



**Anglican Diocese
of Auckland**

ANNUAL REPORT 2022

CONTENTS

LETTER FROM THE BISHOP	4
DIOCESAN COUNCIL REPORT	6
MINISTRY FORMATION	8
A LIFE OF SERVICE	10
BEING SOCIALLY JUST	12
THE LITURGICAL CALENDAR	14
FINANCING OUR MINISTRIES	16
OUR PEOPLE	17
OUR PARTNERS	18
OUR FUNDERS	18
CONSOLIDATED GENERAL PURPOSE FINANCIAL REPORT	20-40
AUDIT REPORT	41-43

Cover image: Diocesan Manager Sonia Maugham, Vicar-General Carole Hughes,
and Chancellor Amanda Mark at Synod 2022
Photo credit: Scott Parekowhai



Consecration of the Church of the Good Shepherd, Parish of North West Anglican, ,
September 2022

Photo credit: Elizabeth Witton

LETTER FROM THE BISHOP



This year has been a busy year as many communities negotiate a world emerging from pandemic. This has presented many challenges as well as many opportunities. I am pleased to write about some of the highlights of this year as we have worked our way through those matters.

COVID and Beyond

The impacts of the COVID-19 pandemic have been ongoing throughout Aotearoa and the world. For our church communities we have enjoyed a less restrictive and more positive year but have faced challenges related to congregational attendance and finances as we seek to re-gather people in face-to-face settings. The work of the Episcopal Team and Diocesan Office remain focused on supporting, encouraging and resourcing our clergy and lay leaders in ministry around the diocese.

Royal Commission

In October I joined the Archbishops in appearing at the final public hearings of the Royal Commission into Abuse in Care. We were pleased to be able to demonstrate some of the initial progress made around the management of our complaints processes, redress, and clergy selection, training and development. This work is ongoing as we await the release of the final report in 2024. The church remains committed to fulfilling the recommendations of that report.

Lambeth Conference

In July I had the privilege of travelling to Canterbury, England, to attend the 15th Lambeth Conference. Normally held every 10

years, this was the first such gathering since 2008. The conference gathered around 660 Anglican bishops from across the world and is a significant expression of the richness and diversity of our global church. We are a Communion of 42 member churches present in 165 countries. The output of the conference is a number of 'calls' around subjects such as human dignity, science and faith, interfaith relations, the environment, and the church's mission. We look forward to reflecting on these calls in our local context in the coming years.

City Mission HomeGround

It was a pleasure to be able to celebrate the opening of HomeGround, the new purpose-built home of the Auckland City Mission Te Tāpui Atawhai. This new community hub offers enhanced services, 80 studio apartments, improved addiction facilities, and more. It is a beautiful building that truly realises the vision of providing a place of dignity to support those in greatest need in our community. I offer my congratulations to those who have faithfully worked to complete this important project, and pray for the ongoing work for which this building provides.

Conclusion

There are many opportunities for the church as we strive to glorify God and to fulfil our part in building and supporting healthy communities. We give thanks to God for the life of our church and for all who contribute to this work.



Bishop Ross Bay with a group of the New Zealand bishops at Canterbury Cathedral, Lambeth Conference, July 2022



Bishop Ross Bay supporting Pink Shirt Day, May 2022



Bishop Ross Bay consecrating the new font at Parish of Manurewa, September 2022



Diocesan ordinations, November 2022

"THERE ARE MANY OPPORTUNITIES FOR THE CHURCH AS WE STRIVE TO GLORIFY GOD AND TO FULFIL OUR PART IN BUILDING AND SUPPORTING HEALTHY COMMUNITIES."

DIOCESAN COUNCIL REPORT

The Diocesan Council is responsible for the governance of the diocese between annual sessions of Synod. It manages the diocese's assets and resources and supports ministry units in their work.

After two years of uncertainty and learning and adapting to new ways of being community because of the impact of COVID-19, 2022 was a relatively peaceful year. It has been a year of rebuilding and working within our new normal. But COVID still casts a shadow over many activities throughout the diocese as ministry units continue to regroup the work they are doing within their communities.

A new website has been produced to provide up to date information on who we are and what we do. The content is broad so it is relevant to everyone – whether they have involvement with our Anglican community or not.

In response to motions passed at Synod, Diocesan Council set up various working groups to review some of our diocesan activities and processes including a review of our centralised accounting services and a review of how we manage our properties throughout the diocese. The property review is taking a two-pronged approach to undertake a wide-ranging review of all properties held within the diocese and to review our current processes for ministry units to be able to do work on their properties. The ultimate aim is to ensure that our activities and processes across the diocese are robust and serve the mission and ministry of our diocese into the future.

Other Diocesan Council business saw the approval of updated financial policies to ensure that we were up to date with current financial practices.

The Health and Safety Working Group has continued their work of reviewing and assisting the diocese with health and safety aspects. Policies and guidelines continue to be reviewed for updating and new ones produced, such as a hazard and risk identification guide, and a child protection policy, which

are in progress. After some key learnings with our complaints management process, we reviewed our processes and the external provider partnered with in 2021 to provide a confidential help and management service for complaints across the diocese, continues to provide a valuable service.

The work of our Disability Community Working Group was taken over by our diocesan Ministry Formation Team after The Rev'd Vicki Terrell took on a national role working with the disability community. Vicki's work was recognized when she was honoured as MNZM for services to the disability community.

Many of our ministry units are continuing projects to upgrade their properties and buildings. For some, these are relatively small projects but for others, particularly those requiring earthquake strengthening, they are longer term projects as they work through what is required and obtain funding. St Peter's, Takapuna, is undertaking a major earthquake strengthening project of their church and are working on plans to include a major renovation of the inside of the building alongside the strengthening work. The Parish of Pukekohe is replacing their Peace Arch, which was accidentally demolished in 2020. In Epsom, St George's replaced their roof which had been in place for over a century. As well as strengthening the roofing structure the tiles were replaced with recycled, recyclable rubber-plastic composite tiles to preserve the aesthetics of the building for years to come.

Sustainability is an ongoing focus within the diocese with our Sustainability Fieldworker providing support to ministry units. 'Sustainability Champion' volunteers work within their own ministry unit and are supported by an annual workshop. Zero Waste Sundays was a collaborative project with Para Kore and A Rocha Aotearoa New Zealand with funding from Auckland Council. As part of the day interested people gathered to sort the church's landfill bin and discuss and plan actions to be put in place to reduce waste going to landfill. Following a motion at the



Diocesan Council, December 2022

2022 Synod urging a proactive approach to promoting and protecting nature and encouraging ministry units to consider how land under their stewardship could be used, a resource booklet is being produced to provide guidance on how to enhance native biodiversity within church grounds.

WHO WE ARE

The Auckland Diocese is one of the seven Tikanga Pakeha dioceses within the Anglican Church in Aotearoa, New Zealand and Polynesia. Each ministry unit within the diocese has its own governing body which provides governance and oversees management at a local level. Representatives of the Auckland Diocese meet annually at Synod, where they conduct the governance business of the diocese. Diocesan Council administers the governance responsibilities between annual Synod sessions.

MINISTRY UNITS

In the Auckland Diocese, we refer to our churches as ministry units. Each has a defined geographical boundary, governing body and one or more church buildings. Ministry units are the heart of the diocese, it is through them that the community is reached. They offer a huge variety of support services, from worship, to counselling, food banks and many others. They are passionate about actively meeting the needs of their community.

MINISTRY FORMATION

Significant changes took place in 2022 around Ministry Education, with the launch of the new Ministry Formation Team.

During 2021, a review of Ministry Education took place in the diocese. The review considered how best to structure ministry education into the future, both for clergy and lay, especially taking account the role of fieldworkers in the areas of young adults youth, and children and families, who formed the Mission and Ministry Team and the desire to create more structured opportunities for lay training. The final conclusions from the review were based on the need to provide greater cohesion across the diocese in terms of what, how and to whom ministry education is delivered, and to create more cohesion in the planning and delivery of courses and programmes.

The resulting changes sought to achieve the following:

1. Provide for greater cohesion across all areas of training and education through a renewed role for the Diocesan Ministry Educator who will have oversight of all aspects of training and education
2. Continue the high-quality training opportunities which are already provided
3. Establish a new role focused on the development and delivery of enhanced lay training.

The outcome of the review of Ministry Education was the establishment of the Ministry Formation Team. The Ministry Formation Team supports ministry to and with people of all ages and stages across the diocese. 'Formation' describes the various aspects of training and education that together form people for their particular ministries as disciples of Jesus Christ and as baptised members of the Church, the Body of Christ. This formation is for all involved in ministry – whether lay or ordained.

Led by the Diocesan Ministry Educator, the MFT facilitates specialist ministry formation in the areas of lay training, children and families, youth, young adults and intergenerational ministry.

The new team got underway in February 2022 and have been developing and rolling out training and spiritual development opportunities, including ministry resources, training programmes, workshops, social events and gatherings, retreats and camps.

WHAT IS MINISTRY?

All who are baptised are called to ministry in Christ's Church. This means everyone has a part to play by using their God-given gifts to serve others, both within and beyond the church community.

LAY MINISTRY

Every Christian is called by God to be a part of the ministry of the Church as it serves God's mission in the world. Hundreds of Anglicans use their gifts in a wide variety of roles, within the Church and in the world, in their workplaces, homes and communities.

Some people however are called to particular ministries where they act as representatives of the Church and as such are publicly recognised as 'lay ministers'. Examples of recognised ministry include leading a home group, pastoral care, assisting with children and youth ministry, offering prayer and listening, acting as a chaplaincy assistant or exploring growing church locally.

ORDAINED MINISTRY

Some members of the baptised community are called and empowered to fulfil a particular ministry. There are three orders: deacons, priests and bishops. Each order is equally important, but they differ in the tasks they do on behalf of the whole Church.

EXAMPLES OF MINISTRY EDUCATION TRAINING



Boundaries for Ministry workshops offer guidelines for appropriate relationships in ministry and ways to keep leaders and those they interact with safe from abuse of power. Anyone in a pastoral role is required to take this workshop every three years.



Suicide awareness training is a course that gives clergy and lay leaders an understanding of suicide prevention and the skills to recognise and support those at risk of suicide.

A LIFE OF SERVICE

One of the Healthy Church Model dimensions, 'Living Beyond Ourselves', signifies a community which makes generous and positive contributions in word and deed in the wider world.

Much of what we are called to do as Anglicans is to serve the communities around us. At a local level that can mean actions such as providing companionship for older people, supporting new parents, becoming a companion for the grieving, or advocating for social justice and climate change action.

Sometimes that service is for the wider community, such as for significant events that affect all of us. One such event was the Auckland Service of Memorial for Her Late Majesty Queen Elizabeth II that was hosted by Holy Trinity Cathedral in conjunction with Auckland Council, in September 2022. The memorial provided an opportunity for Aucklanders to come together to remember and celebrate the Queen.

In his homily, Bishop Ross Bay paid homage to the Queen who gave her entire life to the service of others at the highest level, before putting the question - what could we learn from the Queen's example, in how we choose to live and act with others in our communities?



"...WE TOO CAN COMMIT OURSELVES IN SERVICE TO OTHERS AND SO DETERMINE THAT WE WILL MAKE OUR OWN CONTRIBUTION TO THE COMMON GOOD AS WE OFFER OUR ACTS OF KINDNESS, GRACE AND GENEROSITY, THAT OUR OWN IMPRINT ON THE WORLD AND HER PEOPLES WILL BE GENTLE."

BISHOP ROSS BAY, 26 SEPTEMBER 2022



Auckland Service of Memorial for Her Late Majesty Queen Elizabeth II,
September 2022
Photo credit: Scott Parekowhai

WATCH the recording of the service [here](#).
READ the Stuff article about the service [here](#).

BEING SOCIALLY JUST

Being 'socially just' is an inherent part of being an Anglican Christian. Seeking social justice fits with the 'living beyond ourselves' dimension of the Healthy Church Model we use to guide our work and life together as a diocese and at a local church level.

The Sustainability Champions workshop in July 2022 focused on community gardens, food growing and an introduction to A Rocha Aotearoa New Zealand's Eco Church network. Featured here are the participants with St John's Royal Oak's small but fruitful community garden which contributes towards their monthly community meal and pātaka kai/ community food pantry.



A group participates in the September 2022 Climate Strike in Auckland with the protest cross beginning with a short prayer service at St Paul's on Symonds St, organised by ADJust, the Auckland Anglican young adults for social justice group.



All Soul's Clevedon plants feijoa and mandarin trees as part of their Season of Creation celebration in September 2022. The church community also hosted three workshops in the local community with Compost Collective and a focus on sustainable living.



Six churches (St Michael's Henderson, St Mary's by the Sea Torbay, Christ Church Ellerslie, St Chad's Meadowbank, St Elizabeth's Clendon and St Mary's Glen Innes) ran Zero Waste Sundays in 2022 over July – October, in partnership with Para Kore, A Rocha Aotearoa New Zealand and Auckland Council. Pictured here: a photo with St Michael's Henderson.



THE LITURGICAL CALENDAR

The liturgical calendar is a structured framework that guides the worship and religious observances of many Christian denominations, including Anglicans, throughout the year. Rooted in the early traditions of the Church, the liturgical calendar has evolved over centuries. It serves as a rhythm of spiritual life, providing a cyclical journey through various seasons and feasts that help communities of faith stay connected to significant moments in the Church year.

The liturgical year is divided into seasons. It begins with **Advent**, a period of preparation and anticipation for the coming of Christ. Advent lasts for four weeks, and is a time of expectation, with the lighting of Advent candles marking the progression towards Christmas. Each season has a colour, and the colour of Advent is violet, a colour marking preparation.

Christmas is one of the central celebrations in the liturgical calendar. It commemorates the birth of Jesus. Christmas begins on Christmas Day and lasts for twelve days, believed to be how long it took for the magi to travel to Bethlehem and recognise Jesus as the son of God. **Epiphany** is the next season, with the Feast of the Epiphany always falling on 6 January. The liturgical colour for Christmas and Epiphany is white.

In February or early March (depending on the date of Easter), the liturgical calendar enters a season of penitence and reflection known as **Lent**, and violet returns as the colour. The season begins with Ash Wednesday, with many observing the day by having the sign of the cross marked on the forehead with ash. Lent lasts for forty days (excluding Sundays) which represents the forty days Jesus spent in the wilderness when he was tempted. It is a time of self-examination, reflection, and preparation for Easter. Beginning on Palm Sunday, the final week of Lent is Holy Week. Red is mostly used to mark themes of sacrifice, and the week follows the events of Jesus' arrival in Jerusalem, the Last Supper, Jesus' arrest and

ultimately his crucifixion on Good Friday.

This all leads to **Easter**, the most significant event in the liturgical calendar, commemorating the resurrection of Jesus Christ from the dead, signifying victory over sin and death. The season of Easter begins with Easter Day and lasts for fifty days. It is a time of great rejoicing and celebration. The liturgical colour for Easter is white.

The **Day of Pentecost** marks the descent of the Holy Spirit upon the apostles and the birth of the Church. Pentecost is often referred to as the birthday of the Church, and red is worn to emphasise the role of the Holy Spirit in the life and mission of the Church.

The remainder of the year is then marked by **Ordinary Time**. Besides a few weeks just prior to Lent, the majority of this season falls between Pentecost and Advent. Ordinary is not meant to imply that it is ordinary or unimportant; rather, it refers to the "ordinal" or numbered way which these weeks are counted. Ordinary Time is represented by the colour green and covers a variety of themes around the life of the Church.

The liturgical calendar weaves together the major events of the life of Christ recalling significant events from our faith history in order to engage the Church in our work today and into the future. It provides a framework for worship, reflection, and spiritual growth, helping Christians to engage in a cyclical journey of faith and worship.



Image: The Rev'd Sarah West | visiolectio.com

The diocese's Community of Ordinary Saints has created a video 'What is the Liturgical Calendar' as part of their 'Ask an Anglican' series

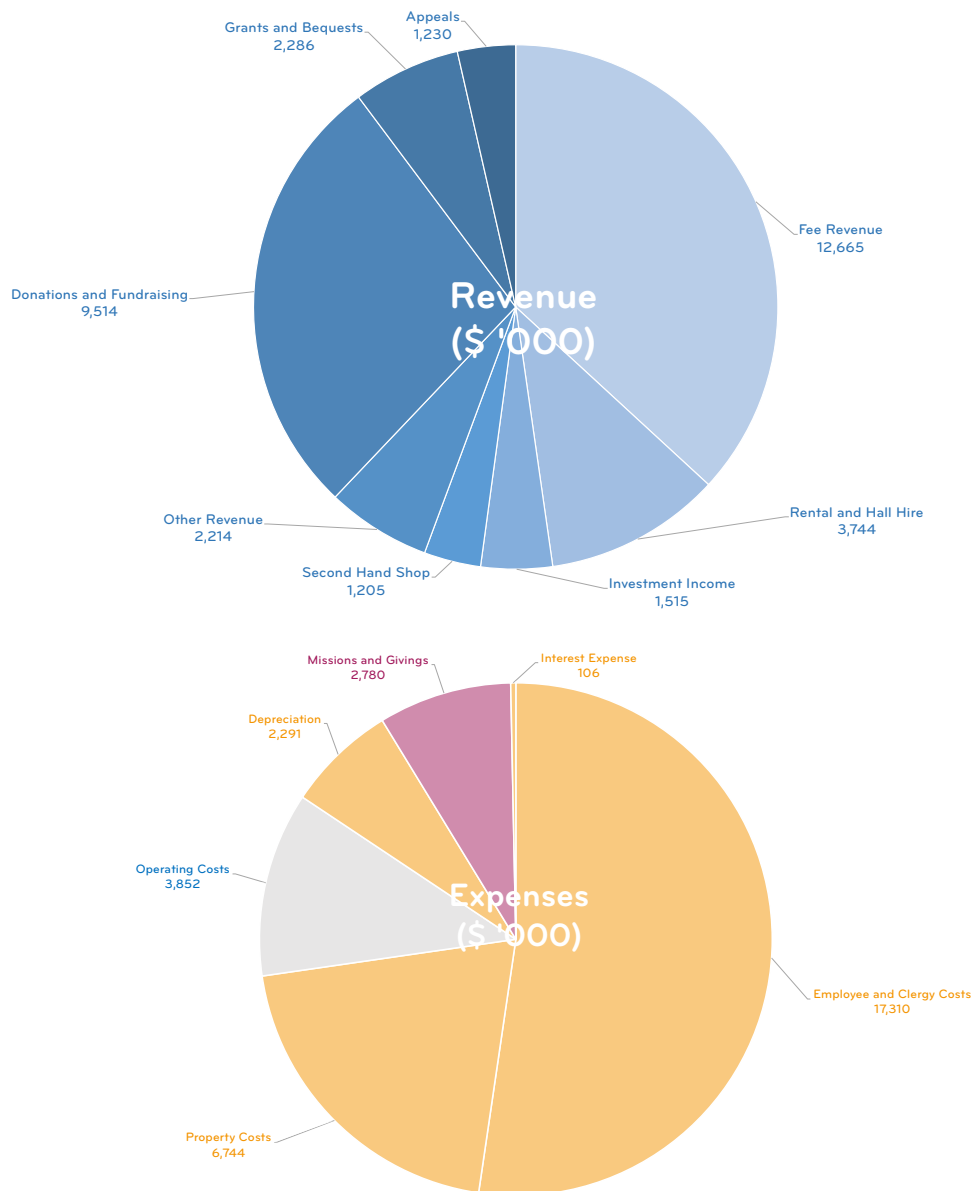


FINANCING OUR MINISTRIES

The revenue and outgoings for the Diocesan Council of the Anglican Diocese of Auckland show the consolidated statements comprising the Council and its 111 entities for the year ended 31 December 2022.

The 111 entities include 81 ministry units and mission ventures as well as charitable trusts, trust boards and cemetery trust boards.

Funds held by individual entities are available only for that entity's purpose. Funds with a specific purpose, such as bequests, are committed to be spent for the purpose originally intended and are managed accordingly.



OUR PEOPLE

As at 31 December 2022

DIOCESAN BISHOP

The Rt Rev'd Ross Bay

DIOCESAN MANAGER AND REGISTRAR

Ms Sonia Maugham

DIOCESAN MINISTRY EDUCATOR

The Rev'd Sarah Moss

ARCHDEACONS

The Venerable Michael Berry
The Venerable Carole Hughes
The Venerable Jonathan Gale

BISHOP'S CHAPLAIN TO RETIRED CLERGY

The Rev'd Rhys Lewis

DIOCESAN COUNCIL (also DIOCESAN TRUSTS BOARD)

The Right Rev'd Ross Bay
The Rev'd Kim Benton
The Rev'd Gendi Burwell
The Rev'd Nyasha Gumbeze
The Rev'd Peter Jenkins
The Rev'd Megan Means
The Rev'd Grant Robertson
Megan Bowden
Angela Dalton
FaAfuhia Fia
Grant Hodgson
Valonia Lawrence
Tony Randerson
Elizabeth Witton
Paul Woodfield
Ex Officio: Ms Sonia Maugham (Diocesan Manager)

ANGLICAN TRUSTS BOARD

Grant Graham (Chair)
David Belcher
Geoffrey Laurence
The Rev'd Vicki Sykes

GENERAL TRUST BOARD

Russell Florence (Chair)
The Rt Rev'd Ross Bay
Katy Bexley
Nichola Christie
Graham Miller
Angus Ogilvie
The Right Rev'd Te Kitohi
Wiremu Pikaahu
James Scarr

DIOCESAN OFFICE STAFF

Tara D'Onghia
Executive Assistant to the Diocesan Manager

Bridget Morrison
Deputy Diocesan Manager

Matthew Gunton
Property Manager

Catherine Griffiths
Operations Coordinator

Tony Mattson
Team Administrator

Mary Wong
Finance Manager

Mikayla Faccioni
Finance Officer

Programme Coordinators

Cathy Bi-Riley
Sustainability Fieldworker

Claudette van Niekerk
Seasons for Growth Diocesan Coordinator

Carolyn Wellm
Auckland Anglican Space Coordinator

Archives

Contracted to the Provincial Archives

Ministry Formation Team

Karen Spoelstra
Lay Ministry Developer

Angela Blundell
Intergenerational Ministry Facilitator

Steph Brook
Diocesan Youth Facilitator

Jennifer Siew
Ministry Formation Team Administrator

The Rev'd Sarah West
Chaplain to Young Adults

OUR PARTNERS



AUCKLAND CITY MISSION TE TĀPUI ATAWHAI



ANGLICAN MISSIONS



ANGLICAN TRUST FOR WOMEN AND CHILDREN (ATWC)



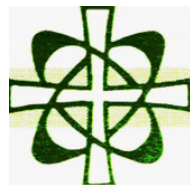
CHURCH ARMY IN NEW ZEALAND



DIocese OF POLYNESIA



THE MISSION TO SEAFARERS SOCIETY



NORTHLAND URBAN RURAL MISSION (NURM)



PUREWA CEMETERY TRUST BOARD



THE SELWYN FOUNDATION



ST JOHN'S THEOLOGICAL COLLEGE



TE PĪHOPATANGA O TE MANAWA O TE WHEKE



TE PĪHOPATANGA O TE TAI TOKERAU

TERTIARY CHAPLAINCY TRUST BOARD (AUCKLAND/ VAUGHAN PARK NORTHLAND)



TRUST MANAGEMENT LTD



VAUGHAN PARK

OUR FUNDERS



THE ANGLICAN CARE NETWORK



AUCKLAND COUNCIL



COVID-19 WAGE SUBSIDY



FOUNDATION NORTH

HOSTEL OF THE HOLY NAME



THE NEW ZEALAND LOTTERIES COMMISSION



THE SELWYN FOUNDATION



ST JOHN'S COLLEGE TRUST BOARD

ST PAUL'S EDUCATION AND CLERGY HOUSING TRUST

WHITFORD COMMUNITY CHARITABLE TRUST GRANT

Many thanks to those who provided grants and bequests to the diocese and its entities



Stained glass window, Holy Trinity Cathedral, Pamell

CONSOLIDATED GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

THE DIOCESAN COUNCIL OF THE ANGLICAN DIOCESE OF AUCKLAND GROUP
Including the Diocesan Council and its 111 controlled entities.

CONTENTS

DIRECTORY	21
CONSOLIDATED STATEMENT OF SERVICE PERFORMANCE	22-27
CONSOLIDATED FINANCIAL STATEMENTS	28-40
Consolidated Statement of Comprehensive Revenue and Expense	28
Consolidated Statement of Financial Position	29
Consolidated Statement of Changes in Equity	30
Consolidated Statement of Cash Flows	31
Notes to the Consolidated Financial Statements	32-40
AUDIT REPORT	41-43

DIRECTORY

DIOCESAN COUNCIL (STANDING COMMITTEE)

The Right Reverend Ross Bay
The Reverend Dr Kim Benton (appointed September 2022)
The Reverend Gendi Burwell (resigned January 2023)
The Reverend Rebecca Conolly (resigned August 2022)
The Reverend Nyasha Gumbeze
The Reverend Peter Jenkins
The Reverend Megan Means
The Reverend Grant Robertson
Megan Bowden
FaAfuhia Fia
Grant Hodgson
Tony Randerson
Elizabeth Witton
Andrew Maclean (resigned July 2022)
David Howe (resigned August 2022)
Nathan McDougall (resigned July 2022)
Angela Dalton (appointed September 2022)
Paul Woodfield (appointed October 2022)
Valonia Lawrence (appointed October 2022)

Registered Office

12 St Stephens Avenue
Parnell
Auckland
1052

Nature of Business

Provides religious services / activities
The Diocese was established to deliver the missions of the Church including:
- to proclaim the good news of God's Reign.
- to teach, baptise and nurture the believers in the Christian faith.
- to respond to human needs by loving service.
- to seek to transform the unjust structures of society.
- to strive to safeguard the integrity of creation, sustaining and renewing the earth.
These missions are actioned by our network of ministry personnel and parishes throughout the Diocese. The Diocese covers the area of Auckland and surroundings.

Charities Commission Registration number

CC31449

Independent Auditor

BDO Auckland
Level 4, BDO Centre
4 Graham Street
Auckland

STATEMENT OF SERVICE PERFORMANCE

OUR VISION

To build church communities that flourish.

OUR PURPOSE

Glorifying God the Holy Trinity.

DISCLOSURE OF JUDGEMENTS

In determining the key service performance information, management has used judgement based around the Healthy Church Model dimensions and activities that best reflect those dimensions. At its April 2023 meeting, Diocesan Council approved the annual report, including the contents of the statement of service performance. There are not believed to be any judgements that require disclosure.

HOW WE BUILD HEALTHY CHURCHES

The Healthy Church Model captures our vision for our life and work together, both as a diocese and at the local church level. Our aim is to build church communities that flourish, demonstrating the qualities expressed in these verses:

**"The gifts God gave were that some would be apostles, some prophets, some evangelists, some pastors and teachers, to equip the saints for the work of ministry, for building up the body of Christ, until all of us come to the unity of the faith and of the knowledge of the Son of God, to maturity, to the measure of the full stature of Christ."
(Ephesians 4:11-13)**

The Healthy Church Model provides a framework that helps congregations celebrate their strengths, identify areas for improvement and create space for creative new initiatives.

The four dimensions are broader than what can be measured. They are about building social capital and are difficult to quantify. However, we have tried to put some framework around it, which is flawed as they often overlap.

Our ability to hold these things together is a measure of the health of our relationships – with God, with each other, and with the world around us.



KNOWING GOD

A community where prayerful worship helps people connect with God through Christ.

Relationship with God through Christ is the foundation of all that we are and do as the people of God. Our communal and individual life of worship and prayer expresses and nurtures this belief.

Worship is foundational to our mission. At both diocesan and local church level, we actively seek the Holy Spirit’s direction and empowerment for daily life and ministry.

We recognise that our expressions of worship need to appeal to all generations and be relevant to the cultures and contexts in which we live.

	2022	2021
SERVICES <i>The minimum number of services offered across the Group’s ministry units for the year was 9,162 (2021: 9,195). Ministry units may also offer additional services during the week or special services for example at Easter and Christmas.</i>	9,162	9,195

SHAPING COMMUNITY

Creating a loving community where members enjoy genuine and caring relationships with each other and manage their resources well.

We are called into community with each other as the household of God. As in any household, we need to manage our resources, nurture our relationships and care for one another.

Individual churches are encouraged to practise inclusive hospitality and promote members' active participation in congregational life. At a diocesan level, we seek opportunities to learn from one another and act together in common ministry and witness.

As a diocese we are also responsible for managing our property portfolio – making sure our buildings meet statutory requirements and are fit for the ministry and purpose of their resident communities.

	2022	2021
<p>CLERGY - STIPENDIARY (JUNE)</p> <p><i>These numbers are as of the month of June. Every ordained minister licenced by the Bishop to an ecclesiastical office (except that of local deacon/priest). These totals do not include the Bishop of Auckland.</i></p>	92	87
<p>CLERGY - NON-STIPENDIARY (JUNE)</p> <p><i>These numbers are as of the month of June.</i></p>	42	43
<p>'SUSTAINABILITY CHAMPIONS' IN MINISTRY UNITS</p> <p><i>In the Auckland Diocese, we refer to our churches as ministry units. Each has a defined geographical boundary, governing body and one or more church buildings. There are three types of ministry unit: parish, mission district, and local shared ministry unit. There are also mission ventures.</i></p>	55	54
<p>DIOCESAN ECO-CHURCHES</p> <p><i>The Eco Church NZ project is an initiative to bring together churches on the journey of becoming better caretakers of God's good creation. After a church has obtained approval from their own decision-making body it registers with A Rocha Aotearoa New Zealand. The registration process is a declaration and commitment that the church is ready to go on the Eco Church journey. To retain the Eco Church status, the church commits to sharing with A Rocha a written story and photos about an aspect of their Eco Church journey at least once annually.</i></p>	6	3

GROWING IN CHRIST

A community where individuals are developing in their faith and using their gifts for the good of all.

Being a disciple of Christ is a journey of growth and development. Growing in Christ requires individual commitment as well as a supportive and collaborative environment in which to discover and offer our gifts to the community.

Leaders need to be trained and empowered for ministry and supported to develop their skills and resilience in an ongoing way.

	2022	2021
CONFIRMATIONS <i>Confirmation is a sacramental action through which a baptised person is able to publicly profess their faith and commitment to Christian service. This celebration is led by a bishop, who prays for each person, asking the Holy Spirit to strengthen them with 'gifts of grace to love and serve as a disciple of Christ'.</i>	50	20
GROUPS FOR CHILDREN UNDER 11	192	168
YOUTH GROUPS	33	66
ADULT STUDY/HOME GROUPS	412	256

LIVING BEYOND OURSELVES

A community which makes generous and positive contributions in word and deed in the wider world.

Being the Church means living beyond our own concerns. We are called to bear witness to our faith and serve the communities around us, actively expressing the love of Christ through generosity and service to those in need.

This love for our neighbour is expressed in multiple ways – providing companionship for older people; supporting new parents; becoming a companion for the grieving; or advocating for social justice, giving to those in need, and climate change action.

CHARITABLE GIVING

	2022	2021
OP SHOPS	20	19
MISSIONS AND GIVINGS	\$2,780,000	\$1,704,000
GIVING TO ANGLICAN MISSIONS <i>Anglican Missions is an international development, aid and mission agency working with and on behalf of the Anglican Church in New Zealand and Polynesia, to support a range of partners to carry out Christian mission, development and humanitarian aid. This amount is included in the total of missions and givings.</i>	\$189,258	\$182,720

SELWYN CENTRES

The Auckland Diocese partners with The Selwyn Foundation to provide services to older people and their families. Selwyn Centres are drop-in centres for people over the age of 65 who are living in the community. The centres provide friendship, fun, support and advocacy for older people, helping to meet their need for companionship and social connection.

	2022	2021
MINISTRY UNITS WITH A SELWYN CENTRE	21	25

SEASONS FOR GROWTH

The Seasons for Growth programmes are educative programmes designed to assist children, young people, and adults to process the effects of grief, loss and change and to develop skills that build resilience and wellbeing.

	2022	2021
PROGRAMMES/GROUPS RUN IN THE DIOCESE	79	46
NEW COMPANIONS TRAINED	15	29

SPACE PROGRAMME

Auckland Anglican Space for you and your baby is a parenting programme mainly for first-time parents of newborn babies.

	2022	2021
PROGRAMMES RUN IN THE DIOCESE	29	31
MINISTRY UNITS THAT RUN A SPACE PROGRAMME	7	7

CONSOLIDATED FINANCIAL STATEMENTS

The Diocesan Council of the Anglican Diocese of Auckland Group
Consolidated General Purpose Financial Report for the year ended 31 December 2022

Consolidated Statement of Comprehensive Revenue and Expense

for the year ended 31 December 2022

in thousands of New Zealand Dollars

	Note	2022 \$'000	2021 \$'000
Revenue			
Exchange revenue			
Fee Revenue		12,665	11,503
Rental and Hall Hire		3,744	3,439
Investment Income		1,515	2,201
Second Hand Shop		1,205	885
Other Revenue		2,214	1,479
Non-exchange revenue			
Donations and Fundraising		9,514	9,876
Grants and Bequests	11	2,286	2,769
Appeals		1,230	783
Total revenue		34,373	32,935
Expenses			
Employee and Clergy Costs		17,310	16,340
Property Costs		6,744	4,995
Operating Costs		3,852	3,432
Depreciation	3,4	2,291	2,300
Missions and Givings		2,780	1,704
Interest Expense		106	81
Total expenditure		33,083	28,852
Operating Surplus for the year		1,290	4,083
Realised Capital Gain on Sale of Investments		464	865
(Loss) on Revaluation of Investments in Managed Funds at Fair Value through Surplus or Deficit		(2,767)	-
Realised Gain on Sale of Property		306	680
Net (Deficit) / Surplus for the year		(707)	5,628
Gain on Revaluation of Investments in Managed Funds		-	2,015
Other comprehensive revenue and expense		-	2,015
Total comprehensive revenue and expense for the year		(707)	7,643

This statement is to be read in conjunction with the notes to the financial statements.

Consolidated Statement of Financial Position

as at 31 December 2022

in thousands of New Zealand Dollars

	Note	2022 \$'000	2021 \$'000
Assets			
Cash and Cash Equivalents	7	13,733	14,318
Trade and Other Receivables		4,313	2,892
Short Term Deposits	7	9,537	9,214
Total Current Assets		27,583	26,424
Investments in Managed Funds	6	55,678	59,555
Retirement Village Assets	5	4,417	4,461
Investment Property	4	33,897	34,160
Property, Plant and Equipment	3	118,371	115,553
Term Deposits	7	1,059	1,395
Total Non-Current Assets		213,422	215,124
Total Assets		241,005	241,548
Liabilities			
Trade and Other Payables		2,059	2,094
Provisions		927	978
Loans	8	876	481
Obligations to Retirement Village Residents	5	3,920	3,964
Total Current Liabilities		7,782	7,517
Loans	8	1,518	1,619
Total Non-Current Liabilities		1,518	1,619
Total Liabilities		9,300	9,136
Net Assets		231,705	232,412
Equity			
General Funds		26,520	17,719
Parish Funds		178,518	177,883
Clergy Retirement Housing Fund		3,453	3,672
Special Purpose Funds		23,214	22,719
Investment Revaluation Reserve		-	10,419
Total Equity		231,705	232,412

For and on behalf of the Diocesan Council who authorised the issue of this general purpose financial report on:



 Chairperson

31 August 2023

 Date

This statement is to be read in conjunction with the notes to the financial statements.

Consolidated Statement of Changes in Equity

for the year ended 31 December 2022
in thousands of New Zealand Dollars

	General Funds	Special Funds	Parish Funds	Clergy Retirement Housing Fund	Investment Revaluation Reserve	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 January 2021	18,787	21,631	172,386	3,561	8,404	224,769
Surplus for the year	5,628	-	-	-	-	5,628
Other comprehensive revenue and expense	-	-	-	-	2,015	2,015
Total comprehensive revenue and expense for the year	5,628	-	-	-	2,015	7,643
Transfers from/(to) Special Funds	(6,696)	1,088	5,497	111	-	-
Balance at 31 December 2021	17,719	22,719	177,883	3,672	10,419	232,412
Balance at 1 January 2022 (previously reported)	17,719	22,719	177,883	3,672	10,419	232,412
Change in accounting policy PBE IPSAS 41 (note 2)	10,419	-	-	-	(10,419)	-
Restated balance at 1 January 2022	28,138	22,719	177,883	3,672	-	232,412
Deficit for the year	(707)	-	-	-	-	(707)
Transfers from/(to) Special Funds	(911)	495	635	(219)	-	-
Balance at 31 December 2022	26,520	23,214	178,518	3,453	-	231,705

This statement is to be read in conjunction with the notes to the financial statements.

Consolidated Statement of Cash Flows

for the year ended 31 December 2022
in thousand of New Zealand Dollars

	2022 \$'000	2021 \$'000
Cash flows from operating activities		
Cash received from donors including parish giving	9,514	9,876
Cash received from grants and bequests	2,286	2,769
Cash received from fees, licence and other operating income	20,125	18,255
Interest and dividends received	818	1,504
Cash paid for goods and services	(13,709)	(11,551)
Cash paid to clergy and employees	(17,361)	(16,211)
Net cash from operating activities	1,673	4,642
Cash flows from investing activities		
Acquisition of property, plant and equipment	(6,309)	(8,581)
Purchase of investments in managed funds	(16)	(336)
Proceeds from sale of investments in managed funds	2,271	3,000
Proceeds from disposal of property, plant and equipment	1,486	7
Proceeds from disposal of investment property	-	834
Proceeds from short term deposits	-	1,387
Purchase of short term deposits	(323)	-
Proceeds from term deposits	336	308
Proceeds from term loans	-	85
Net cash from investing activities	(2,555)	(3,296)
Cash flows from financing activities		
Proceeds from mortgages	-	200
Repayment of mortgages	(84)	(176)
Proceeds from other loans	381	-
Repayment of other loans	-	(61)
Net cash from financing activities	297	(37)
Net (decrease)/increase	(585)	1,309
Opening cash and cash equivalents 1 January	14,318	13,009
Closing cash and cash equivalents	13,733	14,318
Made up of:		
Petty Cash	5	4
Cash at bank available on demand	13,341	13,110
Term deposits with original maturities less than 3 months	387	1,204
Total cash and cash equivalents	13,733	14,318

This statement is to be read in conjunction with the notes to the financial statements.

Notes to the Financial Statements

1 General overview

a Reporting Entity

The Diocesan Council of the Anglican Diocese of Auckland ("the Council") is an unincorporated entity, registered under the Charities Act 2005, and is domiciled in New Zealand. These consolidated statements comprise the Council and its 111 controlled entities as set out in note 9, (together referred to as "the Group").

The consolidated general purpose financial report of the Group is for the year ended 31 December 2022 and was authorised for issue by the Council on the date specified on page 29.

b Statement of Compliance

For the purposes of financial reporting in accordance with the Financial Reporting Act 2013, and the Charities Act 2005, the Group is a public benefit entity. This consolidated general purpose financial report has been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP). It complies with Public Benefit Entity Standards for not-for-profit entities with reduced disclosure concessions (PBE Standards RDR), and other applicable reporting standards as appropriate that have been authorised for use by the External Reporting Board.

The Group has elected to report in accordance with PBE Standards RDR on the basis that it does not have public accountability and it is not defined as large. The Group has taken advantage of all applicable disclosure concessions.

c Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis are followed by the Group, with the exception of investments in managed funds and retirement village assets which are stated at market value.

The financial statements are presented in thousands of New Zealand Dollars (\$'000), which is the Group's functional currency.

d Use of estimates and judgements

The preparation of the consolidated general purpose financial report in conformity with PBE Standards RDR requires the Group to make judgement, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. The significant estimates and judgements made in applying accounting policies and that effect amounts recognised in the consolidated general purpose financial report are the following:

- The useful lives and depreciation profiles for property, plant and equipment.
- The valuation of the retirement village assets and related obligations to residents.
- The application of the concepts of power and benefit for the determination of control for consolidation purposes.
- Key Measurement Outputs - see Statement of Service Performance

e Basis of consolidation

The consolidated general purpose financial report includes the Council and its controlled entities. Controlled entities are all entities over which the Council has control. The Council controls an entity when the Council is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. All significant transactions between the Council and its controlled entities are eliminated on consolidation.

f Tax

The Group is exempt from income tax due to its charitable nature. The Council is registered with the Charities Commission and its registered number is CC31449. All amounts are shown exclusive of Goods and Services Tax (GST), except for receivables and payables that are stated inclusive of GST.

Notes to the Financial Statements (continued)

2 Accounting Policies

a Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Council and its controlled entities and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. The following specific recognition criteria must be met before revenue is recognised:

Revenue from non-exchange transactions

Donations received are recognised as revenue when they become receivable unless there is an obligation to return the funds if conditions are not met. If there is such an obligation, donations are initially recorded as received in advance, and recognised as revenue when conditions of the donations are satisfied. Fundraising revenue is recognised on receipt.

Grant revenue includes grants given by charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant have been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled. If there are no conditions attached to the Grant, it is recognised when the money is received.

Bequests and estates income are recognised in surplus or deficit when probate of the will has been granted, receipt of the bequest is probable and the amount of the bequest can be measured reliably.

Revenue from exchange transactions

Sale of goods are mainly from the Group's second hand shops and are recognised when goods are sold to the customers.

Fee revenue includes fees for Fund and Property Management and provision of Financial services and is recognised on a percentage of completion basis in the accounting period in which the services are rendered.

Investment Income

Recognised in Revenue	2022	2021
	\$'000	\$'000
<i>Distribution income on financial assets at fair value through surplus or deficit (2021: available for sale financial assets)</i>		
Distribution income on Managed Funds	677	622
<i>Interest income from financial assets at amortised cost (2021: loans and receivables)</i>		
Interest on term deposits and bank balance	838	1,579
	1,515	2,201

Interest income is recognised using the effective interest method. Investment income includes the realised gains and losses on the investments. Distribution income is recognised on the date that the Group's right to receive payment is established.

Rental income from the Group's owned properties is recognised in surplus or deficit on a straight-line basis over the term of the lease. Rental income from subleased property is recognised as other income.

When the Group acts in the capacity of an agent rather than the principal in the transaction, the revenue and expenses are recognised as the net amount rather than separate income and expenses.

Notes to the Financial Statements (continued)

2 Accounting Policies continued

b Employee entitlements

Liabilities for annual leave are accrued and recognised in the statement of financial position. Annual leave is recorded at the undiscounted nominal values based on accrued entitlements at current rates of pay. Entitlements will include unpaid salary, wages or other remuneration due at balance date, including deductions held on employees' behalf, annual leave earned but not taken and long service leave to be settled within 12 months.

Defined contribution plans (such as Kiwisaver) are post-employment benefit plans under which the Group pays fixed contributions and have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an employee benefit expense in surplus or deficit in the periods during which services are rendered by employees.

c Reserves

The Group's equity has been split between general funds, parish funds, clergy retirement housing fund and special funds. General funds are amounts available for distribution at the discretion of the Group. Parish funds are funds available only for the purpose of individual parishes. The clergy retirement housing fund is set up to assist in the provision of housing for retired clergy. Special funds have been identified by the Group as funds with a specific purpose and are managed by the individual entities forming the Group. The individual entities or independent trustees have committed to spending the special funds on the purpose intended when originally donated and have therefore recorded them separately from general funds.

d Trade and Other Receivables

Trade and Other Receivables are stated at their estimated realisable value. They are classified as financial assets at amortised cost (2021: loans and receivables), and are initially recorded at fair value and subsequently recorded at amortised cost.

Short term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). This allowance is calculated based on lifetime ECL.

Short-term receivables are written off when there is no reasonable expectation of recovery.

As at 31 December 2022 and 2021 there are no impairment allowances.

e Changes in Accounting Policies

PBE FRS 48 Service Performance Report

PBE FRS 48 is effective for annual periods beginning on or after 1 January 2022. This standard establishes principles and requirements for presenting service performance information useful for accountability and decision making purposes. The main change will be the inclusion of a Statement of Service Performance in the Performance Report for 31 December 2022, including comparative information for the 31 December 2021 period.

PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments is effective from 1 January 2022 and was adopted by the Group on that date.

The Group has adopted PBE IPSAS 41 and the main changes between PBE IPSAS 29 and PBE IPSAS 41 are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised at cost
- A new impairment model for financial assets based on expected credit losses, which may result in earlier recognition of impairment losses

PBE IPSAS 41 Financial Instruments supersedes PBE IPSAS 29 Financial Instruments: Recognition and Measurement. It introduces new recognition and measurement requirements for financial assets and restricts the ability to measure financial assets at amortised costs to only those assets that are held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual term the principle amount outstanding. In addition, measurement of financial assets at fair value through other comprehensive revenue and expense (FVOCRE) is also restricted.

Other than changes in disclosure, the only impact of the adoption of PBE IPSAS 41, is a change in the treatment of the Group's investments. Under PBE IPSAS 29, the Group classified its investments as available for sale financial assets, with unrealised gains recorded through other comprehensive revenue and expense in the investment revaluation reserve. Under PBE IPSAS 41, the investments meet the definition of financial assets at fair value through surplus or deficit (FVSD).

The Group's investments are disclosed in note 6. The method of measuring the fair value of the investments did not change on reclassification. The only change was the reclassification of the unrealised gain or loss from other comprehensive revenue and expense to surplus or deficit.

In accordance with the transitional provisions in PBE IPSAS 41, the Group has elected not to restate the comparative information. The comparative information continues to be reported under PBE IPSAS 29. Adjustments arising from the adoption of PBE IPSAS 41 are recognised in opening equity at 1 January 2022 (the date of initial application).

There have been no other changes in accounting policies in 2022.

Notes to the Financial Statements (continued)

3 Property, Plant and Equipment

All property, plant and equipment are initially recorded at cost and subsequently recorded at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to the acquisition of the items. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. Any gain or loss on disposal of an item of property plant and equipment is recognised in the operating surplus for the year.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Group. All other repairs and maintenance costs are expensed as incurred.

At each balance date the carrying amounts of property plant and equipment are assessed to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated and an impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount in surplus or deficit. The Group has reviewed property, plant & equipment for impairment and found no case of any significant impairment of their value.

Depreciation is provided for in surplus or deficit on a straight line basis on property, plant and equipment other than land which is not depreciated and work in progress which is not depreciated until the assets are ready for use. Depreciation rates allocate the assets' cost or valuation less estimated residual value, over its estimated useful life.

Land and buildings are predominantly churches and land held for ministry purposes.

Major depreciation periods are:

Buildings and Building Improvements	4-50 years
Plant, Equipment and Motor Vehicles	4-20 years

2022	Land	Buildings	Plant, Equipment and Motor Vehicles	Work in Progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Cost					
Balance at 1 January 2022	71,123	37,957	14,191	5,895	129,166
Additions	-	53	569	5,687	6,309
Disposals	(1,470)	(7)	(50)	-	(1,527)
Transfers from/to WIP	-	928	306	(1,234)	-
Balance at 31 December 2022	69,653	38,931	15,016	10,348	133,948
Depreciation					
Balance at 1 January 2022	-	(7,561)	(6,052)	-	(13,613)
Depreciation for the year	-	(1,279)	(725)	-	(2,004)
Disposals	-	1	39	-	40
Balance at 31 December 2022	-	(8,839)	(6,738)	-	(15,577)
Book value 31 December 2022	69,653	30,092	8,278	10,348	118,371
Book value 31 December 2021	71,123	30,396	8,139	5,895	115,553

Notes to the Financial Statements (continued)

4 Investment Property

Investment property is held to earn rentals or for capital appreciation, or both. The Group's investment properties include vicarages and residential properties which are rented out when not used by clergy, and commercial properties.

Initially investment properties are measured at cost including transaction costs. Subsequent to initial recognition investment properties are measured at cost less accumulated depreciation. Investment properties are derecognised when they have either been disposed of or when the investment property is permanently withdrawn from use and no future benefit is expected from its disposal. Any gains or losses on the derecognition of an investment property are recognised in the surplus or deficit in the year of derecognition.

Major depreciation periods are:

Buildings and Building Improvements - 4-50 years

The following schedule discloses the Investment Properties as at 31 December 2022 and the additions and disposals during the year.

2022	Opening \$'000	Depreciation \$'000	Additions \$'000	Disposals \$'000	Transfers \$'000	Closing \$'000
Cost	36,210	-	24	-	-	36,234
Accumulated Depreciation	(2,050)	(287)	-	-	-	(2,337)
Net Book Value 2022	34,160	(287)	24	-	-	33,897

5 Village Assets, Refundable Occupation Right Agreements and Obligations to Residents

Village assets are revalued on an annual basis and restated to fair value. The fair value of the village assets has been assessed by a registered valuer (2021: the Trustees of the Pukekohe Central Vestry Trust Board (the "Trust")) based on the market value of similar freehold units in the Pukekohe area. During construction of a unit the asset is measured initially at cost then at fair value once it has been completed and occupied by a resident. If a village asset is disposed of, the gain or loss recognised in surplus or deficit is the difference between the net sale price and the carrying value of the asset. Village assets are not depreciated.

The Trust issues ORAs to Licensees to live in a unit in exchange for a capital payment. After termination, a refund of the capital payment plus a portion of the gain or loss in market value is made to the outgoing resident after the deduction of an agreed upon amount is made. The initial capital payment is classified as a liability. The total value of the liability to residents has been determined at a percentage of the fair value of unit licences, which ranges between 75% and 90% of the current market value, and is dependent on the number of years of occupancy of the individual residents. The current market value is estimated annually based on actual sales of unit licences during the year. An unrealised revaluation gain owing to residents is carried forward until it is realised on the sale and purchase of a new ORA. Any surplus is recognised in the year of termination of the unit.

	2022 \$'000	2021 \$'000
Village Assets at fair value	4,417	4,461
Initial capital payment owing to residents	3,234	3,142
Subsequent fair value gains owing to residents	686	822
Obligations to Residents	3,920	3,964

Notes to the Financial Statements (continued)

6 Investments in Managed Funds

Investments are classified as financial assets at fair value through surplus or deficit because they do not meet the requirements to be classified as financial assets held at amortised cost or financial assets at fair value through other comprehensive revenue and expense. The transaction costs are recognised in surplus or deficit.

Fair value is determined based on the quoted prices of the underlying investments at balance date.

Changes in the fair value of investments are recognised in surplus or deficit (2021: other comprehensive revenue and expense, and accumulated in the investment revaluation reserve in equity).

Managed Funds

The total net gain/(loss) on financial assets at fair value through surplus or deficit for the year (2021: available for sale financial assets) is shown below:

	2022	2021
	\$'000	\$'000
Distribution income (note 2a)	677	622
Realised gain on sale of investments	464	865
Revaluation of investments at fair value through surplus or deficit	(2,767)	-
Total net gain/(loss) recorded in surplus or deficit	(1,626)	1,487
Fair value movement on available for sale financial assets	-	2,015
Total net gain/(loss) recorded in other comprehensive revenue and expense	-	2,015
Total net gain/(loss) on financial assets at fair value through surplus or deficit (2021: available for sale assets)	(1,626)	3,502

	2022	2021
	\$'000	\$'000
Parish Investments held for the purpose of individual parishes	27,856	32,286
Other Investments	27,822	27,269
Total Investment in Managed Funds	55,678	59,555

Of \$27.9m (2021: \$32.3m) of Parish investments, \$11.9m (2021: \$11.9m) are held in special funds for a specific purpose as referred to in note 2 (c).

7 Cash and Cash Equivalents and Term Deposits

Cash and cash equivalents comprises of cash on hand, cash at bank and deposits with original terms of less than 90 days. Term deposits are deposits held for terms greater than 90 days. Certain cash and cash equivalents and term deposits are held and allocated for use by Parishes.

Cash and cash equivalents and term deposits are classified as financial assets at amortised cost (2021: loans and receivables). They are initially recorded at fair value and subsequently recorded at amortised cost.

	2022	2021
	\$'000	\$'000
Cash and Cash Equivalents		
Cash held by parishes	9,279	10,257
Other	4,454	4,061
Total	13,733	14,318

Short Term Deposits

Short Term deposits held by parishes	9,537	9,214
Total Short Term Deposits	9,537	9,214

Term Deposits

Term deposits held by parishes	1,059	1,395
Total Term Deposit	1,059	1,395

8 Loans

Loans and other payables comprise:

		2022	2021
	Note	\$'000	\$'000
Current Loans			
Other Loans	10	876	481
Total Loans		876	481
Non-Current Loans			
Mortgages		1,131	1,214
Other Loans		387	405
Total Loans		1,518	1,619

Notes to the Financial Statements (continued)

9 Controlled entities

The following 111 controlled entities with a balance date of 31 December 2022 have been included in the Group's financial statements:

All Saints Church Mititai	Parish of Hillsborough
All Saints Kāeo	Parish of Howick
Asian Mission District	Parish of Kaitiāia
Auckland Anglican Insurance Charitable Trust	Parish of Kohimarama
Cathedral District (Auckland Cathedral of the Holy Trinity)	Parish of Manurewa
Diocesan Trust	Parish of Meadowbank
Kaitiāia District (Parochial) Trust Board	Parish of Milford
Kohi Parish Investment Trust (KPIT)	Parish of Mt Albert
Kumeu Cemetery Board	Parish of Mt Eden
Local Shared Ministry Unit of Kawakawa Tōwai Paihia	Parish of North West Anglican
Local Shared Ministry Unit of Mauku	Parish of Northcote
Local Shared Ministry Unit of Maunu	Parish of Northern Wairoa
Local Shared Ministry Unit of Onerahi Manaia	Parish of Onehunga
Local Shared Ministry Unit of Tairua	Parish of Ōtāhuhu
Local Shared Ministry Unit of Te Atatū	Parish of Pakuranga
Local Shared Ministry Unit of Titirangi	Parish of Panmure
Local Shared Ministry Unit of Tūākau & Districts	Parish of Papakura
Mauku Waiuku Residual Assets Account	Parish of Papatoetoe
Ministry Trust (Devonport)	Parish of Ponsonby
Mission District of Albany Greenhithe	Parish of Pukekohe
Mission District of Avondale	Parish of Royal Oak
Mission District of Balmoral	Parish of Sandringham
Mission District of Bombay-Pōkeno	Parish of St Aidan Remuera
Mission District of Bream Bay	Parish of St Andrew Epsom
Mission District of Coromandel	Parish of St George Epsom
Mission District of Ellerslie	Parish of St Heliers
Mission District of Flat Bush	Parish of St Mark Remuera
Mission District of Glen Eden	Parish of St Matthew Auckland Central
Mission District of Huapai	Parish of St Paul Auckland Central
Mission District of Kerikeri	Parish of Takapuna
Mission District of Mangawhai	Parish of Thames
Mission District of Māngere East	Parish of Torbay
Mission District of Mangōnui	Parish of Warkworth
Mission District of Mercury Bay	Parish of Whangaparāoa Peninsula
Mission District of New Lynn	Parish Trust (Devonport)
Mission District of Paparoa	Pukekohe Central Vestry Trust Board
Mission District of Russell	Saint Marks Remuera Parochial Trust Board
Mission District of Tāmaki	Seasons North Shore
Mission District of Waiheke Island	Silverdale Cemetery Board
Mission District of Waimate North	St Aidan's Endowment Trust
Mission District of Wellsford	St Andrew's Kids' Club Trust
Mission District of Whangārei	St Barnabas Parochial Trust Board
Mission Venture of Beachlands Maraetai	St Chad's Meadowbank Property Trust
Mission Venture of St Augustine	St Paul's Whangaroa
Mission Venture of Whitford	St Peter's Onehunga Trust Board
Oratia Cemetery	Telugu Mission District
Parish of Birkdale Beach Haven	The Anglican Trusts Board
Parish of Birkenhead	The Devonport Parish Property Trust
Parish of Blockhouse Bay	The General Trust Board of the Diocese of Auckland
Parish of Campbells Bay	The Saint Johns Campbells Bay Property Trust
Parish of Clendon	The St Andrew's Church Foundation
Parish of Clevedon	The Wilfred and Katherine Evers-Swindell Trust Board
Parish of Devonport	Trimmell Trust
Parish of Grey Lynn	Trust Investments Management Charitable Trust
Parish of Henderson	Trust Investments Management Limited
Parish of Hibiscus Coast	

Notes to the Financial Statements (continued)

10 Related Parties

a Key management personnel

Key management personnel comprises 16 (2021: 16) individuals. This includes 15 Members of the Diocesan Council (including the Bishop), and the Diocesan Manager. The Diocesan Council members positions are voluntary and they do not receive remuneration for their services to Diocesan Council. Key personnel in this group receive a stipend if they act as Clergy, and the Bishop receives a fee as the Director of a group subsidiary. The value of all remuneration and compensation payments to this group in aggregate is \$708,191 (2021: \$633,843.04).

b Related Party transactions

Trust Investments Management Limited, a controlled entity acts as the Manager of a number of PIE Funds. Trust Investments Management Limited has received fees from Entities within the Group that invest in these Funds as represented by the balance of Investments in Managed Funds on page 28. Loans includes a related party balance due to the General Cathedral Trust (GCT) for \$876,187 (2021: \$481,441). This loan is interest free and repayable on demand. Trust Investments Management Limited has received fees for financial services and property management from Trusts where the General Trust Board (GTB) is the Corporate Trustee of \$726,000 (2021: \$738,000). Grants and Bequests have been received in the year from the Hostel of the Holy Name (\$24,000; 2021 \$71,000) and St Paul's Education and Clergy Trust (\$32,000; 2021: \$32,000). These entities are related parties of the Diocese by virtue of having a common trustee. The Diocese is a partner to the Anglican Care Network which has given a grant of \$9,000 (2021:\$5,000).

11 Grants and Bequests

	2022	2021
	\$'000	\$'000
The New Zealand Lotteries Commission	722	139
St John's College Trust Board	431	843
The Selwyn Foundation	188	209
St Paul's Education and Clergy Housing Trust	32	32
Hostel of the Holy Name	24	71
The Anglican Care Network	9	5
Foundation North	5	4
Auckland Council	4	16
Whitford Community Charitable Trust Grant	2	18
COVID-19 Wage Subsidy	1	198
Ministry of Social Development	-	154
Ministry of Business, Innovation and Employment	-	146
The Trust Community Foundation	-	58
Ministry of Education	-	10
Other Grants	179	352
Bequests and Legacies	689	514
Total Grants and Bequests	2,286	2,769

12 Commitments and contingencies

a Operating lease commitments:

Lease commitments relate to office premises and equipment.

	2022	2021
	\$'000	\$'000
Less than one year	461	437
Between 1 and 5 years	591	987
Total Operating Lease Commitments	1,052	1,424

b Contingencies

The Group is not aware of any claims against the Group or any other contingent liabilities as at the date of approving these financial statements. Operating lease rentals of \$440,854 (2021: \$359,479) have been included in the net surplus for the year.

The Royal Commission of Inquiry into Abuse in Care, is considering the treatment of children, young people and vulnerable adults in State or faith based care between 1950 and 1999. The outcomes of the Royal Commission of Inquiry into Abuse in Care and any potential financial consequences for historical cases are currently unknown. The Group is conscious that claims may arise in relation to its care of these individuals and some such claims may be made which require recompense. Provision or settlement has been made by the Group for a portion of any known claims which have been settled by ATWC (Anglican Trust for Women and Children), a related entity, along with a small number of claims made directly to the Group. There remains uncertainty as to the number, nature and value of claims that the Group has not currently been made aware of, or any implications of recommendation which will be made by the Royal Commission of Inquiry into Abuse in Care. The Group has not made any specific financial provision for unknown claims, but has a commitment to act fairly and in good faith to any claims made by survivors of abuse. In April 2023 the government announced that it agreed to extend the timeframe for the Inquiry to deliver its final report and recommendation from 30 June 2023 to 28 March 2024.

Notes to the Financial Statements (continued)

13 Subsequent events

There have been no events subsequent to year-end that require disclosure in this consolidated general purpose financial report.

14 Future lease payments receivable under non cancellable leases

The Group leases a number of properties with varying lease terms. The leases generally have terms included allowing the rent to be increased periodically to either current market rental, or in line with inflation. As at 31 December, the future minimum lease payments under non-cancellable leases for premises are receivable as follows:

Operating lease receivables	2022	2021
	\$'000	\$'000
Less than one year	885	695
Between 2 and 5 years	1,267	1,972
Over 5 years	-	-
Total Operating Lease Receivable	2,152	2,667

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCIL MEMBERS OF THE DIOCESAN COUNCIL OF THE ANGLICAN DIOCESE OF
AUCKLAND**

Opinions

We have audited the consolidated general purpose financial report of the Diocesan Council of the Anglican Diocese of Auckland (“the Diocese”) and its controlled entities (together, “the Group”), which comprise the consolidated financial statements on pages 28 to 40 and the consolidated statement of service performance on pages 22 to 27. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 31 December 2022, and the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in equity and consolidated cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

Opinion on the Consolidated Statement of Service Performance

In our opinion, the accompanying general purpose financial report presents fairly, in all material respects, the consolidated service performance for the year ended 31 December 2022, in accordance with the group’s service performance criteria, in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Qualified Opinion on the Consolidated Financial Statements

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 31 December 2022, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

Basis for Qualified Opinion on the Consolidated Financial Statements

Included in donations and fundraising revenue of \$9,514,000 in the consolidated statement of comprehensive revenue and expense for the year ended 31 December 2022 is revenue from cash donations amounting to \$1,047,449. Control over such revenues prior to being recorded is limited. Consequently, there were no practical audit procedures we could perform to confirm independently that all cash donation revenue items were properly recorded. Accordingly, we were unable to determine the completeness of revenue and the related cash flows.

We conducted our audit of the consolidated financial statements in accordance with International Standards on Auditing (New Zealand) (“ISAs (NZ)”) and the audit of the consolidated statement of service performance in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service Performance Information (NZ)*. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the General Purpose Financial Report* section of our report. We are independent of the Group in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Diocese or any of its controlled entities.

Other Information

The council members are responsible for the other information. The other information obtained at the date of this auditor's report is information contained in the annual report but does not include the consolidated statement of service performance and the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated statement of service performance and the consolidated financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the consolidated statement of service performance and consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated statement of service performance and the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Council Members' Responsibilities for the Consolidated General Purpose Financial Report

Those charged with governance are responsible on behalf of the Group for:

- (a) the preparation and fair presentation of the consolidated financial statements and consolidated statement of service performance in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, and
- (b) service performance criteria that are suitable in order to prepare statement of service performance in accordance with Public Benefit Entity Standards Reduced Disclosure Regime; and
- (c) for such internal control as the council members determine is necessary to enable the preparation of consolidated financial statements and consolidated statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated general purpose financial report, the council member are responsible on behalf of the Group for assessing the Group'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 directors either intend/intends to liquidate the Group or to cease operations, or have/has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the General Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole, and the consolidated statement of service performance are free from material misstatement, 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 NZ AS 1 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 decisions of users taken on the basis of this consolidated general purpose financial report.



A further description of our responsibilities for the audit of the consolidated general purpose financial report is located at the External Reporting Board's website at:
<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-13/>

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the council members, as a body. Our audit work has been undertaken so that we might state 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 Diocese and the council members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Auckland

BDO Auckland
Auckland
New Zealand
31 August 2023



**Anglican Diocese
of Auckland**
Glorifying God, the Holy Trinity

Neligan House, 12 St Stephen's Ave, Parnell, Auckland 1052, New Zealand

PO Box 37242, Parnell, Auckland 1151, New Zealand

Phone: +64 9 302 7201

Email: reception@aucklandanglican.org.nz

www.aucklandanglican.org.nz