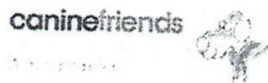


**Canine Friends Pet Therapy
Incorporated**

Performance Report

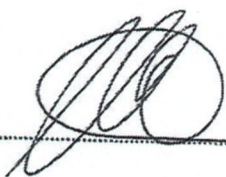


For the year ended 31 March 2018

The Executive Committee are pleased to present the approved performance report including the historical financial statements of Canine Friends Pet Therapy Incorporated for the year ended 31 March 2018.


.....

President
Ann Evans


.....

Treasurer
Victoria Caccioppoli


.....

Date



Canine Friends Pet Therapy Incorporated

Performance Report

For the year ended:
31 March 2018



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Canine Friends Pet Therapy Incorporated

Entity Information

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

For the year ended:
31 March 2018



Legal Name of Entity:*	Canine Friends Pet Therapy Incorporated ("Canine Friends")
Other Name of Entity (if any):	
Type of Entity and Legal Basis (if any):*	Incorporated Society 488306
Registration Number:	Charities Commission CC41067

Entity's Purpose or Mission: *

Canine Friends is a voluntary organisation providing competent and caring pet therapy visiting programmes where the benefits of canine company are shared with others. Our Mission Statement is **We share our dogs with people in need**

Entity Structure: *

Canine Friends is a nationwide organisation. There are 31 regions. Each region has at least one Liaison officer (LOs). All 31 LOs report to either a North Island or South Island Field Officer.

Each region reports to the National Committee which is based in the Wellington region. The National Committee is responsible for setting and maintaining national standards, codes of conduct and necessary operational policies. All regions will observe the national standards, codes of conduct and any operational policies set by the National Committee.

Canine Friends consists of members. Members can be ordinary or exempt (either LOs or have provided 2 years of service or Honorary members) Honorary Members are elected by resolution at the Annual General Meeting. Honorary Members are exempt from payment of subscriptions and enjoy full member privileges.

Committee meetings are held once a month. Quorum shall be five members. The current elected officers are:

President - Ann Evans

Vice - President - Vicky Graham

Treasurer - Victoria Caccioppoli

Secretary - Leanne Gibson

Field Officer North Island - Chris Partridge & Field Officer South Island - Carol Millican

There are also a number of Committee members that perform specific tasks for Canine Friends Pet Therapy such as the New Members Co-ordinator, the Database Manager, the Newsletter Editor, the Funding Co-ordinator and the Communications Manager.

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

The main source of income for our organisation is from annual membership fees, grants, sponsorships and donations.



Canine Friends Pet Therapy Incorporated

Entity Information

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

For the year ended:
31 March 2018

caninefriends
pet therapy
Dogs helping people





Main Methods Used by the Entity to Raise Funds: *

Canine Friends applies for grants to undertake specific strategic projects that will help us meet our purpose. We use our membership fees to meet the operational needs of the organisation

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

Canine Friends relies on gifts of volunteer time and expertise to complete work in many essential roles such as governance, administration, communications & technology.

Contact details

Physical Address:	N/A
Postal Address:	P O Box 45056, Waterloo, Lower Hutt 5010
Phone/Fax:	06-322 9880 or 021-0471479
Email/Website:	EMAIL:Secretary@caninefriends.org.nz WEBSITE: http://www.caninefriends.org.nz
	https://www.facebook.com/CanineFriendsPetTherapy
	N/A

Canine Friends Pet Therapy Incorporated

Statement of Service Performance

"What did we do?"

For the year ended
31 March 2018



Description of the Entity's Outcomes:

The objects of Canine Friends are:

1. The visiting of patients in hospitals and other institutions by handlers and dogs approved by Canine Friends, for the purpose of providing therapy for those patients;
2. To establish the level of proficiency required by handlers and their dogs before obtaining the approval of Canine Friends for visitations;
3. To provide training for the handlers and their dogs to the level of proficiency as required by Canine Friends;
4. To hold meetings of an educational nature for members of the public to ensure the promotion of pet therapy and of dogs in general;
5. To work with hospitals and other institutions to ensure the continuation and smooth operation of the visitation programme.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Actual*
	This Year ending March 31 2018	Last Year ending March 31 2017
Total Number of financial members - consisting of	618	485
Qualified Active members - these have been assessed by a LO and have received the training and induction to perform visits	524	429
Active members - these are members that are no longer visiting for a variety of reasons but still want to receive communication and attend events	73	50
Exempt Members - Honorary members	7	6
Exempt members - Liaison Officers having given 2 years service	14	0
Number of Rest Homes we visit	221	Not able to be provided
Number of Hospices we visit	6	Not able to be provided
Number of Hospitals we visit	9	Not able to be provided
Quarterly newsletters - available to members and the organisations that they visit in both soft & hard copy. These are seen as educational as well as informative	4	4
Monthly Liaison Officers Report - to ensure all LOS are informed of policy changes; new educational resources; upcoming events	11	11
Deliver Liaison Officer Training Annually - to ensure consistency in assessment and induction to members across the country	Three targeted visits to South Island LOs & members	1 day event based in Wellington

Additional Output Measures:

2017-18 Special Project 1: Transition to an online Membership Management Platform (\$3500 Grant from Lotteries) **DONE**
 2017-18 Special Project 2: Refresh all our key communication materials (Funded by members) **DONE**
 2017-18 Special Project 3 : South Island Liaison Officer & members educational event (\$5000 Donation from NZKC) **DONE**
 2018-19 Special Project 4: Website Refresh (Funded by Zivi)
 2018-19 Special Project 5: National 2018 Liaison Officer educational event (funded by Dogs NZ)
 2018-19: Special Project 6: Resthome, Hospital & Hospice CFPT Database Feedback Survey

Additional Information:

We are making progress on developing better recording systems for our outputs. In 2017 we conducted a survey of our members. In 2018 we will extend this to include an annual feedback survey from the organisations we visit to confirm we are meeting expectations.

Canine Friends Pet Therapy Incorporated

Statement of Receipts and Payments

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

For the year ended:

31 March 2018

caninefriends
pet therapy
Dogs helping people



	Notes	Actual* This Year \$	Actual* Last Year \$
Operating Receipts	2		
Fundraising and other similar receipts*		190	113
Donations, and grants and other similar receipts*		7,363	997
Fees, subscriptions and other receipts from members*		14,665	10,049
Receipts from providing goods or services*		128	3,595
Interest, dividends and other investment income receipts*		9	63
Other operating receipts		-	-
Total Operating Receipts		22,355	14,817
Operating Payments	3		
Payments related to public fundraising*		-	-
Volunteer and employee related payments*		128	-
Payments related to providing goods or services*		24,881	15,190
Grants and donations paid*		57	-
Other operating payments		126	75
Total Operating Payments		25,192	15,265
Operating Surplus or (Deficit)		(2,837)	(448)
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*		(2,837)	(448)
Bank accounts and cash at the beginning of the financial year*		11,308	11,756
Bank Accounts and Cash at the End of the Financial Year*		8,471	11,308
Represented by:*			
Westpac Cheque account		3,155	4,936
Westpac Savings account		5,316	6,183
BNZ Book account		-	189
Total Bank Accounts and Cash at the End of the Financial Year*		8,471	11,308

Canine Friends Pet Therapy Incorporated
Statement of Resources and Commitments
 "what the entity owns?" and "what the entity owes?"

As at
 31 March 2018



SCHEDULE OF RESOURCES		This Year \$	Last Year \$
Bank Accounts and Cash (from Statement of Receipts and Payments)*		8,471	11,308
Money Held on Behalf of Others*			
Description*		Amount*	Amount*
		-	-
		-	-
Money Owed to the Entity			
Description*		Amount*	Amount*
		-	-
Other Resources			
Description*		Amount*	Amount*
		-	-
		-	-
		-	-
SCHEDULE OF COMMITMENTS		This Year \$	Last Year \$
Money Payable by the Entity*			
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)*			
The grant from the New Zealand Lotteries Board was fully utilised and \$57 returned on 19/9/2017		Amount*	Amount*
		-	1,971
Resources Used as Security for Borrowings*			



Canine Friends Pet Therapy Incorporated

Notes to the Performance Report

For the year ended
31 March 2018



Note 1: Accounting Policies "How did we do our accounting"

Basis of Preparation*

Canine Friends Pet Therapy Incorporated 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)*

Canine Friends Pet Therapy Incorporated is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

Canine Friends Pet Therapy Incorporated

Notes to the Performance Report

For the year ended
31 March 2018



Note 2 : Analysis of Receipts "How was it funded?"

Receipt Item	Analysis	This Year	Last Year
Fundraising receipts	Book Sales	\$	\$
	Event	190	113
	Total	190	113

Receipt Item	Analysis	This Year	Last Year
Grants and donations	Donations	2,363	997
	Grant - New Zealand Lotteries Board	-	3,500
	Sponsorship	5,000	
	Total	7,363	997

Receipt Item	Analysis	This Year	Last Year
Fees, subscriptions and other receipts from members	Badge Sales	611	255
	Book sales	962	340
	Donations	-	484
	Scarf Sales	60	20
	Subscriptions (First Year)	5,065	
	Subscriptions (Renewal)	7,967	8,950
	Total	14,665	10,049

Receipt Item	Analysis	This Year	Last Year
Receipts from providing goods or services	Sundry - overpaid subs (to be returned)	128	95
	Total	128	3,595

Receipt Item	Analysis	This Year	Last Year
Interest, dividends and other investment income receipts	Interest (both accounts)	9	63
	Total	9	63

Receipt Item	Analysis	This Year	Last Year
Other receipts		-	-
	Total	-	-

Receipt Item	Analysis	This Year	Last Year
Capital receipts		-	-
	Total	-	-



Canine Friends Pet Therapy Incorporated

Notes to the Performance Report

For the year ended
31 March 2018



Note 3 : Analysis of Payments "What did it cost?"

Payment Item	Analysis	This Year	Last Year
Payments related to public fundraising		\$ -	\$ -
		-	-
		-	-
		-	-
	Total	-	-

Payment Item	Analysis	This Year	Last Year
Volunteer and employee related payments		\$ -	\$ -
	Refund overpaid memberships	128	-
		-	-
		-	-
	Total	128	-

Payment Item	Analysis	This Year	Last Year
Payments related to providing goods or services		\$ -	\$ -
	AGM costs	589	12
	Bank charges	-	2
	Badges	2,271	1,017
	Book	415	-
	Design	2,728	-
	General	19	316
	Gifts / Cards	144	233
	Insurance	888	404
	Liaison Officer Event	4,860	4,724
	Membership Management Database	2,241	1,026
	Newsletter	2,133	1,784
	Printing / Stationery	1,922	1,449
	Postage	737	1,003
	Scarves	3,027	1,366
	Room Hire/Conferencing	730	282
	Telephone / Cell Charges	1,920	1,320
	Website	256	252
	Total	24,881	15,190

Payment Item	Analysis	This Year	Last Year
Grants and donations paid		\$ -	\$ -
	Lottery Grant Refund	57	-
	Total	57	-

Payment Item	Analysis	This Year	Last Year
Other operating payments		\$ -	\$ -
	DIA charities services - Annual return	51	-
	Subscriptions	75	75
	Total	126	75

Payment Item	Analysis	This Year	Last Year
Capital payments		\$ -	\$ -
	Total	-	-

Canine Friends Pet Therapy Incorporated

Notes to the Performance Report

For the year ended
31 March 2018



Notes 4-7

Note 4: Correction of Errors*

All errors have been corrected prior to the finalisation of this performance report.

Note 5: Related Party Transactions

Description of relationship	Description of the transaction	This year	Last year	This year	Last year
		value of transactions	value of transactions	amount outstanding	amount outstanding
		\$	\$	\$	\$
Committee Member	Buys material and sews scarves for payment	3,027	644	-	-
President	Monthly payment for cellphone usage	720	720		
Field Officer -North Island	Monthly payment for cellphone usage (previously travel allowance)	720	720		
Field Officer - South Island	Monthly payment for cellphone usage	480	-		

Note 6: 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)

Note 7: Additional Notes





Accounting For Charities Trust

*"Empowering Charities with the knowledge and skills to
effectively manage their finances with confidence"*

CANINE FRIENDS PET THERAPY INCORPORATED

INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2018

To the Members of Canine Friends Pet Therapy Incorporated

Opinion

We have audited the performance report of Canine Friends Pet Therapy Incorporated on pages 1 to 9, 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 the statement of accounting policies and other explanatory information.

In our opinion, the accompanying performance report of Canine Friends Pet Therapy Incorporated gives a true and fair view, in accordance with Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of Canine Friends Pet Therapy Incorporated in accordance with the ethical requirements that are relevant to our audit of the performance report in *Code of Ethics for Professional Accountants (IESBA Code)*, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the performance report of the current period. These matters were addressed in the context of our audit of the performance report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Responsibilities of Management and Those Charged with Governance for the Performance Report

Management is responsible for the preparation of the performance report that give a true and fair view in accordance with International Financial Reporting Standards and in accordance with Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit), and for such internal control as management determines is necessary to enable the preparation of performance reports that are free from material misstatement, whether due to fraud or error.



In preparing the performance report, management is responsible for assessing the Canine Friends Pet Therapy Incorporated's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate Canine Friends Pet Therapy Incorporated or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Canine Friends Pet Therapy Incorporated's financial reporting process.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Canine Friends Pet Therapy Incorporated's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Canine Friends Pet Therapy Incorporated's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Canine Friends Pet Therapy Incorporated to cease to continue as a going concern.



We communicate those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Accounting for Charities Trust

ACCOUNTING FOR CHARITIES TRUST
8th of June 2018.
Wellington, NZ.

