

Social Service Providers Aotearoa Inc.
Performance Report
For The Year Ended 30 June 2022

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Entity Information

Social Service Providers Aotearoa Inc
For The Year Ended 30 June 2022

Legal Name of Entity

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

Entity Type and Legal Basis

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

Registration Number

Incorporated Societies: 1210550
Charities: CC42895

Entity's Purpose or Mission

As a membership-based organisation of community-based social services, SSPA's purpose is to represent its members nationally by championing them, the issues that matter to them and the people they work alongside at the local, regional and national levels, and our collective sector. SSPA's vision is that Aotearoa's community-based social services are sustainable, making a positive impact every day in our communities, supporting children, young people and whānau to thrive now and into the future. SSPA works to strengthen Aotearoa's social sector through advocacy and engagement, learning and development, relationships and sector leadership.

Entity Structure

SSPA is a not-for-profit membership-based organisation with full, affiliate members and student members. Full members are community-based social service providers that have a contract with a government agency to deliver social services for children, rangatahi, whānau and communities. Affiliate members are organisations or individuals that deliver social services for children, rangatahi, whānau 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 for children, rangatahi, whānau and communities throughout Aotearoa.

SSPA is governed by a National Executive of up to nine members plus the Chief Executive. 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 Chief Executive is an ex officio non-voting member of the National Executive.

There are five paid staff including the Chief Executive in the organisation's office in Wellington. The Chief Executive is appointed by and accountable to the National Executive.



Entity Information

Social Service Providers Aotearoa Inc
For The Year Ended 30 June 2022

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 and 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 2022

The National Executive is pleased to present the approved financial report including the historical financial statements of Social Service Providers Aotearoa Inc. for the year ended 30 June 2022.

APPROVED



Fiona Guy

Treasurer

Date 07.10.22



Dee-Ann Wolferstan

Chairperson

Date 07.10.22



Statement of Service Performance

Social Service Providers Aotearoa Inc

For The Year Ended 30 June 2022

Strategic Outcomes

SSPA's vision is that Aotearoa's community-based social services are sustainable, making a positive impact every day in our communities, supporting children, young people and whānau to thrive now and into the future. SSPA's mission is to strengthen Aotearoa's social sector through advocacy and engagement, learning and development, relationships and sector leadership. As a membership-based social sector peak-body, SSPA's mahi is focused on building and supporting the capability and sustainability of Aotearoa's community-based social service providers, so they can deliver on the aspirations and improved outcomes of children, rangatahi, families and whānau, working in their local communities. Drawing on the collective maatauranga and experience of our membership, SSPA advocates at the systems-level for positive change in the lives of children, rangatahi and whānau. SSPA's work in the 2021/22 financial year focused on four key areas: Supporting our Members, Building Sector Capability & Growing Relationships; System-level Advocacy Towards Children & Whānau Experiencing More Equitable Socio-Economic Outcomes; Championing the Impact of Aotearoa's Community-based Social Service Providers; and Sustainable & Flourishing Organisation.

Approach

Key Activities & Results

Supporting our Members, Building Sector Capability & Growing Relationships	
Lead coordinator of social sector Pay Equity mahi	SSPA is co-ordinating the employer representation & response on pay equity claims against five social service employers, relating to Iwi & community-based non-government social workers. This also involves working closely with Te Kawa Mataaho & the PSA on the validation process relating to the extension of potential benefits of a settlement to the wider community-based social sector.
Contribute to sector workforce development & strengthening initiatives	Provided a range of advisory to Oranga Tamariki & MSD on sector workforce development & strengthening initiatives (including related to COVID-19); contributions through the Whānau, Community & Social Services Reference Group to Toitū Te Waiora (Workforce Development Council).
SSPA regional networks	SSPA has two active & engaged regional networks (Manuwātū region & Waitaha region). These SSPA networks provide collective & collaborative opportunities to work together in communities alongside children, rangatahi & whānau. The networks also provide an important mechanism for local, regional & national connections on practice, policies & systems.
Deliver Whakamanawa – The National Social Services Conference <i>Number of participants</i>	Whakamanawa – The National Social Services Conference 2022 was held 04-06 April 2022, online. 225 (Last Year: 160 for Leaders Summit)
Deliver Learning & Development programmes & training <i>Number of programmes:</i> <i>Number of participants:</i> <i>Number of organisations:</i>	SSPA has delivered a range of Learning & Development programmes & training sessions during the year, responding to the needs of SSPA members to support professional development of social services kaimahi. 5 (Last Year: 3) 166 (Last Year: 58) 64 (Last Year: 29)
Deliver knowledge & capability-building forums (workshops) for members on key sector Kaupapa <i>Number of forums:</i> <i>Number of participants:</i> <i>Number of organisations:</i>	Knowledge & capability-building forums (workshops) delivered for SSPA members on key sector kaupapa, including: pay equity (including a co-hosted forum); COVID-19 (including employment, workforce & vaccination issues); kaimahi ora. 5 (Last Year: 3) 808 (Last Year: 140) 176 (Last Year: Data not collected)
Deliver Kia Mauri Ora: Social Service Excellence in Aotearoa	Two issues of Kia Mauri Ora: Social Service Excellence in Aotearoa published, highlighting practice examples & key developments from across social services & the social sector.
Provide relevant & timely information for members on key sector kaupapa	Weekly e-pānui provided to members providing curated social sector information. Periodic Alert emails sent to members to share key information with sector leaders & promote engagement. Phase 1 of work undertaken to develop new SSPA website to better meet members' & sector's information & engagement needs.



Statement of Service Performance (continued)

Social Service Providers Aotearoa Inc

For The Year Ended 30 June 2022

Approach Key Activities & Results

Supporting our Members, Building Sector Capability & Growing Relationships (Continued)	
Work with government agencies & entities on sector developments & priorities	Maintained & continued deepening relationships with a range of social sector government agencies, including: Oranga Tamariki, Ministry of Social Development, Department of Prime Minister & Cabinet (Child & Youth Wellbeing Unit), Ministry of Health, Te Aka Whai Ora, Ministry of Justice, Ministry of Business, Innovation & Employment, Te Kawa Mataaho, Te Puna Aonui, Social Wellbeing Agency. Member of Project Board, Future of Social Sector Commissioning Project, commissioned by the Minister for Social Development & Employment, providing community-based social sector input & perspectives into the Project. Member of Whānau, Community & Social Services Reference Group to Toitū Te Waiora. SSPA new relationships established with the Productivity Commission (on the kaupapa of Fair Chance for All Inquiry); Office of the Auditor General (relating to family & sexual violence elimination/how government & community are working together). Close working with Ministry of Social Development on COVID-19 social sector matters. COVID-19 2021 Delta Outbreak Noho Rāhui: A Snapshot from the Community-based Social Services Perspective (Oct 2021) was shared with Ministers of the Crown & government officials to advocate for community & sector priorities. Close working with Oranga Tamariki & Te Kawa Mataaho on pay equity claim for Iwi & community-based social workers.
Facilitate connection & collaboration between social service providers & government at local, regional & national levels	This has been undertaken through our SSPA regional networks; through Whakamanawa 2022; through local & regional input into national government level fora; & through a range of initiatives in the learning & development, policy & information & relationship building spaces.
System-level Advocacy Towards Children & Whānau Experiencing More Equitable Socio-Economic Outcomes	
Submissions to Parliamentary Select Committees	Oversight of Oranga Tamariki System & Children & Young Peoples' Commission Bill; Oranga Tamariki Amendment Bill; Youth Parliament Health Select Committee Inquiry: How can we support young people to participate in healthy & active lifestyles?). Oral submissions to select committees provided on all submissions. Contributions to & support of joint submissions: Children's Sector Submission on Oversight of Oranga Tamariki Bill; ComVoices Submission on Fair Pay Agreements Bill.
Submissions to government agency & entity consultation processes	MSD consultation on social cohesion & making New Zealand safer & more inclusive; The Productivity Commission Terms of Reference for an inquiry into breaking the cycle of persistent disadvantage; Social Workers Registration Board Consultation: Fees & disciplinary levy change proposals); Ministry of Health consultation on repealing & replacing the Mental Health (Compulsory Assessment & Treatment) Act 1992.
Policy papers & briefings	COVID-19 2021 Delta Outbreak Noho Rāhui: A Snapshot from the Community-based Social Services Perspective (published Oct 2021); Budget Day '22 briefing for SSPA members (May 2022).
SSPA member consultations to inform submissions	Online consultation sessions held to facilitate SSPA members' views & input on SSPA submissions (Productivity Commission Terms of Reference: Fair Chance for All Inquiry; Consultation on SWRB fees & levy change proposals; Oversight of Oranga Tamariki System & Children & Young Peoples' Commission Bill).
SSPA co-hosted consultation sessions with members to inform government agency & entity mahi	Co-hosted with government agencies & entities online forums for SSPA members to be able to inform & participate in shaping new policy & practice developments: with the Mental Health & Wellbeing Commission on development of He Ara Āwhina; with SWRB to host wānanga on Social Work Programme Recognition Standards.



Statement of Service Performance (continued)

Social Service Providers Aotearoa Inc

For The Year Ended 30 June 2022

Approach Key Activities & Results

System-level Advocacy Towards Children & Whānau Experiencing More Equitable Socio-Economic Outcomes (Continued)

Policy & advocacy partnerships	Member of Sector Working Group – Te Aorerekura; Participation in Fairer Futures campaign; collaborative work with children’s sector on Oversight of Oranga Tamariki Bill; range of policy & advocacy mahi with ComVoices.
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Championing the Impact of Aotearoa’s Community-based Social Service Providers

Digital communications	New SSPA digital communications strategy developed with phased implementation. Refreshed SSPA Facebook. SSPA LinkedIn established. Increased video-based communication with members. First end of year thank you video to SSPA members delivered. New SSPA website development phase 1 undertaken.
Media	A range of media releases published (reaction to Te Kahu Aroha Report; reaction to Te Aorerekura Strategy; Social Workers Day & Pay Equity; Whakamanawa Conference; Budget ’22 reaction). A range of media interviews & commentary (radio, print, online).
Sharing stories of change, hope & impact	A range of SSPA member’s mahi highlighted & celebrated through stories of change, hope & impact shared through SSPA social channels; Whakamanawa Conference; Kia Mauri Ora.

Sustainable & Flourishing Organisation

Grow & maintain diverse & inclusive membership	SSPA Annual Member Survey initiated to elicit member feedback & whakaaro. Strategic approach to member journey & care developed & implemented. Diverse & growing membership comprised of Iwi & kaupapa Māori providers, Pacific providers, wider community-based providers, & a range of geographic localities (rural, urban; local, regional, national). SSPA governance structure reflects Te Tiriti o Waitangi commitment with equal tangata whenua & tauwi representation. Two active regional networks; one new regional community of practice developed (Te Tai Tokerau, which has grown out of the Tiaki Tamariki Whakamana Whānau s.7AA sector capability programme). Plans for new regional networks continuing.
<i>New members joined:</i>	<i>21 (Last Year: 16)</i>
Effective & responsive for Māori providers	Increased te reo Māori within SSPA communications. Hosted Māori member wānanga (huitopa) to create a space for Māori members to determine how SSPA can be most effective & responsive to their needs. Deepened focus on kaupapa Māori approaches through Learning & Development offerings (e.g. new partnership and delivery with Kaharawa).
Develop & maintain partnerships	Continued membership of ComVoices; Social Work Alliance. Maintained partnerships with a range of other social sector & community peak-bodies. New Zealand partner organisation to Kempe International Conference – A Call to Action to Change Child Welfare. Worked in partnership with Social Workers Registration Board on a range of sector kaupapa. Developed new partnerships with kaupapa Māori specialist organisations, wellbeing specialists.
Diverse & sustainable funding base for SSPA	Second year of Oranga Tamariki & Ministry of Social Development 3 year integrated outcome funding agreement (FTE based). Continued Oranga Tamariki & MSD funding for Kia Mauri Ora & annual National Social Services Conference. New sponsorship secured for Whakamanawa 2022. Pay equity work supported by contributions from members & Oranga Tamariki grant. Foundational work undertaken with philanthropic funders to explore future funding opportunities for specific initiatives to support the community-based social services sector.



Statement of Financial Performance

Social Service Providers Aotearoa Inc
For The Year Ended 30 June 2022

Account	Notes	2022	2021
Revenue			
Fees, subscriptions and other revenue from members	1	16,979	17,821
Revenue from providing goods or services	1	788,538	779,150
Interest, dividends and other investment revenue	1	7,800	5,516
Other revenue	1	730	8,014
Total Revenue		814,047	810,501
Expenses			
Volunteer and employee related costs	2	303,663	276,797
Costs related to providing goods or services	2	209,085	343,620
Other expenses	2	6,450	7,842
Total Expenses		519,198	628,259
Surplus/(Deficit) for the Year (before Reserve Transfers)		294,849	182,242

Statement of Financial Position

Social Service Providers Aotearoa Inc

As at 30 June 2022

<u>Account</u>	<u>Notes</u>	<u>2022</u>	<u>2021</u>
Assets			
Current Assets			
Bank accounts and cash	3	487,174	226,156
Short term deposits	3	530,000	420,000
Debtors and prepayments	3	3,258	57,370
Total Current Assets		1,020,432	703,526
Non-Current Assets			
Property, Plant and Equipment	5	1,984	3,969
Total Non-Current Assets		1,984	3,969
Total Assets		1,022,416	707,495
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	53,370	59,909
Employee costs payable	4	30,096	18,014
Other current liabilities	4	16,371	1,842
Total Current Liabilities		99,837	79,765
Total Liabilities		99,837	79,765
Total Assets less Total Liabilities (Net Assets)		922,579	627,730
Accumulated Funds			
Accumulated Funds	6	789,339	627,730
Specific Project Reserves	6	133,240	-
Total Accumulated Funds		922,579	627,730

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 2022

Account	2022	2021
Cash Flows from Operating Activities		
Cash received from		
Fees, subscriptions and other receipts from members	67,210	18,127
Receipts from providing goods or services	802,308	740,983
Interest, dividends and other investment receipts	5,838	5,209
Cash receipts from other operating activities	730	8,014
Cash applied to		
Payments to suppliers and employees	(519,500)	(598,943)
Cash was received from / applied to:		
Cash Flows from Other Operating Activities		-
GST	14,432	(19,999)
Net Cash Flows from Operating Activities	371,018	153,391
Cash Flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of investments	520,000	490,000
Cash was applied to:		
Payments to acquire property, plant and equipment	-	(4,939)
Payments to purchase investments	(630,000)	(470,000)
Total Cash Flows from Investing and Financing Activities	(110,000)	15,061
Net Increase/ (Decrease) in Cash	261,018	168,452
Cash Balances		
Cash and cash equivalents at beginning of period	226,156	57,704
Cash and cash equivalents at end of period	487,174	226,156
Bank Accounts and Cash	487,174	226,156

Statement of Accounting Policies

Social Service Providers Aotearoa Inc
For The Year Ended 30 June 2022

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 GST except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Social Service Providers Aotearoa 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 3 months 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.

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.

Presentation Currency

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

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 2022

Account	2022	2021
Note 1. Analysis of Revenue		
<u>Fees, subscriptions and other revenue from members</u>		
Membership Fees	16,979	17,821
Total Fees, subscriptions and other revenue from members	16,979	17,821
<u>Revenue from providing goods or services</u>		
Best Practice Fees	8,524	8,321
Conference Contract from Government	40,000	40,779
Conference Revenue	62,856	31,500
Conference Sponsorship	10,000	-
Government Contracts	464,654	465,875
Journal Revenue	5,274	9,172
Project Income	197,230	223,503
Total Revenue from providing goods or services	788,538	779,150
<u>Interest, dividends and other investment revenue</u>		
Interest Income	7,800	5,516
Total Interest, dividends and other investment revenue	7,800	5,516
<u>Other revenue</u>		
Other Revenue	730	8,014
Total Other revenue	730	8,014

Notes to the Performance Report

Social Service Providers Aotearoa Inc

For The Year Ended 30 June 2022

<u>Account</u>	<u>2022</u>	<u>2021</u>
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Note 2. Analysis of Expenses

Volunteer and employee related costs

ACC Levy	678	297
Employee Expenses	1,910	31,149
KiwiSaver Employer Contributions	7,942	7,668
Professional Development	82	1,844
Wages & Salaries	293,051	235,839

Total Volunteer and employee related costs	303,663	276,797
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Costs related to providing goods or services

Annual Conference	35,938	41,026
General Expenses	253	610
Governance Costs	930	9,928
Insurance	1,243	1,243
Marketing / Publications other	12,291	1,760
Office Equipment Expense	138	3,614
Office Expenses	2,432	3,565
Postage & Courier	1,304	2,667
Professional Services	937	5,359
Project Related Expenses	117,115	234,448
Publications - Magazine	5,949	4,701
Regional Best Practice Seminars	11,538	8,499
Regional Meeting Expenses	2,916	2,378
Rent	11,268	10,468
SSPA Contractors	-	6,480
Subscriptions	3,502	2,122
Support Services	787	2,115
Travel and Accommodation - SSPA staff	283	2,421
Website	261	216

Total Costs related to providing goods or services	209,085	343,620
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Other expenses

Audit Fees	4,337	3,977
Bank Fees	128	307
Depreciation	1,985	3,558

Total Other expenses	6,450	7,842
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Notes to the Performance Report

Social Service Providers Aotearoa Inc
For The Year Ended 30 June 2022

Account	2022	2021
Note 3. Analysis of Assets		
Bank accounts and cash		
ASB - Everyday Account	187,540	11,188
ASB - Saving Account	299,634	94,968
ASB Term Deposit 75 - less than 90 day TD	-	120,000
Total Bank accounts and cash	487,174	226,156
Short Term Deposits		
ASB Term Deposit 74	140,000	100,000
ASB Term Deposit 79	80,000	80,000
ASB Term Deposit 80	190,000	120,000
ASB Term Deposit 81	120,000	120,000
Total Short Term Deposits	530,000	420,000
Total Bank and Term Deposits	1,017,174	646,156
Debtors and prepayments		
Accounts Receivable	50	50,442
Prepayments	741	6,423
Interest Accrued	2,467	505
Total Debtors and prepayments	3,258	57,370
Note 4. Analysis of Liabilities		
Creditors and accrued expenses		
Accounts Payable	29,097	51,967
Accruals	4,200	2,300
GST	20,073	5,642
Total Creditors and accrued expenses	53,370	59,909
Employee costs payable		
Accrued wages	10,677	7,776
Provision for leave	19,419	10,238
Total Employee costs payable	30,096	18,014
Other current liabilities		
SSPA Visa	2,305	1,385
Income received in Advance	14,066	457
Total Other current liabilities	16,371	1,842

Notes to the Performance Report

Social Service Providers Aotearoa Inc
For The Year Ended 30 June 2022

Account	2022	2021
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Note 5. Non Current Assets

Other Fixed Assets

Fixed assets	1,984	3,969
Total Other Fixed Assets	1,984	3,969

Total Property, Plant and Equipment	1,984	3,969
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2022	Cost Price	Open Book Value	Purchases	Depn	Closing Book Value
Property, plant and equipment	13,330	3,682	-	1,841	1,841
Intangible assets - Website	4,802	287	-	144	143
Total Fixed Assets	18,132	3,969	-	1,985	1,984

2021	Cost Price	Open Book Value	Purchases	Depn	Closing Bk Value
Property, plant and equipment	13,330	2,013	4,939	3,270	3,682
Intangible assets - Website	4,802	575	-	288	287
Total Fixed Assets	18,132	2,588	4,939	3,558	3,969



Notes to the Performance Report

Social Service Providers Aotearoa Inc
For The Year Ended 30 June 2022

Note 6. Accumulated Funds

2022

Description	Accum Surpluses or (Deficits)	Reserves	Total
Opening Balance	627,730	-	627,730
Accumulated surpluses or (deficits)	161,609	133,240	294,849
Total Accumulated Funds	789,339	133,240	922,579

2021

Description	Accum Surpluses or (Deficits)	Reserves	Total
Opening Balance	445,488	-	445,488
Accumulated surpluses or (deficits)	182,242	-	182,242
Total Accumulated Funds	627,730	-	627,730

Reserves

Account	2022	2021
Pay Equity Reserve		
Opening Balance	-	-
Plus Grants Given (2020,2021 & 2022)	332,063	-
Less Expenditure (2020, 2021 & 2022)	198,823	-
Closing Balance	133,240	-

This reserve has been set up to keep a track of the unspent funding given for this project. It has been an on-going project starting in 2019. This is the first year that the reserve has been set up and has been back-dated to when the project started carrying forward the previous year deficits and surpluses.



Notes to the Performance Report

Social Service Providers Aotearoa Inc

For The Year Ended 30 June 2022

7. Commitments

SSPA has signed contracts with the Museum of New Zealand Te Papa Tongarewa for Whakamanawa - the National Social Services Conference scheduled for May 2023. The estimated booking cost is \$34,539.50 (Last year \$43,525).

8. Contingent Liabilities and Guarantees

There were no contingent liabilities or guarantees as at 30 June 2022. (Last year - nil)

9. Related Parties

Related party transactions this year were with the retired SSPA National Manager, who continued to provide services for the Pay Equity Project as an independent contractor \$52,580 (Last year \$13,482).

10. Going Concern

The considered view of the Social Service Providers Aotearoa National Executive is that they have a reasonable expectation that Social Service Providers Aotearoa have adequate resources to continue operations for the foreseeable future. For this reason SSPA continues to adopt the going concern assumption in preparing the financial report for the accounting period 30 June 2022.

11. 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 the Members of Social Service Providers Aotearoa

Opinion

We have audited the accompanying performance report of Social Service Providers Aotearoa on pages 3 to 18, 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 2022, the statement of financial position as at 30 June 2022, and the statement of accounting policies and notes to the performance report.

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 2022, and 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 our capacity as auditor we have no relationship with, or interests in, Social Service Providers Aotearoa.

National Executive's responsibilities for the performance report

The National Executive are 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 Social Service Providers Aotearoa 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) for 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's for assessing Social Service Providers Aotearoa'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 decisions of users taken on the basis of the performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Social Service Providers Aotearoa's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the National Executive and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Social Service Providers Aotearoa's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Social Service Providers Aotearoa to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the National Executive regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

This report is made solely to the members of Social Service Providers Aotearoa. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members, for our audit work, for this report, or for the opinions we have formed.

Moore Markhams

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
7 October 2022