

# East Taieri Church



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## Annual Report

[www.etchurch.co.nz](http://www.etchurch.co.nz)



# EAST TAIERI CHURCH

**Sunday 5<sup>th</sup> November 2023**  
**12.15pm**

If you have anything you would like to add to 'General Business' please contact Robert Whyte—email [rahmwhyte@gmail.com](mailto:rahmwhyte@gmail.com)



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 5th November  
11.30am in Oak Lounge.  
Please come and join us!*

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**Christmas Eve 2022**



# Leadership Report

July 2022—June 2023

## Staff, Elders and Saddle Hill Foundation Trust

The biggest change for our church in the last year has been the departure of Martin and Sue Macaulay. Over nearly 15 years of faithful ministry here, Martin had a huge influence and helped shape our church in many positive, biblically-faithful ways. His leaving has left a huge gap. Martin had real strengths in shaping the culture of the church, and building the staff and eldership culture, ensuring best practice was maintained, and leading with vision. More importantly, he brought strong leadership and teaching to the church as a whole.

The COVID period was not easy for any church but Martin, and the team, led us through that period and we can now think proactively and positively about the future.

The search is on for a new Senior Pastor. The Ministry Settlement Board have reported separately.

It has been a great privilege, and a lot of fun, for me to have a small role in the interim. The staff team have been very welcoming and forgiving. We can be very grateful for the quality people we have in Gareth Bruce, Leeanne McKinlay, Jo Thorn, Nick Muirhead and David Yates, and equally grateful for the relationship we have with SHFT and the SHFT employees (Nick (again), Larissa Pearce, Jan Jopson, Ryan Roxburgh and Emma McDonald) who do so much work in the community.

Likewise, the elders (Robert Whyte, John Cleland, Lyndon Jones, Michelle Dean, Paul Reet, Lorna Ogbuehi and Tim Jones) grapple with numerous issues each month and seek to discern how God is leading our church and how we can respond. In this last year we have ordained two new elders, Lorna and Tim, and are glad to have them on the team.

All of these teams have faithfully led us through this period, and it has been a pleasure working with them.

The nature of the relationship between the church and SHFT has been unclear in some people's minds. We have spent time clarifying that as well as reaffirm our understanding of the working relationship between the elders and the staff.

This year we have, for the first time, identified some Key Performance Indicators for the work SHFT does for us. The church contributes to SHFT, effectively purchasing service from them. The KPIs state the outcomes we hope for.



Praying for our new Elders...  
Lorna and Tim



## Priorities

At the beginning of this year, the elders and Ministry Leadership Team had a retreat facilitated by Rod Galloway. We did not intend to come up with a fully-fledged strategic plan but rather to identify some priorities that we felt were right in front of us. Our discernment was:

### 3 Priorities for the next 1-2 years:

Children's ministry  
Youth ministry  
Growing people (disciple-making)

### 3 principles to run through them:

Our mission is to make disciples who make disciples  
Relationships – a focus on real individuals (Every One Matters)  
Giving people the freedom to try things, trust the Holy Spirit and grow

At the time, our children's programme depended almost entirely on Haley Olsen. We now have a bigger team for which we are very grateful.

We have several community youth programmes run by SHFT but, surprisingly, we had no youth programme for Christian youth. We have confirmed that Night Church is viewed as being for youth as well as young adults (and their parents). Finding leaders and developing a complementary youth programme is one of Gareth's projects. We would love to know if you have an interest in helping disciple our youth.

Disciple-making has continued to be central to our thinking. Three of us attended an introduction to the Pathways programme, developed by the Moderator, Hamish Galloway and Anne Shave. The programme helps individuals think about their future (in all areas, not just spiritual) and how they might make progress towards their desires. We have found it very helpful. The staff and elders plan to do it and we will make it more widely available soon.

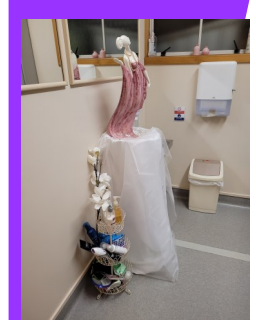
Our Life Groups are a big part of our disciple-making. Again, we thank those who put in time week after week preparing and leading groups. We want to support our Life Groups even more and encourage them to always think in terms of making disciples. The feedback on the study materials we have produced to accompany some of the preaching series has been encouraging.

The staff (and soon the elders) have started thinking in terms of A.C.T.S. (Attract, Challenge, Train, Send). This is not a new programme or something additional to do. It is a framework for thinking about how we make disciples and for assessing how we are doing. For example, we have not run Alpha this year and we have no other programmes specifically focused on the evangelism part of disciple-making. That is an area we need to strengthen, and the elders have, consequently, said evangelism will be on our agenda every month.

We did also partially fill that gap with the visit of Julie-anne Laird who ran a much-appreciated workshop on evangelism and preached in our service.

## Sunday (and other) Services

We have four services each Sunday: Fuel, 10 a.m., 2 p.m., and Night Church. The variety of styles provides choice, and each meets a different need. Some suffered during COVID but all are operating well now. Without the COVID restrictions, we can think afresh about renewed growth. Each service depends on a team of willing people. I am



Ministry Conference 2023

certainly very grateful for those who do offer their time and skills.

In addition to regular services, we again benefitted from the Christmas Eve children's productions that have been produced for 18 years by Lynda Willsman. That has been a sterling effort combining Lynda's skills and creativity with the talents of the young people.

Just prior to Easter we enjoyed the excellent drama written by Alexi Dalton, again performed by our young people, plus the combined Good Friday walk and service with the other Mosgiel churches.

Miriam Rose has continued leading our monthly worship evenings for those who like to spend time in God's presence.

### **Other things that have happened**

There is a long list elsewhere of other things that happened in the 2022-23 year. It is a reminder that this church is quite busy, and a lot of people are actively involved. We are enormously grateful. The staff often face a tension between recognising and appreciating that, and still needing more people who will put their hand up, especially for leadership roles.

The Ministry Conference, with the theme of Heart Matters: Ministry In A Secular World, with Sebastian Murrihy speaking was very successful once again and a wonderful way that this church serves the wider church. Again, we have several great teams who work hard to make that happen.

Other things happen with less fanfare – in fact, might not even be noticed – but are no less crucial to a healthy church. All of those involved in pastoral care and hospitality help us build relationships. Turning Point's work might not be visible, but lives are being changed through the work of the counsellors.

Little Groovers continues to be very popular and provides an opportunity to serve and to build relationships with people beyond the walls of the church.

### **The Building Project**

At our last annual meeting, the congregation approved moving ahead to get a detailed design for our buildings. We expect that from McCoy & Wixon Architects about October. In the meantime, work is continuing in preparation for subdividing some of our land and selling the manse.

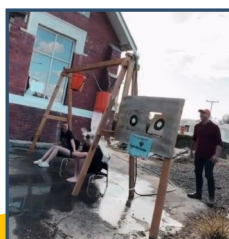
Please do look at the list of the last year's activities, and the list of ministries. It really is impressive. Please do not see the fact that I have not mentioned everything as a lack of appreciation to any ministry. Those lists remind us of the work being done on so many fronts and we do recognize the ways that so many people serve.

Again, I can only say what a privilege it has been to work alongside such wonderful people and to gain a greater insight into how much is done by so many. It has been a lot of fun and it might not be over yet! Who knows?

May God bless you all,

Peter Cheyne (Interim Moderator)

### **Community Carnival (in partnership with SHFT) 2022**



# Goals 2023-2025

What are the key things God has for us?

## 3 Priorities for the next 1-2 years:

Children's ministry

Youth ministry

Growing people (disciple-making)

## 3 principles to run through them:

Our mission is to make disciples who make disciples

Relationships – a focus on real individuals (Every One Matters)

Giving people the freedom to try things, trust the Holy Spirit and grow

Easter Play, written and directed by Alexi Dalton



# 2022-2023 Highlights

Highlights from what God has been doing over the past financial year (1st July 2022 to 30 June 2023)

- Our online services are being viewed on average 107 times per week.
- Newcomers have been invited to meet staff and other church members at regular Newcomers Lunches.
- We have grown together through our theme series – Walking as Jesus Walked, Helping People Follow Jesus and New Testament Prayers for the Church.
- Our Lifegroups provide pastoral care, teaching and support for their members
- Fuel Church continues to enjoy an informal experience of church. A new roof was erected on the Fuel building.
- Our Spring Bonanza Flower Sale was well supported by church members donating flowers that they had grown, and by the community purchasing flowers.
- Our Garage Sale raised money for mission and blessed people in our community with cheap or free things.
- Night Church looked at topics including “Developing Critical Thinking”, Connecting with God in the Workplace. The night church congregation enjoy meeting together over a simple dinner and exploring issues of faith together, in an interactive service.
- Monthly worship nights were run every third Tuesday of the month at ET.
- Our Christmas Eve celebration provided 2 children and families services as well as a traditional carol service.
- Our very own Sebastian Murrihy was the keynote speaker at our annual Ministry Conference. Seb spoke about doing ministry in a secular world.
- About 50 people enjoyed our Lunch at Our Place event.
- A new preschool music group called Little Groovers was started and is well attended by parents and grandparents from all over Dunedin. This group is helping to build good community connections.
- Our Community Garden produced vegetables for donation to the Mosgiel and Dunedin Foodbank.
- East Taieri Church farewelled Martin & Sue Macaulay after a wonderful 15 years of ministry in this place.
- A Mobile Coffee Station and new bar tables were built for the foyer area in the church. Some awesome baristas have been trained and coffee is now served in a fellowship time, before and after the 10am service.
- The Global Missions team, in partnership ran a Julia Grace evening of testimony and music in the Hub.
- The Community Carnival attracted around 600 people for free food and entertainment.
- A Ministry Settlement Board was set up to search for a new Senior Pastor.
- Global Missions supported overseas mission work in Malawi, Thailand, Egypt and South Sudan.
- The congregation voted to progress our building project to Detailed Design stage and McCoy & Wixon Architects were tasked with completing that.



- A special dessert and coffee evening was held in Oak Lounge where all of our life groups could meet together to chat and share about the things they enjoy doing and encourage each other.
- We supported the Hope Booklet delivery in the Mosgiel area in the lead up to Easter.
- Children, Youth and Families ministry is growing with new families arriving and family nights and events being very well attended.
- Several “Warrant of Fitness” training courses were held to ensure our youth and children’s ministry leaders are kept up to date on safe practices.
- Kai on the Coast continues to bring people in the Brighton/Ocean View community together for a monthly meal on a Friday evening.
- We continued to support seniors in rest homes through pastoral visiting and church services in Mossbrae, Brooklands, and Taieri Court. Our choir often performs at these services.
- The elders and ministry leadership team had a full day retreat looking at our vision for the next couple of years
- Two new elders—Lorna Ogbuehi and Tim Jones were commissioned onto the Council of Elders.
- Alexi Dalton wrote and produced a fantastic childrens drama for Easter.
- Prayer team training was held to train, support and encourage our prayer team.
- The Marriage Course was run by a team of faithful volunteers, who facilitated 9 couples as they navigate life together.
- Our Mission Fellowship group ran monthly meetings with amazing speakers like the Red Cross Pathways to Settlement Group, the K9 Medical Detection Programme, many people sharing testimonies and a garden party at Glenfalloch Gardens.



**Our wonderful new coffee bar provides a great place to catch up on Sunday mornings, as well as for different groups throughout the week**

# Update from Ministry Settlement Board

The MSB for East Taieri has been meeting for much of this year. We are well into our work and have an excellent Board which will serve you well. I cannot say anything about where we're up to but I can say that I have every confidence that we will have someone for Session to consider soon. If Session approves that person will then preach for a call where you would get chance to get to know them and to vote in regard to them coming to ET.

Every stage is vital. Every vote counts but more than all of this your prayer counts. When we pray we allow God's will to be done in us and through us and it is vital in this most spiritual of tasks that we apply ourselves spiritually.

Yours in Christ, Richard Dawson

# Update from Mission Facilities Group

## **East Taieri Manse:**

Basic maintenance is being done to ensure that the Manse is up to rental property standards.

## **Facilities at FUEL:**

A new team at FUEL, under the leadership of Gareth Bruce has begun the process of re-evaluating the needs for the FUEL facilities. A new roof, and insulation was installed in October 2022.

## **Future Facilities at East Taieri:**

Following endorsement of the Mission Facilities Group recommendation by Elders to proceed with the Developed design phase of the revised and more modest concept design; Architects McCoy & Wixon have been working with the design team involving structural and building services engineers to complete the Developed Design phase.

The Developed Design architectural, electrical and plumbing / drainage drawings have now been completed and handed over to the Quantity Surveyors (Rawlinsons) to provide an updated project estimate.

The estimate for the Developed design is expected by the end of October / beginning of November, however this is dependent on the structural engineers design information being completed.

It is still proposed that the project be progressed in a staged approach with Stage 1 being progressed now to reduce the initial financial commitment but keeping in sight the vision for the future stages.

The project has "Hold" points at the completion of each design phase, at which point a project health check is undertaken including a review of project risks and project estimates.

# Our Ministries

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

*Sugar & Spice*  
*Chaplaincy at Taieri College*  
*Bible in Schools*  
*Mainly Music*  
*Little Groovers*  
*Youth Programmes:*  
\* *Ground Zero*  
\* *Summit*  
\* *R@ndom*  
\* *Challenge*  
\* *Dynamyte*  
\* *Connect For*  
*Community Garden*  
*Turning Point Counselling*  
*Alpha*  
*Night Church*  
*Global Missions*  
*Seniors Mid-winter dinner*  
*Business Breakfasts*  
*Mission Fellowship*  
*Painting Group*  
*Kidzown & Pitstop*  
*Hospitality team*  
*Flower team*  
*Marriage Preparation Course*  
*Marriage 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*  
*Coffee Ministry.*  
*Kai on the Coast*



**New preschool music ministry  
—Little Groovers**

# Our Ministry Team

Peter  
Cheyne



Gareth  
Bruce



Leeanne  
McKinlay



Jo  
Thorn



David  
Yates



Nick  
Muirhead



Jan  
Jopson



Ryan  
Roxburgh



Larissa  
Pearce



Emma  
McDonald

## **Peter Cheyne—Interim Moderator—Part Time**

Provides wisdom and leadership, teaching and is on the Council of Elders.

## **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

**Nick also works as the Interim Executive Officer of SHFT**

## **Youth and Community Team:**

Larissa Pearce  
Ryan Roxburgh  
Jan Jopson  
Emma McDonald



# Our Eldership Team

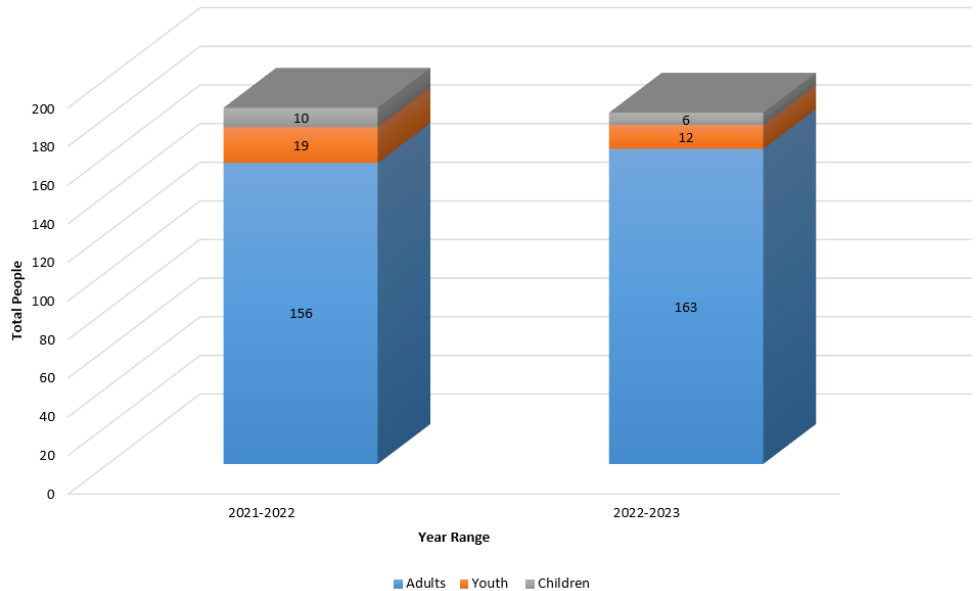


Left to Right

Robert Whyte, John Cleland, Lorna Ogbuehi (added), Paul Reet, Michelle Dean,  
Peter Cheyne, Lyndon Jones, Tim Jones

# Stats at a Glance

Average Weekly Attendance



Average Weekly  
Worship Attendance

4 Weekly Sunday services, plus online

107 Average weekly online views of our Sunday services

2 Preschool Music programmes

12 Life Groups

313 Counselling Appointments



2 major fundraisers  
Spring Bonanza Plant Sale & Giant Garage Sale

# Statement of Service Report

## East Taieri Church Performance Report for the year ended 30 June 2023

### 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 2022 actual	Target for year ending June 2023	Achieved at year ending June 2023 actual	Target for year ending June 2024
Mission Members	154	To increase mission members by 2%	157	To increase mission members by 2%
Average Weekly Worship Attendance:	Adults: 136 Children: 9 Youth: 12	Increase by 2%	Adults: 163 Children:12 Youth:6	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:	Christmas Eve: 501 Christmas Day: 54	To provide special services for the community to experience the peace, hope and love of God	Christmas Eve: 561 Christmas Day: 82	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 2022 actual	Target for year ending June 2023	Achieved at year ending June 2023 actual	Target for year ending June 2024
Kidzown & Pitstop Sunday School programmes	Average of 9 children	Average of 50 children  Invite our community to a Sunday Childrens Carnival event	Average of 12 children  We didn't run a Sunday Childrens Carnival event, instead it was combined with the Community Carnival	Average of 50 children
Pastoral Care of People in the Church and the wider Community	Pastoral Care was provided to church members and the wider community  Extra pastoral care for people isolating or having Covid was provided.	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  Extra pastoral care for people isolating or having Covid was provided.	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	109 people attended	120 people attending	78 people attended	120 people attending
Connect with people from church and the community while hosting Weddings & Funerals	5 weddings 2 funerals	Keep the church available to respond to requests for weddings and funerals and provide hosts for these occasions	2 weddings 2 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 2022 actual	Target for year ending June 2023	Achieved at year ending June 2023 actual	Target for year ending June 2024
Mainly Music Preschool Programme Playgroup	Provided 2 mainly music programmes over 2 sites.	Provide 2 mainly music programmes Start a new preschool programme at ET site	1 mainly music programme Little Groovers started up on ET site	Provide 1 mainly music programme Provide Little Groovers
Turning Point Counselling Service	Provided counselling for 60 clients/304 appointments	Continue to provide counselling for 100 clients	Provided counselling for 64 Clients/313 appointments	Continue to provide counselling for 100 clients
Support Saddle Hill Foundation Trust with their community and youth work	Contributed \$50,000 towards youth work	Contribute \$30,000 towards youth work	Contributed \$30,000 towards Christian based youth work. Work was completed on a KPI document outlining expectations.	Contribute \$30,000 towards youth work
Christmas Lunch	Not achieved	Partner with other community organisations to provide Christmas Lunch	Not achieved	No target for following year
Seniors Mid Winter Lunch	Seniors Mid Winter Lunch was held in June 2022.  Attendance: 57 guests, 20 helpers	Provide a Mid Winter social gathering for elderly folk who don't get out a lot	Seniors Mid Winter lunch was not held until July 2023	Provide a Mid Winter social gathering for elderly folk
Networking with other community organisations through the Mosgiel Resource Group	Monthly meetings were held with at least one staff member attending the meeting, providing fresh information and networking opportunities	Supply new fresh information to monthly meetings and enhance networking opportunities	Mosgiel Resource Group is now the Taieri Networks Group. We are still involved in the monthly meetings.	
Community Building Events that provide opportunities for the community to thrive:          Business Breakfasts	Community Carnival @ The Hub, close to 50 people attended.  Kai on the Coast monthly community meals were held when Covid restrictions were eased.  No Business Breakfasts were held	Provide 1 Community Building Event       Provide 3 Business Breakfasts	Community Carnival attracted 600 people  Kai on the Coast monthly community meals were held  1 Business Breakfast was held	Provide 1 Community Building Event
Sugar & Spice Girls group	Average of 14 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 16 girls attended Sugar & Spice each fortnight	
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	

#### Reaching New People:

Key Performance Indicator	Achieved at year ending June 2022 actual	Target for year ending June 2023	Achieved at year ending June 2023 actual	Target for year ending June 2024
Alpha Course	No Alpha Course was run	Run one Alpha Course	1 Alpha Course was run	No Alpha Course, but a strong focus on evangelism through the Ripple Effect Training

#### Mission Facilities:

Key Performance Indicator	Achieved at year ending June 2022 actual	Target for year ending June 2023	Achieved at year ending June 2023 actual	Target for year ending June 2024
Provide well maintained facilities at 4 locations for church and community use	<p>Facilities were well used by church and community groups</p> <p>A second Concept Plan for future facilities was developed using McCoy &amp; Wixon Architects</p>	<p>Provide and maintain the following facilities:</p> <p>Historic ET Church Building that seats 240 available for weddings, funerals, church services and ET School Christmas Services;</p> <p>The Hub multipurpose youth facility at ET; Church Buildings at Fairfield and Ocean View;</p> <p>Various Function rooms and Catering facilities available for church and community groups and birthday parties.</p>	<p>Facilities were well used by church and community groups</p> <p>Plans for Detailed Design for the new futures were started</p>	<p>Provide and maintain the following facilities:</p> <p>Historic ET Church Building that seats 240 available for weddings, funerals, church services and ET School Christmas Services;</p> <p>The Hub multipurpose youth facility at ET; Church Buildings at Fairfield and Ocean View;</p> <p>Various Function rooms and Catering facilities available for church and community groups and birthday parties</p>

# Audited Accounts

## East Taieri Presbyterian Church

### Statement of Financial Performance for the year ended 30 June 2023

	Notes	2023 Actual \$	Church 2023 Budget \$	2022 Actual \$	Consolidated 2023 Actual \$	2022 Actual \$
<b>Mission expenditure</b>						
All Staff Costs	5	254,665	292,131	301,940	388,265	476,984
SHFT	6	39,444	34,800	74,567	-	-
Resourcing Mission	7	69,752	63,269	56,138	69,752	56,138
Mission Facilities	8	108,280	68,804	60,650	108,280	60,650
Local Mission and community Life	10	43,182	58,876	37,213	206,213	151,857
Global and wider church mission	9	35,606	38,000	37,245	35,606	37,245
<b>Total Mission expenditure</b>		<b>550,929</b>	<b>555,880</b>	<b>567,753</b>	<b>808,116</b>	<b>782,875</b>
<b>Mission funding</b>						
Offerings	2	389,795	395,450	402,446	389,795	402,446
Donations	2	41,688	42,917	58,805	41,688	65,224
Grants	3	21,984	15,000	28,466	110,839	129,966
Rentals from properties	4	53,871	45,600	43,381	36,271	25,781
Other revenue	4	38,696	49,210	40,743	204,339	154,996
Interest earned		17,105	10,120	6,850	17,523	6,924
<b>Total Mission funding</b>		<b>563,139</b>	<b>558,297</b>	<b>580,691</b>	<b>800,455</b>	<b>785,337</b>
<b>Net surplus / (deficit) from Mission</b>		<b>12,210</b>	<b>2,417</b>	<b>12,938</b>	<b>(7,661)</b>	<b>2,462</b>
Less Depreciation of Fixed Assets	13	14,162	18,200	16,949	24,907	27,231
<b>Annual operating surplus / (deficit) for the year</b>		<b>(1,952)</b>	<b>(15,783)</b>	<b>(4,010)</b>	<b>(32,568)</b>	<b>(24,769)</b>

These financial statements should be read in conjunction with the accompanying Notes and independent auditor's report.

## East Taieri Presbyterian Church

### Statement of Movements in Equity for the year ended 30 June 2023

	Note	Church		Consolidated	
		2023	2022	2023	2022
		\$	\$	\$	\$
<b>Parish Equity</b>					
<b>General Reserves</b>					
Opening Balance 1 July		579,939	601,061	683,957	725,837
Annual operating surplus / (deficit)		(1,952)	(4,010)	(32,568)	(24,769)
Transfers from / (to) Specific Reserves		(223)	(17,111)	(223)	(17,111)
<b>Closing balance 30 June</b>		<b>577,764</b>	<b>579,939</b>	<b>651,166</b>	<b>683,957</b>
<b>Specific Reserves</b>					
Opening Balance 1 July		203,239	186,128	203,239	186,128
Transfers from / (to) General Reserves		223	17,111	223	17,111
<b>Closing balance 30 June</b>	11	<b>203,462</b>	<b>203,239</b>	<b>203,462</b>	<b>203,239</b>
<b>Property revaluation Reserve</b>					
Opening balance 1 July		4,479,000	3,694,000	4,479,000	3,694,000
Revaluation of Land and Buildings		-	785,000	-	785,000
<b>Closing balance 30 June</b>		<b>4,479,000</b>	<b>4,479,000</b>	<b>4,479,000</b>	<b>4,479,000</b>
<b>Total Parish Equity 30 June</b>		<b>5,260,226</b>	<b>5,262,178</b>	<b>5,333,628</b>	<b>5,366,196</b>

These financial statements should be read in conjunction with the accompanying Notes and independent auditor's report.



# East Taieri Presbyterian Church

## Statement of Financial Position as at 30 June 2023

Note	Church		Consolidated	
	2023 \$	2022 \$	2023 \$	2022 \$
<b>Total Parish Equity</b>	<b><u>5,260,226</u></b>	<b><u>5,262,178</u></b>	<b><u>5,333,628</u></b>	<b><u>5,366,196</u></b>
Represented by:				
<b>Assets</b>				
Current Assets				
Cash			297	591
BNZ Cheque account	140,031	157,384	218,713	260,845
BNZ Savings account	21,386	20,568	21,386	20,568
Debtors	14,660	2,203	17,464	2,203
Net GST Refund	1,476	1,490	1,476	1,490
Prepaid expenses	12 3,657	2,135	3,657	2,483
Bank Deposits and Investments	13 <u>532,340</u>	<u>545,745</u>	<u>532,340</u>	<u>545,745</u>
<b>Total Current Assets</b>	<b><u>713,550</u></b>	<b><u>729,526</u></b>	<b><u>795,333</u></b>	<b><u>833,926</u></b>
Current Liabilities				
Creditors	11,937	14,844	17,219	27,747
Finance Lease	-	-	-	-
Accrued employee entitlements	14 <u>14,293</u>	<u>24,235</u>	<u>29,325</u>	<u>32,016</u>
<b>Total Current Liabilities</b>	<b><u>26,230</u></b>	<b><u>39,079</u></b>	<b><u>46,544</u></b>	<b><u>59,763</u></b>
<b>Parish Working Capital</b>	<b><u>687,320</u></b>	<b><u>690,447</u></b>	<b><u>748,789</u></b>	<b><u>774,163</u></b>
<b>Non-current Liabilities</b>				
Finance Lease	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Non-current Assets</b>				
Plant and equipment	15 30,431	29,846	42,364	50,148
Land and Buildings	16 <u>4,542,475</u>	<u>4,541,885</u>	<u>4,542,475</u>	<u>4,541,885</u>
<b>Total Fixed Assets</b>	<b><u>4,572,906</u></b>	<b><u>4,571,731</u></b>	<b><u>4,584,839</u></b>	<b><u>4,592,033</u></b>
<b>Net Assets</b>	<b><u>5,260,226</u></b>	<b><u>5,262,178</u></b>	<b><u>5,333,628</u></b>	<b><u>5,366,196</u></b>

Treasurer/Finance Assistant  Parish Manager 

19 October 2023

These financial statements should be read in conjunction with the accompanying Notes and independent auditor's report.

## East Taieri Presbyterian Church

### Statement of Cash Flow for the year ended 30 June 2023

	Notes	Church		Consolidated	
		2023	2022	2023	2022
		Actual	Actual	Actual	Actual
		\$	\$	\$	\$
<b>Cashflows from operations</b>					
Offerings received		389,795	402,445	389,795	402,445
Interest received		17,105	6,850	17,523	6,924
Other revenue		143,782	171,991	378,228	375,756
Payments to suppliers and staff		(565,285)	(555,015)	(822,842)	(764,209)
<b>Total cashflows from operations</b>		<b>(14,603)</b>	<b>26,271</b>	<b>(37,296)</b>	<b>20,916</b>
<b>Cashflows from Investing activities</b>					
Capital purchases	15	(15,337)	(20,606)	(17,714)	(20,606)
<b>Total Cashflows from Investing Activities</b>		<b>(15,337)</b>	<b>(20,606)</b>	<b>(17,714)</b>	<b>(20,606)</b>
<b>Cashflows from Financing activities</b>					
Payment of Finance Lease		-	(2,874)	-	(2,874)
<b>Total Cashflows from Financing Activities</b>		<b>-</b>	<b>(2,874)</b>	<b>-</b>	<b>(2,874)</b>
<b>Total change in bank balances</b>		<b>(29,940)</b>	<b>2,791</b>	<b>(55,010)</b>	<b>(2,564)</b>
<b>Opening bank balances 1 July</b>					
BNZ Cheque account		157,384	146,348	261,436	255,755
BNZ Savings account		20,568	5,357	20,568	5,357
Bank Deposits and Investments		<u>545,745</u>	<u>569,201</u>	<u>545,745</u>	<u>569,201</u>
		723,697	720,906	827,749	830,313
<b>Closing bank balance 30 June</b>		<b><u>693,757</u></b>	<b><u>723,697</u></b>	<b><u>772,739</u></b>	<b><u>827,749</u></b>
<b>Closing bank balance represented by</b>					
BNZ Cheque account		140,031	157,384	219,013	261,436
BNZ Savings account		21,386	20,568	21,386	20,568
Bank Deposits and Investments	13	532,340	545,745	532,340	545,745
		<b><u>693,757</u></b>	<b><u>723,697</u></b>	<b><u>772,739</u></b>	<b><u>827,749</u></b>

These financial statements should be read in conjunction with the accompanying Notes and independent auditor's report.

# East Taieri Presbyterian Church

## Notes to the Financial Statements for the year ended 30 June 2023

### 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 \$140,000.

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 6th November 2022.

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 2023

#### 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 2020

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 2023

#### 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	
	2023	2023	2022	2023	2022
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Regular offerings in cash	6,443	8,000	7,968	6,443	7,968
Regular offerings by the envelope system	3,602	4,800	5,012	3,602	5,012
Regular offerings by automatic payment	379,750	382,650	389,466	379,750	389,466
<b>Total Offerings received</b>	<b>389,795</b>	<b>395,450</b>	<b>402,446</b>	<b>389,795</b>	<b>402,446</b>

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:

		Church			Consolidated	
		2023	2023	2022	2023	2022
	Note	Actual	Budget	Actual	Actual	Actual
		\$	\$	\$	\$	\$
Donations to support:						
- Missionaries	7	21,906	29,075	22,538	21,906	22,538
- Nets to Sudan		-	-	-	-	-
- Christmas appeal	7	-	-	-	-	-
- Community mission		2,160	2,800	2,722	2,160	2,722
- Mission Facilities Fundraising		10,000	-	15,200	10,000	15,200
- Children and Families		929	10,042	13,089	929	13,089
Other donations and gifts		6,693	1,000	5,256	6,693	11,675
<b>This additional financial support amounted to</b>		<b>41,688</b>	<b>42,917</b>	<b>58,805</b>	<b>41,688</b>	<b>65,224</b>

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.

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 2023

#### 3 Grants

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

	Church			Consolidated	
	2023	2023	2022	2023	2022
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Synod of Otago & Southland	17,434	15,000	23,466	42,433	38,466
Dunedin City Council	4,550	-	5,000	10,550	9,500
DIA - COGS grant	-	-	-	5,000	-
Otago Community Trust	-	-	-	35,000	35,000
Lottery Grants Board	-	-	-	5,300	40,000
United Way	-	-	-	-	-
Bendigo Valley Trust	-	-	-	-	1,000
Rotary Club - Mosgiel	-	-	-	-	-
Lion Foundation	-	-	-	-	-
Catalytic Foundation	-	-	-	6,000	6,000
Other	-	-	-	-	-
				6,556	-
<b>Total Grants received</b>	<b>21,984</b>	<b>15,000</b>	<b>28,466</b>	<b>110,839</b>	<b>129,966</b>

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

#### 4 Rental and Other Revenue

##### Rental

	Church			Consolidated	
	2023	2023	2022	2023	2022
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Rentals from properties	53,871	45,600	43,381	36,271	25,781

##### Other Revenue

	Church			Consolidated	
	2023	2023	2022	2023	2022
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Christian counselling fees	17,190	21,325	15,455	17,190	15,455
Fundraising revenue	-	-	-	-	-
South Island Pastors' Conference	9,848	14,450	7,891	9,848	7,891
Hospitality Workgroup	-	-	550	-	550
Use of church facilities	2,131	3,040	3,425	2,131	3,425
Moderator Income	-	700	1,523	-	1,523
Recoveries SHFT	174	2,000	8,006	-	-
Bequests	-	-	-	-	-
Shop on Taieri	-	-	-	160,577	120,770
Other revenue	9,353	7,695	3,893	14,593	5,382
	<b>38,696</b>	<b>49,210</b>	<b>40,743</b>	<b>204,339</b>	<b>154,996</b>

# East Taieri Presbyterian Church

## Notes to the Financial Statements for the year ended 30 June 2023

### 5 All Staff Costs

	Church			Consolidated	
	2023	2023	2022	2023	2022
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Wages and Salaries	234,209	285,566	296,853	367,810	471,897
Moderator Costs	16,467			16,467	
Staff Expenses	3,048	2,400	2,527	3,048	2,527
Ministry Enhancement	344	3,665	2,068	344	2,068
ACC Levy	597	500	492	596	491
	<b>254,665</b>	<b>292,131</b>	<b>301,940</b>	<b>388,265</b>	<b>476,984</b>

### 6 SHFT

	Church			Consolidated	
	2023	2023	2022	2023	2022
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Saddle Hill Foundation Trust (SHFT)	39,444	34,800	74,567	-	-
	<b>39,444</b>	<b>34,800</b>	<b>74,567</b>	<b>-</b>	<b>-</b>

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 reflected in this Consolidated financial report.

### 7 Resourcing Mission

	Church			Consolidated	
	2023	2023	2022	2023	2022
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
PCANZ Assembly Assessment	24,479	24,000	21,500	24,479	21,500
Dunedin Presbytery levy	9,912	8,470	8,466	9,912	8,466
Computer Cost including Licenses	6,751	8,800	6,154	6,751	6,154
Internet/Phones/Tolls	2,753	4,500	3,603	2,753	3,603
Printing, Photocopying & Stationary	4,633	3,600	3,122	4,633	3,122
Accountancy and Audit Fees	4,251	4,100	4,046	4,251	4,046
Other costs	16,973	9,799	9,247	16,973	9,247
	<b>69,752</b>	<b>63,269</b>	<b>56,138</b>	<b>69,752</b>	<b>56,138</b>

# East Taieri Presbyterian Church

## Notes to the Financial Statements for the year ended 30 June 2023

### 8 Mission Facilities

	Church			Consolidated	
	2023	2023	2022	2023	2022
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Insurance premiums	38,014	25,500	26,041	38,014	26,041
Power	17,179	15,700	14,625	17,179	14,625
Rates	4,710	7,000	6,208	4,710	6,208
Buildings and property maintenance	31,061	10,200	3,011	31,061	3,011
Other administrative and property costs	17,316	10,404	10,765	17,316	10,765
	<b>108,280</b>	<b>68,804</b>	<b>60,650</b>	<b>108,280</b>	<b>60,650</b>

### 9 Global and wider church mission

The parish supported missionaries and other appeals in the following ways

		Church			Consolidated	
		2023	2023	2022	2023	2022
	Note	Actual	Budget	Actual	Actual	Actual
		\$	\$	\$	\$	\$
Payments in support of missionaries		29,682	38,000	36,285	29,682	36,285
				-	-	-
Global missions	2	5,424	-	810	5,424	810
Gifts to visiting speakers, other costs		500	-	150	500	150
		<b>35,606</b>	<b>38,000</b>	<b>37,245</b>	<b>35,606</b>	<b>37,245</b>

### 10 Local mission and community life

	Church			Consolidated	
	2023	2023	2022	2023	2022
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Ministry Conference	5,132	10,000	4,889	5,132	4,889
Christian counselling service	20,320	21,625	16,953	20,320	16,953
Alpha courses	-	2,000	647	-	647
Community projects	-	1,500	60	-	60
Other specific programmes	14,383	17,322	10,782	14,383	10,782
Life in Worship	3,347	5,429	3,682	3,347	3,682
Other costs	-	1,000	200	163,031	114,844
	<b>43,182</b>	<b>58,876</b>	<b>37,213</b>	<b>206,213</b>	<b>151,857</b>

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)

## East Taieri Presbyterian Church

### Notes to the Financial Statements for the year ended 30 June 2023

#### 11 Specific Reserves

	Opening Balance \$	Grants & Bequests \$	Other Income \$	Expended \$	Closing Balance \$
Funds for Missionaries					
Isaiah 58 Fund	42,623	-	998	-	43,621
Mainly Music Funds	887	-	-	574	1,461
Maintenance Reserve	20,359	-	-	-	20,359
Ministry Conference Reserve	11,707	-	-	-	11,707
Mission Training Fund	21,870	-	906	-	22,776
Molly Burns Fund	24,244	-	726	(717)	24,253
Pastoral Discretionary Fund	5,627	-	-	-	5,627
Tobias Trust	28,041	-	900	(2,678)	26,263
Other Reserves	47,881	-	-	(486)	47,395
	<b>203,239</b>	<b>-</b>	<b>3,530</b>	<b>(3,307)</b>	<b>203,462</b>

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 Mission Training Fund must be returned to the donor should East Taieri Church close. No other reserves have such conditions attached.

#### 12 Prepaid expenses

	Church		Consolidated	
	2023 \$	2022 \$	2023 \$	2022 \$
Insurance premiums paid to 1 August	3,657	2,135	3,657	2,483
<b>Total prepayments</b>	<b>3,657</b>	<b>2,135</b>	<b>3,657</b>	<b>2,483</b>

#### 13 Bank Deposits and Investments

	Church		Consolidated	
	2023 \$	2022 \$	2023 \$	2022 \$
Bank of New Zealand	71,808	33,887	71,808	33,887
ANZ Bank	37,250	18,439	37,250	18,439
Rabobank	-	57,722	-	57,722
Baptist Savings	60,825	59,079	60,825	59,079
The Otago Foundation Trust Board	362,457	376,618	362,457	376,618
<b>Total Bank deposits and investments</b>	<b>532,340</b>	<b>545,745</b>	<b>532,340</b>	<b>545,745</b>
Funds available for general purposes	46,975	46,975		
Funds for specific purposes	485,365	498,770		

Interest rates earned on deposits range from 0.1% to 2.25%  
(2022: 0.3% to 3.03%)



# East Taieri Presbyterian Church

## Notes to the Financial Statements for the year ended 30 June 2023

### 14 Accrued employee entitlements

	Church		Consolidated	
	2023	2022	2023	2022
	\$	\$	\$	\$
Accrued salaries and wages	3,551	3,648	7,034	5,397
Accumulated leave entitlements	<u>10,742</u>	<u>20,587</u>	<u>22,291</u>	<u>26,619</u>
<b>Total Employee Entitlements</b>	<b><u>14,293</u></b>	<b><u>24,235</u></b>	<b><u>29,325</u></b>	<b><u>32,016</u></b>

### 15 Plant and Equipment

	Church						
	Opening			Disposals and write offs	Depre- ciation	Book Value	Book Value
	Opening Cost	Accumulated Depreciation	Additions 2023	Cost 2023	Accumu- lated Depre- ciation 2023	Charge 2023	
	\$	\$	\$	\$	\$	\$	2023 \$
Hub Youth Centre fit-out	176,984	(166,398)				(4,886)	5,700
Computers, software and accessories	53,013	(47,536)	5,416			(2,870)	8,023
Plant & Equipment	153,251	(139,468)	9,331			(6,406)	16,708
Book Value	383,248	(353,402)	14,747	-	-	(14,162)	30,431
							29,846

	Consolidated						
	Opening		Disposals and write offs		Depre- ciation	Book Value	Book Value
	Opening	Accumulated	Additions	write offs	Charge		
	Cost	Depreciation	2023	2023	2023	2023	2022
	\$	\$	\$	\$	\$	\$	\$
Hub Youth Centre fit-out	176,984	(166,398)	-	-	(4,886)	5,700	10,586
Computers, software and accessories	86,240	(69,818)	7,790	-	(7,010)	17,202	16,420
Plant & Equipment	187,306	(164,164)	9,330	-	(13,011)	19,462	23,142
<b>Book Value</b>	<b>450,530</b>	<b>(400,380)</b>	<b>17,121</b>	<b>-</b>	<b>(24,907)</b>	<b>42,364</b>	<b>50,148</b>

### 16 Land and Buildings

	2023	2022
	\$	\$
Land	2,883,185	2,883,185
Buildings and improvements	<u>1,659,290</u>	<u>1,658,700</u>
	<b><u>4,542,475</u></b>	<b><u>4,541,885</u></b>

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	4,542,475	4,541,885
Current Assets	-	-

## East Taieri Presbyterian Church

### Notes to the Financial Statements for the year ended 30 June 2023

#### 17 Commitments

At balance date, the Parish had no capital commitments  
(2022: 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

#### 18 Inter Group Transactions

	2023	2022
	\$	\$
East Taieri Church Paid SHFT		
Saddle Hill Foundation Trust Next Generation	36,006	69,273
Community Facilitator funding and transfer costs	3,000	5,294
Other Revenue	438	
East Taieri Church received from SHFT		
Hub Rental	(17,600)	(17,600)
Administration services provided	(174)	(8,007)
Courses and fees	(331)	(1,129)

# 2023-24 Budget at a Glance

## How will this budget resource our Strategic Plan?

The Elders and Ministry Leadership Team spent considerable time developing priorities for the next 1 -2 years. This budget will contribute to the implementation of these priorities:

### Childrens Ministry:

- Develop a strong team of leaders
- Lay biblically sound spiritual foundations for children and families
- Provide attractive programmes and events that children and families want to attend.

### Youth Ministry:

- We recognise the value of the current red and orange programmes, Dynamite and R@ndom as more focused on outreach/serving and want to provide a “green light” programme designed to grow young Christians in practical disciple-making—the Bible applied to life issues and an understanding of key biblical teachings
- Encourage our leaders in training the next generation of leaders and give opportunities for ministry and leadership.
- The youth have input into the programme and topics and have ownership of it.
- Train leaders to be relatable and honest, including sharing stories from their own lives and struggles.

### Disciple-Making:

- Encourage everyone to be part of a lifegroup in some form, to enable better relationships, accountability, pastoral care, growth in personal Christian walk and a safe place for people to use their spiritual gifts.
- Provide evangelism training opportunities for everyone in our church to be equipped in sharing their faith and provide outreach events for people to use the evangelism training.

### Other Resourcing:

#### Global Missions:

- Support the work of mission interests in Thailand, South Sudan and Egypt and keep the profile of global mission high.

#### 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 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 ensure that we have resources to provide well trained, capable staff that can enable and equip God’s mission in this place. We need to ensure that we are in a position to be able to call a suitably experienced and qualified Senior Pastor.

# 2023-24 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.

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](http://www.etchurch.co.nz/giving). This budget year began on July 1<sup>st</sup>, 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 require 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.*

Robert Whyte (Session Clerk)



# 2023-24 Budget at a Glance

	2023	2024	2025
	Forecast Actual	Budget with 6 months of Senior Pastor	Budget with 12 months of Senior Pastor
<b>Mission expenditure</b>			
All Staff Costs (ET Church staff only)	\$ 254,667.00	\$ 285,623.00	\$322,186.00
SHFT (Direct support of SHFT programmes)	\$ 39,444.00	\$ 34,800.00	\$ 34,800.00
Resourcing Mission (Assembly Assessment, Presbytery Levies, Computer Licenses, Communication, Security, Compliance, Health & Safety, Audit)	\$ 69,732.00	\$ 70,494.00	\$ 70,494.00
Mission Facilities (Insurance, Power, Rates, Cleaning, Maintenance)	\$ 109,802.00	\$ 79,566.00	\$ 79,566.00
Local Mission and community life (Turning Point Counselling, Fuel, Coast, Kidzown and other community events)	\$ 39,468.00	\$ 41,121.00	\$ 41,121.00
Global and wider church mission (Supported missionaries)	\$ 35,606.00	\$ 35,500.00	\$ 35,500.00
Total Mission expenditure	\$ 548,719.00	\$ 547,105.00	\$583,667.00
<b>Mission funding</b>			
Offerings	\$ 389,795.00	\$ 395,821.00	\$395,821.00
Donations	\$ 41,632.00	\$ 34,381.00	\$ 34,381.00
Grants	\$ 21,984.00	\$ 14,550.00	\$ 14,550.00
Rentals from properties	\$ 55,644.00	\$ 62,746.00	\$ 62,746.00
Other revenue (Turning Point, Conference and other self supporting activities)	\$ 36,923.00	\$ 38,486.00	\$ 38,486.00
Interest earned	\$ 12,646.00	\$ 15,646.00	\$ 15,646.00
Total Mission funding	\$ 558,625.00	\$ 561,630.00	\$561,630.00
Net surplus / (deficit) from Mission	\$ 9,906.00	\$ 14,526.00	-\$ 22,037.00
Plus net profit on sale of property	\$ -	\$ -	\$ -
Less Depreciation of Fixed Assets	\$ 14,162.00	\$ 14,162.00	\$ 14,162.00
Annual operating surplus / (deficit) for the year	-\$ 4,256.00	\$ 364.00	-\$ 36,199.00

## Notes:

- The 2025 projection does not include any cost of living changes and is based on 2024 expenditure levels.
- Global Missions is based on the current reduced missionaries we support for the foreseeable future.
- A significant component of our resource for mission cost is insurance for replacement value.
- Our commitment to supporting SHFT includes Youth East Taieri church based programmes, as well as community outreach youth programmes and other community programmes for all ages.