

8 March 2021

To: All Session and Parish Clerks and Treasurers

CHANGES TO CHARITIES SERVICES REPORTING REQUIREMENTS – FULLY PRESBYTERIAN PARISHES ONLY

As you will be aware, the Presbyterian Church of Aotearoa New Zealand will be preparing consolidated financial statements for the year ending 30 June 2021. These will be submitted to Charities Services. As a related entity to PCANZ, your financial information will be included within these accounts.

If you are a fully Presbyterian parish, this will mean some changes to how your information shows on the Charities Services website. After discussions with Charities Services, we have arrived at two options for you. These options can be found in the survey at [this link](#). You are required to complete this survey. In the survey, it talks about two options, one of which will apply to your parish and these are summarised below.

If you have any related trusts or other entities, a survey form must be completed for these as well.

Please note, the change in how your information is reflected in no way affects the management or operation of your parish, it is required purely for reporting purposes.

Summary of Options in Survey

Option 1:

Your parish / related entity will be noted as coming under the PCANZ consolidation group.

This means:

- You will no longer need to file your annual accounts with Charities Services.
- Your entity page on Charities website will still be there. All financial information prior to becoming part of the group will be available. Any financial information after becoming part of the group will link from your charity page through to the Presbyterian Churches group page.
- You will still be required to update your officer details with Charities Services.
- If you have a year-end date other than 30 June this will need to change to 30 June. Charities Services will change this automatically as part of the group registration. **If you do not want to change your year-end you will need to select Option 2.**

Here is a [link](#) to an example of what the entities will look like under **Option 1**. Click through the options on the left of the pages to view the options and wording.

Option 2:

Your parish / related entities information on Charities Services website will stay exactly as it currently is, apart from the inclusion of a line noting that you are controlled by the Presbyterian Church of Aotearoa New Zealand

This means:

- You will still need to file your own annual financial statements.
- You will need to continue to update your officer details.
- If someone looks up your charity's registration number, they will be taken to your individual charities listing.

Here is a [link](#) to an example of what the entities will look like under **Option 2**. Click through the options on the left of the pages to view the options and wording.

The wording "controlled by" relates to financial consolidation and is set by the External Reporting Board and applied by Charities Services for consistency. This cannot be altered or changed. This will not change the management and responsibilities of your parish by your parish council or committees.

We require all parishes to complete the survey ([click here](#)) by 30 April 2021 to allow sufficient time for Charities Services to update their records prior to 30 June.

NOTE:

- **If we do not receive a response from your parish / entity you will be recorded under Option 2.**
- **These changes do not apply to UCANZ parishes. These parishes will need to continue filing with Charities Services as they currently do.**

I would like to take this opportunity to thank you, both for your assistance with this reporting change and for the huge amount of work and effort you put into your local parish. Your hard work is really appreciated.

Kind regards



Sandra Kennerley

Head of Finance and Operations