

Northern Hills Church Trust Board Incorporated

Performance Report

For the year ended
31 March 2023


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Northern Hills Church Trust Board Incorporated

Entity Information

For the year ended
31 March 2023

Legal Name of Entity:*	Northern Hills Church Trust Board
Other Name of Entity (if any):	Northern Hills Church
Type of Entity and Legal Basis (if any):*	Incorporated Society and Registered Charity
Registration Number:	CC45783
Entity's Purpose or Mission: *	<p>The purpose and aim of the Trust are to devote or apply both capital income of the Trust fund to or for any charitable purpose in New Zealand which are from time to time selected by the Trustees and are valid charitable purposes. Without limiting this in any way such purpose may include the furtherance of:</p> <p>Christain faith by promoting church and pastoral ministry; (a) The advancement of the (b) The relief of poverty (c) The advancement of education by providing educational programmes for community development.</p>
Entity Structure: *	<p>Trust Structure: Our Trust Deed states that we must have a minimum of at least two and a maximum of eight trustees. We currently have five trustees that constitute our governing board, in addition we have a treasurer.</p> <p>Operational Structure: Our operations are supported by volunteers who are the elders, trustees, deacons, and ministry leaders such as Chair, Mission, Speakers, Sunday School, Youth Group, Music in Mind, Worship, Pastoral Support and Finance. A part-time youth ministry worker has been employed throughout the year.</p>
Main Sources of the Entity's Cash and Resources:*	<p>The main source of income is from tithes/donations from the church congregation. All tithes are direct credited into the bank account through periodic automatic or online payments.</p>
Main Methods Used by the Entity to Raise Funds:*	<p>The organisation does not raise additional funds other than tithing.</p>
Entity's Reliance on Volunteers and Donated Goods or Services: *	<p>Volunteers contribute time and effort to the various ministries described earlier.</p>
Contact details	
Physical Address:	3 Elena Place, Tawa, Wellington For Sunday service between 9.00am to 10.30am
Postal Address:	PO Box 83122, Johnsonville, Wellington 6037
Email/Website:	admin@northernhillschurch.nz www.northernhillschurch.nz
	www.facebook.com/northernhillschurchgeneral/

Northern Hills Church Trust Board Incorporated

Statement of Service Performance

For the year ended
31 March 2023

Description of the Entity's Outcomes*:

Northern Hills Church seek to achieve the following goals through the delivery of the following ministries:

1.

Sunday School: Create an exciting, God focused class for pre-intermediate children on Sunday mornings, and develop future Sunday School leaders.

2. Youth Group: Reach young people for the Kingdom, particularly intermediate/ college age through church and Tawa community connections. A Monday night Bible study operates each week, commencing with dinner together at one of the parents home. A Friday night social activity also operates each week where the youth are encouraged to invite friends. Camps are key events in the youth calendar, including the region wide Easter Camp, the Church camp, and a separate Youth Camp.

3. Music in Minds - A group of 6 dedicated ladies meeting on each Wednesday morning and usually have about 10 children, plus Mum's and babies coming along to enjoy songs with actions and props. Christian songs are included into our programme and there is a short prayer before morning tea and afterwards while the children play, parents are able to join in a bible study if they wish to do so. It's a fun time, great atmosphere and very rewarding to see the children developing in confidence as they attend.

4. Life Group: Build community of people from all age groups, with emphasis on fellowship and bible study, growing people in their giftings and supporting them reaching out to their friends and families.

5. First Steps : A

place where it encourages those attending to raise questions about the Christian faith. Sessions are run in a home environment over a six week period, meeting weekly. The Bible is shared and discussion is centred around issues raised from scripture or challenges that people are facing.

Description and Quantification (to the extent practicable) of the Entity's Outputs:*	Actual*	Budget	Actual*
	This Year	This Year	Last Year
1. Sunday School	2 age groups: 5-12 years: between 7-16 children attend 0-4 years: between 2 -8 children attend	Not set	2 age groups: 5-12 years: between 5-15 children attend 0-4 years: between 2 -10 children attend
2. Youth Group:	A range between 15 - 25 young people attend Youth Group regularly.	Not set	A range between 10 - 20 young people attended Youth Group regularly
3. Music in Mind	10 children plus their Mum's		NA
4. Life Group	3 Groups (between 6 - 20 attending each week)		3 Groups (between 10 - 25 attending each week)
5. First Steps	A range between 6-10 people attending each session.		

Northern Hills Church Trust Board Incorporated

Statement of Financial Performance

For the year ended
31 March 2023

	Note	Actual* This Year \$	Actual* Last Year \$
Revenue			
Donations, fundraising and other similar revenue*	1	104,767	86,072
Fees, subscriptions and other revenue from members*	1	1,200	-
Interest, dividends and other investment revenue*	1	3,307	1,030
Other revenue	1	804	130
Total Revenue*		110,078	87,232
Expenses			
Volunteer and employee related costs*	2	36,763	13,994
Costs related to providing goods or services*	2	42,551	25,237
Grants and donations made*	2	35,081	30,677
Total Expenses*		114,395	69,908
Surplus/(Deficit) for the Year*		(4,317)	17,324

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Northern Hills Church Trust Board Incorporated
Statement of Financial Position

As at
31 March 2023

	Note	Actual* This Year \$	Actual* Last Year \$
Assets			
Current Assets			
Bank accounts and cash*	3	69,755	68,989
Debtors and prepayments*	3	7,675	7,096
Other current assets	3	101,368	98,308
Total Current Assets		178,798	174,393
Non-Current Assets			
Property, plant and equipment*	4	8,986	13,148
Total Non-Current Assets		8,986	13,148
Total Assets*		187,784	187,541
Liabilities			
Current Liabilities			
Creditors and accrued expenses*	3	5,663	1,191
Employee costs payable*	3	658	570
Total Current Liabilities		6,321	1,761
Total Liabilities*		6,321	1,761
Total Assets less Total Liabilities (Net Assets)*		181,463	185,780
Accumulated Funds			
Accumulated surpluses or (deficits)*	5	181,463	185,780
Reserves*		-	-
Total Accumulated Funds*		181,463	185,780

Northern Hills Church Trust Board Incorporated
Statement of Cash Flows

For the year ended
31 March 2023

	Actual* This Year \$	Actual* Last Year \$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts*	104,767	86,072
Fees, subscriptions and other receipts from members*	1,200	
Receipts from providing goods or services*	804	130
Interest, dividends and other investment receipts*	1,940	1,034
Net GST	3,736	1,876
Cash was applied to:		
Payments to suppliers and employees*	76,600	37,504
Donations or grants paid*	35,081	30,678
Net Cash Flows from Operating Activities*	766	20,930
Cash flows from Investing and Financing Activities*		
Cash was applied to:		
Payments to acquire property, plant and equipment*	-	1,777
Payments to purchase investments*	-	1,004
Net Cash Flows from Investing and Financing Activities*	-	(2,781)
Net Increase / (Decrease) in Cash*	766	18,149
Opening Cash*	68,989	50,840
Closing Cash*	69,755	68,989
This is represented by:		
Bank Accounts and Cash*	69,755	68,989

Northern Hills Church Trust Board Incorporated
Statement of Accounting Policies

For the year ended
31 March 2023

Basis of Preparation*

Northern Hills Church Trust Board Incorporated 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 accounts payable and income in advance, which are stated inclusive of GST.

Income Tax

Northern Hills Church Trust Board Incorporated 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.

Property, Plant and Equipment

Items of property, plant and equipment are initially recognised at cost. Historical cost includes items of expenditure direct attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are occurred.

All other repairs and maintenance expenditure is recognised in the Statement of Financial Performance as incurred.

Depreciation is calculated on a diminishing value basis over the estimated life of the following assets. The depreciation rates that have been used are:

Music equipment 30% DV

Sound System 30% DV

Website 50% DV

Depreciation on tents have been calculated on a straight-line basis over the useful life of the assets.

Tents 20% SL

Changes in Accounting Policies*

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

Northern Hills Church Trust Board Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year \$	Last Year \$
Donations and other similar revenue		104,767	86,072
Total		104,767	86,072

Revenue Item	Analysis	This Year \$	Last Year \$
Fees, subscriptions and other revenue from members		1,200	-
Total		1,200	-

Revenue Item	Analysis	This Year \$	Last Year \$
Revenue from providing goods or services		804	130
Total		804	130

Revenue Item	Analysis	This Year \$	Last Year \$
Interest, dividends and other investment revenue		3,307	1,030
Total		3,307	1,030

Northern Hills Church Trust Board Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Contract administration	-	6,800
	Wages	36,546	7,194
	Training and development	217	-
	Total	36,763	13,994

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	Depreciation	4,162	5,663
	Hospitality and Events	1,974	302
	Venue Hire Sunday services	4,800	3,606
	Energy	2,407	-
	Storage	1,287	1,253
	Insurance	2,077	2,056
	Rates	412	-
	Events	644	-
	Repairs & Maintenance	3,818	-
	Kitchen Supplies	472	342
	Printing & Stationery	1,533	-
	Cleaning	2,024	-
	Music and Song copyrights and Licenses	674	1,086
	Phone and Internet	417	417
	Youth group	4,945	4,120
	Sunday School	2,094	1,544
	Webhosting, Media and Activity fee	6,531	3,978
Other Exepenses	2,280	870	
	Total	42,551	25,237

Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made	Gifts and Donations	13,910	11,743
	Mission Support	21,171	18,934
	Total	35,081	30,677

Northern Hills Church Trust Board Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	ASB Bank - Business Saver	47,626	27,178
	ASB Bank - Society Cheque	22,129	41,811
	Total	69,755	68,989

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Prepayments	7,675	7,096
	Total	7,675	7,096

Asset Item	Analysis	This Year \$	Last Year \$
Other current assets	Bond	-	150
	GST	474	123
	Interest income accrued	1,579	212
	ASB Commercial Term Deposit	99,315	97,823
	Total	101,368	98,308

Asset Item	Analysis	This Year \$	Last Year \$
Other non-current assets: Property, Plant and Equipment	Music equipment	22,932	22,932
	Less: Accumulated Depreciation on music Equipment	(19,700)	(18,314)
	Sound System	26,539	26,539
	Less: Accumulated Depreciation on Sound System	(23,796)	(22,621)
	Equipment	8,245	8,245
	Less: Accumulated Depreciation on Equipment	(5,288)	(3,741)
	Website	3,605	3,605
	Less: Accumulated Depreciation on Website	(3,551)	(3,497)
	Total	8,986	13,148

Northern Hills Church Trust Board Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 3 : Analysis of Assets and Liabilities

Liability Item	Analysis	This Year	Last Year
		\$	\$
Creditors and accrued expenses	Accounts Payable	460	-
	Accrued Expenses	875	960
	ASB Visa Business	498	231
	Income in Advance - Camp	3,830	-
	Total	5,663	1,191

Liability Item	Analysis	This Year	Last Year
		\$	\$
Employee costs payable		658	570
	Total	658	570

Northern Hills Church Trust Board Incorporated

Notes to the Performance Report

For the year ended

31 March 2023

Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Equipment	4,504			1,547	2,957
Music Equipment	4,618			1,386	3,232
Sound Equipment	3,918			1,175	2,743
Website	108			54	54
	-				-
	-				-
	-				-
	-				-
Total	13,148	-	-	4,162	8,986

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Equipment	4,623	1,777		1,896	4,504
Music Equipment	6,597			1,979	4,618
Sound Equipment	5,597			1,679	3,918
Website	216			108	108
					-
					-
					-
					-
Total	17,033	1,777	-	5,662	13,148

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Northern Hills Church Trust Board Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	185,780	-	185,780
Capital contributed by owners or members*	-			-
Capital returned to owners or members*	-			-
Surplus/(Deficit)*		(4,317)		(4,317)
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	-	181,463	-	181,463

Last Year				
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	168,456	-	168,456
Capital contributed by owners or members*				-
Capital returned to owners or members*				-
Surplus/(Deficit)*		17,324		17,324
Distributions paid to owners or members*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		-	-	
Closing Balance	-	185,780	-	185,780

Northern Hills Church Trust Board Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 6 : 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)

Northern Hills Church Trust Board Incorporated

Notes to the Performance Report

For the year ended
31 March 2023

Note 7

Note 7: Related Party Transactions*

Description of Related Party Relationship*	Description of the Transaction (whether in cash or amount in kind)*	This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
		Value of Transactions*	Value of Transactions*	Amount Outstanding*	Amount Outstanding*
Trustees, Elders and Deacons regularly provide their time and skills at no charge and made unconditional donations to Northern hills Church. No personal benefit (in money or in kind) was derived from these. The owner of Mane Build Ltd is also an Elder. Mane Build have provided building services during the year for a number of projects and have been reimbursed for the cost of materials. The full commercial value of these projects are not known.					

Related Party Disclosures:

There were no transactions involving related parties during the financial year. (Last Year - Nil)

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)

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