

Social Service Providers Te Pai Ora o Aotearoa
Performance Report
For The Year Ended 30 June 2023

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Entity Information

Social Service Providers Te Pai Ora o Aotearoa For The Year Ended 30 June 2023

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

Incorporated Societies: 1210550
Charities: CC42895

Entity's Purpose or Mission

As a membership-based organisation of community-based social services, SSPA's purpose is to represent its members nationally by championing them, the issues that matter to them and the people they work alongside at the local, regional and national levels, and our collective sector. SSPA's vision is that Aotearoa New Zealand's community-based social services are sustainable, making a positive impact every day in our communities, supporting children, young people and whānau to thrive now and into the future. SSPA works to strengthen Aotearoa New Zealand's social sector through advocacy and engagement, learning and development, relationship building and sector leadership.

Entity Structure

SSPA is a not-for-profit membership-based organisation with full, affiliate members and student members. Full members are community-based social service providers that have a contract with a government agency to deliver social services for children, rangatahi, whānau and communities. Affiliate members are organisations or individuals that deliver social services for children, rangatahi, whānau and communities or otherwise work in areas aligned to SSPA's purposes. Student members are those who are undertaking tertiary study in a relevant area. Membership is voluntary and members pay an annual fee.

With a membership of some 230+ social service providers nationwide, SSPA represents an approximate collective capacity of more than 6,500 staff and 5,000 volunteers providing essential services for children, rangatahi, whānau and communities throughout Aotearoa.

SSPA is governed by a National Executive of up to nine members plus the Chief Executive. Six members are elected by full SSPA members, being three tangata whenua and three tauwiwi. Up to three other members may be appointed by the National Executive. The Chief Executive is an ex officio non-voting member of the National Executive.

There are five paid staff including the Chief Executive in the organisation's office in Wellington. The Chief Executive is appointed by and accountable to the National Executive.



Entity Information

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2023

Main Sources of Entity's Cash and Resources

SSPA has three main sources of funding:

- Contracts with government agencies
- Membership fees
- Income from business activities relating to its charitable purpose.

Main Methods Used by Entity to Raise Funds

SSPA has a multi-year integrated contract with Oranga Tamariki (Ministry for Children) and the Ministry of Social Development. It receives subscriptions from members and income from business activities related to its charitable purpose such as workshops, conferences and resources.

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, 192 Tinakori Rd, Thorndon, Wellington, 6011

Postal Address

SSPA National Office, PO Box 12-114, Thorndon, Wellington, 6144



Approval of Financial Report

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2023

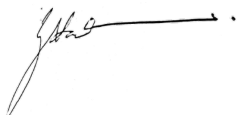
The National Executive is pleased to present the approved financial report including the historical financial statements of Social Service Providers Aotearoa Inc. for the year ended 30 June 2023.

APPROVED



Tuhi Leef
Treasurer

Date ..10/11/2023.....



Zoe Witika-Hawke
Co- Chair

Date ..10/11/2023.....



Victoria Newcombe
Co-Chair

Date ..10/11/2023.....

Statement of Service Performance

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2023

Strategic Outcomes

SSPA's vision is that Aotearoa New Zealand's community-based social services are sustainable, making a positive impact every day in our communities, supporting children, young people and whānau to thrive now and into the future. SSPA's mission is to strengthen Aotearoa's social sector through advocacy and engagement, learning and development, relationship building and sector leadership. As a membership-based social sector peak-body, SSPA's mahi is focused on building and supporting the capability and sustainability of Aotearoa New Zealand's community-based social service providers, so they can deliver on the aspirations and improved outcomes of children, rangatahi, families and whānau, working in their local communities. Drawing on the collective maatauranga and experience of our membership, SSPA advocates at the systems-level for positive change in the lives of children, rangatahi and whānau. SSPA's work in the 2022/23 financial year focused on four key areas: Supporting our Members, Building Sector Capability & Growing Relationships; System-level Advocacy Towards Children & Whānau Experiencing More Equitable Socio-Economic Outcomes; Championing the Impact of Aotearoa's Community-based Social Service Providers; and Sustainable & Flourishing Organisation.

Approach

Key Activities & Results

Approach	Key Activities & Results
Supporting our Members, Building Sector Capability & Growing Relationships	
Lead coordinator of social sector Pay Equity mahi	SSPA coordinated the employer representation and response on the pay equity claim against five community-based social service employers of people in social work roles. The claim was successfully settled in October 2022. SSPA took a lead role alongside Te Kawa Mataaho and the PSA in the delivery of the social work pay equity extension process, which Cabinet agreed to in November 2022 and then approved funding for in June 2023. This historic pay equity extension is providing pay equity for all community-based social work roles. SSPA is also leading the coordination and employer representation for the 8 community-based social service employers in the separate social service workers pay equity claim.
Contribute to sector workforce development & strengthening initiatives	Provided a range of advisory to Oranga Tamariki & MSD (and other government agencies such as Te Puna Aonui) on sector workforce development & strengthening initiatives; contributions through the Whānau, Community & Social Services Reference Group to Toitū Te Waiora (Workforce Development Council). Led out on a sector-wide focus on strengthening kaimahi hauora (worker wellbeing) amongst community-based social services workers, including through delivery of the inaugural SSPA Kaimahi Hauora Programme (October/November 2022).
SSPA regional networks	SSPA has two active & engaged regional networks (Manuwatū region & Waitaha region). These SSPA networks provide collective & collaborative opportunities to work together in communities alongside children, rangatahi & whānau. The networks also provide an important mechanism for local, regional & national connections on practice, policies & systems.
Deliver Whakamanawa – The National Social Services Conference <i>Number of participants</i>	Whakamanawa – The National Social Services Conference 2023 was held 01-02 May at Te Papa Tongarewa in Te Whanganui-a-Tara. 286 (Last Year: 225)
Deliver Learning & Development programmes & training <i>Number of programmes:</i> <i>Number of participants:</i> <i>Number of organisations:</i>	SSPA has delivered a range of Learning & Development programmes & training sessions during the year, responding to the needs of SSPA members to support professional development of social services kaimahi. 8 (Last Year: 5) 329 (Last Year: 166) 109 (Last Year: 64)



Statement of Service Performance (continued)

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2023

Approach

Key Activities & Results

Supporting our Members, Building Sector Capability & Growing Relationships (Continued)	
Deliver knowledge & capability-building forums (workshops) for members on key sector Kaupapa	Knowledge and capability building forums have not been a focus of SSPA's work during the year given the urgent need for these has subsided through the pandemic, however, a focus on kaupapa such as kaimahi hauora has moved into the Learning & Development programmes space, and SSPA has continued to build the knowledge and capability of members on key sector kaupapa through communications and other initiatives.
Deliver Kia Mauri Ora: <i>Social Service Excellence in Aotearoa</i>	Two issues of Kia Mauri Ora: Social Service Excellence in Aotearoa prepared, with one published December 2022 and another prepared for publication early FY 2023/2024, highlighting practice examples & key developments from across social services & the social sector.
Provide relevant & timely information for members on key sector kaupapa	Weekly e-pānui Te Whakahou The Update provided to members every Wednesday afternoon, providing curated social sector information in real-time. Periodic members-only emails sent sharing key information with sector leaders & promoting engagement. Full refresh to the SSPA website undertaken to better meet members' & sector's information & engagement needs, & grow membership, ready to go live early in FY 2023/24.
Work with government agencies & entities on sector developments & priorities	Maintained & continued deepening of relationships with a range of social sector government and wider public sector agencies, through a range of relationship-based mahi, advisory mahi and peer review, including: Oranga Tamariki, Ministry of Social Development, Department of Prime Minister & Cabinet (Child & Youth Wellbeing Unit), Inland Revenue, Manatū Hauora, Te Aka Whai Ora, Ministry of Justice, Ministry of Business, Innovation & Employment, Te Kawa Mataaho, Te Puna Aonui, Stats NZ, Whaikaha, Social Wellbeing Agency, Productivity Commission, Office of the Auditor General, Office of the Children's Commissioner, Aroturuki Tamariki Independent Children's Monitor, Office of the Ombudsman, Family Violence Death Review Committee, Social Workers Registration Board, Mental Health and Wellbeing Commission, Office of the Privacy Commissioner. Member of Social Sector Commissioning Project Board; Member of Whānau, Community & Social Services Reference Group to Toitū Te Waiora. Close working with Ministry of Social Development on COVID-19 social sector matters, and on flood and Cyclone Gabrielle response. Close working with Oranga Tamariki & Te Kawa Mataaho on pay equity claim for Iwi & community-based social workers.
Facilitate connection & collaboration between social service providers & government at local, regional & national levels	This has been undertaken through our SSPA regional networks; Whakamanawa 2023; through local & regional input into national government level fora; & a range of initiatives in the learning & development, policy & information & relationship building spaces, for example our member-forums on specific kaupapa from both members and government.

Statement of Service Performance (continued)

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2023

Approach	Key Activities & Results
System-level Advocacy Towards Children & Whānau Experiencing More Equitable Socio-Economic Outcomes	
Submissions to Parliamentary Select Committees	Charities Amendment Bill (written); Social Workers Registration Legislation Amendment Bill (written and oral submissions).
Submissions to government agency & entity consultation processes	Feedback on issues papers - Oranga Tamariki (Residential Care & Other Matters) Amendment Bill; feedback on proposals for regulations relating to the Independent Monitor of the Oranga Tamariki System & Children & Young Peoples Commission; submission to Te Komihana Whai Hua o Aotearoa Productivity Commission on its interim report. A fair chance for all – Breaking the cycle of persistent disadvantage; feedback to MSD on flood and Cyclone Gabrielle response.
Policy papers & briefings	Cyclone & Flooding Response & Recovery: Key Issues from our members throughout Te Ika-a-Māui (Feb 2023); Budget Day 3 briefing for SSPA members (May 2023); a range of briefings to SSPA members re: Oranga Tamariki contracting review (2022).
SSPA member consultations to inform submissions	Online consultation sessions held to facilitate SSPA members' views & input on SSPA submissions (Productivity Commission Fair Chance for All Inquiry interim report; Charities Amendment Bill).
SSPA co-hosted consultation sessions with members to inform government agency & entity mahi	Co-hosted with government agencies & entities online forums for SSPA members to be able to inform & participate in shaping new policy & practice developments/provide feedback on initiatives & frameworks: with the Office of the Auditor General on how effectively agencies involved in a cross-government effort to eliminate family violence and sexual violence are working together to meet people's needs; with the IRD on government's draft framework for debt to government; with MSD and Te Puna Aonui on family and sexual violence and the second Te Aorerekura Action Plan.
Policy & advocacy partnerships	Member of Sector Working Group – Te Aorerekura; member of Social Sector Commissioning Project Board; member of Whānau, Community & Social Services Reference Group to Toitū Te Waiora (Workforce Development Council); participation in Fairer Futures and Mind the Gap campaigns; collaborative work with children's sector on Oversight of Oranga Tamariki Bill; range of policy & advocacy mahi with ComVoices.
Championing the Impact of Aotearoa's Community-based Social Service Providers	
Digital communications	Ongoing implementation of SSPA digital communications strategy. Growth in both Facebook and LinkedIn engagement through increased value-add, audience tailored content, and continued growth in video content, including to promote specific initiatives, promote engagement, and Matariki and end of year thank you to members videos. New social media-based project launched and undertaken: Kupu Rāngai Pāpori, to build a library of social services kupu and grow te reo Māori confidence of community-based social services kaimahi. Full website refresh undertaken to go live early in FY 2023/24.
Media	A range of media releases published (Pay Equity; Whakamanawa Conference; Budget '23 reaction). A range of media interviews & commentary (radio, print, online).
Sharing stories of change, hope & impact	A range of SSPA member's mahi highlighted & celebrated through stories of change, hope & impact shared through SSPA social channels; Whakamanawa Conference; Kia Mauri Ora.



Statement of Service Performance (continued)

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2023

Approach Key Activities & Results

Sustainable & Flourishing Organisation	
Grow & maintain diverse & inclusive membership	SSPA Annual Member Survey run for the second year to elicit member feedback & whakaaro, establishing comparative year-on-year data against baseline from previous years' survey. Work completed and implemented on SSPA member value proposition - and reflected in new prospective member communications (flyer, website content, join us journey). A diverse & growing membership has been maintained and continues evolving, comprised of Iwi & kaupapa Māori providers, Pasifika providers, wider community-based providers, & a range of geographic localities (rural, urban; local, regional, national). New members joining during this year are diverse and include all of the above-mentioned groups, plus migrant and disability focused organisations. SSPA Te Tiriti o Waitangi governance model deepened through the move to co-chairs (tangata whenua & tauwiwi).
<i>New members joined:</i>	24 (Last Year: 21)
Effective & responsive for Māori providers	Continued strengthening of te reo Māori within SSPA communications, including in refreshed SSPA website content. Deepened focus on equity in SSPA policy and advocacy mahi. Continued focus on kaupapa Māori approaches through Learning & Development offerings (e.g. SSPA Kaimahi Hauora Programme; relationships with kaupapa Māori facilitators).
Develop & maintain partnerships	Continued membership of ComVoices; Social Work Alliance. Maintained partnerships with a range of other social sector & community peak-bodies. Maintained a range of partnerships with public sector agencies to advise and contribute on a range of kaupapa. New Zealand partner organisation to Kempe International Conference – A Call to Action to Change Child Welfare. Developed new partnerships with kaupapa Māori specialist organisations, wellbeing specialists, and deepened existing relationships in these spaces.
Diverse & sustainable funding base for SSPA	Third and final year of current Oranga Tamariki & Ministry of Social Development 3 year integrated outcome funding agreement (FTE based). Continued Oranga Tamariki & MSD funding for Kia Mauri Ora & annual National Social Services Conference. New 3 year integrated funding agreement with Oranga Tamariki and MSD confirmed. New and returning sponsorship secured and delivered Whakamanawa 2023. Pay equity work supported by contributions from members & Oranga Tamariki grant. Secured philanthropic funding from three organisations (Foundation North, Rātā Foundation & Trust Waikato) to fund the SSPA Kaimahi Hauora Programme to support the community-based social services sector.

Statement of Financial Performance

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2023

Account	Notes	2023	2022
Revenue			
Fees, subscriptions and other revenue from members	1	22,265	16,979
Revenue from providing goods or services	1	770,385	788,538
Interest, dividends and other investment revenue	1	22,451	7,800
Other revenue	1	0	730
Total Revenue		815,101	814,047
Expenses			
Volunteer and employee related costs	2	339,057	303,663
Costs related to providing goods or services	2	268,497	209,085
Other expenses	2	8,106	6,450
Total Expenses		615,660	519,198
Surplus/(Deficit) for the Year (before Reserve Transfers)		199,442	294,849

Statement of Financial Position

Social Service Providers Te Pai Ora o Aotearoa

As at 30 June 2023

Account	Notes	2023	2022
Assets			
Current Assets			
Bank accounts and cash	3	548,668	487,174
Short term deposits	3	530,000	530,000
Debtors and prepayments	3	66,318	3,258
Total Current Assets		1,144,986	1,020,432
Non-Current Assets			
Property, Plant and Equipment	5	740	1,984
Work in Progress - Intangible Assets	5	30,458	0
Total Non-Current Assets		31,198	1,984
Total Assets		1,176,184	1,022,416
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	23,194	53,370
Employee costs payable	4	25,244	30,096
Other current liabilities	4	5,725	16,371
Total Current Liabilities		54,163	99,837
Total Liabilities		54,163	99,837
Total Assets less Total Liabilities (Net Assets)		1,122,021	922,579
Accumulated Funds			
Accumulated Funds	6	969,276	789,339
Specific Project Reserves	6	152,745	133,240
Total Accumulated Funds		1,122,021	922,579

This statement should be read in conjunction with notes to the financial statements



Statement of Cash Flows

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2023

Account	2023	2022
Cash Flows from Operating Activities		
Cash received from		
Fees, subscriptions and other receipts from members	22,113	67,210
Receipts from providing goods or services	706,686	802,308
Interest, dividends and other investment receipts	17,257	5,838
Cash receipts from other operating activities	-	730
Cash applied to		
Payments to suppliers and employees	(628,164)	(519,500)
Cash was received from / applied to:		
Cash Flows from Other Operating Activities		
GST	(25,940)	14,432
Net Cash Flows from Operating Activities	91,952	371,018
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of investments	-	520,000
Cash was applied to:		
Payments to purchase investments	-	(630,000)
Payments to acquire intangible assets	(30,458)	-
Total Cash Flows from Investing and Financing Activities	(30,458)	(110,000)
Net Increase/ (Decrease) in Cash	61,494	261,018
Cash Balances		
Cash and cash equivalents at beginning of period	487,174	226,156
Cash and cash equivalents at end of period	548,668	487,174
Bank Accounts and Cash	548,668	487,174

Statement of Accounting Policies

Social Service Providers Te Pai Ora o Aotearoa For The Year Ended 30 June 2023

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 GST except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Social Service Providers Aotearoa 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 3 months 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.

Revenue Recognition

Income from contracts with Oranga Tamariki (Ministry for Children), the Ministry of Social Development and project funders is taken to the Statement of Financial Performance when the costs for which the income has been provided have been incurred, and the requirements under the agreements with the purchaser of services have been met. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to income as the conditions are fulfilled.

Presentation Currency

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

Receivables

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

Property, plant, equipment and intangible assets

The entity has the following classes of property, plant and equipment - furniture & fittings and computer equipment. These are initially recorded at cost. Depreciation is deducted on all tangible and intangible assets in accordance with rates set out in the Income Tax Act 2007 as follows:

Property, plant and equipment	50% DV
Intangible Assets - Website	50% DV



Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2023

<u>Account</u>	<u>2023</u>	<u>2022</u>
Note 1. Analysis of Revenue		
<u>Fees, subscriptions and other revenue from members</u>		
Membership Fees	22,265	16,979
Total Fees, subscriptions and other revenue from members	22,265	16,979
<u>Revenue from providing goods or services</u>		
Best Practice Fees	23,659	8,524
Conference Contract from Government	40,000	40,000
Conference Revenue & Sponsorship	134,520	72,856
Government Contracts	464,654	464,654
Journal Revenue	8,412	5,274
Project Income	99,140	197,230
Total Revenue from providing goods or services	770,385	788,538
<u>Interest, dividends and other investment revenue</u>		
Interest Income	22,451	7,800
Total Interest, dividends and other investment revenue	22,451	7,800
<u>Other revenue</u>		
Other Revenue	-	730
Total Other revenue	-	730

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2023

<u>Account</u>	<u>2023</u>	<u>2022</u>
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Note 2. Analysis of Expenses

Volunteer and employee related costs

ACC Levy	565	678
Employee Expenses	1,681	1,910
KiwiSaver Employer Contributions	8,731	7,942
Professional Development	390	82
SSPA Contractors	5,626	-
Wages & Salaries	322,064	293,051

Total Volunteer and employee related costs	339,057	303,663
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Costs related to providing goods or services

Annual Conference	135,079	35,938
General Expenses	51	253
Governance Costs	20,572	930
Insurance	1,304	1,243
Marketing / Publications other	6,618	12,291
Office Equipment Expense	760	138
Office Expenses	3,849	2,432
Postage & Courier	3,316	1,304
Professional Services	9,575	937
Project Related Expenses	48,274	117,115
Publications - Magazine	7,951	5,949
Regional Best Practice Seminars	10,082	11,538
Meeting Expenses	3,757	2,916
Rent	11,268	11,268
Subscriptions	3,426	3,502
Support Services	293	787
Travel and Accommodation - SSPA staff	2,040	283
Website	282	261

Total Costs related to providing goods or services	268,497	209,085
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Other expenses

Audit Fees	6,368	4,337
Bank Fees & Interest expense	494	128
Depreciation	992	1,985
Gain/(Loss) on disposal of fixed assets	252	-

Total Other expenses	8,106	6,450
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Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2023

Account	2023	2022
Note 3. Analysis of Assets		
Bank accounts and cash		
ASB - Everyday Account	231,778	187,540
ASB - Saving Account	316,890	299,634
Total Bank accounts and cash	548,668	487,174
Short Term Deposits		
ASB Term Deposit 74	140,000	140,000
ASB Term Deposit 79	80,000	80,000
ASB Term Deposit 80	190,000	190,000
ASB Term Deposit 81	120,000	120,000
Total Short Term Deposits	530,000	530,000
Total Bank and Term Deposits	1,078,668	1,017,174
Debtors and prepayments		
Accounts Receivable	57,468	50
Prepayments	1,189	741
Interest Accrued	7,661	2,467
Total Debtors and prepayments	66,318	3,258
Note 4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	14,311	29,097
Accruals	5,750	4,200
GST	3,133	20,073
Total Creditors and accrued expenses	23,194	53,370
Employee costs payable		
Accrued wages	-	10,677
Provision for leave	25,244	19,419
Total Employee costs payable	25,244	30,096
Other current liabilities		
SSPA Visa	5,582	2,305
Income received in Advance	143	14,066
Total Other current liabilities	5,725	16,371



Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2023

Account	2023	2022
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Note 5. Non Current Assets

Other Fixed Assets		
Fixed assets	740	1,984
Total Other Fixed Assets	740	1,984
Total Property, Plant and Equipment	740	1,984

2023	Cost Price	Open Book Value	Purchases	Disposals	Depreciation	Closing Book Value
Property, plant and equipment	13,330	1,841	-	252	920	669
Intangible assets - Website	4,802	143	-	-	72	71
Total Fixed Assets	18,132	1,984	-	252	992	740

2022	Cost Price	Open Book Value	Purchases	Disposals	Depreciation	Closing Book Value
Property, plant and equipment	13,330	3,682	-	-	1,841	1,841
Intangible assets - Website	4,802	287	-	-	144	143
Total Fixed Assets	18,132	3,969	-	-	1,985	1,984

Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa

For The Year Ended 30 June 2023

Note 6. Accumulated Funds

2023

Description	Accumulated Surpluses	Reserves	Total
Opening Balance	789,339	133,240	922,579
Accumulated surpluses or (deficits)	179,937	19,505	199,442
Total Accumulated Funds	969,276	152,745	1,122,021

2022

Description	Accumulated Surpluses	Reserves	Total
Opening Balance	627,730	-	627,730
Accumulated surpluses or (deficits)	161,609	133,240	294,849
Total Accumulated Funds	789,339	133,240	922,579

Reserves

Account	2023	2022
Pay Equity Reserve		
Opening Balance	133,240	-
Plus Grants Given	65,000	332,063
Less Expenditure	(45,495)	(198,823)
Closing Balance	152,745	133,240



Notes to the Performance Report

Social Service Providers Te Pai Ora o Aotearoa
For The Year Ended 30 June 2023

7. Commitments

SSPA has signed contracts with Te Pae - The Christchurch Convention Centre for the National Social Services Conference scheduled for 16 to 17 September 2024. The estimated booking cost is \$82,330 (Last year \$34,540).

8. Contingent Liabilities and Guarantees

There were no contingent liabilities or guarantees as at 30 June 2023. (Last year - nil).

9. Related Parties

Related party transactions this year were with the retired SSPA National Manager, who continued to provide services for the Pay Equity Project as an independent contractor \$27,220 (Last year \$52,580).

10. Going Concern

The considered view of the Social Service Providers Te Pai Ora o Aotearoa National Executive is that they have a reasonable expectation that Social Service Providers Te Pai Ora o Aotearoa have adequate resources to continue operations for the foreseeable future. For this reason SSPA continues to adopt the going concern assumption in preparing the financial report for the accounting period 30 June 2023.

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).

Independent auditor's report

To the Members of Social Service Providers Aotearoa

Opinion

We have audited the accompanying performance report of Social Service Providers Aotearoa on pages 3 to 4 and 6 to 19, 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 2023, the statement of financial position as at 30 June 2023, and the statement of accounting policies and notes to the performance report, including material accounting policy information.

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 accompanying performance report presents fairly, in all material respects:
 - 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 as at 30 June 2023, 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) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

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). Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the performance report' section of our report.

We are independent of Social Service Providers Aotearoa in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

National Executive's responsibilities for the performance report

The National Executive are responsible 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 on behalf of Social Service Providers Aotearoa 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 report in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the National Executive determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the National Executive are responsible on behalf of Social Service Providers Aotearoa's for assessing Social Service Providers Aotearoa's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the National Executive either intend to liquidate Social Service Providers Aotearoa or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the performance report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Social Service Providers Aotearoa's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the National Executive and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Social Service Providers Aotearoa's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Social Service Providers Aotearoa to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the National Executive regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

This report is made solely to the members of Social Service Providers Aotearoa. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members, for our audit work, for this report, or for the opinions we have formed.

Moore Markhams

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
17 November 2023