

Anglican Diocese of Christchurch
Parish of Burnside-Harewood
ANNUAL PERFORMANCE REPORT
For the year ended 31 December 2016

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Legal Name of Parish: Anglican Diocese of Christchurch
Parish of Burnside-Harewood

Type of Entity and Legal Basis:

The parish is established under the Code of Canons and Constitution of the Anglican Church in Aotearoa New Zealand and Polynesia.
The parish is a registered charity.

Registration Number: CC52664

Parish's Purpose or Mission:

- To promote the worship of God, the Holy Trinity, and to proclaim the good news of the Kingdom of God.
- To teach, baptise and nurture believers in the Christian faith.
- To respond to human need by loving service.
- To seek to transform the unjust structures in society.
- To strive to safeguard the integrity of creation, and to sustain and renew the life of the earth.

Parish Structure:

Governance Structure:

The parish is governed by the Regulations of the Anglican Diocese of Christchurch.

Operational Structure:

The Vestry; consisting of the clergy licensed for work in the parish, the two Churchwardens, the Lay Synod Representative/s and not less than three nor more than fifteen members elected yearly by parishioners, is responsible for the operations of the parish. Appointment of one of the wardens is made by the vicar and the other is elected yearly by the parishioners at the parish Annual Meeting.

The powers and responsibilities given to the wardens and responsibilities of the vestry and Vicar are covered in the Diocesan Local Ministry and Mission Units Statute.

Main Sources of the Parish's Cash and Resources:

The parish relies on the following income sources to cover operating costs:

- Donations & offertories from the congregation
- Fundraising activities
- Income from hiring out the church facilities
- Investment income

Parish's Reliance on Volunteers and Donated Goods or Services:

The parish relies on volunteers for fulfilling the mission of the church, with vestry members volunteering their time and expertise to attend monthly meetings and manage the operations of the parish, and are supported by members of the congregation who volunteer their time and skills to fill the various roles required for the effective running of the parish.

Additional Information:

The parish has two worship centres:

St Timothy's church, 46 Kendal Avenue, Burnside, Christchurch
St James' church, 750 Harewood Road, Harewood, Christchurch

ENTITY INFORMATION

For the year ended 31 December 2016

Contact Details

Physical & Postal Address:	Parish Office, 46 Kendal Avenue, Burnside, Christchurch 8053
Phone: Parish Office	03 358 8174
Phone: Vicar	03 358 8175
Website	www.burnside.org.nz
Email: Parish Office	office@burnside.org.nz
Email: Vicar	vicar@burnside.org.nz

Description of the Parish's Outcomes:

To provide regular worship services and maintain links with the local community through making available the church facilities and holding various outreach initiatives.

Description and Quantification (to the extent practicable) of the Parish's Outputs:

**This Year
Not Audited**

Worship Services:

Sunday services

- Number of services held during year 145
- Average attendance per service 49

Week day services

- Number of services held during year 45
- Average attendance per service 7

Other Services :

- Number of baptism services during year 5
- Number of wedding services during year 1
- Number of funeral services during year 7

Church Programs & Groups:

Children's program/Sunday School

- Number of sessions held during year 52
- Average attendance during year 15

Study/Home Group

- Number of sessions held during year 195
- Average attendance during year 75

Other Parish Activities:

- Monthly Parish Newsletter - Average number of recipients 105
- Weekly coffee morning - Average number of attendees 12

Additional Information:

A group of parishioners regularly provided pastoral care assistance throughout the year.

In 2016 there were 334 visits, 204 provided transport, and 96 meals given.

These figures do not reflect the true situation as many did not wish their work to be recorded.

The information was collected as a measurable outcome for our charity but will not be recorded in 2017

Anglican Diocese of Christchurch
 Parish of Burnside-Harewood
STATEMENT OF FINANCIAL PERFORMANCE
 For the year ended 31 December 2016

SUMMARY	Note	Actual This Year \$	Budget This Year \$	Actual Last Year \$
REVENUE				
Donations, fundraising & other similar revenue				
Donations		163,343	173,800	191,106
Fundraising		1,522	1,000	949
Grants & Endowments		22,743	7,200	12,045
		<u>187,609</u>	<u>182,000</u>	<u>204,100</u>
Revenue from providing goods & services		26,965	30,820	27,978
Interest & other investment income		10,964	5,600	12,838
Other revenue		591		39
TOTAL REVENUE		<u><u>226,129</u></u>	<u><u>218,420</u></u>	<u><u>244,956</u></u>
EXPENSES				
Expenses related to public fundraising		697	20	780
Volunteer & employee related costs		116,806	115,764	110,207
Costs related to providing goods & services				
Ministry expenses		10,635	12,207	11,588
Administration expenses		8,141	7,713	8,155
Property expenses		29,131	32,100	25,656
		<u>47,907</u>	<u>52,020</u>	<u>45,399</u>
Grants & donations paid		41,900	43,162	44,924
Other expenses		4,491	5,100	2,465
TOTAL EXPENSES		<u><u>211,801</u></u>	<u><u>216,066</u></u>	<u><u>203,775</u></u>
Surplus (Deficit) for the Year		<u><u>14,328</u></u>	<u><u>2,354</u></u>	<u><u>41,181</u></u>

This statement is to be read in conjunction with the Notes to the Performance Report

	Note	Actual This Year \$	Budget This Year \$	Actual Last Year \$
REVENUE				
Donations, fundraising & other similar revenue				
Donations:				
Offeratories - Cash		6,814	7,500	7,472
Offeratories - Direct Credit		98,428	100,500	87,476
Offeratories - Envelope		34,511	38,500	38,200
Offeratories - Youth & Children		2,235	2,800	2,128
Donations - General		12,000	15,000	15,278
Donations - Capital Projects		2,867	-	32,701
Donations - 24-7 worker		3,500	-	3,500
Mission Income - General		2,988	9,500	4,351
		163,343	173,800	191,106
Fundraising:				
Fundraising - General Purposes		1,522	1,000	949
Fundraising - Parish Fair		-	-	-
Fundraising - Capital Projects		-	-	-
		1,522	1,000	949
Grants & Endowments:				
Grants - Diocese of Chch		326	-	250
Grants - ChCh City Council for schools		3,586	2,200	3,547
Grants - ChCh City Council for Carpark		15,000	-	-
Outreach Press Trust		-	-	3,000
Estate LS Durey distributions		3,831	5,000	5,248
		22,743	7,200	12,045
		187,609	182,000	204,100
Revenue from providing goods & services				
Advertising Income		-	-	-
Baptisms, Funerals & Weddings		2,602	2,500	2,185
Cemetery Plot Sales		357	-	704
Grants - Service Contracts		-	-	-
Hire of Church Facilities		16,266	18,000	17,353
Rental Income - St James land		7,740	10,320	7,736
Other (Specify)		-	-	-
		26,965	30,820	27,978
Interest & other investment income				
Interest Income - Bank		174	1,600	1,524
Interest Income - other		-	-	-
CPT Fixed Income Fund Interest	6	4,999	4,000	4,447
CPT Balanced Growth Fund Revaln Gain	6	5,792	-	6,867
		10,964	5,600	12,838
Other revenue				
Sundry Income - Camp fees		591	-	39
		591	-	39
TOTAL REVENUE		226,129	218,420	244,956

This statement is to be read in conjunction with the Notes to the Performance Report

EXPENSES	Note	Actual This Year \$	Budget This Year \$	Actual Last Year \$
Expenses related to public fundraising				
Fundraising - Community fun day		697	20	780
		697	20	780
Volunteer & employee related costs				
Accident Compensation Levies		346	536	591
Clergy - Stipends & Allowances		57,496	57,003	51,276
Clergy - Casual Service Fees		950	500	600
Clergy - Supervision		-	-	1,200
Staff - Supervision		520	-	753
Clergy - Travel		924	-	562
Education & Training expenses - includes 3DM		3,355	3,700	1,813
Staff Wages		53,216	51,556	53,412
		116,806	113,295	110,207
Costs related to providing goods & services				
Ministry expenses:				
Advertising costs		552	500	683
Children & Youth ministry expenses		4,257	5,832	3,456
Choir & Music expenses		298	350	335
Church Supplies & Worship expenses		1,529	1,300	1,093
Tea & Tots Group expenses		300	300	300
Parish Activities - conference & camps		988	1,200	3,237
Parish Outreach - TAG St J after school		371	-	305
Parish Outreach - Pastoral Outreach		228	-	453
Parish Outreach - Community Events		114	-	-
Publications Subscriptions Library		265	-	683
Wedding/Funeral costs		1,731	-	1,043
		10,635	-	11,588
Administration expenses:				
Accounting Services		492	-	473
Computer expenses		2,253	-	-
General expenses - housekeeping		1,569	-	2,551
Printing, Stationary & Postage		1,969	-	3,029
Telecommunications		1,662	1,800	1,790
Bank Fees		196	240	312
		8,141	2,040	8,155
Property expenses:				
Equipment Purchases/Repairs		894	1,800	400
Heat, Light & Power		5,772	7,000	6,837
Insurance		4,731	6,000	5,253
Rates		3,897	4,000	3,519
Earthquake Prone Building Costs		8,240	7,500	-
Repairs & Maintenance - Church & Grounds		2,571	2,700	6,194
Repairs & Maintenance - Vicarage		556	500	1,113
St James Lawnmowing		2,470	2,600	2,340
		29,131	32,100	25,656
		47,907	34,140	45,399

This statement is to be read in conjunction with the Notes to the Performance Report

Anglican Diocese of Christchurch
 Parish of Burnside-Harewood
STATEMENT OF FINANCIAL PERFORMANCE
 For the year ended 31 December 2016

EXPENSES	Note	Actual This Year \$	Budget This Year \$	Actual Last Year \$
Grants & donations paid				
Anglican Missions Board		10,432	7,500	10,618
Diocesan Quota	6	17,832	17,832	14,062
Donations - Curates Appeal		-	-	1,000
Donations - Inter Church Hospital Chaplaincy		360	360	360
Donations - Other Parishes		1,800	1,800	1,800
Donations - Christchurch City Mission		857	786	1,525
Donations - NZCMS		4,800	6,188	5,750
Donations - NZ Charities		1,064	1,178	2,259
Donations - 24-7 worker in schools		4,302	4,200	3,663
Donations - Samaritans' Purse + CWS		820	590	3,887
Missions - Tagged		(367)	2,728	-
		41,900	43,162	44,924
Other expenses				
Audit Fees		2,500	2,100	2,065
Depreciation	1	1,991	3,000	400
Interest expense		-	-	-
		4,491	5,100	2,465
TOTAL EXPENSES		211,801	195,717	203,775
Surplus (Deficit) for the Year		14,328	22,703	41,181

This statement is to be read in conjunction with the Notes to the Performance Report

Anglican Diocese of Christchurch
 Parish of Burnside-Harewood
STATEMENT OF FINANCIAL POSITION
 As at 31 December 2016

	Note	\$	Actual This Year \$	Actual Last Year \$
ASSETS				
CURRENT ASSETS				
Bank accounts and cash				
Cash on Hand		200		200
Bank Cheque Accounts		1,682		(10,367)
Bank Call Accounts - Online Saver		21,343		55,706
Bank Term Deposits (maturing within 12 months)				
		<u>23,225</u>		<u>45,539</u>
Other Current Assets				
Debtors & Prepayments		3,918		15,900
Inventory				-
Goods & Services Tax		2,104		2,387
Other Current Assets				-
		<u>6,022</u>		<u>18,287</u>
Total Current Assets			29,248	63,826
NON CURRENT ASSETS				
Investments				
CPT Fixed Income Funds	6	87,283		126,082
CPT Balanced Growth Funds	6	79,746		124,576
Bank Term Deposits (maturing beyond 12 months)				-
Other Investments (Specify)				-
		<u>167,029</u>		<u>250,658</u>
Property, Plant & Equipment				
Land (rating valuation)	6	1,425,000		1,295,000
Buildings (rating valuation)	6	1,055,000		1,085,000
Carpark, Equipment & Furnishings		139,595		2,898
		<u>2,619,595</u>		<u>2,382,898</u>
Total Non Current Assets			2,786,624	2,633,556
TOTAL ASSETS			2,815,871	2,697,382
LIABILITIES				
CURRENT LIABILITIES				
Creditors & Accrued Expenses		4,814		2,170
Employee Costs Payable		5,128		1,073
Unused Donations & Grants with Conditions		3,633		5,920
Other Current Liabilities -Rental Bonds		950		1,200
Total Current Liabilities		<u>14,525</u>		<u>10,363</u>
NON CURRENT LIABILITIES				
Loan - Church Property Trustees		-		-
Total Non Current Liabilities		<u>-</u>		<u>-</u>
TOTAL LIABILITIES			14,525	10,363
NET ASSETS			<u>2,801,346</u>	<u>2,687,019</u>

This statement is to be read in conjunction with the Notes to the Performance Report

	Note	\$	Actual This Year \$	Actual Last Year \$
ACCUMULATED FUNDS				
ACCUMULATED SURPLUSES				
Opening Balance		2,410,564		2,422,204
Surplus/(Deficit) for the year		14,328		41,181
Transfers from (to) Special Purpose Funds		115,923		(52,821)
Closing Balance		<u>2,540,815</u>	2,540,815	<u>2,410,564</u>
RESERVES				
Revaluation Reserve				
Opening Balance		-		-
Revaluation Land & Buildings		100,000		-
Closing Balance		<u>100,000</u>		<u>-</u>
Special Purpose Funds				
	2			
Opening Balance		276,456		223,636
Transfers from (to) Accumulated Funds		(115,923)		52,820
Closing Balance		<u>160,533</u>		<u>276,456</u>
Total Reserves			260,532	276,456
TOTAL ACCUMULATED FUNDS			<u><u>2,801,347</u></u>	<u><u>2,687,020</u></u>

Church Warden: *[Signature]*

Date: 29.6.17

Church Warden: *[Signature]*

Date: 29.06.2017

This statement is to be read in conjunction with the Notes to the Performance Report

	Actual This Year \$	Actual Last Year \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Donations, fundraising and other similar receipts	187,609	204,100
Receipts from providing goods or services	38,946	12,332
Interest and other investment receipts	10,964	12,838
Other revenue	591	39
	<u>238,110</u>	<u>229,309</u>
Net GST	283	(1,408)
Cash was applied to:		
Payments to suppliers and employees	164,062	160,944
Donations or grants paid	41,586	44,610
	<u>205,648</u>	<u>205,554</u>
Net Cash Flows from Operating Activities	<u>32,745</u>	<u>22,347</u>
CASH FLOWS FROM INVESTING & FINANCING ACTIVITIES		
Cash was received from:		
Receipts from the sale of property, plant and equipment	-	-
Receipts from reduction of investments	83,629	-
Receipts from advance of loans	-	-
	<u>83,629</u>	<u>-</u>
Cash was applied to:		
Payments to acquire property, plant and equipment	138,688	3,298
Payments to increase investments	-	24,278
Payments to repay loans	-	-
	<u>138,688</u>	<u>27,576</u>
Net Cash Flows from Investing and Financing Activities	<u>(55,059)</u>	<u>(27,576)</u>
Net Increase / (Decrease) in Cash	(22,314)	(5,229)
Opening Cash	45,539	50,768
Closing Cash	<u>23,225</u>	<u>45,539</u>
THIS IS REPRESENTED BY:		
Cash on Hand	200	200
Bank Cheque Accounts	1,682	(10,367)
Bank Call Accounts	21,343	55,706
Bank Term Deposits (maturing within 12 months)	-	-
Bank Accounts and Cash	<u>23,225</u>	<u>45,539</u>

This statement is to be read in conjunction with the Notes to the Performance Report

Basis of Preparation

The parish 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 of 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)

All amounts are recorded exclusive of GST, except for debtors and creditors which are stated inclusive of GST.

Income Tax

The parish 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.

Debtors

Debtors are stated at their expected realisable value. Bad debts are written off in the year in which they become uncollectable.

Inventory

Inventory is valued at the lower of cost, on a first-in first-out basis, and net realisable value.

Investments

Investments are stated at cost. Investments with the Church Property Trustees, although available at call, are shown according to the Parish's intention of retaining them for the long term.

Property, plant and equipment

Land and buildings are valued at the most recent Rating Valuation, therefore no depreciation has been calculated on them.

Plant and equipment are recorded at cost less accumulated depreciation. Assets less than \$500 are expensed. Depreciation has been provided on a straight line basis to allocate the assets cost less estimated residual value over their estimated economic lives.

Depreciation rates used are:-

Furniture & Fittings	10%
Office Equipment	20%
Computer Hardware & Software	33%

Tier 2 PBE Accounting Standards Applied (if any)

The Vestry has not adopted any Tier 2 PBE Accounting Standards in the preparation of these accounts.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year. (Last year - nil).

1 Property, Plant and Equipment

The properties of the parish are vested in the Church Property Trustees who hold them on behalf of the parish. The properties are valued at their most recent Rating Valuation (1 August 2016).

Rating Valuation (per Accounts)	Land \$	Buildings \$	Total \$
St Timothy's Church, Hall & Vicarage Burnside	980,000	780,000	1,760,000
St James Church and Hall Harewood	445,000	275,000	720,000
Total	1,425,000	1,055,000	2,480,000

Properties are insured at the insurance valuation agreed upon by Vestry and CPT each year.

These properties are currently not insured for natural disaster, apart from the Vicarage.

As at 31st December 2016 these insurance valuations were as follows:

Insured Value (Information Purposes)	Contents		Buildings	
	Type	Value	Type	Value
St Timothy's Church and Hall Burnside	Replacement	150,000	Replacement	2,773,600
St James Church Harewood	Replacement	59,546	Replacement	802,800
St James Hall Harewood	Replacement	15,405	Replacement	453,000
Vicarage Burnside	Replacement	20,000	Replacement	681,300
Total		244,951		4,710,700

Other Significant Assets

This Year	Opening Balance	Purchases	Sales & Disposals	Current Year Depreciation	Closing Balance
Asset Class	\$	\$	\$	\$	\$
Carpark	-	98,618	-	-	98,618
Furniture & Fittings	1,990	40,071	-	1,572	40,489
Computers (incl Softwa	907	-	-	419	488
Total	2,897	138,689	-	1,991	139,595

Last Year	Opening Balance	Purchases	Sales & Disposals	Current Year Depreciation	Closing Balance
Asset Class	\$	\$	\$	\$	\$
Furniture & Fittings	-	2,042	-	51	1,990
Computers (incl Software)	-	1,256	-	349	907
Total	-	3,298	-	400	2,897

Significant donated assets recorded

There are no significant donated assets recorded in the Performance Report.

Significant donated assets not recorded

There are no significant donated assets that are not recorded in the Performance Report.

2 Special Purpose Funds

Special Purpose Funds		Balance	Additions	Investment	Transfers	Payments	Balance
CPT Fixed Income Funds		This Year		Income	etwee n funds		Last Year
Name of Fund	Purpose / Restrictions	\$	\$	\$	\$	\$	\$
EF Roberts Income Fd	general purposes St Tim's church	793	-	30	-	-	763
Harewood Land Income	tithe to missions mtce St James/vicarage	15,615	-	463	5,623	-	9,529
Harewood Land Rent	St James carpark	395	25,357	1,108	50,069	(83,933)	7,794
St James Cemetery	cemetery mtce & extending columbarium	5,883	-	225	-	-	5,658
LS Durey Estate	for general purposes St James church	295	-	295	(30,079)	-	30,079
Gen Purpose/Special	CPT 9109006005 Vestry's decision	58,806	-	2,064	27,000	-	29,742
General Purpose Rent	CPT 9109006005 Vestry's decision	(15,835)	-	-	(37,835)	-	22,000
St Tim's Build/Develop	Vestry 27/5/97 all can be spent	21,331	-	814	-	-	20,517
Total CPT Fixed Income Funds Funds		87,284	25,357	4,999	14,778	(83,933)	126,082

CPT Balanced Growth Funds		Balance This Year	Additions	Investment Income	Transfers between funds	Payments	Balance Last Year
Name of Fund	Purpose / Restrictions	\$	\$	\$	\$	\$	\$
EF Roberts Endowmt	\$4,408 to remain as capital	7,121	-	384	-	-	6,737
Harewood Endowment	for special projects approved by CPT	67,479	-	5,130	(50,623)	-	112,971
St James Organ Fund	St James organ repairs/mtce	890	-	48	-	-	842
Anne Fleshbourne	ann income to Vicar stipend	4,255	-	229	-	-	4,026
Total CPT Balanced Growth Funds		79,745	-	5,792	(50,623)	-	124,576

Special Funds in ANZ accounts		Balance This Year	Additions	Investment Income	Transfers between funds	Payments	Balance Last Year
Name of Fund	Purpose / Restrictions	\$	\$	\$	\$	\$	\$
Anne Fleshbourne	ann income to Vicar stipend	(600)	-	-	-	(300)	(300)
Building Strengthening	donation for St Tim's property/missions	0	-	-	(5,733)	(12,435)	18,168
St James Cemetery	cemetery mtce & extending columbarium	2,039	357	-	-	-	1,683
St Tim's Build/Develop	Vestry 27/5/97 all can be spent	(2,294)	-	-	5,733	(7,213)	(814)
LS Durey Estate	for general purposes St James church	242	-	-	30,079	(18,029)	(11,808)
Harewood Land Income	tithe to missions mtce St James/vicarage	(8,231)	-	-	-	(3,710)	(4,520)
General Purpose Rent	plus CPT 9109006005 Vestry's decision	41,192	-	-	32,766	(8,240)	16,666
Gen Purpose/Special	plus CPT 9109006005 Vestry's decision	(45,556)	-	-	(27,000)	(19,758)	1,202
Youth Leadership Fd	for training new leaders	-	-	-	-	(419)	419
Photocopier Fund	replacement/repair photocopier	3,639	690	-	-	-	2,949
Mission Response	emergency fund for Missions	1,000	320	-	-	-	680
Electronic Fund	electronic maintenance & replacement	2,075	600	-	-	-	1,475
Total Special Funds in ANZ accounts		(6,494)	1,967	-	35,845	(70,104)	25,798
Total Special Purpose Funds		160,535	27,324	10,791	0	(154,036)	276,457

3 Commitments and Contingencies

Commitments

There are no commitments as at balance date. (Last Year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date. (Last Year: nil)

4 Other

In the current year there were no significant Grants & Donations with conditions which have not been recorded as a liability (Last Year - nil)

In the current year there were no Goods or Services provided to the parish in kind (Last Year - nil)

In the current year there were no Assets used as security for liabilities (Last Year - nil)

5 In the current year there were no assets held on behalf of others (Last Year - nil)

6 Related Party Transactions

Description of related party relationship and transaction (whether in cash or amount in kind)	This Year	Last Year	This Year	Last Year
	Value of Transactions	Value of ransaction	Amount Outstanding	Amount Outstanding
	\$	\$	\$	\$
Diocese of Christchurch:				
- Diocesan Quota	17,832	14,062	-	-
Church Property Trustees:				
- Fixed Income Fund investments & quarterly interest income earned	4,999	4,447	87,283	126,082
- Balanced Growth Fund Investments & annual revaluation gain/(loss)	5,792	6,867	79,746	124,576
- Land & Buildings vested in CPT and held on behalf of the parish	-	-	2,480,000	2,380,000

Members of vestry have regularly provided their time and skills to provide services at no charge to the parish.

7 Events after 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)

8 Ability to Continue Operating

The parish has the financial resources available to it to continue into the foreseeable future.