

Mangapapa Union Parish



Performance Report

For the year ended 30 June 2017

Prepared by James, Harvey & Norman Limited

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Compilation Report

Mangapapa Union Parish For the year ended 30 June 2017

Compilation Report to the governing Leaders of Mangapapa Union Parish.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Mangapapa Union Parish for the year ended 30 June 2017.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The governing Leadership Team are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

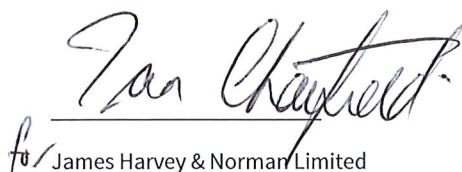
Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Mangapapa Union Parish other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.



James Harvey & Norman Limited
Chartered Accountants
85 Childers Road
Gisborne 4010

Dated: 17 August 2017

Entity Information

Mangapapa Union Parish For the year ended 30 June 2017

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Mangapapa Union Parish

Other Name of Entity

Mangapapa Church

Entity Type and Legal Basis

Mangapapa Union Parish is an unincorporated religious entity, registered as a charity with DIA Charities Services.

Registration Number

CC26745

Entity's Purpose or Mission

The Motivating Mission Statement of Mangapapa Union Parish is: 'To be His Love, Light and Life'. To bring people to Jesus and wholeness of life, through His Love, Light and Life.

Entity Structure

Mangapapa Union Parish is a Cooperative Venture Church with Methodist and Presbyterian roots. We currently operate under the oversight of the Methodist Church of New Zealand - Te Haahi Weteriana o Aotearoa.

The day to day running of the parish is governed by the laws and regulations of the Uniting Congregations of Aotearoa New Zealand. The parish consists of one congregation governed by the Parish Council, which is now commonly referred to as the 'Leadership Team'.

Our 'Parish Council/Leadership Team' consists of close to 12 people, voted on by the members of Mangapapa Union Parish, with up to 4 of these being the Elders team and the Chairperson being the appointed Church Leader/pastor. Ex-officio members of the Leadership Team include the Assets & Finance Team Chairperson, Children's Ministry Leader, Youth Leader, & Worship Music Team Leader.

The day to day running of the parish is undertaken by the paid staff and many volunteers.

Main Sources of Entity's Cash and Resources

Offerings & Donations = 78%
Grants Received = 6%
Fundraising = 2%
Other Donations & Income = 4%
Interest on Investments = 5%
Residential Rental Income = 5%

Main Methods Used by Entity to Raise Funds

Tithes & Offerings given each week by the church members.
Garage Sales are used to raise funds for local community mission.

Entity's Reliance on Volunteers and Donated Goods or Services

We estimate around 100 volunteers contribute around 300 hours per week to the various activities of the church and it's work in the community.

Physical Address

71 Atkinson Street, Gisborne, New Zealand 4010.

Postal Address

P O Box 2146, Gisborne, New Zealand, 4010

Email and Website

Email: office@mup.org.nz

Website: mup.org.nz

Statement of Service Performance

Mangapapa Union Parish

For the year ended 30 June 2017

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

To provide opportunities for individuals and families to encounter the reality of God's love, healing and salvation through Jesus Christ in the suburb of Mangapapa, and the wider Gisborne Tairāwhiti region, and in mission and humanitarian relief and development in several parts of the world.

Description and Quantification of the Entity's Outputs

Sunday Worship Services, Bible Teaching & Communion - average total weekly attendance	152 per week
Adult Home Groups & Small Groups - average total participation each week	65 per week
Teens Youth Group - average total participation each week	23
Childrens Kidzspace, Matrix & Creche - average total participation each week	21
Mangapapa Church 'CAP Debt Centre'	20 new clients in 2016/17; 3 clients became debt free; 14 clients on track to be debt free
Mangapapa Church 'Random Acts of Kindness'	30 elderly/invalid clients receiving weekly baking
Prayer Ministries - 'Prayer 4 U', 'Prayer Chain', Intercessory Prayer Group	Approx. 200 Prayer Chain requests. 100 attending 'Prayer 4 U' Healing Prayer Sessions
Angel Tree Project - Prisoner Families & Children Christmas Gifts	120 families/children received gifts, in the Gisborne & Wairoa region

Additional Output Measures

Rest Home Services taken quarterly by teams - Beetham Village, Te Wiremu, Dunblane.

Mangapapa Church Food Bank - 164 Foodparcels given to Social Workers and Whangaia Police team, for clients of thirteen Social Work agencies in the region.

Hospital Emergency Bags & Baby Packs - this last financial year we have made and delivered 300 Emergency Toilet Bags to 3 Hospital Wards, plus 17 Baby Parcels to Maternity, plus extra neo-natal sized garments for tiny ones, and 12 blankets to Ward 4.

We provide 10 'Bible In School' Teachers in 5 Schools in the district.

Our Teen Youth Groups raised their highest total ever for the World Vision 40Hr Famine - \$8,760. For the past 4 years, they have been the top two Youth Group in NZ for fundraising for the World Vision 40hr Famine, raising over \$8,000 in 2016 (over \$7,500 in 2015).

Mangapapa Church financially supports Medical Training Mission work in Burma/Thailand, with two doctors from the Parish working for Partners Thailand.

We financially support the founders of 'Circuit International', Stuart & Ruth Corlett (former Parish members), working in Burma with small business ventures.

We financially support the RUEL Foundation, Fiji, who provide free Cleft Palate surgery to children in Fiji.

We have assisted financially a Tertiary Student training and touring with EXCEL School of Performing Arts.

We have assisted financially two families with School Fees for their children.

Mangapapa Church is part of the new Gisborne Police 'Te Hahi' initiative, whereby vetted Church teams on a roster rotation, provide 'Pastoral Care' to Police clients, when requested by the Police Whangaia Team.

Additional Information

"It has been some years now Mangapapa Union Parish has been delivering sponge bags to the Mental Health Unit at Hauora Tairāwhiti. As you may know, many of our patients arrive in a poor state of self-care with very little and often no possessions and often no home and little way of whānau support. This simple thing, a sponge bag with toiletries, has made a difference to many of our patients. It can give a person back some dignity when they have none. Something they can call their own, 'a gift' - not Hospital supply - which can make them feel cared for. We do appreciate the time and care taken to make these bags up for our patients and understand they come at a cost to your community. As you may know with Hospital cutting, shampoo, conditioner and even combs are no longer supplied. Without the Churches assistance in supplying these, the patients recovery and self esteem would take longer to be restored. Could you please pass on our appreciation to your church and community for these bags. Thank you again for your time and effort and cost of making these."

Anne Prince, Clinical Manager Acute Mental Health, Hauora Tairāwhiti.

To Whom It May Concern,

Anne Russell and a team of volunteers from Mangapapa Church, has been supplying the Hospital with Toilet Bags and toiletries for use by patients who have been admitted to Hospital. The staff and patients from Ward 8 are very grateful for these kind and thoughtful donations. The toilet bags include numerous toiletry items that are given to those admitted unprepared such as; an unexpected Hospital staff, or those that have no local family to assist them. These bags are very appreciated. I, on behalf of Ward 8 staff would like to take this opportunity to sincerely thank Anne and the team from Mangapapa Church for your ongoing, considerate and practical support for those in need. This is both very generous and very kind.

Susan Pullman - Trauma Nurse - Quality Coordinator-Registered Nurse, Hauora Tairāwhiti.

Statement of Financial Performance

Mangapapa Union Parish For the year ended 30 June 2017

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

	NOTES	2017	2016
Revenue			
Donations, fundraising and other similar revenue	1	226,822	225,251
Revenue from providing goods or services	1	12,603	12,682
Interest, dividends and other investment revenue	1	10,927	12,596
Total Revenue		250,351	250,529
Expenses			
Volunteer and employee related costs	2	120,719	130,834
Costs related to providing goods or service	2	93,213	76,725
Grants and donations made	2	18,901	18,358
Other expenses	2	7,651	6,376
Total Expenses		240,484	232,293
Surplus/(Deficit) for the Year		9,867	18,236

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Mangapapa Union Parish

As at 30 June 2017

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2017	30 JUN 2016
Assets			
Current Assets			
Bank accounts and cash	3	378,031	364,331
Debtors and prepayments	3	4,495	5,194
Total Current Assets		382,525	369,526
Non-Current Assets			
Property, Plant and Equipment	5	1,278,176	1,281,997
Total Non-Current Assets		1,278,176	1,281,997
Total Assets		1,660,701	1,651,522
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	7,106	6,967
Employee costs payable	4	10,358	10,740
Other current liabilities	4	2,591	3,036
Total Current Liabilities		20,055	20,743
Total Liabilities		20,055	20,743
Total Assets less Total Liabilities (Net Assets)		1,640,646	1,630,779
Accumulated Funds			
Accumulated surpluses or (deficits)	6	1,626,627	1,616,760
Reserves	6	14,019	14,019
Total Accumulated Funds		1,640,646	1,630,779

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Mangapapa Union Parish For the year ended 30 June 2017

'How the entity has received and used cash'

	2017	2016
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	210,734	209,539
Receipts from providing goods or services	28,691	28,394
Interest, dividends and other investment receipts	10,927	12,596
GST	580	(1,037)
Payments to suppliers and employees	(214,883)	(199,275)
Donations or grants paid	(21,401)	(15,858)
Total Cash Flows from Operating Activities	14,647	34,360
Cash Flows from Investing and Financing Activities		
Payments to acquire property, plant and equipment	(523)	(11,428)
Cash Flows from Other Investing and Financing Activities	(424)	(706)
Total Cash Flows from Investing and Financing Activities	(947)	(12,134)
Net Increase/ (Decrease) in Cash	13,699	22,226
Cash Balances		
Cash and cash equivalents at beginning of period	364,331	342,106
Cash and cash equivalents at end of period	378,031	364,331
Net change in cash for period	13,699	22,226

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Accounting Policies

Mangapapa Union Parish

For the year ended 30 June 2017

'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.

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.

Property, Plant & Equipment

Property, Plant & Equipment, except land and buildings, are recorded at cost less accumulated depreciation. Land and buildings are recorded at the latest rating valuation prepared by Land Mass Technology as at July 2014.

Depreciation

Property, Plant & Equipment, except land and buildings, have been depreciated on a straight line basis as follows:

Furniture & Equipment	8.4% - 48% SL
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Grants

Grants received are recognised as income, unless there are unfulfilled conditions attaching to the grant. In these cases, the grant is treated as a liability until the conditions are fulfilled.

Income Tax

Mangapapa Union Parish is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in the previous year.

Notes to the Performance Report

Mangapapa Union Parish For the year ended 30 June 2017

	2017	2016
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Offerings & Donations	196,734	194,645
Grants	14,000	14,894
Miscellaneous Donations, Fundraising and other similar revenue	16,088	15,712
Total Donations, fundraising and other similar revenue	226,822	225,251
Revenue from providing goods or services		
Bryce Street Rent	12,190	11,960
Room Hire	413	722
Total Revenue from providing goods or services	12,603	12,682
Interest, dividends and other investment revenue		
Interest Income	10,927	12,596
Total Interest, dividends and other investment revenue	10,927	12,596

Grant Income

Mangapapa Union Parish gratefully acknowledges grants received during the year from the following organisations:

- J N Williams Memorial Trust and H B Williams Turanga Trust
- The Methodist Church of New Zealand
- The Sunrise Foundation

	2017	2016
2. Analysis of Expenses		
Volunteer and employee related costs		
ACC Levies	326	417
Church Salaries, Wages & Allowances	101,782	111,028
Christians Against Poverty - Wages	13,005	13,258
Superannuation & Kiwisaver Contributions	5,605	6,131
Total Volunteer and employee related costs	120,719	130,834
Costs related to providing goods or services		
Advertising	2,080	2,080
Bryce Street Property Expenses	9,841	4,929
Christians Against Poverty - Expenses	10,900	9,522
Childrens Ministries	1,267	1,889
Community Care & Foodbank Costs	4,680	3,353
Computer Expenses	-	1,025
Parent Church - General Assembly & Levies	15,421	13,040
Electricity & Gas	4,990	4,519
Focus & Home Groups	669	513
General Expenses	797	197
Hospitality	1,359	1,286

Insurance & Rates	4,947	5,240
Outreach & Pastoral Expenses	2,032	1,717
Printing, Stationery & Postage	4,635	3,359
Repairs, Maintenance & Minor Assets	10,135	9,949
Seminar Expenses	2,163	-
Telephone, Internet & Computer	3,713	1,888
Training & Resources	3,364	3,877
Worship Expenses	1,829	2,451
Youth Expenses	8,391	5,890
Total Costs related to providing goods or services	93,213	76,725
Grants and donations made		
Donations & Missionary Support	18,901	18,358
Total Grants and donations made	18,901	18,358
Other expenses		
Accountancy Fees	3,205	1,542
Bank Charges	103	4
Depreciation	4,344	4,830
Total Other expenses	7,651	6,376
	2017	2016

3. Analysis of Assets

Bank accounts and cash		
Building Fund	8,339	8,083
Presbyterian Trust Account	355,597	329,998
Westpac Cheque Account	11,288	23,267
Westpac Education Fund	2,299	2,708
Westpac Foodbank	393	161
Westpac Online Saver	114	114
Total Bank accounts and cash	378,031	364,331
Debtors and prepayments		
GST	4,495	5,194
Total Debtors and prepayments	4,495	5,194
	2017	2016

4. Analysis of Liabilities

Creditors and accrued expenses		
Accounts Payable	7,106	6,967
Total Creditors and accrued expenses	7,106	6,967
Employee costs payable		
Holiday Pay Accrual	8,421	8,779
PAYE & Kiwi Saver Contributions Payable	1,937	1,961
Total Employee costs payable	10,358	10,740
Other current liabilities		
Education Assistance Fund	2,299	2,708

Love Gifts In & Out	292	328
Total Other current liabilities	2,591	3,036

2017 2016

5. Property, Plant and Equipment

Land & Buildings - Church & Office Property

Church & Office Property - at valuation	1,070,000	1,070,000
New Church Developments - at cost	9,444	9,444
Total Land & Buildings - Church & Office Property	1,079,444	1,079,444

Land & Buildings - Residential Rental Property

Residential Property - at valuation	188,000	188,000
Total Land & Buildings - Residential Rental Property	188,000	188,000

Equipment & Furniture

Equipment & Furniture - at cost	57,433	56,910
Accumulated Depreciation on Equipment & Furniture	(46,701)	(42,357)
Total Equipment & Furniture	10,732	14,553

Total Property, Plant and Equipment	1,278,176	1,281,997
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Land and buildings (before new developments at cost) are recorded at the following rating valuation prepared by Land Mass Technology as at July 2014:

	Church & Office	Residential Property	Totals
Land	355,000	106,000	461,000
Buildings	715,000	82,000	797,000
Total Capital Value	1,070,000	188,000	1,258,000

2017 2016

6. Accumulated Funds

Accumulated Funds

Accumulated surpluses or (deficits)

Retained earnings/Accumulated funds	1,616,760	1,598,524
Current year earnings	9,867	18,236
Total Accumulated surpluses or (deficits)	1,626,627	1,616,760

Reserves

Property Revaluation reserves

Opening Balance	14,019	14,019
Total Property Revaluation reserves	14,019	14,019

Total Accumulated Funds	1,640,646	1,630,779
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7. Commitments

There are no commitments as at 30 June 2017 (Last year - nil).

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2017 (Last year - nil).

9. Related Parties

The Church Leader, who is also a member of the governing Leadership Team of Mangapapa Union Parish, received a salary and allowances totalling \$58,298 during the year (2016: \$58,033).

10. 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).

11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.