

CHARITIES SERVICES

Ngā Rātonga Kaupapa Atawhai



Tier 4: Get started

This booklet is designed to accompany the new reporting standards workshop for Tier 4 charities. The focus is on getting started - the information you need to collect throughout the year. This will help to make reporting at the end of your financial year as straightforward as possible.

Tier 4

Cash

Under \$125,000
annual operating payments

Aim for today

- Understand how the new standards fit in to annual reporting to Charities Services
- Know which tier you will report under, and when the new standards apply to you
- Know what information to collect throughout the year
- Become familiar with the Tier 4 standard and an example Performance Report.

Department of Internal Affairs

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The workshop will cover ...

- Annual reporting to Charities Services
- The development of the reporting standards
- The Tier 4 standard and an example Performance Report
- The information you need to collect throughout your financial year

Get started with data collection

Department of Internal Affairs

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Tier 4

- Reporting requirements are different depending on the size of the charity
- Small charities are those with annual operating payments – day-to-day expenses – below \$125,000
- Small charities can choose to report under Tier 4, which is based on cash accounting
- Small charities that wish to report using accrual accounting will need to report using the Tier 3 standard.



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Cash accounting

Under cash-based accounting, transactions are recorded at the time that cash is received or paid, rather than when earned or incurred. Cash-based accounting is typical in organisations where transactions tend to be small in number and size, and relatively uncomplicated. A cash book, which could be paper-based or in an Excel workbook, is often used in cash-based accounting to record transactions.

Accrual accounting

Under accrual-based accounting, revenue and expenses are recorded when they are earned or incurred, rather than when cash is received or paid (for example, if your charity has had confirmation that it will receive a grant, but it has not yet been paid, you would still record this as revenue). Accrual-based accounting is typical in organisations with a significant number of transactions, recorded using accounting software, often with the help of an accountant. Accrual-based accounting allows for concepts such as depreciation and bad debts.

Charities Services works to

- promote public trust and confidence in the charitable sector
- encourage good governance and management
- encourage and promote the effective use of charitable resources



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Public trust and confidence

- Transparency and accountability of charities is key to creating trust and confidence
- The Charities Register contains information about charities and is open in order to support transparency
- The Annual Return process provides for on-going accountability



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Registered Charities

- Receive benefits:
 - Exempt from paying income tax
 - Are able to refer to themselves as a "Registered Charity"
 - Have a dedicated listing on the Charities Register
- Meet obligations:
 - Operate in accordance with their charitable purpose
 - Report every year to Charities Services



Annual Reporting

- Annual reporting to Charities Services includes:
 - Completing an annual return
 - Providing financial statements
- Until now any form of financial statements has been accepted
- The content is now determined by new reporting standards developed by the External Reporting Board



External Reporting Board

- Independent crown entity
- Mandated to set financial reporting standards
- Financial Reporting Act 2013
- Financial Reporting (Amendments to Other Enactments) Act 2013
 - Amendments to Charities Act 2005



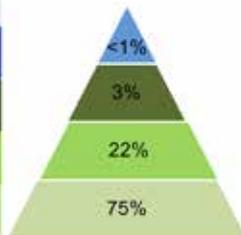
Consultation with charities

- Reporting Objective: "Tell Our Story"
 - "Who are we?"
 - "Why do we exist?"
 - "What did we do?"
 - "When did we do it?"
 - "What did it cost?"
 - "How was it funded?"
 - "How did we account for our activities?"
 - "What do we need to continue?"



Not-For-Profit Framework

Tier	Entities
1	Total operating expenses >\$30m
2	Total operating expenses <\$30m
3	Total operating expenses ≤\$2m
4	Total operating payments <\$125k



XRB

KNOW YOUR STANDARD

Tier 4 Criteria

- Under \$125,000 operating payments
 - Day to day expenses
 - Excludes capital payments e.g. physical assets or investments
- Cash-based accounting
 - Cash paid and received
 - Excludes depreciation

XRB

KNOW YOUR STANDARD

Performance Report

- Includes financial and non-financial information
- Contains five sections:
 1. Entity Information – *Who are we? Why do we exist?*
 2. Statement of Service Performance – *What did we do? When did we do it?*
 3. Statement of Receipts & Payments – *What did it cost? How was it funded?*
 4. Statement of Resources & Commitments – *What do we own? What do we owe?*
 5. Notes to support the information in the Performance Report

XRB

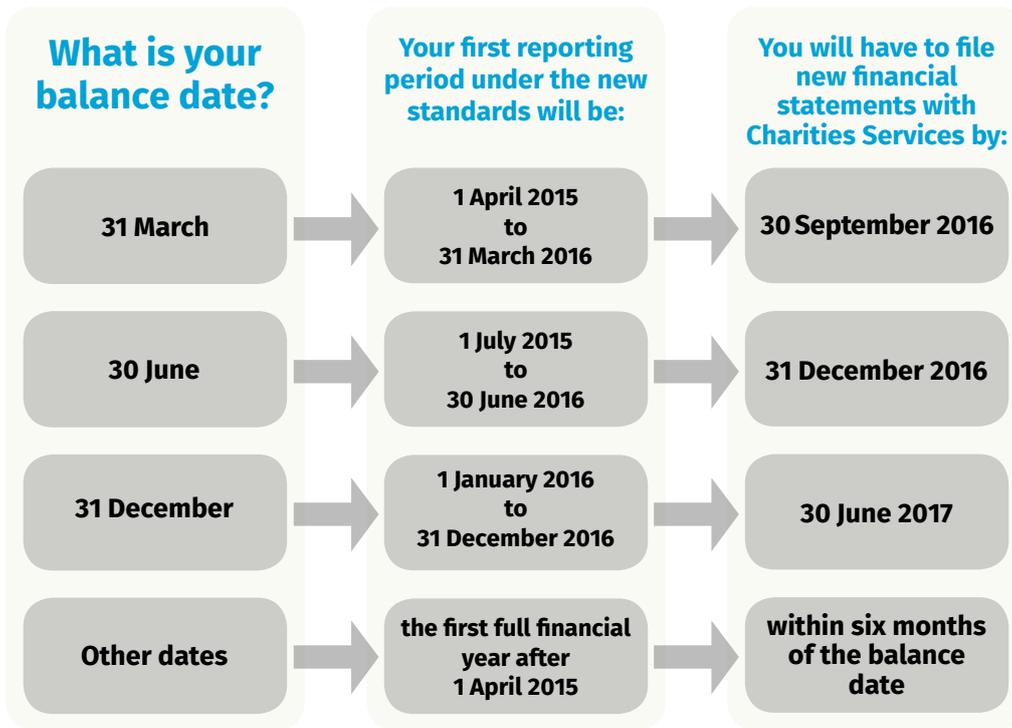
KNOW YOUR STANDARD

Standard applies from 1 April 2015

- Apply to the first full financial year that begins on or after 1 April 2015
- Use the standard at the end of the financial year to complete your Performance Report
- Need to collect data throughout the financial year to report accurately

XRB

KNOW YOUR STANDARD



The end of our financial year is:

Our filing will be due to Charities Services by:

Recap

- Registered Charities report annually to Charities Services
- Reporting standards are designed to enable charities to tell their whole story
- Tier 4 standard is tailored to small charities
- Data collection throughout the financial year is key to accurate reporting

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Your charity

- What organisation are you representing today?
 - What is your purpose? What have you been set up to do?
 - How are you organised - do you have members, a committee, employ staff?

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Our purpose is...

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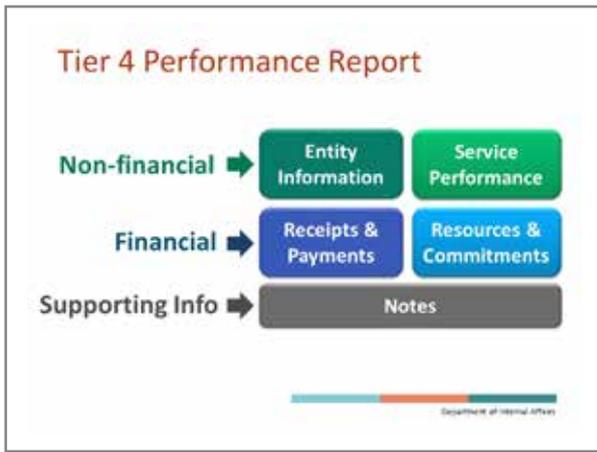
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Our structure is...

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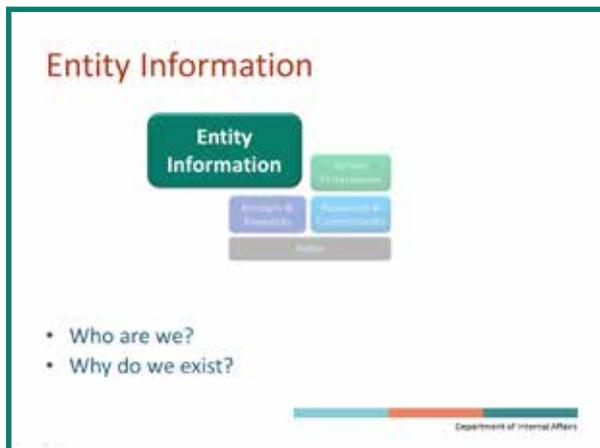
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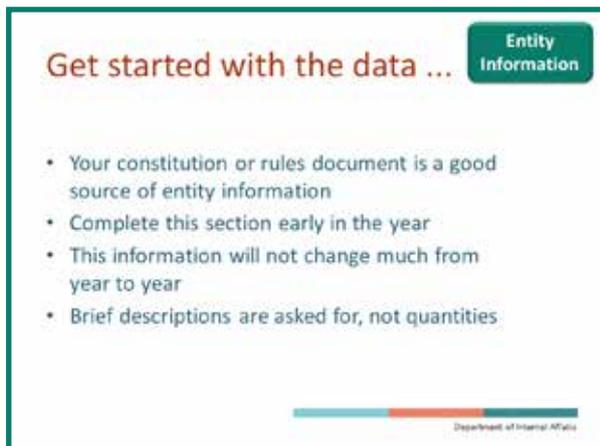


Entity Information

The purpose of the Entity Information is to provide background information to help the reader better understand the charity and the environment in which it operates.

The amount of detail you provide in this section will depend on the size and complexity of your charity, and the needs of the people likely to read the report.





Example of Entity Information

Legal Name of Entity:*	Parent Network Aotearoa Inc.
Other Name of Entity (if any):	Parent Network
Type of Entity and Legal Basis (if any):*	Incorporated Society and Registered Charity
Registration Number:	CC12345
Entity's Purpose or Mission:* Parent Network empowers parents to make informed choices throughout pregnancy and birth, and to parent with confidence.	
Entity Structure:* Members of Parent Network elect a management committee which includes Chair, Treasurer, Secretary, Health Practitioner Liaison, Newsletter Editor, Fundraising Co-ordinator and up to four other members. Parent Network management committee employs one part-time co-ordinator for 10 hours per week.	
Main Sources of the Entity's Cash and Resources:* Parent Network relies on grants from government and philanthropic trusts to cover the co-ordinator role and other incidental costs. Course fees and membership fees help cover other operating costs. The proceeds of fundraising are used to purchase new assets.	
Main Methods Used by the Entity to Raise Funds:* The main fundraising activity is the annual fair. Money raised from the event is used to purchase assets, such as office equipment and new books for the library. Funds are also raised at two quiz nights each year and through selling wheat bags.	
Entity's Reliance on Volunteers and Donated Goods or Services: * Parent Network relies to a great extent on volunteers for their activities. The committee members volunteer their time to set strategy, attend meetings, produce a newsletter, and find guest speakers. Guest speakers are volunteers and members volunteer to run the annual fair. Members make and donate wheat bags which are sold to raise money.	

The sections marked "" in the template are compulsory; all others are optional.*

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Statement of Service Performance

The purpose of the Statement of Service Performance is to report the activities of your charity over the past year. The reporting of activities, including goods or services delivered, is a key part of the Performance Report and a powerful opportunity for your charity to tell its story, especially as it relates to achieving your mission.

It is not a detailed list of everything that a charity does. It should only include the things that are significant to the charity.

Your charity Service Performance

- What did your charity do last year?
- Why were those activities important to your charity?

Department of Internal Affairs

Statement of Service Performance Service Performance

- What did we do last year? (outputs)
- Why did we do those particular activities? (outcomes)

Department of Internal Affairs

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Outputs - *What does your charity do?*

These are the significant activities that have kept your charity busy throughout the year. Most outputs can be counted, but you don't have to if it's not practicable.

Outcomes - *Why do you do these things?*

Describing outcomes will help explain what you hope to achieve through your charity's outputs and link to your mission or purpose. The standard does not require you to prove or provide evidence of outcomes. Describing outcomes is optional for Tier 4.

Get started with the data ... Service Performance

- 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

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Example of Statement of Service Performance

Description of the Entity's Outcomes:
 Information and advice is available to help parents make informed choices for birth and parenting. Families receive postnatal support and opportunities to network with other parents.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	This Year
Antenatal courses - Number of classes delivered - Average number of parents at each class	10 classes 12 parents
Great Start parent courses - Number of classes - Average number of parents at each class	4 classes 22 parents
Quarterly Newsletters	165 subscribers
Monthly coffee mornings - Number held - Average number of parents at each coffee morning	10 sessions 9 parents
Co-ordination of Seaside Midwifery Collective client review - Number of focus group meetings	5 meetings
Website developed	website

Additional Information: Class feedback
 "I really appreciated the attention spent on partners and the input from the alternative health care professionals. I will be recommending this course to other expectant parents."

 "I can't praise the course enough, it was truly excellent! I haven't had my baby yet, but I feel much better prepared and well informed."

Our outputs are...

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Our outcomes are... (optional)

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So far so good ...

Non-financial

Entity Information

Who are we?
Why do we exist?

Service Performance

What did we do?
Why those activities?

- **Non-financial information**
 - adds richness to your story
 - creates better understanding

Department of Internal Affairs

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Statement of Receipts and Payments

The purpose of the Statement of Receipts and Payments is to report all the cash received and cash paid out by your charity during the financial year.

Receipts are all the money that has been received during the financial year, including notes and coins, cheques and other funds deposited into your charity's bank accounts.

Payments are all the money that has been paid out during the financial year whether paid in cash, cheque or by bank transfer.

Statement of Receipts and Payments

- Where did the money come from?
- What was the money spent on?

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Categories

Receipts & Payments

- The Standard outlines categories for both receipts and payments
- Charities must use these categories *when they are relevant*
- The categories should be consistent from year to year so that comparisons can be made between financial years



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Members and non-members

Receipts & Payments

- The standard requires income from members to be recorded separately to income from non-members
- This is designed to show the reader the extent to which the charity is self-funded or funded from external sources



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Grants

Receipts & Payments

- There is no category called "grants"
- Place the grant in the category that it belongs in:
 - A grant for a particular service, project or programme?
 - Place it in the "Receipts from providing goods or services" category
 - A grant for the general operation of the charity?
 - Place it in "Donations, fundraising and other similar receipts" category



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Goods and Services Tax (GST)

The Statement of Receipts and Payments can be inclusive or exclusive of GST.

Charities that are **not registered for GST** with Inland Revenue will likely prepare the statement on a **GST-inclusive** basis.

Charities that are **registered for GST** with Inland Revenue will likely prepare the statement on a **GST-exclusive** basis.

Example of Receipts and Payments

Operating Receipts	Notes	This Year
Donations, fundraising and other similar receipts*	2	13,197
Fees, subscriptions or other receipts from members*	2	2,889
Receipts from providing goods and services*	2	2,820
Interest, dividends and other investment income receipts*		194
Other operating receipts		130
Total Operating Receipts		19,230
Operating Payments		
Payments related to public fundraising*	3	713
Volunteer and employee related payments*		14,563
Payments related to providing goods or services*		1,663
Grants and donations paid*		-
Other operating payments		795
Total Operating Payments		17,734
Operating Surplus or (Deficit)		1,496
Capital Receipts		
Receipts from the sale of resources*		240
Receipts from borrowings*		-
Capital Payments		
Purchase of resources*	3	1,005
Repayments of borrowings*		-
Increase/(Decrease) in Bank Accounts and Cash*		731
Bank accounts and cash at the beginning of the financial year*		8,423
Bank Accounts and Cash at the End of the Financial Year*		9,154
Represented by:*		
Cheque account(s)		2,345
Savings account(s)		1,432
Term Deposit account(s)		5,194
Cash Floats		127
Petty Cash		56
Total Bank Accounts and Cash at the End of the Financial Year*		9,154

Get started with the data ... Receipts & Payments

- Develop simple systems to keep track of member and non-member receipts
- Consider your grants – what are they for?
 - Is that grant a donation or a fee for service?
- Be consistent with which category you place a grant into
 - e.g. coordinator wages, "Donations, fundraising and other similar receipts"
- Determine the categories that are relevant to your charity

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Do you have members? How do they contribute financially?

What do you get grants for?

Statement of Resources and Commitments

The purpose of the Statement of Resources and Commitments is to provide a snapshot of your charity’s resources and commitments.

Resources are what your charity owns, as well as what is owing to it, or has been promised to it.

Commitments are the obligations your charity has to others and what it owes. This could be something your charity has committed to do, or an invoice you have not yet paid.

Statement of Resources and Commitments

Entity Information

Service Performance

Receipts & Payments

Resources & Commitments

Notes

- What do we own?
- What do we owe?

Department of Internal Affairs

Example of Statement of Resources and Commitments

SCHEDULE OF RESOURCES	This Year
Bank Accounts and Cash (from Statement of Receipts and Payments)*	9,154
Money Owed to the Entity*	
Description*	Amount*
Grants owing to the entity	800
Other Resources*	
Description and Source of Value*	
Office equipment at current value	237
Computer at cost	885
Promotional signage at cost	120
135 library books	-

SCHEDULE OF COMMITMENTS	This Year
Money Payable by the Entity*	
Description*	Amount*
Unpaid invoices	450
PAYE, KiwiSaver and ACC Levies	147
Other Commitments*	
Description*	Amount*
Cash received relating to activities to be undertaken in a future period	340

SCHEDULE OF OTHER INFORMATION	This Year
Grants or Donations with Conditions Attached (where conditions not fully met at balance date)*	Amount*
Lotteries Community Grant of \$10,000 for administrator salary. \$7,500 has been paid for the 30 weeks worked of the 40 weeks which the grant covers.	2,500

Resources & Commitments

Get started with the data ...

- Set up a system to track the spending of your grants
- Make a list of your assets – if you know their value include this
- Keep track of the bills you are yet to pay

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Depreciation is not included

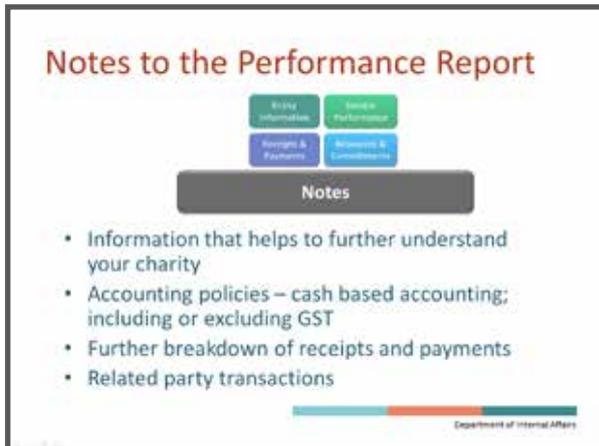
The Tier 4 Standard is a cash-based standard, therefore assets are not depreciated.

Significant

The term 'significant' will mean different things for different charities. What is significant for a small charity may not be significant for a larger charity. Use your best judgement to decide what is significant for you. Ask yourself, would including or excluding the information change a reader's understanding of your charity and the Performance Report?

Notes to the Performance Report

The purpose of the Notes to the Performance Report is to expand on information included in the other parts of the Performance Report and to provide additional relevant information.



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Related Parties

Related parties can be people or organisations, including:

- People who have significant influence over a charity (such as officeholders, committee members, or others who are involved in the overall management of the charity - whether employed or volunteer), and close members of their families; and
- Other organisations that have significant influence over the charity.

Note: People are not related parties if they are only involved in the day-to-day running of the charity and have no involvement in the overall decision-making of the charity.



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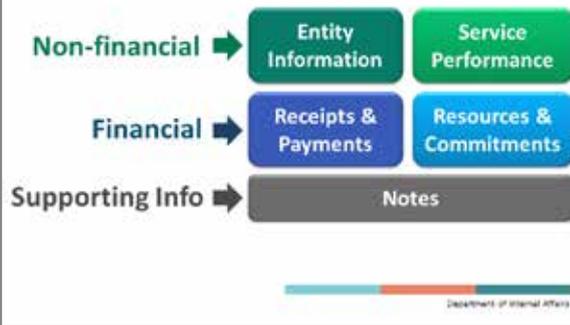
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Example of Note: Related Party Transactions

Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	This Year	This Year
		Value of Transactions*	Amount Outstanding*
Sally Smith, Web designer at Web Designs Limited, Parent Network committee member	Developed the Parent Network website in kind (estimated to be \$3,000)	-	-
Dave Lee, Print Quick Limited, father of Parent Network committee member Ann Lee	Printed Parent Network banners	120	-

Tier 4 Performance Report



Tools to help ...

- A template you can download
 - Guidance notes to further explain the template questions
 - Resources on Charities Services website
 - XRB website standards, templates, FAQs
 - Community Net Aotearoa website
 - 0508 CHARITIES
 - Local DIA Community Operations office
- Department of Internal Affairs

Charities Services

www.charities.govt.nz
0508 CHARITIES (0508 242 748)
info@charities.govt.nz

External Reporting Board

www.xrb.govt.nz

CommunityNet Aotearoa

www.community.net.nz

Recap

- Registered charities report according to new standards from 1 April 2015
 - Tier 4 below \$125,000, cash-based accounting
 - Templates, guidance notes and further resources to assist you
 - Collect your data throughout the year
 - The first year will be a learning year
- Department of Internal Affairs

Example Performance Report

This is an example Performance Report for a fictional charity - Parent Network Aotearoa Inc.

Note: Parent Network Aotearoa Inc. is a fictional charity. This is an example report only. Any similarity to another registered charity is coincidental.

In this report note that:

- The sections marked '*' are compulsory; all others are optional.
- The column marked "Last year" is blank in this report. Under the new reporting standards figures for the previous year are required from the second year of reporting onwards.
- This report has been prepared using the template developed by the External Reporting Board. While this template is optional, if a charity completes it correctly they can be assured they have met the standard.
- Guidance notes are available to help with completing the template.

The template is available from the Charities Services and External Reporting Board websites. The template comes in three different formats. There are two formats for Excel workbook templates, XLSX (newer file format) and XLS, and a PDF version for those who would like a printable version.

More information about the new reporting standards is available on our website at www.charities.govt.nz.

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Financial Information:	20-21
Statement of Receipts and Payments	
Statement of Resources and Commitments	
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Parent Network Aotearoa Inc. (EXAMPLE)

Entity Information

"Who are we?", "Why do we exist?"

For the year ended:
31 March 2016

Legal Name of Entity:*	Parent Network Aotearoa Inc.
Other Name of Entity (if any):	Parent Network
Type of Entity and Legal Basis (if any):*	Incorporated Society and Registered Charity
Registration Number:	CC12345

Entity's Purpose or Mission: *

Parent Network empowers parents to make informed choices throughout pregnancy and birth and to parent with confidence.

Entity Structure: *

Members of Parent Network elect a management committee which includes Chair, Treasurer, Secretary, Health Practitioner Liaison, Newsletter Editor, Fundraising Co-ordinator and up to four other members. Parent Network management committee employs one part-time co-ordinator for 10 hours per week.

Main Sources of the Entity's Cash and Resources:*

Parent Network relies on grants from government and philanthropic trusts to cover the co-ordinator role and other incidental costs. Course fees and membership fees help cover other operating costs. The proceeds of fundraising are used to purchase new assets.

Main Methods Used by the Entity to Raise Funds:*

The main fundraising activity is the annual fair. Money raised from the event is used to purchase assets, such as office equipment and new books for the library. Funds are also raised at two quiz nights each year and through selling wheat bags.

Entity's Reliance on Volunteers and Donated Goods or Services: *

Parent Network relies to a great extent on volunteers for their activities. The committee members volunteer their time to set strategy, attend meetings, produce a newsletter, and find guest speakers. Guest speakers are volunteers and members volunteer to run the annual fair. Members make and donate wheat bags which are sold to raise money.

Contact details

Physical Address:	123 City Road
Postal Address:	PO Box 1234
Phone:	123 4567
Email:	info@pna.org.nz
Website:	www.pna.org.nz
	www.facebook.com/parentnetworkaotearoa

Parent Network Aotearoa Inc. (EXAMPLE)

Statement of Service Performance

"What did we do?"

For the year ended
31 March 2016

Description of the Entity's Outcomes:

Information and advice is available to help parents make informed choices for birth and parenting. Families receive postnatal support and opportunities to network with other parents.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Budget	Actual*
	This Year	This Year	Last Year
Antenatal courses - Number of classes delivered - Average number of parents at each class	10 classes 12 parents		
Great Start parent courses - Number of classes - Average number of parents at each class	4 classes 22 parents		
Quarterly Newsletters	165 subscribers		
Monthly coffee mornings - Number held - Average number of parents at each coffee morning	10 sessions 9 parents		
Co-ordination of Seaside Midwifery Collective client review - Number of focus group meetings	5 meetings		
Website developed	website		

Additional Information:

Class feedback:

"I really appreciated the attention spent on partners and the input from the alternative health care professionals. I will be recommending this course to other expectant parents."

"I can't praise the course enough, it was truly excellent! I haven't had my baby yet, but I feel much better prepared and well informed."

Parent Network Aotearoa Inc. (EXAMPLE)

Statement of Receipts and Payments

"How was it funded?" and "What did it cost?"

For the year ended:

31 March 2016

	Notes	Actual* This Year \$	Budget This Year \$	Actual* Last Year \$
Operating Receipts				
Donations, fundraising and other similar receipts*	2	13,197		
Fees, subscriptions and other receipts from members*	2	2,889		
Receipts from providing goods or services*	2	2,820		
Interest, dividends and other investment income receipts*		194		
Other operating receipts		130		
Total Operating Receipts		19,230	-	-
Operating Payments				
Payments related to public fundraising*	3	713		
Volunteer and employee related payments*		14,563		
Payments related to providing goods or services*		1,663		
Grants and donations paid*		-		
Other operating payments		795		
Total Operating Payments		17,734	-	-
Operating Surplus or (Deficit)		1,496	-	-
Capital Receipts				
Receipts from the sale of resources*		240		
Receipts from borrowings*		-		
Capital Payments				
Purchase of resources*	3	1,005		
Repayments of borrowings*		-		
Increase/(Decrease) in Bank Accounts and Cash*		731	-	-
Bank accounts and cash at the beginning of the financial year*		8,423		
Bank Accounts and Cash at the End of the Financial Year*		9,154	-	-
Represented by:*				
Cheque account(s)		2,345		
Savings account(s)		1,432		
Term Deposit account(s)		5,194		
Cash Floats		127		
Petty Cash		56		
Total Bank Accounts and Cash at the End of the Financial Year*		9,154	-	-

Parent Network Aotearoa Inc. (EXAMPLE)

Statement of Resources and Commitments

"what the entity owns?" and "what the entity owes?"

As at

31 March 2016

SCHEDULE OF RESOURCES	This Year \$	Last Year \$
Bank Accounts and Cash (from Statement of Receipts and Payments)*	9,154	-
Money Owed to the Entity*		
Description*	Amount*	Amount*
Grants owing to the entity	800	
Other Resources*		
Description and Source of Value* (cost or current value required if practicable to obtain)	Cost or Current Value*	Cost or Current Value*
Office Equipment at current value	237	
Computer at cost	885	
Promotional signage at cost	120	
135 library books	-	
SCHEDULE OF COMMITMENTS	This Year \$	Last Year \$
Money Payable by the Entity*		
Description*	Amount*	Amount*
Unpaid invoices	450	
PAYE, KiwiSaver and ACC Levies	147	
Other Commitments*		
Description*	Amount*	Amount*
Cash received relating to activities to be undertaken in a future period	340	
SCHEDULE OF OTHER INFORMATION	This Year \$	Last Year \$
Grants or Donations with Conditions Attached (where conditions not fully met at balance date)*	Amount*	Amount*
Lotteries Community Grant of \$10,000 for administrator salary. \$7,500 has been paid for the 30 weeks worked of the 40 weeks which the grant covers.	2,500	

Parent Network Aotearoa Inc. (EXAMPLE)

Notes to the Performance Report

For the year ended
31 March 2016

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

Basis of Preparation*

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

Goods and Services Tax (GST)*

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

Note 2 : Analysis of Receipts "How was it funded?"

Receipt Item	Analysis	This Year	Last Year
		\$	\$
Donations, fundraising and other similar receipts	Annual Fair	1,832	
	Wheat bags fundraiser receipts from non-members	420	
	Donations	10,881	
	Other	64	
	Total	13,197	-

Receipt Item	Analysis	This Year	Last Year
		\$	\$
Fees, subscriptions and other receipts from members	Membership fees	1,191	
	Class fees from members	215	
	Quiz night fundraiser	673	
	Wheat bags fundraiser receipts from members	220	
	Other	590	
Total	2,889	-	

Receipt Item	Analysis	This Year	Last Year
		\$	\$
Receipts from providing goods or services	Class fees from non-members	820	
	Contract to provide a review service	2,000	
	Total	2,820	-

Note 3 : Analysis of Payments "What did it cost?"

Payment Item	Analysis	This Year	Last Year
		\$	\$
Payments related to public fundraising	Annual Fair	423	
	Frozen meal fundraiser	225	
	Other	65	
	Total	713	-

Payment Item	Analysis	This Year	Last Year
		\$	\$
Capital payments	Computer	885	
	Promotional signage	120	
	Total	1,005	-

Parent Network Aotearoa Inc. (EXAMPLE)

Notes to the Performance Report

For the year ended
31 March 2016

Note 4

Note 4: Related Party Transactions*

Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
		Value of Transactions*	Value of Transactions*	Amount Outstanding*	Amount Outstanding*
Sally Smith, Web designer at Web Designs Limited, Parent Network committee member	Developed the Parent Network website in kind (estimated to be \$3,000)	-	-	-	-
Dave Lee, Print Quick Limited, father of Parent Network committee member Ann Lee	Printed Parent Network banners	120	-	-	-



Get started with the data!

- **Start early**
- **Plan and note activities throughout the year - outcomes**
- **Separate income from members and non-members**
- **Decide the purpose of grants, allocate accordingly**
- **Keep track of how much remains of your grants**
- **Keep note of related party transactions**
- **Use resources to help you**

