

Financial Statements

Social Service Providers Aotearoa Inc
For the year ended 30 June 2016

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Entity Information

Social Service Providers Aotearoa Inc For the year ended 30 June 2016

Legal Name of Entity

Social Service Providers Aotearoa Children, Family Community Incorporated (SSPA)

Entity Type and Legal Basis

Social Service Providers Aotearoa Children, Family Community Incorporated is a Registered Charity under the Charities Act 2005.

Registration Number

CC42895

Entity's Purpose or Mission

SSPA exists to support member service providers to make a positive and significant difference in their communities through their work with children, young people and families. SSPA runs best practice professional development for member providers through the provision of resources, facilitation of forums, regional meetings, seminars and conferences. Effectiveness and efficiency of social service practice and decision-making across the sector are also our concern.

Entity Structure

SSPA is a Not for Profit organisation governed by a National Executive of 10 members and the National Manager. There are two paid staff, including the national manager, in the organisation's office in Wellington.

Main Sources of Entity's Cash and Resources

SSPA relies on funding from the Ministry of Social Development for the bulk of its funding. In addition membership subscriptions and fees received from participants at workshops contribute to income.

Main Methods Used by Entity to Raise Funds

SSPA has a contract with the Ministry of Social Development in addition it receives subscriptions from its members and income from the workshops and the conference it holds annually.

Entity's Reliance on Volunteers and Donated Goods or Services

The organisation is not reliant on volunteers but has occasional volunteers in its national office. The organisation is not reliant on donated goods or services.

Physical Address

SSPA National Office, C/- Wesley Community Action, 75 Taranaki Street, Wellington

Postal Address

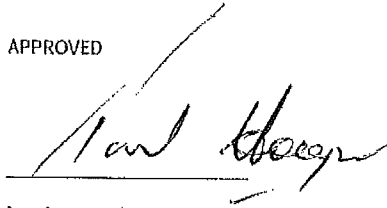
SSPA National Office, PO Box 9490, Marion Square, Wellington, 6141

Approval of Financial Report

Social Service Providers Aotearoa Inc
For the year ended 30 June 2016

The National Executive is pleased to present the approved financial report including the historical financial statements of Social Service Providers Aotearoa Inc for year ended 30 June 2016.

APPROVED



[Paul Hooper]

[Treasurer]

Date

27/9/16

Statement of Service Performance

Social Service Providers Aotearoa Inc For the year ended 30 June 2016

1. Building two-way understanding between government and members
2. Increasing sector capacity through provision of competence training and professional development
3. Facilitating practical help for members to take care of business
4. Enhancing members' voice through provision of information, advocacy and submissions
5. Strengthening regional connectedness and coverage
6. Building relationships and partnerships

SPPA Outputs

| Contracted services and outcomes | Budget - 2016 | Actual - 2016 |
|--|--|---|
| Support for approved Sec 396 caregivers including advocacy, training, advice, best practice and promotional initiatives to recruit and retain quality/safe caregivers. | 38 organisations accessing training and support, and reporting satisfaction with delivery and able to integrate learning into practice | 49 organisations attended 31 positive evaluations 28 reported training and support needs met |
| Support to Sec 403 providers including advocacy, training, advice, regional meetings and best practice seminars. | 48 organisations accessing training and support and reporting satisfaction with delivery and able to integrate learning into practice | 224 organisations attended 136 positive evaluations 125 reported training, support and networking needs met |
| National Conference | Conference took place October 2015 | 57 organisations attended 98% satisfaction in recorded evaluations |

In addition to the outputs listed above SSPA has worked throughout the year to provide information to its members via the newsletter and regular posts on its website, Facebook page and other regular updates.

SSPA has made submissions to government and engaged in policy and practice development initiatives. It has sought to engage with its members and be available to offer advice and assistance.

Contact with members is maintained through the best practice professional development seminars, workshops and regional meetings.

Statement of Financial Performance

Social Service Providers Aotearoa Inc

For the year ended 30 June 2016

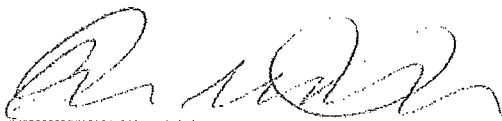
| | NOTES | 2016 |
|--|-------|-----------------|
| Revenue | | |
| Fees, subscriptions and other revenue from members | 1 | 15,057 |
| Revenue from providing goods or services | 1 | 195,963 |
| Interest, dividends and other investment revenue | 1 | 5,709 |
| Other revenue | 1 | 1,565 |
| Total Revenue | | 218,295 |
| Expenses | | |
| Volunteer and employee related costs | 2 | 134,314 |
| Costs related to providing goods or service | 2 | 101,258 |
| Other expenses | 2 | 2,771 |
| Total Expenses | | 238,343 |
| Surplus/(Deficit) for the Year | | (20,048) |

This statement should be read in conjunction with the notes to the Financial Statements

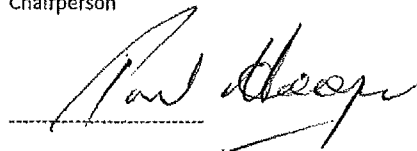
Statement of Financial Position

Social Service Providers Aotearoa Inc
As at 30 June 2016

| | NOTES | 30 JUN 2016 |
|---|-------|----------------|
| Assets | | |
| Current Assets | | |
| Bank accounts and cash | 3 | 14,127 |
| Debtors and prepayments | 3 | 14,060 |
| Other Current Assets | 3 | 133,103 |
| Total Current Assets | | 161,290 |
| Non-Current Assets | | |
| Property, Plant and Equipment | 5 | 626 |
| Total Non-Current Assets | | 626 |
| Total Assets | | 161,916 |
| Liabilities | | |
| Current Liabilities | | |
| Creditors and accrued expenses | 4 | 6,846 |
| Other current liabilities | 4 | 24,287 |
| Total Current Liabilities | | 31,133 |
| Non-Current Liabilities | | |
| Other non-current liabilities | 4 | - |
| Total Non-Current Liabilities | | - |
| Total Liabilities | | 31,133 |
| Total Assets less Total Liabilities (Net Assets) | | 130,783 |
| Accumulated Funds | | |
| Accumulated surpluses or (deficits) | 6 | 130,783 |
| Total Accumulated Funds | | 130,783 |



Chairperson



Board Member

This statement should be read in conjunction with the notes to the Financial Statements

Statement of Cash Flows

Social Service Providers Aotearoa Inc
For the year ended 30 June 2016

| | 2016 |
|--|-----------|
| Cash Flows from Operating Activities | |
| Fees, subscriptions and other receipts from members | 13,309 |
| Receipts from providing goods or services | 199,477 |
| Interest, dividends and other investment receipts | 4,375 |
| Cash receipts from other operating activities | 1,565 |
| GST | (11,964) |
| Payments to suppliers and employees | (242,263) |
| Total Cash Flows from Operating Activities | (35,501) |
| Cash Flows from Investing and Financing Activities | |
| Receipts from sale of investments | - |
| Payments to purchase investments | - |
| Cash Flows from Other Investing and Financing Activities | 28,659 |
| Total Cash Flows from Investing and Financing Activities | 28,659 |
| Net Increase/ (Decrease) in Cash | (6,842) |
| Cash Balances | |
| Cash and cash equivalents at beginning of period | 20,969 |
| Cash and cash equivalents at end of period | 14,127 |
| Net change in cash for period | (6,842) |

Statement of Accounting Policies

Social Service Providers Aotearoa Inc For the year ended 30 June 2016

Basis of Preparation

The entity 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 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)

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

Income Tax

Social Service Providers Aotearoa Inc 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.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period. However, it should be noted that the basis of preparation has changed from adopting NZ IFRS (Diff Rep) for a not-for profit Public Benefit Entity to Tier 3 Public Benefit Entity Simple Reporting Format Reporting - Accrual (Not for Profit) guidance issued by the External Reporting Board.

Presentation of Comparatives

There are no comparatives included in these accounts. Following a decision by the Board on 10 June 2016, the 2014-15 accounts have been added as an appendix to the 2015-16 accounts. This decision was made following the move from NZ IFRS (Diff Rep) for a not-for profit Public Benefit Entity to Tier 3 Public Benefit Entity Simple Reporting Format Reporting - Accrual (Not for Profit) reporting.

Measurement Basis

The general accounting policies recognised as appropriate for the measurement of results, and financial position have been followed in the preparation of these financial statements with the exception of certain items for which particular accounting policies have been identified. The measurement base adopted is historical cost.

Presentation Currency

The financial statements have been prepared in New Zealand dollars. All numbers are rounded to the nearest dollar, unless otherwise stated.

Revenue Recognition

Income from contracts with the Ministry of Social Development is taken to the Statement of Financial Performance when the costs for which the income have been provided has been incurred, and the requirements under the agreements with the purchaser of services have been met.

Interest income is recognised as it accrues.

Membership fees are recognised on a receipts basis, as payment is voluntary.

Receivables

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

Fixed Assets & Depreciation

The entity has the Following classes of fixed assets - motor vehicles, furniture & fittings and computer equipment. All fixed assets are initially recorded at cost with depreciation being deducted on all tangible fixed assets in accordance with rates set out in the Income Tax Act 2007.

Notes to the Performance Report

Social Service Providers Aotearoa Inc

For the year ended 30 June 2016

2016

1. Analysis of Revenue

Fees, subscriptions and other revenue from members

| | |
|---|---------------|
| Conference Sponsorship from Members | 5,000 |
| Membership Fees | 10,057 |
| Total Fees, subscriptions and other revenue from members | 15,057 |

Revenue from providing goods or services

| | |
|---|----------------|
| Best Practice Fees | 232 |
| Conference Contract from Government | 5,000 |
| Conference Revenue | 23,470 |
| Conference Sponsorship from Non-members | 2,150 |
| Government Contracts | 156,477 |
| Training - Regional & national growth strategy | 8,634 |
| Total Revenue from providing goods or services | 195,963 |

Interest, dividends and other investment revenue

| | |
|---|--------------|
| Interest Income | 5,709 |
| Total Interest, dividends and other investment revenue | 5,709 |

Other revenue

| | |
|----------------------------|--------------|
| Other Revenue | 1,565 |
| Total Other revenue | 1,565 |

2016

2. Analysis of Expenses

Volunteer and employee related costs

| | |
|---|----------------|
| ACC Levy | 293 |
| KiwiSaver Employer Contributions | 4,967 |
| Wages & Salaries | 128,310 |
| Professional Development | 745 |
| Total Volunteer and employee related costs | 134,314 |

Costs related to providing goods or services

| | |
|-------------------------------------|--------|
| Annual Conference | 30,436 |
| General Expenses | 698 |
| Growth Strategy | 6,904 |
| Insurance | 990 |
| Meeting costs - National Executives | 21,301 |
| Meeting costs - SSPA staff | 5,935 |
| Newsletter | 4,501 |
| Office Expenses | 4,550 |
| Postage & Courier | 419 |
| Professional Services | 2,803 |

| | |
|---|----------------|
| Purchase of Materials for On Sale | 1,565 |
| Regional Best Practice Seminars | 8,646 |
| Regional Meeting Expenses | 966 |
| Rent | 6,318 |
| Subscriptions | 984 |
| Support Services | 2,558 |
| Website | 1,684 |
| Total Costs related to providing goods or services | 101,258 |

Other expenses

| | |
|-----------------------------|--------------|
| Audit Fees | 1,900 |
| Bank Fees | 245 |
| Depreciation | 626 |
| Total Other expenses | 2,771 |

2016

3. Analysis of Assets**Bank accounts and cash**

| | |
|-------------------------------------|---------------|
| BNZ Cheque Account | 14,091 |
| Petty Cash - Virtual Bank Acc | 36 |
| Total Bank accounts and cash | 14,127 |

Debtors and prepayments

| | |
|--------------------------------------|---------------|
| Accounts Receivable | 7,335 |
| Prepayments | 6,725 |
| Total Debtors and prepayments | 14,060 |

Other current assets

| | |
|-----------------------------------|----------------|
| BNZ Term Deposit - 02 | 131,769 |
| Interest Accrued | 1,334 |
| Total Other current assets | 133,103 |

2016

4. Analysis of Liabilities**Creditors and accrued expenses**

| | |
|---|--------------|
| Accounts Payable | 11,240 |
| GST | (4,393) |
| Total Creditors and accrued expenses | 6,846 |

Other current liabilities

| | |
|--|---------------|
| Accruals | 7,284 |
| Income in Advance | 5,000 |
| SSPA Canterbury | 7,554 |
| SSPA Credit Card Manager | 1,464 |
| Subscriptions in Advance | 2,985 |
| Total Other current liabilities | 24,287 |

Other non-current liabilities

| | |
|--|----------|
| Rounding | - |
| Total Other non-current liabilities | - |

2016

5. Property, Plant and Equipment**Plant and Equipment**

| | |
|--|------------|
| Plant and machinery owned | 4,326 |
| Accumulated depreciation - plant and machinery owned | (3,700) |
| Total Plant and Equipment | 626 |

| | |
|--|------------|
| Total Property, Plant and Equipment | 626 |
|--|------------|

2016

6. Accumulated Funds**Accumulated Funds**

| | |
|-------------------------------------|----------------|
| Opening Balance | 150,831 |
| Accumulated surpluses or (deficits) | (20,048) |
| Total Accumulated Funds | 130,783 |

| | |
|--------------------------------|----------------|
| Total Accumulated Funds | 130,783 |
|--------------------------------|----------------|

7. Canterbury SSPA

The organisation is holding \$7,554 (\$9,988 in 2015) for the SSPA Canterbury group for specific expenses.

8. Commitments

There are no commitments as at 30 June 2016 (Last year - nil).

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2016 (Last year - nil).

10. Related Parties

There were no transactions involving related parties during the financial year.

11. Events After the Balance Date

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

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

INDEPENDENT AUDITOR'S REPORT

Social Service Providers Aotearoa Inc

Report on the Performance Report

We have audited the accompanying performance report of Social Service Providers Aotearoa Inc on pages 3 to 13 which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2016, the statement of financial position as at 30 June 2016, and the statement of accounting policies and other explanatory information.

The Responsibility of the Board for the Performance Report

The Board are responsible on behalf of the entity for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the performance report based on our audit. We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance report, including performing procedures to obtain evidence about and evaluating whether the reported outcomes and outputs and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the performance report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the performance report in order to design audit procedures that are appropriate in the circumstances, but not for the

purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes, evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the performance report.

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

Other than in our capacity as auditor we have no relationship with, or interests in, Social Service Providers Aotearoa Inc.

Opinion

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) The performance report on pages 3 to 13 gives a true and fair view of:
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of Social Service Providers Aotearoa Inc as at 30 June 2016, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).

Crombie & Associates.

Chartered Accountants

27 September 2016

Wellington