

東區華人浸信會 2020 - 2021 年度年會議程
AGENDA FOR ANNUAL GENERAL MEETING
FOR 2020 - 2021 TERM OF
PAKURANGA CHINESE BAPTIST CHURCH

日期: 2021 年 6 月 13 日崇拜後 地點: 教會禮堂
Date: 13th June, 2021 after Venue: Church main hall
Sunday Service

主席: 葉詩廷執事 書記: 林曉薇
Chairperson: Deacon Peter Ip Secretary: Mona Lam

一、 開會祈禱

Opening Prayers

二、 各部報告事項 – 請參閱年刊

Report of each Department - please refer to Annual Report

三、 商討事項

Discussion items

3.1 通過本次會議的議程

To approve the agenda for this meeting

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

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 31st March, 2021 (See Appendix 1)

四、 其他事項 (需出席人數三份之一或以上同意，方可接納討論)

Any Other Business (subject to the consent of 33% or above of members present)

- 五、書記宣讀本年會議記錄並提議接納
Secretary announces the resolutions passed in this meeting and recommends for its acceptance
- 六、下次開會日期：2022年5月第三個主日崇拜後
Date of next meeting: The 3rd Sunday service in May of 2022
- 七、閉會祈禱
Closing prayers

附件 (Appendices)

1. 教會截至2021年3月31日年度未經審核財政報告
The unaudited financial statements of the Church for the year ended 31st March, 2021

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

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

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

Physical Address: 209 Ti Rakau Drive, Pakuranga, Auckland 2010

Postal Address: P.O. Box 51-844 Pakuranga, Auckland 2140

Phone/Fax: (09) 577-2086

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<https://www.facebook.com/pcbchurch/>

**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:

	This Year	Last Year
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
<u>OPERATIONAL INCOME</u>		
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
TOTAL OPERATIONAL INCOME	458,924	420,208
<u>OPERATIONAL EXPENDITURE</u>		
<u>Administrative & Operating Expenses</u>		
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
Total Administrative & Operating Expenses	199,775	201,013
<u>Financial Expenses</u>		
Bank Fees	40	20
Insurance	6,040	6,040
Depreciation	16,274	16,398
Total Financial Expenses	22,354	22,458
<u>Community Expenses</u>		
Rent Expense - Counselling Centre	8,475	7,513
Total Community Expenses	8,475	7,513
<u>Special Donation</u>		
PBC Mandarin Fellowship Offering	5,000	5,000
Baptist Union Contribution	7,500	7,500
Total Special Donation Expenses	12,500	12,500
<u>Education Department</u>		
Teaching Activities Expenses	2,266	6,193
Total Education Department Expenses	2,266	6,193

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

	This Year	Last Year
<u>Evangelism Department</u>		
Evangelism Activities Expenses	1,602	3,541
Total Evangelism Department Expenses	<u>1,602</u>	<u>3,541</u>
<u>General Maintenance Department</u>		
General Maintenance Activities Expenses	4,367	4,917
Total General Maintenance Department Expenses	<u>4,367</u>	<u>4,917</u>
<u>Pastoral Care Department</u>		
Pastoral Care Activities Expenses	4,876	3,755
Total Pastoral Care Department Expenses	<u>4,876</u>	<u>3,755</u>
<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	<u>10,655</u>	<u>13,003</u>
TOTAL OPERATIONAL EXPENDITURE	266,870	274,893
NET OPERATIONAL SURPLUS / (DEFICIT)	<u>192,054</u>	<u>145,315</u>
<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
TOTAL FUND INCOME	<u>47,001</u>	<u>42,124</u>
<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
TOTAL FUND EXPENDITURE	<u>22,287</u>	<u>60,423</u>
NET FUND SURPLUS / (DEFICIT)	<u>24,714</u>	<u>(18,299)</u>
TOTAL SURPLUS / (DEFICIT)	<u>216,768</u>	<u>127,016</u>

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

	This Year	Last Year
ASSETS		
NON CURRENT ASSETS		
Fixed Assets	590,284	602,577
TOTAL NON CURRENT ASSETS	590,284	602,577
CURRENT ASSETS		
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
TOTAL CURRENT ASSETS	1,464,315	1,223,902
TOTAL ASSETS	2,054,599	1,826,479
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	29,781	18,429
TOTAL CURRENT LIABILITIES	29,781	18,429
TOTAL LIABILITIES	29,781	18,429
NET ASSETS	2,024,818	1,808,050
ACCUMULATED FUNDS		
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
TOTAL ACCUMULATED FUNDS	2,024,818	1,808,050

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

	This Year	Last Year
<u>Cash Flows from Operating Activities</u>		
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
Total Cash Received	<u>508,427</u>	<u>420,328</u>
Cash was applied to:		
Payments to suppliers and employees	(250,565)	(241,628)
Offering Paid	(12,500)	(64,700)
Net GST	(319)	(978)
Total Cash Paid	<u>(263,384)</u>	<u>(307,306)</u>
Net Cash Flows from Operating Activities	<u>245,043</u>	<u>113,022</u>
<u>Cash Flows from Investing and Financing Activities</u>		
Cash was applied to:		
Payments to Purchase Equipment	(3,982)	(7,966)
Total Cash Paid	<u>(3,982)</u>	<u>(7,966)</u>
Net Cash Flows from Investing and Financing Activities	<u>(3,982)</u>	<u>(7,966)</u>
Net Increase / (Decrease) in Cash	<u>241,061</u>	<u>105,056</u>
Opening Cash	1,217,606	1,112,550
Closing Cash	<u>1,458,667</u>	<u>1,217,606</u>
This is represented by:		
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	<u>1,178,574</u>	<u>1,013,486</u>
	<u>1,458,667</u>	<u>1,217,606</u>

**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	84,884	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
Total Equity	1,808,050	505,925	289,157	2,024,818	216,768

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	559,739	-	9,014	550,725
Other Assets	4,509	-	541	3,968
Equipment	38,329	3,981	6,719	35,591
Total Assets	602,577	3,981	16,274	590,284

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

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)