

SAMPLE CHARITY

PERFORMANCE REPORT

Tier 3

for the year ended 31 March 2015



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Auditor’s Report

These reports present a true and accurate view of the organisation’s finances

Entity Information – Sample Charity

Legal Name of Entity Sample Charity
Other Name of Entity (if any)
Type of Entity and Legal Basis (if any) Charity
Registration Number 1234567890

Entity's Purpose or Mission

We exist to reduce poverty by:

- educating children
- helping those in need
- building better communities

Entity Structure

Incorporated Association

Main Sources of the Entity's Cash and Resources

Fundraising from the general public

Door to door collections from the public

Main Methods Used by the Entity to Raise Funds

90% of collection is done by volunteers

Entity's Reliance on Volunteers and Donated Goods or Services

1234 Main Street AUCKLAND

The charity is the oldest in the country

Additional Information

There is no relevant additional information

Contact Details

Physical Address	123 Main Street AUCKLAND
Postal Address	PO Box 1234 AUCKLAND
Email/Website	info@samplecharity.co.nz www.samplecharity.co.nz
Phone	09 1234 5678
Facebook	www.facebook.com/samplecharity
Twitter	@samplecharity

Statement of Service Performance — Sample

	Apr 2015 - Mar 2016 This Year Actual	Apr 2015 - Mar 2016 This Year Budget	Apr 2014 - Mar 2015 Last Year Actual
Education Services Provided	3,996	3,996	4,059
Hours of client contact	4,500	3,996	4,104
Nights of Accommodation Provided	2,592	2,196	3,803

Description of Outcomes

Additional Output Measures

Additional Information

Statement of Financial Performance — Sample

	Apr 2015 - Mar 2016 This Year Actual	Apr 2015 - Mar 2016 This Year Budget	Apr 2014 - Mar 2015 Last Year Actual
Income			
Donations, fundraising and other similar revenue	169,362	160,605	149,450
Fees, subscriptions and other revenue from members	1,028,043	966,993	900,460
Revenue from providing goods or services	42,292	40,106	37,320
Total Income	1,239,698	1,167,704	1,087,230
Expense			
Expenses related to public fundraising	8,522	8,082	7,520
Volunteer and employee related costs	1,142,132	1,079,271	1,001,262
Costs related to providing goods or services	7,049	6,000	6,220
Grants and donations made	228	238	218
Other Expenses	65,498	62,148	58,246
Total Expense	1,223,428	1,155,740	1,073,467
Operating Surplus/Deficit	16,269	11,964	13,763

Statement of Financial Position — Sample

Mar 2016

Account tree: «Original Account Tree»

Account types: Asset, Liability, Equity

	This Year	Last Year
Asset		
Current Assets	37,543	44,819
Cash at Bank - Unrestricted	6,543	13,819
Cash at Bank - Restricted	31,000	31,000
Other Financial Assets	7,000	7,000
Accounts Receivable	7,000	7,000
Buildings	101,000	101,000
Motor Vehicles	120,000	120,000
Less: Accum Depreciation	(53,000)	(53,000)
Total Asset	212,543	219,819
Liability		
Trade Creditors	(38,075)	(9,880)
Current Liabilities	178,633	173,984
Accrued Expenses	8,000	8,000
GST Payable	37,008	32,640
Less GST Receivable	(374)	(656)
PAYG Withholding Payable	5,000	5,000
Superannuation Payable	9,000	9,000
Grants Received in Advance	120,000	120,000
Total Liability	140,558	164,104
Net Assets	71,984	55,715
Equity		
Retained Surplus (Losses)	60,720	46,768
Current Year Surplus (Deficit)	16,269	13,763
Total Equity	76,990	60,531

Statement of Cash Flows — Sample

Apr 2015 -Mar 2016

Account tree: NZ NFP Reporting

	Apr 2015 -Mar 2016	Apr 2014 -Mar 2015
Bank at Beginning	44,819	52,549
Cashflow from Operating Activities:		
Net Profit	16,269	13,763
Adjustments for Balance Sheet Movement on Operating Activities:		
Liability	(23,545)	(493)
Money Payable By the Entity	(23,545)	(493)
Trade Creditors	(28,195)	(8,880)
Superannuation Payable	0	5,000
Net GST	4,650	3,387
Total Adjustments for Balance Sheet Movement on Operating Activities	(23,545)	(493)
Net Cashflow from Operating Activities	(7,276)	13,270
Cashflow from Investing Activities:		
Asset	0	(21,000)
Other Resources	0	(21,000)
Buildings	0	(21,000)
Net Cashflow from Investing Activities	0	(21,000)
Net Cashflows	(7,276)	(7,730)
Bank at End	37,543	44,819

Statement of Accounting Policies

Basis of Preparation

Sample Charity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) 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 Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)*

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

OR (Delete one not applicable to the entity)

Goods and Services Tax (GST)*

Sample Charity is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

Income Tax

Sample Charity is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

Tier 2 PBE Accounting Standards Applied (if any)

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

OR (Delete one not applicable to the entity)

Changes in Accounting Policies

Note 1 Analysis of Revenue — Sample

	Apr 2015 - Mar 2016 Actuals	Apr 2014 - Mar 2015 (YTD)Actuals
Income		
Fundraising Receipts	42,485	37,490
Fundraising - Gifts	23,261	20,526
Fundraising - Contributions	19,224	16,964
Grants and Donations	1,154,921	1,012,420
Grants (Cwlth) - Op - Rcmt	704,873	622,000
Grants (Cwlth) Op - Non-R	0	0
Grants (Cwlth) - Capital	0	0
Grants (State) Op - Recurrent	267,852	236,360
Grants (State) Op - Non-R	55,319	42,100
Grants (State) - Capital	0	0
Grants (Local) Op - Recurrent	126,877	111,960
Grants (Local) Op - Non-R	0	0
Grants (Local) - Capital	0	0
Grants - Other	0	0
Receipts from providing goods or services	42,292	37,320
Sales of Goods	42,292	37,320
Interest, dividends and other investment income receipts	0	0
Interest - Restricted	0	0
Other receipts	0	0
Other/Sundry Income	0	0
Total Income	1,239,698	1,087,230

Note 2 Analysis of Expenses — Sample

	Apr 2015 - Mar 2016 Actuals	Apr 2014 - Mar 2015 (YTD)Actuals
Expense		
Expenses related to public fundraising	8,522	7,520
Fundraising Expenses - General	6,408	5,654
Insurance - Public Liability	0	0
Legal Fees	0	0
Meeting Expenses	2,115	1,866
Volunteer and employee related costs	1,142,132	1,001,262
Wages & Salaries	985,858	863,906
Annual Leave Expense	0	0
Long Service Leave Expense	0	0
Sick Leave Expense	0	0
Superannuation	88,727	77,752
Workers' Compensation	0	0
Staff Amenities	2,563	2,262
Training & Development (Staff)	35,269	31,123
Travel & Accommodation	2,960	2,612
Utilities	26,753	23,608
Costs related to providing goods or services	7,049	6,220
Purchases	7,049	6,220
Grants and donations made	228	218
Dpcn - Building	0	0
Dpcn- Motor Vehicle	0	0
Dpcn - Plant & Equip	0	0
Fees & Permits	228	218
Other Expenses	65,498	58,246
Accounting Fees	8,971	7,916
Advertising & Promotion	0	0
"Assets Purchases <\$5,000"	0	0
Audit Fees	1,518	1,431
Bank Charges	458	404
Computer Expenses	19,224	16,964
Insurance - General	4,106	3,895
Insurance - Prof Indemnity	0	0
Membership Fees Paid	0	0
Motor Vehicle Expenses	22,865	20,262
Postage, Freight & Courier	564	498
Printing & Stationery	0	0
Rent	3,845	3,393
Repairs & Maintenance	1,833	1,617
Telephone & Fax Charges	2,115	1,866
Total Expense	1,223,428	1,073,467

Note 3 Analysis of Assets and Liabilities — Sample

Mar 2016

	This Year	Last Year
Asset		
Bank Accounts and Cash	37,543	44,819
Cash at Bank - Unrestricted	6,543	13,819
Cash at Bank - Restricted	31,000	31,000
Debtors and Prepayments	7,000	7,000
Accounts Receivable	7,000	7,000
Other Non-Current Assets	168,000	168,000
Buildings	101,000	101,000
Motor Vehicles	120,000	120,000
Less: Accum Depreciation	(53,000)	(53,000)
Total Asset	212,543	219,819
Liability		
Creditors and Accrued Expenses	11,558	35,104
Trade Creditors	(38,075)	(9,880)
Accrued Expenses	8,000	8,000
GST Payable	37,008	32,640
Less GST Receivable	(374)	(656)
PAYG Withholding Payable	5,000	5,000
Employee Costs Payable	9,000	9,000
Superannuation Payable	9,000	9,000
Unused Donations and Grants with Conditions	120,000	120,000
Grants Received in Advance	120,000	120,000
Total Liability	140,558	164,104
Net Assets	71,984	55,715

Note 4: Property, Plant and Equipment

This Year

Asset Class*	Opening Carrying Amount*	Purchase	Sales - Disposals	Current Year Deprecia-tion and Impair-ment	Closing Carrying Amount*	Current Valu-ation	Source and Date of Valuation
Land*	-			-	-		
Buildings*	-				-		
Motor Vehicles*	-				-		
Furniture and fixtures*	-				-		
Office equipment*	-				-		
Computers (including software)*	-				-		
Machinery*	-				-		
Heritage assets	-				-		
Total	-	-	-	-	-		

Note 4: Property, Plant and Equipment

Last Year

Asset Class*	Opening Carrying Amount*	Purchase	Sales - Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount*
Land*	-			-	-
Buildings*	-				-
Motor Vehicles*	-				-
Furniture and fixtures*	-				-
Office equipment*	-				-
Computers (including software)*	-				-
Machinery*	-				-
Heritage assets	-				-
Total	-	-	-	-	-

Significant Donated Assets Recorded - Source and Date of Valuation

None

Significant Donated Assets - Not Recorded

None

Note 5 Accumulated Funds — Sample

Mar 2016

	This Year	Last Year
Equity		
Retained Surplus (Losses)	60,720	46,768
Current Year Surplus (Deficit)	16,269	13,763
Asset Revaluation Reserve	0	0
Other Reserves	0	0
Historical Balancing Account	0	0
Total Equity	76,990	60,531

Note 5 Accumulated Funds: Breakdown of Reserves

		Actual	Actual
		This Year	Last Year
Name	Nature and Purpose	\$	\$
Total		-	-

Note 6: Commitments and Contingencies

Commitments

		At Balance Date This Year	At Balance Date Last Year
Commitments to Lease or Rent Assets			
Commitment to Purchase Property, Plant or Equipment			
Commitment to Provide Loans or Grants			

Contingencies

		At Balance Date This Year	At Balance Date Last Year
Contingent Liability			
Guarantees Provided			

Note 7: Other

Significant Grants and Donations with Conditions which have not been Recorded as a Liability

Description	Original Amt	Not Fulfilled Amt	Purpose and Nature of the Condition(s)

Goods or Services Provided to the Entity in Kind

Description	Amount

Assets Used as Security for Liabilities

Nature and Amount of Borrowing	Nature and Amount of Asset Used as Security

Note 8: Assets Held on Behalf of Others

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*

Note 9: Related Party Transactions

		This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	Value of Transactions*	Value of Transactions*	Amount Outstanding*	Amount Outstanding*

OR (Delete one not applicable to the entity)

There were no transactions involving related parties during the financial year. (Last Year - Nil)

Note 10: Events After the Balance Date

This Year		
Nature of Event*	Estimate of Financial Effect*	Effect, if any on the entity's ability to continue operating*

OR (Delete one not applicable to the entity)

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)

Note 11: Ability to Continue Operating

Note 12: Correction of Errors

Additional Information