

Catholic Parish of the Holy Family Nelson

Entity Information

For the year ended
31 March 2021

Legal Name of Entity:*	The Catholic Parish of the Holy Family Nelson
Type of Entity and Legal Basis (if any):*	Charitable Deed of Trust and registered Charitable Trust under the Roman Catholic Archdiocese of Wellington Ecclesiastical Goods Trust.
Registration Number:	CC53142

Entity's Purpose or Mission: *
We, the members of the Holy Family Parish Nelson and Stoke are called to proclaim the Gospel of Christ, to build and strengthen a community of faith, love and peace, bringing all cultures together

Entity Structure: *
The Roman Catholic Archdiocese of Wellington Ecclesiastical Goods Trust Deed allows for one "Trustee" - the Archbishop of Wellington, a corporation sole.

Main Sources of the Entity's Cash and Resources:*
The parish is supported by parish income, in particular the regular collections at Sunday Masses as well as donations and bequests, interest, and income from goods and services.

Main Methods Used by the Entity to Raise Funds:*
The main income source is the Sunday Mass collections and significant donations and bequests. There may from time to time be a fundraising drive to raise funds for a specific project or cause.

Entity's Reliance on Volunteers and Donated Goods or Services: *
The Entity is almost totally reliant on the parish donations and volunteers.

Additional Information:*

Contact details

Physical Address:	Catholic Parish of the Holy Family Nelson
Postal Address:	2/18 Manuka St Nelson
Phone:	03 539 1251
Email:	office@holyfamilynelson.org.nz

Catholic Parish of the Holy Family Nelson

Statement of Service Performance

31 March 2021

Description of Entity's Outcomes

In line with the Parish mission statement we seek the following outcomes:

- to spread the Gospel of Jesus Christ
- to help people and families connect as a community
- to support and give practical assistance to those in need
- to bring all cultures together

Description and Quantification of the Entity's Outputs

With the assistance of many volunteers the Parish celebrated masses and conducted sacramental programmes, childrens liturgies, weddings and funerals in the churches of St Mary's Nelson and St Francis of Assisi Stoke. During the year the Parish also conducted the RCIA programme whereby new Catholics were welcomed into the Church and continued the Passionist Family Group Movement within the Parish.

Outputs that can be reliably measured:		Actual 2021	Actual 2020
1	Number of attendees at Sunday mass for the year (based on two monthly mass counts)	Not available due to Covid 19	33,176
2	Sacramental Programmes delivered to parish community for the year:		
	a Baptisms	38	45
	b First Communion, Reconciliation and Confirmation	33	22
3	Funerals celebrated	15	31
4	Weddings celebrated	5	5

Catholic Parish of the Holy Family Nelson

Statement of Financial Performance

For the year ended
31 March 2021

	Note	Actual* 2021 \$	Actual* 2020 \$
Revenue			
Donations, fundraising and other similar revenue*	1	264,955	265,779
Fees, subscriptions and other revenue from members*	2	-	-
Revenue from providing goods or services*	3	51,001	50,478
Interest, dividends and other investment revenue*	4	7,502	8,060
Other revenue	5	-	-
Total Revenue*		323,458	324,317
Expenses			
Expenses related to collections and fundraising*	6	1,710	862
Volunteer and employee related costs*	7	47,165	39,622
Costs related to providing goods or services*	8	14,892	48,077
Grants and donations made*	9	128,024	130,775
Other expenses	10	177,844	83,792
Total Expenses*		369,635	303,128
Surplus/(Deficit) for the Year*		(46,177)	21,189

This statement should be read in conjunction with the notes to the financial statements.

Catholic Parish of the Holy Family Nelson
Statement of Financial Position

As at
31 March 2021

	Note	Actual* 2021 \$	Actual* 2020 \$
Assets			
Current Assets			
Bank accounts and cash*	10a	35,273	81,141
Debtors and prepayments*	11	-	1,912
Other current assets	12	389,395	351,894
Total Current Assets		424,668	434,947
Non-Current Assets			
Property, plant and equipment*	19	3,860,751	3,872,479
Investments*	13	-	-
Other non-current assets	14	-	-
Total Non-Current Assets		3,860,751	3,872,479
Total Assets*		4,285,419	4,307,426
Liabilities			
Current Liabilities			
Bank overdraft*			
Creditors and accrued expenses*	15	37,504	13,334
Employee costs payable*	16	-	-
Other current liabilities	17	-	-
Total Current Liabilities		37,504	13,334
Non-Current Liabilities			
Other non-current liabilities	18	-	-
Total Non-Current liabilities		-	-
Total Liabilities*		37,504	13,334
Total Assets less Total Liabilities (Net Assets)*		4,247,915	4,294,092
Accumulated Funds			
Capital Contributed by Owners or Members		-	-
Accumulated surpluses or (deficits)*	20	4,247,915	4,294,092
Reserves*			
Total Accumulated Funds*		4,247,915	4,294,092

This statement should be read in conjunction with the notes to the financial statements.

Catholic Parish of the Holy Family Nelson

Statement of Cash Flows

For the year ended
31 March 2021

	Actual* 2021 \$	Actual* 2020 \$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts*	265,035	265,779
Fees, subscriptions and other receipts from members*	-	-
Receipts from providing goods or services*	51,002	50,478
Interest, dividends and other investment receipts*	7,502	8,060
Other Revenue	-	-
Net GST	11,177	(726)
Net Cash from Operating Activities	334,716	323,591
Cash was applied to:		
Payments to suppliers and employees*	227,574	189,593
Donations or grants paid*	115,508	131,879
Net Cash Paid On Operating Activities	343,082	321,472
Net Cash Flows from Operating Activities*	(8,366)	2,119
Cash flows from Investing and Financing Activities*		
Cash was received from:		
Receipts from the sale of property, plant and equipment*	-	-
Receipts from the sale of investments*	-	21,940
Net Cash from Investing and Financing Activities	-	21,940
Cash was applied to:		
Payments to acquire property, plant and equipment*	-	2,083
Payments to purchase investments*	37,502	-
Repayments of loans borrowed from other parties*	-	-
Net Cash Paid On Investing and Financing Activities	37,502	2,083
Net Cash Flows from Investing and Financing Activities*	(37,502)	19,857
Net Increase / (Decrease) in Cash*	(45,868)	21,976
Opening Cash	81,141	59,165
Closing Cash*	35,273	81,141
This is represented by:		
Bank Accounts and Cash*	35,273	81,141

Catholic Parish of the Holy Family Nelson

Statement of Accounting Policies

For the year ended
31 March 2021

The Parish of the Holy Family Nelson of the Archdiocese of Wellington 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 \$500,000. 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.

Changes in Accounting Policies*

There have been no changes in accounting policies during the financial year.

Property, Plant and Equipment

Property, plant and equipment is shown at the values introduced on amalgamation at the carrying amounts shown in the financial statements of the respective parishes as at 31 March 2015 with additions recorded at cost. Depreciation for the year has been charged on assets other than land, land improvements and buildings at the rates previously used by the respective parishes.

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2021

Analysis of Revenue

Note 1		2021	2020
Revenue Item	Analysis	\$	\$
Fundraising revenue	Special Projects (Jubilee 2000 Youth Fund)	5,072	-
	General Fundraising	-	-
	Total Fundraising revenue	5,072	-
Donations and other similar revenue	Sunday Collections	231,365	245,514
	Bequests	9,750	10,000
	Donations	621	2,670
	Grants	12,600	-
	Special Appeals	5,547	7,595
	Total Donations and other similar revenue	259,883	265,779
Total Donations, fundraising and other similar revenue		264,955	265,779

Note 2		2021	2020
Revenue Item	Analysis	\$	\$
Fees, subscriptions and other revenue from members	Fees	-	-
	Total	-	-

Note 3		2021	2020
Revenue Item	Analysis	\$	\$
Revenue from providing goods or services	Rent	48,913	48,944
	Sales	2,088	1,534
	Total	51,001	50,478

Note 4		2021	2020
Revenue Item	Analysis	\$	\$
Interest, dividends and other investment revenue	Interest Received	7,502	8,060
	Total	7,502	8,060

Note 5		2020	2019
Revenue Item	Analysis	\$	\$
Other revenue	Surplus on the Disposal of Assets	-	-
	Sundry Income	-	-
	Total	-	-

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2021

Analysis of Expenses

Note 6		2021	2020
Expense Item	Analysis	\$	\$
Expenses related to collections and fundraising	Collection Expenses	1,710	862
	Other fundraising expenses		-
	Total	1,710	862

Note 7		2021	2020
Expense Item	Analysis	\$	\$
Volunteer and employee related costs	Employee costs includes volunteer training	44,532	38,285
	Travel Expenses	1,555	709
	Hospitality & Gifts	1,078	628
	Total	47,165	39,622

Note 8		2021	2020
Expense Item	Analysis	\$	\$
Costs related to providing goods or services	Rent Expenses	12,023	44,697
	Purchases for sale	2,869	3,380
	Total	14,892	48,077

Note 9		2021	2020
Expense Item	Analysis	\$	\$
Grants and donations made	Special Appeal Donations	6,555	8,548
	Support of Archbishop, Clergy and Lay Pastoral Leaders	107,972	108,646
	Contribution to National Catholic Services	13,497	13,581
	Other Donations		-
	Total	128,024	130,775

Note 10		2021	2020
Expense Item	Analysis	\$	\$
Other expenses	Finance and Accounting Expenses	627	594
	Depreciation on Assets	11,727	12,519
	Legal and consulting	-	-
	Pastoral Expenses	3,675	4,606
	Property Expenses	40,415	35,746
	Demolition Costs and Asbestos Removal	93,132	-
	Parish Insurance	15,721	18,103
	Postage & Couriers	265	170
	Stationery & Photocopying	3,798	5,719
	Telephones	2,608	2,509
	Other Expenditure	5,876	3,826
	Total	177,844	83,792

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2021

Analysis of Assets and Liabilities

Note 10a		2021	2020
Asset Item	Analysis	\$	\$
Bank accounts and cash	Cash at Bank	35,273	81,141
	Cash to be Banked	-	-
	Total	35,273	81,141

Note 11		2021	2020
Asset Item	Analysis	\$	\$
Debtors and prepayments	Accounts Receivable	-	-
	GST Receivable	-	1,912
	Other receivables	-	-
	Total	-	1,912

Note 12		2021	2020
Asset Item	Analysis	\$	\$
Other current assets	Term Investments - current	389,395	351,894
	Total	389,395	351,894

Note 13		2021	2020
Asset Item	Analysis	\$	\$
Investments	Term Investments - non current	-	-
	Total	-	-

Note 14		2021	2020
Asset Item	Analysis	\$	\$
Other non-current assets	Other non-current assets	-	-
	Total	-	-

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2021

Analysis of Assets and Liabilities

Note 15		2021	2020
Liability Item	Analysis	\$	\$
Creditors and accrued expenses	Accounts Payable	28,435	13,334
	GST Payable	9,069	-
	Total	37,504	13,334

Note 16		2021	2020
Liability Item	Analysis	\$	\$
Employee costs payable	Pay accruals		-
	Payable to IRD and other third parties	-	-
	Total	-	-

Note 17		2021	2020
Liability Item	Analysis	\$	\$
Other current liabilities	CDF Loan - current	-	-
	Total	-	-

Note 18		2021	2020
Liability Item	Analysis	\$	\$
Other non-current liabilities	CDF Loan - non current	-	-
	Total	-	-

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2021

Property, Plant and Equipment

Note 19

2021					
Asset Class*	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land	1,867,000				1,867,000
Buildings	1,931,621				1,931,621
Stained Glass Windows	5,500				5,500
Furniture and fixtures*	38,066			7,802	30,264
Office equipment*	2,750			550	2,200
Computers (including software)*	1,112			888	224
Plant and Equipment	3,455			1,735	1,720
Other Assets	22,975			753	22,222
Total	3,872,479	-	-	11,728	3,860,751

2020					
Asset Class*	Opening Carrying Amount	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Land	1,867,000				1,867,000
Buildings	1,931,621				1,931,621
Stained Glass Windows	5,500				5,500
Furniture and fixtures*	46,070			8,004	38,066
Office equipment*	3,300			550	2,750
Computers (including software)*	2,520			1,408	1,112
Plant and Equipment	3,176	2,083		1,804	3,455
Other Assets	23,728			753	22,975
Total	3,882,915	2,083	-	12,519	3,872,479

Significant Donated Assets Recorded - Source and Date of Valuation*

Significant Donated Assets - Not Recorded*

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2021

Accumulated Funds

Note 20

2021				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	4,294,092		4,294,092
Capital contributed by owners or members*	-			-
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		(46,177)		(46,177)
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	-
Transfer from Reserves*		-	-	-
Closing Balance	-	4,247,915	-	4,247,915

2020				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	4,272,903		4,272,903
Capital contributed by owners or members*	-			-
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		21,189		21,189
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	-
Transfer from Reserves*		-	-	-
Closing Balance	-	4,294,092	-	4,294,092

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2021

Commitments and Contingencies

Note 21

Commitments

There are no commitments as at balance date

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2021

Other notes

Note 22

Significant Grants and Donations with Conditions which have not been Recorded as a Liability*

During the year \$5,071.81 was received on the winding up of the Jubilee 2000 Youth Fund. These funds are to be used in collaboration with Our lady of the Bays parish for Youth activities within the Nelson Tasman area. None of these had been spent at 31 March 2021.

Goods or Services Provided to the Entity in Kind*

Nil

Assets Used as Security for Liabilities*

Nil

Note 23: Assets Held on Behalf of Others*

Nil

Note 24: Related Party Transactions*

The Parish Finance Committee received no notifications of any related party disclosures during the year.

Note 25: Events After the Balance Date*

There have been no significant events since balance date.