



Chief Executive

External Reporting Board

PO Box 11250

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Wellington 6142

8 August 2016

Re: Submission on Exposure Draft NZASB 2016-6, Service Performance Reporting

Hui E! Community Aotearoa

Hui E! Community Aotearoa seeks to promote, strengthen and connect the Community Sector – tangata whenua organisations and the broad voluntary and community sector – charities, incorporated societies, clubs, boards, trusts, and informal community groups.

Hui E! was set up in 2014/15 to replace two existing national networks; ANGOA (Association of NGOs of Aotearoa) and SDP (Social Development Partners). XRB previously worked closely with both of these on accounting standards for Charities and other not for profits.

Hui E! works closely with Megan Thomas on issues around accounting, audit, and financial and non-financial reporting for the full range of not for profit entities. It was ANGOA that formally nominated Megan to an Advisory Group role with XRB.

We write to endorse Megan’s comments on the Exposure Draft for Service Performance Reporting related to Tier 1 and 2 PBE entities. We fully support her statement of the need for this standard to be in place, in particular for NFP entities.

Like Megan, we believe there are some components of the ED that could be improved, and her submission details those areas.

We particularly support, and ask that XRB make changes in response to, Megan’s comments about the difficulties of attribution and of measuring “impact” in New Zealand’s increasingly complex society. This difficulty is particularly present in social services, charitable work, and public benefit entities. See page 1 of Megan’s submission and also her specific response to Question 1, on pages 2-3. We support the alternative lens Megan offers, which is more in keeping with common language in the sector.

We appreciate the track record XRB has, in taking on board comments from this sector about successive exposure drafts, and we urge you to continue that with the contribution you have received through Megan Thomas.

Thank you and best regards,

Dave Henderson

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