



Presbyterian Church of Aotearoa New Zealand

FINANCE NEWSLETTER 174

TO: Parish Treasurers, Presbytery and Parish clerks
FROM: Brendan Sweeney, Manager, Financial Services
DATE: 24 June 2015

1.	Update: Church Charities Registration - Status of Presbyterian Campsites
2.	Reminder of timetable for registration and reporting
3.	2015-16 Assembly Assessment
4.	Parish Payroll Service
5.	Update: Police vetting service
6.	Presbyterian Foundation grant applications open

1. Update: Church Charities Registration

Charities Services have advised that as at last Friday, 155 churches have had their charitable status confirmed, and a further 40 churches have applied or further information is required. Thank you very much to administrators who have completed the registration.

The number of completed applications indicate that about 100 of our 290 or so churches and presbyteries have yet to apply. Although Charities Services are receiving several applications each day, it is concerning that many parishes may not meet the 30 June deadline.

At the risk of being repetitive it is imperative that applications for registration are submitted by the due date. Please contact me if this has not been done or if you are having any difficulties with the process. Guidelines and resources are available on the Treasurers page of the website, as is a video of one of my recent workshops which may guide you. Please refer:

<http://www.presbyterian.org.nz/for-parishes/treasurers-information-church-management-support-guide>

Presbyterian Church Campsites

Charities Services have advised that they are unable to accept the “rules of the congregation” document from Presbyterian campsites because these entities are not congregations. I have been guided by Northern Presbytery who advise that if campsites are not already established as a Trust, they should be register as one in order to apply for charitable status. This is because:

- The Trust deed will satisfy Charities Services rules document requirement
- It avoids a possible requirement to consolidate financial and non-financial reporting with that of a Presbytery.
- It could facilitate the application for government and non-government grants to campsites

A campsite established as a Trust would maintain the link with the Church in that the Trust Deed would stipulate that the nomination and appointment of Trustees (the camp committee) would be the responsibility of Presbytery.

A Presbytery may register a campsite as a Trust by drafting a Trust Deed (with the agreement of camp committee) and applying to the Company’s office. Northern Presbytery have said that they are happy to advise other Presbyteries on the process and to share a draft Trust Deed. Please contact Alex Robinson at Northern Presbytery office for further information.

2. Reminder of timetable for registration and reporting

Further to the Charities Registration deadline please note the Financial Reporting Act 2013 passed into law on April 2015. As changes to accounting law cannot be implemented part way through an accounting period, churches will not have to comply with the standards until 2016.

Church financial reports for 2015 will still have to be posted on the Charities website under your new registration number, but may be in the format that you are currently producing them. You will have six months to post accounts, so for churches with a June balance date, you have until December 2015 to complete this task.

Summary of deadlines:

June 30 2015:	Apply for register for Charitable status
December 2015:	Post June 15 finance report on Charities website in current format
December 2016:	Post June 2016 financial and non-financial reports on Charities website to the new reporting standards (no prior period comparisons required)

December 2017: Post June 2017 financial and non-financial reports on Charities website to the new reporting standards (no prior period comparisons required)

I will advise on the process of posting accounts on the Charities website closer to the due date.

3. 2015-16 Assembly Assessment

Notification of 2015-16 Assembly Assessment was sent to churches last week. If AA is paid by automatic payment/direct credit, please remember to adjust the payment to the 2015-16 monthly billing amount for the July transfer. If you need confirmation of the revised amount, or clarification on how it was calculated, please contact Katrina Graham at katrinag@presbyterian.org.nz

4. Parish Payroll Service

My recent series of presentations included a recommendation for churches to consider utilising an agency for staff and ministry payroll, and I advised of my intention to transfer the management of payroll of about 30 churches from Margaret Fawcett in this office, to this agency.

The implementation of this change has not gone as smoothly as I had hoped and we are aware that some churches are experiencing funds transfer and reporting problems. Margaret will shortly be contacting all churches using this service to ascertain if and to what extent problems are being experienced. Further, we are currently investigating alternative payroll software and agency options and with the agreement of AES Wayne Matheson, will notify churches with recommendations in the next couple of weeks.

In the meantime, if you are experiencing difficulties with payroll managed by this agency, or considering outsourcing your church payroll function, please contact Margaret (margaret@presbyterian.org.nz or phone 04 381 8291). She is authorised to resume temporary management of church payroll over this investigation and transition period if required.

5. Update: Police vetting service

The last newsletter noted delays of 6-8 weeks in the processing of police checks. I have been advised that due to the implementation of the July update of the Vulnerable Childrens Act 2013, the police are experiencing an increase in the number of vetting requests, and this delay is likely to continue.

In the last few days we received responses from the police to 130 of the 180 police checks we were waiting on, and have passed them on to churches. Of the remaining 50, we know that some are several weeks old. If you have any concerns about the status or progress of these vetting requests, please contact Margaret Fawcett.

We understand that delays in police checks may cause disruption to placement of children and youth workers and volunteers, and ask you to plan placements in advance if possible.

6. Presbyterian Foundation grant applications open

Applications for the 2015 round of Presbyterian Foundation grants are now invited, and application forms can be downloaded from the Church website (<http://www.presbyterian.org.nz/for-parishes/sources-of-funding/presbyterian-foundation>). All applications this year are to be made directly to the Presbyterian Foundation. The [Presbyterian Foundation](#) is a trust fund, the interest of which is distributed to support the mission of the Church, particularly innovative mission at the local and regional church level. Applications close on 15 September. Please share this information widely within your church.