

Service Performance Information

Applying PBE FRS 48 - Frequently Asked Questions

*He aha te kai o te Rangatira? What is the food of the leader?
He korero, he korero, he korero? It is knowledge. It is communication*

What is Service Performance Information?

Service performance information describes what an organisation has achieved throughout the reporting period to deliver on its broader aims and objectives.

How can Service Performance reporting help your organisation?

Reporting service performance information helps organisations to communicate their key achievements and demonstrate value and accountability to funders, donors and the general public. Many organisations find including this information helps to show a more complete picture of what they have achieved over the past year with the resources they have available.

When does reporting start?



Larger (Tier 1 and 2) Not-for-Profit organisations need to start reporting service performance information in accordance with PBE FRS 48 in their annual financial reports covering periods beginning on or after 1 January 2022. Earlier application is permitted.

Where can I get more information?

The principles and requirements are explained in the standard— [PBE FRS 48 Service Performance Reporting](#). There's also an easy to read [Explanatory Guide](#) that will help you decide:

- What to report;
- How much detail to provide; and
- How to present the information.

The Guide also includes:

- Practical examples showing how to meet the new requirements
- Tips on what stakeholders are interested in knowing about
- Guidance on how to measure these things
- Key steps in the process
- What to consider if your service performance information is subject to audit
- Requirements for prior year comparatives and disclosing judgements about what you report.

Take a look at the Guide and start gathering the information you need now to be ready for the **1 January 2022** start date.

