# Tier 4 Performance Report Template

## PBE SFR-C (NFP)

This Word template is based on the Excel template for Tier 4 developed by the External Reporting Board (XRB).

**IMPORTANT**

**This template should be used alongside the Guidance Notes and the Standard prepared by XRB. Please note that the Standard is the definitive source of requirements.**

# References to the Guidance Notes have been included in this template in the place where you add information for example:

|  |  |
| --- | --- |
| Legal name of entity:\* | [S3, EI1] |

# [S3, EI1] refers to Section 3, Entity Information 1. This is the first part of the Entity Information section in the guidance notes, which explains what ‘Legal name of entity’ means. Throughout the Guidance Notes there are references back to the Tier 4 not-for-profit standard.

# You can find the Guidance Notes, the Standard and more information about the reporting standards on the Charities Services website - www.charities.govt.nz.

**Editing the template**

You can edit this template to make it applicable to your charity, adding or deleting table rows and changing font styles.

The sections marked with an asterisk (\*) show information you must report, where it is relevant to your charity. Make sure you follow the Guidance Notes to ensure you report all the required information.

**Other versions of the template**

XRB has developed Excel and PDF versions of the template. You can find these on the Charities Services website.

* **The Excel version** can be completed digitally and includes smart features, such as automatically calculating some numbers for you.
* **The PDF version** can be printed out and filled in by hand.

*This front page can be deleted once the template has been completed.*

# [Name of your charity]

## Performance Report for the year ended: [Financial Year End]

### Contents

|  |  |
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| **Non-Financial Information:** |  |
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| Statements of Resources and Commitments |  |
| Notes to the Performance Report |  |

(If the entity has an Independent Auditors Report or Independent Review Report, add this to your contents and attach to the Performance Report.)

# Entity Information

## Who we are? Why do we exist?

For the year ended: [Financial Year End]

|  |  |
| --- | --- |
| Legal name of entity:\* | [S3, EI1] |
| **Other name of entity (if any):** | [S3, EI2] |
| **Type of entity and legal basis (if any):\*** | [S3, EI3] |
| **Registration number:** | [S3, EI4] |

Entity’s purpose or mission: \*

|  |
| --- |
| [S3, EI5]  Required sections are marked with an asterisk ‘\*’ |

### Entity structure:\*

|  |
| --- |
| [S3, EI6] |

### The main sources of the entity’s cash and resources:\*

|  |
| --- |
| [S3, EI7] |

The main methods used by the entity to raise funds:**\***

|  |
| --- |
| [S3, EI8] |

### The entity’s reliance on volunteers and donated goods or services:\*

|  |
| --- |
| [S3, EI9] |

### Additional information:\*

|  |
| --- |
| [S3, EI10] |

### Contact details:

|  |  |
| --- | --- |
| Physical address: | [S3, EI11] |
| **Postal address:** | [S3, EI11] |
| **Phone/fax:** | [S3, EI11] |
| **Email:** | [S3, EI11] |
| **Website:** | [S3, EI11] |

# Statement of Service Performance

## What did we do?

For the year ended: [Financial Year End]

### Description of the entity’s outcomes:

|  |
| --- |
| [S4, SSP1] |

|  |  |  |  |
| --- | --- | --- | --- |
| **Description and quantification (to the extent practicable) of the entity’s outputs:**\* Required sections are marked with an asterisk ‘\*’ | Actual\* | Budget | Actual\* |
| **This year** | **This year** | **Last year** |
| [S4, SSP2] |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

### Additional output measures:

|  |
| --- |
| [S4, SSP3] |

### Additional information:

|  |
| --- |
| [S4, SSP4] |

This performance report has been approved by the: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

for and on behalf of: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Position \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Position \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# Statement of Receipts and Payments

## How was it funded? What did it cost?

#### For the year ended: [Financial Year End]

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | Actual\* | | Budget | Actual\* |
|  | | | Notes | **This year**  **$** | | **This year**  **$** | **Last year**  **$** |
| **Operating Receipts** | | |  |  | |  |  |
| Donations, fundraising and other similar receipts\* | | |  |  | |  |  |
| Fees, subscriptions and other receipts from members\* | | |  |  | |  |  |
| Receipts from providing goods or services\* | | |  |  | |  |  |
| Interest, dividends and other investment income receipts\* | | |  |  | |  |  |
| Other operating receipts  Required sections are marked with an asterisk ‘\*’ | | |  |  | |  |  |
|  | | |  |  | |  |  |
| **Total Operating Receipts** | | |  |  | |  |  |
|  | | |  | |  | | |
| **Operating Payments** | | |  |  | |  |  |
| Payments related to public fundraising\* | | |  |  | |  |  |
| Volunteer and employee related payments\* | | |  |  | |  |  |
| Payments related to providing goods or services\* | | |  |  | |  |  |
| Grants and donations paid\* | | |  |  | |  |  |
| Other operating payments | | |  |  | |  |  |
|  | | |  |  | |  |  |
| **Total Operating Payments** | | |  |  | |  |  |
|  |  | | | | | | |
| **Operating Surplus or (Deficit)** | | |  | **]** | |  |  |
|  |  | | | | | | |
| **Capital Receipts** | | |  |  | |  |  |
| Receipts from the sale of resources\* | | |  |  | |  |  |
| Receipts from borrowings\* | | |  |  | |  |  |
|  | | | | | |  |  |
| **Capital Payments** | | |  |  | |  |  |
| Purchase of resources\* | | |  |  | |  |  |
| Repayments of borrowings\* | | |  |  | |  |  |
|  |  | | | | | | |
| **Increase/(Decrease) in Bank Accounts and Cash\*** | | |  |  | |  |  |
|  |  | | | | | | |
| Bank accounts and cash at the beginning of the financial year\* | | |  |  | |  |  |
| **Bank Accounts and Cash at the End of the Financial Year\*** | | |  |  | |  |  |
|  | | |  |  | |  |  |
| **Represented by: \*** | |  | |  | |  |  |
| Cheque account(s) | | |  |  | |  |  |
| Savings account(s) | | |  |  | |  |  |
| Term Deposit account(s) | | |  |  | |  |  |
| Cash Floats | | |  |  | |  |  |
| Petty Cash | | |  |  | |  |  |
|  |  | | | | | | |
| **Total Bank Accounts and Cash at the End of the Financial Year\*** | | |  |  | |  |  |

# Statement of Resources and Commitments

## What do we own? What do we owe?

#### As at [Financial Year End]

### Schedule of Resources

|  |  |  |
| --- | --- | --- |
|  | This year  $ | Last year  $ |
|  | |
| Bank accounts and cash (from Statement of Receipts and Payments)\* | **[S6, SORC1]** |  |
| Money held on behalf of others\* | |  |
| Description\* | **Amount\*** | **Amount\*** |
| [S6, SORC2] | [S6, SORC2] |  |
| Required sections are marked with an asterisk ‘\*’ |  |  |
| Money owed to the entity\* |  | |
| **Description**\* | **Amount\*** | **Amount\*** |
| [S6, SORC3] | [S6, SORC3] |  |
|  |  |  |
| **Other resources\*** | | |
| **Description and source of value**\* (cost or current value required if practical to obtain) | **Cost or current value\*** | **Cost or current value\*** |
| [S6, SORC4] | [S6, SORC4] |  |
|  |  |  |
|  |  |  |
|  |  |  |

### Schedule of Commitments

|  |  |  |
| --- | --- | --- |
|  | This year  $ | Last year  $ |
| Money payable by the entity\* | | |
| Description\* | **Amount\*** | **Amount\*** |
| [S6, SORC5] | [S6, SORC5] |  |
|  |  |  |
|  |  |  |
| Other commitments\* | | |
| Description\* | Amount\* | Amount\* |
| [S6, SORC6] | [S6, SORC6] |  |
|  |  |  |
|  |  |  |
| Guarantees\* |
| Description\* | **Amount\*** | **Amount\*** |
| [S6, SORC7] | [S6, SORC7] |  |
|  |  |  |

### Schedule of Other Information

|  |  |  |
| --- | --- | --- |
|  | This year  $ | Last year  $ |
|  |  |  |
| Grants or donations with conditions attached (where conditions not fully met at balance date)\* | **Amount\*** | **Amount\*** |
| [S6, SORC8] | [S6, SORC8] |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **Resources used as security for borrowings**\* |  |  |
| [S6, SORC8] | [S6, SORC8] |  |
|  |  |  |

Required sections are marked with an asterisk ‘\*’

# Notes to the Performance Report

#### For the year ended: [Financial Year End]

Note 1: Accounting Policies

How did you do your accounting?

**Basis of Preparation\***

[S7, AP1] [Name of your charity] is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

**Goods and Services Tax (GST)\***

[S7, AP2] [Name of your charity] is registered for GST. Therefore amounts recorded in the Performance Report are exclusive of GST (if any). GST owing, or GST refunds due as at balance date are shown in the Statement of Resources and Commitments.

Or (Delete the GST statement not applicable to your charity)

Required sections are marked with an asterisk ‘\*’

[S7, AP2] [Name of your charity] is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

Note 2: Analysis of Receipts

How was it funded? (These notes are optional)

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Receipt Item** | Analysis | $ | $ |
| Fundraising receipts | [S7, R&P1] | [S7, R&P1] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | | This year | Last year |
| **Receipt Item** | Analysis | $ | $ |
| Grants and donations | [S7, R&P1] | [S7, R&P1] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Receipt Item** | Analysis | $ | $ |
| Fees, subscriptions and other receipts from members | [S7, R&P2] | [S7, R&P2] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Receipt Item** | Analysis | $ | $ |
| Receipts from providing goods or services | [S7, R&P3] | [S7, R&P3] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Receipt Item** | Analysis | $ | $ |
| Interest, dividends and other investment income receipts | [S7, R&P4] | [S7, R&P4] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Receipt Item** | Analysis | $ | $ |
| Other operating receipts | [S7, R&P5] | [S7, R&P5] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Required sections are marked with an asterisk ‘\*’ |  | This year | Last year |
| **Receipt Item** | Analysis | $ | $ |
| Capital receipts | [S7, R&P14] | [S7, R&P14] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

Note 3: Analysis of Payments

What did it cost? (These notes are optional)

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Payment Item** | Analysis | $ | $ |
| Payments related to public fundraising | [S7, R&P7] | [S7, R&P7] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Payment Item** | Analysis | $ | $ |
| Volunteer and employee related payments | [S7, R&P8] | [S7, R&P8] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Payment Item** | Analysis | $ | $ |
| Payments related to providing goods or services | [S7, R&P9] | [S7, R&P9] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Payment Item** | Analysis | $ | $ |
| Grants and donations paid | [S7, R&P10] | [S7, R&P10] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Payment Item** | Analysis | $ | $ |
| Other operating payments | [S7, R&P11] | [S7, R&P11] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| Required sections are marked with an asterisk ‘\*’ | Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | This year | Last year |
| **Payment Item** | Analysis | $ | $ |
| Capital payments | [S7, R&P15] | [S7, R&P15] |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total |  |  |

Notes 4 - 7

### Note 4: Correction of errors\*

|  |
| --- |
| [S7, O1] |

### Note 5: Related party transactions\*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | This year | Last year | This year | Last year |
|  |  | **$** | **$** | **$** | **$** |
| Description of Related Party Relationship\* | Description of the Transaction (whether in cash or amount in kind)\* | **Value of transactions\*** | **Value of transactions\*** | **Amount outstanding\*** | **Amount outstanding\*** |
| [S7, O2-4] | [S7, O2-4] | [S7, O2-4] | [S7, O2-4] |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Or (Delete the statement or table not applicable to your charity)

There were no transactions involving related parties during the financial year. (Last Year - Nil)

### Note 6: Events after the balance date\*

Required sections are marked with an asterisk ‘\*’

|  |  |  |
| --- | --- | --- |
| Nature of the event\* | Estimated amount\* | How, if at all, the event is likely to affect the continuing viability of the entity\* |
| [S7, O5-7] | [S7, O5-7] | [S7, O5-7] |
|  |  |  |
|  |  |  |

Or (Delete the statement or table not applicable to your charity)

There were no events that have occurred after the balance date that would have a significant impact on the Performance Report. (Last Year – Nil)

### Note 7: Additional notes

|  |
| --- |
| [S7, O7] |