

**PALMERSTON NORTH WOMENS HEALTH COLLECTIVE
(INCORPORATED)**

PERFORMANCE REPORTS

FOR THE YEAR ENDED

31 MARCH 2018

Palmerston North Womens Health Collective (Incorporated)

Performance Reports for the Year Ended 31 March 2018

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Palmerston North Womens Health Collective (Incorporated)

Entity Information

As at 31st March 2018

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

Incorporated Society No. 352122

ENTITY PURPOSE OR MISSION

Our vision, moemoea: a future where every woman/wahine understands, cares for and is able to heal her body, mind, spirit, whanau, community and Te Taiao the natural environment.

KAUPAPA MATAMUA MISSION STATEMENT

Te Ha o Hine-ahu-one: Palmerston North Women's Health Collective empowers wahine/women and their whanau to have more control over their health and fertility.

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 May 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 13 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 2 relieving workers.

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

Palmerston North Womens Health Collective (Incorporated)

Entity Information

As at 31st March 2018

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 4410

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/pnwomenshealth

Palmerston North Womens Health Collective (Incorporated)

Statement of Service Performance

For the Year Ended 31st March 2018

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)).

DESCRIPTIONS AND QUANTIFICATIONS OF ENTITY'S OUTPUTS

	2017/18	2016/17
	<hr/>	<hr/>
TOTAL CLIENT CONTACTS	5950	5916
(Service provided by community health workers)		
Client contacts included but were not limited to:		
Pregnancy testing/information services	2459	2558
Contraception/ECP/sterilization info/referral	454	470
Sexual Health info/referral	233	279
Condoms/lube (request only, self-help provision also)	330	305
Info about agencies/services	463	416
Referrals to health providers	823	920
Cervical smears provided	222	183
Access to lower cost counselling (subsidised)	288	227
Access to lower cost natural health therapies	919	885

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

Palmerston North Womens Health Collective (Incorporated)

Statement of Service Performance

For the Year Ended 31st March 2018

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). 245 were returned.
- As usual very high response rate. This year it was 92.4% (2017 - 89.2%) (most declines made by women who were in a rush to be somewhere else).
- Questionnaire results were collated overall, and for Maori (37.3% of respondents), Pasifika (5.4%) and Asian (2.9%) 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 40.4% aged under 25, 38.8% 26-35 (82% aged under 35), 8.6% 36-45, 9% 46-59, 2.5% 60-75 and 0.8% were 75+.
- 59.2% of respondents stated they were on a individual/family income of \$400 or less per week (22% of these under \$200 a week). Another 27.8% 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 (61.2%). All felt the service was at least good/satisfactory. Ten women gave suggestions to improve/extend our service and these were considered by our governance group for future development.
- Examples of Client Feedback (from client questionnaire for 2017):
'Awesome - friendly - very welcome'; 'Comfortable, friendly, love the privacy, good advice'; 'I'm always happy, safe and comfy here'; 'Great very encouraging wahine'; 'Fantastic. Everyone is always so caring, No one judges. You feel you can be open and safe here'; 'Excellent, kind'; 'It is perfect especially for shy people'; 'Great service, great people - lucky to have it'; 'Very helpful good resources'; 'Safe place for women to get help. Much needed service'.
- Further development of our website and regularly updated by staff. Continued development of our Facebook page for information about our own and other services, and posts relating to women's and community health and wellbeing. Over 465 Facebook page likes and over 450 followers.
- Public speaking events and displays - 14 (2017 - 11)
- Active involvement in community development initiatives - ongoing 11 groups/networks supported (ongoing) (2017 - 9)
- Bicultural development work to incorporate a Te Reo Maori name, and a major review and redevelopment of our Moemoea/Vision, Kaupapa Matamua/Mission Statement, Nga Matapono/Principles and Values and Kaupapa Whakaaro/Philosophy statement. This has included significant consultation with advisors, including mana whenua. This will be launched in the next year.
- Significant upgrading of furniture and fittings occurred to further improve our environment for clients and staff.

Palmerston North Womens Health Collective (Incorporated)
Statement of Financial Performance
For The Year Ended 31 March 2018

	Note	2018	2017
<u>REVENUE</u>			
Revenue from providing goods or services	2	99,163	95,931
Interest, dividends and other investment revenue	2	1,310	1,211
Grants, Donations and Bequests	2	33,286	39,332
TOTAL REVENUE		<u>133,760</u>	<u>136,473</u>
<u>EXPENDITURE</u>			
Volunteer and employee related costs	3	102,317	86,834
Costs related to provided goods or service	3	31,237	24,390
Other Expenses	3	4,092	4,191
TOTAL EXPENSES		<u>137,646</u>	<u>115,415</u>
Net Surplus (Deficit) for the year		<u>(3,886)</u>	<u>21,058</u>

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

Palmerston North Womens Health Collective (Incorporated)
Statement of Movements in Accumulated Funds
For The Year Ended 31 March 2018

	Note	2018	2017
Balance at 1st April 2017		<u>74,298</u>	<u>53,240</u>
Net Surplus (Deficit) for Period		<u>(3,886)</u>	<u>21,058</u>
Total Recognised Revenues and Expenses for Period		<u>(3,886)</u>	<u>21,058</u>
Balance at 31st March 2018		<u><u>\$70,412</u></u>	<u><u>\$74,298</u></u>

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

Palmerston North Womens Health Collective (Incorporated)
Statement of Financial Position
As At 31 March 2018

	Note	2018	2017
<u>Current Assets</u>			
Bank accounts and cash	4	84,138	98,373
Debtors and Prepayments	5	<u>10,387</u>	<u>9,710</u>
		94,526	108,083
<u>Current Liabilities</u>			
GST to Pay		1,280	1,125
Creditors and accrued expenses	6	<u>29,503</u>	<u>36,360</u>
Net Current Assets (Liabilities)		63,743	70,598
<u>Non Current Assets</u>			
Property, Plant & Equipment	10	<u>6,669</u>	<u>3,700</u>
		<u>70,412</u>	<u>74,298</u>
Net Assets (Liabilities)		<u>\$70,412</u>	<u>\$74,298</u>
<u>Accumulated Funds</u>			
Retained Earnings (Accumulated Losses)		<u>70,412</u>	<u>74,298</u>
Total Accumulated Funds		<u>\$70,412</u>	<u>\$74,298</u>

For and on behalf of Governance

[Signature] Governance Member

[Signature] Governance Member

31/7/18 Date

Palmerston North Womens Health Collective (Incorporated)
Statement of Cash Flows
for the Year Ended 31 March 2018

	2018	2017
Cash flows from operating activities		
Cash was provided from:		
Receipts from Goods & Services	98,486	95,744
Receipts from Grants, Donations, Bequests and Fundraising	25,570	38,056
Interest, dividends and other investment receipts	1,310	1,211
	<u>125,366</u>	<u>135,010</u>
Cash was applied to:		
Payments to suppliers and employees	135,444	112,589
Movement in GST Control account	<u>(155)</u>	<u>(20)</u>
	<u>135,290</u>	<u>112,569</u>
<u>Net cash inflow (outflow) from operating activities</u>	<u>(9,923)</u>	<u>22,442</u>
Cash flows from investing activities		
Cash was applied to:		
Purchase of Plant	4,311	695
	<u>4,311</u>	<u>695</u>
<u>Net cash inflow (outflow) from investing activities</u>	<u>(4,311)</u>	<u>(695)</u>
Cash flows from financing activities		
Cash was provided from:		
Net increase (decrease) in cash held	<u>(14,234)</u>	<u>21,747</u>
Opening cash brought forward	98,373	76,626
Ending Cash carried forward	<u>84,139</u>	<u>98,373</u>
 <u>SUMMARY OF BANK & CASH</u>		
ANZ Bank - 00 Account	2,501	2,084
BNZ Bank - 00 Account	32,300	47,311
BNZ Bank - Rapid Saver	11,787	11,470
BNZ Term Deposit 3005	-	12,429
BNZ Term Deposit 3006	-	25,000
BNZ Term Deposit 3007	37,429	-
Cervical Screening Float	50	50
Petty Cash	<u>71</u>	<u>30</u>
TOTAL BANK AND CASH BALANCES	<u>84,138</u>	<u>98,373</u>

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

Palmerston North Womens Health Collective (Incorporated)

Notes to the Performance Reports

For The Year Ended 31 March 2018

1 STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION

PALMERSTON NORTH WOMENS HEALTH COLLECTIVE (INCORPORATED) is an Incorporated Society.

Palmerston North Womens Health Collective (Incorporated) 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 2018 is shown in the Statement of Financial Position as a Current Liability or Current Asset as the case may be.

Grants & Contracts

Grants received are recognised in operating revenue, unless specific conditions attach to a grant and repayment of the grant is required where these conditions are not met. In these cases, the grant is treated as a liability until the conditions are met.

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.

Palmerston North Womens Health Collective (Incorporated)
Notes to the Performance Reports
For The Year Ended 31 March 2018

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 Womens Health Collective (Incorporated)
Notes to the Performance Reports
For The Year Ended 31 March 2018

2 ANALYSIS OF INCOME

Revenue from providing goods or services

Midcentral DHB/Ministry of Health	90,240	89,346
Cervical Screening Programme	8,923	6,584

Total Revenue from providing goods or services	<u>99,163</u>	<u>95,931</u>
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Interest, Dividends and Other Investment revenue

Interest Received	1,310	1,211
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Total Interest, Dividend and other investment revenue	<u>1,310</u>	<u>1,211</u>
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Revenue from Grants, Donations and Bequests

Donations - Cervical Screening	1,348	1,509
Donations - Pregnancy Tests	14	7
Donations - General	644	572
BlueSky Community Trust	1,971	
Lion Foundation		2,388
N.Z. Lottery Grants Board		10,000
Mainland Foundation		4,000
John Hott Charitable Trust	2,000	1,500
PNCSC Small Grants Fund	2,964	2,780
T G Macarthy Trust	4,750	4,750
COGS	4,564	3,800
Eastern and Central Community Trust	4,000	4,000
Page Trust		1,250
Infinity Foundation		1,500
Pub Charity	3,315	
Unspent Grants	(7,242)	(14,959)
Unspent Grants Carried Forward Previous year	<u>14,959</u>	<u>16,235</u>
Total Grants, Donations and Bequests'	<u>33,286</u>	<u>39,332</u>

Palmerston North Womens Health Collective (Incorporated)
Notes to the Performance Reports
For The Year Ended 31 March 2018

3 ANALYSIS OF EXPENSES

Volunteer and employee related costs

Wages	99,884	84,059
Other Staff Costs		557
Accident Compensation	219	279
Staff Amenities	427	574
Supervision	<u>1,787</u>	<u>1,365</u>
Total Volunteer and employee related costs	<u>102,317</u>	<u>86,834</u>

Costs Relating to providing goods or services

Administration	512	640
Publicity	1,284	1,710
Grants Refunded	229	
Licences & Fees	320	
Counselling Client Subsidies	10,711	6,347
Cervical Smear Clinic Costs	6,702	5,905
Womens Centre Contributions	3,360	3,360
Repairs & Maintenance	1,606	5
Childcare Expenses	40	
Bank Charges	45	40
Insurance	1,776	1,509
Computer Expenses	179	
Printing, Stationery & Office Supplies	1,279	1,369
Subscriptions, Magazines, Resources & Books	616	217
Telecommunications	1,277	1,147
Travel & Volunteer Expenses	657	990
Professional Development	600	1,150
HR Costs	<u>46</u>	
Total Costs related to providing goods or services	<u>31,237</u>	<u>24,390</u>

Other Expenses

Ordinary Depreciation	1,342	1,691
Accountancy & Audit	<u>2,750</u>	<u>2,500</u>
Total Other Expenses	<u>4,092</u>	<u>4,191</u>

Palmerston North Womens Health Collective (Incorporated)
Notes to the Performance Reports
For The Year Ended 31 March 2018

4 BANK ACCOUNTS AND CASH

ANZ Bank - 00 Account	2,501	2,084
BNZ Bank - 00 Account	32,300	47,311
BNZ Bank - Rapid Saver	11,787	11,470
BNZ Term Deposit 3005		12,429
BNZ Term Deposit 3006		25,000
BNZ Term Deposit 3007	37,429	
Cervical Screening Float	50	50
Petty Cash	71	30
Total Bank accounts and cash	<u>84,138</u>	<u>98,373</u>

5 DEBTORS AND PREPAYMENTS

Accounts Receivable	10,387	9,710
Total Debtors and Prepayments	<u>10,387</u>	<u>9,710</u>

6 CREDITORS AND ACCRUED EXPENSES

Accounts Payable	10,543	11,153
Annual Leave Outstanding	11,717	10,248
Unspent Grants	7,242	14,959
Total Creditors and Accrued Expenses	<u>29,503</u>	<u>36,360</u>

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 Womens Health Collective (Incorporated)
Notes to the Performance Reports
For The Year Ended 31 March 2018

9 GRANTS

	Unspent 2017 year	Unspent 2018 year
	-----	-----
Lion Foundation	747	
COGS - Manawatu/Horowhenua	1,336	1,041
Eastern & Central Community Trust	3,471	2,602
Mainland Foundation	4,000	
Box Trust	2,146	
John Ilott Charitable Trust	703	814
T G Macarthy Trust	2,250	2,785
Page Trust	36	
	-----	-----
	14,959	7,242

10 PROPERTY, PLANT AND EQUIPMENT

2018	COST	ACCUM. DEPRECIATION	BOOK VALUE	CURRENT DEPRECIATION
	-----	-----	-----	-----
Office Equipment	22,511	15,842	6,669	1,342
	-----	-----	-----	-----
	22,511	15,842	6,669	1,342

Additions during the year: \$4,311

2017

	-----	-----	-----	-----
Office Equipment	18,200	14,500	3,700	1,691
	-----	-----	-----	-----
	18,200	14,500	3,700	1,691

Additions during the year: \$695

11 CAPITAL COMMITMENTS

There are no capital commitments at 31 March 2018 (2017 : Nil).

INDEPENDENT AUDITORS REPORT

To the members of Palmerston North Women's Health Collective (Incorporated).

Opinion

In our opinion:

- 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 reports presents fairly, in all material respects:
 - The entity information for the year then ended;
 - The service performance for the year then ended;
 - The financial position of the collective as 31 March 2018 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 association 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.

Collective's Responsibility for the Performance Reports

The collective are responsible 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 collective is responsible for the preparation and fair presentation of the performance report which comprises:
 - * The entity information; and
 - * the statement of service performance; and

Pinny & Associates



* 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
©. For such internal controls as the board 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 auditors 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 Women's Health Collective (Incorporated).



Pinny & Associates Ltd
Qualified Auditors
Chartered Accountants
Palmerston North
1 August 2018

Pinny & Associates

Chartered Accountants