

How to notes:

- Green boxes are mandatory if applicable to your organisation
- Yellow boxes are only required if the information is easily available.
- Further **Guidance Notes** are provided on the right of each mandatory requirement

Annual Performance Report

Organisation name

For the year ended

Entity information

Legal name of entity

Type of entity

Statement of Service Performance

Description of main activities undertaken during the past year	Quantity	
	Current year	Last year
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This performance report has been approved by:

Date

Date

Signature

Signature

Name

Name

Position

Position

Annual Performance Report

Organisation name

For the year ended

Statement of cash received and cash paid

	Current year \$	Last year \$
Opening balance in bank account(s) and cash on hand		
Plus cash received from operating activities		
Donations, koha, bequests and other fundraising		
General grants received		
Service delivery grants/contracts		
Membership fees and subscriptions		
Sale of goods or services (commercial activities)		
Interest or dividends received		
Other cash received		
Total cash received from operating activities		
Less cash paid for operating activities		
Fundraising costs		
Employee remuneration and other employee related costs		
Volunteer related costs		
Costs related to sale of goods or services (commercial activities)		
Other costs related to delivery of entity objectives		
Grants and donations paid		
Other cash paid		
Total cash paid for operating activities		
GST paid or refunded in the year		
Cash surplus or (deficit) from operating activities		
Plus: Cash received from other activities		
Sale of investments		
Sale of other assets		
Cash received from loans and borrowings		
Total cash received from other activities		
Less: Cash paid for other activities		
Purchase of investments		
Purchase of other assets		
Repayment of loans and borrowings		
Total cash paid for other activities		
Cash surplus or (deficit) from other activities		
Income tax paid or refunded (if applicable)		
Increase or (decrease) in cash for the year		
Closing balance in bank account(s) and any cash on hand		
Represented by:		
Closing balance of bank account(s)		
Balance invested in term deposit(s)		
Cash on hand		
Total cash balances held		

Annual Performance Report

Organisation name

For the year ended

Annual Performance Report

Organisation name

For the year ended

Notes

The organisation preparing this Service Performance Report is permitted by applicable legislation to apply the Tier 4 (NFP) Standard issued by the External Reporting Board (XRB) and the organisation has elected to use this Standard. All transactions included in the Statement of Cash Received and Cash Paid and related notes to the Performance Report have been reported on a cash basis.

All amounts are recorded on a GST inclusive basis

Significant assets

Information about significant assets held is required based on applicable lines below.

Description of asset	Current year	Last year
Land and buildings		
Vehicles		
Investments (shares, bonds, units in managed funds)		
Amounts loaned to other organisations or persons		

Significant liabilities

Information about significant amounts owed to external organisations or individuals is required based on applicable lines below.

Description of significant liabilities	Current year	Last year
Loans and other borrowings		
Amounts borrowed from other organisations or persons		
Money held on behalf of others		

Transactions with close relationships

Transactions with close relationships are described by the Tier 4 Standard and by legislation applicable to not for profit entities as "related party transactions".

A close relationship transaction is a significant transaction the reporting organisation has entered into with any person (including their close family members) or another organisation that is connected to the reporting organisation and has significant influence over the decisions regarding how the reporting organisation operates.

Description of close relationship	Description of transaction	Cash received/(paid) during year		Amount owing from/(to) close relationship	
		Current Year \$	Last Year \$	End of current year	End of last year

Or delete above if there was no close relationship transactions and use the note below.

There were no transactions involving closing relationships during the year. (Last year - Nil)

Annual Performance Report

Organisation name

For the year ended

Correction of Errors

Guidance notes

This is the organisation name that you use when communicating your activities to external parties.

The balance date of the organisation, the Performance Report is typically for a 12 month period ending on your balance date.

Your organisation's legal name (if different from above).

Charitable trust, incorporated society, company, or other. You may want to mention whether your organisation is a registered charity.

Objective:

Describe the main activities undertaken during the last year that delivered on the organisation's objectives.

Quantify, as far as possible, the main activities undertaken during the year.

You may add or remove the number of main activities described - you may have only one main activity or you may want to include more than 3.

Note here the date the Performance Report was authorised for issue and the name of the person who gave that authorisation - this could be your President or Treasurer.

Guidance notes

This is the organisation name that you use when communicating your activities to external parties.

The balance date of the organisation, the Performance Report is typically for a 12 month period ending on your balance date.

This section of Performance Report involves providing information about the cash received and cash paid by your organisation in the past year, and grouping transactions into the categories as provided. You only need to use the categories that are applicable to your organisation.

The opening bank balance includes the balance held in your bank accounts (cheque at savings accounts), any term deposits, and any undeposited cash held by your organisation at the start of the year.

Cash received is any amount your organisation received either in the form of a deposits directly into your bank account, received by cheque, or received in the form of physical cash

This category includes cash received from general fundraising activities and not classified in a category below.

Any grant funding received that is not classified as a service delivery grant (refer to below).

A service delivery grant/contract is where cash has been received based on an agreement your organisation has entered into to delivery specified goods or services (e.g. funding received to deliver x hours of counselling services for free.)

Will include any membership fees or subscriptions that provide your members with some form of benefit.

Includes cash received from sale of goods or services on commercial terms for the purpose of making a profit. The profits earned are then used to held fund the delivery of your organisation's NFP objectives (e.g. sales from received from operating a bar).

Interest earned in bank accounts or term deposits and dividends earned from any share-based investments.

Any other cash received that have not been categorised above, this category is typically used for small amounts of cash received.

Any payments related to securing fundraising (e.g. buying prizes for a raffle).

Includes all amounts you have paid to employees through your payroll (e.g. the salary of a office manager)

Any amounts of cash paid to support the volunteers who provide services to your organisation (e.g. paying for petrol and dinners)

Any cash paid in relation to selling goods or services on commercial terms (e.g. buying bar stock).

This will include all other cash paid in the year to run your organisation and delivery against your NFP objectives - that are not categorised above or below. You may choose to add a note to this report to provide a further break down of this balance (e.g. rent, electricity, internet, etc).

Any amounts of cash paid to other NFP organisations or directly to individuals.

Any other cash paid that have not been categorised above, this category is typically used for small amounts of cash received.

Any cash received from the sale of investments (such as shares) held by the organisation.

Any cash received from the sale of any other assets (for example an office computer) held by the organisation.

Any cash received from a bank loan or any other form of borrowings.

Any cash paid to purchase investments (such as shares).

Any cash paid to purchase other assets (such as an office computer or desk).

Any cash paid to repay a bank loan or any other borrowings.

Any amounts of income tax paid to the IRD (or refunded). This line is usually non-applicable and can be deleted or left with nil balances.

The closing balance should match the closing amount held in your organisation's bank accounts , term deposits, and cash on hand.

Guidance notes

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This section has been completed and no further amendments are required.

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The purpose of this note is to provide information about specific types assets owned by your organisation. These assets may have been purchased or donated. The note is not expected to list all assets owned by your organisation, just those assets that are listed (and are applicable to your organisation).

For each applicable line item, you are required to include the total monetary amount, if easily available, based on either (a) the total amount paid to purchase the asset or (b) an estimate of the asset's value.

The purpose of this note is to provide information about any significant liabilities, being amounts which your organisation owes to external parties (where the settlement of the liability cannot be avoided – i.e., the external party can enforce payment of the debt).

The note is not expected to list all amounts owed by the entity, just those liabilities that would be considered significant to readers of the Performance Report - such as a loan from a bank or other external organisation/person.

A close relationship transaction is any significant transaction your organisation has entered into with any person (including close family members) or another organisation that is connected to the your organisation and has significant influence over the decisions regarding how your organisation operates - i.e. any person or organisation that has the ability to direct and make decisions about what your organisation does, including members of your own governing body.

Close relationships include:

- the people on your organisation's governing body (i.e. trustees or board members) and their close family members
- the people at your organisation that hold senior management positions (such as general managers) and their close family members.
- any other people or organisations that have the ability to direct and make decisions about what your organisation does.

The purpose of this note is to provide readers with information about any significant transactions (being either cash paid or cash received) with close relationships' that have occurred in the year.

The notes shall include for each significant related party transaction:

- (a) A description of the related party relationship;
- (b) A description of the transaction (e.g., the services provided by the related party);
- (c) The total amount paid to (or received from) the related party during the year; and
- (d) The balance of any significant amounts owed to (or owing from) a related party at the end of the year (including any amounts loaned).

If your organisation has entered into no transactions with related parties during the year you can delete the table and retain the box below which states there are no transactions involving related parties.

Close relationship transactions include transactions with close family members of individuals that have significant influence over the decisions regarding how your organisation operates - such as a partner/spouse, child, partner's child, dependents, or a partner's dependents - it will include mothers, fathers, and children of individual with significant influence over your organisation (ie. direct family members).

Guidance notes

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If you have identified and corrected a significant error from a previous Performance Report, this note requires a description of the error and how it was corrected (for example, you picked up the wrong closing bank balance in the previous year).