Lunchtime WEBINAR SERIES

STATEMENT OF SERVICE PERFORMANCE FOR TIER 3 AND TIER 4 CHARITIES

CHARITIES SERVICES
Ngā Rātonga Kaupapa Atawhai

INTERNAL AFFAIRS
Te Tari Taiwhenua

CHARITIES SERVICES
Ngā Rātonga Kaupapa Atawhai

INTRODUCTION

WELCOME

Francesca Ephraim will present the webinar on the **Statement of Service Performance** today.

Francesca is a Regional Advisor in the Capability team at Charities Services. She also worked for the Charities Commission and has extensive experience in the not-for-profit sector.

LOGISTICS

- Over 1700 participants in the webinar today
- PowerPoint slides can be found on the **document icon** on the right side of your screen
- Type your questions in using the **question mark icon** on the right side of your screen

WEBINAR OVERVIEW

- Overview of New Reporting Standards
- Which tier will you report in?
- The purpose of a Statement of Service Performance
- The difference between Outcomes and Outputs
- How the Statement of Service Performance can benefit your charity
- The optional template
- Where to get help

NEW REPORTING STANDARDS

- Financial standards for the not-for-profit sector are not a new idea
- For-profit standards never fitted the not-for-profit sector
- New Zealand has introduced the first cash standard in the world
- Significant change in the way that charities do their financial reporting
- Watch the video on our website

WHICH TIER WILL YOU REPORT IN?

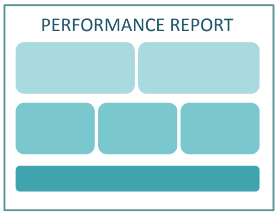
TIER 4	TIER 3
Under $125,000	Under $2 million
Cash based accounting	Accrual based accounting

PERFORMANCE REPORT

2 **non-financial** statements ➡

2-3 **financial** statements ➡

Notes to provide more information ➡



NON FINANCIAL INFORMATION

Entity Information

Statement of Service Performance

PURPOSE OF THE STATEMENT OF SERVICE PERFORMANCE

- Designed to set the scene around the activities that your charity undertook during the year.
- A non-financial statement – so you can describe your activities
- It has two essential components to it:

OUTPUTS and **OUTCOMES**

“ Without context, a piece of information is just a dot. It floats in your brain with a lot of other dots and doesn't mean a damn thing. Knowledge is information – in context …. connecting the dots. ”

Michael Ventura

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OUTPUTS AND OUTCOMES

- Tier 4 – record only the outputs
- Tier 3 – record both the outputs and outcomes

OUTPUTS

*What you **did** throughout the year*

- Number of people assisted or meals prepared
- Goods provided or services offered
- Hui held or kapahaka sessions attended
- Worship sessions or Sunday school attendees
- Grants made or scholarships given
- Swimming lessons or Homework club
- Animals rehomed or trees planted

OUTCOMES

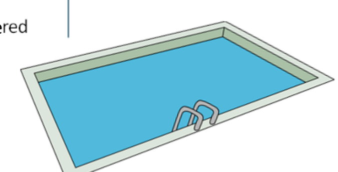
What you seek to achieve or influence

Outcomes are tied up with the purpose your charity was established

- Relieving homelessness in the Wellington region
- Improving the outcomes for children with learning difficulties
- Enabling social cohesion for older people in rural communities
- Establishing a venue for community artists

Sam's Swim School

Outputs *What Sam did*	**Outcome** *Why Sam did it*
180 children attended swimming lessons throughout 2016 18 courses were delivered	To reduce the incidence of drowning in New Zealand



COMPARATIVE OUTPUT INFORMATION

Description and quantification (to the extent practicable) of the entity's outputs:*	Actual* This year 2017	Budget This year	Actual* Last year 2016
Swimming lesson attendees	180		104
Swimming courses delivered	18		11

Required sections are marked with an asterisk (*)

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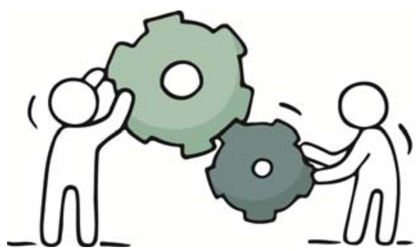
Benefits to your charity

- Strategic planning
- Governance
- Marketing

Benefits – Strategic Planning

Benefits - Governance



Benefits - Marketing

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The Template

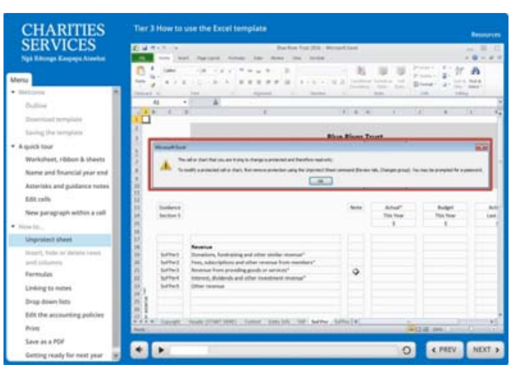

OPTIONAL TEMPLATE FOR APPLYING PUBLIC BENEFIT ENTITY SIMPLE FORMAT REPORTING – ACCRUAL (NOT-FOR-PROFIT)

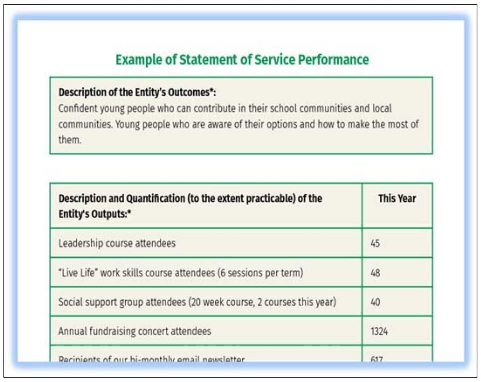
STEP ONE - BASIC INFORMATION

Please complete the following information for your entity, this will then flow into the Performance Report.

Full name of organisation	[Name]
For the year ended	[Financial Year End]

This workbook contains a number of formulae and other features designed to make its completion as easy as possible. To avoid inadvertent overwriting of this functionality, the workbooks have been password protected. The password is noted





Example of Statement of Service Performance

Description of the Entity's Outcomes*:
Confident young people who can contribute in their school communities and local communities. Young people who are aware of their options and how to make the most of them.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	This Year
Leadership course attendees	45
"Live Life" work skills course attendees (6 sessions per term)	48
Social support group attendees (20 week course, 2 courses this year)	40
Annual fundraising concert attendees	1324
Recipients of our bi-monthly email newsletter	617

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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

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QUESTIONS?

Ask us now or email us on nrs.charities@dia.govt.nz

WRAP UP

- We will post the webinar on our website so you can view it later
- This was the first in a series of lunchtime webinars that we are holding throughout the year
- The next one is scheduled for 2 May 2017 and will discuss Cash Flow Statements

THANK YOU