Christian Community Churches of New Zealand Trust

Performance Report (Unaudited)

31 December 2025

Christian Community Churches of New Zealand Trust
Performance Report Contents
For the year ended 31 December 2025

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Entity Information

CCCNZ

For the year ended 31 December 2025

Legal Name of Entity

Christian Community Churches of New Zealand Trust

Entity Type and Legal Basis

Incorporated as a Charitable Trust under the Charitable Trusts Act 1957

Registered as a Charity (registration number CC54332) under the Charities Act 2005

Entity's Purpose or Mission

A national service trust serving CCCNZ and Open Brethren Heritage Churches and Support Ministries across New Zealand.

Entity Structure

The trust is governed by a trust board of up to 12 trustees. The original trustees were deemed elected or appointed on 31 January 2017, being the start date of this entity. Changes in trustees for the year to 31 December 2025 are noted below.

Elected:

Trustee	Richard Goodwin	
Trustee	Graham Fletcher	concluded on 17 October 2025
Trustee	Gillian Guptill	
Trustee	Alan Aitken	
Trustee	Brian Ropitini	
Trustee	Hayley Cross	appointed on 17 October 2025
Trustee	Andre Posthuma	appointed on 17 October 2025

Appointed:

Chair	Chris Broadbent	
Trustee	Gordon Fountain	concluded on 17 October 2025
Treasurer	Bruce Stormer	concluded on 17 October 2025
Trustee	Shannon Samuels	
Trustee	Ane Ponifasio	
Trustee	Rick Iles	
Independent Trustee	Murray Frost	

Main Sources of Entity's Cash and Resources

The trust receives cash or resources from:

- Grants from various organisations
- Donations from individuals and various organisations
- Fees from events

Main Methods Used by Entity to Raise Funds

The trust applied for grants from various organisations, receives donations from individuals and organisations and receives fees from events held during the year.

Entity's Reliance on Volunteers and Donated Goods or Services

The trustees of the governing body are all volunteers.

Additional Information

Assurance Provider:

BDO Audit, Palmerston North

Banker:

Bank of New Zealand, Palmerston North

Solicitor:

Kemps Weir Lawyers, Auckland

Contact Information

Registered Office:

Level 3, Capital Fund House,357 Main Street, Palmerston North, New Zealand,4410

Postal Address:

PO Box 744, Palmerston North Central, Palmerston North, New Zealand,4440

Website:

www. cccnz.nz

Statement of Service Performance

CCCNZ

For the year ended 31 December 2025

Description of Entity's Outcomes

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During 2025, the movement found new ways to work together regionally, developing and equipping leaders to serve the churches. This strengthened relationships among the churches as the Christian Community Churches of New Zealand Trust supported the process through regional and national events and targeted initiatives.

We hosted 7 Regional Summits, a PastorLink Retreat, 5 First and Next Training events for youth and young people and a NextGen Summit - equipping leaders who are shaping the faith of the next generation. We further increased the number of targeted events for ministry leaders through multiple smaller regional gatherings reaching 310 leaders. The Risk and Liability workshops for leaders in governance roles started in 2024 were extended to include the regions not yet covered.

The number of churches formally affirming their relationship and association with Christian Community Churches increased to 101. Our primary events are our regional summits. We hosted 521 delegates attending from 91 churches. Our online presence also grew with 47,120 visits to our website and our followers on our Facebook page stabilised at 725. Although we reduced the number of newsletter campaigns to 86 (2024 - 107), we increased engagement to more than 2,715 subscribers resulting in a total of 71,364 email newsletters being opened.

The 2025 Annual Report was again published in digital format only and the only printed publication was the Homeworkers Guide. This print run was increased from 615 in 2024 to 1,000 in 2025.

Specifically defined administrative support for churches focussed on the annual celebrant renewal process for 149 organisational celebrants and managing the payment and renewal process of the music and video Copyright Licensing for 56 churches in the movement.

Description and Quantification of Entity's Outputs

	Actual	Last year
1. **Linked-In Churches**		
Total number of churches served	166	170
Number of churches affirming their membership (Linking in)	101	99
2. **Conferences and Events**		
Number of regional events	7	7
Number of churches represented at regional events	91	101
Attendees to our events	1,153	1,279
3. **Publications**		
Homeworkers Guide	1,000	615
Newsletter Subscribers	2,715	2,400
Distribution of email newsletters	71,364	61,620
Visitors to the CCCNZ website	47,120	41,973
4. **Other Services**		
Renewal of organisational celebrants	149	159
Renewal of Music and video copyright licencing	56	54

Statement of Financial Performance

CCCNZ
For the year ended 31 December 2025

Account	Notes	2025	2024
Revenue			
Donations, fundraising and other similar revenue	1	1,365,542	1,337,433
Revenue from providing goods or services	1	126,770	143,115
Interest, dividends and other investment revenue	1	4,055	14,778
		1,496,367	**1,495,326**
Expenses			
Volunteer and employee related costs	2	1,113,385	1,175,283
Costs related to providing goods or service	2	203,375	189,274
Grants and donations made	2	45,942	52,411
Other expenses	2	330,652	336,681
Total Expenses		**1,693,354**	**1,753,649**
Deficit for the Year		**(196,987)**	**(258,323)**

This statement is to be read in conjunction with the Notes to the Performance Report and the accompanying auditor's report.

Statement of Financial Position

CCCNZ

As at 31 December 2025

Account	Notes	31 Dec 2025	31 Dec 2024
Assets			
Current Assets			
Bank accounts and cash	3	89,335	275,982
Debtors and prepayments	3	89,329	36,261
Total Current Assets		**178,664**	**312,243**
Non-Current Assets			
Property, Plant and Equipment	4	26,930	44,215
Investment holding	4	100	100
Total Non-Current Assets		**27,030**	**44,315**
Total Assets		**205,694**	**356,559**
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	51,578	19,308
Employee costs payable	5	120,359	106,507
Total Current Liabilities		**171,937**	**125,815**
Total Liabilities		**171,937**	**125,815**
Total Assets less Total Liabilities (Net Assets)		**33,757**	**230,744**
Accumulated Funds			
Accumulated surpluses or (deficits)	6	33,757	230,744
Total Accumulated Funds		**33,757**	**230,744**

For and on behalf of the trustees:

Chairperson

Chair Finance Committee

Date authorised for issue

This statement is to be read in conjunction with the Notes to the Performance Report and the accompanying auditor's report.

Statement of Cash Flows

CCCNZ

For the year ended 31 December 2025

Account	2025	2024
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	1,365,542	1,337,433
Receipts from providing goods or services	97,200	143,512
Interest, dividends and other investment receipts	4,055	14,778
GST	(14,043)	13,907
Payments to suppliers and employees	(1,588,498)	(1,662,163)
Donations or grants paid	(45,942)	(52,411)
Total Cash Flows from Operating Activities	**(181,686)**	**(204,944)**
Cash Flows from Investing and Financing Activities		
Capital contributed from owners or members	0	0
Proceeds from Investments/ (Payments to acquire investments)	0	(100)
Payments to acquire property, plant and equipment	(4,961)	(4,256)
Total Cash Flows from Investing and Financing Activities	**(4,961)**	**(4,356)**
Net Increase/(Decrease) in Cash	**(186,647)**	**(209,300)**
Bank Accounts and Cash		
Opening cash	275,982	485,282
Closing cash	89,335	275,982
Net change in cash for period	**(186,647)**	**(209,300)**

This statement is to be read in conjunction with the Notes to the Performance Report and the accompanying auditor's report.

Statement of Accounting Policies

CCCNZ

For the year ended 31 December 2025

Basis of Preparation

The entity has elected to apply the Tier 3 (NFP) Standard 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 on the assumption that the entity will continue to operate in the foreseeable future. The figures in the Performance Report are rounded to the nearest dollar.

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.

Income Tax

The Trust is a registered charitable entity under the Charities Act 2005, and accordingly is exempt from income tax under sections CW41 and CW42 of the Income Tax Act 2007.

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.

Revenue

Revenue is measured at the fair value of the consideration received or receivable for the sale of goods and services, excluding goods and services rebates and discounts, to the extent it is probable that the economic benefits will flow to the entity and revenue can be reliably measured.

Donations and Grants

Donations and Grants received are included in revenue on the Statement of Financial Performance. If particular conditions are attached to a donation/grant that would require it to be repaid if these conditions are not met, then the donation/grant is recorded as a liability until the conditions are satisfied.

Event Registration

Event Registrations are recorded in the financial year that they apply to.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Property, Plant and Equipment

Items of Property, Plant and Equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the asset. Where an asset is donated to the entity, its cost is measured at its current value as at the date of acquisition.

Depreciation is charged on a straight line basis over the useful life of the asset/diminishing method.

Depreciation is charged at rates calculated to allocate the costs or valuation of the assets less any estimated residual value over its remaining useful life.

Computer Equipment:	20%
Office Equipment:	20%
Leasehold Improvements:	20%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or services potential embodied in the asset.

Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year which they are identified.

Notes to the Performance Report

CCCNZ

For the year ended 31 December 2025

Account		2025	2024
1. Analysis of Revenue			
Donations, fundraising and other similar revenue			
Donations		35,744	31,764
Earmarked grants		54,891	31,069
Grants funding operations		1,274,907	1,274,600
Total Donations, fundraising and other similar revenue		**1,365,542**	**1,337,433**
Revenue from providing goods or services			
Events		54,985	64,765
CCLI Income		61,025	47,891
Secondment		6,482	26,315
Celebrants renewal		3,861	3,887
Other income		417	257
Total Revenue from providing goods or services		**126,770**	**143,115**
Interest, dividends and other investment revenue			
Interest Income		4,055	14760.56
Surplus on disposal of asset		0	17
Total Interest, dividends and other investment revenue		**4,055**	**14,778**
2. Analysis of Expenses			
Volunteer and employee related costs			
Board related expenses		14,548	14,401
Contractors		33,061	18,841
Salaries		1,065,776	1,142,041
Total Volunteer and employee related costs		**1,113,385**	**1,175,283**
Costs related to providing goods or services			
CCLI Expenses		61,025	47,891
Celebrants renewal		3,887	3,887
Event Related Costs		138,462	137,496
Total Costs related to providing goods or services		**203,375**	**189,274**
Grants and donations made			
Grants made from earmarked funds	(Note 10)	25,107	34,000
Other Grants		20,835	18,411
Total Grants and donations made		**45,942**	**52,411**
Other expenses			
ACC Levy		2,486	1,763
Accounting Fees		2,947	3,111
Bad Debts written off		17	0
Bank Fees		516	515
Depreciation		22,246	34,912
General Expenses		2,708	1,537
Hospitality		6,141	4,095
Insurance		7,043	6,758
Loss on Disposal of Assets		3,111	0
Office Expenses		3,458	2,815
Office Equipment Expensed		539	243
Office Printing & Stationery		7,664	9,802
Office Workspace for regional staff		6,496	8,514
Postage		2,837	1,160
Professional Development		5,593	29,763
Professional Fees		26,016	6,202
Publication Printing		5,320	2,999
Rent		100,354	82,491

Account	2025	2024
Audit	12,124	4,937
Website hosting fees	1,008	950
Staff Meals	4,614	3,251
Subscriptions	1,584	7,409
Telephone & Internet	10,917	13,519
Training	3,000	0
Travel	80,272	89,006
Website and Software	7,837	17,447
Total Other expenses	**330,652**	**336,681**

3. Analysis of Current Assets

Bank accounts and cash		
Debit Visa	1,451	1,714
Everyday Acct	17,743	170,416
Rapid Saver	37	190
Earmarked Funds	70,104	103,662
Total Bank accounts and cash	**89,335**	**275,982**

Debtors and prepayments		
Accounts Receivable	31,483	1,913
Deposits with Suppliers	5,165	5,165
GST	37,648	23,605
Prepayments	15,033	5,578
Total Debtors and prepayments	**89,329**	**36,261**

4. Non Current Assets

Property, Plant and Equipment

2025	Opening Balance	Purchases	(Disposals)	Depreciation	Closing Balance
Office equipment	11,363	998	(223)	(6,189)	5,949
Computer equipment	24,693	7,074	(2,889)	(7,898)	20,981
Leasehold Improvements	8,160	-	0	(8,160)	0
Total Property, plant and equipment	**44,215**	**8,072**	**(3,111)**	**(22,246)**	**26,930**

2024	Opening Balance	Purchases	(Disposals)	Depreciation	Closing Balance
Office equipment	19,516	772	0	(8,925)	11,363
Computer equipment	31,954	3,771	(287)	(10,745)	24,693
Leasehold Improvements	23,401	-	0	(15,241)	8,160
Total Property, plant and equipment	**74,871**	**4,543**	**(287)**	**(34,912)**	**44,215**

Investments

Te Maru Limited	**100**	**100**

This is an investement of 100 paid up shares recorded at cost of $1 each, constituting 25% of the issued share capital of Te Maru Limited.

5. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	41,578	14,578
Audit / Review fee accrual	10,000	4,730
Employee costs payable - Holidays Payable	120,359	106,507
Total Creditors and accrued expenses	**171,937**	**125,815**

6. Accumulated Funds

Accumulated Funds

Opening Balance	230,744	489,067
Accumulated surpluses or (deficits)	(196,987)	(258,323)
Total Accumulated Funds	**33,757**	**230,744**
Total Accumulated Funds	**33,757**	**230,744**

As stated in note 10, the total amount of earmarked grants received but not fulfilled of $101,171 (2024: $112,300), is included in the accumulated funds.

7. Commitments

Property rental and equipment lease commitments are the following:

Commitment	Explanation and Timing	2025	2024
Access Capital Ltd Palmerston North	Commitment to Lease offices in Palmerston North $46,944 per year for the next 7 months expiring 31 July 2026. Total commitment $33,208	33,208	90,136
St Francis Church Hamilton	Commitment to Lease offices in Hamilton at $250 per week, renewable every 3 months. The current cycle expires on 31 March 2026. Total commitment $3,250	3,250	17,333
Fujitsu Xerox Rental agreement Palmerston North	Commitment to rent a printer for the Palmerston North office for $200.00 per month for the next 29 months expiring 11 May 2028. Total remaining commitment is $5,800	5,800	1,912
Fujitsu Xerox Rental agreement Cambridge	The Commitment to rent a printer for the Cambridge office concluded during 2025. Total commitment $0	-	946
		42,258	**110,328**

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 December 2025. (Last year: nil)

9. Related Party Transactions

Description of Related Party Relationship	Description of the transaction (whether in cash or amount in-kind)	This Year Value of Transactions	Last Year Value of Transactions	This Year Amount Outstanding	Last Year Amount Outstanding
Trustees	Providing regular time and skills to the oversight and operation of the trust at no charge	-	-	-	-
				-	-
Gillian Guptill - Trustee: Lichfield Lands Inc.	Funding grants; Cash payments	1,027,500	927,504	-	-
	Earmarked Support: Cash payments	68,631	31,069		
Chris Broadbent - Director: Avodah HR Ltd	HR services rendered				
	Cash payments	26,841	-	-	-
Alan Aitken - Director: Te Maru Ltd Director: Evermore Enterprises Ltd	Project Director Cash payments	10,189	25,010		
	Chair: Steering group Cash payments	13,914	-	-	-
		1,147,075	**983,583**		

10. Significant Grants with Conditions which have not been Recorded as a Liability

Description*	Original Amount	Previously paid	Payouts made 2025	Not Fulfilled Amount	Purpose and Nature of the Conditions
Pastoral Support Fund 2024	50,000	43,000	7,000	-	Financial support for pastoral staff
Pastoral Support Fund 2025	30,000	-	13,367	16,633	Financial support for pastoral staff
Ian Elliott Scholarship Fund 2021	40,000	28,091	-	11,909	Governance scholarships
Ian Elliott Scholarship Fund 2022	40,000		-	40,000	Governance scholarships
Camps, Children & Families Fund 2023	30,000	17,738	4,740	7,522	Grants to Children's ministries & Camps
	190,000	**88,829**	**25,107**	**76,064**	

The total amount not fulfilled of $76,064 (2024: $112,300) is included in the accumulated reserves. The payouts made in 2025 are included on the income statement and reflected in note 2.
Although these grants do not have use or return conditions, they do have conditions relating to their purpose.
Further grants of $7,990 have been paid out since the balance date.

11. 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).

12. Ability to Continue Operating

The Performance Report is prepared on the assumption that the entity will continue to operate in the foreseeable future. We hold this view because our revenue is grants and donations from third parties that share our ethos and because of the close relationships with them, our alignment with their objectives and their ongoing willingness to support the entity is well established. The entity is further able to curtail or expand our level of activities within a 12-month time frame to correspond with the level of funds provided by funders.

Our main funders generate their revenue from the agricultural and horticultural sectors in New Zealand. Major natural disasters and events impacting the global markets and logistics may have an impact on their revenue streams casting doubt on their ability to contribute to our operations. Any inability to attract alternative parties to contribute to our activities may cast doubt on the going concern basis.

Although the major events described are unlikely, we recognise the need to broaden our funding base to both mitigate some of the risk relating to our current funding base and enable us to further grow our level of activities. We continued with the initiative launched at the start of 2025 to include and invite a greater level of participation by specific individuals to make a financial contribution to our operations. The progress is reflected in the donations items and continued to grow during 2026. This involves making direct approaches to those parties who share our beliefs and practices, in those communities that are currently benefitting from our activities.

Despite our view that the going concern assumption is valid, in the event of the activities of this entity being terminated, the consequence is that the entity will be unable to realise the value of its assets. A decision to terminate its activities would be taken in consultation with our funders. This would be adequately planned and managed to ensure that all liabilities are appropriately discharged in the course of winding up the organisation or its operations.