

# SERVICE PERFORMANCE REPORTING

## Planning Checklist



For Tier 1 & 2 NFP Public Benefit Entity reporters, applicable to periods beginning on or after 1 January 2022.

To assist you with preparing your organisation's Statement of Service Performance report, complete our planning checklist:

CHECKLIST ITEMS	COMPLETED	NOTES
Have you identified why your organisation exists, what its mission and outcomes are?		
What did your organisation intend to achieve during the year?		
What performance measures will be used to report on service objectives for the year?		
What systems will be required to capture the information (that will be subject to audit)?		
How will you format and present your Service Performance report?		
How will your SSP link in a meaningful way to the financial statements?		
What significant judgements were applied when choosing which information to report? These will need to be disclosed.		

**For the XRB Guide:**

<https://www.xrb.govt.nz/accounting-standards/public-sector/explanatoryguide-eg-a10/>

**For the Standard:**

<https://www.xrb.govt.nz/accounting-standards/not-for-profit/pbe-frs-48/>

**BDO Not-for-Profit**

<https://www.bdo.nz/en-nz/industries/not-for-profit>