

**PALMERSTON NORTH WOMEN'S HEALTH
COLLECTIVE (INCORPORATED)**

PERFORMANCE REPORTS

FOR THE YEAR ENDED

31 MARCH 2017

Palmerston North Women's Health Collective Inc

Annual Report for the Year Ended 31 March 2017

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Palmerston North Women's Health Collective Inc

Entity Information

As at 31st March 2017

LEGAL NAME OF ENTITY

Palmerston North Women's Health Collective Incorporated

TYPE OF ENTITY AND LEGAL BASIS

Incorporated Society registered under the Incorporated Societies Act 1908.

Registered under the Charities Act 2005.

Charities Number: CC24790

ENTITY PURPOSE OR MISSION

Palmerston North Women's Health Collective Inc works to empower women to have more control over their health and fertility.

Our vision is a future where every women/wahine understands, cares for and is able to heal her body, mind, spirit, whanau and community.

ENTITY STRUCTURE

The Palmerston North Women's Health Collective was established as a Collective (shared power) women's health group, and became an Incorporated Society in 1987 using the Collective model as the governance structure.

Governance: In a Collective structure there is no hierarchy (such as a chairperson/secretary) and no one person has ultimate power. The power and responsibility are shared. Formal office holders include the treasurer, approved bank signatories (trustees), complaints officer, privacy officer, health and safety officers. There is a Human Resources Committee (HRC) which works with the manager on HR matters. Members of the HRC are appointed by governance. Every Collective member's views and opinions have equal weight and there are opportunities to share skills and learning. Facilitation for each meeting is shared as a rotating role. Major decisions are made using a consensus process as stated in our constitution.

Membership: Our membership is comprised of active members, who are women who are currently active within the governance role (currently 10 members), and advisor members, women who have contributed significantly to the Collective and who have agreed to be available in an advisory role if needed (currently 11 members). New members wishing to join the Collective to become a member of governance need to agree with our philosophy, be approved by the current governance group, provide/sign documentation needed, and complete orientation/training programme. Governance members (active members) are required to meet the expectations as agreed for the active member role. We encourage and support diversity within the Collective.

Management: A manager (0.7 FTE) oversees operations and staff. There are two other permanent staff members (a 0.9 FTE and a 0.4 FTE). There is also additional support through some relieving worker hours that are currently performed by 1 relieving worker.

Palmerston North Women's Health Collective Inc
Entity Information
As at 31st March 2017

MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES

The main source of income is from contracts with Midcentral District Health Board.

MAIN METHODS USED BY THE ENTITY TO RAISE FUNDS

Grant funding which is applied for from various sources and donations are our other main forms of fundraising.

ENTITY'S RELIANCE ON VOLUNTEERS AND DONATED GOODS & SERVICES

Volunteers are relied on for the active member governance role and advisor member role. Manager/staff may also donate some hours such as attending Strategic Planning/team building events. We are assisted by health practitioners/GP Practices/other groups in our provision of service resources such as pregnancy tests, condoms, lubricant and menstrual hygiene care.

CONTACTS DETAILS

Physical Address:

53 Waldegrave Street
Palmerston North

Postal Address

P O Box 4253
Palmerston North 4442

Phone/Fax

Phone: 06-3570314

Email/Website

Email: pnwhc@xtra.co.nz

Website: www.pnwomenshealth.org.nz

Facebook

www.facebook.com/palmerstonnorthwomenshealthcollective

Palmerston North Women's Health Collective Inc

Statement of Service Performance

For the Year Ended 31st March 2017

DESCRIPTION OF THE ENTITY'S OUTCOMES

- Open continuously 9am-5pm weekdays for 50 weeks of the year (a traditional 2 week closure).
- Services were provided by suitably qualified and trained members of staff from a supportive strengths based approach.
- Core services maintained including up to date health information/resources (emphasis on the free and low cost options); pregnancy testing; condoms and lube; lending library on women's health related topics; regular cervical screening clinics (free to priority women, with additional discretion for free eligibility due to hardship); counselling subsidies (available for women on low incomes/in financial hardship to enable them to access quality counselling for a low cost, can be fully subsidised when needed).
- Our staff provide important one-to-one support to empower women and assist them to navigate their way to the services they require and explore the choices available.
- Alongside our core services we have continued to support suitably qualified visiting practitioners to provide lower cost services from the PNWHC (counsellor, osteopath, and naturopath (includes therapeutic massage)).
- The small drop in client contacts this year reflects the first full year with our new policy of offering each client seeking a pregnancy test a 2nd back up test; not running the eating disorders education and support group this year; and a new counsellor in her first year with us which meant building up this service over the year.

DESCRIPTIONS AND QUANTIFICATIONS OF ENTITY'S OUTPUTS

	2016/17	2015/16
	-----	-----
TOTAL CLIENT CONTACTS	5916	6241
(Service provided by community health workers)		
Client contacts included but were not limited to:		
Pregnancy testing/information services	2558	2694
Contraception/ECP/sterilization info/referral	470	581
Sexual Health info/referral	279	271
Condoms/lube (request only, self-help provision also)	305	333
Info about agencies/services	416	675
Referrals to health providers	920	792
Cervical smears provided	183	218
Access to lower cost counselling (subsidised)	227	278
Access to lower cost natural health therapies	885	898

Note: This statement must be read in conjunction with the accompanying Notes and the Auditors Report.

Palmerston North Women's Health Collective Inc

Statement of Service Performance

For the Year Ended 31st March 2017

ADDITIONAL OUTPUT MEASURES

We completed our annual client questionnaire (anonymous) which surveyed 250 clients using our service. The results provide important demographic information, and also important feedback on how women felt about the services they received.

- The questionnaire was completed on site by clients visiting to use our services and posted in a collection box (ensuring confidentiality).
- As usual very high response rate. This year it was 89.2% (most declines made by women who were in a rush to be somewhere else).
- Questionnaire results were collated overall, and for Maori (39.3% of respondents), Pasifika (8.1%) and Asian (3.6%) specific data. The feedback given by Maori, Pasifika and Asian clients was similar to the overall feedback with no significant differences. This shows that we are providing services that are considered to be valuable and supportive for Maori and other ethnic groups.
- Age of respondents 44% aged under 25, 38% 26-35 (82% aged under 35), 6.4% 36-45, 7.2% 46-59, 3.6% 60-75 and 0.8% were 75+.
- 54.4% of respondents stated they were on a individual/family income of \$400 or less per week (22.2% of these under \$200 a week). Another 32% were on a family income of \$401-\$600. This highlights the importance of our service in providing access to health information and services for women on low incomes and who may have transport challenges.
- Feedback about the service provided was all positive. The largest grouping of comments women used to describe how they experienced our service were in the 'very good' to 'excellent' range (61%). All felt the service was at least good/satisfactory.
- Examples of Client Feedback (from client questionnaire for 2016):
'Great place. Helps many people. I hope it stays open for further generations', 'You're doing great', 'Keep up the great work :)', 'I appreciate the help, which is for my mental health', 'Just keep doing what you're doing - valuable service', 'Very impressed with the whole facility', 'You guys rock', 'Aroha', 'Excellent friendly supportive total service', 'Always friendly & helpful. Also welcoming :) Thank you!!', 'Exceptional, friendly welcoming', 'Welcomed, considerate, respectful and informative', 'Excellent and comfortable', 'Felt welcomed, service was great', 'Excellent! Very comfy and private', 'Great - friendly & non-judgemental as well as discreet & efficient', 'Great very kind and lovely to talk to', 'Excellent! Loving & kind!'

- A new improved website that staff are able to update. Continued development of our Facebook page for information about our services and posts relating to women's and community health and wellbeing.

- Public speaking events and displays - 11

- Active involvement in community development initiatives - ongoing 9 groups/networks supported (ongoing)

- Appointment of a new 0.4 FTE staff member who is a qualified childbirth educator and brings a new emphasis on developing the pregnancy and parenting linkages and resources; completed important initial training to the community health worker/financial and administrative assistant role.

Palmerston North Women's Health Collective Inc
Statement of Financial Performance
For The Year Ended 31 March 2017

	Note	2017	2016
<u>REVENUE</u>			
Revenue from providing goods or services	2	95,931	96,714
Interest, dividends and other investment revenue	2	1,211	1,477
Grants, Donations and Bequests	2	39,332	39,479
TOTAL REVENUE		<u>136,473</u>	<u>137,670</u>
<u>EXPENDITURE</u>			
Volunteer and employee related costs	3	86,834	96,588
Costs related to provided goods or service	3	24,390	34,516
Other Expenses	3	4,191	4,183
TOTAL EXPENSES		<u>115,415</u>	<u>135,287</u>
Net Surplus (Deficit) for the year		<u>21,058</u>	<u>2,384</u>

This Statement must be read in conjunction with the accompanying Notes to the Accounts and the Auditor's Report.

Palmerston North Women's Health Collective Inc
Statement of Movements in Accumulated Funds
For The Year Ended 31 March 2017

	Note	2017	2016
Balance at 1st April 2016		<u>53,240</u>	<u>50,856</u>
Net Surplus (Deficit) for Period		<u>21,058</u>	<u>2,384</u>
Total Recognised Revenues and Expenses for Period		<u>21,058</u>	<u>2,384</u>
Balance at 31st March 2017		<u><u>\$74,298</u></u>	<u><u>\$53,240</u></u>

This Statement must be read in conjunction with the accompanying Notes to the Accounts and the Auditor's Report.

Palmerston North Women's Health Collective Inc
Statement of Financial Position
As At 31 March 2017

	Note	2017	2016
<u>Current Assets</u>			
Bank accounts and cash	4	98,373	76,626
Debtors and Prepayments	5	<u>9,710</u>	<u>9,524</u>
		108,083	86,150
<u>Current Liabilities</u>			
GST to Pay		1,125	1,105
Creditors and accrued expenses	6	<u>36,360</u>	<u>36,501</u>
Net Current Assets (Liabilities)		70,598	48,544
<u>Non Current Assets</u>			
Property, Plant & Equipment	10	<u>3,700</u>	<u>4,696</u>
		<u>74,298</u>	<u>53,240</u>
Net Assets (Liabilities)		<u>\$74,298</u>	<u>\$53,240</u>
<u>Accumulated Funds</u>			
Retained Earnings (Accumulated Losses)		<u>74,298</u>	<u>53,240</u>
Total Accumulated Funds		<u>\$74,298</u>	<u>\$53,240</u>

For and on behalf of Governance

 Governance Member

 Governance Member

07/09/17 Date

Palmerston North Women's Health Collective Inc
Statement of Cash Flows
for the Year Ended 31 March 2017

	2017	2016
Cash flows from operating activities		
Cash was provided from:		
Receipts from Goods & Services	95,744	96,943
Receipts from Grants, Donations, Bequests and Fundraising	38,056	36,731
Interest, dividends and other investment receipts	1,211	1,477
	<u>135,010</u>	<u>135,152</u>
Cash was applied to:		
Payments to suppliers and employees	112,589	134,702
Movement in GST Control account	<u>(20)</u>	<u>135</u>
	<u>112,569</u>	<u>134,837</u>
<u>Net cash inflow (outflow) from operating activities</u>	<u>22,442</u>	<u>315</u>
Cash flows from investing activities		
Cash was applied to:		
Purchase of Plant	695	1,478
	<u>695</u>	<u>1,478</u>
<u>Net cash inflow (outflow) from investing activities</u>	<u>(695)</u>	<u>(1,478)</u>
Cash flows from financing activities		
Cash was provided from:		
Net increase (decrease) in cash held	<u>21,747</u>	<u>(1,163)</u>
Opening cash brought forward	<u>76,626</u>	<u>77,789</u>
Ending Cash carried forward	<u><u>98,373</u></u>	<u><u>76,626</u></u>
 <u>SUMMARY OF BANK & CASH</u>		
ANZ Bank - 00 Account	2,084	13,804
BNZ Bank - 00 Account	47,311	25,032
BNZ Bank - Rapid Saver	11,470	25,777
BNZ Bank - Term deposit	12,429	11,914
BNZ Term Deposit 3006	25,000	-
Cervical Screening Float	50	50
Petty Cash	<u>30</u>	<u>49</u>
TOTAL BANK AND CASH BALANCES	<u><u>98,373</u></u>	<u><u>76,626</u></u>

Note: This Statement must be read in conjunction with the accompanying Notes and the Auditors Report.

Palmerston North Women's Health Collective Inc
Notes to the Accounts
For The Year Ended 31 March 2017

1 STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION

PALMERSTON NORTH WOMEN'S HEALTH COLLECTIVE INC is an Incorporated Society.

Palmerston North Women's Health Collective Inc is registered under the Incorporated Societies Act 1908.

The Entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simply 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

The Financial Statements have been prepared on a GST exclusive basis, excluding Accounts Receivable or Payable, and the net amount of GST Payable or GST Refund Due at 31st March 2017 is shown in the Statement of Financial Position as a Current Liability or Current Asset as the case may be.

Property, Plant & Equipment

Property, plant and equipment are valued at cost less aggregate depreciation.

Depreciation

Depreciation of the assets has been calculated at the maximum rates permitted by the Income Tax Act 2007. This method is considered appropriate to the business. The rates used are:

Buildings and Building Improvements	2.5% - 9% C.P & D.V.
Motor Vehicles	20% - 36% D.V.
Plant & Equipment	6% - 67% D.V.

Accounts Receivable

Accounts Receivable are stated at their estimated realisable value.

Income Tax

The Society has been granted Charitable status under the Charities Act 2005.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies. All policies have been applied on a basis consistent with those used in previous years.

Palmerston North Women's Health Collective Inc
Notes to the Accounts
For The Year Ended 31 March 2017

2 ANALYSIS OF INCOME

Revenue from providing goods or services

Midcentral DHB/Ministry of Health	89,346	88,600
Cervical Screening Programme	6,584	8,114

Total Revenue from providing goods or services

95,931	96,714
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Interest, Dividends and Other Investment revenue

Interest Received	1,211	1,477
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Total Interest, Dividend and other investment revenue

1,211	1,477
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Revenue from Grants, Donations and Bequests

Donations - Cervical Screening	1,509	1,530
Donations - Pregnancy Tests	7	4
Donations - General	572	3,434
BlueSky Community Trust		1,650
Lion Foundation	2,388	1,838
N.Z. Lottery Grants Board	10,000	7,219
Mainland Foundation	4,000	3,500
John Illott Charitable Trust	1,500	1,500
PNCSC Small Grants Fund	2,780	2,878
T G Macarthy Trust	4,750	4,500
COGS	3,800	4,500
Eastern and Central Community Trust	4,000	4,000
CPHO (Compass Health)		320
Page Trust	1,250	
Infinity Foundation	1,500	(143)
Unspent Grants	(14,959)	(16,235)
Unspent Grants Carried Forward Previous year	16,235	18,983
Total Grants, Donations and Bequests'	39,332	39,479

Palmerston North Women's Health Collective Inc
Notes to the Accounts
For The Year Ended 31 March 2017

3 ANALYSIS OF EXPENSES

Volunteer and employee related costs

Wages	84,059	93,029
Other Staff Costs	557	
Accident Compensation	279	337
Staff Amenities	574	677
Supervision	1,365	2,546
Total Volunteer and employee related costs	<u>86,834</u>	<u>96,588</u>

Costs Relating to providing goods or services

Administration	640	630
Publicity	1,710	1,083
Disordered Eating Group Expenses		5,630
Counselling Client Subsidies	6,347	8,217
Cervical Smear Clinic Costs	5,905	7,056
Womens Centre Contributions	3,360	3,360
Repairs & Maintenance	5	21
Bank Charges	40	40
Insurance	1,509	1,420
Printing, Stationery & Office Supplies	1,369	1,394
Subscriptions, Magazines, Resources & Books	217	1,035
Telecommunications	1,147	2,220
Travel & Volunteer Expenses	990	1,748
Professional Development	1,150	661
Total Costs related to providing goods or services	<u>24,390</u>	<u>34,516</u>

Other Expenses

Ordinary Depreciation	1,691	1,787
Accountancy & Audit	2,500	1,050
Legal Expenses		1,346
Total Other Expenses	<u>4,191</u>	<u>4,183</u>

Palmerston North Women's Health Collective Inc
Notes to the Accounts
For The Year Ended 31 March 2017

4 BANK ACCOUNTS AND CASH

ANZ Bank - 00 Account	2,084	13,804
BNZ Bank - 00 Account	47,311	25,032
BNZ Bank - Rapid Saver	11,470	25,777
BNZ Bank - Term deposit	12,429	11,914
BNZ Term Deposit 3006	25,000	
Cervical Screening Float	50	50
Petty Cash	30	49
	<hr/>	<hr/>
Total Bank accounts and cash	98,373	76,626

5 DEBTORS AND PREPAYMENTS

Accounts Receivable	9,710	9,524
	<hr/>	<hr/>
Total Debtors and Prepayments	9,710	9,524

6 CREDITORS AND ACCRUED EXPENSES

Accounts Payable	11,153	10,422
Annual Leave Outstanding	10,248	9,844
Unspent Grants	14,959	16,235
	<hr/>	<hr/>
Total Creditors and Accrued Expenses	36,360	36,501

7 CONTINGENT LIABILITIES

No contingent liabilities are known to exist at balance date.

8 RELATED PARTY TRANSACTIONS

Related Party transactions of a material nature that occurred during the financial year for which these financial statements are prepared are:

The collective employed Jean Hera, Morgan Booker and Rebecca Gommans as employees of the collective. They are also on the governance body of the collective.

Palmerston North Women's Health Collective Inc
Notes to the Accounts
For The Year Ended 31 March 2017

9 GRANTS

	Unspent 2016 year	Unspent 2017 year
N Z Lottery Grants Board	1,143	-
Lion Foundation	1,120	747
COGS - Manawatu/Horowhenua	1,926	1,336
P Nth. Community		
Sevices Council Small Grants	305	-
Eastern & Central Community		
Trust	1,413	3,471
Mainland Foundation	3,363	4,000
Box Trust	2,146	2,146
John Hott Charitable Trust	1,205	703
T G Macarthy Trust	3,614	2,520
Page Trust		36
	16,235	14,959

10 PROPERTY, PLANT AND EQUIPMENT

2017	COST	ACCUM. DEPRECIATION	BOOK VALUE	CURRENT DEPRECIATION
Office Equipment	18,200	14,500	3,700	1,691
	18,200	14,500	3,700	1,691

Additions during the year: \$695

2016

Office Equipment	17,505	12,809	4,696	1,787
	17,505	12,809	4,696	1,787

Additions during the year: \$1,478

Disposals during the year \$ Nil

11 CAPITAL COMMITMENTS

There are no capital commitments at 31 March 2017 (2016 : Nil).

INDEPENDENT AUDITORS REPORT

To the members of Palmerston North Womens Health Collective (Incorporated)

Opinion

We have audited the performance reports of Palmerston North Womens Health Collective (Incorporated) which comprise the statement of financial position as at 31 March 2017, and statement of financial performance, statement of movement in accumulated funds, statement of entity information, statement of service performance and statement of cash flows for the year then ended, and notes to the performance reports, including a summary of significant accounting policies.

In our opinion, the accompanying performance reports presents fairly, in all material respects, of the financial position of the collective as 31 March 2017 and of its financial performance for the year and its cash flows for the year then ended in accordance with the Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board.

Basis of Opinion

We conducted the audit in accordance with International Standards on Auditing (New Zealand) (ISA's (NZ))

Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the collective in accordance with Professional and Ethical Standards 1 (Revised) Code of Ethics for assurance practitioners issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Committee's Responsibility for the Performance Reports

The Committee are responsible, on behalf of the collective for:

- (a). Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, comparable and understandable, to report in the statement of service performance;
- (b). The committee is responsible for the preparation and fair presentation of the performance report which comprises:
 - * The entity information; and
 - * 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 financial report.

In accordance with the Public Benefit Entity Simple Format Reporting-Accrual (Not For Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

Pinny & Associates



- ©. For such internal controls as the committee determine is necessary to enable the presentation of the performance report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the performance report based on my audit. I conducted my 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 Standards on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require that I 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 evidence about the amounts and disclosures in the performance report, including procedures to obtain evidence about and evaluating whether the reported outcomes and outputs and quantifications of the outputs to the extent practicable, are relevant, 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 the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the performance report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Other than in my capacity as auditor, I have no other relationship with, or interest in, Palmerston North Womens Health Collective (Incorporated).



Pinny & Associates Ltd
Qualified Auditors
Chartered Accountants
Palmerston North
7 September 2017

Pinny & Associates

Chartered Accountants

Pinny & Associates Ltd



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND