

Catholic Parish of the Holy Family Nelson

Entity Information

For the year ended
31 March 2022

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 2022

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 2022	Actual 2021
1	Number of attendees at Sunday mass per week (based on two monthly mass counts)	220	No Counts done
2	Sacramental Programmes delivered to parish community for the year:		
	a Baptisms	13	38
	b First Communion, Reconciliation and Confirmation	9	33
3	Funerals celebrated	25	15
4	Weddings celebrated	5	5

Catholic Parish of the Holy Family Nelson

Statement of Financial Performance

For the year ended
31 March 2022

	Note	Actual* 2022 \$	Actual* 2021 \$
Revenue			
Donations, fundraising and other similar revenue*	1	214,778	264,955
Fees, subscriptions and other revenue from members*	2	-	-
Revenue from providing goods or services*	3	53,830	51,001
Interest, dividends and other investment revenue*	4	3,139	7,502
Other revenue	5	-	-
Total Revenue*		271,747	323,458
Expenses			
Expenses related to collections and fundraising*	6	-	1,710
Volunteer and employee related costs*	7	49,758	47,165
Costs related to providing goods or services*	8	15,839	14,892
Grants and donations made*	9	119,469	128,024
Other expenses	10	127,087	177,844
Total Expenses*		312,153	369,635
Surplus/(Deficit) for the Year*		(40,406)	(46,177)

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 2022

	Note	Actual* 2022 \$	Actual* 2021 \$
Assets			
Current Assets			
Bank accounts and cash*	10a	32,394	35,273
Debtors and prepayments*	11	2,014	-
Other current assets	12	332,534	389,395
Total Current Assets		366,942	424,668
Non-Current Assets			
Property, plant and equipment*	19	3,851,849	3,860,751
Investments*	13	-	-
Other non-current assets	14	-	-
Total Non-Current Assets		3,851,849	3,860,751
Total Assets*		4,218,791	4,285,419
Liabilities			
Current Liabilities			
Bank overdraft*			
Creditors and accrued expenses*	15	11,282	37,504
Employee costs payable*	16	-	-
Other current liabilities	17	-	-
Total Current Liabilities		11,282	37,504
Non-Current Liabilities			
Other non-current liabilities	18	-	-
Total Non-Current liabilities		-	-
Total Liabilities*		11,282	37,504
Total Assets less Total Liabilities (Net Assets)*		4,207,509	4,247,915
Accumulated Funds			
Capital Contributed by Owners or Members		-	-
Accumulated surpluses or (deficits)*	20	4,207,509	4,247,915
Reserves*			
Total Accumulated Funds*		4,207,509	4,247,915

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 2022

	Actual* 2022 \$	Actual* 2021 \$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts*	214,698	265,035
Fees, subscriptions and other receipts from members*	-	-
Receipts from providing goods or services*	53,220	51,002
Interest, dividends and other investment receipts*	3,139	7,502
Other Revenue	-	-
Net GST	(9,678)	11,177
Net Cash from Operating Activities	261,379	334,716
Cash was applied to:		
Payments to suppliers and employees*	174,462	227,574
Donations or grants paid*	145,518	115,508
Net Cash Paid On Operating Activities	319,980	343,082
Net Cash Flows from Operating Activities*	(58,601)	(8,366)
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*	56,861	-
Net Cash from Investing and Financing Activities	56,861	-
Cash was applied to:		
Payments to acquire property, plant and equipment*	1,139	-
Payments to purchase investments*	-	37,502
Repayments of loans borrowed from other parties*	-	-
Net Cash Paid On Investing and Financing Activities	1,139	37,502
Net Cash Flows from Investing and Financing Activities*	55,722	(37,502)
Net Increase / (Decrease) in Cash*	(2,879)	(45,868)
Opening Cash	35,273	81,141
Closing Cash*	32,394	35,273
This is represented by:		
Bank Accounts and Cash*	32,394	35,273

Catholic Parish of the Holy Family Nelson

Statement of Accounting Policies

For the year ended
31 March 2022

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 2022

Analysis of Revenue

Note 1		2022	2021
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	206,869	231,365
	Bequests	1,000	9,750
	Donations	40	621
	Grants	718	12,600
	Special Appeals	6,151	5,547
	Total Donations and other similar revenue	214,778	259,883
Total Donations, fundraising and other similar revenue		214,778	264,955

Note 2		2022	2021
Revenue Item	Analysis	\$	\$
Fees, subscriptions and other revenue from members	Fees	-	-
	Total	-	-

Note 3		2022	2021
Revenue Item	Analysis	\$	\$
Revenue from providing goods or services	Rent	52,803	48,913
	Sales	1,027	2,088
	Total	53,830	51,001

Note 4		2022	2021
Revenue Item	Analysis	\$	\$
Interest, dividends and other investment revenue	Interest Received	3,139	7,502
	Total	3,139	7,502

Note 5		2022	2021
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 2022

Analysis of Expenses

Note 6		2022	2021
Expense Item	Analysis	\$	\$
Expenses related to collections and fundraising	Collection Expenses	-	1,710
	Other fundraising expenses		-
	Total	-	1,710

Note 7		2022	2021
Expense Item	Analysis	\$	\$
Volunteer and employee related costs	Employee costs includes volunteer training	39,993	44,532
	Travel Expenses	9,012	1,555
	Hospitality & Gifts	753	1,078
Total		49,758	47,165

Note 8		2022	2021
Expense Item	Analysis	\$	\$
Costs related to providing goods or services	Rent Expenses	13,913	12,023
	Purchases for sale	1,926	2,869
Total		15,839	14,892

Note 9		2022	2021
Expense Item	Analysis	\$	\$
Grants and donations made	Special Appeal Donations	7,147	6,555
	Support of Archbishop, Clergy and Lay Pastoral Leaders	99,842	107,972
	Contribution to National Catholic Services	12,480	13,497
	Other Donations		-
Total		119,469	128,024

Note 10		2022	2021
Expense Item	Analysis	\$	\$
Other expenses	Finance and Accounting Expenses	695	627
	Depreciation on Assets	10,041	11,728
	Legal and consulting	180	-
	Pastoral Expenses	4,361	3,675
	Property Expenses	49,172	40,415
	Demolition Costs and Asbestos Removal	30,792	93,132
	Parish Insurance	17,363	15,721
	Postage & Couriers	303	265
	Stationery & Photocopying	4,165	3,798
	Telephones	2,431	2,608
	Other Expenditure	7,584	5,875
Total		127,087	177,844

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2022

Analysis of Assets and Liabilities

Note 10a		2022	2021
Asset Item	Analysis	\$	\$
Bank accounts and cash	Cash at Bank	32,394	35,273
	Cash to be Banked	-	-
	Total	32,394	35,273

Note 11		2022	2021
Asset Item	Analysis	\$	\$
Debtors and prepayments	Accounts Receivable	731	-
	GST Receivable	1,283	-
	Other receivables	-	-
	Total	2,014	-

Note 12		2022	2021
Asset Item	Analysis	\$	\$
Other current assets	Term Investments - current	332,534	389,395
	Total	332,534	389,395

Note 13		2022	2021
Asset Item	Analysis	\$	\$
Investments	Term Investments - non current	-	-
	Total	-	-

Note 14		2022	2021
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 2022

Analysis of Assets and Liabilities

Note 15		2022	2021
Liability Item	Analysis	\$	\$
Creditors and accrued expenses	Accounts Payable	11,282	28,435
	GST Payable		9,069
	Total	11,282	37,504

Note 16		2022	2021
Liability Item	Analysis	\$	\$
Employee costs payable	Pay accruals	-	-
	Payable to IRD and other third parties	-	-
	Total	-	-

Note 17		2022	2021
Liability Item	Analysis	\$	\$
Other current liabilities	CDF Loan - current	-	-
	Total	-	-

Note 18		2022	2021
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 2022

Property, Plant and Equipment

Note 19

2022					
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*	30,264	1,139		7,916	23,487
Office equipment*	2,200			550	1,650
Computers (including software)*	224			224	-
Plant and Equipment	1,720			678	1,042
Other Assets	22,222			673	21,549
Total	3,860,751	1,139	-	10,041	3,851,849

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

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 2022

Accumulated Funds

Note 20

2022				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	4,247,915		4,247,915
Capital contributed by owners or members*	-			-
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		(40,406)		(40,406)
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	-
Transfer from Reserves*		-	-	-
Closing Balance	-	4,207,509	-	4,207,509

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

Catholic Parish of the Holy Family Nelson

Notes to the Performance Report

For the year ended
31 March 2022

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 2022

Other notes

Note 22

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

During the 20/21 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 2022.

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.