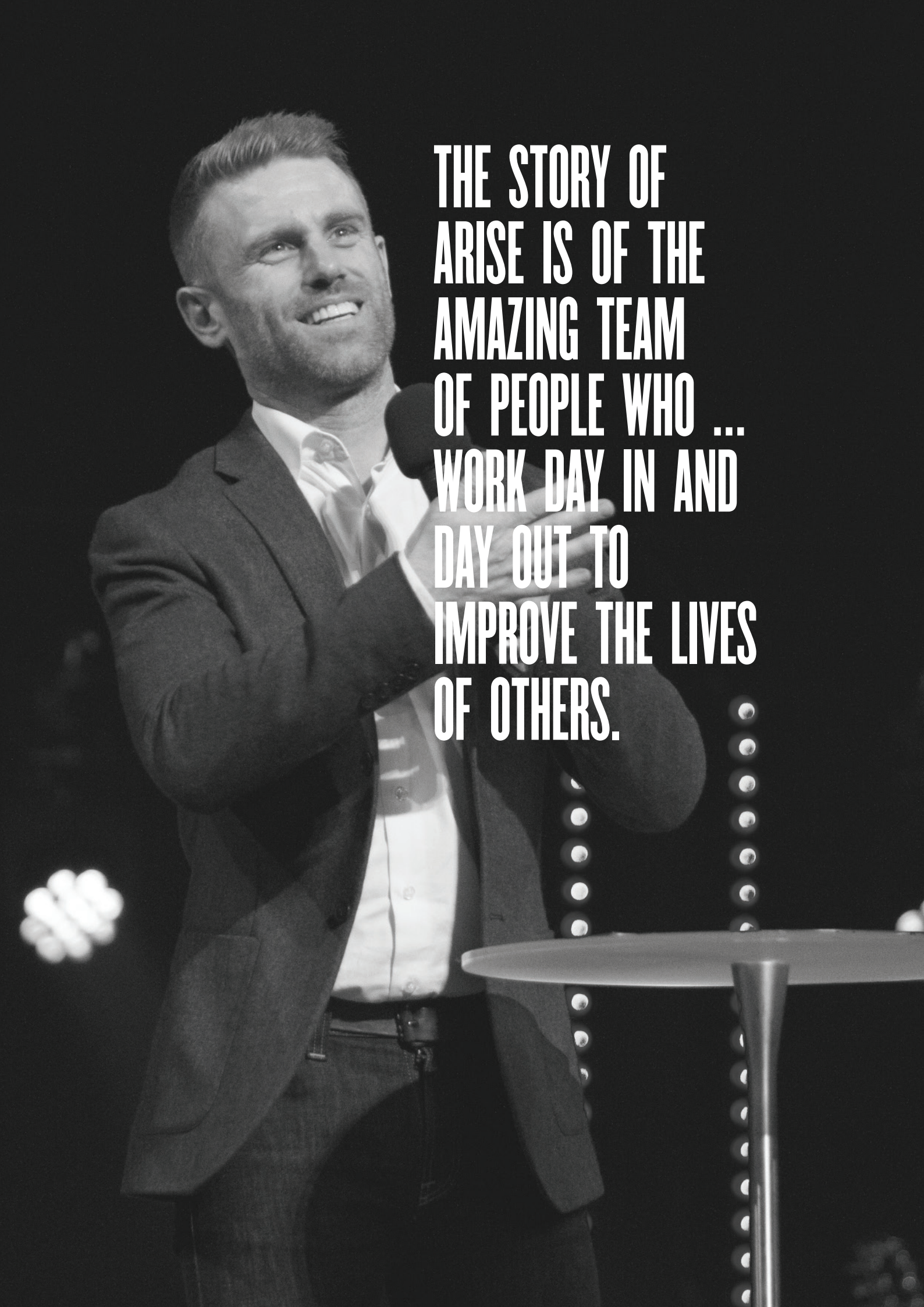


# ARISE CHURCH ANNUAL REPORT

2014





**THE STORY OF  
ARISE IS OF THE  
AMAZING TEAM  
OF PEOPLE WHO ...  
WORK DAY IN AND  
DAY OUT TO  
IMPROVE THE LIVES  
OF OTHERS.**

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Financial reports give the numbers, but they do not automatically tell the story. The story of ARISE is of the amazing team of people who, inspired by their relationship with God, work day in and day out to improve the lives of people.

Whether it be positive environments for children, engaging programmes for teenagers, opportunities for community engagement for young workers, marriage counselling for couples, parenting tips for families, hospital visitations, support for those grieving, life skills training, open homes, positive role models or a myriad of other ways, ARISE is about an amazing team wanting to make a difference in the lives of others.

Twelve years into our journey ARISE has a growing membership of people and campuses in Hamilton, Wellington, Christchurch and the Kapiti Coast. In 2015 we will be opening at least two further campuses in Whangarei and Dunedin. We will also begin construction on our ARISE HQ which will be a midweek hub for our Wellington congregation and a campus in the Hutt Valley. Our plan is to continue to open other campuses around New Zealand.

Jesus commanded us to principally do two things: love God and love people. At the core, that is what ARISE is all about.

Our special thanks goes to all those who make ARISE the place of love, grace and encouragement that it is. Team work makes the dream work.

Yours sincerely,

John Cameron — Lead Pastor, ARISE Church

LEFT:  
John Cameron — Lead Pastor,  
ARISE Church.

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## BREAKFAST CLUBS

The ARISE Church Breakfast Club programme serves over 440 substantial and nutritious breakfasts a week to children in four low-decile schools in Wellington and Christchurch. Many of these children arrive at school with no lunch and no breakfast. Principals and teachers at these schools have noticed an increase in the physical health, focus, confidence, academic achievement, and attitudes of the children who attend these Breakfast Clubs, and have also witnessed a decrease in bullying which they attribute in part to the ARISE Breakfast Clubs. Breakfast Clubs have also provided an opportunity to teach children about healthy eating, provide mentoring opportunities, and help students with their homework. The Christchurch Breakfast Club started in May 2014, with a second Christchurch Breakfast Club scheduled to start in August 2014.

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## SCHOOL PROGRAMMES

Each week ARISE Church goes into 11 schools in Wellington, Christchurch and Hamilton to run a fun classroom or lunchtime assembly programme called Champions. The Champions curriculum teaches values which will help young Kiwis grow up to be mature and compassionate adults. Sessions focus on values such as respect, helping others, what it means to be committed, being patient, positivity, and how to make good choices. Presentations, props, videos, stories and songs are used to ensure the content is accessible and engaging to primary school children. The Champions programme has enabled ARISE Church to develop ongoing positive relationships with these schools, providing opportunities to further assist these schools in the future.

RIGHT:  
ARISE Breakfast Club, Wellington.



THE ARISE  
CHURCH BREAKFAST  
CLUB PROGRAMME  
SERVES OVER  
440 SUBSTANTIAL  
AND NUTRITIOUS  
BREAKFASTS A WEEK



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## COMMUNITY PROJECTS

ARISE Church has always sought to reach out to the communities around us. This year we focused on the welfare of impoverished communities, solo and teen mothers, flooding victims in Christchurch, and supported local food banks.

ARISE Church partners with The House of Grace, a Wellington-based charity which provides a home, support and advice for teen mothers. We organized a working-bee to help maintain the residence, during which we also pampered the mothers to show how much they are valued. ‘Mums & Bubs’ groups hosted by ARISE Church members create an environment for young mothers from both the church and The House of Grace to connect with and receive support from other women who are also on the parenting journey.

ARISE Church volunteers were able to distribute over 3,000 cans of food directly to the doors of impoverished families, and at Easter this year ARISE Church gave away 5,000 free packs of hot cross buns to residents of council flats in Christchurch,

Wellington, Kapiti and Hamilton. We also put on a free Easter production for the public in four cities around New Zealand.

In 2014, ARISE Church ran an event to support and encourage solo mothers. We hired out an indoor playground for the children to play on while the mothers were pampered, provided snacks and drinks, and gave every mother and child a present to take home. ARISE Church also organized an evening for families affected by the Flockton Basin floods in May 2014, hiring out a local Inflatable World for the children to play on, providing snacks and drinks, and creating activities and hang out zones for the parents.

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## ‘BIG HEARTS AT CHRISTMAS’ ANNUAL APPEAL

Each Christmas, ARISE Church members commit to blessing the less fortunate in our communities. In December 2013, we provided food donations to local food banks to help families at this financially stretching time of year. Food banks we supported in 2013 included the Salvation

LEFT FROM TOP:  
— Easter Hot Cross Bun drop, Wellington.  
— Big Hearts at Christmas Annual appeal, Wellington.  
— Big Hearts at Christmas Annual appeal, Wellington.

RIGHT:  
ARISE Church youth  
programme attendee.

Army, Wellington City Mission, and 0800 HUNGRY. We gave a brand-new, individually named and wrapped Christmas present to each child at two of the low-decile schools where we run Breakfast Clubs. Our team was very moved as we saw the joy on the faces of the 524 children we were able to bless. Another 50 presents were given to the mothers and children at the Kapiti Women's Refuge, 280 presents to the children at Christchurch Barnardos. In addition to supporting food banks and providing presents, ARISE Church puts on a free Christmas production and a Christmas Eve Carols event for the public in Hamilton, Christchurch, Wellington and the Kapiti Coast.


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## YOUTH PROGRAMMES

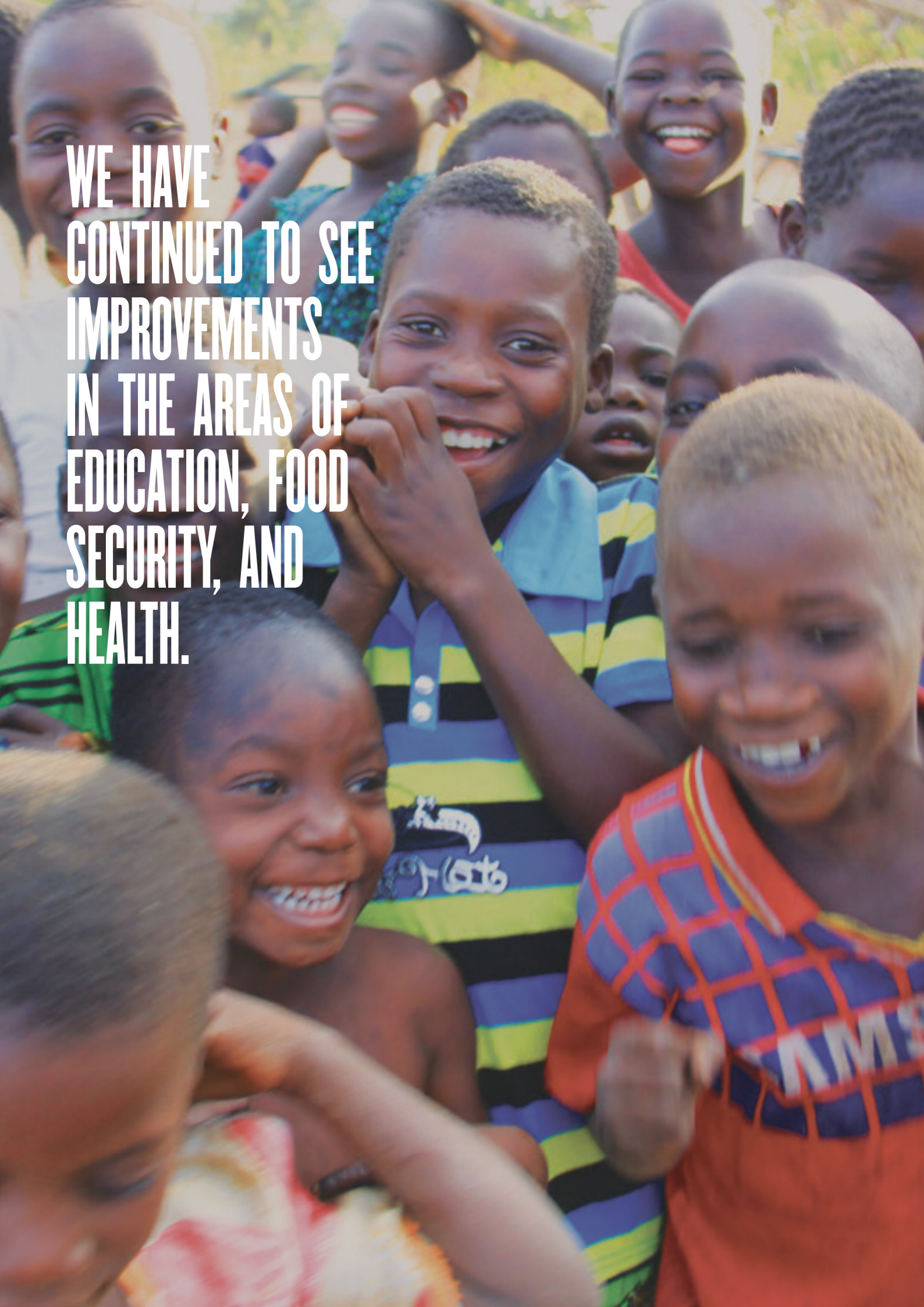
ARISE Church runs free weekly youth programmes for school students in Years 7-13. These programmes provide a welcoming, inclusive, positive and fun environment and an alternative to the high school partying scene. We run two separate programmes to cater

to children and teenagers – Boost for intermediate-school aged children, and Elevate for teenagers. Young people from a wide variety of family and socio-economic backgrounds attend, including those in the care of state organisations such as Child, Youth and Family.

These youth programmes are a place where young people can make friends, receive mentoring and be taught good values and life skills, all while having a great time. We have seen many positive changes in the confidence, maturity, mental health, focus, and academic achievement of these children and teenagers, which can in part be attributed to their involvement in these programmes. Our Intermediate programme for Years 7-8 is run in Christchurch and Wellington City, with an average weekly attendance of approx. 280 children. Elevate, our Highschool programme, is run in Hamilton, Christchurch, Wellington City, and the Hutt Valley, and was launched on the Kapiti Coast in May 2014, with approximately 800 teenagers attending each week across New Zealand.



WE HAVE SEEN  
MANY POSITIVE  
CHANGES IN ...  
THESE CHILDREN  
AND TEENAGERS,  
WHICH CAN IN PART  
BE ATTRIBUTED TO  
THEIR INVOLVEMENT  
IN THESE  
PROGRAMMES.



**WE HAVE  
CONTINUED TO SEE  
IMPROVEMENTS  
IN THE AREAS OF  
EDUCATION, FOOD  
SECURITY, AND  
HEALTH.**

---

## **WORLD VISION**

ARISE Church has partnered with World Vision since 2008 to help fund an Area Development Project in Lipiri, Malawi. We have continued to see improvements in the areas of education (95% of primary school-aged children are now enrolled in school), food security (30.7% of households are now 'food secure'), and health (with funds going towards equipment and the training of community health volunteers to access child health, and reduced growth rates in under-5 year olds dropping 4.6% since 2008).

ARISE Church has continued to promote the child sponsorship programme which ensures that a child has access to food, safe drinking water, education, health care and also provides support to the wider community. 361 children are currently being sponsored through World Vision by members of ARISE Church.

Money received at the ARISE Church Passionate Women's Conference in April 2014 funded the training and resourcing of 15 couples in Lipiri on how to create a safe and loving family

environment, and how to mentor other parents in their community. With each couple committing to mentor ten other couples at the end of their training, World Vision forecasts that a minimum of 1000 children will be positively impacted as a result.

In addition to our ongoing commitment to Lipiri, ARISE Church was also able to respond to the Typhoon Haiyan disaster which struck the Philippines in November 2013. ARISE Church congregations donated more than \$25,000 to fund World Vision's relief efforts in the Philippines. Donations from Passionate Conference also funded the creation of 'Child-Friendly Spaces' in Syria. These spaces promote the psychosocial recovery of conflict-affected children by providing a safe place for them to play and socialise in.

LEFT :  
Children in Lipiri, Malawi.

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## **STUDENT WELFARE**

ARISE Church is focused on the welfare of tertiary students and maintains an active presence on university and polytechnic campuses, especially during

academically stressful times of year. In 2014 we were named “Best Religious Club” by the University of Canterbury Students’ Association.

ARISE Church loves to give away free treats, be it coffee, waffles, ice creams, breakfasts, or professional services. We regularly run board games nights with free barista-made coffee and waffles in university hostels to give students a study break and a chance to connect with other students. We gave away over 700 study packs and provided free breakfasts for students in the lead up to exams to ensure students feel encouraged and are also well-fed during this stressful time. We run regular ‘Service Days’ in Christchurch university hostels where members of ARISE Church offer free services such as clothes mending, bicycle repairs, washing money, haircuts and room cleaning to students who often don’t have the resources to prioritise such expenses.

ARISE Church partners with the Hostel Managers and Residential Advisors (RAs) of 18 Halls of Residence and with the student unions at five universities and five polytechnics in Hamilton,

Christchurch, and Wellington. ARISE Church helped over 1200 Waikato University students move into their hostels, and helped student associations run their orientation week activities and pack their welcome packs at the start of each semester.

ARISE Church helps RAs to run their hostel balls, parties and events, providing hair and makeup services, photographers, lighting equipment and volunteers free of charge to ensure their events are successful. ARISE Church also runs ‘hydration stations’ at university and hostel parties, offering free water and food to students to counteract the alcohol consumed and promote safe partying. ARISE Church supported VUWSA and the NZ Police at the ‘Reclaim the Walkway’ community event, designed to bring the university community together and promote students’ safety at nighttime on campus. ARISE Church served free coffees to attendees and helped with the set up of this event.

RIGHT FROM TOP:  
— ARISE Church volunteers on campus during O-Week, Massey University.  
— Hugestall on campus, Victoria University.  
— ARISE Church volunteers on campus, Victoria University.



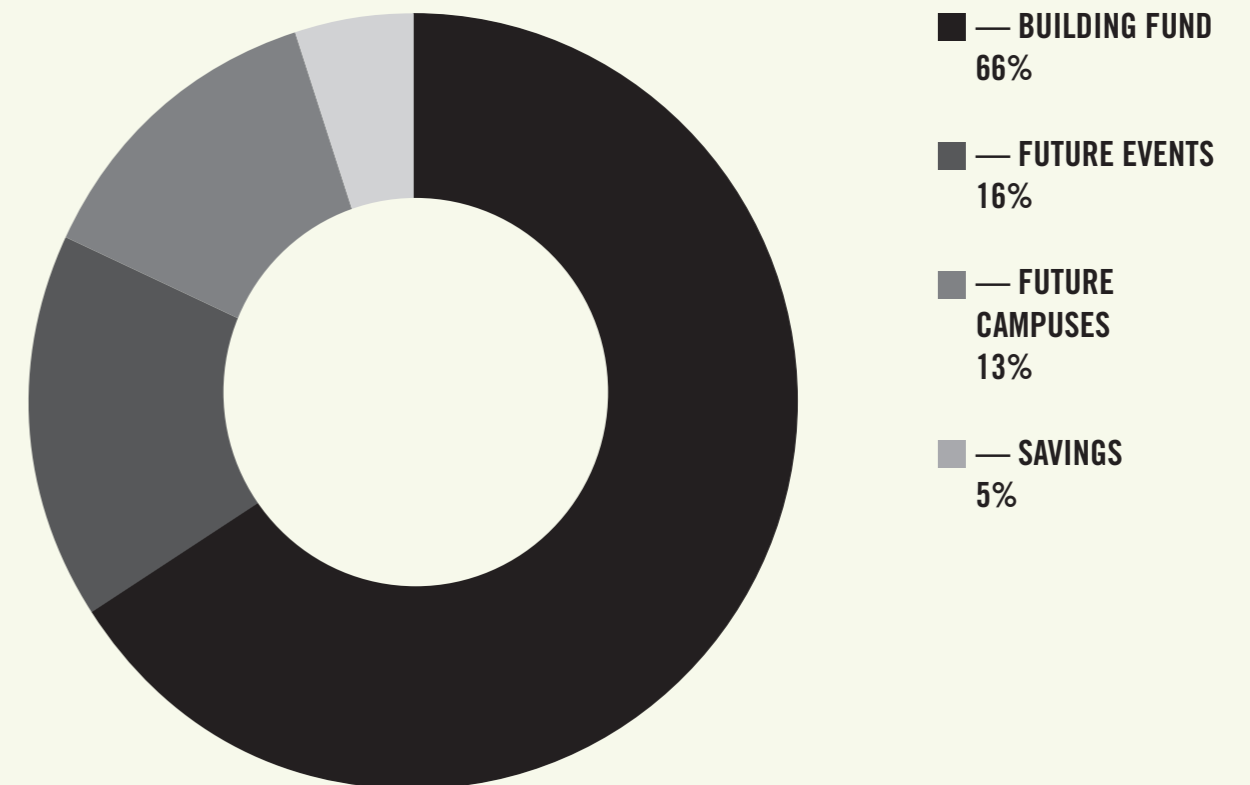
## STATEMENT OF FINANCIAL POSITION

ASSETS	2014	2013
Operational Funds	355,385	245,709
Designated Future Funds	1,194,919	1,978,609
Accounts Receivable	47,649	59,492
Other Current Assets	160,444	186,916
GST Receivable	159,231	117,959
<b>CURRENT ASSETS</b>	<b>1,917,628</b>	<b>2,588,685</b>
Property, Plant and Equipment	4,002,240	1,454,323
<b>NON CURRENT ASSETS</b>	<b>4,002,240</b>	<b>1,454,323</b>
<b>LIABILITIES</b>		
Accounts Payable	412,766	397,477
Other Current Liabilities	192,373	127,239
Income In Advance	231,508	211,881
<b>CURRENT LIABILITIES</b>	<b>836,647</b>	<b>736,597</b>
Loans	278,789	40,597
<b>NON CURRENT LIABILITIES</b>	<b>278,789</b>	<b>40,597</b>
<b>WORKING CAPITAL</b>	<b>1,080,982</b>	<b>1,852,088</b>
<b>NET ASSETS</b>	<b>4,804,433</b>	<b>3,265,814</b>

## STATEMENT OF MOVEMENTS EQUITY

	2014	2013
Equity at the begginnin of the yr	3,265,814	2,008,270
Net Surplus for the yr	1,538,618	1,257,544
<b>EQUITY AT THE END OF THE YR</b>	<b>4,804,433</b>	<b>3,265,814</b>

## BREAKDOWN OF DESIGNATED FUTURE FUNDS





Our finances have been increasingly geared towards the construction of our first church building. The purchase of our land and continued savings toward construction costs are exciting steps towards the construction of our first building. Financial reserves also reflect our vision to launch many campuses around New Zealand, starting with Dunedin and Whangarei in 2015.

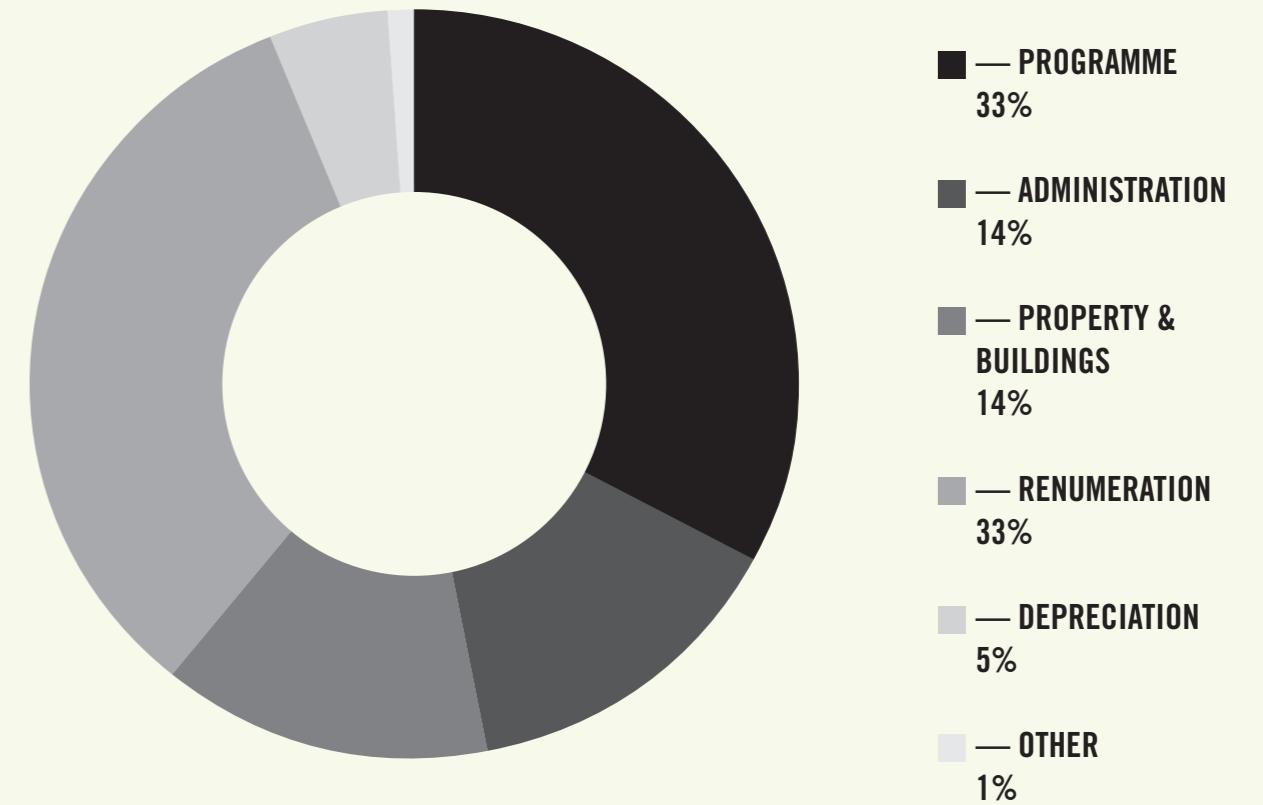
↑ 16%  
DONATIONS RECEIVED

2013	6.07mil
2014	7.21mil

### STATEMENT OF FINANCIAL PERFORMANCE

REVENUE	2014	2013
Donations Received	7, 207, 985	6, 067, 116
Other Revenue	133, 340	162, 525
Event Revenue	589, 034	718, 805
Interest Revenue	22, 699	23, 697
<b>TOTAL REVENUE</b>	<b>7, 953, 058</b>	<b>6, 972, 142</b>
<b>EXPENSES</b>		
Programme	2, 129, 324	2, 130, 121
Administration	901, 954	763, 031
Property and Buildings	899, 978	760, 708
Remuneration	2, 163, 420	1, 842, 074
Depreciation	310, 580	201, 748
Other	9, 184	16, 917
<b>TOTAL EXPENSES</b>	<b>6, 414, 440</b>	<b>5, 714, 598</b>
<b>NET SURPLUS</b>	<b>1, 538, 618</b>	<b>1, 257, 544</b>

### 2014 EXPENDITURE



The summary financial report of ARISE Church. Our accounts have been extracted from the audited financial report of Spicers. Our accounts are audited annually by BDO audited financial report of Spicers.

PO Box 3381 Wellington, New Zealand  
info@arisechurch.org.nz  
arisechurch.org.nz



**ARISE CHURCH**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2014**

**ARISE Church**

**Table of Contents**  
**For the Year Ended 30 June 2014**

---

Statement of Financial Performance . . . . .	1
Statement of Movements in Equity . . . . .	2
Statement of Financial Position . . . . .	3
ARISE Church Financials Notes . . . . .	4 - 6

ARISE Church

**Statement of Financial Performance**  
**For the Year Ended 30 June 2014**

	2014	2013
<b>Revenue</b>		
Donations Received	7,207,985	6,067,116
Other Revenue	133,340	162,525
Event Revenue	589,034	718,805
Interest Revenue	22,699	23,697
<b>Total Revenue</b>	<b>7,953,058</b>	<b>6,972,142</b>
<b>Less Expenses</b>		
Event Related Expenditure		
Venue	743,361	627,718
Production	487,087	351,720
Catering	117,398	97,006
Event Activities	101,731	39,589
Equipment Hire	11,425	18,883
Promotion	179,334	122,337
Transport	238,741	175,113
Merchandise	29,996	33,160
Speaker Expenses	92,958	108,226
Small Event Expense	162,951	491,215
Administration		
Vehicles	80,231	67,871
Hospitality	75,681	89,929
IT	37,611	25,708
Office / Buildings	250,180	224,700
Professional Development	86,341	67,943
Service Fees	334,716	209,091
Communication	129,501	125,427
Remuneration	2,163,420	1,842,074
Depreciation	310,580	201,748
Travel	291,739	266,974
Gifts & Donations	480,273	511,249
Other Expenditure	9,184	16,917
<b>Total Expenses</b>	<b>6,414,440</b>	<b>5,714,598</b>
<b>Net Surplus</b>	<b>1,538,618</b>	<b>1,257,544</b>

**ARISE Church**

**Statement of Movements in Equity**  
**For the Year Ended 30 June 2014**

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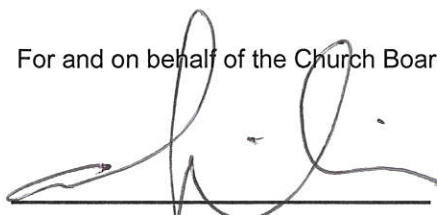
	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
Equity at the Beginning of the Year	3,265,814	2,008,270
Net Surplus for the Year	1,538,618	1,257,544
<b>Equity at the End of the Year</b>	<b><u>4,804,433</u></b>	<b><u>3,265,814</u></b>

ARISE Church

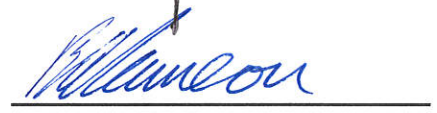
**Statement of Financial Position**  
**As at 30 June 2014**

	2014 \$	2013 \$
Cash Balances	1,528,539	2,224,318
Current Investments	21,765	
Accounts Receivable	47,649	59,492
Other Current Assets	160,444	186,916
GST Receivable	159,231	117,959
<b>Current Assets</b>	<b>1,917,628</b>	<b>2,588,685</b>
Accounts Payable	412,766	397,477
Other Current Liabilities	192,373	127,239
Income in Advance	231,508	211,881
Loans	0	0
<b>Current Liabilities</b>	<b>836,647</b>	<b>736,597</b>
<b>Working Capital</b>	<b>1,080,982</b>	<b>1,852,088</b>
Loans	278,789	40,597
<b>Non Current Liabilities</b>	<b>278,789</b>	<b>40,597</b>
Property, Plant and Equipment	4,002,240	1,454,323
<b>Non Current Assets</b>	<b>4,002,240</b>	<b>1,454,323</b>
<b>NET ASSETS</b>	<b>4,804,433</b>	<b>3,265,814</b>

For and on behalf of the Church Board



Date: 10 December 2014



Date: 10 December 2014

## 1 STATEMENT OF ACCOUNTING POLICIES

### **Reporting Entity**

The financial statements presented here are for the charitable organisation Arise Church. The Church changed its name from City Church Wellington on 1 May 2008.

### **Basis of Reporting**

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand. They comply with New Zealand Finance Reporting Standards (FRS) and other applicable Financial Reporting Standards as appropriate for public benefit entities.

### **Revenue Recognition Policy**

Revenue from donations and the sale of donated goods is recognised when payment is received. Revenue from course and events registration is recognised in the period to which it relates.

### **Other Revenue**

Other revenue received or recovered other than donations that relate to the pursuit of ARISE Church mission and objectives.

### **Differential Reporting**

Arise Church is a qualifying entity within the New Zealand Institute of Chartered Accountants Differential Reporting Framework. The Church is not publicly accountable and satisfies the relevant size criteria. The Church has taken advantage of all differential reporting concessions.

### **Taxation**

The Church has been granted Charitable Status and is exempt from income tax under the Income Tax Act 2007

### **Measurement Base**

The Measurement Base adopted is historical cost.

### **Presentation Currency**

These financial statements are presented in New Zealand Dollars

### **Goods and Services Tax**

The financial statements have been prepared using GST exclusive figures.

### **Tithes and Offerings**

Tithes, offerings, grants and donations are recognised as revenue when they are received.

### **Donated Goods and Services**

The Church is dependent on the voluntary services of its members. Also, the Church receives many donated goods for which it is grateful. Since these goods are not normally purchased by the Church and because of the difficulty in determining their fair value, they are only recognised to the extent that their fair value can be calculated.

### **Changes in Accounting Policies**

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.



**Notes to the Financial Statements  
For the Year Ended 30 June 2014**

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**1 STATEMENT OF ACCOUNTING POLICIES (CONTINUED)**

**Property, Plant and Equipment**

Property, Plant and Equipment are included at cost less accumulated depreciation. Depreciation is provided at the maximum rates allowed by the Inland Revenue. The depreciation rates used are as follows:

Motor Vehicles	25%	SL
Office Equipment	10% - 25%	SL
Fixtures & Fittings	10% - 25%	SL
Other	10% - 25%	SL
Mobile Telephones	67%	SL
Land & Property	NIL	SL

**Finance Leases**

Finance leases which effectively transfer to the entity substantially all the risks and benefits incidental to ownership of the leased item, are capitalised at the present value of the minimum lease payments. The leased assets and corresponding Liabilities are disclosed and the leased assets are depreciated using the maximum rates permitted by Inland Revenue.

**Operating Leases**

Operating lease payments are included in the Statement of Financial Performance in equal instalments over the period of the lease.

**2 Subsequent Events Note**

There have been no subsequent events.

**3 Related party notes**

Mr. A Simkin a trustee is one of the two directors of Comsmart who are the providers of some of our IT solutions. John and Brent Cameron are Trustees of Arise and also receive a salary in their capacity as employees.

**4 Contingency and Commitments**

At balance date there are no capital contingent liabilities or commitments

**5 Comparatives**

To ensure consistency with the current year, comparative figures have been reclassified where appropriate.

ARISE Church

**Notes to the Financial Statements  
For the Year Ended 30 June 2014**

<b>6</b>	<b>Service Fees</b>	<b>2014</b>	<b>2013</b>
	Audit Fees	18,200	22,194
	Interest Expense	6,846	3,235
<b>7</b>	<b>Lease Commitments</b>		
	Current	108,861	182,940
	Non Current	74,969	168,560
	<b>Total Lease</b>	<b>183,831</b>	<b>351,500</b>

**8 Property Plant and Equipment**

Schedule of Property, Plant and Equipment  
For the Year Ended 30 June 2014

	Cost	Depn	2014 Accum Depn	Closing Book Value
Equipment Purchases	48,632	5,567	27,566	21,066
AV Purchases	349,401	20,906	117,561	231,840
Production	1,007,148	178,638	437,805	569,343
FoH	301,734	27,307	267,550	34,183
IT	259,499	40,227	122,288	137,211
Office Equipment	166,731	17,157	55,261	111,470
Worship Team Assets	28,918	1,492	25,954	2,964
Vehicles	77,144	19,286	32,978	44,166
Land & Property	2,850,000	-	-	2,850,000
<b>TOTALS</b>	<b>5,089,207</b>	<b>310,580</b>	<b>1,086,964</b>	<b>4,002,243</b>

Schedule of Property, Plant and Equipment  
For the Year Ended 30 June 2013

	Cost	Depn	2013 Accum Depn	Closing Book Value
Equipment Purchases	37,791	4,957	21,999	15,792
AV Purchases	145,630	6,313	96,655	48,976
Production	518,646	91,267	259,167	259,479
FoH	290,991	36,874	240,244	50,747
IT	214,682	33,435	82,061	132,621
Office Equipment	118,726	16,859	38,105	80,621
Worship Team Assets	27,101	2,184	24,463	2,639
Vehicles	77,144	13,692	13,692	63,452
Land & Property	800,000	-	-	800,000
<b>TOTALS</b>	<b>2,230,711</b>	<b>205,582</b>	<b>776,385</b>	<b>1,454,326</b>

**INDEPENDENT AUDITOR'S REPORT  
To the Trustees of Arise Church**

**Report on the Financial Statements**

We have audited the financial statements of Arise Church on pages 1 to 6, which comprise the statement of financial position as at 30 June 2014, and the statement of changes in equity, and statement of financial performance for the year then ended, and a summary of significant accounting policies and other explanatory information.

This report is made solely to the Trustees, as a body, in accordance with the Trust Deed of Arise Church. Our audit has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditors' 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 Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

**Board of Trustees' Responsibility for the Financial Statements**

The Board of Trustees are responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Board of Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

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

Other than in our capacity as auditor we have no relationship with, or interests in, Arise Church.

**Basis for Qualified Opinion on Financial Position and Financial Performance.**

*Completeness of Revenue*

In common with other donation receiving entities, control over revenue received (other than interest received) prior to being recorded is limited, and there are no practical audit procedures to determine the effect of this limited control. Accordingly the completeness of revenue and retained earnings is unable to be determined.

**Qualified Opinion on Financial Position and Financial Performance**

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph the financial statements on pages 1 to 6:

- Comply with generally accepted accounting practice in New Zealand;
- Present fairly, in all material respects the financial position of Arise Church as at 30 June 2014 and of its financial performance for the year then ended.

*BDO Wellington*

**BDO Wellington  
10 December 2014  
Wellington  
New Zealand**