

Pacific Islanders Presbyterian Church, Newtown

Performance Report

For the year ended 30 June 2016

Contents

- 2 Entity Information
- 4 Statement of Service Performance
- 6 Statement of Financial Performance
- 7 Statement of Financial Position
- 8 Statement of Cash Flows
- 9 Statement of Accounting Policies
- 10 Notes to the Performance Report

Pacific Islanders Presbyterian Church, Newtown

Entity Information

For the year ended 30 June 2016

“Who are we?” “Why do we exist?”

Legal Name of Entity

Pacific Islanders Presbyterian Church, Newtown

Other Names of Entity

PIPC Newtown or
Newtown, Pacific Islanders Presbyterian Church

Entity Type and Legal Basis

Pacific Islanders Presbyterian Church, Newtown, established under the Presbyterian Church Property Trustees Act 1885. The rules of the church are detailed in the Presbyterian Church of Aotearoa New Zealand Book of Order.

Charities Registration Number: CC51990

Entity’s Purpose or Mission

The church believes it is called by God to “Teach its members and others that Christ is the Head of the Church and we are His servants to do His work by making Jesus Christ known through –

- Teaching and nurturing people in Christian faith
- Loving service responding to human need
- Proclaiming the gospel
- Seeking to improve the Christian lives of its members through the use of their Pacific language
- Caring for God’s creation

Entity Structure

The church is one of 469 churches affiliated to the Presbyterian Church of Aotearoa New Zealand (PCANZ). It is guided by the provisions of the PCANZ Book of Order, however the church is autonomous and governance is the responsibility of a church council also known as Session which is elected by members.

The PIPC Newtown was the first Pacific Islanders Church established in Wellington in 1953 and it used to have four language services in English, Cook Island, Samoan and Niuean to cater for the needs of its different ethnic membership. The Niuean’s left sometime in the late seventies and we currently offer Sunday services in the English, Cook Island and Samoan languages. There is a combined service in the English language at 11am, followed by a Cook Island group service in their language at 12.30pm and the Samoan language service for the Samoan group at 3pm.

The church entity incorporates a licensed early childhood education known as the “PIPC Aoga Amata, Newtown”

Main Sources of Entity’s Cash and Resources

- Donations and offerings
- Investment income (Interest on Term Deposits)
- Income from services and activities (Rent from Manse at 31 Ellerslie St, Miramar, PIPC Aoga Amata at 46 Wilson St and hire of kitchen and hall at Nokise House)

Main Methods Used by Entity to Raise Funds

- Fundraising (members contributions)
- Donations and offerings

Entity’s Reliance on Volunteers and Donated Goods or Services

The church relies on volunteer’s time and expertise to fulfil its mission activities (pastoral care, children and youth work and community support); governance (the church council/session is a volunteer committee), administration (session clerk, treasurer(s), and Board of Managers and its secretary) as well as many pastoral assistance roles.

Additional Information

Other voluntary bodies and key positions that make the church fully functional:

- Finance Review Group Convenor and its group
- Finance Committee Convenor and committee
- Property Convenor and committee
- IT Committee Convenor and committee
- Organist and Choir
- Sunday School and its President and Teachers
- Combined Youth - Samoan and Cook Island Youth and its leadership team
- Sports and Recreational Convenor and its leadership team
- Autalavou (Samoan Youth) and its leadership team
- Itupa Samoa (Samoan group) and its leadership team
- Itupa Samoa (Samoan group) Serving Committee Convenor and its committee
- Cook Island Group and its leadership team
- Combined women fellowship and its leadership team
- Mafutaga a Tina (Samoan women group) and its leadership team

Use of Church Hall for Communities

The church is used twice a week for free for exercise and health check for seniors.

Offer of Use of Church Premises for the Wellington City Council in an Emergency

The PIPC Newtown has an Memorandum of Understanding with the Wellington City Council, whereby the Church hall and premises are made available for the Wellington City use in an emergency.

Physical Address

Corners Constable and Daniel Streets
Newtown

Postal Address

PO Box 7425
Wellington

Pacific Islanders Presbyterian Church, Newtown

Statement of Service Performance For the year ended 30 June 2016

“What did we do?” When did we do it?

Description of Entity’s Outcomes

Outcomes are what the church is seeking to achieve in terms of its impact on Society.

As reported in the Entity Information section, the mission of the Pacific Islanders Presbyterian Church (PIPC), Newtown is to: “Teach that CHRIST is the Head of the church and we are His servants to do His work.” By following this mission, the church provide pastoral guidance and community support and others in the (Greater Wellington- Porirua, Tawa, Johnsonville, Wainuiomata, Lower Hutt, Petone, Strathmore, Miramar, Kilbirnie, Newtown, Berhampore, Island Bay, Mornington and Karori).

In order to achieve this objective the church offers three weekly services in English for English speaking members, in the Cook Island language for the Cook Island members and in the Samoan language for the Samoan members. All members of the public are welcome to attend any of these services.

In addition the church runs a Sunday school (in the English language) prior to the main service. This is mainly bible study which is aimed at children from 5 to 21, and a weekly bible class (G-Force) aimed at youth up to 26 year age group to steer them towards christian leadership.

As a Pacific Islanders church, we also dedicate one Sunday a year in July for the White Sunday for the Cook Island group and in October, for the Samoan White Sunday.

The church supports local and overseas mission activities by way of fundraising for projects like Mary Potter Hospice, St John’s Ambulance, natural disaster and offering pastoral care.

Description and Quantification of the Entity’s Outputs

Outputs are the goods and services that the entity delivered during the year.

	2016	2015
Numbers at Balance Date:		
Number of Church Members on the Role	275	275
Number of Associate Members	25	25
Children in Sunday school (included in church role above)	50	50
Youth in Bible Class	20	16
Ministry Staff (Full Time unit)	1	1
Administrative/Mission Employees (Not ordained)	.25	-
Lay Preachers	3	3
	2016	2015
Activities in the year to balance date:		
Number of Services	154	154
Number of Weddings Performed in the Year to June 16	2	1
Number of Funerals in the Year to June	7	5
Number of Baptisms in the Year to Balance Date	5	2

Pacific Islanders Presbyterian Church, Newtown

**Statement of Financial Performance
For the year ended 30 June 2016**

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

	Note	2016	2015
Revenue			
Offerings	1	151,917	130,545
Charitable Appeals	1	685	499
Other Grants and Donations Received	1	44,744	23,167
Property Income	1	28,486	29,091
Members Contributions	1	38,060	30,815
Investment Income	1	13,233	13,997
Total Revenue		277,125	228,114
Expenses			
Ministry Stipend & Allowance	2	64,733	64,386
Other Staff Costs & Expenses	2	13,800	10,980
Property Expenses	2	73,741	69,916
Administration & Office Expenses	2	53,046	45,893
Local Mission	2	5,829	4,711
Overseas Mission	2	7,147	2,000
Sundry Expenses	2	167	-
Total Expenses		218,463	197,886
Surplus/(Deficit) for the Year		58,662	30,228

Pacific Islanders Presbyterian Church, Newtown

**Statement of Financial Position
As at 30 June 2016**

‘What the Church owns?’ and ‘What the Church owes?’

	Note	2016	2015
Assets			
Current Assets			
Bank Accounts and Cash	3	113,365	78,106
Receivables and Prepayments	3	<u>14,576</u>	<u>10,071</u>
Total Current Assets		127,941	88,177
Non-Current Assets			
Land and Buildings	5	4,492,863	4,492,863
Plant and Equipment	5	56,582	51,178
Investments – Non Current	3	<u>290,829</u>	<u>283,525</u>
Total Non-Current Assets		4,840,274	4,827,566
Total Assets		4,968,215	4,915,743
Liabilities			
Current Liabilities			
Accounts Payable	4	<u>4,259</u>	<u>10,449</u>
Total Current Liabilities		4,259	10,449
Total Liabilities		4,259	10,449
Total Assets less Total Liabilities (Net Assets)		<u>4,963,956</u>	<u>4,905,294</u>
Accumulated Funds			
Equity	6	<u>4,963,956</u>	<u>4,905,294</u>
Total Accumulated Funds		<u>4,963,956</u>	<u>4,905,294</u>

Pacific Islanders Presbyterian Church, Newtown

Statement of Cash Flows
For the year ended 30 June 2016

'How the entity has received and used cash'

	2016	2015
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	235,406	185,026
Receipts from providing goods or services	28,486	29,091
Interest, dividends and other investment receipts	8,950	15,426
GST	(1,287)	96
Payments to suppliers and employees	(207,950)	(180,952)
Cash Flows from Operating Activities	<u>63,605</u>	<u>48,687</u>
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(21,042)	(5,448)
Payments to purchase investments	(7,304)	18,609
Total Cash Flows from Investing and Financing Activities	<u>(28,346)</u>	<u>13,161</u>
Net Increase / Decrease) in Cash	<u><u>35,259</u></u>	<u><u>61,848</u></u>
Cash Balances		
Cash and cash equivalents at beginning of period	78,106	16,258
Cash and cash equivalents at end of period	<u>113,365</u>	<u>78,106</u>
Net change in cash for period	<u><u>35,259</u></u>	<u><u>61,848</u></u>

Pacific Islanders Presbyterian Church, Newtown

Statement Of Accounting Policies For the year ended 30 June 2016

'How did we do our accounting?'

Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple 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 (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Pacific Island Presbyterian Church, Newtown is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

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Income Recognition

All income except interest is recognised when it is received. Interest income is recognised on an accrual basis.

Change in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Pacific Islanders Presbyterian Church, Newtown

**Notes to the Performance Report
For the year ended 30 June 2016**

	2016	2015
1. Revenue		
Offerings		
Direct Credit Offerings	62,096	49,815
Envelope Offerings	76,993	68,745
Special Offerings	12,828	11,985
Total Offerings	<u>151,917</u>	<u>130,545</u>
Charitable Appeals		
Mary Potters Hospice	685	499
Total Investment Income	<u>685</u>	<u>499</u>
Other Grants and Donations Received		
Baptismal	1,214	200
Bequests	22,000	4,800
Birthdays & Celebrations	9,850	4,117
Weddings	2,500	600
Other Donations	9,180	13,450
Total Other Grants and Donations Received	<u>44,744</u>	<u>23,167</u>
Property Income		
Rental Received – Church Building	23,904	24,509
Rental Received – Church Manse	4,582	4,582
Total Property Income	<u>28,486</u>	<u>29,091</u>
Building & Insurance Contributions		
Monthly Donations - Cook Islands	6,180	4,915
Monthly Donations - Samoan	31,880	25,900
Total Income from Services and Activities	<u>38,060</u>	<u>30,815</u>
Investment Income		
Interest Received	13,233	13,997
Total Investment Income	<u>13,233</u>	<u>13,997</u>
2. Analysis of Expenses		
Ministry Stipend & Allowance		
Minister's Stipend	58,484	58,484
Motor Vehicle Expenses	1,788	2,159
Other Ministry Expenses	4,461	3,743
Total Ministry Stipend & Allowance	<u>64,733</u>	<u>64,386</u>
Other Staff Costs & Expenses		
Wages and Salaries	13,000	9,780
Koha	800	1,200
Total Other Staff Costs & Expenses	<u>13,800</u>	<u>10,980</u>

Property Expenses		
Cleaning & General	10,147	8,416
Insurance	17,107	13,871
Light Power & Heating	10,516	11,634
Rates	10,420	9,357
Repairs & Maintenance	20,093	23,755
Rubbish Removal	5,458	2,883
Total Property Expenses	<u>73,741</u>	<u>69,916</u>

Administration & Office Expenses

ACC Levies	284	284
Accountancy Fees	2,189	1,717
Advertising - White Pages	500	500
Assembly Assessment	11,386	11,386
Bank Charges	52	(395)
Computer Expenses	2,445	1,591
Conference/Synod	7,807	1,500
Depreciation of Plant & Equipment	15,472	12,565
General Expenses	941	3,965
Governance	1,539	3,797
Photocopying & Printing	3,665	2,658
Presbytery Levies	1,558	1,584
Printing & Stationery	2,093	1,361
Telephone & Internet	3,115	3,380
Total Administration & Office Expenses	<u>53,046</u>	<u>45,893</u>

Local Mission

Combined Youth	720	360
Donations	1,700	1,000
Education Workshops	1,000	
Sports & Recreation	-	1,818
Sunday School	2,409	1,533
Total Local Mission	<u>5,829</u>	<u>4,711</u>

Overseas Mission

Vanuatu Mission	7,147	2,000
Total Overseas Mission	<u>7,147</u>	<u>2,000</u>

Sundry Expenses

Loss on Disposal	167	-
Total Sundry Expenses	<u>167</u>	<u>-</u>

2016

2015

3. Analysis of Assets

Bank Accounts and Cash

Kiwi Bank Cheque Account	2,330	2,647
Kiwi Bank Call Account	90,168	55,274
Bank Term Deposits of 90 days or less	20,867	20,185
Total Bank accounts and cash	<u>113,365</u>	<u>78,106</u>

	2016	2015
Debtors and prepayments		
GST refund Due	3,455	2,975
Interest Receivable	9,671	5,388
Prepaid Insurance	1,450	1,708
Total Debtors and Prepayments	<u>14,576</u>	<u>10,071</u>
Investments		
Bank Term Deposits of over 90 days	290,829	283,525
Total Investments	<u>290,829</u>	<u>283,525</u>

4. Analysis of Liabilities

Accounts Payable

Accounts Payable	4,259	10,449
Total Accounts Payable	<u>4,259</u>	<u>10,449</u>

5. Property, Plant and Equipment

Property

Land & Buildings	4,742,863	4,742,863
Revaluation of Land & Building	(250,000)	(250,000)
Total Property	<u>4,492,863</u>	<u>4,492,863</u>

Furniture, Fittings & Equipment

Furniture, Fittings & Equipment	56,582	51,178
Total Furniture, Fittings & Equipment	<u>56,582</u>	<u>51,178</u>

Total Property, Plant and Equipment	<u>4,549,445</u>	<u>4,544,041</u>
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Land and buildings were restated to Government Valuation in 2010. Buildings are not depreciated.date).

6. Accumulated Funds

Equity

Opening Equity	4,802,257	4,776,830
Current year Surplus/Deficit)	58,662	30,228
	<u>4,860,919</u>	<u>4,807,058</u>
Transferred to Reserves	(22,000)	(4,800)
Closing Equity	4,838,919	4,802,258
closing Reserves	125,037	103,036
Total Equity	<u>4,963,956</u>	<u>4,905,294</u>
Total Accumulated Funds	<u>4,963,956</u>	<u>4,905,294</u>

7. Breakdown of Reserves

Bequest Reserve for Capital Works

Opening Balance	103,037	98,236
Bequests Received in the current period	22,000	4,800
Closing Balance	<u>125,037</u>	<u>103,036</u>
Total Reserves	<u>125,037</u>	<u>103,036</u>

	2016	2015
8. Commitments		
Commitment to rent assets		
Rental of Ricoh Photocopier until August 2017		
For next 12 months	2,640	2,640
For subsequent periods	440	3,080
	<u>3,080</u>	<u>5,720</u>

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2016 (Last year – nil).

10. Related Parties

There were no transactions involving related parties during the financial year.

11. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (last year – nil). Delete this note if events have occurred after balance date that materially impact the Performance Report).

12. Ability to Continue Operating

The Church will continue to operate for the foreseeable future.