

# **Social Service Providers Aotearoa Inc.**

**Performance Report For The Year Ended 30 June 2019**

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**Social Service Providers Aotearoa Inc**  
**For the year ended 30 June 2019**

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# Entity Information

Social Service Providers Aotearoa Inc.

For the year ended 30 June 2019

## 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 tauwiwi. 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 2019

## **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 Report

Social Service Providers Aotearoa Inc.

For the year ended 30 June 2019

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 2019.

APPROVED



Fiona Guy

Treasurer

Date .....22/8/19.....

# Statement of Service Performance

Social Service Providers Aotearoa Inc.

For the year ended 30 June 2019

## Strategic Outcomes

Social Service Providers Aotearoa Inc. (SSPA) has the over-arching goal of supporting the capability and performance of New Zealand social service providers. Four strategic outcomes focused SSPA's work in 2018/19: Sector Capability, Representation, Increased Reach, and Sustainability.

Strategic Outcomes	Approach	Activities and Results
Sector Capability	<p>Contribute to sector workforce development initiatives</p> <p>Deliver professional development programme</p>	<p>Co-chair and member of Oranga Tamariki Workforce Working Group. Partnered with Careerforce on the development of a workforce development plan for the kaimanaaki (non-regulated) workforce.</p> <p>Developed a learning and development framework and implementation plan to guide future professional development programmes and approaches.</p> <p>Further issues of Kia Mauri Ora: Social Service Excellence in Aotearoa published, highlighting best practice examples.</p> <p>Delivered professional development training and workshops, and a conference, to 624 individuals from 309 organisations on topics such as child-centred and trauma-informed practice, engaging with trauma, service design, and working with clients from a refugee background.</p>
Representation	<p>Work with government on sector developments and priorities</p> <p>Facilitate networking and collaboration between providers and government</p>	<p>Submission provided to the Royal Commission of Inquiry into Historical Abuse in State Care and the Care of Faith-Based Institutions on the Inquiry terms of reference. Engagement with the Crown Secretariat on support for NGOs required to engage with the Royal Commission.</p> <p>Input to Government inquiries or reviews: family violence information sharing, Social Workers Registration Bill, social worker education, vocational education, the Census.</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, social sector data, rural service provider issues, intensive services, accreditation, information sharing, Treaty of Waitangi duties, sector capability.</p> <p>Engagement with Ministers on pay equity, fair funding, workforce issues, and various service delivery matters.</p> <p>Continued working with various other government agencies including Ministry of Business, Innovation and Employment, Statistics NZ, Social Investment Agency, Social Workers Registration Board, Ministry of Education, NZ Police. Areas of work included: social investment, social sector data and statistics, government-provider engagement, learning support interface with social services, youth services.</p>

# Statement of Service Performance

Social Service Providers Aotearoa Inc.

For the year ended 30 June 2019

		Active collaboration with various NGOs including NZ Council of Christian Social Services, Community Networks Aotearoa, Platform Trust, ComVoices, Public Service Association, ACE Aotearoa.
Increased Reach	<p>Extend SSPA reach in the social services sector, especially Māori and Pasefika providers</p> <p>Provide effective services to SSPA members</p> <p>Greater diversity of membership</p>	<p>New board structure in operation with equal tangata whenua and tauwiwi representation.</p> <p>Weekly e-newsletter and periodic Alerts provided to members to share information and promote engagement.</p> <p>Regional meetings and networking held in Christchurch, Wellington, Palmerston North, Auckland.</p> <p>Member advisory groups convened to provide front-line experience to submissions and development work on specialist subjects such as social worker registration, pay equity, rural services, learning and development.</p>
Sustainability	A diverse and sustainable funding base for SSPA	<p>Increase in Oranga Tamariki and MSD for additional services (policy advice, and capability building) in addition to increased support for annual conference and a CPI increase.</p> <p>Significant increase in project funding:</p> <ul style="list-style-type: none"> <li>• Research on funding for social services sector, funded by contributions from SSPA members, and a range of philanthropic trusts and foundations.</li> <li>• SSPA learning and support framework and implementation plan, funded by grants from the Department of Internal Affairs and ACE Aotearoa.</li> <li>• Fair pay, fair funding campaign, supported by contributions from members.</li> </ul>

# Statement of Financial Performance

Social Service Providers Aotearoa Inc.

For the year ended 30 June 2019

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	Notes	2019	2018
<b>Revenue</b>			
Fees, subscriptions and other revenue from members	1	22,779	18,130
Revenue from providing goods or services	1	573,846	349,043
Interest, dividends and other investment revenue	1	3,922	2,892
Other revenue	1	4,013	4,661
<b>Total Revenue</b>		<b>604,560</b>	<b>374,726</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	145,783	171,724
Costs related to providing goods or service	2	313,754	211,252
Other expenses	2	5,029	6,026
<b>Total Expenses</b>		<b>464,566</b>	<b>389,002</b>
<b>Surplus/(Deficit) for the Year</b>		<b>139,994</b>	<b>(14,276)</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 2019

	Notes	2019	2018
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	268,808	65,735
Debtors and Prepayments	3	44,424	34,339
<b>Total Current Assets</b>		<b>313,232</b>	<b>100,074</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	5	399	798
Intangible Assets	5	1,150	2,301
<b>Total Non-Current Assets</b>		<b>1,549</b>	<b>3,099</b>
<b>Total Assets</b>		<b>314,781</b>	<b>103,173</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	62,213	13,559
Employee Costs Payable	4	11,846	11,217
Other current liabilities	4	39,510	17,179
<b>Total Current Liabilities</b>		<b>113,569</b>	<b>41,955</b>
<b>Total Liabilities</b>		<b>113,569</b>	<b>41,955</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>201,212</b>	<b>61,218</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	6	201,212	61,218
<b>Total Accumulated Funds</b>		<b>201,212</b>	<b>61,218</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 2019

	2019	2018
<b>Cash Flows from Operating Activities</b>		
Donations	60	-
Fees, subscriptions and other receipts from members	17,025	24,266
Receipts from providing goods or services	588,820	342,673
Interest, dividends and other investment receipts	3,743	3,801
GST	(8,698)	9,350
Payments to suppliers and employees	(397,877)	(417,513)
<b>Net Cash flows from Operating Activities</b>	<u>203,073</u>	<u>(37,423)</u>
Cash flows from investing and finance activities		
Funds placed on term deposit	(170,000)	-
Receipts from term deposits	170,000	85,993
<b>Net cash flows from investing and finance activities</b>	<u>-</u>	<u>85,993</u>
<b>Net increase/(decrease) in cash</b>	<u>203,073</u>	<u>48,570</u>
Cash Balances		
Opening Cash	65,735	17,165
Closing Cash	268,808	65,735
<b>Net change in cash for the year</b>	<u>203,073</u>	<u>48,570</u>
Cash represented by		
Bank	98,808	65,735
Term Deposits	<u>170,000</u>	<u>-</u>
	<u>268,808</u>	<u>65,735</u>

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

# Statement of Accounting

Social Service Providers Aotearoa Inc.

For the year ended 30 June 2019

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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) and the Ministry of Social Development, and from project funders is taken to the Statement of Financial Performance when the costs for which the income have 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

Social Service Providers Aotearoa Inc.

For the year ended 30 June 2019

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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.

## Fixed Assets & Depreciation

The entity has the following classes of fixed assets: motor vehicles, furniture & fittings and computer equipment. All fixed assets are initially recorded at cost with depreciation being deducted on all tangible fixed assets in accordance with rates set out in the Income Tax Act 2007.

Property, plant and equipment	50% DV
Website	50% DV

# Notes to the Performance Report

Social Service Providers Aotearoa Inc.

For the year ended 30 June 2019

	2019	2018
<b>1. Analysis of Revenue</b>		
<b>Fees, subscriptions and other revenue from members</b>		
Conference sponsorship from members	9,000	5,000
Membership fees	13,779	13,130
<b>Total fees, subscriptions and other revenue from members</b>	<b><u>22,779</u></b>	<b><u>18,130</u></b>
<b>Revenue from providing goods or services</b>		
Best practice fees	20,187	35,146
Conference contract from Government	40,000	5,000
Conference revenue	82,388	50,512
Conference sponsorship from non-members	10,000	8,000
Government contracts	203,027	156,477
Journal revenue	5,806	4,538
Project income	212,438	89,370
<b>Total revenue from providing goods or services</b>	<b><u>573,846</u></b>	<b><u>349,043</u></b>
<b>Interest, dividends and other investment revenue</b>		
Interest income	3,922	2,892
<b>Total interest, dividends and other investment revenue</b>	<b><u>3,922</u></b>	<b><u>2,892</u></b>
<b>Other revenue</b>		
Donation	60	-
Other revenue	3,953	4,661
<b>Total Other revenue</b>	<b><u>4,013</u></b>	<b><u>4,661</u></b>
<b>2. Analysis of Expenses</b>		
<b>Volunteer and employee related costs</b>		
ACC levy	300	411
Employee expenses	3,638	1,108
KiwiSaver employer contributions	3,943	5,221
Professional development	-	900
Wages and salaries	137,902	164,084
<b>Total volunteer and employee related costs</b>	<b><u>145,783</u></b>	<b><u>171,724</u></b>
<b>Costs related to providing goods or services</b>		
Annual conference	93,112	57,956
General expenses	279	669
Growth strategy	-	852
Insurance	1,032	1,035
Meeting costs - National Executive	11,461	13,186
Meeting costs - SSPA staff	2,798	2,756
Office expenses	4,560	3,936
Postage and courier	1,946	1,106
Professional services	5,625	3,400
Project expenses	138,678	64,726
Project wages	9,949	12,620
Publications - Magazine	3,943	1,946
Publications - Other	-	913
Purchase of materials for on-sale	-	2,783
Regional best practice seminars	22,965	25,243
Regional meeting expenses	1,265	1,897
Rent	10,855	11,586
Subscriptions	1,114	724
Support services	1,599	2,497
Website	2,573	1,421
<b>Total costs related to providing goods or services</b>	<b><u>313,754</u></b>	<b><u>211,252</u></b>
<b>Other expenses</b>		
Audit fees	3,200	2,750
Bank fees	280	177
Depreciation	1,549	3,099
<b>Total other expenses</b>	<b><u>5,029</u></b>	<b><u>6,026</u></b>

# Notes to the Performance Report

Social Service Providers Aotearoa Inc

For the year ended 30 June 2019

	2019	2018
<b>3. Current Assets</b>		
<b>Bank accounts and cash</b>		
ASB - Everyday account	44,469	(40)
ASB - Savings account	51,737	-
BNZ - Cheque account	2,595	15,037
BNZ - On-call savings	1	50,732
Petty cash - Virtual Bank Acc	6	6
<b>Total Bank accounts and cash</b>	<b><u>98,808</u></b>	<b><u>65,735</u></b>
<b>Short Term Deposits</b>		
ASB Term Deposit - 01	50,000	-
ASB Term Deposit - 02	120,000	-
<b>Total Term Deposits</b>	<b><u>170,000</u></b>	<b><u>-</u></b>
<b>Total Bank Accounts, Cash and Term Deposits</b>	<b><u>268,808</u></b>	<b><u>65,735</u></b>
<b>Debtors and Prepayments</b>		
Accounts receivable	43,489	22,572
Prepayments	551	11,727
Sundry accounts receivable	205	40
Interest accrued	179	-
<b>Total Debtors and prepayments</b>	<b><u>44,424</u></b>	<b><u>34,339</u></b>
<b>4. Analysis of Liabilities</b>		
<b>Creditors and accrued expenses</b>		
Accounts payable	66,698	3,876
Sundry accounts payable	205	-
Accruals	2,750	3,017
GST	(7,440)	6,666
<b>Total Creditors and accrued expenses</b>	<b><u>62,213</u></b>	<b><u>13,559</u></b>
<b>Employee costs payable</b>		
Accrued wages	2,245	3,095
Provision for leave	9,601	8,122
<b>Total Employee costs payable</b>	<b><u>11,846</u></b>	<b><u>11,217</u></b>
<b>Other current liabilities</b>		
Income in advance	38,660	9,000
Subscriptions in advance	397	6,357
Magazine subscriptions in advance	-	278
SSPA credit Card	453	1,545
<b>Total Other current liabilities</b>	<b><u>39,510</u></b>	<b><u>17,180</u></b>

## 5. Non Current Assets

### Fixed Assets

#### 2019

	Cost Price	Opening Bk Value	Deprn	Closing Bk Value
Property, plant and equipment	6,499	798	399	399
Website	4,802	2,301	1,150	1,150
<b>Total Property, Plant and Equipment</b>	<b><u>11,301</u></b>	<b><u>3,099</u></b>	<b><u>1,549</u></b>	<b><u>1,549</u></b>

#### 2018

	Cost Price	Opening Bk Value	Deprn	Closing Bk Value
Property, Plant and Equipment	6,499	1,595	798	798
Website	4,802	4,802	2,301	2,301
<b>Total Property, Plant and Equipment</b>	<b><u>11,301</u></b>	<b><u>6,197</u></b>	<b><u>3,099</u></b>	<b><u>3,099</u></b>

# Notes to the Performance Report

## Social Service Providers Aotearoa Inc.

### For the year ended 30 June 2019

#### 6. Accumulated Funds

	2019	2018
<b>Accumulated Funds</b>		
Opening balance	61,218	75,494
Accumulated surpluses or (deficits)	139,994	(14,276)
<b>Total Accumulated Funds</b>	<b>201,212</b>	<b>61,218</b>

#### 7. Project Income

	2019	2018
<b>Work Force Project</b>		
Income	-	89,370
<b>Total income</b>	<b>-</b>	<b>89,370</b>
Less expenses		
Project expenses	-	64,726
Project wages	-	12,620
<b>Total expenses</b>	<b>-</b>	<b>77,346</b>
<b>Net Surplus</b>	<b>-</b>	<b>12,024</b>
<b>Fair Funding</b>		
Income from SSPA members	8,500	-
<b>Total income</b>	<b>8,500</b>	<b>-</b>
Less expenses		
Project expenses	9,630	-
<b>Net Deficit</b>	<b>(1,130)</b>	<b>-</b>
Social Service Providers Aotearoa contributed the balance of the funds required to complete this project.		
<b>Learning &amp; Development Project</b>		
Income from Government funder (Department of Internal Affairs)	18,621	-
Income from ACE Aotearoa	8,700	-
<b>Total income</b>	<b>27,321</b>	<b>-</b>
Less expenses		
Project expenses	23,880	-
Project wages	3,294	-
<b>Total expenses</b>	<b>27,174</b>	<b>-</b>
<b>Net surplus</b>	<b>147</b>	<b>-</b>
<b>Funding Gap Research</b>		
Income from SSPA members and individual donations	20,617	-
Income from philanthropic organisations	156,000	-
<b>Total income</b>	<b>176,617</b>	<b>-</b>
Less expenses		
Project expenses	105,168	-
Project wages	6,653	-
<b>Total Expenses</b>	<b>111,821</b>	<b>-</b>
The National Executive anticipates that these funds will be fully expended in FY20.	<b>64,796</b>	<b>-</b>

# Notes to the Performance Report

Social Service Providers Aotearoa Inc.

For the year ended 30 June 2019

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## 8. Philanthropic Organisations Contributing to the Funding Gap Research Project

The following philanthropic organisations contributed to the Funding Gap Research Project:

Wellington Community Trust, Bay of Plenty Community Trust, Eastern & Central Community Trust, Whanganui Community Trust, Rata Foundation, Otago Community Trust, Trust Waikato, Foundation North, TSB Community Trust, Tindall Foundation, Hugh Green Trust, Todd Foundation, JR McKenzie and Vodafone Foundation

## 9. Schedule of Funders

	2019	2018
<b>Government Funders:</b>		
Oranga Tamariki	162,671	113,964
Ministry of Social Development	82,513	47,513
Department of Internal Affairs	18,621	-
Social Investment Agency	1,797	1,826
	<u>265,602</u>	<u>163,303</u>

Revenue from government funders is included in revenue items, as disclosed in the statement of financial performance and Note 1.

## 10. Commitments

SSPA has entered into an office and carpark lease with ACE Aotearoa Focus 2017 Ltd, expiring 30 June 2020. The annual payment under the lease agreement is \$8,807.83 + GST.

## 11. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2019. (Last year - nil).

## 12. Related Parties

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

## 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).

## 14. Going Concern

These financial statements have been prepared on a going concern basis. The organisation is heavily reliant on funding from Oranga Tamariki (the Ministry for Children) and the Ministry of Social Development. The National Executive believes that Social Service Providers Aotearoa Inc. will be able to meet its financial and regulatory obligations for the foreseeable future and that the going concern assumption adopted in the preparation of these financial statements is appropriate.

## 15. Comparatives

The 2018 figures for Project wages have been reclassified to match the 2019 figures and show a better disclosure of the costs for the entity. This cost is now shown under Costs related to providing goods or services (2018: Volunteer and employee related costs) Note 2.



## **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 2019, the statement of financial position as at 30 June 2019, 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 2019, 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%20Assurance%20Standards/Current%20Standards/)

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

*Crowe & Associates*

Chartered Accountants  
Lower Hutt

22 August 2019