

Carlingford Baptist Church 加灵福浸信会
ABN 99 100 538 975
Annual report for the financial year ended 30 June 2018
截至2018年6月30日年度财务报表

INDEX

Declaration by the Members of the Church Council of Carlingford Baptist Church 教会执事会声明	2
Statement of surplus or deficit 盈余或亏损财务报表	3
Statement of financial position 财务状况表	4
Notes to the financial statements 报表附注	5

CARLINGFORD BAPTIST CHURCH 加灵福浸信会
ABN 99 100 538 975

DECLARATION BY THE MEMBERS OF THE CHURCH COUNCIL 教会执事会声明
OF CARLINGFORD BAPTIST CHURCH
30 June 2018

As detailed in note 2 to the financial statements, the Church is not a reporting entity because in the opinion of the Members of the Church Council, there are unlikely to exist users of the financial report who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs.

The Members of the Church Council of the Church declare that:

- (a) in their opinion, there are reasonable grounds to believe that the Church will be able to pay its debts as and when they become due and payable; and
- (b) in their opinion, the attached financial statements and notes thereto comply with the accounting policies as outlined in note 3 of the financial statements and give a true and fair view of the financial position and performance of the Church.

This declaration is made in accordance with a resolution of the Church Council and is signed for and on behalf of the Church Council by:

财务报表附注第2项详述：教会执事会认为本教会不归类为报告实体因为使用这些财务报告的人大多能指定报告的编制，以满足他们所有资讯的需求。

教会执事声明:

- (a) 他们认为有理由相信教会有能力支付所有负债金额；及
- (b) 他们认为，所附财务报表及其附注符合财务报表附注3所列的会计政策，并真实及公正地反映教会的财务状况及绩效。

此项声明是根据教会执事会决议并授权执事代表签署:

IAN READ
教会秘书

CARLINGFORD, 30 JULY 2018

CARLINGFORD BAPTIST CHURCH 加灵福浸信会
ABN 99 100 538 975

STATEMENT OF SURPLUS OR DEFICIT 盈余或亏损财务报表
2018年6月30日

	Notes 附注	2018 \$	2017 \$
Income 收入			
Tithes and Offerings 奉献(包括十一奉献)		358,643	312,127
Offerings for Special Purposes 特定用途奉献	4	34,527	65,226
Total Offerings 奉献总计		393,170	377,353
Employment Cost Recoveries 薪资复收		4,507	2,486
Hire of Church Property & Bus 教会场地和小巴士租金收入		12,006	14,090
Interest Received 利息收入		11,400	8,066
Other Income 其他收入	5	26,878	26,533
Total Income 收入合计		447,961	428,528
Expenses 支出			
Administration Costs 行政费用	6	30,607	32,583
Employment Costs 薪资费用		312,384	279,327
Ministries 事工活动费		18,180	16,756
Partnership Support 赞助其他宣教士和机构	7	63,092	56,001
Property and Equipment 物业和设备	8	24,873	29,268
Total Expenses 支出合计		449,136	413,935
Surplus (Deficit) 盈余(亏损)	9	(1,175)	14,593

The above statement is to be read in conjunction with the accompanying notes.
以上报表应与附注一并阅读

CARLINGFORD BAPTIST CHURCH 加灵福浸信会
ABN 99 100 538 975

STATEMENT OF FINANCIAL POSITION 财务状况表
2018年6月30日

	Note附注	2018 \$	2017 \$
Current Assets 流动资产			
Cash at Bank - General Accounts 银行存款-一般账户		113,840	134,633
Cash at Bank - Property Development 银行存款-产业基金		307,264	296,294
Petty Cash 零用金		300	300
Income Receivable 应收账款		300	-
Prepaid Expenses 预付费用		3,697	3,330
Total Assets 资产合计		425,401	434,557
Current Liabilities 流动负债			
Trade Payables 应付账款		285	7,933
Accrued Expenses 应付费用		2,530	4,527
Camp and Other Deposits 营会和其他费用		4,773	-
Payable to Missions and Missionaries 应付宣教机构赞助费		1,110	2,889
Payroll Liabilities 应付薪资		21,609	23,306
GST Payable to Tax Office 应付消费税		593	226
Total Liabilities 负债合计		30,900	38,881
Net Assets 净资产		394,501	395,676
Equity 产权			
Accumulated Funds 累计基金	9	66,224	68,224
Reserves 备用基金	10	328,277	327,452
Total Equity 产权总计		394,501	395,676

The above statement is to be read in conjunction with the accompanying notes.
以上报表应与附注一并阅读

CARLINGFORD BAPTIST CHURCH 加灵福浸信会
ABN 99 100 538 975

Notes to Financial Statement)财务报表附注
2018年6月30日

1 一般信息

加灵福浸信会是个无注册、非盈利性实体

2 編製基準

教会执事会认为本教会不归类为报告实体因为使用这些财务报告的人大多能指定报告的编制，以满足他们所有资讯的需求。因此，这些特殊财务报表是根据教会章程的要求编制的。

财务报表是以历史成本，根据附注3中概述的会计政策编制的。除非另有注明，所有金额均以澳元为记账单位。

3 重要会计政策

在准备和编制财务报告时采用了以下政策:

(a) 收入

奉献，利息和其他收入依收到款项时认列。租金收入依权责发生制进行核算。

(b) 支出

所有支出依权责发生制，并按照标题进行分类，这些标题汇总了与该类别相关的所有费用。

(c) 消费税

除了应收账款和应付账款，所有收入、支出和资产数目皆是净额(已扣除了消费税)。

(d) 物业及设备

土地和建筑物属于NSW浸信会之物业信托，财务报表不包含物业和设备。建筑和财物分别投保 \$3,537,000 和 \$200,000 (至2018年6月30日)。

(e) 备用基金

特定用途的收入和支出已在盈余或亏损报表中列出。其余额已转入备用基金以用于未来支出。

CARLINGFORD BAPTIST CHURCH 加灵福浸信会
ABN 99 100 538 975

Notes to Financial Statement)财务报表附注
2018年6月30日

	2018 \$	2017 \$
4 Offerings for Special Purposes特定用途奉献		
Missions and Missionaries宣教士或机构	34,372	28,786
Property Development物业基金	-	20,000
Youth / Church Bus教会小巴士	155	16,440
	<u>34,527</u>	<u>65,226</u>
5 Other Income其他收入		
Camps - Surplus (Deficit)教会营-盈余(亏损)	4	528
ESL Income Received英语班	3,700	3,800
General Donations一般捐献	2,064	-
Missionary Projects (Coffee Shop)宣教项目(咖啡店)	1,110	2,205
Sponsorship of Church Bulletin教会周报赞助	20,000	20,000
	<u>26,878</u>	<u>26,533</u>
6 Administration Costs行政费用		
Communication通讯费	3,755	4,520
Insurance, Rates & Utilities保险费·市政税·水电费	20,574	20,374
Office & General Expenses办公室及一般费用	6,278	7,689
	<u>30,607</u>	<u>32,583</u>
7 Partnership Support宣教赞助		
Baptist Association & Revive浸联会及Revive布道会	17,160	14,960
Gifts to Missions and Missionaries宣教士及机构赞助	44,482	39,991
School Ministries学校事工	1,450	1,050
	<u>63,092</u>	<u>56,001</u>
8 Property and Equipment物业及设备		
Property Development - Electrical Upgrades电路板翻新	-	7,209
Property Maintenance物业维修	19,702	9,346
Youth / Church Bus教会小巴士	5,171	12,713
	<u>24,873</u>	<u>29,268</u>
9 Accumulated Funds累计基金		
Balance at the Beginning of the Year年初余额	68,224	80,099
Surplus (Deficit) for the Year年度盈余(亏损)	(1,175)	14,593
Transfers from (to) Reserves备用基金提出(存入)	(825)	(26,468)
Balance at the End of the Year年末余额	<u>66,224</u>	<u>68,224</u>

CARLINGFORD BAPTIST CHURCH 加灵福浸信会
 ABN 99 100 538 975

Notes to Financial Statement 财务报表附注
2018年6月30日

10 Reserves 备用基金

	Balance 余额 2017	Transfers 提出 from (to) 存入 Accum Funds	Balance 余额 2018
Property Development 物业发展	296,294	10,970	307,264
Property Maintenance 物业维修	18,249	(7,796)	10,453
Youth / Church Bus 教会小巴士	3,727	(3,727)	-
Korean Ministry 韩语事工	6,475	4,085	10,560
ESL Ministry 英语班	2,707	(2,707)	-
	<u>327,452</u>	<u>825</u>	<u>328,277</u>

11 慈善信托

加灵福浸信会和慈善信托(简称“信托”)是一个分别运作的信托。目前由教会两位受托人管理(皆是教会会员)。此信托的目的是为本教会会员和社区人士提供经济支援。受托人必须先确信这些人符合某些条件。

至2018年6月30日为止，此信托资产共\$148,185

(2017年:144,307)只能用于信托所指定的目的，不能用于教会其他事工，亦不包含在财务状况表内。

12 教会审计师

Mark Crawford是加灵福浸信会的荣誉审计师。