

2020



East Taieri Church

Annual Report

EAST TAIERI CHURCH

AGM

Sunday 1st November 2020

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 1st November
11.30am in Oak Lounge.
Please come and join us!*

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Christmas Eve 2019



Leadership Report

July 2019—June 2020

Covid-19 has made this a most unusual and unsettled year. East Taieri Church has always been known for being open to change and development - that's what you have to do when you are on a mission adventure with God - but the pandemic brought levels and speed of change unseen in our lifetimes. Despite it all, God remains faithful and dependable and has been at work for the good of those who love him, who have been called according to his purpose. (Rom 8:28). There are too many individual stories to tell them all in this report. God is so good! We will report on God's faithfulness through the changes and developments under the three themes from our strategic plan (2019-2021)

Making and Growing Disciples

Before the pandemic we had planned a Sunday series on resilient discipleship for 2020 and this became even more important through the pandemic. We have preached through Daniel and sought to apply the Barna Research from a book by David Kinnaman called *Faith for Exiles*. One of the key goals Martin set for us was for everyone in East Taieri Church to identify at least one thing that God was teaching them through lockdown.

Over the 12 months we have seen significant changes in staff for a range of reasons. Leanne Shaw joined us as our cleaner in July. (Leanne is also our volunteer leader of the Sugar & Spice craft evening for girls and heads up the ET Cares meals ministry). Heather Moore left her role with children and families to return to her family in USA.

Our Associate Pastor Sebastian Murrihy had been with us for five years of ministry. During this time he completed his Knox Centre internship. In December, he was ordained and inducted as the senior minister at Knox Church Waitara, Taranaki. Our search for a new associate pastor continues and this vacancy has led to high workloads for other pastoral staff.

After over 12 years working here, Joy Davis changed from being a SHFT (Saddle Hill Foundation Trust) employee to working for an organisation we partner with in our community work - Otago Neighbourhood Support. We are sad to lose Joy, but the partnership with ONS continues and Joy continues to worship at our church (currently at FUEL). Renee Faithful joined the team as SHFT community and youth worker. Her first day was the Tuesday before lockdown!

Alpha has had a new leadership team this year. They have done an excellent job and God has been changing lives, bringing growth and refreshment.

East Taieri Church posted a video to the playlist **10am Livestream Services**.
28 Mar at 9:42 pm •



26 Apr at 10:15 am •
This weeks Kidzone is brought to you by the Tapp Family!



1 223 Views • Seen by 662
Like Comment



Staff in our youth team changed as Tim & Kara Cline returned to USA and Jessica Murrihy moved to Waitara. We welcomed Larissa Pearce and Ryan Roxburgh who joined the Youth East Taieri team in part-time roles.

This is a young but enthusiastic and united team. Over Covid-19 lockdown the team was creative and adaptable. Meetings were held online using Zoom or Microsoft Teams.

Health and Safety has been a focus this year and we have implemented the new WOF training for people involved in children's ministry in any way.

Enriching Our Practice and Experience of Worship

The 12 months began with us reviewing the 10am service, exploring how we could involve people in worship more by accommodating different learning styles and spiritual pathways. This changed with Covid-19 forcing us to take services online. This was our first goal during lockdown – getting our worship services and programmes online. We learned a lot about improving our sound and video. A wide range of people were able to be involved through video contributions. Video “vox pop” contributions and interviews have continued after lockdown. Although the number of people worshipping online has reduced after lockdown when we were able to gather together again, we continue to live stream our 10am service and have around 150 views each week.

Special services have included our Christmas Eve outreach, the Hope Service, Watoto Children's Choir, and the Dunedin Harmony Chorus. The four distinctive services have continued to connect with their congregations (FUEL, 10am, 2pm, and EPIC).

Building Connectedness and Hospitality In the Church and Communities

This has probably been the most Covid disrupted area of our mission, but we are delighted to continue our partnerships with many community organisations schools, city council and social care agencies. During lockdown 32 new care clusters were formed for those East Taieri Church people not in small groups to keep them connected and supported. Our staff and volunteers partnered with Neighbourhood Support, New World and the Police to provide grocery deliveries to vulnerable people who couldn't visit the supermarket. These are examples of the way we worked toward our second and third goal during lockdown: working to ensure the church family are as well connected and supported as possible; and being open to the ways God is leading us to show Christ's compassion and care to our communities.

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.

When Covid Alert Levels have permitted, Community on the Coast have continued their monthly Kai on the Coast gathering. Their main focus has been a missional one of being the people of God on the Coast and looking for the conversations and opportunities God raises up. This means being alert to what God is doing and then joining in, rather than running particular event or programmes and hoping people will come. Having said that there is still a Mainly Music group there and a community pantry has been established beside the Ocean View Church building.



Remembering the cross at Easter
“Lockdown Style”

Turning Point Counselling have continued to provide affordable Christian Counselling to a wide range of clients. We currently have four counsellors contracted to us.

The Saddle Hill Foundation Trust (SHFT) oversees the vision and resourcing of our community and youth ministries as well as missional enterprises (currently Shop 'n Taieri). SHFT updated their trust deed in this financial year and restructured to have clear lines of supervision for their three strands of work (community, youth and missional enterprise). They also developed a new strategic plan which continues to be refined so that the objectives of the trust are achieved. Mosgiel/North Taieri Presbyterian Church has become involved in SHFT through operating Shop 'n Taieri together.

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 recognise that ministry is harder than it used to be. The Christian Church does not have the position of influence and respect we once had. The disruption and uncertainty of Covid-19 lockdown haven't helped, but New Zealand is more suspicious of the church and less interested in Christianity. This cultural shift has been happening for some years. It makes it harder to grow a church. We see a gradual decrease in worship attendance and in offerings. One author, writing before Covid-19, put it like this:

"We think if we only worked harder, preached better, brought more energy, met people's needs more, or found the right program or technique, things would turn around. If you are thinking these thoughts and find yourself discouraged, I have a simple message for you: this cultural shift is not your fault... It is easy to despair and not know where to turn. We look enviously at churches that seem to be successful and wonder where we went wrong and what they are doing right... But it won't address the basic challenges facing us. For that... we must turn toward the story of God's engagement with the world." [The Agile Church, Dwight J. Zscheile, p.33]

As we read the biblical record of God at work in the world we find hope. God delights to work through ordinary men and women like us. We don't know what the days ahead will look like, we don't know what church in the future will be like, but we know God is faithful and God is in control. We can be confident of this, that he who began a good work in us will carry it on to completion until the day of Christ Jesus. (Phil 1:6)

We want to conclude this report by thanking everyone who has been a part of God's mission through East Taieri Church. People 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 their friends and neighbours, disciple and mentor others, and generally offer their 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."

God Bless you all,
Martin Macaulay
Senior Pastor

Michelle Dean
Chair of Elders



Beautiful Easter
Gardens during
Lockdown



2019-2020 Highlights

- The Global Missions team had a busy year with an entertaining and successful Onga Fundraising Dinner and some fundraising breakfasts before church on Sunday.
- An enthusiastic team ran the Alpha Course, which helps people answer questions about the Christian faith in a safe setting.
- Youth East Taieri enjoyed a ski camp to Mt Dobson. Ski camp is a great way to connect church and community youth.
- ET School of Ministry continued to run a variety of courses—Gareth Bruce taught a course on “Who is Jesus?” and Chris Gousmett taught a course about the Kingdom of God. Seb Murrihy ran a preaching course and a wide range of ages attended, including several teenagers. Following the course everyone was given the opportunity to preach at one of our services.
- The Turning Point Mad Hatters Quiz Night was a good fun night which provided church and community connections and helped raise much-needed funds for Turning Point Counselling.
- A full Marriage Course was run in Oak Lounge. We are always keen to support and encourage couples in their marriages.
- New Youth Workers were appointed to the Youth East Taieri team.
- Two Business Breakfasts were run at Aurora Café, one about managing stress and one about managing staff.
- The prison ministry team continued to minister through Sunday services, chaplaincy and other programmes at the Otago Corrections Facility.
- We held services in rest homes and retirement villages in partnership with other Mosgiel Churches
- Music continued to be an important part of our worship services with the worship teams at 10am, EPIC, the Choir at 2pm. The Dunedin Harmony Chorus sang in a service in October.
- Rose & Graham Langley ran Taize Services in Oak Lounge and also at FUEL. This contemplative experience of worship was much appreciated by those who attended.
- New accounting system “Xero” was put in place to help our accounts run more efficiently.
- Child Safety Gate was installed at ET, because the safety of our children is very important to us.
- The community garden was re-established with some enthusiastic volunteers from the community.
- The Presbytery Licensing Service was hosted at East Taieri, which included our own Sebastian Murrihy. Three of us from East Taieri travelled to Waitara for Sebastian’s ordination and induction as the senior minister there.
- Warrant of Fitness training courses were run to ensure that all of the people working with children and young people are appropriately trained in health & safety matters.
- A ride on Lawnmower was purchased for FUEL and 2 new BBQ tables were built for ET by the Blokes Shed.
- Our ET –developed “What’s the Story” course was run with the Community on the Coast team, to help them effectively share their faith in their community.



2019-2020 Highlights

- A dedicated team of people worked at the Forsyth Barr Stadium during the Fleetwood Mac, Elton John and Queen concerts, to raise funds to finish the flood protection work at the Hub and to purchase a new computer for the church.
- Once again we held our own own ET Leadership Summit in February , with inspiring world class speakers from the GLS.
- We were blessed to have the Watoto Children's Choir with us for a weekend in March. Their energy and enthusiasm was inspirational.
- Some people from our music team had the opportunity to sing Christian Christmas Carols for the Housing NZ Seniors Lunch and the Business Association Market Day.
- Our community Christmas Eve and Christmas Day services were a fantastic outreach to our communities.
- Our Mission Facilities Group ran several "Cup of Tea" meetings to enable people to hear about the new concept plan and to ask any questions.
- We joined with the Hope Project to deliver booklets around Mosgiel to share the Easter story with our community.
- A new lifegroup for young people was started up at the request of a couple of teenage boys.
- During lockdown we quickly adapted and created online services, organised grocery deliveries and 32 new Care Clusters.
- Turning Point Counselling is continues to help an increasing number of clients coming for counseling and supervision from church and the community. A new counselling room was set up to help cater for this.
- Prayer occurs in all kinds of settings, but some highlights are the prayer chain, prayer after services, the weekly prayer points and the Senior Pastor's Thursday prayer breakfast, which everyone is invited to attend.



Update from Mission Facilities Group

Looking back on this year it has been a 'game of two halves.'

In February 2019 congregational approval was given to spend \$32,000 on professional advice to develop a concept plan for the facilities of East Taieri Church. The Mission Facilities Group (MFG) appointed McCoy and Wixon to undertake that work.

On 15th September 2019 the concept plan was presented to the congregation followed by a round of consultation with the congregation culminating in the 'cup of tea meetings' held in March 2020.

This was to be the start of the process of refining the concept plan, to respond to as wide a net of concerns as possible and to fit with the evolving requirements for the Mission of East Taieri Church.

Other tasks undertaken included:

- the commissioning of a detailed seismic assessment of the historic church
- the possibility of sale of surplus land
- discussion with neighbouring land holders on any issues identified

The seismic survey was completed early in 2020. In short, it gave the historic building an 80%+ rating which was not immediately accepted by the MFG. Assurances were given and particular features of the design of the historic building were pointed to as part of that explanation.

This report did not comment on the state of repair of the building and so a condition survey by a heritage architect is to be commissioned in the next month or so.

Information was pulled together on the value of surplus land based on different scenarios. Those doing the work had particular knowledge in this area of business. The sale of surplus land may be a major part of funding for future developments on our Cemetery Road site.

Then came Covid-19.

When the Mission Facilities Group could meet again it was unanimously agreed that we should 'press pause' while the effect of the pandemic and what was being dealt with, unfolded.

Since that decision, in the last couple of months it has been agreed that a condition survey for the historic Church (to be undertaken by a heritage Architect) must be sought and that some of the underlying assumptions and needs assessments in the development of the concept plan should be revisited. This would have happened anyway as part of working with the concept plan, but now (in light of the effects of the pandemic) is even more important.

In the future, further consultation with the congregation will be sought, as well as reviewing the needs and mission opportunities in our community

The MFG consider all the work done this year is valuable and a good platform for the next steps of reviewing and finalising a concept plan, beginning to develop a funding plan and beginning to develop an implementation plan.

Elaine Scurr—Mission Facilities Work Group



Care & Share Group—happy to finally be able to burst their bubbles and meet together again

Our Ministries

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

FUEL playgroup
Go Girls
Sugar & Spice
Chaplaincy at Taieri College & Outram Schools
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
Kids Holiday Hub
Painting Group
Prison Ministry
Kidzown & Pitstop
Hospitality team
Flower team
Catering Team
Marriage Preparation Course & Marriage Course
Choir
ET Cares – Meals and Firewood
Pastoral Visitors Team
Music Team
Prayer Ministry
Lifegroups
Neighbourhood Events
Services & Chaplaincy in Rest Homes & Retirement Villages



FUEL Breakfast Church in Fairfield



Our Ministry Team



Martin Macaulay—Senior Pastor—Full Time

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

Sebastian Murrhy—Ministry Intern

Gives leadership for the FUEL congregation, pastoral care and Fresh Expressions of Church
Seb moved on to become the Senior Pastor at Knox, Waitara in December 2019.

Joy Davis—Community Facilitator—Full Time

Builds relationships and partnerships in the community and gives leadership for the 2pm congregation
Joy moved to Otago Neighbourhood Support in March 2020, and continues working within our partnership with ONS to provide community events

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

Heather Moore— Fresh Expression Children & Families Worker—20 hours per week

Responsible for building relationships with new children and families not currently involved in church
Heather moved back to California in October 2019.

Youth Team:

Andy Doncaster
Larissa Pearce
Renee Faithful
Jordan Bylsma
Ryan Roxburgh

Our Eldership Team

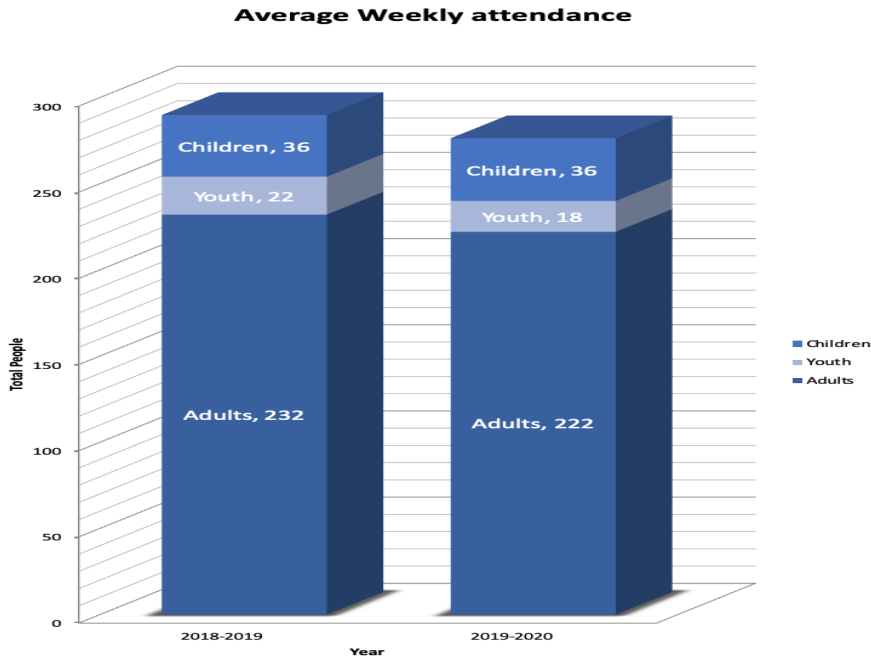


Left to Right

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

315 Average weekly online views of our Sunday services

2 Mainly Music programmes

22 Lifegroups

335 Counselling Appointments

32 Care Clusters formed during lockdown



Statement of Service Report

East Taieri Church Performance Report for the year ended 30 June 2020

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 as 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 Use 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 2019 actual	Target for year ending June 2020	Achieved at year ending June 2020 actual	Target for year ending June 2021
Mission Members	180	To increase mission members by 2%	178	To increase mission members by 2%
Average Weekly Worship Attendance: Adults Youth Children	Adults: 232 Children: 36 Youth: 22	Increase by 2%	Adults: 222 Children: 36 Youth: 18	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: Hope Service Carol Service Royal Male Choir Christmas Eve Celebration Christmas Day	Attendance: Hope: 183 Carol: 51 Royal Male Choir: 133 Christmas Eve: 719 Christmas Day: 94	To provide special services for the community to experience the peace, hope and love of God	Attendance: Hope:107 Carol: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

Growth of People:

Key Performance Indicator	Achieved at year ending June 2019 actual	Target for year ending June 2020	Achieved at year ending June 2020 actual	Target for year ending June 2021
Kidzown & Pitstop Sunday School programmes	Average of 36 children	Average of 50 children	Average of 36 children	Average of 50 children
Pastoral Care of People in the Church and the wider Community	Monthly training and encouragement sessions were held with the pastoral team.	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 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
South Island Ministry Conference	123 people attended	140 people attending	Ministry Conference cancelled because of Covid 19	140 people attending
Connect with people from church and the community while hosting Weddings & Funerals	2 weddings 9 funerals	Keep the church available to respond to requests for weddings and funerals and provide hosts for these occasions	2 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 2019 actual	Target for year ending June 2020	Achieved at year ending June 2020 actual	Target for year ending June 2021
Mainly Music Preschool Programme Playgroup	Provided 2 mainly music programmes over 2 sites and one Playgroup	Provide 2 mainly music programmes and one playgroup	Provided 2 mainly music programmes over 2 sites. Playgroup finished at the end of 2019 due to lack of volunteer leaders	Provide 2 mainly music programmes
Turning Point Counselling Service	Provided counselling for 65 clients/226 appointments	Continue to provide counselling for 100 clients	Provided counselling for 74 clients/335 appointments 1 extra counselling room provided	Continue to provide counselling for 100 clients
Support Saddle Hill Foundation Trust with their community and youth work	Contributed \$50,000	Contribute \$50,000	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
Providing Resources and Support for Families	No Parenting events or Toolbox Courses ran	Provide Parenting Support to the wider community	No Parenting events or Toolbox Courses ran	Provide Parenting Support to the wider community
RSA Christmas Lunch	Attendance: 90 Adults 3 Children 20 Volunteers	With the closure of the Mosgiel RSA, host an alternative Christmas Event	Not achieved	Partner with other community organisations to provide Christmas Lunch
Seniors Mid Winter Lunch	Attendance: 70 Guests 15 Volunteers 2 Staff	Provide a Mid Winter social gathering for people who don't get out a lot.	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
Networking with other community organisations through the Mosgiel Resource Group	Monthly meetings were held with one ET staff member chairing 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 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
Community Building Events that provide opportunities for the community to thrive:	Community Building Events held: Foodbank Drive Summer Songs @ Chatsford Party in the Park Neighbours Day Neighbourhood Support Training Scam Savvy Workshop x 2 Taieri Emergency Response Exercises	Provide 1 Community Building Event Provide 3 Business Breakfasts	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
Business Breakfasts	4 Business Breakfasts held: Attendance: 35,38,20,36		2 Business Breakfasts held Attendance: 40, 32	Provide 3 Business Breakfasts

Sugar & Spice Go Girls Girls groups	Average of 20 girls attended Sugar & Spice each fortnight. Average of 20 girls attended Go Girls each fortnight	Provide programmes designed to help with social skills and craft skills for girls from the wider community	Average of 15 girls attended Sugar & Spice each fortnight Go Girls finished at the end of 2019 due to lack of volunteer leaders	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	ET Community Facilitator contributed 20 hours per annum to the Food bank 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 Church members regularly visit the prison	Provide a monthly service Regular visiting by church members	Monthly services held, except during lockdown Church members regularly visit the prison	Provide a monthly service Regular visiting by church members
Holiday Programme	Holiday Hub: July 2018 October 2018 January 2019 April 2019	Run one week long Holiday Hub each school holidays to support families from the community	Holiday Hub: July 2019	Reduced staffing means we can no longer run a holiday programme

Reaching New People:

Key Performance Indicator	Achieved at year ending June 2019 actual	Target for year ending June 2020	Achieved at year ending June 2020 actual	Target for year ending June 2021
Alpha Course	One Alpha Course 16 guests 6 volunteers	Run one Alpha Course	One Alpha Course 9 guests 6 volunteers	Run one Alpha Course

Mission Facilities:

Key Performance Indicator	Achieved at year ending June 2019 actual	Target for year ending June 2020	Achieved at year ending June 2020 actual	Target for year ending June 2021
Provide well maintained facilities at 4 locations for church and community use	Facilities were well used by church and community groups	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 & birthday parties.	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.

Audited Accounts

INDEPENDENT AUDITOR'S REPORT

To the Members of the East Taieri Presbyterian Church:

SAXTON



CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND

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 2020, the statement of financial position as at 30 June 2020, 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 2020, 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)).

In common with other similar organisations, there is limited control over fund raising proceeds and donations received that could be applied until these are banked by the Church. There are no audit procedures that could determine whether all the income generated from this source has been accounted for by the Church.

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

6 October 2020

East Taieri Presbyterian Church

Statement of Financial Performance for the year ended 30 June 2020

	Notes	2020 Actual \$	Church 2020 Budget \$	2019 Actual \$	Consolidated 2020 Actual \$	2019 Actual \$
Mission expenditure						
All Staff Costs		248,934	298,638	283,525	392,039	396,058
SHFT	5	86,804	74,800	49,273	- 0	-
Resourcing Mission	6	63,469	60,283	59,901	63,469	59,901
Mission Facilities	7	57,036	66,072	121,402	57,036	121,402
Local Mission and community Life	8	40,509	53,415	36,674	169,117	138,705
Global and wider church mission		49,264	73,700	40,917	49,264	40,917
Total Mission expenditure		546,015	626,908	591,692	730,924	756,982
Mission funding						
Offerings	2	371,451	401,000	408,852	371,451	408,852
Donations	2,16	46,797	68,000	35,107	51,421	37,398
Grants	3	30,740	10,000	56,180	176,942	155,684
Rentals from properties		43,822	44,896	41,203	26,222	23,509
Other revenue	4,16	83,046	51,571	144,676	167,220	213,347
Interest earned		11,816	17,600	12,319	13,253	13,858
Total Mission funding		587,673	593,067	698,337	806,510	852,648
Net surplus / (deficit) from Mission		41,658	(33,841)	106,645	75,586	95,665
Plus net profit on sale of property		-	-	80,831		80,831
Less Depreciation of Fixed Assets	13	17,830	26,000	21,395	19,431	24,544
Annual operating surplus / (deficit) for the year		23,828	(59,841)	166,081	56,155	151,952

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 2020

		Church		Consolidated	
	Note	2020 \$	2019 \$	2020 \$	2019 \$
Parish Equity					
General Reserves					
Opening Balance 1 July		586,113	65,975	682,622	176,613
				-	-
Annual operating surplus / (deficit)		23,828	166,081	56,156	151,952
				-	-
					-
Transfers from / (to) Specific Reserves		934	19,057	934	19,057
				-	-
Transfers from / (to) Property revaluation Reserves			335,000	-	335,000
Closing balance 30 June		610,876	586,113	739,713	682,622
Specific Reserves					
Opening Balance 1 July		180,212	199,269	180,212	199,269
				-	-
Transfers from / (to) General Reserves		(934)	(19,057)	(934)	(19,057)
Closing balance 30 June	9	179,278	180,212	179,278	180,212
Property revaluation Reserve					
Opening balance 1 July		3,694,000	4,029,000	3,694,000	4,029,000
				-	-
Revaluation of Land and Buildings	17	-	(335,000)	-	(335,000)
Closing balance 30 June	14	3,694,000	3,694,000	3,694,000	3,694,000
Total Parish Equity 30 June		4,484,154	4,460,325	4,612,991	4,556,834

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

East Taieri Presbyterian Church

Statement of Financial Position as at 30 June 2020

		Church		Consolidated	
		2020	2019	2020	2019
Note		\$	\$	\$	\$
Total Parish Equity		4,484,154	4,460,325	4,612,991	4,556,834
Represented by:					
Assets					
Current Assets					
BNZ Cheque account		155,514	75,107	303,845	172,709
BNZ Savings account		5,354	5,345	5,354	5,345
Debtors		3,149	23,463	2,625	43,424
Net GST Refund		5,027	5,836	7,240	7,568
Prepaid expenses	10	2,097	2,255	2,097	2,255
Bank Deposits and Investments	11	600,845	657,145	600,845	657,145
Total Current Assets		771,987	769,151	922,007	888,446
Current Liabilities					
Creditors		22,311	15,498	40,962	28,060
Finance Lease		2,874	2,874	2,874	2,874
Accrued employee entitlements	12	18,489	22,034	21,721	34,559
Total Current Liabilities		43,673	40,406	65,556	65,493
Parish Working Capital		728,313	728,745	856,450	822,953
Non-current Liabilities					
Finance Lease		3,849	5,746	3,849	5,746
Non-current Assets					
Plant and equipment	13	23,989	37,026	24,689	39,327
Land and Buildings	14	3,735,700	3,700,300	3,735,700	3,700,300
Total Fixed Assets		3,759,689	3,737,326	3,760,389	3,739,627
Net Assets		4,484,153	4,460,325	4,612,990	4,556,834

Treasurer
30 September 2020

  Jimmy Kinlay 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 2020

	Notes	Church		Consolidated	
		2020 Actual \$	2019 Actual \$	2020 Actual \$	2019 Actual \$
Cashflows from operations					
Offerings received		371,451	408,852	371,451	408,852
Interest received		11,816	12,319	13,253	13,422
Other revenue		224,719	256,470	468,822	469,041
Payments to suppliers and staff		(550,402)	(611,240)	- 745,213	- 839,089
Total cashflows from operations		57,585	66,401	108,314	52,226
Cashflows from Investing activities					
Capital purchases	13	(40,193)	(11,945)	- 40,193	- 11,945
Net Fairfield manse sale		-	459,389	-	459,389
Total Cashflows from Investing Activities		(40,193)	447,444	(40,193)	447,444
Cashflows from Financing activities					
Uptake of Finance Lease		8,620		8,620	
Payment of Finance Lease		(1,897)		- 1,897	
Total Cashflows from Financing Activities		6,723		6,723	
Total change in bank balances		24,115	513,845	74,844	499,670
Opening bank balances 1 July					
BNZ Cheque account		75,107	56,014	172,709	167,791
BNZ Savings account		5,345	5,342	5,345	5,342
Bank Deposits and Investments		657,145	162,396	657,145	162,396
		<u>737,597</u>	<u>223,752</u>	<u>835,199</u>	<u>335,529</u>
Closing bank balance 30 June		<u>761,712</u>	<u>737,597</u>	<u>910,043</u>	<u>835,199</u>
Closing bank balance represented by					
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	11	600,845	657,145	600,845	657,145
		<u>761,714</u>	<u>737,597</u>	<u>910,045</u>	<u>835,199</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 2020

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 20 October 2019.

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.

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 2020

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 2020

2 Offerings and Donations

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

	2020	Church	2019	Consolidated	
	Actual	2020	Actual	2020	2019
	\$	Budget	\$	Actual	Actual
		\$		\$	\$
Regular offerings in cash	16,039	23,000	24,460	16,039	24,460
Regular offerings by the envelope system	46,193	78,000	80,056	46,193	80,056
Regular offerings by automatic payment	309,220	300,000	304,336	309,220	304,336
Total Offerings received	371,451	401,000	408,852	371,451	408,852

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:

		2020	Church	2019	Consolidated	
		Actual	2020	Actual	2020	2019
	Note	\$	Budget	\$	Actual	Actual
			\$		\$	\$
Donations to support:						
- Missionaries	7	30,289	58,000	20,290	30,289	20,290
- Christmas appeal	7	1,413		1,703	1,413	1,703
- Community mission		12,817	4,000	4,014	12,817	4,014
- Hub flood protection		-	-	6,339	-	6,339
Individual donation - general purposes		-		-	-	-
Other donations and gifts		2,278	6,000	2,761	6,902	5,052
This additional financial support amounted to		46,797	68,000	35,107	51,421	37,398

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 2020

3 Grants

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

	Church			Consolidated	
	2020	2020	2019	2020	2019
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Saddle Hill Foundation Trust	-	-	-	-	-
Synod of Otago & Southland	27,560	5,000	38,000	62,560	48,000
Presbyterian Foundation	-	-	12,000	-	12,000
Dunedin City Council	3,181	-	3,680	40,556	38,785
DIA - COGS grant	-	-	2,500	5,500	5,500
Presbyterian Development Society	-	-	-	-	-
Otago Community Trust	-	-	-	23,000	19,000
Lottery Grants Board	-	-	-	20,000	30,000
United Way	-	-	-	3,000	-
Other	-	5,000	-	22,327	2,399
				-	0
Total Grants received	30,740	10,000	56,180	176,942	155,684

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 2020

4 Rental and Other Revenue

Rental

	2020 Actual \$	Church 2020 Budget \$	2019 Actual \$	Consolidated 2020 Actual \$	2019 Actual \$
Rentals from properties	43,822	44,896	41,203	26,222	41,203

Other Revenue

	2020 Actual \$	Church 2020 Budget \$	2019 Actual \$	Consolidated 2020 Actual \$	2019 Actual \$
Christian counselling fees	18,273	25,200	14,338	18,273	14,338
Fundraising revenue	5,118	8,155	1,435	5,118	1,435
South Island Pastors' Conference	296	12,000	8,907	296	8,907
Hospitality Workgroup	2,360	-	2,344	2,360	2,344
Use of church facilities	5,372	-	187	5,372	187
Children's holiday programmes	565	-	1,587	565	1,587
Chaplaincy for Maungatua Parish	1,450	3,000	3,153	1,450	3,153
Moderator for Maungatua Parish	559	700	1,091	559	1,091
Recoveries SHFT	2,092	2,516	7,919	2,092	-
Bequests	41,055		74,312	41,055	74,312
Shop on Taieri	-			79,567	76,196
Other revenue	5,907	-	29,403	10,514	29,797
	83,046	51,571	144,676	167,220	213,347

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2020

5 All Staff Costs

	2020	Church	2019	Consolidated	
	Actual	2020	Actual	2020	2019
	\$	Budget	\$	Actual	Actual
		\$		\$	\$
Wages and Salaries	241,741	292,255	274,994	384,846	409,700
Staff Expenses	3,548	3,716	5,862	3,548	5,862
Ministry Enhancement	3,128	1,992	1,901	3,128	1,901
ACC Levy	517	675	768	517	768
	<u>248,934</u>	<u>298,638</u>	<u>283,525</u>	<u>392,039</u>	<u>418,231</u>

5 SHFT

	2020	Church	2019	Consolidated	
	Actual	2020	Actual	2020	2019
	\$	Budget	\$	Actual	Actual
		\$		\$	\$
Staff costs, reimbursement and training	-	-	-	-	-
Saddle Hill Foundation Trust (SHFT)	86,804	74,800	49,273	(0)	-
Other programme-related costs	-	-	-	-	-
	<u>86,804</u>	<u>74,800</u>	<u>49,273</u>	<u>(0)</u>	<u>-</u>

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.

Notes to the Financial Statements for the year ended 30 June 2020

6 Recourcing Mission

	2020	Church	2019	Consolidated	
	Actual	2020	Actual	2020	2019
	\$	Budget	\$	Actual	Actual
		\$		\$	\$
PCANZ Assembly Assessment	9,554	28,500	8,517	9,554	8,517
Dunedin Presbytery levy	21,389	7,000	24,285	21,389	24,285
Computer Cost including Licenses	7,862	6,700	4,981	7,862	4,981
Internet/Phones/Tolls	3,860	4,200	4,160	3,860	4,160
Printing, Photocopying & Stationary	4,733	3,000	4,300	4,733	4,300
Accountancy and Audit Fees	5,300	3,400	3,950	5,300	3,950
Other costs	10,771	7,483	9,707	10,771	9,707
	63,469	60,283	59,901	63,469	59,901

6 Mission Facilities

	2020	Church	2019	Consolidated	
	Actual	2020	Actual	2020	2019
	\$	Budget	\$	Actual	Actual
		\$		\$	\$
Insurance premiums	25,824	26,950	28,292	25,824	28,292
Power	13,430	13,200	16,110	13,430	16,110
Rates	7,463	7,600	7,266	7,463	7,266
Buildings and property maintenance	6,555	9,450	42,401	6,555	42,401
Other administrative and property costs	3,764	8,872	27,333	3,764	27,333
	57,036	66,072	121,402	57,036	121,402

7 Global and wider church mission

The parish supported missionaries and other appeals in the following ways

		2020	Church	2019	Consolidated	
		Actual	2020	Actual	2020	2019
	Note	\$	Budget	\$	Actual	Actual
			\$		\$	\$
Payments in support of missionaries		42,691	-	22,804	42,691	22,804
Global missions	2	6,573	68,500	14,300	6,573	14,300
Christmas Appeal	2	-	-	1,703	-	1,703
Gifts from the Molly Burn Trust		-	-	150	-	150
Gifts from the Mission Training Fund		-	-	-	-	-
Gifts to visiting speakers, other costs		-	200	1,960	-	1,960
Other payments to Missionaries			5,000		-	-
		49,264	73,700	40,917	49,264	40,917

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2020

8 Local mission and community life

	2020 Actual \$	Church 2020 Budget \$	2019 Actual \$	Consolidated 2020 Actual \$	2019 Actual \$
Ministry Conference	-	10,000	5,933	-	5,533
Christian counselling service	20,090	25,200	16,723	20,090	16,723
FUEL Breakfast Church	-	3,996	4,148	-	4,148
Alpha courses	916	1,500	964	916	964
Community projects	1,842	1,344	703	296	703
Other specific programmes	15,908		3,765	15,908	3,765
Life in Worship	1,682	7,475		1,682	-
Other costs	70	3,900	4,438	130,224	106,869
	40,509	53,415	36,674	169,117	138,705

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)

9 Specific Reserves

	Opening Balance \$	Grants & Bequests \$	Other Income \$	Expended \$	Closing Balance \$
Funds for Missionaries	1,388	-	-	(1,388)	-
Isalah 58 Fund	40,179	-	1,159	-	41,338
Mainly Music Funds	1,916	-	-	(426)	1,491
Maintenance Reserve	4,851	-	-	461	5,313
Ministry Conference Reserve	8,890	-	-	296	9,186
Mission Training Fund	20,713	-	689	(1,121)	20,280
Molly Burns Fund	23,590	-	739	(400)	23,929
Pastoral Discretionary Fund	5,627	-	-	-	5,627
Tobias Trust	34,496	-	1,020	(1,674)	33,842
Unspent Grant Funds:	-	-	-	-	-
Other Reserves	38,563	-	1,330	(1,620)	38,273
	180,212	-	4,937	(5,872)	179,278

Reserves are available for the Church's use, subject to conditions and rules established at inception.

The Isalah 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 2020

10 Prepaid expenses

	Church		Consolidated	
	2020	2019	2020	2019
	\$	\$	\$	\$
Insurance premiums paid to 1 August	2,097	2,255	2,097	2,255
Total prepayments	2,097	2,255	2,097	2,255

11 Bank Deposits and Investments

	Church		Consolidated	
	2020	2019	2020	2019
	\$	\$	\$	\$
Bank of New Zealand	40,008	113,688	188,339	211,290
ANZ Bank	18,171	17,740	18,171	17,740
Rabobank	56,243	54,965	56,243	54,965
Baptist Savings (formerly Presbyterian Savings & Devel	56,372	54,921	56,372	54,921
The Otago Foundation Trust Board	430,050	415,831	430,050	415,831
Total Bank deposits and investments	600,845	657,145	749,176	754,747
Funds available for general purposes	45,900	45,900		
Funds for specific purposes	611,246	611,246		

Interest rates earned on deposits range from 2.9% to 3.58% (2019: 2.9% to 3.58%)

12 Accrued employee entitlements

	Church		Consolidated	
	2020	2019	2020	2019
	\$	\$	\$	\$
Accrued salaries and wages	1,110	8,425	2,171	15,184
Accumulated leave entitlements	17,378	13,609	19,549	19,375
Total Employee Entitlements	18,489	22,034	21,721	34,559

13 Plant and Equipment

	Church					Book Value 2020	Book Value 2019
	Opening	Opening	Disposals	Depreciation			
	Cost	Accumulated	Additions	write offs	Charge		
	\$	Depreciation	2020	2020	2020		
Hub Youth Centre fit-	157,441	(138,303)	-		(9,569)	9,569	19,138
Computers, software and accessories	50,371	(41,194)	3,686		(3,997)	8,866	9,177
Plant & Equipment	144,346	(135,635)	1,107		(4,264)	5,554	8,711
Book Value	352,158	(315,132)	4,793	-	(17,830)	23,989	37,026

	Consolidated					Book Value 2020	Book Value 2019
	Opening	Opening	Disposals	Depreciation			
	Cost	Accumulated	Additions	write offs	Charge		
	\$	Depreciation	2020	2020	2020		
Hub Youth Centre fit-	157,441	(138,303)	-		(9,569)	9,569	19,138
Computers, software and accessories	108,164	(96,666)	3,686		(5,598)	9,565	11,478
Plant & Equipment	144,346	(135,635)	1,107		(4,264)	5,554	8,711
Book Value	409,951	(370,624)	4,792	-	(19,431)	24,688	39,327

14 Land and Buildings

	2020	2019
	\$	\$
Land	2,352,000	2,216,000
Buildings and improvements	1,383,700	1,484,300
	3,735,700	3,700,300

East Taieri 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	3,735,700	3,700,000
Current Assets	-	-

Sale of Fairfield Manse

Sale price	459,920
Book value of property	(335,000)
Profit on sale of Manse	124,920
Cost of sale	(44,089)
Net profit on sale of Manse	80,831

The proceeds from this sale are held by The Otago Foundation Trust Board and can be found in note 11.

East Taieri Presbyterian Church

Notes to the Financial Statements for the year ended 30 June 2020

15 Commitments

At balance date, the Parish had no capital commitments (2019: 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.

16 Inter Group Transactions

	2020	2019
	\$	\$
East Taieri Church Paid SHFT		
Saddle Hill Foundation Trust Next Generation	49,273	49,273
Community Facilitator funding and transfer costs	39,078	22,173
East Taieri Church received from SHFT		
Hub Rental	(17,600)	(17,694)
Administration services provided		(10,012)
Courses and fees		(520)
Flood protection contribution		(2,000)

17 Comparative Consolidated Figures

The Consolidated comparative figures are based on 31 March 2019 Saddle Hill Community Trust Audited figures and 30 June 2019 East Taieri Church Audited figures.

2020-21 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.
- Equipping people to share their faith and helping people identify their passion, gifting and a place to serve and give through ET School of Ministry, overseas short-term mission experiences, mentoring, small groups, learning communities.
- 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 EPIC), so we can worship and grow in God together.
- Continue to explore and stream our weekly online services that were developed during Lockdown.
- Identify biblically faithful and contextually relevant worship options that will help people with different spiritual pathways engage with God.
- Develop 10am as a Family & Kids Friendly service recognising the importance of reaching future generations.
- 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 facilities for programmes and events that engage our community such as Alpha, mid-winter Seniors Lunch, RSA Christmas Lunch, Quiz nights, Neighbourhood events, Turning Point Counselling, community engaging church services, Parenting Events and courses, Business Breakfasts, painting classes.
- Provide some support for programmes which are led by volunteers ie: ET Cares, Sugar and Spice, Mainly Music.

Other Resourcing:

Global Missions:

- Support the work of our existing missionaries in Thailand, Malawi 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. This budget provides for new chairs to be purchased for our youth and community facility "The Hub".
- Ensure that our capital assets, including the East Taieri Manse are well-maintained.
- In an age where compliance is demanding, we provide professional, administrative and financial Health & Safety Management.

Staffing:

- High on our priority list is to employ a full-time associate pastor to provide leadership for the FUEL congregation, contributing to the preaching, teaching and worship in all our congregations with a particular focus on young families, giving oversight and coordination of pastoral care, as well as providing oversight and support of discipleship and small group ministries.

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 or cheque in the Sunday offering, 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. 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.

Michelle Dean (Chair of Elders)

Martin Macaulay (Senior Pastor)

2020-21 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.

Notes:

- In the last financial year we received a large unbudgeted bequest, which has been included in Income—Donations
- There are some differences in this years budget as Community Ministries are now fully included in Saddle Hill Foundation Trust and associated grant income is now processed by SHFT.
- Equipping Mission actuals reflect the cancellation of our Ministry Conference due to Covid 19.
- We have a number of staff vacancies which contribute to the lower actual staff costs.

	2020 Budget	2020 Actual	2021 Budget
Cost of Operations			
Global and Wider Church Mission	73,700	48,088	40,700
All Staff Costs	298,638	248,310	280,337
SHFT	74,800	80,595	54,567
Resourcing Mission	60,783	65,512	66,888
Mission Facilities	65,572	56,486	64,820
Local Mission	35,940	42,467	42,350
Equipping mission	10,000	338	10,500
Life in community/Life in worship	7,475	2,104	6,550
Total Expenditure	\$626,908	\$543,900	\$566,711
Funding The Mission			
Offerings	401,000	371,452	386,000
Donations	68,000	59,602	39,000
Rental	44,896	45,339	44,340
Grants	10,000	30,741	10,000
Other Income	51,571	72,997	42,900
Interest	17,600	6,112	10,250
Total Income	\$593,067	\$586,242	\$532,490
Surplus/Deficit from Mission	- 33,841	42,342	- 34,221
Depreciation	26,000	26,000	21,108
Operating Surplus / Deficit	- \$59,841	\$16,342	- \$55,329