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East Taieri Church

Annual Report

2021



EAST TAIERI CHURCH

Sunday 7th November 2021

12:15-1:30pm

Oak Lounge

Lunch provided

If you have anything you would like to add to 'General Business' please contact Michelle Dean—
email prandmdean@xtra.co.nz

Thank you

*Celebrating the ministry of the
people of God*

*Because we are all participating
in the mission of God, working
alongside others to develop
thriving communities, where
people feel connected, known,
loved and valued..*

*Everyone is invited to a special
celebration lunch to be
provided before the AGM on
Sunday 7th November
11.30am in Oak Lounge.
Please come and join us!*

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Christmas Eve 2020



Leadership Report

July 2020—June 2021

Leadership Report – Hope in Christ

July 2020 – June 2021

The period this report covers is after the first Covid-19 lockdown in 2020, and before the Delta lockdown in August 2021. That was a period of relative normality in Level 1 that now seems a distant memory as we write this. However, things were not “back to normal” and we reviewed and adapted the Strategic Aims of our 2019-2021 Strategic Plan to take into account the things we believe God was teaching us through lockdown.

We have noted some highlights and listed ministries on the following pages. The financial performance report also has some quantifiable, auditable goals and achievements. But there are always too many individual stories from our church activities to tell them all in this report. Instead, we have reflected on the year and God’s faithfulness to us and written about this initially under the three themes from our strategic plan (2019-2021), and then we have reported on the adapted aims we identified coming out of lockdown.

Making and Growing Disciples

One of the key goals Martin set for us during the first lockdown was for everyone in East Taieri Church to identify at least one thing that God was teaching them through that experience. This led into our theme series for 2020 called “Stronger Faith for Today” Building Resilient Disciples. This applied David Kinnaman’s Barna Group research from his book “Faith For Exiles” to our setting. We then moved into a series at 10am and 2pm in 2 Timothy about “How we Make Disciples”. We also explored Christian Community in a series called “Life Together.”

Our Ministry Team is a key way we ensure we have the programmes, resources, equipping and facilities to make and grow disciples. Thank you everyone!



Nick Muirhead joined our team for 10 hours/wk to assist with pastoral care – particularly in the absence of an associate pastor. After an extensive search we were delighted to appoint Gareth Bruce to the associate pastor role. Leanne Shaw finished up as our cleaner and we employed Kitty’s Cleaning.

Staff in our Saddle Hill Foundation Trust youth and community team changed as Renee Faithful left to pursue interior design work. We welcomed Ronnie Bhogal as part-time chef for a fixed term project providing lunch in schools. Michelle Du Plessis joined us in the youth and community work area. In late July (slightly after the time period covered by this report) we farewelled Andy Doncaster who resigned from his position with SHFT to pursue other endeavours. Thank you to all the volunteer youth leaders who are a crucial part of making a difference in young peoples’ lives.

Thank you to the teams of leaders and parents who are working to disciple our children at Kidzown at East Taieri, Pitstop at FUEL, and through other programmes like Sugar and Spice and our two Mainly Music groups. We commissioned Haley Olsen as our new volunteer Kidzown leader. We are also conscious that we have a large number of Christian teachers from our church working in schools, so we celebrate their input into our communities’ children and young people.

This year saw us commission Erica Aarsen as a mission partner with SIM. She courageously went out to South Sudan to use her nursing skills to share the love of Jesus with refugees in Doro. It was a thrill to see video of her speaking and being prayed for at Mamlaka Hill Chapel in Nairobi – a church we have developed connections with over several years.

We adapted our South Island Ministry Conference to a new day and a half format and had 83 leaders attend. Our own Paul Reet and Rod Galloway spoke on Resilience and Wellbeing in Uncertain Times.

Enriching Our Practice and Experience of Worship

Our mission with God flows out of our worship of God. At 10am we began experimenting with “Mosaic” a church service where people can go to different stations to participate in different kinds of worship. So far two Mosaic services have been organised and more are planned. FUEL developed their worship evenings further moving around different members’ homes. We had organised mentoring for our music teams with Grant Norsworthy, but this is now delayed until 2022.

Special services have included our Christmas Eve outreach which reached 685 people, a few more people than last year. We also hosted the Dunedin Harmony Chorus and other visiting speakers including Professor Jonathan Boston to address the End of Life Choice Bill, and Professor Murray Rae speaking on Theology and Architecture.



Our four distinctive services have continued to connect with their congregations (FUEL, 10am, 2pm, and EPIC).

You will see that our overall worship attendance has declined by 23 adults. This is an ongoing challenge for us.

Building Connectedness and Hospitality in the Church and Communities

After Covid lockdown, we have found it hard to predict how many people will come to events and programmes. Some events such as a planned Christmas Day lunch in the Hub have not attracted much interest. On the other hand, the Community Carnival attracted hundreds of people and enabled us to both build connectedness and raise the profile of our youth and community work.

Our FUEL congregation is particularly relational, so naturally their breakfast café church felt lockdown especially keenly. The FUEL leadership team have led well in the absence of an associate pastor. Martin and others have given some extra input for FUEL.

Community on the Coast continued with their monthly “Kai on the Coast” meetings over food. This is mostly Christians who live on the coast gathering, but some new people from the community have connected in too. Their main focus has continued to be a missional one of being the people of God on the Coast, being alert to what God is doing and joining in, rather than running a whole lot of programmes or events and hoping people will come. Having said that, Mainly Music continues strongly there.

Martin, Gareth and many other preachers and musicians along with the 2pm choir have taken rest home services in Brooklands, Mossbrae, Taieri Court, and planning has begun for an additional service in Chatsford.

Our four Turning Point counsellors have continued to provide affordable Christian Counselling to a wide range of clients.

Shop ‘n Taieri had a stronger year with \$20,558 profit. This is currently our only missional enterprise run by Saddle Hill Foundation Trust (in partnership with Mosgiel/North Taieri Presbyterian).

Partnerships with other churches have continued through the Combined Dunedin Churches network, Presbytery, the Taieri Ministers Association, and the Taieri Christian Care Trust and Community Foodbank.

We hosted a well-attended resourcing seminar on dementia.



New Day Dawning

We began 2021 with a preaching and small group series which explored the new steps we believed Jesus is calling us to take as we follow him in these challenging times, highlighted by our experience of lockdown. Themes that will be weaved through each week are:

The ministry of the whole body of Christ.

Humility and our dependence on the Holy Spirit and prayer.

Spaces for conversation: being present with others - listening, experimenting and learning.

A sense of urgency for God's mission in these last days.

Spiritual practices that shape our character and create spiritual rhythms in tune with what God is doing.

Innovation and improvisation – the same message expressed and experienced in new ways. “The kingdom of God has come near. Repent and believe the good news.”

If you missed this series, the study guide is available on our website.

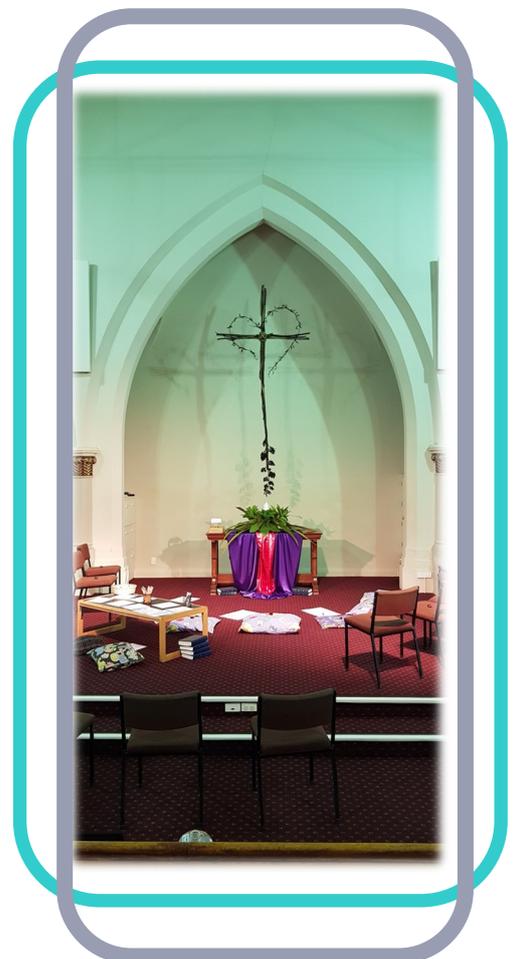
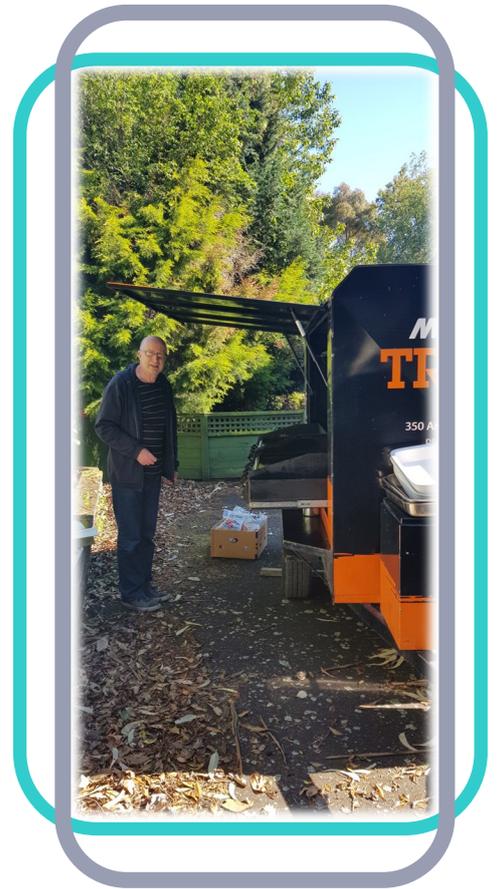
The weeks were:

New Experiences of Worship: This includes our online service, but also being able to gather in smaller groups that are more flexible and agile, especially in a pandemic. Some generous members contributed significant money to improve our music, sound and recording through what we called our “Elevate” project. We aim to lift Jesus high in our worship – online and in person.

New Styles of Pastoral Care: For years our model of pastoral care has highlighted the importance of all Christians caring for each other, as well as the crucial role played by small groups. Lockdown showed this to be even more important. We want to encourage the valid ministry of all believers in Christ. Two new small groups have been established.

New Modes of Mission: We continue to invite people to church events and programmes, especially things like the Alpha Course, but increasingly we are all needing to go out to where people are. This is the 1x1=1000 model of making disciples. A multiplying movement of people reaching and discipling others. It requires us to be confident in Jesus and the gospel, but also genuinely humble enough to take an interest in people and listen to them. Instead of always being the hosts, we will need to be guests, who notice what God is already doing and join in. This is a more spontaneous, organic kind of mission in which everyone is involved.

The New Day Dawning conversation helped us revise our strategic aims into five objectives for 2021-2022. These are published just after this report. You will see some goals that have already been achieved.



Day of Prayer and Fasting

New Mission Facilities: After lockdown we reviewed our needs and asked our architects to revise the concept plan to a more modest first step that would improve our facilities for mission activity, but not build a larger auditorium at this time. We hope to have the revised concept plan and initial cost estimates to present at the Annual Meeting. We have also received a report on the condition of the historic church building and maintenance work needed. Some exploration of the need and possibility for us to contribute to affordable housing was also initiated. (See the report on property and facilities on pg 12 for more details)

We conclude this report with thanksgiving and hope. First we are thankful to God for His faithfulness to us all. We also thank everyone who has participated in God's mission through East Taieri Church over this 2020-2021 year. This is our aim of the ministry of the whole body of Christ as you: give, pray, offer music, preach, lead small groups and all kinds of ministries, serve in leadership and governance, clean, provide creative art, reach out to your friends and neighbours, disciple and mentor others, and generally offer your time, spiritual gifts, and resources to God. This includes the wonderful way you live for Christ at work, school, University and through a whole range of community groups. This is truly working toward our vision statement which includes the words "passionately living out our faith, wherever we live, work and play."

Secondly hope! Especially in troubled times we have the sure and certain hope Christ offers. When things are outside of our control, Jesus is still Lord of all. We can be shining beacons of hope to others. May you know the hope to which Christ has called you, the riches of his glorious inheritance in His holy people, and His incomparably great power for us who believe. (Eph 1:18-19)

God Bless you all,

Martin Macaulay

Senior Pastor

Michelle Dean

Chair of Elders



Goals 2021-2022

What are the 5 key things God has for us?

Think long term, plan short term.

1. **Building Christian community where the body of Christ loves and cares for each other. Completing a culture change regarding pastoral care so the whole body of Christ contributes to pastoral care. Identifying and implementing change steps in regard to whole body of Christ in pastoral care.**
 - Changing culture relating to pastoral care will require us to:
 - * Change the *Language* we use around pastoral care
 - * Ensure people *Experience* our model of pastoral care
 - * Celebrating stories when this happens well for people.
 - Teaching series on Christian community.
 - We currently have a good number of young adults and we want to involve and incorporate them in Christian Community.
 - * One additional life group for school leavers age group.
2. **Children, Youth and Families. Elders acknowledged the challenge we face here and the need for support and resourcing:**
 - * Grow our children, youth and families ministries - children, youth and families engaged and growing in Christ;
 - * faith and home connections;
 - * online social media presence – providing resources for the whole family
 - * More lifegroups for young people (1 or 2)
3. **Building Projects: ET, FUEL (and deciding what to do with Ocean View):**
 - * Re-ignite FUEL Building Committee
 - * Finish revisions to concept plan, engage with congregation, sign a contract for first stage of new facilities at ET
4. **Refreshing and enriching Worship Services (including our online service):**
 - * Experimenting with Mosaic (4 per year?)
 - * Revisioning of EPIC evening service
 - * Continuing our “Elevate” project lifting Jesus high online and in person – upgrading our music, sound and video equipment.
 - * Develop regular worship night events (Possibly cooperation between FUEL worship nights 10am worship team and EPIC)
 - * Involve young adults in service leading and preaching.
 - * Establish the Preaching Club (under the School of Ministry umbrella)
5. **Community Ministries – building connectedness and connections and wellbeing...**
 - * Mid-winter lunch
 - * Community carnival
 - * Christmas Lunch
 - * How might God be leading us to connect the elderly people in our community – weekly afternoon tea, or soup and bun lunch?
 - * Lunch in School Programme established at Silverstream.

2020-2021 Highlights

Highlights from what God has been doing over the past financial year (1st July 2020 to 30 June 2021)

- The Alpha Course was well attended and very helpful for the participants.
- The Community Garden is growing and has been contributing to our “Compassionate Catering” - Food in Schools programme
- An amended concept plan for new mission facilities at ET is being worked on. It is very exciting to think about what facilities we will need to enable God’s work to prosper in this place in the future.
- Gareth Bruce was appointed as our new Associate Pastor.
- Nick Muirhead was appointed to help with pastoral support—leading pastoral care team.
- Our regular Seniors Mid Winter lunch was once again popular with seniors from the church and community.
- We ran a helpful Dementia Workshop—“Please Don’t Forget Me”.
- Our 10am service experimented with two “Mosaic style” services which were interactive and engaging. Our online services are being viewed 60-80 times per week during Level 1. The Resilient Discipleship series, Stronger Faith for Today series and New Day Dawning series were helpful for individuals and lifegroups.
- We celebrated Believers Baptisms.
- We navigated through changes in alert levels, including going ahead with planning our Christmas Eve services and Ministry Conference, both with “Plan B” in place, if required. This showed it is still possible to plan and run larger events in a Covid environment.
- We reflected on what is important in ministry in this new setting we live in.
- Erica Aarsen was sent out as a missionary to Doro, South Sudan. Willow Millar completed a Discipleship Training School with YWAM



2020-2021 Highlights

- The Global Missions team ran a “Fun Fundraiser” where people from the congregations offered a fun experience for others to do. Money raised was sent to Onga. An appeal for mosquito nets for Doro was also well supported and raised \$7,207
- A Saturday morning Women’s Retreat attracted some community ladies
- Business Breakfasts were held at Aurora Café with engaging topics being discussed.
- Lifegroup Leaders Meeting & a Young Adults BBQ built connections in the church.
- We supported the Hope Booklet delivery in the Mosgiel area & Dave Mann ran a workshop at ET that gave people tools for sharing their faith.
- Children, Youth and Families ministry has started the process of re –visioning, one event has been held for FUEL & ET children and families and more exciting events are to come. Haley Olsen was appointed as our new volunteer Kidzown Leader at East Taieri.
- “Warrant of Fitness” training courses were held to ensure our children’s ministry leaders are kept safe.
- FUEL held a fun family camp.
- SHFT and ET Church worked together to provide a “Community Carnival” attracting hundreds of people.
- Kai on the Coast continues to bring people in the Brighton/Ocean View community together.
- We continued to support seniors in rest homes through pastoral visiting and church services in Mossbrae, Brooklands, and Taieri Court.



Update from Mission Facilities Group

East Taieri Manse:

Reece Building Consultants were commissioned by the Synod of Otago and Southland to provide us with a maintenance report on the East Taieri Manse. This shows significant future maintenance needs for the manse in the years ahead.

Facilities at FUEL:

A team at FUEL had begun reviewing the facilities needs for the future on the Fairfield site. In the Associate Pastor vacancy in 2020, this hasn't progressed, but now we have Gareth in place a fresh team is being formed to continue this work.

Revised Concept Plan for Future Facilities at East Taieri:

Following lockdown, the mission facilities group and elders believed we should identify an affordable first stage of our building concept. Covid-19 has led to the development of online services, lower in-person worship attendance, and economic challenges for some people, including the rising unaffordability of housing. It did not seem right in the current climate to begin a \$9 million church building programme.

A survey of church members revealed that 85% of respondents agreed with not building a new auditorium at this stage and 79% with building a more modest first stage at this time.

Architects McCoy & Wixon were asked to revise the concept plan, and we have asked for a quantity surveyor's cost estimate for the new concept plan. We hope to have this to report to the congregation at the Annual Meeting. The new concept plan achieves our key revised mission priorities while retaining options for building a larger auditorium in the future if needed.

A Condition Survey of the historic church was carried out by a heritage architect from Origin Consultants. This revealed that while much of the existing church is in good condition, the roof and stained-glass windows need considerable work.

In summary:

Imagine if... people could arrive at church and walk into a spacious, open, warm, friendly foyer, where they could catch up with friends and greet new people, even enjoying a cup of coffee, before going into church. Such a foyer would be accessible for wheelchairs and those with disabilities.

Imagine if... our amazing catering team could cook for 150 people without tears of frustration, and we had an attractive modern café space. We would be communicating that this church is going places and is not stuck in the 19th Century.

Imagine if... we had family friendly toilets, adequate for large numbers of people, where either mums or dads are able to change a baby and assist their children.

Imagine if ... parents were able to take their children out of church if they were upset, but still be able to see and hear what is going on?

Imagine if ... we could have creative worship options with comfortable, flexible seating and good control of lighting, sound, heating and technology.

Imagine if ... Turning Point Counselling clients were not embarrassed by walking through other meetings but had their own counselling rooms with a private waiting area.

Imagine if ... church and community groups were able to complete their activities without being interrupted by people walking through.

Imagine if ... the heritage church could be worked on so we have safe, warm facilities fit for purpose for 21st century mission.

Imagine if... we could welcome people from the new Grange Retirement Village into a café overlooking the Taieri Plain.

**Our new concept plan
could make all of these
a reality.**



Our Ministries

Some of the ways we contribute to thriving church and thriving communities:

FUEL playgroup
Sugar & Spice
Chaplaincy at Taieri College
Bible in Schools
Mainly Music x 2
Youth Programmes:

- * *Ground Zero*
- * *Summit*
- * *R@ndom*
- * *Plunge*
- * *Challenge*
- * *Dynamyte*

Community Garden
Turning Point Counselling
Alpha
EPIC
Global Missions
Mid-winter dinner
Business Breakfasts
Mission Fellowship
Painting Group
Prison Ministry
Kidzown & Pitstop
Hospitality team
Flower team
Marriage Preparation Course
Choir
ET Cares – Meals and Firewood
Pastoral Visitors Team
Music Teams
Prayer Ministry
Life Groups
Community Events
Services & Chaplaincy in Rest Homes & Retirement Villages
Online Services Techno Team



FUEL Breakfast Church in Fairfield



Our Ministry Team

Martin
Macaulay



Gareth
Bruce



Leeanne
McKinlay



Jo
Thorn



David
Yates



Nick
Muirhead



Andy
Doncaster



Michelle
du Plessis



Ryan
Roxburgh



Larissa
Pearce



Renee
Faithful

Martin Macaulay—Senior Pastor—Full Time

Provides overall leadership of the mission and ministry of East Taieri Church

Gareth Bruce—Associate Pastor

Gives leadership for the FUEL congregation, pastoral care and children and families ministries.

Leeanne McKinlay—Parish Manager—Full Time

Responsible for day to day management of staff, buildings and operations

Jo Thorn—Admin Assistant—20 hours per week

Covers reception and handles church communications—bulletins, website, emails etc

David Yates— Finance Assistant—15 hours per week

Looks after the finances of the church

Nick Muirhead—15 hours per week

Gives leadership to the Pastoral Care team

Youth and Community Team:

Andy Doncaster
Larissa Pearce
Renee Faithful
Ryan Roxburgh
Michelle du Plessis

Our Eldership Team

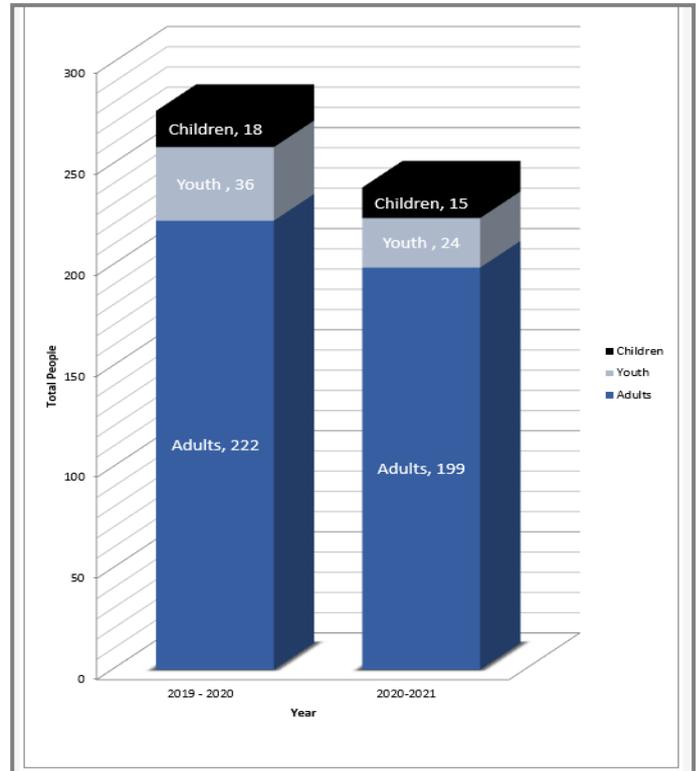


Left to Right

Back Row: Robert Whyte, Paul Reet, Michelle Dean, Lyndon Jones
Front Row: John Cleland, Martin Macaulay, Greg Hall

Stats at a Glance

Average Weekly Worship Attendance



4 Weekly Sunday services, plus online streaming

121 Average weekly online views of our Sunday services

2 Mainly Music programmes

19 Life Groups

454 Counselling Appointments

65 People attended the Mid Winter Seniors Lunch



Statement of Service Report

East Taieri Church Performance Report for the year ended 30 June 2021

Entity Information (from the PCANZ Book of Order)

East Taieri Church is a congregation of the Presbyterian Church of Aotearoa New Zealand (PCANZ) established under the PCANZ Book of Order dated 29 September 2006, as amended in October 2008, October 2010, October 2012 and November 2014.

As part of the one holy, catholic and apostolic church, the PCANZ shares in the wider church of Jesus Christ throughout the world and is committed to sharing in God's mission to the world, and seeking to announce, with the promised guidance and power of the Holy Spirit, the good news of God's transforming love in Jesus Christ.

However, the church is autonomous and governance is the responsibility of a church council known as Session, which is elected by members. The Property and Finance Committee is a sub-committee of Session and is responsible for overseeing property and finance matters.

Charities Registration Number: CC52089

East Taieri Mission Statement

The stated purpose of East Taieri Church is to be: One people in mission for God's glory, growing in Christ and making Him known in love through word, sign and deed, because all people matter to God.

East Taieri Vision Statement

We will be a thriving church, responding to God's grace and passionately living out our faith, wherever we live, work and play. Together we will work alongside others to develop thriving communities where people feel connected, known, loved and valued.

Activities Undertaken

East Taieri Church consists of people from the Mosgiel and wider Taieri/Dunedin region who: gather to worship God; participate in God's mission to local communities and to the world; provide pastoral care for one another and the wider community; grow in faith and help others come to faith through a range of groups and programmes; communicate their mission and ministries well within the church and the wider community; and support this mission by providing appropriate and high quality facilities used by the congregation and the wider community.

East Taieri Church seeks to love and serve others in local communities by connecting in active partnerships with a wide range of social service agencies and community organisations; caring for physical, emotional, spiritual and social needs and fostering community development.

Main Sources of Entity's Cash and Resources

Donations and offerings

Investment income (Interest on Term Deposits)

Income from services and activities (rent from Manse at 12 Cemetery Road, Mosgiel and hire of church facilities)

Main Methods Used by Entity to Raise Funds

Fundraising (members contributions), Donations and offerings

Entity's Reliance on Volunteers and Donated Goods or Services

The church relies on volunteer's time and expertise to fulfil its mission and community activities; governance (the church council/session is a volunteer committee).

Physical Address and Postal Address:

East Taieri Church
12a Cemetery Road
Mosgiel 9024

Physical Address of FUEL Church:

78 Main Road
Fairfield

Physical Address of Coast Community Church:

863 Brighton Road
Brighton

Targets and Achievements

Membership and Worship Attendance:

Key Performance Indicator	Achieved at year ending June 2020 actual	Target for year ending June 2021	Achieved at year ending June 2021 actual	Target for year ending June 2022
Mission Members	178	To increase mission members by 2%	173	To increase mission members by 2%
Average Weekly Worship Attendance:	Adults: 222 Children: 36 Youth: 18	Increase by 2%	Adults: 199 Children: 24 Youth: 15	Increase by 2%
Number of weekly Worship Services held	4 services over 2 sites	4 services over 2 sites	4 services over 2 sites	4 services over 2 sites
Special Services held for the Community:	Attendance: Hope Service: 107 Carol Service: 45 Dunedin Harmony Chorus: 47 Christmas Eve: 667 Christmas Day: 98	To provide special services for the community to experience the peace, hope and love of God	Special Services held for the Community: Carol Service: 44 Dunedin Harmony Chorus: 68 Christmas Eve: 685 Christmas Day: 84	To provide special services for the community to experience the peace, hope and love of God

Growth of People:

Key Performance Indicator	Achieved at year ending June 2020 actual	Target for year ending June 2021	Achieved at year ending June 2021 actual	Target for year ending June 2022
Kidzown & Pitstop Sunday School programmes	Average of 36 children	Average of 50 children	Average of 24 children	Average of 50 children Invite our community to a Sunday Childrens Carnival event
Pastoral Care of People in the Church and the wider Community	Pastoral Care was provided to church members and the wider community During lockdown pastoral care was increased over the phone, through delivery of groceries and through the formation of 32 Care Clusters	To provide care through a team of trained staff and volunteers. To enable and encourage church members in providing pastoral care	Pastoral Care was provided to church members and the wider community A part time paid pastoral care assistant was appointed. A new associate pastor, with responsibility for pastoral care was appointed.	To provide care through a team of trained staff and volunteers. To enable and encourage church members in providing pastoral care
South Island Ministry Conference	Ministry Conference cancelled because of Covid 19	140 people attending	83 people attended	100 people attending
Connect with people from church and the community while hosting Weddings & Funerals	2 weddings 4 funerals	Keep the church available to respond to requests for weddings and funerals and provide hosts for these occasions	3 weddings 4 funerals	Keep the church available to respond to requests for weddings and funerals and provide hosts for these occasions

Serving the Wider Community:

Key Performance Indicator	Achieved at year ending June 2020 actual	Target for year ending June 2021	Achieved at year ending June 2021 actual	Target for year ending June 2022
Mainly Music Preschool Programme Playgroup	Provided 2 mainly music programmes over 2 sites.	Provide 2 mainly music programmes	Provided 2 mainly music programmes over 2 sites.	Provide 2 mainly music programmes
Turning Point Counselling Service	Provided counselling for 74 clients/335 appointments 1 extra counselling room provided	Continue to provide counselling for 100 clients	Provided counselling for 82 clients/454 appointments	Provide counselling for 100 clients
Support Saddle Hill Foundation Trust with their community and youth work	Contributed \$50,000 towards youth work and \$12,765.50 towards community work	Contribute \$50,000 towards youth work and \$5,294 towards community work	Contributed \$50,000 towards youth work and \$5,294 towards community work	Contribute \$50,000 towards youth and community work
Christmas Lunch	Not achieved	Partner with other community organisations to provide Christmas Lunch	Not achieved	Partner with other community organisations to provide Christmas Lunch
Seniors Mid Winter Lunch	June 2020 event postponed until August 2020, due to Covid 19	Provide a Mid Winter social gathering for elderly folk who don't get out a lot	Seniors Mid Winter Lunch was held in July 2020 and June 2021. Attendance: 46, 65	Provide a Mid Winter social gathering for elderly folk to help combat loneliness
Networking with other community organisations through the Mosgiel Resource Group	Monthly meetings were held with at least one ET staff member chairing or attending the meeting, providing fresh information and networking opportunities	Supply new fresh information to monthly meetings and enhance networking opportunities	Monthly meetings were held with at least one staff member chairing or attending the meeting, providing fresh information and networking opportunities	Supply new fresh information to monthly meetings and enhance networking opportunities
Community Building Events that provide opportunities for the community to thrive:	Expanded our partnership with Otago Neighbourhood Support to provide community building events: Foodbank Drive Summer Songs @ Chatsford Party in the Park Neighbourhood Support Training Scam Savvy Workshop x 2 Taieri Emergency Response Exercises	Provide 1 Community Building Event	Dementia Workshop: Attendance: 40 Community Carnival @ The Hub, close to 600 people attended. Kai on the Coast monthly community meals were held	Provide 1 Community Building Event
Business Breakfasts	2 Business Breakfasts held Attendance: 40, 32	Provide 3 Business Breakfasts	2 Business Breakfasts were held: Attendance: 17, 35	Provide 3 Business Breakfasts

Sugar & Spice Go Girls Girls groups	Average of 15 girls attended Sugar & Spice each fortnight	Provide Sugar & Spice programme designed to help with social skills and craft skills for girls from the wider community	Average of 17 girls attended Sugar & Spice each fortnight	Provide Sugar & Spice programme, designed to help with social skills and craft skills for girls from the wider community
In collaboration with other churches on the Taieri contribute to the Foodbank	Some staff and volunteers contributed time to the Foodbank Members contribute food weekly food parcels were given out in conjunction with other churches	Supply staff and volunteer time to the Foodbank to enable provision of Food parcels and support to families.	Some staff and volunteers contributed time to the Foodbank Members contribute food weekly Food parcels were given out in conjunction with other churches	Supply staff and volunteer time to the Foodbank to enable provision of food parcels and support to families.
Prison Ministry	Monthly services held, except during lockdown Church members regularly visit the prison	Provide a monthly service Regular visiting by church members	Monthly services held. Church members regularly visit the prison	Provide a monthly service Regular visiting by church members

Reaching New People:

Key Performance Indicator	Achieved at year ending June 2020 actual	Target for year ending June 2021	Achieved at year ending June 2021 actual	Target for year ending June 2022
Alpha Course	One Alpha Course 9 guests 6 volunteers	Run one Alpha Course	One Alpha Course: 11 guests 11 volunteers	Run one Alpha Course

Mission Facilities:

Key Performance Indicator	Achieved at year ending June 2020 actual	Target for year ending June 2021	Achieved at year ending June 2021 actual	Target for year ending June 2022
Provide well maintained facilities at 4 locations for church and community use	Facilities were well used by church and community groups A Concept Plan for future facilities was developed using McCoy & Wixon Architects	Provide and maintain the following facilities: Historic ET Church Building that seats 240 available for weddings, funerals, church services and ET School Christmas Services; The Hub multipurpose youth facility at ET; Church Buildings at Fairfield and Ocean View; Various Function rooms and Catering facilities available for church and community groups and birthday parties.	Facilities were well used by church and community groups A second Concept Plan for future facilities was developed using McCoy & Wixon Architects	Provide and maintain the following facilities: Historic ET Church Building that seats 240 available for weddings, funerals, church services and ET School Christmas Services; The Hub multipurpose youth facility at ET; Church Buildings at Fairfield and Ocean View; Various Function rooms and catering facilities available for church and community groups and birthday parties.

Audited Accounts



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

To the Members of the East Taieri Presbyterian Church:

Report on the Performance Report

Qualified Opinion on the Statements of Financial Performance, Financial Position and Cash Flow, and Unmodified Opinion on the Statements of Entity Information and Service Performance

We have audited the consolidated performance report of the East Taieri Presbyterian Church which comprises the entity information, statements of service performance, financial performance and cash flows for the year ended 30 June 2021, the statement of financial position as at 30 June 2021, and 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) Except for the possible effects of the matters described in the *Basis for Qualified Opinion* section of our report, the accompanying performance report presents fairly, in all material respects,
 - the entity information for the year then ended.
 - the service performance for the year then ended; and
 - the financial position of East Taieri Presbyterian Church as of 30 June 2021, and of its financial performance and cash flow for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Restriction of Distribution or Use

This report is made solely to the Church's members, as a body. Our audit work has been undertaken so that we might state to the Church's members those matters which 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 Church's members, as a body, for our audit work, for this report or for the opinions we have formed.

Basis for Qualified Opinion

We conducted our audit of the statements of financial performance, financial position, cash flows, and accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

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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 the East Taieri Presbyterian Church in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

East Taieri Presbyterian Church controls the Saddle Hill Foundation Trust, and the Church has combined the financial results, cash flows and financial position of the Trust to present a consolidated performance report as required by International Public Sector Accounting Standard 6, Consolidated and Separate Financial Statements (Not for Profit) (PBE IPSAS 6 (NFP)).

We qualified our audit report in respect of regular offerings and similar income raised in cash. This is a standard audit response to the fact that there are no audit procedures we can apply to this sort of income prior to its being banked. Similarly, there are few internal control procedures the Church can practically apply that would provide sufficient control and evidence of that control from the time the cash was received until it was banked that would enable us to rely on your own procedures to withdraw the qualification.

We have quantified the amount to which the qualification refers (\$27,686) to ensure that readers do not relate the qualification to the whole of the income.

Other than in our capacity as auditor, we have no other relationship with, or interests in, the East Taieri Presbyterian Church.

Responsibilities of the Board for the Performance Report

The Board are 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 on behalf of the entity, which comprises:
 - the entity information.
 - the statement of service performance; and
 - the statements of financial performance, financial position, cash flows and accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and

- c) such internal controls as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board are responsible on behalf of the East Taieri Presbyterian Church 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 Board intend to liquidate the East Taieri Presbyterian Church or to cease operations, or to have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatements, 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 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.

As part of an audit in accordance with ISAs (NZ) and ISAE 3000 (Revised), we exercise professional judgement and maintain professional scepticism 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 Board and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the East Taieri Presbyterian Church'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 the auditor's opinion. However, future events may cause the East Taieri Presbyterian Church 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 a 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 Board regarding, among other matters, the planned scope and timing of the audit procedures and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chris Saxton

Saxton Chartered Accountants

Dunedin 20 October 2021

East Taieri Presbyterian Church

Statement of Financial Performance for the year ended 30 June 2021

	Notes	Church			Consolidated	
		2021 Actual \$	2021 Budget \$	2020 Actual \$	2021 Actual \$	2020 Actual \$
Mission expenditure						
All Staff Costs	5	257,082	280,337	248,934	434,225	392,039
SHFT	6	54,567	54,567	86,804	- 0	0
Resourcing Mission	7	57,713	66,888	63,469	57,713	63,469
Mission Facilities	8	76,902	64,820	57,036	76,902	57,036
Local Mission and community Life	10	69,774	59,400	40,509	236,555	169,116
Global and wider church mission	9	51,699	40,700	49,264	51,699	49,264
Total Mission expenditure		567,737	566,712	546,016	857,094	730,924
Mission funding						
Offerings	2	397,652	386,000	371,452	397,652	371,452
Donations	2,16	72,070	39,000	46,797	99,240	51,421
Grants	3	13,000	10,000	30,741	165,855	176,943
Rentals from properties		43,347	44,340	43,822	25,747	26,222
Other revenue	4,16	47,593	46,900	83,047	174,807	167,221
Interest earned		15,736	10,250	11,816	16,612	13,253
Total Mission funding		589,398	536,490	587,675	879,913	806,512
Net surplus / (deficit) from Mission		21,662	(30,222)	41,659	22,820	75,588
Plus net profit on sale of property		-	-	-		
Less Depreciation of Fixed Assets	13	24,628	26,000	17,830	29,267	19,431
Annual operating surplus / (deficit) for the year		(2,967)	(56,222)	23,829	- 6,448	56,157

These financial statements should be read in conjunction with the accompanying Notes

East Taieri Presbyterian Church

Statement of Movements in Equity for the year ended 30 June 2021

	Note	Church		Consolidated	
		2021 \$	2020 \$	2021 \$	2020 \$
Parish Equity					
General Reserves					
Opening Balance 1 July		610,876	586,113	739,713	682,622
Annual operating surplus / (deficit)		(2,967)	23,829	- 6,448	56,157
Transfers from / (to) Specific Reserves		(6,850)	934	- 6,850	934
Transfers from / (to) Property revaluation Reserves			-	-	-
Closing balance 30 June		<u>601,060</u>	<u>610,876</u>	<u>726,416</u>	<u>739,713</u>
Specific Reserves					
Opening Balance 1 July		179,278	180,212	179,278	180,212
Transfers from / (to) General Reserves		6,850	(934)	6,850	(934)
Closing balance 30 June	11	<u>186,128</u>	<u>179,278</u>	<u>186,128</u>	<u>179,278</u>
Property revaluation Reserve					
Opening balance 1 July		3,694,000	3,694,000	3,694,000	3,694,000
Revaluation of Land and Buildings		-	-	-	-
Closing balance 30 June		<u>3,694,000</u>	<u>3,694,000</u>	<u>3,694,000</u>	<u>3,694,000</u>
Total Parish Equity 30 June		<u><u>4,481,188</u></u>	<u><u>4,484,154</u></u>	<u><u>4,606,544</u></u>	<u><u>4,612,991</u></u>

These financial statements should be read in conjunction with the accompanying Notes

East Taieri Presbyterian Church

Statement of Financial Position as at 30 June 2021

		Church		Consolidated	
	Note	2021 \$	2020 \$	2021 \$	2020 \$
Total Parish Equity		<u>4,481,188</u>	<u>4,484,154</u>	<u>4,606,544</u>	<u>4,612,991</u>
Represented by:					
Assets					
Current Assets					
BNZ Cheque account		146,348	155,514	146,348	155,514
BNZ Savings account		5,357	5,354	5,357	5,354
Debtors		2,795	3,149	2,855	2,625
Net GST Refund		4,021	5,028	16,702	7,241
Prepaid expenses	12	2,135	2,097	3,178	2,097
Bank Deposits and Investments	13	569,201	600,845	569,201	600,845
Total Current Assets		<u>729,858</u>	<u>771,987</u>	<u>743,642</u>	<u>773,676</u>
Current Liabilities					
Creditors		11,267	22,310	24,495	40,961
Finance Lease		2,874	2,874	2,874	2,874
Accrued employee entitlements	14	17,459	18,489	32,651	21,721
Total Current Liabilities		<u>31,601</u>	<u>43,673</u>	<u>60,021</u>	<u>65,556</u>
Parish Working Capital		<u>698,257</u>	<u>728,314</u>	<u>683,621</u>	<u>708,120</u>
Non-current Liabilities					
Finance Lease		142	3,849	142	3,849
Non-current Assets					
Plant and equipment	15	41,774	23,989	72,359	24,689
Land and Buildings	16	3,741,300	3,735,700	3,741,300	3,735,700
Total Fixed Assets		<u>3,783,074</u>	<u>3,759,689</u>	<u>3,813,659</u>	<u>3,760,389</u>
Net Assets		<u>4,481,188</u>	<u>4,484,154</u>	<u>4,497,137</u>	<u>4,464,660</u>

Treasurer
20 October 2021



Parish Manager



These financial statements should be read in conjunction with the accompanying Notes

East Taieri Presbyterian Church

Statement of Cash Flow for the year ended 30 June 2021

	Notes	Church		Consolidated	
		2021 Actual \$	2020 Actual \$	2021 Actual \$	2020 Actual \$
Cashflows from operations					
Offerings received		397,652	371,451	397,652	371,451
Interest received		15,736	11,816	16,612	13,253
Other revenue		170,161	224,719	436,327	468,822
Payments to suppliers and staff		(563,634)	(550,401)	(835,077)	(745,212)
Total cashflows from operations		19,914	57,585	15,513	108,314
Cashflows from Investing activities					
Capital purchases	15	(57,014)	(40,193)	(91,537)	(40,193)
		-	-	-	-
Total Cashflows from Investing Activities		(57,014)	(40,193)	(91,537)	(40,193)
Cashflows from Financing activities					
Uptake of Finance Lease		-	8,620	-	8,620
Payment of Finance Lease		(3,707)	(1,897)	(3,707)	(1,897)
Total Cashflows from Financing Activities		(3,707)	6,723	(3,707)	6,723
Total change in bank balances		(40,806)	24,115	(79,730)	74,844
Opening bank balances 1 July					
BNZ Cheque account		155,514	75,107	303,845	172,709
BNZ Savings account		5,354	5,345	5,354	5,345
Bank Deposits and Investments		600,845	657,145	600,845	657,145
		<u>761,713</u>	<u>737,597</u>	<u>910,044</u>	<u>835,199</u>
Closing bank balance 30 June		<u>720,907</u>	<u>761,712</u>	<u>830,314</u>	<u>910,043</u>
Closing bank balance represented by					
BNZ Cheque account		146,348	155,514	255,755	303,845
BNZ Savings account		5,357	5,354	5,357	5,354
Bank Deposits and Investments	13	569,201	600,845	569,201	600,845
		<u>720,907</u>	<u>761,713</u>	<u>830,314</u>	<u>910,044</u>

These financial statements should be read in conjunction with the accompanying Notes

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2021

1 Statement of Accounting Policies

REPORTING ENTITY

The Financial Statements presented are those of the East Taieri Parish of the Presbyterian Church of Aotearoa New Zealand.

The Church has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) on the basis that it does not have public accountability (as defined) and has total annual expenses of less than \$2 million, but more than \$125,000.

All transactions in the financial statements are reported using the accrual basis of accounting.

Budget figures provided are those endorsed by the elders and approved at the Annual General meeting held on Sunday 1 November 2020.

The financial statements are prepared on the assumption that the Church is a going concern, and has the resources necessary to ensure that it will continue to operate for the foreseeable future.

East Taieri Church has registration reference CC52089 with the Charities Commission

SIGNIFICANT ACCOUNTING POLICIES

Revenue

Offerings, Donations, Grants and other giving

Revenue received from these sources is recognised upon receipt unless there is an obligation to return the funds if conditions attached to the donation or grant are not met ("use or return condition"). If there is such an obligation, the funds are initially recorded as a liability and recognised as revenue when the relevant conditions have been satisfied.

Sale of goods and services

Revenue from the sale of goods and services is recognised when the customer has taken possession of the goods or the contracted service has been provided.

Interest revenue

Interest revenue is recorded as earned during the year. Interest due but not received at balance date is accrued as a current asset.

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to remuneration and leave entitlements.

Employer contributions to staff Kiwisaver and other superannuation schemes are recorded as an expense as staff provide services.

Bank accounts and cash

Bank accounts and cash comprise cash on hand, cheque and savings accounts.

Bank overdrafts are presented as a current liability in the statement of financial position.

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2021

SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts Receivable

Debtors are initially recorded at the amount owed. If it is likely an amount owed will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Prepayments

That portion of an expense paid in the current period that relates to the following financial year is recognised as a prepayment at balance date.

Parish Investments

Investments comprise funds held in call accounts and on term deposits with banks. Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it is written down to the expected recoverable amount.

Accrued Employee Entitlements

The value of accumulated employee entitlements to annual leave, and payroll costs due but not paid at balance date, are recognised as a current liability.

Specific Reserves

Specific Reserves represent funds given or held in trust for specified purposes within the Parish. Use of these funds is normally restricted to the purposes for which the funds have been set aside.

Fixed Assets

Land and Buildings are recorded at latest rating valuation by QV Property Valuations Ltd. Ownership of these properties is vested in the Otago Foundation Trust Board, but the church is required by the Presbyterian Church to recognise the assets in its financial reports. These assets are not depreciated, but are revalued every three years. The most recent valuation was undertaken for DCC rating purposes at 1 July 2017. All other Fixed Assets are recorded at initial purchase cost, and are subject to depreciation.

Depreciation

Depreciation is charged using rates which will write assets off over their estimated useful lives. Rates in use are generally as follows

Land and Buildings	Not depreciated
Hub refurbishment and fittings	10%
Plant and equipment	9% - 48%
Computers and associated equipment	25% - 60%

Goods and Services Tax

The Church is registered for GST. All amounts in the financial statements are recorded exclusive of GST, except for debtors and creditors, which are stated inclusive of GST as applicable.

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2021

2 Offerings and Donations

The Parish acknowledges with thanks the continuing support of the congregation through regular giving towards the mission of the Church

	Church			Consolidated	
	2021 Actual \$	2021 Budget \$	2020 Actual \$	2021 Actual \$	2020 Actual \$
Regular offerings in cash	12,502	15,000	16,039	12,502	16,039
Regular offerings by the envelope system	15,184	35,000	46,193	15,184	46,193
Regular offerings by automatic payment	369,966	336,000	309,220	369,966	309,220
Total Offerings received	397,652	386,000	371,452	397,652	371,452

The Parish also acknowledges the financial support provided by both the congregation and the wider community for special projects and appeals. This support has included:

	Note	Church			Consolidated	
		2021 Actual \$	2021 Budget \$	2020 Actual \$	2021 Actual \$	2020 Actual \$
Donations to support:						
- Missionaries	7	34,066	31,000	30,289	34,066	30,289
- Nets to Sudan		7,207		-		
- Christmas appeal	7	1,920		1,413	1,920	1,413
- Community mission		19,037	4,000	12,817	19,037	12,817
- Hub flood protection		-	-	-	-	-
Individual donation - general purposes		-		-	-	-
Other donations and gifts		9,840	4,000	2,278	37,010	6,902
This additional financial support amounted to		72,070	39,000	46,797	92,033	51,421

We thank those who volunteer their time and energy in the planning and completion of these special projects and elsewhere within the Church to ensure its programmes are delivered efficiently and effectively.

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2021

3 Grants

The parish acknowledges with thanks the financial support of the following community organisations

	Church			Consolidated	
	2021 Actual \$	2021 Budget \$	2020 Actual \$	2021 Actual \$	2020 Actual \$
Saddle Hill Foundation Trust	-	-	-	-	-
Synod of Otago & Southland	9,000	5,000	27,560	34,000	62,560
Presbyterian Foundation	-	-	-	-	-
Dunedin City Council	4,000	-	3,181	37,135	40,556
DIA - COGS grant	-	-	-	5,000	5,500
Presbyterian Development Society	-	-	-	-	-
Otago Community Trust	-	-	-	35,000	23,000
Lottery Grants Board				20,000	20,000
United Way				5,000	3,000
Bendigo Valley Trust				7,000	-
Rotary Club - Mosgiel				7,000	-
Lion Foundation				5,817	-
Other	-	5,000	-	9,903	22,327
				-	0
Total Grants received	13,000	10,000	30,741	165,855	176,943

Unspent balances of these grants are held as Specific Reserves - refer note 9

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2021

4 Rental and Other Revenue

Rental

	2021	Church	2020	Consolidated	
	Actual	2021 Budget	Actual	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Rentals from properties	43,347	44,340	43,822	25,747	26,222

Other Revenue

	2021	Church	2020	Consolidated	
	Actual	2021 Budget	Actual	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Christian counselling fees	25,047	25,200	18,273	25,047	18,273
Fundraising revenue	893	-	5,118	893	5,118
South Island Pastors' Conference	4,982	12,000	296	4,982	296
Hospitality Workgroup	1,855	-	2,360	1,855	2,360
Use of church facilities	4,448	-	5,372	4,448	5,372
Children's holiday programmes	-	-	565	-	565
Chaplaincy for Maungatua Parish	-	-	1,450	-	1,450
Moderator for Maungatua Parish	-	700	559	-	559
Recoveries SHFT	2,092	4,000	-	-	-
Bequests	-	-	41,055	-	41,055
Shop on Taieri	-	-	-	118,591	79,567
Other revenue	8,276	5,000	7,999	18,991	12,606
	47,593	46,900	83,047	174,807	167,221

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2021

5 All Staff Costs

	Church			Consolidated	
	2021	2021	2020	2021	2020
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Wages and Salaries	250,865	270,402	241,741	428,008	384,846
Staff Expenses	2,875	7,260	3,548	2,875	3,548
Ministry Enhancement	2,955	2,000	3,128	2,955	3,128
ACC Levy	386	675	517	386	517
	257,082	280,337	248,934	434,225	392,039

6 SHFT

	Church			Consolidated	
	2021	2021	2020	2021	2020
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Staff costs, reimbursement and training	-		-	-	-
Saddle Hill Foundation Trust (SHFT)	54,567	54,567	86,804	-	-
Other programme-related costs	-		-	-	-
	54,567	54,567	86,804	-	-

East Taieri appreciates and values those volunteers who provide programmes for children on Sundays. SHFT provides programmes for youth and young people from its base at the Hub Youth Centre. The Trust is a separate legal entity whose results and financial position are not reflected in this financial report.

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2021

7 Recourcing Mission

	Church			Consolidated	
	2021 Actual \$	2021 Budget \$	2020 Actual \$	2021 Actual \$	2020 Actual \$
PCANZ Assembly Assessment	21,612	24,854	21,389	21,612	21,389
Dunedin Presbytery levy	6,234	6,234	9,554	6,234	9,554
Computer Cost including Licenses	4,244	9,000	7,862	4,244	7,862
Internet/Phones/Tolls	3,166	4,200	3,860	3,166	3,860
Printing, Photocopying & Stationary	4,625	5,000	4,733	4,625	4,733
Accountancy and Audit Fees	3,974	6,000	5,300	3,974	5,300
Other costs	13,859	11,600	10,771	13,859	10,771
	57,713	66,888	63,469	57,713	63,469

8 Mission Facilities

	Church			Consolidated	
	2021 Actual \$	2021 Budget \$	2020 Actual \$	2021 Actual \$	2020 Actual \$
Insurance premiums	21,836	25,570	25,824	21,836	25,824
Power	16,205	13,500	13,430	16,205	13,430
Rates	4,592	7,650	7,463	4,592	7,463
Buildings and property maintenance	20,584	16,100	6,555	20,584	6,555
Other administrative and property costs	13,686	2,000	3,764	13,686	3,764
	76,902	64,820	57,036	76,902	57,036

9 Global and wider church mission

The parish supported missionaries and other appeals in the following ways

	Note	Church			Consolidated	
		2021 Actual \$	2021 Budget \$	2020 Actual \$	2021 Actual \$	2020 Actual \$
Payments in support of missionaries		39,077	35,500	42,691	39,077	42,691
Nets to Sudan		7,207			7,207	
Global missions	2	5,215	5,000	6,173	5,215	6,173
Gifts to visiting speakers, other costs		200	200	400	200	400
Other payments to Missionaries					-	-
		51,699	40,700	49,264	51,699	49,264

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2021

10 Local mission and community life

	2021	Church	2020	Consolidated	
	Actual	2021 Budget	Actual	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Ministry Conference	3,938	10,000	-	3,938	-
Christian counselling service	25,318	25,750	20,090	25,318	20,090
FUEL Breakfast Church	-	3,500	-	-	-
Alpha courses	562	1,500	916	562	916
Community projects including School Food	6,103	1,000	1,842	6,103	1,842
Other specific programmes including supporting YWAM participants	28,610	10,600	15,908	20,586	14,361
Life in Worship	4,591	6,550	1,682	4,591	1,682
Other costs	651	500	70	175,456	130,224
	69,774	59,400	40,509	236,555	169,116

Income from Christian Counselling and the annual Ministry Conference is included in Other Revenue (Note 4).
Funding received in support of Fuel Breakfast Church is included in Donations (Note 2)

11 Specific Reserves

	Opening Balance	Grants & Bequests	Other Income	Expended	Closing Balance
	\$	\$	\$	\$	\$
Funds for Missionaries					
Isaiah 58 Fund	41,338	-	901	-	42,240
Mainly Music Funds	1,491	-	-	(322)	1,169
Maintenance Reserve	5,313	-	-	-	5,313
Ministry Conference Reserve	9,186	-	522	-	9,707
Mission Training Fund	20,280	-	5,469	(4,000)	21,749
Molly Burns Fund	23,929	-	481	(400)	24,010
Pastoral Discretionary Fund	5,627	-	200	-	5,827
Tobias Trust	33,842	-	410	(4,054)	30,197
Unspent Grant Funds:	-	-	-	-	-
Other Reserves	38,273	-	7,644	-	45,916
	179,278	-	15,626	(8,776)	186,128

Reserves are available for the Church's use, subject to conditions and rules established at inception.
The Isaiah 58 Fund is the balance of funds received on the winding up of the former East Taieri Training Establishment Trust.
The Trustees in the Tobias Trust have given ET Church the capital of the Trust to administer.
Any balance remaining in the the Mission Training Fund must be returned to the donor should East Taieri Church close. No other reserves have such conditions attached.

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2021

12 Prepaid expenses

	Church		Consolidated	
	2021	2020	2021	2020
	\$	\$	\$	\$
Insurance premiums paid to 1 August	2,135	2,097	3,178	2,097
Total prepayments	<u>2,135</u>	<u>2,097</u>	<u>3,178</u>	<u>2,097</u>

13 Bank Deposits and Investments

	Church		Consolidated	
	2021	2020	2021	2020
	\$	\$	\$	\$
Bank of New Zealand	33,884	40,008	33,884	40,008
ANZ Bank	18,291	18,171	18,291	18,171
Rabobank	57,211	56,243	57,211	56,243
Baptist Savings (formerly Presbyterian Savings & Devel	58,410	56,372	58,410	56,372
The Otago Foundation Trust Board	401,404	430,050	401,404	430,050
Total Bank deposits and investments	<u>569,201</u>	<u>600,845</u>	<u>569,201</u>	<u>600,845</u>
Funds available for general purposes	46,681	46,483		
Funds for specific purposes	522,520	554,362		

Interest rates earned on deposits range from 0.3% to 3.03% (2020: 2.9% to 3.58%)

14 Accrued employee entitlements

	Church		Consolidated	
	2021	2020	2021	2020
	\$	\$	\$	\$
Accrued salaries and wages	2,581	1,110	5,138	2,171
Accumulated leave entitlements	14,878	17,379	27,513	19,550
Total Employee Entitlements	<u>17,459</u>	<u>18,489</u>	<u>32,651</u>	<u>21,721</u>

15 Plant and Equipment

	Church						Book Value 2020
	Opening	Opening	Disposals	Depreciation	Book	Book	
	Cost	Accumulated	write offs	Charge	Value	Value	
	\$	Depreciation	2021	2021	2021	2021	
Hub Youth Centre fit- Computers, software and accessories	157,441	(147,872)	19,543		(13,640)	15,472	9,569
	54,057	(45,192)	3,823		(4,315)	8,373	8,866
Plant & Equipment	145,463	(139,909)	19,048		(6,673)	17,929	5,554
Book Value	356,962	(332,974)	42,414	-	(24,628)	41,774	23,989

	Consolidated						Book Value 2020
	Opening	Opening	Disposals	Depreciation	Book	Book	
	Cost	Accumulated	write offs	Charge	Value	Value	
	\$	Depreciation	2021	2021	2021	2021	
Hub Youth Centre fit- Computers, software and accessories	157,441	(147,872)	19,543	-	(13,640)	15,472	9,569
	111,850	(102,285)	18,529	-	(5,101)	22,993	9,565
Plant & Equipment	145,463	(139,909)	38,865	-	(10,526)	33,893	5,554
Book Value	414,755	(390,067)	76,937	-	(29,267)	72,358	24,688

16 Land and Buildings

	2021	2020
	\$	\$
Land	2,352,000	2,352,000
Buildings and improvements	1,389,300	1,383,700
	3,741,300	3,735,700

East Taleri Presbyterian Church has the use of a range of properties whose ownership is vested in the Otago Foundation Trust Board, and is required to recognise these properties in its statement of financial position.

Classified as

Non-current Assets	3,741,300	3,735,700
Current Assets	-	-

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2021

17 Commitments

At balance date, the Parish had no capital commitments (2020: nil)

The Parish has committed to developing a concept plan for the development of the buildings and have retained the services of McCoy and Wixon Architect's

The Parish has committed to a Finance lease as at 30 June 2019. The lease start date is 24/7/2019 and runs for 36 months until 24/7/2022. The lease relates to the new phone system which is a significant upgrade.

18 Inter Group Transactions

	2021	2020
	\$	\$
East Taieri Church Paid SHFT		
Saddle Hill Foundation Trust Next Generation	51,897	49,273
Community Facilitator funding and transfer costs	12,264	39,078
East Taieri Church received from SHFT		
Hub Rental	(17,600)	(17,600)
Administration services provided	(2,092)	
Courses and fees	(2,371)	
Flood protection contribution	-	

2021-22 Budget at a Glance

How will this budget resource our Strategic Plan?

Make and grow life-long disciples:

- Provide for our Alpha Dinner and the Alpha Course, enabling people to hear the gospel message and commit their lives to Christ. Alpha also develops and trains new leadership.
- Exploring new ways of sharing Jesus with the community on the Coast, including the monthly Kai on the Coast meals.

Enrich our practice and experience of worship:

- Provide leadership and resources for four different worshipping congregations (FUEL, 10am, 2pm and the new Night Church), so we can worship and grow in God together.
- Continue to explore and stream our weekly online services and connect with this new community.
- Identify biblically faithful and contextually relevant worship options that will help people with different spiritual pathways engage with God.
- This budget recognises the importance of reaching future generations, namely children, youth and families. Some new things in this area are planned for the next year, including experimenting with a Sunday morning Children's Carnival style experience.
- Alter ET facilities to be more family friendly and conducive to creative expressions of worship.

Build Connectedness and Hospitality in church and communities:

- Providing pastoral care through small groups, trained volunteers, and staff
- Increase our efforts in making newcomers feel welcome and quickly connected with other people.
- Provide \$50,000 contribution to Saddle Hill Foundation Trust's resourcing of Community and Youth Programmes. Your support of ET Church budget allows us to resource SHFT work in Youth and Community.
- Provide leadership support and well-maintained, warm facilities for programmes and events that engage our community such as Alpha, Mainly Music, Sugar & Spice girls group, Playgroups, Mid-Winter Seniors Lunch, Christmas Lunch, Turning Point Counselling, community engaging church services, Parenting Events and courses, Business Breakfasts, Painting group.

Other Resourcing:

Global Missions:

- Support the work of our existing missionaries in Thailand, Malawi, South Sudan and Egypt and keep the profile of global mission high. We have also budgeted for the costs of visiting speakers and for hosting the annual mission weekend event.

Mission Facilities—Health & Safety:

- Ensure our worship spaces are warm, clean, well-maintained and well-resourced with audio visual, music and other equipment.
- Ensure that our capital assets, including the East Taieri Manse are well-maintained to rental standard.
- In an age where compliance is demanding, we provide professional, administrative and financial Health & Safety Management.

Staffing:

- High on our priority list is to ensure that we have resources to provide well trained, capable staff that can enable God's mission in this place.

2021-22 Budget at a Glance

How will we Fund this?

We are confident that our generous God will provide the resources necessary as he has given every member of the church family enough money, time and skills to contribute their share towards the mission of God on the Taieri. Our vision to be a thriving church also means being a growing church with more people joining in this mission.

A large proportion of our funds comes from regular Sunday giving, whether by envelope, automatic bank transfer or in cash. We have budgeted for a slight increase in giving that roughly covers inflation.

This budget shows a large operating deficit, which can be covered by 2 bequests that have been sitting in reserves, while our associate pastor position has been vacant.

We are also holding \$15,000 in reserves from two grants. One for our new fresh expression on the Coast and the other for online services. Costs for these are included in expenses in the new budget, but will be covered from the money in reserves.

To be sustainable for future years we ask that you regularly monitor your automatic payments and if you can afford to, try to increase the amount as inflation increases. To meet our projected deficits in the years to come, we would need a 10% increase in giving to cover mission as well as wages, insurances, maintenance, heating, health and safety, etc.

Please take the time to familiarise yourself with this budget update and to reflect and pray about whether you are able to increase your automatic payment or regular envelope giving. People give through one or a combination of: the "Envelope System" placed in the Sunday offering, Automatic Bank Transfers; Bank transfers for one off gifts, cash in the Sunday offering, or payroll giving to receive immediate tax credits. See the church website for details www.etchurch.co.nz/giving. This budget year began on July 1st, so now is an opportune time to review your giving. We want to be ambitious for the Kingdom, but we can only do it together and with God's blessing. As stated above, in order for us to be sustainable into the future we required an increase of 10% in giving, across the board. Please prayerfully consider increasing your personal giving by 10%, if possible. Without this 10% increase, we would need to look at what we are doing and make painful cuts to either missional activities or staffing.

God blesses us so we can be a blessing to others. (Gen 12:1-3) Christian giving is an essential part of our discipleship, following the God who gave us the most extravagant gift of all – his own Son. We are thankful for God's provision to us, and acknowledge with thanks the generous financial support our church has received.



Seniors Mid Winter Lunch



2021-22 Budget at a Glance

		2021 Budget	2021 Actual	2022 Budget
Cost of Operations				
	Includes			
Global & Wider Church Mission	Supported Missionaries	40,700	43,595	40,700
All Staff Costs	East Taieri Church Staff	280,337	246,773	305,084
SHFT	Direct support of SHFT programs	54,567	54,567	54,567
Resourcing Mission	Assembly Assessment, Presbytery Levies, Computer Licenses, Communications, Security and Audit	66,888	60,291	64,617
Mission Facilities	Insurance, Power, Rates, Cleaning and Maintenance	64,820	75,815	75,270
Local Mission	Turning Point, Fuel, Coast, Alpha, Kidzown and other Community Events	42,350	46,979	58,950
Equipping mission	School of Ministry and Conference	10,500	4,280	10,500
Life in community/Life in worship	Licenses, Service Resources, Speakers	6,550	6,162	8,450
		566,711	538,460	618,138
Funding The Mission				
Offerings		386,000	395,806	400,856
Donations	Actual includes unbudgeted like YWAM, Nets for Sudan and School Food	39,000	74,694	39,000
Rental		44,340	42,746	47,300
Grants		10,000	9,000	15,000
Other Income	Turning Point, Conference and other self supporting activities	46,900	41,754	50,815
Interest		10,250	10,255	10,250
		536,490	574,255	563,221
Surplus/Deficit from Mission		- 30,221	35,795	- 54,917
Depreciation		26,000	26,000	24,000
Operating Surplus / Deficit		- 56,221	9,795	- 78,917