

## 東區華人浸信會 2020 - 2021 年度年會會議記錄

### MINUTES FOR THE ANNUAL GENERAL MEETING FOR 2020 - 2021 OF PAKURANGA CHINESE BAPTIST CHURCH

開會日期: 13-06-2021 崇拜後  
Date: 13-06-2021 after Sunday service

時間: 12:00PM - 12:30PM  
Time: 12:00PM - 12:30PM

地點: 教會禮堂  
Venue: Church main hall

主席: 葉詩廷執事  
Chairperson: Deacon Peter Ip

書記: 林曉薇  
Secretary: Mona Lam

出席人數: 85 人

Total Number Present: 85

1. 開會祈禱 - 葉詩廷執事  
Opening Prayers - Deacon Peter Ip
2. 各部報告事項 - [請參閱年刊]  
Reporting Items - [Please refer to Annual Report]
3. 商討事項  
Discussion items

- 3.1 接納本次會議的議程  
To accept the agenda for this meeting

議決: Resolution:	贊成: 68 人 Consent: 68	不贊成: 0 人 Objection: 0	決議通過 Resolution Passed
--------------------	-------------------------	--------------------------	------------------------------

- 3.2 通過聘請 Alan Lau 為 2021 - 2022 年度的核數師  
To approve the service of auditors, Alan Lau, for 2021 - 2022 term

議決: Resolution:	贊成: 62 人 Consent: 62	不贊成: 0 人 Objection: 0	決議通過 Resolution Passed
--------------------	-------------------------	--------------------------	------------------------------

- 3.3 通過教會截至 2021 年 3 月 31 日年度未經審核財政報告(參附件 1)  
To approve the unaudited financial statements of the Church for the year ended 31<sup>st</sup> March, 2021 (see Appendix 1)

議決: Resolution:	贊成: 70 人 Consent: 70	不贊成: 0 人 Objection: 0	決議通過 Resolution Passed
--------------------	-------------------------	--------------------------	------------------------------

4. 臨時動議（需出席人數三份之二或以上同意，方可接納討論）  
Temporary Motions (subject to the consent of 66% or above of members present)

建議 Suggestions:

1. 建議未經審核財政報告增加一欄顯示去年的預算案以作比較  
Suggested to add a column to the unaudited financial statements showing last year's budget for comparison
5. 書記宣讀本次會議紀錄  
Secretary announces the resolutions passed in this meeting
6. 下次開會日期：2022 年 5 月第三個主日崇拜後  
Date of next meeting : On the date after the third Sunday Service in May of 2022
7. 閉會祈禱 - 鄧錦材牧師  
Closing prayers - Pastor Albert Tang

主席簽署：  
Signature of Chairperson:

書記簽署：  
Signature of Secretary:



葉詩廷執事  
Deacon Peter Ip

日期：  
Date :



林曉薇  
Mona Lam

日期：  
Date 27/06/2021

附件 (Appendices)

1. 教會截至 2021 年 3 月 31 日年度未經審核財政報告 (共 9 頁)  
The unaudited financial statements of the Church for the year ended 31<sup>st</sup> March, 2021  
(9 pages all-in)

\*\*\*\*\*



## 附件 1 Appendix 1

### PAKURANGA CHINESE BAPTIST CHURCH PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021

CONTENTS	PAGES
NON-FINANCIAL INFORMATION	
ENTITY INFORMATION	1
STATEMENT OF SERVICE PERFORMANCE	2
FINANCIAL INFORMATION	
STATEMENT OF FINANCIAL PERFORMANCE	3-4
STATEMENT OF FINANCIAL POSITION	5
STATEMENT OF CASH FLOWS	6
STATEMENT OF ACCOUNTING POLICIES	7
NOTES TO THE FINANCIAL STATEMENTS	8
AUDITOR'S REPORT	9



**PAKURANGA CHINESE BAPTIST CHURCH  
ENTITY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>Legal Name of Entity:</b>	Pakuranga Chinese Baptist Church
<b>Type of Entity and Legal Basis:</b>	Pakuranga Chinese Baptist Church is an Incorporated Society registered under the Incorporated Societies Act 1908.
<b>Registration Number:</b>	CC21721
<b>Entity's Purpose or Mission:</b>	
<u>Mission Statement</u>	In Christ - building vibrant, multi-lingual congregations, blessing local communities and beyond.
<u>Vision Statement</u>	Make disciples of all nations for Jesus.
<b>Entity Structure:</b>	Pakuranga Chinese Baptist Church ("the Church") is a religious organization in the preaching and promotion of Christianity.
<b>Main Sources of the Entity's Cash and Resources:</b>	Pakuranga Chinese Baptist Church's primary source of funding is through receipt of offering from congregation members.
<b>Main Methods Used by the Entity to Raise Funds:</b>	Pakuranga Chinese Baptist Church's main method to raise funds is through the receipt of offerings from congregation members.
<b>Entity's Reliance on Volunteers and Donated Goods or Services:</b>	Pakuranga Chinese Baptist Church relies on the gifts of Christians and members' time to serve God and people in a way of worship to God, caring for people, teaching the bible, promotion of Christianity; and also providing administration and accounting role.

**Contact details**

<b>Physical Address:</b>	209 Ti Rakau Drive, Pakuranga, Auckland 2010
<b>Postal Address:</b>	P.O. Box 51-844 Pakuranga, Auckland 2140
<b>Phone/Fax:</b>	(09) 577-2086
<b>Email/Website:</b>	<a href="http://pcbc.org.nz">http://pcbc.org.nz</a>
	<a href="https://www.facebook.com/pcbchurch/">https://www.facebook.com/pcbchurch/</a>



**PAKURANGA CHINESE BAPTIST CHURCH  
STATEMENT OF SERVICE PERFORMANCE  
FOR THE YEAR ENDED 31 MARCH 2021**

**Description of the Entity's Outcomes:**

To provide and to promote Christianity and social support to the Chinese and English speaking people in the Eastern suburbs and wider Auckland.

**Description and Quantification of the Entity's Outputs:**

	<b>This Year</b>	<b>Last Year</b>
Provide weekly meetings for worship on Saturdays and Sundays	363 people	343 people
Provide weekly teaching on Bible Studies	18 people	21 people
Provide support groups for various ages with different needs in the church	165 people	130 people
Provide Christian courses and trainings during the year	75 people	80 people
Provide monthly meeting serving elderly folks in the community	40 people	80 people
Provide various classes open for the community	28 people	39 people



**PAKURANGA CHINESE BAPTIST CHURCH  
STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 MARCH 2021**

	This Year	Last Year
<b><u>OPERATIONAL INCOME</u></b>		
General Offerings - Sunday Service	249,686	254,108
General Offerings - Saturday Service	92,628	100,750
General Offerings - English Service	83,003	26,094
Special Offerings	2,288	762
Rent - Counselling Centre	8,108	8,203
Activities Income	2,087	-
Dividend Received	280	375
Interest Received	20,844	29,916
<b>TOTAL OPERATIONAL INCOME</b>	<b>458,924</b>	<b>420,208</b>
<b><u>OPERATIONAL EXPENDITURE</u></b>		
<b><u>Administrative &amp; Operating Expenses</u></b>		
ACC Levies	382	389
Building Warrants	1,086	1,567
Cleaning & Waste Disposal	10,122	15,980
Electricity	3,028	3,964
General Expenses	983	2,331
Postage, Printing & Stationery	3,356	4,725
Rates	(630)	5,934
Telecommunication	1,991	1,985
Wages & Salaries	178,545	161,921
Staff Subsidy	912	2,217
<b>Total Administrative &amp; Operating Expenses</b>	<b>199,775</b>	<b>201,013</b>
<b><u>Financial Expenses</u></b>		
Bank Fees	40	20
Insurance	6,040	6,040
Depreciation	16,274	16,398
<b>Total Financial Expenses</b>	<b>22,354</b>	<b>22,458</b>
<b><u>Community Expenses</u></b>		
Rent Expense - Counselling Centre	8,475	7,513
<b>Total Community Expenses</b>	<b>8,475</b>	<b>7,513</b>
<b><u>Special Donation</u></b>		
PBC Mandarin Fellowship Offering	5,000	5,000
Baptist Union Contribution	7,500	7,500
<b>Total Special Donation Expenses</b>	<b>12,500</b>	<b>12,500</b>
<b><u>Education Department</u></b>		
Teaching Activities Expenses	2,266	6,193
<b>Total Education Department Expenses</b>	<b>2,266</b>	<b>6,193</b>



**PAKURANGA CHINESE BAPTIST CHURCH  
STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 MARCH 2021**

	<u>This Year</u>	<u>Last Year</u>
<u>Evangelism Department</u>		
Evangelism Activities Expenses	1,602	3,541
Total Evangelism Department Expenses	1,602	3,541
<u>General Maintenance Department</u>		
General Maintenance Activities Expenses	4,367	4,917
Total General Maintenance Department Expenses	4,367	4,917
<u>Pastoral Care Department</u>		
Pastoral Care Activities Expenses	4,876	3,755
Total Pastoral Care Department Expenses	4,876	3,755
<u>Worship Department</u>		
Licences and copyright	1,351	964
Speakers' Fees	2,520	5,254
Activities Expenses	6,784	6,785
Total Worship Department Expenses	10,655	13,003
<b>TOTAL OPERATIONAL EXPENDITURE</b>	<b>266,870</b>	<b>274,893</b>
<b>NET OPERATIONAL SURPLUS / (DEFICIT)</b>	<b>192,054</b>	<b>145,315</b>
<u>FUND INCOME</u>		
Church Building Development Fund	581	260
Mission Fund	7,569	1,505
Care and Support Fund	10,349	5,376
Theological Studies Fund	2,713	8,726
Youth Fund	16,636	16,268
Community Mission Fund	9,153	9,989
<b>TOTAL FUND INCOME</b>	<b>47,001</b>	<b>42,124</b>
<u>FUND EXPENDITURE</u>		
Mission Fund Expenses	12,250	37,708
Theological Studies Fund Expenses	5,600	6,767
Youth Fund Expenses	1,174	11,259
Community Mission Fund Expenses	3,263	4,689
<b>TOTAL FUND EXPENDITURE</b>	<b>22,287</b>	<b>60,423</b>
<b>NET FUND SURPLUS / (DEFICIT)</b>	<b>24,714</b>	<b>(18,299)</b>
<b>TOTAL SURPLUS / (DEFICIT)</b>	<b>216,768</b>	<b>127,016</b>



**PAKURANGA CHINESE BAPTIST CHURCH**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2021**

	<u>This Year</u>	<u>Last Year</u>
<b><u>ASSETS</u></b>		
<b>NON CURRENT ASSETS</b>		
Fixed Assets	590,284	602,577
<b>TOTAL NON CURRENT ASSETS</b>	<b>590,284</b>	<b>602,577</b>
<b>CURRENT ASSETS</b>		
Petty Cash	500	500
ASB Bank 00 A/c	277,329	201,358
ASB Bank 52 A/c	1,053	1,052
ASB Bank 53 A/c	1,211	1,210
ASB Term Deposits	1,178,574	1,013,486
Accrued Interest	2,133	4,635
Account Receivable	1,779	244
GST Refundable	1,736	1,417
<b>TOTAL CURRENT ASSETS</b>	<b>1,464,315</b>	<b>1,223,902</b>
<b>TOTAL ASSETS</b>	<b>2,054,599</b>	<b>1,826,479</b>
<b><u>LIABILITIES</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	29,781	18,429
<b>TOTAL CURRENT LIABILITIES</b>	<b>29,781</b>	<b>18,429</b>
<b>TOTAL LIABILITIES</b>	<b>29,781</b>	<b>18,429</b>
<b>NET ASSETS</b>	<b>2,024,818</b>	<b>1,808,050</b>
<b><u>ACCUMULATED FUNDS</u></b>		
General Accumulated Fund	1,627,210	1,435,156
Church Building Development Fund	126,138	125,557
Mission Fund	80,203	84,884
Care and Support Fund	89,787	79,438
Theological Studies Fund	34,029	36,916
Youth Fund	54,588	39,126
Community Mission Fund	12,863	6,973
<b>TOTAL ACCUMULATED FUNDS</b>	<b>2,024,818</b>	<b>1,808,050</b>

For and on behalf of Pakuranga Chinese Baptist Church

\_\_\_\_\_  
Albert Tang  
Senior Pastor

\_\_\_\_\_  
Matthew Lui  
Treasurer





**PAKURANGA CHINESE BAPTIST CHURCH  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021**

	<b>This Year</b>	<b>Last Year</b>
<b><u>Cash Flows from Operating Activities</u></b>		
Cash was received from:		
Offerings Receipts	474,606	381,714
Receipts from Rental	8,108	8,203
Interest, Dividend & Other Receipts	25,713	30,411
<b>Total Cash Received</b>	<b>508,427</b>	<b>420,328</b>
Cash was applied to:		
Payments to suppliers and employees	(250,565)	(241,628)
Offering Paid	(12,500)	(64,700)
Net GST	(319)	(978)
<b>Total Cash Paid</b>	<b>(263,384)</b>	<b>(307,306)</b>
<b>Net Cash Flows from Operating Activities</b>	<b>245,043</b>	<b>113,022</b>
<b><u>Cash Flows from Investing and Financing Activities</u></b>		
Cash was applied to:		
Payments to Purchase Equipment	(3,982)	(7,966)
<b>Total Cash Paid</b>	<b>(3,982)</b>	<b>(7,966)</b>
<b>Net Cash Flows from Investing and Financing Activities</b>	<b>(3,982)</b>	<b>(7,966)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>241,061</b>	<b>105,056</b>
Opening Cash	1,217,606	1,112,550
Closing Cash	1,458,667	1,217,606
<b>This is represented by:</b>		
Petty Cash	500	500
ASB Bank 00 A/c	277,329	201,358
ASB Bank 52 A/c	1,053	1,052
ASB Bank 53 A/c	1,211	1,210
ASB Term Deposits	1,178,574	1,013,486
	<b>1,458,667</b>	<b>1,217,606</b>



**PAKURAGA CHINESE BAPTIST CHURCH  
STATEMENT OF ACCOUNTING POLICIES  
FOR THE YEAR ENDED 31 MARCH 2021**

**a) Reporting Entity**

The financial statements presented are for Pakuranga Chinese Baptist Church (the Church).

**b) Statutory Base**

The financial statements of the Church have been prepared in accordance with the financial reporting standards set by the Chartered Accountants Australia and New Zealand, and the Incorporated Societies Act 1908. The Church has elected to apply PB 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 for the last two annual reporting periods. The Performance Report is prepared under the assumption that the Church will continue to operate as a going concern in the foreseeable future.

**c) Measurement Base**

The measurement base adopted is historical cost.

**d) Specific Accounting Policies**

The following specific accounting policies, which materially affect the measurement of income and the financial position have been followed in the preparation of these financial statements.

**i) Fixed Assets and Depreciation**

Fixed assets are recorded at cost less accumulated depreciation. Depreciation is calculated using taxation rates. The principal depreciation rates are:

Building	2.2% diminishing value
Plant and Equipment	4 to 50% diminishing value
Other Assets	12% diminishing value

**ii) Goods and Services Tax**

The financial statements have been prepared using GST exclusive basis, where applicable.

**iii) Income Tax**

Income of the Church from within the circle of membership is exempt from Income Tax.

**iv) Change in Accounting Policies**

There have been no material changes in accounting policies (last year - nil).

**e) Nature of Activities**

The Church is a religious organization in the preaching and promotion of Christianity.



**PAKURANGA CHINESE BAPTIST CHURCH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1 MOVEMENT OF THE ACCUMULATED FUNDS IN EQUITY**

Accumulated Funds	31/03/2020 Balance	2021 Income	2021 Expenses	31/03/2021 Balance	Net Movement
General Accumulated Fund	1,435,156	458,924	266,870	1,627,210	192,054
Church Building Development Fund	125,557	581	-	126,138	581
Mission Fund	84,984	7,569	12,250	80,203	(4,681)
Care and Support Fund	79,438	10,349	-	89,787	10,349
Theological Studies Fund	36,916	2,713	5,600	34,029	(2,887)
Youth Fund	39,126	16,636	1,174	54,588	15,462
Community Mission Fund	6,973	9,153	3,263	12,863	5,890
<b>Total Equity</b>	<b>1,808,050</b>	<b>505,925</b>	<b>289,157</b>	<b>2,024,818</b>	<b>216,768</b>

**2 PROPERTY, PLANT AND EQUIPMENT**

This Year Asset Class	31/03/2020 Carrying Amount	Purchases	Current Year Depreciation	31/03/2021 Carrying Amount
Land & Building	\$59,739	-	9,014	550,725
Other Assets	4,509	-	541	3,968
Equipment	38,329	3,981	6,719	35,591
<b>Total Assets</b>	<b>602,577</b>	<b>3,981</b>	<b>16,274</b>	<b>590,284</b>

Last Year Asset Class	31/03/2019 Carrying Amount	Purchases	Current Year Depreciation	31/03/2020 Carrying Amount
Land & Building	\$66,245	2,711	9,217	559,739
Other Assets	5,124	-	615	4,509
Equipment	39,641	5,254	6,566	38,329
<b>Total Assets</b>	<b>611,010</b>	<b>7,965</b>	<b>16,398</b>	<b>602,577</b>

**3 EVENTS AFTER THE REPORTING DATE**

There were no events that have occurred after the reporting date that would have a material impact on the performance report.  
report. (Last year: Nil)