters arising. Outcome: Carried.

Notice of Motion

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.

Submitted by: Janet Castell (NVP). Seconded by: Jack Steer (NVP).

Discussion of motion:

- Karen Wemyss (Pres. of Paraparaumu RSA): Request Advisory Group tackle resourcing constraints currently being experienced with regards to Veterans Affairs.
  Janet Castell (in reply): Yes, this will be part of the overall presentation to Veterans Affairs.

- Ross Himona (leader of Advisory Group): The Patterson Report, the Veterans' Advisory Board and various groups of veterans consulted all strongly support the objective of this remit.

- Keith Ingram (Affiliates Rep.): Concerned that this remit does not include pre-1974 veterans. Janet Castell (in reply): Will follow up with Keith Ingram separately on this issue.

- Murray Kennett (Devonport RSA): Propose Advisory Group consult widely during this process and investigate when veterans not covered are eligible for certain support from Veterans Affairs.

A vote was then duly taken with 99% of delegates voting **For** the motion. **Outcome:** Carried.

General Business

- No items of business from Delegates had been deposited with the Chief Executive for discussion.

Closure of National Council

- Sir Wayne confirmed this NC had a quorum: 112 delegates were required, 118 had registered.
- Miki Apiti (Kaumatua) closed the 107th National Council with a Karakia and prayer.

Meeting closed 11:30am

DRAFT

Notes