

SAMPLE CHARITY

PERFORMANCE REPORT

Tier 4

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 Receipts and Payments — Sample

Apr 2015 -Mar 2016

| | This Year | Last Year |
|--|--------------------|--------------------|
| Bank at Beginning | 44,819 | 44,819 |
| Income | | |
| Donations, fundraising and other similar revenue | 169,362 | 149,450 |
| Fees, subscriptions and other revenue from members | 1,028,043 | 900,460 |
| Revenue from providing goods or services | 42,292 | 37,320 |
| Total Income | 1,239,698 | 1,087,230 |
| Expense | | |
| Expenses related to public fundraising | (8,522) | (7,520) |
| Volunteer and employee related costs | (1,142,132) | (1,001,262) |
| Costs related to providing goods or services | (7,049) | (6,220) |
| Grants and donations made | (228) | (218) |
| Other Expenses | (65,498) | (58,246) |
| Total Expense | (1,223,428) | (1,073,467) |
| Net Profit | 16,269 | 13,763 |
| Asset | | |
| Other Resources | 0 | (21,000) |
| Total Asset | 0 | (21,000) |
| Liability | | |
| Money Payable By the Entity | (23,545) | 14,664 |
| Other Commitments | 0 | (27,181) |
| Total Liability | (23,545) | (12,516) |
| Closing Bank | 37,543 | 25,065 |

Represented By:

| Bank Accounts and Cash | | |
|-----------------------------|-----------|-----------|
| | This Year | Last Year |
| Cash at Bank - Unrestricted | 6,543 | 13,819 |
| Cash at Bank - Restricted | 31,000 | 31,000 |
| Total Bank at End of Year | 37,543 | 44,819 |

Statement of Resources and Commitments — Sample

Mar 2016

| | This Year | Last Year |
|--|----------------|----------------|
| Asset | | |
| Bank Accounts and Cash | 37,543 | 44,819 |
| Money Owed to the Entity | 7,000 | 7,000 |
| Other Resources | 168,000 | 168,000 |
| Total Asset | 212,543 | 219,819 |
| Liability | | |
| Money Payable By the Entity | 20,558 | 44,104 |
| Other Commitments | 0 | 0 |
| Grants or Donations with Conditions Attached | 120,000 | 120,000 |
| Total Liability | 140,558 | 164,104 |
| Net Assets | 71,984 | 55,715 |

Note 1: Policies

Basis of Preparation

Sample Charity is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

Goods and Service Tax (GST)

Sample Charity is registered for GST. Therefore amounts recorded in the Performance Report are exclusive of GST (if any). GST owing, or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.

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

Note 2 Analysis of Receipts — 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 3 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 4: Correction of Errors

Note 5: 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 6: 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)

Additional Information