



Christian Community Churches of New Zealand Trust

Performance Report

31 December 2024

Christian Community Churches of New Zealand Trust
Performance Report Contents
For the year ended 31 December 2024

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Entity Information

CCCNZ

For the year ended 31 December 2024

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. They were deemed to be elected or appointed on 31 January 2017 being the start date of this entity. Changes in trustees for the year to 31 December 2024 are noted below.

Elected:

Chair	Chris Broadbent	Appointed as chair on 18 October 2024
Trustee	Richard Goodwin	
Trustee	Graham Fletcher	
Trustee	Gillian Guphill	
Trustee	Alan Aitken	
Trustee	Brian Ropitini	Appointed on 18 October 2024

Appointed:

Trustee	Gordon Fountain
Treasurer	Bruce Stormer
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.ccnz.nz

Statement of Service Performance

CCCNZ

For the year ended 31 December 2024

Description of Entity's Outcomes

In 2024, the Christian Community Churches of New Zealand Trust continued building relationships amongst the churches it serves through engagements, regional and national events, and specific initiatives. We hosted 7 Regional Summits, a PastorLink Retreat, 3 First Trainings and a combined NextGen Summit. We facilitated targeted events for ministry leaders through multiple smaller regional gatherings. We also ran a number of Risk and Liability workshops for leaders in governance roles, Pastoral Theologians Fellowship events and a week-long training and development course for preachers across the movement in New Zealand. The results of this year's efforts are reflected in the growth and development in various areas.

The number of churches formally affirming their relationship and association with Christian Community Churches increased to 99. Our regional summits engaged with significantly more entities, with 588 delegates attending from 101 churches. The Pastoral Theologians Fellowship workshop, dinners and book club saw 109 attendees and the PastorLINK Retreat, 37. Our online presence also grew, with 741 followers on our Facebook page and 41,973 visits to our website. A total of 107 campaigns engaging with more than 2,400 subscribers resulted in a total of 61,620 email newsletters being opened.

As a cost saving measure and due to the move to digital media, the 2024 Annual Report was published in digital format only and the only printed publication was the Homeworkers Guide, but the print run was reduced from 1,250 in 2023 to 615 during the year.

Specific defined administrative support for churches focussed on the annual celebrant renewal process for 154 organisational celebrants and managing the payment and renewal process of the music and video Copyright Licensing for 54 churches in the movement.

Description and Quantification of Entity's Outputs

	Actual	Last year
1. Linked-In Churches		
Total number of churches served	170	175
Number of churches affirming their membership (Linking in)	99	91
2. Conferences and Events		
Number of regional events	7	5
Number of churches represented at regional events	101	84
Attendees to our events		
Regional Summits	588	337
PastorLink Retreat	37	57
First Training	79	37
National NextGen Summit	28	50
Online E-Quip series	20	13
Leaders Gatherings	235	193
Targeted Events: Christian Camping Leaders	39	67
Risk and Liability workshops and team sessions	85	0
Movement of the Word	34	0
Pastoral Theologians Fellowship events	109	0
Langham Preaching Week	25	0
3. Publications		
Annual Report - Copies printed	0	1,400
Homeworkers Guide	615	1,250
Distribution of email newsletters	61,620	39,302
Followers on our Facebook page	1,385	1,350
Members of our Facebook groups	741	724
Visitors to the CCCNZ website	41,973	35,575
4. Other Services		
Renewal of organisational celebrants	159	148
Renewal of Music and video copyright licencing	54	46

Statement of Financial Performance

CCCNZ

For the year ended 31 December 2024

Account	Notes	2024	2023
Revenue			
Donations, fundraising and other similar revenue	1	1,337,433	803,713
Revenue from providing goods or services	1	143,115	92,856
Interest, dividends and other investment revenue	1	14,778	29,658
Total Revenue		1,495,326	926,226
Expenses			
Volunteer and employee related costs	2	1,175,283	938,086
Costs related to providing goods or service	2	189,274	234,909
Grants and donations made	2	52,411	93,042
Other expenses	2	336,681	321,764
Total Expenses		1,753,649	1,587,801
Surplus/(Deficit) for the Year		(258,323)	(661,575)

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 2024

Account	Notes	31 Dec 2024	31 Dec 2023
Assets			
Current Assets			
Bank accounts and cash	3	275,982	485,282
Debtors and prepayments	3	36,261	51,344
Total Current Assets		312,243	536,626
Non-Current Assets			
Property, Plant and Equipment	4	44,215	74,871
Investment holding	4	100	0
Total Non-Current Assets		44,315	74,871
Total Assets		356,559	611,497
Liabilities			
Current Liabilities			
Creditors and accrued expenses	5	19,308	59,701
Employee costs payable	5	106,507	62,729
Total Current Liabilities		125,815	122,430
Total Liabilities		125,815	122,430
Total Assets less Total Liabilities (Net Assets)			
		230,744	489,067
Accumulated Funds			
Accumulated surpluses or (deficits)	6	230,744	489,067
Total Accumulated Funds		230,744	489,067

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 2024

Account	2024	2023
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	1,337,433	803,713
Receipts from providing goods or services	143,512	92,226
Interest, dividends and other investment receipts	14,778	29,658
GST	13,907	(9,626)
Payments to suppliers and employees	(1,662,163)	(1,410,354)
Donations or grants paid	(52,411)	(93,042)
Total Cash Flows from Operating Activities	(204,944)	(587,425)
Cash Flows from Investing and Financing Activities		
Capital contributed from owners or members	0	0
Proceeds from Investments/ (Payments to acquire investments)	(100)	755,000
Payments to acquire property, plant and equipment	(4,256)	(27,649)
Total Cash Flows from Investing and Financing Activities	(4,356)	727,351
Net Increase/(Decrease) in Cash	(209,300)	139,926
Bank Accounts and Cash		
Opening cash	485,282	345,356
Closing cash	275,982	485,282
Net change in cash for period	(209,300)	139,926

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 2024

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 2024

Account	2024	2023
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations	31,764	19,713
Earmarked grants (Note 10)	31,069	86,000
Grants funding operations	1,274,600	698,000
Total Donations, fundraising and other similar revenue	1,337,433	803,713
Revenue from providing goods or services		
Events	64,765	47,218
CCLI Income	47,891	41,403
Secondment	26,315	0
Celebrants renewal	3,887	3,861
Other income	257	374
Total Revenue from providing goods or services	143,115	92,856
Interest, dividends and other investment revenue		
Interest Income	14,761	29,658
Surplus on disposal of asset	17	0
Total Interest, dividends and other investment revenue	14,778	29,658
2. Analysis of Expenses		
Volunteer and employee related costs		
Board related expenses	14,401	20,343
Consulting - Elections	0	0
Contractors	18,841	25,833
Salaries	1,142,041	891,909
Total Volunteer and employee related costs	1,175,283	938,086
Costs related to providing goods or services		
CCLI Expenses	47,891	41,403
Celebrants renewal	3,887	3,861
Conference Expenses - IBCM Occur every 4 years	0	46,186
Event Related Costs	137,496	143,459
Total Costs related to providing goods or services	189,274	234,909
Grants and donations made		
Grants made from earmarked funds (Note 10)	34,000	60,450
Other Grants	18,411	32,592
Total Grants and donations made	52,411	93,042
Other expenses		
ACC Levy	1,763	1,343
Accounting Fees	3,111	2,814
Bank Fees	515	445
Depreciation	34,912	32,168
General Expenses	1,537	3,915
Hospitality	4,095	6,029
Insurance	6,758	6,337
Light, Power, Heating	3,485	3,006
Office Expenses	2,815	7,989
Office Equipment Expensed	243	1,006
Office Printing & Stationery	9,802	10,225
Office Workspace for regional staff	8,514	6,908
Postage	1,160	2,871
Professional Development	29,763	10,503
Professional Fees	6,202	6,935
Publication Printing	2,999	10,664
Rent	82,491	77,382

Account	2024	2023
Audit	4,937	4,624
Website hosting fees	950	924
Staff Meals	3,251	6,495
Subscriptions	7,409	1,908
Telephone & Internet	13,519	9,411
Travel	89,006	90,468
Website and Software	17,447	17,393
Total Other expenses	336,681	321,764

3. Analysis of Current Assets

Bank accounts and cash

Debit Visa	1,714	2,764
Everyday Acct	170,416	33,460
Rapid Saver	190	447,998
Earmarked Funds	103,662	1,060
Total Bank accounts and cash	275,982	485,282

Debtors and prepayments

Accounts Receivable	1,913	2,310
Deposits with Suppliers	5,165	5,165
GST	23,605	37,512
Prepayments	5,578	6,357
Total Debtors and prepayments	36,261	51,344

4. Non Current Assets

Property, Plant and Equipment

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

2023	Opening Balance	Purchases	(Disposals)	Depreciation	Closing Balance
Office equipment	20,885	6,598	0	(7,967)	19,516
Computer equipment	19,862	21,051	0	(8,959)	31,954
Leasehold Improvements	38,643	-	0	(15,242)	23,401
Total Property, plant and equipment	79,390	27,649	0	(32,168)	74,871

Investments

Te Maru Limited	100	0
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This is an investment 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	14,578	54,971
Audit / Review fee accrual	4,730	4,730
Employee costs payable - Holidays Payable	106,507	62,729
Total Creditors and accrued expenses	125,815	122,430

6. Accumulated Funds

Accumulated Funds

Opening Balance	489,067	1,150,642
Accumulated surpluses or (deficits)	(258,323)	(661,575)
Total Accumulated Funds	230,744	489,067
Total Accumulated Funds	230,744	489,067

As stated in note 10, the total amount of earmarked grants received but not fulfilled of \$101,171 (2023: \$112,300), is included in the accumulated funds.

7. Commitments

Property rental and equipment lease commitments are the following:

Commitment	Explanation and Timing	2024	2023
Access Capital Ltd Palmerston North	Commitment to Lease offices in Palmerston North \$46,944 per year for the next 1 years and 7 months expiring 31 July 2026. Total commitment \$80,648	80,648	121,272
Bethany Trust Cambridge	Commitment to Lease offices in Cambridge for \$26,000 per year for the next 8 months expiring 24 August 2025. Total commitment \$17,333	17,333	17,333
Fujitsu Xerox Rental agreement Palmerston North	Commitment to rent a printer for the Palmerston North office for \$239.00 per month for the next 8 months expiring 31 August 2025. Total commitment is \$1,912	1,912	6,468
Fujitsu Xerox Rental agreement Cambridge	Commitment to rent a printer for the Cambridge office for \$157.71 per month for the next 6 months expiring 30 June 2026. Total commitment \$946	946	3,829

8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 December 2024. (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	-	-	-	-
The following Trustees are also associated with trusts that have contributed grants to CCCNZ:				-	-
Gordon Fountain, Stuart Bay and Gillian Guptill	Lichfield Lands grants	927,500	500,000	-	-
	Lichfield Lands Support funds	31,069	86,000		
Stuart Bay (concluded 20.10.2023)	Hillview Trust grants	183,000	183,000	-	-
Stuart Bay (concluded 20.10.2023)	Longview Trust grants	10,000	10,000	-	-
Bruce Stormer	GPH grants	4,000	5,000	-	-
		1,155,569	784,000		
The following Trustee is also associated with an entity CCCNZ hold investments in:				-	-
Alan Aitken	Te Maru Limited	100	-	-	-

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

Description*	Original Amount	Previously paid	Payouts made 2024	Not Fulfilled Amount	Purpose and Nature of the Conditions
Pastoral Support Fund 2023	50,000	18,400	24,600	7,000	Financial support for pastoral staff
Pastoral Support Fund 2024	30,000	-	-	30,000	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	8,338	9,400	12,262	Grants to Children's ministries & Camps
	190,000	54,829	34,000	101,171	

The total amount not fulfilled of \$101,171 (2022: \$112,300) is included in the accumulated reserves. The payouts made in 2024 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 \$5,817 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. An initiative was launched at the start of 2024 to include and invite a greater level of participation by specific individuals to make a financial contribution to our operations. This is being done by 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.