

# Social Service Providers Aotearoa Inc.

Performance Report For The Year Ended 30 June 2020

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### **Social Service Providers Aotearoa Inc For the year ended 30 June 2020**

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## Entity Information

### Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

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#### Legal Name of Entity

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

#### Donations

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

#### Registration Numbers

Incorporated Societies: 1210550

Charities: CC42895

#### Entity's Purpose or Mission

SSPA is the New Zealand peak body for government-funded community-based providers working with children, young people, families, and communities. Its main purpose is to further the well-being and interests of children, young people, families and communities by supporting service providers who work with them.

SSPA contributes to building the capability of the social services sector by providing professional development programmes to members and others, provision of information and resources, regional meetings, best practice seminars and conferences. SSPA also draws on its membership to engage with government in the legislative and policy development process, including submissions, information and advice, and facilitating consultation.

#### Entity Structure

SSPA is a not for profit membership-based organisation with full, affiliate members and student members. Full members are non-government service providers that have a contract with a government agency to deliver social services to children, young people, families and communities. Affiliate members are organisations or individuals that deliver social services to children, young people, families 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 200 social service providers nationwide, SSPA represents an approximate collective capacity of 6,500 staff and 5,000 volunteers providing essential services to children, families and communities throughout New Zealand.

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

There are three paid staff including the national manager in the organisation's office in Wellington. The national manager is appointed by and accountable to the national executive.

# Entity Information

## Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

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### **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 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, 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 Reports

### Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

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The National Executive are pleased to present the approved financial report including the historical financial statements of Social Service Providers Aotearoa Inc for the year ended 30 June 2020.

APPROVED



24/09/2020 4:16 p.m.  
Fiona Guy

Treasurer

Date .....

## Statement of Service Performance

### Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

#### Strategic Outcomes

SSPA work is focused on supporting the capability and performance of New Zealand social service providers so they can improve outcomes for children, young people and families. Four strategic outcomes focused SSPA's work in 2019/2020: Sector Capability, Representation, Increased Reach, and Sustainability.

Strategic Outcomes	Approach	Activities and Results
Sector Capability	<p>Lead social service sector pay equity work</p> <p>Contribute to sector workforce development initiatives</p> <p>Deliver professional development programme</p>	<p>SSPA is co-ordinating the employer representation on pay equity claims for social workers and social service workers.</p> <p>Co-chair and member of Oranga Tamariki Workforce Working Group. Partnered with Careerforce to advance the workforce development plan for the kaimanaaki (non-regulated) workforce. Provided input to the Reform of Vocational Education on the establishment of Workforce Development Councils.</p> <p>Delivered professional development training and workshops, and a conference, to 713 individuals from 354 organisations. Ran workshops on a range of topics including <i>Understanding Trauma</i> and <i>Supporting Worker Well-being</i>. Ran webinars during the Covid-19 lockdown on adapting practice for online delivery and good information sharing practice.</p> <p>Further issues of Kia Mauri Ora: Social Service Excellence in Aotearoa published, highlighting best practice examples.</p> <p>Jointly with NZ Council of Christian Social Services, developed a sector capability programme focused on new aspects of the Oranga Tamariki Act 1898 to improve outcomes for Māori and good information sharing practice.</p>
Representation	<p>Work with government on sector developments and priorities</p> <p>Facilitate networking and collaboration between providers and government</p>	<p>Commissioned an independent report on costs for providers of engagement with the Royal Commission of Inquiry into Abuse in Care, for consideration by Oranga Tamariki. Representation on project board for Social Sector Commissioning project.</p> <p>Input to Government policy and legislation development including workforce planning responsibility for the social services sector, vocational education, pandemic planning.</p> <p>Engagement and provision of advice to Oranga Tamariki and the Ministry of Social Development on social sector workforce, pay equity, funding and contracting issues, rural service provider issues, COVID-19 issues, Independent Monitoring, sector capability.</p> <p>Engagement with Ministers on pay equity, fair funding, workforce issues, and various service delivery matters.</p>

## Statement of Service Performance

### Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

Strategic Outcomes	Approach	Activities and Results
Representation Continued	Facilitate networking and collaboration between providers and government	Continued working with various other government agencies including MBIE, Social Wellbeing Agency, Social Workers Registration Board, Joint Venture Business Unit. Areas of work included: social sector data, government-provider engagement, social sector procurement.
	Collaboration with other NGOs	Collaboration with various NGOs including NZ Council of Christian Social Services, Community Networks Aotearoa, Platform Trust, ComVoices, Public Service Association, ACE Aotearoa.
Increased Reach	Extend SSPA reach in the social services sector, especially Māori and Pasefika providers	New board structure in operation with equal tangata whenua and tauiwi representation.
	Provide effective services to SSPA members	Weekly e-newsletter and periodic Alerts provided to members to share information and promote engagement.
	Greater diversity of membership	Regional meetings and networking held in Christchurch, Wellington, Palmerston North, Tararua district. Seventeen new organisations joined SSPA in the 2019/2020 year. Membership input provided front-line experience to submissions and development work on specialist subjects such as implementation of social worker registration, pay equity, rural services, pandemic recovery, vocational education, sector capability.
Sustainability	A diverse and sustainable funding base for SSPA	Increase in Oranga Tamariki and MSD funding including support for <i>Kia Mauri Ora</i> and annual conference and a CPI increase. Significant increase in project grant funding: <ul style="list-style-type: none"> <li>• With NZCCSS, proposal for sector capability programme and subsequent funding to develop and begin implementation of the programme</li> <li>• With NZCCSS, commissioning of independent report on costs of provider engagement with Royal Commission on Abuse in State Care</li> <li>• Pay equity work, supported by contributions from members and a grant from Oranga Tamariki.</li> </ul>

## Statement of Financial Performance

### Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

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	Notes	2020	2019
<b>Revenue</b>			
Fees, subscriptions and other revenue from members	1	26,173	22,779
Revenue from providing goods or services	1	665,627	573,846
Interest, dividends and other investment revenue	1	8,050	3,922
Other revenue	1	2,053	4,013
<b>Total Revenue</b>		<b>701,903</b>	<b>604,560</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	155,565	145,783
Costs related to providing goods or service	2	298,036	313,754
Other expenses	2	4,026	5,029
<b>Total Expenses</b>		<b>457,627</b>	<b>464,566</b>
<b>Surplus/(Deficit) for the Year</b>	<b>6</b>	<b>244,276</b>	<b>139,994</b>

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



## Statement of Financial Position

### Social Service Providers Aotearoa Inc. As at 30 June 2020

	Notes	2020	2019
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and Cash	3	57,704	98,808
Debtors and Prepayments	3	11,548	44,424
Short term deposits	3	440,000	170,000
<b>Total Current Assets</b>		<b>509,252</b>	<b>313,232</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	2,013	399
Intangible Assets	5	575	1,150
<b>Total Non-Current Assets</b>		<b>2,588</b>	<b>1,549</b>
<b>Total Assets</b>		<b>511,840</b>	<b>314,781</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	42,892	62,213
Employee costs payable	4	20,620	11,846
Other current liabilities	4	2,840	39,510
<b>Total Current Liabilities</b>		<b>66,352</b>	<b>113,569</b>
<b>Total Liabilities</b>		<b>66,352</b>	<b>113,569</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>445,488</b>	<b>201,212</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	445,488	201,212
<b>Total Accumulated Funds</b>		<b>445,488</b>	<b>201,212</b>

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

## Statement of Cash Flows

### Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

	2020	2019
<b>Cash Flows from Operating Activities</b>		
<b>Cash Received From</b>		
Donations	150	60
Fees, subscriptions and other receipts from members	16,929	17,025
Receipts from providing goods or services	670,195	588,820
Interest, dividends and other investment receipts	8,032	3,743
GST	30,253	(8,698)
<b>Cash Applied to</b>		
Payments to suppliers and employees	(494,770)	(397,878)
<b>Net Cash flows from Operating Activities</b>	<u>230,789</u>	<u>203,072</u>
<b>Cash flows from investing and finance activities</b>		
Payments to Purchase Equipment	<u>(1,892)</u>	<u>-</u>
<b>Net cash flows from investing and finance activities</b>	<u>(1,892)</u>	<u>-</u>
<b>Net increase/(decrease) in cash</b>	<u>228,897</u>	<u>203,072</u>
<b>Cash Balances</b>		
Opening Cash	268,807	65,736
Closing Cash	497,704	268,808
<b>Net change in cash for the year</b>	<u>228,897</u>	<u>203,072</u>

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

## Statement of Accounting Policies

### Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

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#### **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.

#### **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.

#### **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.

Interest income is recognised as it accrues.

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

#### **Presentation Currency**

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

## Statement of Accounting Policies

### Social Service Providers Aotearoa Inc.

For the year ended 30 June 2020

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#### 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 Aotearoa Inc. For the year ended 30 June 2020

	2020	2019
<b>1. Analysis of Revenue</b>		
<b>Fees, subscriptions and other revenue from members</b>		
Conference sponsorship from members	9,000	9,000
Membership fees	17,173	13,779
<b>Total fees, subscriptions and other revenue from members</b>	<u>26,173</u>	<u>22,779</u>
<b>Revenue from providing goods or services</b>		
Best practice fees	14,696	20,187
Conference contract from Government	40,778	40,000
Conference revenue	77,115	82,388
Conference sponsorship from non-members	-	10,000
Government contracts	208,055	203,027
Journal revenue	6,528	5,806
Project income	318,455	212,438
<b>Total revenue from providing goods or services</b>	<u>665,627</u>	<u>573,846</u>
<b>Interest, dividends and other investment revenue</b>		
Interest income	8,050	3,922
<b>Total interest, dividends and other investment revenue</b>	<u>8,050</u>	<u>3,922</u>
<b>Other revenue</b>		
Donation	150	60
Other revenue	1,903	3,953
<b>Total Other revenue</b>	<u>2,053</u>	<u>4,013</u>
<b>2. Analysis of Expenses</b>		
<b>Volunteer and employee related costs</b>		
ACC levy	357	300
Employee expenses	11,437	3,638
KiwiSaver employer contributions	4,329	3,943
Professional development	437	-
Wages and salaries	139,005	137,902
<b>Total volunteer and employee related costs</b>	<u>155,565</u>	<u>145,783</u>
<b>Costs related to providing goods or services</b>		
Annual conference	77,013	93,112
General expenses	171	279
Insurance	1,338	1,032
Meeting costs - National Executive	11,430	11,461
Meeting costs - SSPA staff	2,263	2,798
Office equipment expenses	353	-
Office expenses	2,625	4,560
Postage and courier	1,844	1,946
Professional services	1,990	5,625
Project related expenses	168,399	148,627
Publications - Magazine	8,099	3,943
Publications - Other	640	-
Regional best practice seminars	11,095	22,965
Regional meeting expenses	2,588	1,265
Rent	5,991	10,855
Subscriptions	1,021	1,114
Support services	873	1,599
Website	303	2,573
<b>Total costs related to providing goods or services</b>	<u>298,036</u>	<u>313,754</u>
<b>Other expenses</b>		
Audit fees	3,000	3,200
Bank fees	173	260
Depreciation	853	1,549
<b>Total other expenses</b>	<u>4,026</u>	<u>5,029</u>

## Notes to the Performance Report

### Social Service Providers Aotearoa Inc For the year ended 30 June 2020

	2020	2019			
<b>3. Current Assets</b>					
<b>Bank accounts and cash</b>					
ASB - Everyday account	42,940	44,469			
ASB - Savings account	14,764	51,737			
BNZ - Cheque account	-	2,595			
BNZ - On-call savings	-	1			
Petty cash	-	6			
<b>Total Bank accounts and cash</b>	<b>57,704</b>	<b>98,808</b>			
<b>Short Term Deposits</b>					
ASB Term Deposit - 01	100,000	50,000			
ASB Term Deposit - 02	170,000	120,000			
ASB Term Deposit - 05	170,000	-			
<b>Total Term Deposits</b>	<b>440,000</b>	<b>170,000</b>			
<b>Total bank and term deposits</b>	<b>497,704</b>	<b>268,808</b>			
<b>Debtors and Prepayments</b>					
Accounts receivable	6,550	43,489			
Prepayments	4,800	551			
Sundry accounts receivable	-	205			
Interest accrued	198	179			
<b>Total Debtors and prepayments</b>	<b>11,548</b>	<b>44,424</b>			
<b>4. Analysis of Liabilities</b>					
<b>Creditors and accrued expenses</b>					
Accounts payable	14,628	66,698			
Sundry accounts payable	-	205			
Accruals	3,000	2,750			
GST	25,264	(7,440)			
<b>Total Creditors and accrued expenses</b>	<b>42,892</b>	<b>62,213</b>			
<b>Employee costs payable</b>					
Accrued wages	3,566	2,245			
Provision for leave	17,054	9,601			
<b>Total Employee costs payable</b>	<b>20,620</b>	<b>11,846</b>			
<b>Other current liabilities</b>					
Income in advance	-	38,660			
Subscriptions in advance	152	397			
SSPA Credit Card	2,688	453			
<b>Total Other current liabilities</b>	<b>2,840</b>	<b>39,510</b>			
<b>5. Non Current Assets</b>					
<b>Property, Plant and Equipment</b>					
<b>2020</b>	<b>Cost Price</b>	<b>Opening Bk Value</b>	<b>Purchases</b>	<b>Deprn</b>	<b>Closing Bk Value</b>
Property, plant and equipment	8,391	399	1,892	278	2,013
Intangible assets - Website	4,802	1,150	-	575	575
<b>2019</b>	<b>Cost Price</b>	<b>Opening Bk Value</b>		<b>Deprn</b>	<b>Closing Bk Value</b>
Property, plant and equipment	6,489	798	-	399	399
Intangible assets - Website	4,802	2,300	-	1,150	1,150

## Notes to the Performance Report

### Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

#### 6. Accumulated Funds

	2020	2019
Accumulated Funds		
Opening balance	201,212	61,218
Accumulated surpluses or (deficits)	244,276	139,994
<b>Total Accumulated Funds</b>	<b>445,488</b>	<b>201,212</b>

#### 7. Other information - Project and services

	2020	2019
<b>Fair Funding</b>		
Income from SSPA members	-	8,500
Total income	-	<b>8,500</b>
Less expenses		
Project expenses	-	9,630
Net Deficit	-	<b>(1,130)</b>
Social Service Providers Aotearoa contributed the balance of the funds		
<b>Learning &amp; Development Project</b>		
Income from Government funder (Department of Internal Affairs)	-	18,621
Income from ACE Aotearoa	-	8,700
Total income	-	<b>27,321</b>
Less expenses		
Project related expenses	-	27,176
Total expenses	-	<b>27,176</b>
Net surplus	-	<b>145</b>
<b>Funding Gap Research</b>		
Income from SSPA members and individual donations	-	20,617
Income from philanthropic organisations	-	156,000
Total income	-	<b>176,617</b>
Less expenses		
Project expenses	47,695	111,821
Total Expenses	<b>47,695</b>	<b>111,821</b>
Funding applied from the 2019/2020 year	<b>(47,695)</b>	<b>64,796</b>
<b>Careerforce Sector Profiles</b>		
Project Income	2,800	-
Total income	<b>2,800</b>	-
Less expenses		
Project related expenses	2,220	-
Total Expenses	<b>2,220</b>	-
Net Surplus	<b>580</b>	-

## Notes to the Performance Report

### Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

	2020	2019
<b>SSPA/NZCCSS Sector capability proposal development</b>		
Project Income	32,000	-
Total income	<u>32,000</u>	<u>-</u>
Less expenses		
Project related expenses	24,045	-
Total Expenses	<u>24,045</u>	<u>-</u>
Net Surplus	<u>7,955</u>	<u>-</u>
<b>Research into costs of Royal Commission</b>		
Project Income	30,000	-
Total income	<u>30,000</u>	<u>-</u>
Less expenses		
Project expenses	27,500	-
Total expenses	<u>27,500</u>	<u>-</u>
Net Surplus	<u>2,500</u>	<u>-</u>
<b>Sector Capability</b>		
Project Income	140,258	-
Total income	<u>140,258</u>	<u>-</u>
Less expenses		
Project related expenses	38,659	-
Total expenses	<u>38,659</u>	<u>-</u>
Funding to be committed in the 2020 and 2021 year	<u>101,598</u>	<u>-</u>
<b>Pay Equity</b>		
Contributions from SSPA members and individual donations	68,602	-
Contributions from Oranga Tamariki	38,600	-
Reimbursements from the Public Service Association	6,195	-
Total income	<u>113,397</u>	<u>-</u>
Less expenses		
Project expenses	28,280	-
Total expenses	<u>28,280</u>	<u>-</u>
Funding to be committed in the 2020 and 2021 year	<u>85,117</u>	<u>-</u>



## Notes to the Performance Report

### Social Service Providers Aotearoa Inc. For the year ended 30 June 2020

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#### 8. Schedule of Funders

	2020	2019
<b>Government Funders:</b>		
Oranga Tamariki	372,429	162,671
Ministry of Social Development	86,410	82,513
Department of Internal Affairs	-	18,621
Social Investment Agency	445	1,797
	<u>459,284</u>	<u>265,602</u>

#### 9. Commitments

SSPA has extended an office and carpark lease with ACE Aotearoa Focus 2017 Ltd, expiring 30 June 2021. The annual payment under the lease agreement is \$9,327.

#### 10. Contingent Liabilities and Guarantees

There were no contingent liabilities or guarantees as at 30 June 2020. (Last year - nil)

#### 11. Related Parties

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

#### 12. Going Concern

COVID-19 was declared a global health emergency on 31 January 2020 by the World Health Organisation and the New Zealand Government declared a State of National Emergency on 25 March 2020. This is not expected to impact the overall financial viability of Social Service Providers Aotearoa Inc and the National Executive believes that the continued use of the Going Concern assumptions remains appropriate. At this point in time, it is not possible to quantify the financial impact of this pandemic on the Social Service Providers Aotearoa Inc and its future operations.

#### 13. 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 Social Service Providers Aotearoa**

#### **Report on the Performance Report**

##### **Opinion**

We have audited the performance report of Social Service Providers Aotearoa 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 2020, the statement of financial position as at 30 June 2020, and the statement of accounting policies and other explanatory 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 2020, and of 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 in our capacity as auditor we have no relationship with, or interests in, the Social Service Providers Aotearoa.

##### **Responsibilities of the National Executive for the Performance Report**

The National Executive is 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 the entity 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) 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 for assessing the entity'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 economic decisions of users taken on the basis of this performance report.

A further description of our responsibilities for the audit of this performance report is located at the External Reporting Board (XRB) website at:

[https://www.xrb.govt.nz/Site/Auditing\\_Assurance\\_Standards/Current\\_Standards/](https://www.xrb.govt.nz/Site/Auditing_Assurance_Standards/Current_Standards/)

This description forms part of our Independent Auditor's Report.

*Crombie & Associates*

Chartered Accountants  
Lower Hutt

24 September 2020