



28 July 2017

Chief Executive
External Reporting Board
PO Box 11 250
Manners St Central
Wellington 6142

Dear Sir

Service Performance Reporting – Limited Scope Consultation

This submission is in response to your letter of 29 May 2017 seeking our feedback to your revised proposed standard on Service Performance Reporting.

The Salvation Army appreciates the work that the NZASB has done in reviewing the responses to its ED NZASB 2016-6 Service Performance Reporting and incorporating this feedback in the revised proposed standard on Service Performance Reporting. We feel that the revised standard addresses many of the concerns raised by the respondents and will be more workable for the NFP sector, while maintaining the original principles the NZASB set out to achieve.

As observed by the NZASB, PBE's operate in a wide range of areas providing a variety of services aimed at achieving various and sometimes multiple outcomes, we feel that the higher-level principles approach of this revised standard will ensure that the standard is more appropriate for the sector.

As mentioned in our original submission a significant amount of work will be required to develop an appropriate service performance report that provides good quality, appropriate and meaningful information. Once this has been developed we will need to ensure that our systems and internal organisational processes are capable of recording and reporting the required information. These two phrases of development and implementation will take time and incur additional cost. Therefore, we strongly support the proposed effective date for this standard.

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Founders of The Salvation Army **Catherine and William Booth**. General **André Cox**.

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We thank you for the opportunity to review the proposed standard.

Should you have any queries on our comments, please contact Peter Bain, Chief Financial Officer at peter_bain@nzf.salvationarmy.org

Yours sincerely

David Bateman
Lt Colonel
Secretary for Business Administration
The Salvation Army

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