

# **Performance Report**

NZ Needs Assessment Service Co-Ordination Association  
Incorporated  
For the year ended 30 June 2016

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**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
NZ NEEDS ASSESSMENT SERVICE CO-ORDINATION ASSOCIATION INCORPORATED**

### **Report on the Performance Report**

We have audited the accompanying performance report of NZ Needs Assessment Service Co-Ordination Association Incorporated on pages stamped BDO Waikato which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2016, the statement of financial position as at 30 June 2016, and the statement of accounting policies and other explanatory information.

This report is made solely to the Members, as a body, in accordance with the requirements of the constitution. Our audit has been undertaken so that we might state to the Members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Members, as a body, for our audit work, for this report, or for the opinions we have formed.

### **The Responsibility of the Members for the Performance Report**

The Members are responsible on behalf of the entity for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises:
  - the entity information;
  - the statement of service performance; and
  - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and
- (c) for such internal control as the Members determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the performance report based on our audit. We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance report, including performing procedures to obtain evidence about and evaluating whether the reported outcomes and outputs and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the performance report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the performance report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes, evaluating the appropriateness of accounting

policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the performance report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

We have no other relationship with, or interests in, NZ Needs Assessment Service Co-Ordination Association Incorporated.

### Opinion

In our opinion, the performance report reflects:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- (b) the performance report on pages stamped BDO Waikato presents fairly, in all material respects:
  - the entity information for the year then ended;
  - the service performance for the year then ended; and
  - the financial position of the NZ Needs Assessment Service Co-Ordination Association Incorporated as at 30 June 2016, and its financial performance, and cash flows for the year then ended in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit).

A handwritten signature in blue ink that reads 'BDO Waikato'.

BDO Waikato

30 August 2016

BDO Building  
1026 Victoria Street  
Hamilton  
New Zealand

# Entity Information

NZ Needs Assessment Service Co-Ordination Association Incorporated

For the year ended 30 June 2016

'Who are we?', 'Why do we exist?'

## Legal Name of Entity

NZ Needs Assessment Service Co-Ordination Association Incorporated

## Entity Type and Legal Basis

Incorporated Society

## Registration Number

1154955

## Entity's Purpose or Mission

To support the development and professional standards of needs assessment service coordination organisations in New Zealand.

## Entity Structure

Membership organisation - members are organisations who hold a contract with the Ministry of Health or District Health Board for provision of needs assessment and service coordination. Members elect an Executive who oversees the strategic development and operational matters of the organisation.

## Main Sources of Entity's Cash and Resources

Contracts with Ministry of Health and others for specified services and projects.  
Membership Fees and bank interest.

## Main Methods Used by Entity to Raise Funds

Contracts and Membership Fees as above.

## Entity's Reliance on Volunteers and Donated Goods or Services

Executive are paid employees of member organisations. The organisation relies on the contributions from member organisations of Executive members and other personnel from time to time who contribute to projects.

## Physical Address

20 Palmerston Street, Hamilton 3240

## Postal Address

P O Box 146, Hamilton 3240

# Approval of Financial Report

## NZ Needs Assessment Service Co-Ordination Association Incorporated For the year ended 30 June 2016

The Board is pleased to present the approved financial report including the historical financial statements of NZ Needs Assessment Service Co-Ordination Association Incorporated for the year ended 30 June 2016.

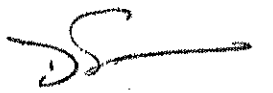
APPROVED



Mark Brown

Chairperson

Date: 30 August 2016



Don Sorrenson

Treasurer

Date: 30 August 2016



# Statement of Service Performance

NZ Needs Assessment Service Co-Ordination Association Incorporated  
For the year ended 30 June 2016

'What did we do?', 'When did we do it?'

## Description of Entity's Outcomes

To provide national strategic leadership, promoting growth and service excellence in provision of NASC services in New Zealand

## Description and Quantification of the Entity's Outputs

Convened meetings for development and peer mentoring and networking including the following meetings:  
3 General Meetings (1 Day) and National Forum (2 Days) - across Disability, Health of Older People and Mental Health streams.

3 Disability services MoH NASCA reference group meetings

Contracted NASC National Review (NNR) role position (Full year)

Contracted Socrates information system developer role (Full year)

Contracted National Practice Advisor role (from 1 December 2015)



# Statement of Financial Performance

NZ Needs Assessment Service Co-Ordination Association Incorporated  
For the year ended 30 June 2016

'How was it funded?' and 'What did it cost?'

	NOTES	2016	2015
<b>Revenue</b>			
Fees, subscriptions and other revenue from members	1	9,391	11,508
Revenue from providing goods or services	1	548,759	504,224
Interest, dividends and other investment revenue	1	1,938	3,021
<b>Total Revenue</b>		<b>560,089</b>	<b>518,752</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	74,741	80,366
Costs related to providing goods or service	2	436,934	390,644
Other expenses	2	9,042	2,133
<b>Total Expenses</b>		<b>520,717</b>	<b>473,143</b>
<b>Surplus/(Deficit) for the Year</b>		<b>39,372</b>	<b>45,609</b>



# Statement of Financial Position

NZ Needs Assessment Service Co-Ordination Association Incorporated  
As at 30 June 2016

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2016	30 JUN 2015
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	177,660	149,133
Debtors and prepayments	3	58,140	42,571
Other current assets	3	2,813	6,304
<b>Total Current Assets</b>		<b>238,613</b>	<b>198,008</b>
<b>Total Assets</b>		<b>238,613</b>	<b>198,008</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	43,475	42,242
Other current liabilities	4	5,200	5,200
<b>Total Current Liabilities</b>		<b>48,675</b>	<b>47,442</b>
<b>Total Liabilities</b>		<b>48,675</b>	<b>47,442</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>189,938</b>	<b>150,566</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)	5	189,938	150,566
<b>Total Accumulated Funds</b>		<b>189,938</b>	<b>150,566</b>

# Statement of Cash Flows

NZ Needs Assessment Service Co-Ordination Association Incorporated  
For the year ended 30 June 2016

'How the entity has received and used cash'

	2016
<b>Cash Flows from Operating Activities</b>	
Fees, subscriptions and other receipts from members	9,391
Receipts from providing goods or services	548,759
Interest, dividends and other investment receipts	1,938
Cash receipts from other operating activities	(23,031)
Payments to suppliers and employees	(508,530)
<b>Total Cash Flows from Operating Activities</b>	<b>28,528</b>
<b>Net Increase/ (Decrease) in Cash</b>	<b>28,528</b>
<b>Cash Balances</b>	
Cash and cash equivalents at beginning of period	149,133
Cash and cash equivalents at end of period	177,660
Net change in cash for period	28,528

# Statement of Accounting Policies

## NZ Needs Assessment Service Co-Ordination Association Incorporated For the year ended 30 June 2016

'How did we do our accounting?'

### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Income Tax

NZ Needs Assessment Service Co-Ordination Association Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

### Revenue

Contract Income is recognised in the Statement of Financial Performance once the obligations attached to the contract have been met.

### Trade Receivables

Trade Receivables are recognised at estimated realisable value.

# Notes to the Performance Report

## NZ Needs Assessment Service Co-Ordination Association Incorporated For the year ended 30 June 2016

	2016	2015
<b>1. Analysis of Revenue</b>		
<b>Fees, subscriptions and other revenue from members</b>		
General Meeting	-	2,291
Membership Associate	1,826	1,913
Membership Principal	7,565	7,304
<b>Total Fees, subscriptions and other revenue from members</b>	<b>9,391</b>	<b>11,508</b>
<b>Revenue from providing goods or services</b>		
MOH - Admin Support	82,420	92,420
MOH - FFC Administration	2,592	2,354
MOH - FFC Monitoring	36,669	94,450
MOH - NASC National Reviewer (NNR)	138,565	135,000
MOH - National Practice Advisor	80,000	-
MOH - Socrates	180,000	180,000
National Forum Revenue 2015	28,513	-
<b>Total Revenue from providing goods or services</b>	<b>548,759</b>	<b>504,224</b>
<b>Interest, dividends and other investment revenue</b>		
Interest received	1,938	3,021
<b>Total Interest, dividends and other investment revenue</b>	<b>1,938</b>	<b>3,021</b>
	<b>2016</b>	<b>2015</b>
<b>2. Analysis of Expenses</b>		
<b>Volunteer and employee related costs</b>		
Executive Assistant	19,617	19,200
Financial Management	12,210	12,000
General Meetings and Executive Exp	42,913	49,166
<b>Total Volunteer and employee related costs</b>	<b>74,741</b>	<b>80,366</b>
<b>Costs related to providing goods or services</b>		
MOH - FFC Monitoring Exp	36,669	80,499
MOH - Socrates Exp	176,951	183,051
MOH - National Practice Advisor Exp	57,921	-
MOH - NNR Reviewer Exp	121,832	118,189
NASCA - Child Advisory	-	2,000
NASCA - Reass & Review	-	2,375
NASCA - System Redesign Project	9,604	4,529
National Forum Expenses 2015	33,959	-
<b>Total Costs related to providing goods or services</b>	<b>436,934</b>	<b>390,644</b>
<b>Other expenses</b>		
Annual Fees	44	44
Audit fees	5,235	(2,515)





Bank Fees	486	486
Insurance	1,615	1,615
Software Support Services	588	588
Telephone	865	1,447
Website	209	468
<b>Total Other expenses</b>	<b>9,042</b>	<b>2,133</b>

2016 2015

### 3. Analysis of Assets

#### Cash and Cash Equivalent

ASB 00	39,674	37,946
ASB 50	137,986	111,187
<b>Total Cash and Cash Equivalent</b>	<b>177,660</b>	<b>149,133</b>

#### Debtors and prepayments

Accounts Receivable	58,140	41,667
Prepayments	-	904
<b>Total Debtors and prepayments</b>	<b>58,140</b>	<b>42,571</b>

#### Other current assets

GST	2,446	4,508
Withholding tax refund	367	1,797
<b>Total Other current assets</b>	<b>2,813</b>	<b>6,304</b>

2016 2015

### 4. Analysis of Liabilities

#### Creditors and accrued expenses

Accounts Payable	43,475	42,242
<b>Total Creditors and accrued expenses</b>	<b>43,475</b>	<b>42,242</b>

#### Other current liabilities

Accrued Expenses	5,200	5,200
<b>Total Other current liabilities</b>	<b>5,200</b>	<b>5,200</b>

2016 2015

### 5. Accumulated Funds

#### Accumulated Funds

Opening Balance	150,566	104,957
Accumulated surpluses or (deficits)	39,372	45,609
<b>Total Accumulated Funds</b>	<b>189,938</b>	<b>150,566</b>
<b>Total Accumulated Funds</b>	<b>189,938</b>	<b>150,566</b>

### 6. Commitments

There are no commitments as at 30 June 2016 (Last year - nil).



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## 7. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2016 Last year - nil).

## 8. Related Parties

Mark Brown is the CEO of Life Unlimited and Chairperson of NASCA. During the year ended 30 June 2016 NASCA paid \$22,080 (2015: \$22,080) to Life Unlimited for Executive Assistant Services.

Mark Brown is the Chairperson of NASCA and his son is a Director and Shareholder of Katalina Brown Design Ltd. During the year ended 30 June 2016 NASCA paid \$240 (2015: \$530) to Katalina Brown Design Ltd for website hosting and maintenance.

Don Sorrenson is the Manager of Support Net and is the Treasurer of NASCA. During the year ended 30 June 2016 NASCA paid \$13,800 (2015:13,800) to Support Net for Accounting and Financial Processing Services.

The NASC organisations represented by executive committee members have paid membership levies and received funds for FFC monitoring on the same basis as all other members.

## 9. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

## 10. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

