





CHARITIES SERVICES

INTRODUCTION

FOR TIER 4 CHARITIES

Francesca Ephraim and Jamie Cattell will present the webinar on the Tier 4 Performance Report today.



Francesca is a Regional Advisor in the Capability team at Charities Services. She also worked for the Charities Commission as an Analyst, has a Bachelor of Laws and has extensive experience in the not-for-profit sector.



Jamie is a Chartered Accountant with previous experience in financial audit as well as controls and other assurances services at PwC. As the Capability Accountant at Charities Services, Jamie provides guidance to the not-for-profit sector with respect financial reporting standards and their requirements.

LOGISTICS

- Make sure your computer's sound is un-muted. Ignore the
- Echoing or distortion? Try using headphones
- Sound cutting out intermittently? Check your internet connection and wait and see if it comes back
- Webinar is being recorded you will receive a link to the recording
- Listen-only webinar. Click oicon to type questions. If your question doesn't get answered during the webinar, email us at NRS.charities@dia.govt.nz
- Download the handout (click on le icon on right panel of screen)

OVERVIEW

- Talk through the components of Performance Report
- Show you where you put that information in a template that has been designed to help you report
- Discuss what you need to do or collect to make your reporting easier
- Show you where to find help



TIER 4 CHARITIES

Under \$125,000 operating payments

- Includes day to day expenses
- Excludes capital payments e.g. physical assets or investments

Cash-based accounting

- Cash is recorded as it comes in to your charity
- Cash is recorded when the money leaves the bank
- Excludes depreciation

ANNUAL REPORTING - TWO COMPONENTS



PERFORMANCE REPORT

- Summary of your charity's past year includes financial and non-financial information
- Replaces any other type of financial information, including financial statements
- Optional template available for the Performance Report



ONLINE ANNUAL RETURN FORM

- Update your charity's details
- Questions about your charity
- Upload Performance Report

WHEN TO REPORT

- Find out your charity's financial year end (balance date)
- Ask your charity's treasurer or person in charge of finances, or check the Charities Register







WHAT ARE REPORTING STANDARDS

New reporting standards came into effect on April 2015

- Set by the External Reporting Board (also known as XRB)
- Currently apply to registered charities
- 4 different reporting tiers

PERFORMANCE REPORT

2 non-financial statements

2 financial statements

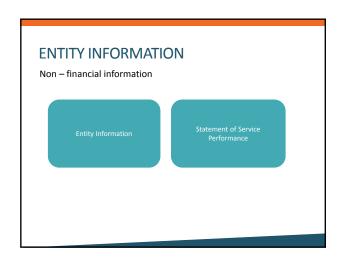
Supporting information



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	The district operation and year has the date analysis of the control of the cont	
	Fage readwring. The deep are quited projected for a finish of English (September 2014) and the service of the option of of the	_

AWHINA AFTER SCHOOL CARE TRUST

- The entity we are going to use is called Awhina After School Care Trust
- Established April 2014
- Exists to provide after school care for local primary schools
- Also sells calendars prepared by the children as extra fund
 raising
- Applying standards for the first time



TION	For the year ended: 31 March 2016
entity:*	Awhina Afterschool Care Trust
Entity (if any):	Awhina Trust
nd Legal Basis (if any):*	Charitable Trust and Registered Charity
mber:	CC54321
	Entity (if any): and Legal Basis (if any); mber:

ENTITY INFORMATION	Andrian Albert Februard Constraints Eastly in Security Conference "White are west," "Why do are mainte" For the years mainte. 11 Warning State 12 Warning State 12 Warning State 13 Warning State 13 Warning State 14 Warning State 15 Warning State 15 Warning State 16 Warning State 16 Warning State 17 Warning State 17 Warning State 18 Warni		
	Legal Name of Entitys*	Archina Alterschool Care Trust	
	Other Name of Entity (d any):	AntinaTrust	
	Type of Entity and Legal Basis (if any).*	Charitable Trust and Registered Charity	
	Registration Numbers	CC14321	
ntity's Purpose or Mission: * o provide a free after school care program rimary schools	me to children in our community :	and provide support to students of loc	

FNTITY	which includes Operational Str	 Our Trust deed states that we must he a Chairperson. Treasurer, and a Secretar 	ave four - seven trustees. We currently have four trustees. y. ployee and a team of fifteen volunteers who support the pa
CIVILIT	employee.	urces of the Entity's Cash and Resources."	
INFORMAT	ON We rely	on grants from the government and donation	ns from the public and do a number of fundraising activities.
Mair	Methods Used by t	he Entity to Raise Funds:	raise funds from the sale of calendars containing
		Contact details	
		Physical Address	369 Town Street, Citientile, 5555
		Physical Address	Cinerville, 5555
		Physical Address Postal Address	Ottoevalle, 5355 PO Sex 456
		Physical Address Fresh Address Photo/Fan	Citerotile, 3353 PO Bits 456 927-6543 mbit@asstranze

WHAT YOU NEED TO KNOW

- Your constitution or rules document is a good source for the Entity Information
- Complete this section early in the year
- This information will not change much from year to year
- Brief descriptions are asked for, not quantities

STATEMENT OF SERVICE PERFORMANCE

- What did you do during the year?
- Describe and record your outputs
- An outcome statement is optional
- Provide quantities if applicable
- It's optional to provide additional output measures and information

STATEMENT OF		For the year ended 21 March 2016			
SERVICE	_	Description of the Entity's Outcomes: To ensure children whose parents work full time have a s	afe supervised s	pace after sol	vool.
DEDEOR	NAANCE		Actual*	Budget	Actual
PERFOR	RMANCE	Description and Quantification (to the extent practicable) of the Entity's Outputs:	This Year	This Year	Last Year
		Number of after school care days during the period	190		
		Average number of attendees at alter school care	24 Students		
		Calendars sold	100		
		Grant made to ten families for the purchase of wet			
	Additional Output Meas During the year we also	ures: updated our website and improved the design			
	income I really apprect	vides quality care and supervision for my children ate the availability of this service and the commun suld not be able to work the hours that I do withou	ity commitm	ent to keep!	ing all childre

WHAT YOU NEED TO DO

- Make a plan at the start of the year about which activities you will undertake
- Decide what data is sensible to collect throughout the year
- Develop simple record-keeping to support your reporting
- Have a meeting with your auditor

RECAP – NON-FINANCIAL INFORMATION

- Discussed the Entity Information
- Discussed the Statement of Service Performance
- Outputs are compulsory
- An outcome statement is optional
- Planning will help you to report on time

STATEMENT OF RECEIPTS AND PAYMENTS

2 non-financial statements

2 financial statements

Supporting information

PERFORMANCE REPORT

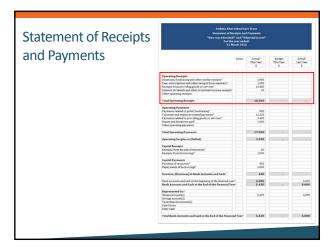
Entity
Information

Receipts and
Payments

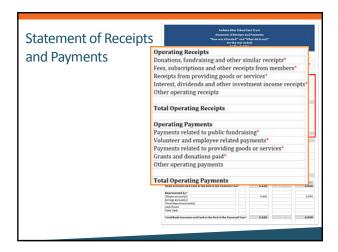
Resources and
Commitments

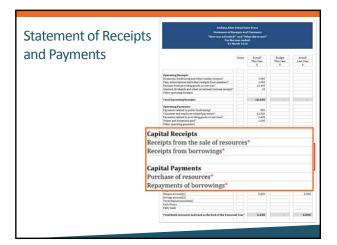
Notes

Statement of Receipts	Androne Albert Schwel Case Treast Basement of Recopy, and Payments "More we be to ded "to an "Very and a conse" for the year worked. I The Case Treast The Case Treast The Case Treast				
and Payments	Notes	Actual* This Year \$	Rudget This Year S	Amusi* Last Year S	
Money In	Operating Receipts Descritions, fundersing and other similar receipts." Pass, subscriptions and other receipts from massibers. Receipts from previoling goods or services. Receipts from previoling goods or services. Other operating receipts	1,900 1,000 15,450 10			
	Total Operating Receipts	18.360			
Money Out	Operating Payments Payments related to public hadraining" Vulnatures and employee related payments' Payments related to providing goods or services' Greats and donations paid' Other operating payments	2,400 1,500			
*	Total Operating Payments	17,030			
Money In	Operating Surplus or (Deficit)	1.330			
<u> </u>	Capital Receipts Receipts from the sale of resources* Receipts from horrowings*	\$0 1,000			
Money Out	Capital Payments Purchase of resources* Repayments of borrowings*	950 1,000			
*	Increase/(Decrease) in Bank Accounts and Cash*	430			
	Bank accounts and cash at the beginning of the financial year" Bank Accounts and Cash at the End of the Financial Year"	5.000 5,430		5.000 5.000	
	Represented by: Chegos account(s) Strings account(s) Term Depost account(s) Cols Floots	5,410		5.000	
	Petty Gash Total Bank Accounts and Gash at the End of the Pinancial Year				
	Total Bank Accounts and Cash at the End of the Financial Year	5.430	-	5.000	



tement of Receipts	Awhina Aher Sel Statement of Review "Hew was it funded?" For the ye 3 1 Mere	pts and and "Wh ar ander	Payments nat did it cost?" di		
d Payments		iones	Actual* This Year \$	Budget This Year S	Actual* Last Year \$
	Operating Receipts Donations fundrating and other similar recoupts." Fees subscriptions and other receipts from members." Receipts from providing goods or services." Instruct, dividends and other invariances income receipts." Other operating receipts.		1,900 1,000 15,450 10		
	Total Operating Receipts		18.360		
	Operating Payments Payments related to public fundraining* Volunteer and employee related payments* Payments related to preveiling goods or services* Greats and disasteous paid* Other operating payments		2,400 1,500		
	Total Operating Payments		17,030		
	Operating Surplus or (Deficit)		1.330	100	
	Capital Receipts Receipts from the sale of resources* Receipts from borrowings*		\$0 1,000		
	Capital Payments Purchase of resources*		950		
	Repayments of borrowings*		1.000		
	Increase/(Decrease) in Bank Accounts and Cash*		430		
	Bank accounts and cash at the beginning of the financial year" Bank Accounts and Cash at the End of the Financial Year		5,000 5,430		5.000 5.000
	Represented by: Cheque account(s) Serings account(s) Term Deposit account(s) Cash Floots		5,430		\$.000
	Petty Cash				
	Total Bank Accounts and Cash at the End of the Financial Y	fear"	5.430		5.000







Increase/(Decrease) in Bank Accounts and Cash*	430		
	5.000		F 000
Bank accounts and cash at the beginning of the financial year*	5,000	_	5,000
Bank Accounts and Cash at the End of the Financial Year	5,430	-	5,000
Represented by:*			
Cheque account(s)	5,430		5,000
Savings account(s)			
Term Deposit account(s)			
Cash Floats			
Petty Cash			
	5,000		
Total Bank Accounts and Cash at the End of the Financial Year	5,490	-	5,000
	FALSE		

MAKING IT EASY

- Develop simple systems to track receipts and payments
- Consider what category you are going to put them into
- Do this throughout the year rather than at the end

STATEMENT OF RESOURCES AND COMMITMENTS

- Resources what your charity owns, as well as what is owing to it, or has been promised to it.
- Commitments the obligations your charity has to others and what it owes

Statement of	Awhisa Alwa Shadi Can Yuri Sasanona if Amorona and Canadinanean "what the existy award" and "what the existy award" An 31 North 2016					
Resources and	SCHEDULE OF RESOURCES	This Year	Last Year S			
	Bank Accounts and Cash (from Statement of Receipts and Payments)*	5,430	5,00			
Commitments	Money Held on Behalf of Others*					
Communents	Description* Joint Sports Day - Local Church	Amount* 1,000	Amount'			
	Money Owed to the Entity*					
	Description' Receipts due as a result of providing goods or services	Amount* 200	Amount'			
	Other Resources*	NIL Cost or	Castor			
	Description and Source of Value* (cost or current value required if practicable to obtain) Office Equipment at cost		Current Valu			
	SCHEDULE OF COMMITMENTS	This Year	Last Tear			
	Money Payable by the Entity®					
	Description*	Amount*	Amount'			
	Ungaid invoices for payments for goods or services	100				
	Other Commitments*					
	Description* Lease of Care Facility (1 April 2016 - 31 March 2017)	Amount*	Amount'			
	Cuarantees*					
	Description*	Amount*	Amount'			
	SCHEDULE OF OTHER INFORMATION	This Year	Last Year			
	Grants or Donations with Conditions Attached (where conditions not fully met at balance of \$15,000 Grant received from Government to be used for wages of care providers - Amount not vet season.	Amount*	Amount'			
	Resources Used as Security for Borrowings*	NIL				

Schedule of	An hour Alone Chail Com Treat Resentence of Tenescere and Commissiones "what the entity revers" and "what the entity revers" As at 21 March 2016		
Resources	SCHEDULE OF RESOURCES	This Year	Last Year
resources	- A C 70 C 10	1	
	Bank Accounts and Cash (from Statement of Receipts and Payments)	5,430	5,000
	Money Held on Behalf of Others*		
	Description*	Amount*	Amount*
	Joint Sports Day - Local Church	1,000	
	Honey Owed to the Entity'		
	Description* Receipts due as a result of providing goods or services	Amount* 200	Amount*
	Other Resources*	NIL Cost or	Cast or
	Description and Source of Value" (cost or current value required if practicable to obtain) office Equipment or cost		Current Value
	SCHEDULE OF COMMITMENTS	This Year	LastTear
		1	
	Money Payable by the Entity ⁴		
	Description* Unpaid services for payments for goods or services	Amount*	Amount*
		100	
	Other Commitments*		
	Description* Lease of Care Facility (1 April 2016 - 31 March 2017)	Amount*	Amount*
	Guarantees'		
	Description*	Amount*	Amount'
	SCHEDULE OF OTHER INFORMATION	This Year	Last Year
		1	1
	Grants or Donations with Conditions Attached (where conditions not fully met at balance of \$15,000 Grant received from Government to be used for wages of care providers - Amount		Amount'
	not yet spent Resources Used as Security for Borrowings'	3.000 NIL	



Schedule of other Information | Schedule | Of other Information | Schedule |

MAKING IT EASY

- Set up a simple system to record the spending of your grants
- Make a list of your resources the significant things your charity owns. If you know their value include this
- Keep track of the bills you are yet to pay

NOTES 2 non-financial statements PERFORMANCE REPORT Entity Service Performance Performance Receipts and Payments Resources and Commitments Notes

NOTES

- Information that helps to further understand your charity
- Accounting policies
- Correction of Errors
- Related party transactions
- Events after balance date
- Optional Notes

Note 1: Accounting Policies

Awhinas After School Care Trust

Notes to the Performance Report

For the year ended
31 March 2016

Note 1: Accounting Policies "Tlow did we do our accounting"

Basic of Preparation"

Awhinas After School Care Trust is permitted by leav to apply PBE SFR-C (NFP) Public Beseft Entity Simple Formas Reporting—

Carbon Note-For Policy and has a elected used do so. All transactions are reported in the Statement of Receipts and Psyments and related Notes to the Performance Report on a cash basis.

Codes and Service Tax (GST)"

Swittes After School Care Trust is registered for GST. Therefore amounts recorded in the Performance Report are enclusive of GST (If any), GST overing or Founds as as at balance date are shown in the Statement of Recourses and Commitments.

OR, Order one not orgolizable to the entity)

Goods and Services Tax (GST)"

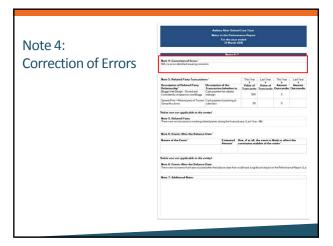
Swittes After School Care Trust is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (If any).

Note 2: Analysis of Receipts



		Awhina After School Care Trust		
te 3:		Notes to the Performance Report		
3: I		For the year ended 31 March 2016		
the state of the s				
sis of Payments	No	te 3 : Analysis of Payments "What did it cost	•	
ois of Fayiricities			This Year	Last Ye
P.	ayment Bem	Analysis	1	- 1
	ayments related to public	Purchase of Raffle Goods	100	
	infrance	Cost of Sausage Sizzle	200	
		Cost of Website Redesign	500	
		Total	800	
			This Year	production of the last of the
	ayment item	Analyzis	This Year	Last Ve
	ayment item olunteer and employee related	Wages for after school caregivers	12,000	- 5
	ocumeer and employee recared arments	Wages for after school caregivers Volunteer costs	30	
P	ayments	Sourd Monoraria	100	
		Christmas Party	200	
		Total	12,330	
		Total		
			This Year	Last Ye
	ayment Rem	Analysis	5	- 1
	ayments related to providing goods	Calendar Printing Costs	50	
60	recritices	Programme Costs	2,200	
		Office Supplies	150	
		Total	2,400	
			This Year	Last Ye
	ayment item	Analysis		- 5
0	rants and donations paid	Church Donation	500	
		Crust to Student	1,000	
		Total	1,500	
			This Year	Last Ye
P	ayment Item	Analysis	5	- 1
0	ther operating payments			
		Total		
			This Year	Last Ve
	syment Bem	Analysis	100 100	LARTIE
	ayment nem apital payments	Purchase of Computer	950	
	spinal payments	Repayment of borrowings	1,000	
		Total	1,950	

Notes 4-7		Anthony After Schwel Case Touri Noise to the Professionaire Regions Ear the year model 21 Hearth 2018						
	Note 6: Correction of Ensor* NA no error shortle dragang correction							
	Note 5: Related Party Transacts	ens'	Darren	LastYear	This Year	LastYear		
	Description of Related Party Relationship Bioggi Veb Design - Owned and Consoled by chargeston, loe Bioggi	Description of the Transaction (whether in Cash payment for website redesion	Value of Transaction 500	Value of Transaction	Amount Outstandin	Amount Outstandin		
	Speedy Print - Related party of Trustee Samanthia Jones	e Cash-payment for printing of calendars	50		0			
	Name 5 (Name of Paris) Name 6 (Name of Paris) Name 6 (Name of Paris) Name 6 (Name of Paris) Name of the Exercit Estimated (Nam, d and, the exercit is bindy to affect the							
	Turkers was not applicable to the entity! Name 8 Course Mark to Balance Black the Second Sec							
	Note 7. Additional Notes							



Note 5:
Related Party
Transactions

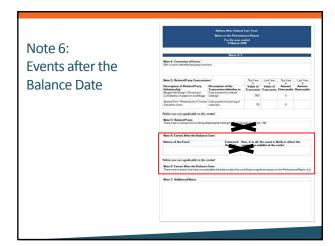
Notes to the Pedistance Report For the year ended 31 Notes 200								
	Notes 4	1						
Note 4: Correction of Eners* NA, no eross identified requiring core	clon							
Note S: Related Party Transactions*		This Year	LastYear	Thories	LastYear			
Besoription of Related Party Relationship * Bloggir Web Design - Owned and Connolled by charperson Ace Bloggir	Description of the Transaction (whether in Cash-payment is vetore redeson	Value of Transacti	Value of Transaction	Amount Outstandin	Amount			
Speeds Pine - Related pany of Truster Samantha Jones		50		0				
Note S: Belated Party There were no transactions involving in	fixed parties during the linux is	alpea SanYea	-N0					
Note S. Related Party	e Date*		he event is	ikely to affe	ot the			
Note 5: Related Pamy There were not an actions molecular Note 6: Events After the Balanci Nature of the Event*	e Date" Estimated Assistant	How, if at all, 1	he event is	ikely to affer	ot thus			
Note S: Related Party Twee weer of an actions involving it Note S: Events After the Balanc	Comments of the Comments of th	How, if at all, to continuates via	he event is belies of the	errite"				

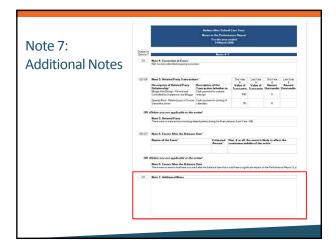
RELATED PARTY TRANSACTIONS

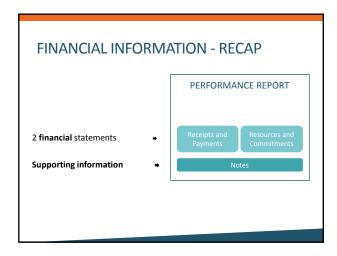
- "Related parties" are people who have "significant influence" (Decision Making Power) in the charity and their close family members
- Related parties can also be other organisations
- Related Party Relationships can provide significant benefits to a charity
- Transparency about these kind of transactions protects a charity's reputation
- May or may not involve money

Note 5: Related Party Transactions









WHERE TO FIND HELP?

- Visit our website www.charities.govt.nz and search for "New Reporting Standards"
- Look for the Videos, Guide Books, Information sheets, Templates, Guidance Notes and Tutorials
- Sign up for our Blogs and Newsletters

People can help you too!

- Email us on nrs.charities@dia.govt.nz
- Phone 0508 charities (0508 242 748)
- Talk to DIA Community Operations Advisors or your Accountant



ANNUAL REPORTING GUIDES

- Annual Reporting to Charities Services
- Download a specific guide for Tier 3 and Tier 4





RECAP

- Registered charities must report according to new standards
- Tier 4 below \$125,000, cash-based accounting
- Annual Reporting = completing a Performance Report and an Annual Return
- Collect your data throughout the year
- Templates, guidance notes, webinars and further resources to assist you

THANK YOU	