

Africa Inland Mission International NZ

Performance Report

For the year ended
30 June 2021

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Africa Inland Mission International NZ

Entity Information

"Who are we?", "Why do we exist?"

For the year ended
30 June 2021



Legal Name of Entity:*	Africa Inland Mission International New Zealand
Other Name of Entity (if any):	
Type of Entity and Legal Basis (if any):*	Charitable Trust
Registration Number:	CC51835

Entity's Purpose or Mission: *

To appoint and send out missionaries and other workers. To propagate Christianity within and outside of New Zealand, especially among African peoples. To carry out other religious and charitable purposes as the board shall determine conditional upon any such purposes being consistent with the policies of Africa Inland Mission

Entity Structure: *

Registered Charitable Trust

Main Sources of the Entity's Cash and Resources:*

Bank Funds

Main Methods Used by the Entity to Raise Funds:*

Donations

Entity's Reliance on Volunteers and Donated Goods or Services: *

Rely on volunteers significantly

Additional Information:*

N/A

Contact details

Physical Address:	16/297A Church Street, Onehunga, Auckland 1061
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Postal Address:	PO Box 13457 Onehunga Auckland 1643
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Phone/Fax:	09-2814595
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Email/Website:	admin.nz@aimint.org www.aimint.org/ap
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	https://www.facebook.com/aimintap
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Africa Inland Mission International NZ

Statement of Service Performance

"What did we do?", When did we do it?"

For the year ended
30 June 2021



Description of the Entity's Outcomes*:

The entity is seeking the following outcomes through the delivery of its goods or services; (a) Promotion and advancement of the values of Christianity among the members of the church and the society; and (b) Build up church members` bible knowledge

	Actual*	Budget	Actual*
Description and Quantification (to the extent practicable) of the Entity's Outputs:*	This Year	This Year	Last Year
Number of individual donors	76		77
Number of New Zealand Churches on the donor list	11		20
Workers from New Zealand to Africa	3 Full term		3 Full term and 3 short term
Number of people in New Zealand receiving the monthly Intercessor Guides	242		259
Number of People receiving the ePrayerLink by email	376		420

Africa Inland Mission

Statement of Financial Performance

"How was it funded?" and "What did it cost?"

For the year ended
30 June 2021



	Note	Actual* This Year \$	Actual* Last Year \$
Revenue			
Donations, fundraising and other similar revenue*		114,303	177,632
Fees, subscriptions and other revenue from members*		-	-
Revenue from providing goods or services*		7,673	28,255
Interest, dividends and other investment revenue*		879	987
Other revenue		-	-
Total Revenue*		122,855	206,874
Expenses			
Expenses related to public fundraising*		1,950	46,096
Volunteer and employee related costs*		15,638	20,564
Costs related to providing goods or services*		10,337	10,868
Grants and donations made*		93,815	106,929
Other expenses			
Total Expenses*		121,740	184,457
Surplus/(Deficit) for the Year*		1,115	22,417

Africa Inland Mission

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at
30 June 2021



	Note	Actual* This Year	Actual* Last Year
Assets			
Current Assets			
Bank accounts and cash*		123,156	116,156
Debtors and prepayments*		-	-
Other current assets		334	274
Total Current Assets		123,490	116,430
Non-Current Assets			
Property, plant and equipment*		-	-
Total Non-Current Assets		-	-
Total Assets*		123,490	116,430
Liabilities			
Current Liabilities			
MSD Wage Subsidy*		-	4,200
Employee costs payable*		3,408	3,066
Project Balances & Field Worker Funds*		91,320	81,517
Other current liabilities		-	-
Total Current Liabilities		94,728	88,783
Total Non-Current liabilities		-	-
Total Liabilities*		94,728	88,783
Total Assets less Total Liabilities (Net Assets)*		28,762	27,647
Accumulated Funds			
Accumulated surpluses or (deficits)*	1	28,762	27,647
Total Accumulated Funds*		28,762	27,647


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Chairperson 15 / 12 / 2021

Africa Inland Mission

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended
30 June 2021



	Actual* This Year \$	Actual* Last Year \$
Cash Flows from Operating Activities*		
Cash was received from:		
Donations, fundraising and other similar receipts*	114,303	177,632
Receipts from providing goods or services*	7,673	30,435
Interest, dividends and other investment receipts*	879	987
Net GST	(60)	114
Cash was applied to:		
Payments to suppliers and employees*	125,599	184,152
Donations or grants paid*	-	-
Net Cash Flows from Operating Activities*	(2,804)	25,016
Cash flows from Investing and Financing Activities*		
Cash was received from:		
Increase (Decrease) in Project Funds & Wage Subsidy*	9,804	18,792
Cash was applied to:		
Net Cash Flows from Investing and Financing Activities*	9,804	18,792
Net Increase / (Decrease) in Cash*	7,000	43,808
Opening Cash*	116,156	72,348
Closing Cash*	123,156	116,156
This is represented by:		
Bank Accounts and Cash*	123,156	116,156

Africa Inland Mission International NZ

Statement of Accounting Policies

"How did we do our accounting?"

For the year ended
30 June 2021



Basis of Preparation*

Africa Inland Mission International NZ has elected to apply PBE 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. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)*

Africa Inland Mission International NZ is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

Income Tax

Africa Inland Mission International NZ is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

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.

Changes in Accounting Policies*

There have been no changes in accounting policies during the financial year (last year - nil)

Africa Inland Mission
Notes to the Performance Report
For the year ended
30 June 2021



Note 1: Accumulated Funds

This Year			
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Total*
Opening Balance	-	27,647	27,647
Surplus/(Deficit)*		1,115	1,115
Closing Balance	-	28,762	28,762

Last Year			
Description*	Capital Contributed by Owners or Members*	Accumulated Surpluses or Deficits*	Total*
Opening Balance	-	5,230	5,230
Surplus/(Deficit)*		22,417	22,417
Closing Balance	-	27,647	27,647

Africa Inland Mission
Notes to the Performance Report
For the year ended
30 June 2021



Notes 2-5

Note 2: Other

Significant Grants and Donations with

Description*	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*
none noted			

Goods or Services Provided to the Entity in Kind*

Description*	Amount*
none noted	

Assets Used as Security for Liabilities*

Nature and Amount of Borrowing*	Nature and Amount of Asset Used as Security*
none noted	

Note 3: Assets Held on Behalf of Others*

Description of the Assets Held*	Name of Entity of Whose Behalf Assets are Held*
none noted	

Note 4: Related Party Transactions*

This Year	Last Year	This Year	Last Year
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Related Party Disclosures:

There were no transactions involving related parties during the financial year. (Last Year - Nil)

Note 5: Events After the Balance Date*

This Year

Nature of Event*	Estimate of Financial Effect*	Effect, if any on the entity's ability to continue operating*
There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)		

INDEPENDENT AUDITOR'S REPORT

To the TRUSTEES of the AFRICAN INLAND MISSION INTERNATIONAL NEW ZEALAND [AIMINZ] TRUST for the year ended 30 June 2021

Report on the Performance Report

Opinion

We have audited the performance report of the AIMINZ on pages 2 to 9, which comprise the statement of financial position as at 30 June 2021, the statements of financial performance, entity information, service performance, and cash flows for the year ended, the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the performance report on pages 2 to 9 presents fairly, in all material respects:
 - the financial position of the AIMINZ as at 30 June 2021 and of its financial performance and cash flows;
 - the entity information and the service performance, for the year ended,

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) [PBE-SFR-A-NFP] issued in New Zealand (NZ) by the NZ Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (NZ), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (NZ) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of AIMINZ in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the NZ Auditing and Assurance Standards Board, and we have fulfilled our other ethical

responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other than in our capacity as auditor we have no other relationship with, or interests in, the AIMINZ.

Restriction on responsibility

This report is made solely to the trustees, as the governance, in accordance with section 42F of the Charities Act 2005, and the constitution of the entity. Our audit work has been undertaken so that we might state to the governance those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the governance as a body, for our audit work, for this report, or for the opinions we have formed.

Governance Responsibility for the Performance Report

The governance is responsible for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with PBE-SFR-A-NFP issued in NZ by the NZ Accounting Standards Board, and

- (c) for such internal control as the governance determines is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the governance is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the governance either intends to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

We are also required to apply the explanatory guides (EG) Au 1 & EG Au 9.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Charity Integrity Audit Ltd

Director: Peter Conaglen

Chartered Accountants - South Auckland

15th December 2021