

Catholic Parish of the Holy Family Nelson

Entity Information

For the year ended
31 March 2020

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 2020

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 2020	Actual 2019
1	Number of attendees at Sunday mass for the year (based on two monthly mass counts)	33,176	39,364
2	Sacramental Programmes delivered to parish community for the year:		
	a Baptisms	45	41
	b First Communion, Reconciliation and Confirmation	22	22
3	Funerals celebrated	31	26
4	Weddings celebrated	5	8

Catholic Parish of the Holy Family Nelson

Statement of Financial Performance

For the year ended
31 March 2020

	Note	Actual* 2020 \$	Actual* 2019 \$
Revenue			
Donations, fundraising and other similar revenue*	1	265,779	289,695
Fees, subscriptions and other revenue from members*	2	-	-
Revenue from providing goods or services*	3	50,478	54,071
Interest, dividends and other investment revenue*	4	8,060	7,638
Other revenue	5	-	-
Total Revenue*		324,317	351,404
Expenses			
Expenses related to collections and fundraising*	6	862	800
Volunteer and employee related costs*	7	39,622	43,427
Costs related to providing goods or services*	8	45,177	41,210
Grants and donations made*	9	130,775	133,846
Other expenses	10	86,692	103,201
Total Expenses*		303,128	322,484
Surplus/(Deficit) for the Year*		21,189	28,920

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 2020

	Note	Actual* 2020 \$	Actual* 2019 \$
Assets			
Current Assets			
Bank accounts and cash*	10a	81,141	59,165
Debtors and prepayments*	11	1,912	1,221
Other current assets	12	351,894	373,834
Total Current Assets		434,947	434,220
Non-Current Assets			
Property, plant and equipment*	19	3,872,479	3,882,915
Investments*	13	-	-
Other non-current assets	14	-	-
Total Non-Current Assets		3,872,479	3,882,915
Total Assets*		4,307,426	4,317,135
Liabilities			
Current Liabilities			
Bank overdraft*			
Creditors and accrued expenses*	15	13,334	44,040
Employee costs payable*	16	-	192
Other current liabilities	17	-	-
Total Current Liabilities		13,334	44,232
Non-Current Liabilities			
Other non-current liabilities	18	-	-
Total Non-Current liabilities		-	-
Total Liabilities*		13,334	44,232
Total Assets less Total Liabilities (Net Assets)*		4,294,092	4,272,903
Accumulated Funds			
Capital Contributed by Owners or Members		-	-
Accumulated surpluses or (deficits)*	20	4,294,092	4,272,903
Reserves*			
Total Accumulated Funds*		4,294,092	4,272,903

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 2020

	Actual*	Actual*
	2020	2019
	\$	\$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts*	265,779	289,695
Fees, subscriptions and other receipts from members*		-
Receipts from providing goods or services*	50,478	54,122
Interest, dividends and other investment receipts*	8,060	7,638
Other Revenue		-
Net GST	(726)	2,668
Net Cash from Operating Activities	323,591	354,123
Cash was applied to:		
Payments to suppliers and employees*	189,593	148,039
Donations or grants paid*	131,879	132,542
Net Cash Paid On Operating Activities	321,472	280,581
Net Cash Flows from Operating Activities*	2,119	73,542
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	2,905
Payments to purchase investments*	-	67,638
Repayments of loans borrowed from other parties*		-
Net Cash Paid On Investing and Financing Activities	2,083	70,543
Net Cash Flows from Investing and Financing Activities*	19,857	(70,543)
Net Increase / (Decrease) in Cash*	21,976	2,999
Opening Cash	59,165	56,166
Closing Cash*	81,141	59,165
This is represented by:		
Bank Accounts and Cash*	81,141	59,165

Catholic Parish of the Holy Family Nelson

Statement of Accounting Policies

For the year ended
31 March 2020

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 2020

Analysis of Revenue

Note 1		2020	2019
Revenue Item	Analysis	\$	\$
Fundraising revenue	Special Projects	-	-
	General Fundraising	-	-
	Total Fundraising revenue	-	-
Donations and other similar revenue	Sunday Collections	245,514	246,219
	Bequests	10,000	33,962
	Donations	2,670	1,566
	Grants	-	-
	Special Appeals	7,595	7,948
	Total Donations and other similar revenue	265,779	289,695
Total Donations, fundraising and other similar revenue		265,779	289,695

Note 2		2020	2019
Revenue Item	Analysis	\$	\$
Fees, subscriptions and other revenue from members	Fees	-	-
	Total	-	-

Note 3		2020	2019
Revenue Item	Analysis	\$	\$
Revenue from providing goods or services	Rent	48,944	53,071
	Sales	1,534	1,000
	Total	50,478	54,071

Note 4		2020	2019
Revenue Item	Analysis	\$	\$
Interest, dividends and other investment revenue	Interest Received	8,060	7,638
	Total	8,060	7,638

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 2020

Analysis of Expenses

Note 6		2020	2019
Expense Item	Analysis	\$	\$
Expenses related to collections and fundraising	Collection Expenses	862	800
	Other fundraising expenses	-	-
	Total	862	800

Note 7		2020	2019
Expense Item	Analysis	\$	\$
Volunteer and employee related costs	Employee costs includes volunteer training	38,285	35,109
	Travel Expenses	709	7,962
	Hospitality & Gifts	628	356
Total		39,622	43,427

Note 8		2020	2019
Expense Item	Analysis	\$	\$
Costs related to providing goods or services	Rent Expenses	41,797	39,384
	Purchases for sale	3,380	1,826
Total		45,177	41,210

Note 9		2020	2019
Expense Item	Analysis	\$	\$
Grants and donations made	Special Appeal Donations	8,548	9,089
	Support of Archbishop, Clergy and Lay Pastoral Leaders	108,646	110,895
	Contribution to National Catholic Services	13,581	13,862
	Other Donations	-	-
Total		130,775	133,846

Note 10		2020	2019
Expense Item	Analysis	\$	\$
Other expenses	Finance and Accounting Expenses	594	447
	Depreciation on Assets	12,519	14,959
	Legal and consulting	-	-
	Pastoral Expenses	4,606	6,539
	Property Expenses	35,746	38,548
	Earthquake Strengthening	-	-
	Parish insurance	21,003	29,110
	Postage & Couriers	170	161
	Stationery & Photocopying	5,719	5,083
	Telephones	2,509	2,682
	Other Expenditure	3,826	5,672
	Total		86,692

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2020

Analysis of Assets and Liabilities

Note 10a		2020	2019
Asset Item	Analysis	\$	\$
Bank accounts and cash	Cash at Bank	81,141	57,140
	Cash to be Banked	-	2,025
	Total	81,141	59,165

Note 11		2020	2019
Asset Item	Analysis	\$	\$
Debtors and prepayments	Accounts Receivable	-	-
	GST Receivable	1,912	1,221
	Other receivables	-	-
	Total	1,912	1,221

Note 12		2020	2019
Asset Item	Analysis	\$	\$
Other current assets	Term Investments - current	351,894	373,834
	Total	351,894	373,834

Note 13		2020	2019
Asset Item	Analysis	\$	\$
Investments	Term Investments - non current	-	-
	Total	-	-

Note 14		2020	2019
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 2020

Analysis of Assets and Liabilities

Note 15		2020	2019
Liability Item	Analysis	\$	\$
Creditors and accrued expenses	Accounts Payable	13,334	44,040
	GST Payable	-	-
	Total	13,334	44,040

Note 16		2020	2019
Liability Item	Analysis	\$	\$
Employee costs payable	Pay accruals		-
	Payable to IRD and other third parties	-	192
	Total	-	192

Note 17		2020	2019
Liability Item	Analysis	\$	\$
Other current liabilities	CDF Loan - current	-	-
	Total	-	-

Note 18		2020	2019
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 2020

Property, Plant and Equipment

Note 19

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

2019					
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*	55,205	1,382		10,517	46,070
Office equipment*	3,850			550	3,300
Computers (including software)*	2,540	1,523		1,543	2,520
Plant and Equipment	4,772			1,596	3,176
Other Assets	24,481			753	23,728
Total	3,894,969	2,905	-	14,959	3,882,915

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 2020

Accumulated Funds

Note 20

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

2019				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	4,243,983		4,243,983
Capital contributed by owners or members*	-			-
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		28,920		28,920
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	-
Transfer from Reserves*		-	-	-
Closing Balance	-	4,272,903	-	4,272,903

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2020

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 2020

Other notes

Note 22

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

Nil

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.