

OPTIONAL TEMPLATE FOR APPLYING PUBLIC BENEFIT ENTITY SIMPLE FORMAT REPORTING – CASH (NOT-FOR-PROFIT)

STEP ONE - BASIC INFORMATION

Please complete the following information for your entity, this will then flow into the Performance Report.

Full name of entity:

RNZRSA Poppy Charitable Trust

For the year ended:

31 March 2018

Worksheet protection and password

This Excel workbook contains a series of worksheets, shown in the tabs to the right. These worksheets contain a number of formulae and other features designed to help you complete them easily. However, to avoid inadvertent overwriting of their functionality, each worksheet has been password protected. The single password is noted below. We recommend you take particular care if you do change anything. Note you have to unprotect each worksheet you want to change individually. You cannot unprotect the whole workbook at once.

To unprotect a single worksheet:

- Right-click on the worksheet tab (at the base of your screen).
- Select 'Unprotect Sheet' from the list that displays.
- Enter the password: xrb (note this password is case sensitive)
- Click OK.

This then unlocks the particular sheet. Make any changes you require.

Once you have completed your changes, repeat the above process to protect or lock the worksheet again. This time select

Page numbering

To change a page number, you need to select 'Page Layout' (from the menu at top of your screen). Then go into 'Page Setup', where you can change the 'First page number' of the worksheet.



RNZRSA Poppy Charitable Trust

Performance Report

For the year ended:
31 March 2018

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RNZRSA Poppy Charitable Trust
Entity Information

For the year ended:
31 March 2018

Legal Name of Entity:* RNZRSA Poppy Charitable Trust

Other Name of Entity (if any): RNZRSA Poppy Trust

Type of Entity and Legal Basis (if any):* Charitable Trust

Charity Services Registration Number: CC 47415

Entity's Purpose or Mission: *

To provide welfare to returned and service people and their dependents. Welfare is defined as the relief of poverty, the advancement of education or religion, or such other charitable purpose. The Trust also provides a centralised fund management service to receive monies from contributing Returned and Services Associations (RSA's) from their Poppy Day collections.

Entity Structure: *

The Trust is registered under the provisions of the Charitable Trust Act 1957 and the Charities Act 2005. Governance of the Trust is managed by the five independent trustees who meet regularly and oversee the administration of the Trust.



RNZRSA Poppy Charitable Trust

Entity Information

**For the year ended:
31 March 2018**

Main Sources of the Entity's Cash and Resources:*

The primary source of revenue is monies from donations, gifts and any other source in connection with poppy day collections, as well as poppy proceeds from contributing RSA's.

Main Methods Used by the Entity to Raise Funds:*

Entity's Reliance on Volunteers and Donated Goods or Services: *

Governance and administration services are provided by unpaid volunteers. All revenue derived is applied to the charitable purposes outlined above.



RNZRSA Poppy Charitable Trust
Entity Information

For the year ended:
31 March 2018

Additional Information*

Contact details

Physical Address:

Anzac House, 181 Willis Street, Wellington 6141

Postal Address:

P O Box 27-248, Marion Square, Wellington 6141

Phone/Fax:

(04) 384-7994

Email/Website:

Rebeccab@rsa.org.nz



RNZRSA Poppy Charitable Trust
Statement of Service Performance

For the year ended
31 March 2018

Description of the Entity's Outcomes:

Administer contributor receipts from contributing RSA's and other revenue sources, and disburse these as per the objects of the trust, as advised by the trustees.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Actual*
	This Year	Last Year
Welfare Grants paid	\$95,554	\$129,176
Number of Grants Paid	36	51

Additional Output Measures:

Additional Information:

TRUSTEES: BJ Clark (Chair), T Gambitsis, R Klitscher, J Hunter, P Meyer



RNZRSA Poppy Charitable Trust

Statement of Receipts and Payments

For the year ended:
31 March 2018

Notes	Actual* This Year \$	Actual* Last Year \$
Operating Receipts		
Donations, fundraising and other similar receipts*	63,367	17,110
Fees, subscriptions and other receipts from members*	38,951	1,153
Receipts from providing goods or services*	-	-
Interest, dividends and other investment income receipts*	186	1,104
Other operating receipts	-	-
Total Operating Receipts	102,504	19,367
Operating Payments		
Payments related to public fundraising*	-	-
Volunteer and employee related payments*	-	-
Payments related to providing goods or services*	-	-
Grants and donations paid*	95,554	129,177
Other operating payments	7,713	-
Total Operating Payments	103,267	129,177
Operating Surplus or (Deficit)	(763)	(109,810)
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*	(763)	(109,810)
Bank accounts and cash at the beginning of the financial year*	129,035	238,845
Bank Accounts and Cash at the End of the Financial Year*	128,272	129,035
Represented by:*		
Cheque account(s)	128,272	129,035
Savings account(s)		
Term Deposit account(s)		
Cash Floats		
Petty Cash		
Total Bank Accounts and Cash at the End of the Financial Year*	128,272	129,035



RNZRSA Poppy Charitable Trust
Statement of Resources and Commitments

As at
31 March 2018

SCHEDULE OF RESOURCES		This Year	Last Year
		\$	\$
Bank Accounts and Cash (from Statement of Receipts and Payments)*		128,272	129,035
Money Held on Behalf of Others*			
Description*		Amount*	Amount*
RSA contributions from Poppy Sales		71,765	71,551
Unallocated funds available for Grants		56,508	57,484
Money Owed to the Entity*			
Description*		Amount*	Amount*
Other Resources*			
Description and Source of Value* (cost or current value required if practicable to obtain)		Cost or Current Value*	Cost or Current Value*

SCHEDULE OF COMMITMENTS		This Year	Last Year
		\$	\$
Money Payable by the Entity*			
Description*		Amount*	Amount*



RNZRSA Poppy Charitable Trust **Statement of Resources and Commitments**

As at
31 March 2018

Other Commitments*

Description*	Amount*	Amount*
	-	-

Guarantees*

Description*	Amount*	Amount*
	-	-

SCHEDULE OF OTHER INFORMATION

	This Year \$	Last Year \$
Grants or Donations with Conditions Attached (where conditions not fully met at balance date)*	Amount*	Amount*
RSA contributions from Poppy Sales	71,765	71,551

Resources Used as Security for Borrowings*

-	-
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RNZRSA Poppy Charitable Trust

Notes to the Performance Report

**For the year ended
31 March 2018**

Note 1: Accounting Policies

Basis of Preparation*

RNZRSA Poppy Charitable Trust 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)*

RNZRSA Poppy Charitable Trust is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).



Note 2 : Analysis of Receipts

Marked for identification purposes

RNZRSA Poppy Charitable Trust
Notes to the Performance Report
For the year ended
31 March 2018

Note 2 : Analysis of Receipts

Receipt Item	Analysis	This Year \$	Last Year \$
Other receipts		-	-
	Total	-	-
		This Year \$	Last Year \$
Capital receipts		-	-
	Total	-	-



**For the year ended
31 March 2018**

		This Year	Last Year
Payment Item	Analysis	\$	\$
Payments related to public fundraising		-	-
	Total	-	-
Payment Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related payments		-	-
	Total	-	-
Payment Item	Analysis	This Year \$	Last Year \$
Payments related to providing goods or services	Administration and overhead costs	7,713	-
	Total	7,713	-
Payment Item	Analysis	This Year \$	Last Year \$
Grants and donations paid		95,554	129,177
	Total	95,554	129,177
Payment Item	Analysis	This Year \$	Last Year \$
Other operating payments		-	-
	Total	-	-

**For the year ended
31 March 2018**

[illegible]

RNZRSA Poppy Charitable Trust
Notes to the Performance Report
For the year ended
31 March 2018

Notes 4-5

Note 4: Related Party Transactions

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

Note 5: Events After the Balance Date

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



Independent Assurance Practitioner's Review Report

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To the Trustees of Royal New Zealand Returned Services Association Poppy Charitable Trust

We have reviewed the accompanying performance report of Royal New Zealand Returned Services Association Poppy Charitable Trust on pages 1 to 13 which comprises the entity information, the statement of service performance, the statement of receipts and payments for the year ended 31 March 2018, the statement of resources and commitments as at 31 March 2018, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Trustees' Responsibility for the Financial Statements

The Trustees are responsible for the preparation and fair presentation of this performance report in accordance with Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and for such internal control as the Trustees determines is necessary to enable the preparation and fair presentation of this performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying performance report. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) ISRE (NZ) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that their performance report, taken as a whole, are not prepared in all material respects in accordance with Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board. This Standard also requires us to comply with relevant ethical requirements.

A review of these financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on these financial statements.

Other than in our capacity as an assurance practitioner, we have no relationship with, or interests in, the Entity.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that their performance report on pages 1 to 13 do not present fairly, in all material respects, the resources and commitments of the Royal New Zealand Returned Services Association Poppy Charitable Trust as at 31 March 2018, and its receipts and payments, and service performance for the year then ended, in accordance with Public

Benefit Entity Simple Format Reporting – Cash (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board.

Restriction on use of our report

This report on the financial statements is made solely to the Trustees. Our limited assurance work has been undertaken so that we might state to the Trustees those matters which we are required to state to them in an independent assurance practitioner's review 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 Trustees and the Royal New Zealand Returned Services Association Poppy Charitable Trust, for our limited assurance work, for this report or for the conclusion we have formed.

Grant Thornton New Zealand Audit Partnership



B Kennerley
Partner
Wellington

9 October 2018