



**Know God  
Grow in Christ  
Go in the Spirit**

**EAST TAIERI CHURCH**

**2025**

**ANNUAL**

**REPORT**

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





# EAST TAIERI CHURCH

**Sunday 23 November 2025**  
**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)

Please read the Annual Report before the meeting



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

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## Christmas Outreach 2024



# Leadership Report

July 2024—June 2025

I write this report a few days before the end of the financial year (30 June). Normally, our AGM is in October, meaning that a lot of the new year has already passed and a lot of extra things have happened after June 30 but shouldn't really be included in the report. The elders have decided that, from now on, we will have the AGM much earlier to align better with the financial year.

Ironically though, having decided that, it won't work this year because both Leeanne and I will be away at key times. Consequently, the AGM will be even later than normal!

The past year has been encouraging, I think. Numbers at worship have been healthy and there seems to be a good feel about the church. The page of highlights will remind us how busy the year has been but also how satisfying. I am enormously grateful for the staff team and the elders. All of these people love Jesus and are dedicated to serving Him, and often that means working hard.

We are also enormously grateful for the many volunteers who also work diligently. The list of highlights is an indication of the busyness of the church and the size of the East Taieri volunteer team but there are others who serve week in and week out, sometimes not seen – Life Group leaders, service leaders, food providers, pray-ers, and many more.

It is fantastic too partnering with the Saddle Hill Foundation Trust and their team, both paid and volunteer. A large amount of what "we" do in the community is done through SHFT.

Leadership (elders and staff):

The only leadership changes in the past year have been Annie Yohannan and Amy Roxburgh, who had been associate elders, being elected by the congregations and agreeing to fully join the eldership team, and David Yates, our finance person, reducing his hours. We really value Annie and Amy's contributions and are very grateful for the expertise and thoughtfulness David has brought to our finances.

David will continue in a treasurer role and Jo Thorn has picked up the work David is no longer doing.



**Baptism of Ava Bekker**  
Welcome to the family precious wee girl





## Our Structure:

I reported last year on discussions the elders and staff had had about our structure. The main concern was that we were missing teams that coordinated all of the groups and ministries that contribute to our “core ministries” (What used to be called “clusters” at E.T.). There is a leadership level missing. A consequence is that the staff are directly linked (to various degrees) to everything that happens in the church. That might have been alright if the period without a Senior Pastor had been short, but it is doubtful it is sustainable over a longer term. All of the staff are working hard and juggling many balls.

Those discussions have resumed more recently. The elders recognise the pressure on staff and have identified some steps to move towards adding those core ministry teams into our structure.

## Our Mission:

The mission statement: Know God, Grow in Christ, and Go in the Spirit, seems to have resonated. It is delightful hearing people refer to it in leading worship or in general conversation. It works well in defining what we are here for.

We gleaned ideas from some of you for a logo that encapsulated our mission. Sam Galloway is using his graphic design skills to tweak and develop those ideas, and we believe we are very close to recommending a design.

Since the beginning of the year, the staff and elders have met monthly to discuss a book, *One Eighty*, by Jeff Vanderstelt. It described five shifts in understanding or practice that are required in a church for it to be effective in its mission of making disciples.

- From reaching to making. Our mission is not simply to reach a growing number of people but to make disciples – people who are increasingly like Jesus.
- From informing to equipping. It is not about filling people’s heads with information but about training and equipping people for the ministry God has given them,
- From attending to attaching. The goal is more than having people attend services and activities. It is to develop people who have a growing relationship with God and who love others.
- From striving to thriving. We want to be people who do not just work hard but who are empowered by the indwelling Holy Spirit.
- From accumulating to deploying. We might think of the health of a church in terms of how many people it is attracting. Biblically the better measure is how many it is sending.



2pm Service and Afternoon Tea

We recognise the truth of these things, and the book is very practical. We still, however, need to be clear about how we can make those shifts (where necessary) in our context. Please pray for discernment and wisdom for our leaders and for a commitment to doing what is required to help us be more effective.

### Big Questions:

This year the congregation has made decisions about the level of our insurance and the sale of the manse. We have been updated on the proposed renovations to the East Taieri building and there are plans for renovations at Fuel. Some of these projects have been on the go for many years. We hope that we are getting a lot closer to seeing results.

Another huge issue is the finding of a new Senior Pastor. The Ministry Settlement Board has reported elsewhere. At the same time, the strategic thinking about our structure (see above) is, in part, informed by the question “What if we don’t get a new Senior Pastor, or not for some time? What if leadership in the church is going to look different in the future?”

### Worship:

We are blessed to be able to provide four quite different services (Fuel, 10:00 a.m., 2:00 p.m. and Night Church) catering for different tastes, and can do that only because we have such capable people willing to plan and lead them. Thank you to all those who prayerfully and carefully discern how to lead the rest of us to worship God. Thank you to those who have more recently agreed to join those teams.

In the absence of a Senior Pastor, several people have continued to help with the preaching. We are blessed to have so many who can preach, and we value the diversity of approaches



Community Carnival (in partnership with SHFT) 2025



and the faith and wisdom that people bring to it. At 10:00 a.m. and 2:00 p.m. (and sometimes at Fuel) we have had services led by Kidsown, Youth East Taieri, World Vision, Chris Marshall, the conference speaker, Geoff Woodcock (Freeslaves) and others. We have been well-served.

The constant ministry of the prayer team, praying during our services and being available to pray with people during and after our services is massively important. We are very aware that we can do nothing without Jesus. We can be very busy and achieve nothing. The spiritual dynamic of prayer is essential.

### **Evangelism and Membership:**

We have had the joy of two Mission Membership Sundays in the past year. It has been enormously encouraging to see the response – seeing people publicly stating their faith in Jesus and their desire to serve Him. We are following up with people we believe might have made that commitment for the first time to see how we can support their further growth.

The Christmas Outreach is intentionally evangelistic. The primary desire of our children's ministries is that our children come to faith in Jesus. However, a lot of what we do is better described as pre-evangelism, that is, designed to serve people outside the church, and build relationships, but not primarily about sharing the gospel and encouraging people to follow Jesus. We want to maintain and develop the pre-evangelism. It is vitally important as the foundation for evangelism, but we also want to be more intentional about actually sharing the gospel.

To that end we have a small Evangelism Think-Tank who are thinking through the issues. What is the gospel? What are the needs of the people around us? What sort of evangelism works in our western context where there is considerable scepticism about Christianity? I am very grateful for the people grappling with these issues.



**We are blessed to have many wonderful service leaders at 10am, who bring a variety of creative ideas to our intergenerational learning and services**



Longer term, we hope that we would have a core ministry team focused on evangelism – people who understand it and can encourage and equip us all, and maybe work with other ministries (e.g. youth) to help them be effective in evangelism.

This is part of our core business, and we want to be good at it.

One thing that has come out of the work of this think-tank, and out of the staff and elder discussions, is the desire to hear more testimonies. Wayne Hanley's vision of fellowship breakfast including a testimony is a significant step in this direction and people are clearly appreciating it. We will also, however, look for other opportunities to encourage testimonies.

### **Disciple-making**

We have a number of strings to our bow. We hope and pray that disciples are being made in our Life Groups, worship services, as teams serve, etc. etc. etc. It is very encouraging hearing stories of growth and change as people encounter Jesus in new ways. Again, thank you to all those who lead and who are thinking about how to grow people.

At the same time, we want to be more intentional and to provide a clearer pathway for people who want to grow. We want to resource that in various ways but particularly through

relationships. Mentoring is a topic that has come up repeatedly in the One Eighty discussions. It is exciting to see it beginning to emerge naturally anyway.

Night Church remains a bright spot in terms of clarity of vision – wanting to see people come to faith and then grow in their faith – and in terms of intentionally growing leaders.

### **Conclusion**

To my mind, it is a challenging but also deeply rewarding time to be a church and to want to serve Jesus well. Society has changed, continues to change, and is in some turmoil. Our society needs Jesus but the church needs to hear God's leading so as to be relevant and effective in this new environment.

That is challenging but also exciting. I am extremely grateful for this temporary opportunity to be part of the team at East Taieri and extremely grateful for the people I work with and everyone who is part of this church family.

Thank you. And thank you, Lord Jesus.

**Peter Cheyne**  
**Interim Moderator**



# 2024-2025 Highlights

## A Year of Vibrant Ministry and Community at East Taieri

Despite the challenges of a senior pastor vacancy, our church family has flourished, embracing new opportunities to serve, connect, and grow together. Here are some of the highlights that made this past year so memorable:

### **Worship and Fellowship Flourished:**

- Every Sunday, our church buzzed with life as we offered four unique worship experiences: the dynamic 10am service, the welcoming Fuel Breakfast Church, our 2pm service featuring timeless hymns, and the relaxed, community-focused Dinner and Night Church.
- Our Ministry Settlement Board met faithfully, seeking God's guidance and praying earnestly for our next Senior Pastor.
- Our 2pm service joined with Mosgiel North Taieri for a joyful Spring gathering.
- The 10am congregation delighted in seeing our children take the lead, bringing fresh energy and creativity to worship.
- Elders and the Ministry Leadership teams joined forces in combined meetings, passionately shaping our church's discipleship strategy for the future.

### **Events That Inspired and Connected:**

- We hosted an impactful World Vision Chosen event, aiming for seven new child sponsorships—and God exceeded our hopes with 18 new sign-ups for a vital project!
- We provided warm welcomes for newcomers. New people found a place to belong at our regular Newcomers Lunches, where staff and members shared stories and built new friendships.
- Every third Tuesday, ET was filled with praise and worship at our monthly worship evenings, drawing hearts closer to God in a powerful way.
- "The Amazing Race", our second annual Christmas outreach event was a hit, as 500 people enjoyed an interactive journey through the Christmas story. The 8:30pm Christmas Eve Carol Service was a beautiful, reflective time for people to focus on Jesus.
- Our annual Ministry Conference "Against All Odds, " with Chris Marshall as keynote speaker, inspired and encouraged, receiving glowing feedback from all who attended.
- Our annual Lunch at Our Place brought together people from across our congregations, sparking new connections over delicious food.
- A generous lifegroup blessed the church family with a warm, homemade lunch after the 10am service, fostering connection and care.

### **Serving Beyond Our Walls:**

- Our church family continued to make a difference globally, supporting mission work in Malawi, Thailand, Egypt, and Malta.
- Each month, the Brighton/Ocean View community gathered for a hearty Friday meal called Kai on the Coast, building relationships and sharing God's love over food.

### **Growing in Faith and Community:**

- Our Prayer Team grew stronger through multiple training sessions and three well-attended retreat days, leaving participants refreshed and spiritually renewed. Prayer ministry became an integral part of our 10am services and Explorers course.
- Seven couples journeyed together, guided by dedicated volunteers, learning to strengthen their marriages and support each other at the Marriage Course.

- Under Kerah Berryman’s energetic leadership, our children’s and families’ ministries thrived, with Sunday programmes and Friday night family events. Mainly Music, Little Groovers, Sugar & Spice continue to help us connect with families in the community.
- Youth East Taieri led a vibrant 10am service and hosted a BBQ to fundraise for Easter Camp—an unforgettable experience for all who attended. Our Vible lifegroup welcomed new youth, helping them explore faith in a supportive environment.
- A new monthly initiative called Testimony Breakfasts, created space for people to share and hear stories of faith, encouraging everyone to grow in confidence and community.
- We celebrated the commissioning of Annie Yohannan and Amy Roxburgh as new Elders—an exciting step for our church leadership.

### **Celebrations and Special Moments:**

#### **Looking Ahead:**

- We began the process of selling the East Taieri manse, preparing for the next chapter in our church’s story.

Through every challenge and triumph, God’s faithfulness has been evident. Thank you to everyone who contributed time, energy, and love to make this year so special. We look forward with hope and excitement to all that God has in store for us next.



**Monthly Worship Nights**



# Update from Ministry Settlement Board

Dear Friends at East Taieri

I'm afraid I cannot provide you with any better news than last year. We have not been able to find any one suitable to proceed with to fill the vacancy at ET in the last year. I know this is disappointing and I am sorry to have to be the bearer of this news. But the size and complexity of ET means that we're looking for someone who has some experience in ministry and who wants to shift south and those happen to be very rare animals!!

We continue to work well as an MSB and I am hopeful we will have better news soon.

God bless you all.

In Christ,  
Richard Dawson



Highlights from Night Church—including an evening praising our creator God while visiting the glow worms in Leith Valley



# Update from Mission Facilities Group

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

In October 2024 the MFG recommended to Elders that they endorse a further recommendation to progress with the following actions:

- Identification of a new structural engineer and obtain a fee proposal for the further structural design work required to inform the project going forward.
- That the Mission Facilities Group undertake a review of the proposed Stage 1 scope with a vision to reduce the initial financial commitment required to help get work underway as soon as possible to preserve the fabric of the historic church building which is continuing to deteriorate.
- Once the structural engineer's fee proposal is received and the reduced scope for Stage 1 are known the Mission Facilities Group report back to elders with a further recommendation.

In March 2025 the MFG met with Elders to discuss questions raised by Elders. This included items such as:

- More cost-effective options.
- Factors that influenced the decision to continue with the existing church building.
- Flexibility of the worship space.
- Alternative extension options.
- Doing nothing.
- Using the Church for something else.
- The expected useful life of the existing building.
- Complete the design documentation for the whole project.

Following this meeting, Elders were confident that all their questions had been answered and that they wished to affirm both the plan that the MFG has been working on and the process that has been undertaken.

Following the unanimous support from Elders, the MFG prepared another recommendation to go to Elders for endorsement which included the following actions:

- Investigate the existing Church roof structure to gain better information for the Detailed Design documentation - this will enable more realistic pricing to be obtained at the time of tender.
- Completion of the Detailed Design documentation for all of Stage 1.
- Isolation of the Historic Church building roof replacement as Stage 1a tender package. This will enable this work (which poses the highest risk) to be completed, without a commitment to completing the entire stage 1 works which will help us to manage the risk and avoid a significant budget blow out due to unforeseen issues such as rotten or borer ridden timber etc.
- Submission of the Resource Consent application for the building work to be undertaken to the Historic Church building.
- Submission of the Stage 1 Building Consent application for all of the Stage 1 work.



# Update from Mission Facilities Group

The Elders have put together a fundraising team of Amy Roxburgh and Nick Muirhead to commence a fundraising campaign for the project. At this stage funding is expected to come from the following sources:

- Grants
- Asset Sales
- Community Donations
- Congregational Donations

The estimated cost for the roof replacement section of the Stage 1 work is in the order of \$1.4M + GST.

The estimated cost to complete all of the Stage 1 work including the roof replacement is in the order of \$3.9M + GST. This figure includes contingency allowances and a sum of \$850K specifically for the refurbishment of the existing stained-glass windows.

Consultant fees required to complete the Detailed Design documentation suitable for the Building Consent application are expected to be in the order of \$180K + GST.

If everything falls into place, we could be in a position to commence work on Stage 1 roof replacement early in 2026.

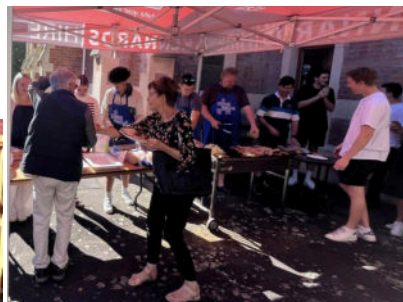
Simon Dalton  
Chair of the Mission Facilities Group

## Sale of Manse Update:

The subdivision and sale of the East Taieri Manse is progressing well, with settlement expected to happen late 2025.

## Building Project at Fairfield:

The Building Committee at Fuel put together a proposal to build new toilets and a new kitchen in the building at Fairfield. Elders agreed to this proposal and it is now at the Joint Synod Presbytery Workgroup for approval.



Youth East Taieri  
Serve Sunday



# Our Core Ministries & Branches

## **Worship:**

- 10am service, 2pm service, Fuel, Night Church
- Music Teams
- Choir
- Flower Team
- Services/Communion in Rest Homes & Retirement Villages
- Online Services Techno Team
- Special Services—Christmas, Easter

## **Leadership:**

- Strategic Planning
- Recruiting Leaders—Ministry Settlement Board
- Leadership Development
- Teaching
- Congregational Meetings—AGM
- Liason with wider church

## **Prayer:**

- Prayer Ministry
- Prayer Retreats
- Prayer Breakfast

## **Management/Admin:**

- Ministry Conference
- Reception
- Communication
- Buildings & Equipment
- Finances
- Human Resources
- Event Organisation
- Technology
- Health & Safety
- Information Management
- Training

## **Fellowship:**

- Mission Fellowship
- Coffee Ministry
- Fellowship Groups
- ET Cares—Meals & Firewood
- Pastoral Visitors Team
- Newcomers Lunches
- Testimony Breakfasts

## **Community Ministries:**

- Kai on the Coast
- Marriage preparation Course
- Marriage Course
- Painting Group
- Mission Fellowship
- Business Breakfast
- Seniors Mid Winter Lunch
- Turning Point Counselling
- Mainly Music
- Little Groovers
- Sugar & Spice
- Youth Programmes & Camps
- Shop n Taieri
- Craft Group
- Funerals
- Hospitality Team
- Weddings
- Community Carnival

## **Evangelism:**

- Christmas Outreach
- Global Missions
- Kidzown
- Pitstop
- Vible
- Easter Camp
- Bible in Schools

## **Discipleship:**

- Lifegroups
- Explorers





# Our Ministry Team

Peter  
Cheyne



Gareth  
Bruce



Leeanne  
McKinlay



Jo  
Thorn



David  
Yates



Nick  
Muirhead



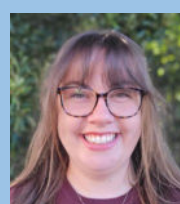
Jan  
Jopson



Emma  
McDonald



Ian  
Thomas



Renee  
Faithful



Ethan  
McKinlay

Ethan left the team at the end of 2024, to start his teaching career at Taieri College.

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

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

## **Gareth Bruce—Associate Pastor—Full Time**

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:**

Jan Jopson      Emma McDonald  
Ian Thomas      Renee Faithful  
Ethan McKinlay

# Our Eldership Team

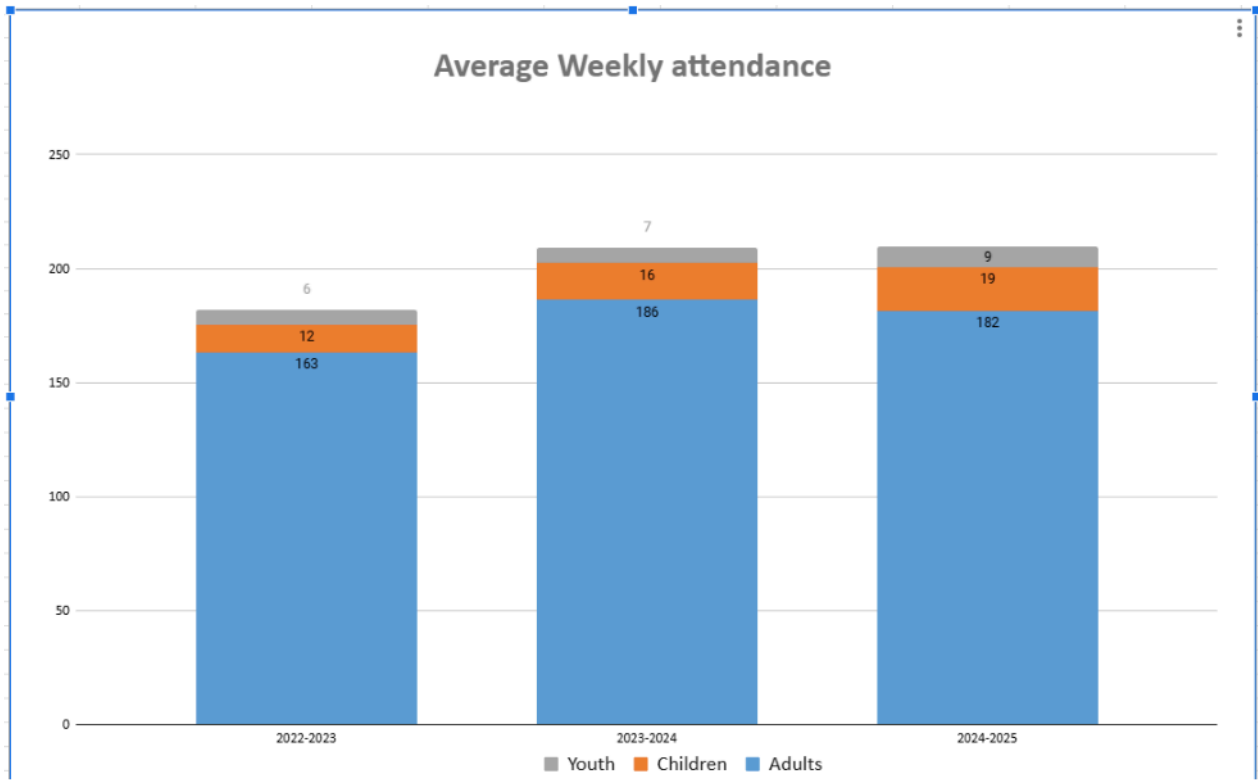


Left to Right

Robert Whyte, Paul Reet, Michelle Dean, Lyndon Jones, John Cleland,  
Amy Roxburgh, Peter Cheyne, Annie Yohannan, Tim Jones



# Stats at a Glance



Fuel  
Breakfast  
Church



4 Weekly Sunday services

134 Average weekly online views of our Sunday services

2 Preschool Music programmes

14 Life Groups

309 Counselling Appointments

# Statement of Service Report

## East Taieri Church Performance Report for the year ended 30 June 2025

### 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:

**Know...Grow...Go** - Know God, Grow in Christ, Go in the Spirit

#### Know God:

John 17:3 Now this is eternal life: that they know you, the only true God, and Jesus Christ, whom you have sent

#### Grow in Christ:

1 Peter 2:2-3 Like newborn babies crave pure spiritual milk, so that by it you may grow up in your salvation, now that you have tasted that the Lord is good.

#### Go in the Spirit:

Matthew 29:19-20 ...go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I am with you always, to the very end of the age.

At East Taieri Church we are passionate about seeing lives transformed through the saving power of Jesus Christ. We seek to provide a place where people of all ages and stages can encounter the living God.

### 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



	Statement Of Service Performance	Budget	Actual	Budget
	Description and Quantification (to the extent practicable) of the Entity's Outputs:*	End June 2025	End June 2025	End June 2026
<b>Know God</b>	Number of Worship services held weekly	4	4	4
	Number of Worship Nights (monthly)	10	10	10
	Number of Other worship nights	6	4	6
	Weddings	2	4	2
	Funerals	2	5	2
	Kai on The Coast Monthly	11	10	11
	Mission Members	160	189	200
	New Mission Members	12	35	10
	Average Attendance Adults	180	182	200
	Average Attendance Children	25	19	25
	Average Attendance Youth	16	9	16
	Life Groups Number	9	16	16
	No Attending Life Groups		111	120
	% Life Group (Of Average Attendance at worship)		61%	80%
	Number of staff	5	6	6
	Staff Paid Hours per week	5	147.5	147.5
	Annual Lunch at our place	1	1	1
	Number attending Lunch at our place		48	50
	% Lunch (Of Average Attendance at worship)		26%	30%
	Average Online Service views	110	134	140
<b>Grown In Christ</b>	South Island Ministry Conference Attendance	100	85	100
	SHFT Contribution	\$31,200	\$30,000	\$31,200
	Explorer Series Training	3	2	3
	No Attending Explorer series	40	16	40
	Prayer Training and Team Gathering	9	3	9
	Special Prayer Meetings	3	4	3
	Prayer Breakfast Events	40	40	40
	Prayer Events/Retreat	5	3	5
	Prayer Support Requests (Sunday) average per week	2	3	2
	Prayer Chain Requests average per week	2	4	2
	Marriage Course/Attendance	1	0	1
	Marriage Course Attendance	10	0	10
	BaptismsAdult	6	0	5
	Baptisms/Dedications Child	3	1	3
	Special Services : Tear Fund, World Vision, WYAM etc	4	1	4
	Mid Winter Hymn	1	1	1
	Contribution to Global Mission		\$15,000	\$15,000
	WOF Training Course	1	0	1
	Combined 2pm service MNT	2	1	2
	Pathways Course	2	2	2
	Number attending Pathways Courses		17	40
	Newcomers Lunch	3	3	3

	Statement Of Service Performance	Budget	Actual	Budget
	Description and Quantification (to the extent practicable) of the Entity's Outputs:*	End June 2025	End June 2025	End June 2026
Go In the Spirit	Special Services: Christmas Outreach attendance (guests)	800	499	800
	Special Services: Christmas Carol Service attendance	160	160	160
	Mid Winter Lunch Guests & Helpers	0	0	0
	Preschool Programmes (Mainly Music/Little Groovers)	2	2	2
	Attendance MM/Little Groovers (families)	80	57	60
	Alpha Course	1	0	1
	Alpha Attendance	10	0	10
	Sugar and Spice Attendance	15	10	15
	Community Carnival attendance	600	600	600
	Counselling Service Clients		57	60
	Counselling Service Appointments		309	350
	Foodbank Trustees	2	2	2
	Painting Group meeting/events		40	40
	Painting Group Members		17	17
	Rest home services		25	25
	Bible in Schools Volunteers	2	2	2

# Unaudited Accounts

## East Taieri Presbyterian Church

### Statement of Financial Performance for the year ended 30 June 2025

	Notes	2025 Actual \$	Church 2025 Budget \$	2024 Actual \$	Consolidated 2025 Actual \$	2024 Actual \$
<b>Mission funding</b>						
Offerings	2	396,406	403,820	387,118	396,406	387,118
Donations	2	33,827	32,386	35,958	33,827	35,958
Grants	3	12,000	12,050	11,500	153,920	109,895
Rentals from properties	4	60,163	39,347	53,586	42,563	35,986
Other revenue	4	54,366	45,711	152,426	276,936	365,328
Interest earned		38,328	51,839	35,320	41,547	37,638
<b>Total Mission funding</b>		<b>595,090</b>	<b>585,153</b>	<b>675,908</b>	<b>945,199</b>	<b>971,922</b>
<b>Mission expenditure</b>						
All Staff Costs	5	267,651	256,463	246,343	448,196	414,378
SHIFT	6	27,600	27,600	34,800	-	-
Resourcing Mission	7	72,062	78,118	68,553	72,062	68,553
Mission Facilities	8	75,763	83,044	88,145	75,763	88,145
Local Mission and community Life	10	64,858	62,130	67,530	212,535	182,271
Global and wider church mission	9	28,975	35,500	22,335	28,975	22,335
<b>Total Mission expenditure</b>		<b>536,908</b>	<b>542,855</b>	<b>527,705</b>	<b>837,530</b>	<b>775,681</b>
<b>Net surplus / (deficit) from Mission</b>		<b>58,181</b>	<b>42,298</b>	<b>148,202</b>	<b>107,669</b>	<b>196,241</b>
Surplus on sale of assets		-		2,522	-	2,522
Less Depreciation of Fixed Assets	13	9,797	9,482	18,223	17,746	25,248
<b>Annual operating surplus / (deficit) for the year</b>		<b>48,384</b>	<b>32,816</b>	<b>132,501</b>	<b>89,923</b>	<b>173,515</b>

# Unaudited

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



## East Taieri Presbyterian Church

### Statement of Financial Performance for the year ended 30 June 2025

		Church		Consolidated	
	Note	2025 \$	2024 \$	2025 \$	2024 \$
<b>Parish Equity</b>					
<b>General Reserves</b>					
Opening Balance 1 July		713,961	577,764	828,377	651,167
Annual operating surplus / (deficit)		48,384	132,501	89,923	173,514
Transfers from / (to) Specific Reserves		5,330	3,696	5,330	3,696
<b>Closing balance 30 June</b>		<u>767,675</u>	<u>713,961</u>	<u>923,630</u>	<u>828,377</u>
<b>Specific Reserves</b>					
Opening Balance 1 July		199,766	203,462	199,766	203,462
Transfers from / (to) General Reserves		(5,330)	(3,696)	(5,330)	(3,696)
<b>Closing balance 30 June</b>	11	<u>194,436</u>	<u>199,766</u>	<u>194,436</u>	<u>199,766</u>
<b>Property revaluation Reserve</b>					
Opening balance 1 July		4,479,000	4,479,000	4,479,000	4,479,000
Revaluation of Land and Buildings		2,096,000		2,096,000	-
<b>Closing balance 30 June</b>		<u>6,575,000</u>	<u>4,479,000</u>	<u>6,575,000</u>	<u>4,479,000</u>
<b>Total Parish Equity 30 June</b>		<u><u>7,537,111</u></u>	<u><u>5,392,727</u></u>	<u><u>7,693,066</u></u>	<u><u>5,507,143</u></u>


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

## East Taieri Presbyterian Church

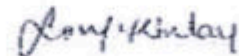
### Statement of Financial Performance for the year ended 30 June 2025

		Church		Consolidated	
		2025	2024	2025	2024
	Note	\$	\$	\$	\$
<b>Total Parish Equity</b>		<u>7,537,111</u>	<u>5,392,727</u>	<u>7,693,066</u>	<u>5,507,143</u>
Represented by:					
<b>Assets</b>					
Current Assets					
Cash				297	298
BNZ Cheque account		101,959	173,763	242,342	298,606
BNZ Savings account		23,343	22,357	23,343	22,357
Debtors		2,381	3,712	4,243	6,870
Net GST Refund		4,353	3,741	4,353	3,741
Prepaid expenses	12	4,336	4,336	4,336	4,336
Bank Deposits and Investments	13	708,243	597,852	708,243	597,852
<b>Total Current Assets</b>		<u>844,615</u>	<u>805,760</u>	<u>987,157</u>	<u>934,059</u>
Current Liabilities					
Creditors		19,919	30,147	27,270	36,554
Finance Lease		-	-	-	-
Accrued employee entitlements	14	22,214	20,488	29,311	32,878
<b>Total Current Liabilities</b>		<u>42,132</u>	<u>50,635</u>	<u>56,580</u>	<u>69,432</u>
<b>Parish Working Capital</b>		<u>802,483</u>	<u>755,125</u>	<u>930,577</u>	<u>864,627</u>
Non-current Liabilities					
Finance Lease		-	-	-	-
Non-current Assets					
Plant and equipment	15	13,575	21,211	41,434	26,120
Land and Buildings	16	6,721,053	4,616,391	6,721,053	4,616,391
<b>Total Fixed Assets</b>		<u>6,734,628</u>	<u>4,637,602</u>	<u>6,762,487</u>	<u>4,642,511</u>
<b>Net Assets</b>		<u>7,537,111</u>	<u>5,392,727</u>	<u>7,693,064</u>	<u>5,507,138</u>

Treasurer/Finance Assistant



Parish Manager



20 October 2024

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 2025

	Notes	Church		Consolidated	
		2025	2024	2025	2024
		Actual \$	Actual \$	Actual \$	Actual \$
<b>Cashflows from operations</b>					
Offerings received		396,406	387,118	396,406	387,118
Interest received		38,328	35,320	41,548	37,638
Other revenue		161,687	264,424	509,873	514,263
Payments to suppliers and staff		(546,025)	(503,728)	(850,992)	(709,724)
<b>Total cashflows from operations</b>		<b>50,396</b>	<b>183,134</b>	<b>96,834</b>	<b>229,295</b>
<b>Cashflows from Investing activities</b>					
Capital purchases	15	(10,823)	(82,919)	(41,721)	(82,919)
<b>Total Cashflows from Investing Activities</b>		<b>(10,823)</b>	<b>(82,919)</b>	<b>(41,721)</b>	<b>(82,919)</b>
<b>Cashflows from Financing activities</b>					
Payment of Finance Lease		-	-	-	-
<b>Total Cashflows from Financing Activities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total change in bank balances</b>		<b>39,573</b>	<b>100,215</b>	<b>55,113</b>	<b>146,376</b>
<b>Opening bank balances 1 July</b>					
BNZ Cheque account		173,763	140,031	298,907	219,013
BNZ Savings account		22,357	21,386	22,357	21,386
Bank Deposits and Investments		597,852	532,340	597,852	532,340
		<u>793,972</u>	<u>693,757</u>	<u>919,116</u>	<u>772,739</u>
<b>Closing bank balance 30 June</b>		<b><u>833,545</u></b>	<b><u>793,972</u></b>	<b><u>974,229</u></b>	<b><u>919,115</u></b>
<b>Closing bank balance represented by</b>					
BNZ Cheque account		101,959	173,763	242,642	298,907
BNZ Savings account		23,343	22,357	23,343	22,357
Bank Deposits and Investments	13	708,243	597,852	708,243	597,852
		<u>833,545</u>	<u>793,972</u>	<u>974,229</u>	<u>919,116</u>

Unaudited

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 2025

#### 1 Statement of Accounting Policies

##### a) Accounting Policies Applied

##### REPORTING ENTITY

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

# Unaudited

The Church has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector). The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5,000,000.

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 5th November 2023.

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

##### a) Accounting Policies Applied

##### 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 2025

#### 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	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.

##### b) Changes in Accounting Policies

There has been no change in Accounting Policies.

## East Taieri Presbyterian Church

### Notes to the Financial Statements for the year ended 30 June 2025

#### 2 Offerings and Donations

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

	2025 Actual \$	Church 2025 Budget \$	2024 Actual \$	Consolidated 2025 Actual \$	2024 Actual \$
Regular offerings in cash	3,593	5,850	5,191	3,593	6,443
Regular offerings by the envelope system	1,155	2,642	2,295	1,155	3,602
Regular offerings by automatic payment	391,658	395,328	379,632	391,658	379,750
<b>Total Offerings received</b>	<b>396,406</b>	<b>403,820</b>	<b>387,118</b>	<b>396,406</b>	<b>389,795</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:

	Note	2025 Actual \$	Church 2025 Budget \$	2024 Actual \$	Consolidated 2025 Actual \$	2024 Actual \$
Donations to support:						
- Missionaries	7	12,307	25,000	14,183	12,307	14,183
- Nets to Sudan		-	-	-	-	-
- Christmas appeal	7	-	-	-	-	-
- Community mission		1,987	2,210	4,316	1,987	4,316
- Mission Facilities Fundraising		-	-	5	-	5
- Children and Families		11,945	1,005	11,414	11,945	11,414
Other donations and gifts		7,588	4,171	6,040	7,588	6,040
<b>This additional financial support amounted to</b>		<b>33,827</b>	<b>32,386</b>	<b>35,958</b>	<b>33,827</b>	<b>35,958</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.



## East Taieri Presbyterian Church

### Notes to the Financial Statements for the year ended 30 June 2025

#### 3 Grants

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

	Church			Consolidated	
	2025	2025	2024	2025	2024
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Synod of Otago & Southland	8,000	7,500	7,500	57,999	32,500
Dunedin City Council	4,000	4,550	4,000	7,500	8,130
DIA - COGS grant	-	-	-	5,000	5,000
Otago Community Trust	-	-	-	35,000	35,000
Lottery Grants Board	-	-	-	17,250	20,000
Grassroots	-	-	-	-	5,000
Dunedin Casino	-	-	-	1,217	750
Rotary Club - Mosgiel	-	-	-	-	-
Inner Court	-	-	-	4,700	-
Catalytic Foundation	-	-	-	4,000	-
Other	-	-	-	17,391	-
				3,863	3,515
<b>Total Grants received</b>	<b>12,000</b>	<b>12,050</b>	<b>11,500</b>	<b>153,920</b>	<b>109,895</b>

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

#### 4 Rental and Other Revenue

##### Rental

	Church			Consolidated	
	2025	2025	2024	2025	2024
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Rentals from properties	60,163	39,347	53,586	42,563	35,986

##### Other Revenue

	Church			Consolidated	
	2025	2025	2024	2025	2024
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Christian counselling fees	26,983	17,067	22,414	26,983	22,414
Fundraising revenue	-	-	-	-	-
South Island Pastors' Conference	12,922	14,548	14,817	12,922	14,817
Hospitality Workgroup	1,500	233	334	1,500	334
Use of church facilities	4,590	1,682	1,596	4,590	1,596
Moderator Income	-	-	-	-	-
Recoveries SHFT	-	4,296	-	-	-
Bequests	147	-	100,000	147	100,000
Shop on Taieri	-	-	-	166,333	170,492
Other revenue	8,224	7,885	13,265	64,461	55,675
	<b>54,366</b>	<b>45,711</b>	<b>152,426</b>	<b>276,936</b>	<b>365,328</b>

## East Taieri Presbyterian Church

### Notes to the Financial Statements for the year ended 30 June 2025

#### 5 All Staff Costs

	Church			Consolidated	
	2025	2025	2024	2025	2024
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Wages and Salaries	215,391	220,123	207,417	395,936	375,452
Moderator Costs	48,276	31,320	34,476	48,276	34,476
Staff Expenses	2,671	2,353	2,152	2,671	2,152
Ministry Enhancement	1,013	2,167	1,853	1,013	1,853
ACC Levy	301	500	445	301	445
	<u>267,651</u>	<u>256,463</u>	<u>246,343</u>	<u>448,196</u>	<u>414,378</u>

#### 6 SHFT

	Church			Consolidated	
	2025	2025	2024	2025	2024
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
Saddle Hill Foundation Trust (SHFT)	27,600	27,600	34,800	-	-
	<u>27,600</u>	<u>27,600</u>	<u>34,800</u>	<u>-</u>	<u>-</u>

East Taieri appreciates and values those volunteers who provide programmes for children on Sundays. SHFT provides programmes for youth and young people from its base at the Hub Youth Centre. The Trust is a separate legal entity whose results and financial position are consolidated into this financial report.

#### 7 Resourcing Mission

	Church			Consolidated	
	2025	2025	2024	2025	2024
	Actual	Budget	Actual	Actual	Actual
	\$	\$	\$	\$	\$
PCANZ Assembly Assessment	24,893	24,893	23,360	24,893	23,360
Dunedin Presbytery levy	8,910	10,000	9,578	8,910	9,578
Computer Cost including Licenses	7,728	13,155	8,559	7,728	8,559
Internet/Phones/Tolls	5,806	3,000	3,161	5,806	3,161
Printing, Photocopying & Stationary	5,908	5,000	4,964	5,908	4,964
Accountancy and Audit Fees	4,616	5,000	4,702	4,616	4,702
Other costs	14,200	17,070	14,228	14,200	14,228
	<u>72,062</u>	<u>78,118</u>	<u>68,553</u>	<u>72,062</u>	<u>68,553</u>

## East Taieri Presbyterian Church

### Notes to the Financial Statements for the year ended 30 June 2025

#### 8 Mission Facilities

	2025	Church	2024	Consolidated	
	Actual	2025	Actual	2025	2024
	\$	Budget	\$	Actual	Actual
		\$		\$	\$
Insurance premiums	20,353	39,736	45,269	20,353	45,269
Power	20,774	18,000	18,215	20,774	18,215
Rates	4,968	5,000	4,156	4,968	4,156
Buildings and property maintenance	15,417	13,115	5,491	15,417	5,491
Other administrative and property costs	14,250	7,193	15,013	14,250	15,013
	<u>75,763</u>	<u>83,044</u>	<u>88,145</u>	<u>75,763</u>	<u>88,145</u>

#### 9 Global and wider church mission

The parish supported missionaries and other appeals in the following ways

	2025	Church	2024	Consolidated	
	Actual	2025	Actual	2025	2024
	\$	Budget	\$	Actual	Actual
		\$		\$	\$
Payments in support of missionaries	1,420	500	-	1,420	-
			-	-	-
Global missions	27,555	35,000	22,336	27,555	22,336
Gifts to visiting speakers, other costs	-	-	-	-	-
	<u>28,975</u>	<u>35,500</u>	<u>22,335</u>	<u>28,975</u>	<u>22,335</u>

#### 10 Local mission and community life

	2025	Church	2024	Consolidated	
	Actual	2025	Actual	2025	2024
	\$	Budget	\$	Actual	Actual
		\$		\$	\$
Ministry Conference	5,803	11,575	6,189	5,803	6,189
Christian counselling service	33,653	25,203	35,122	33,653	35,122
Alpha courses/Ripple Effect Courses	-	2,976	976	-	976
Community projects	-	-	-	-	-
Other specific programmes	21,426	16,242	22,403	21,426	22,403
Life in Worship	3,975	6,134	2,840	3,975	2,840
Other costs	-	-	-	147,678	114,742
	<u>64,858</u>	<u>62,130</u>	<u>67,530</u>	<u>212,535</u>	<u>182,271</u>

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 2025

#### 11 Specific Reserves

	Opening Balance	Grants & Bequests	Other Income	Expended	Closing Balance
	\$	\$	\$	\$	\$
Funds for Missionaries					
Isaiah 58 Fund	40,993	-	-	-	40,993
Mainly Music Funds	1,461	-	-	-	1,461
Maintenance Reserve	20,359	-	-	-	20,359
Ministry Conference Reserve	11,707	-	-	-	11,707
Mission Training Fund	24,158	-	1,345	-	25,503
Molly Burns Fund	25,545	-	1,544	-	27,089
Pastoral Discretionary Fund	5,627	-	-	-	5,627
Tobias Trust	26,986	-	1,200	(6,976)	21,210
Other Reserves	42,930	-	800	(3,243)	40,487
	<u>199,766</u>	<u>-</u>	<u>4,889</u>	<u>(10,219)</u>	<u>194,436</u>

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. Funds can be used for training especially if the trainee is a non-Christian.

The Trustees in the Tobias Trust have given ET Church the capital of the Trust to administer.

The Tobias Trust is for the provision of advice and financial assistance to relieve poverty in New Zealand.

The Mission Training Fund is to be used for Mission Training of members of East Taieri Church.

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

Reserves are used on a needs basis with an application required.

#### 12 Prepaid expenses

	Church		Consolidated	
	2025	2024	2025	2024
	\$	\$	\$	\$
Insurance premiums paid to 1 August	4,336	4,336	4,336	3,657
<b>Total prepayments</b>	<u>4,336</u>	<u>4,336</u>	<u>4,336</u>	<u>3,657</u>

#### 13 Bank Deposits and Investments

	Church		Consolidated	
	2025	2024	2025	2024
	\$	\$	\$	\$
Bank of New Zealand	246,840	160,993	246,840	160,993
ANZ Bank	41,742	39,416	41,742	39,416
Rabobank	-	-	-	-
Baptist Savings (formerly Presbyterian Savings & Development Society)	64,729	61,593	64,729	61,593
The Otago Foundation Trust Board	354,932	335,850	354,932	335,850
<b>Total Bank deposits and investments</b>	<u>708,243</u>	<u>597,852</u>	<u>708,243</u>	<u>597,852</u>
Funds available for general purposes	170,443	170,443		
Funds for specific purposes	427,410	427,410		

Interest rates earned on deposits range from 2.25% to 6.05% (2024: 2.25% to 6.05%)

# East Taieri Presbyterian Church

## Notes to the Financial Statements for the year ended 30 June 2025

### 14 Accrued employee entitlements

	Church		Consolidated	
	2025	2024	2025	2024
	\$	\$	\$	\$
Accrued salaries and wages	3,794	3,772	4,299	9,570
Accumulated leave entitlements	18,420	16,715	25,012	23,307
<b>Total Employee Entitlements</b>	<b>22,214</b>	<b>20,487</b>	<b>29,311</b>	<b>32,877</b>

### 15 Plant and Equipment

	Church						
	Opening			Disposals and write offs	Depreciation	Book	Book
	Opening	Accumulated	Additions	Cost	Accumulated	Charge	Value
	Cost	Depreciation	2025	2025	Depreciation	2025	2025
	\$	\$	\$	\$	\$	\$	\$
Hub Youth Centre fit-out	176,984	(176,170)				(814)	(0)
Computers, software and accessories	53,621	(48,322)	-			(2,527)	2,772
Plant & Equipment	160,937	(145,839)	2,161			(6,455)	10,804
<b>Book Value</b>	<b>391,543</b>	<b>(370,332)</b>	<b>2,161</b>	<b>-</b>	<b>-</b>	<b>(9,797)</b>	<b>13,575</b>

	Consolidated						
	Opening	Opening	Additions	Disposals and write offs	Depreciation	Book	Book
	Cost	Accumulated	2024	write offs	Charge	Value	Value
	\$	\$	\$	2024	2024	2024	2023
	\$	\$	\$	\$	\$	\$	\$
Hub Youth Centre fit-out	176,984	(176,170)	-	-	(814)	(0)	5,700
Computers, software and accessories	89,223	(83,924)	-	-	(6,797)	(1,498)	17,202
Plant & Equipment	208,840	(193,742)	2,161	-	(9,210)	8,049	19,462
<b>Book Value</b>	<b>475,048</b>	<b>(453,837)</b>	<b>2,161</b>	<b>-</b>	<b>(16,822)</b>	<b>6,550</b>	<b>42,364</b>

### 16 Land and Buildings

	2025	2024
	\$	\$
Land	4,518,658	2,897,226
Buildings and improvements	2,202,395	1,719,165
	<b>6,721,053</b>	<b>4,616,391</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	4,542,475
Current Assets	-	-

## East Taieri Presbyterian Church

### Notes to the Financial Statements for the year ended 30 June 2025

#### 17 Deferred Revenue and Commitments

##### Deferred Revenue

At balance date, the Parish has received no significant donation, grant or bequest for which revenue recognition has been deferred.

##### Commitments

At balance date, the Parish had no capital commitments (2024: 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 Related party and Inter Group Transactions

	2025	2024
	\$	\$
East Taieri Church Paid SHFT		
Saddle Hill Foundation Trust Next Generation	27,600	34,800
Community Facilitator funding and transfer costs	-	-
Other Revenue	282	282
East Taieri Church received from SHFT		
Hub Rental	(17,600)	(17,600)
Administration services provided	-	-
Courses and fees	(1,025)	(1,025)

There have been no other related party transactions.

# 2025-26 Budget at a Glance

## How will this budget resource our Mission?

### **Know:**

#### **H R & Technology:**

Our dedicated staff are the backbone of our mission to make disciples who make disciples. Honouring their service means ensuring fair compensation

Ministry in today's world requires reliable, up-to-date technology. Investing in new technology will empower our staff and volunteers to serve more effectively, freeing them from avoidable frustrations and enabling them to focus on what matters most.

#### **Services:**

Even as we navigate this season without a senior pastor, our commitment to providing meaningful worship and connection remains unwavering to enable people to Know God and Grow in Christ.. Our dedicated teams ensure that our 4 different services offer a warm, welcoming environment, a variety of worship and music styles, and opportunities for fellowship—including sharing food together.

#### **Music & Sound:**

We are investing in music and sound equipment, as well as supporting our worship teams, so that everyone can experience high-quality, engaging worship that draws us closer to God and enriches our Sunday services.

### **Grow:**

#### **Children & Families:**

Investing in our children and families is investing in the future of the church. By maintaining strong support for this ministry, we empower our team to grow through training and to offer high-quality teaching, resources, and activities—including for our new intermediate age group. This is how we nurture lifelong faith and discipleship.

#### **Youth:**

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.

We are also supporting a new Sunday morning intermediate aged programme.

#### **Discipleship:**

Including discipleship in our budget is essential because it enables us to provide resources, training, and opportunities that help people grow deeper in their faith and live out our mission to Know, Grow and Go. By investing financially in discipleship we are equipping our church family to become committed followers of Jesus and empowering them to support one another on their spiritual journey.

### **Go:**

#### **Global Missions:**

Our commitment to global missions is growing as we step up to support an additional missionary couple. This \$5,000 increase is a tangible expression of our call to share Christ's love to the ends of the earth.

#### **Christmas Outreach:**

Our Christmas Outreach has touched many lives over the past two years. By increasing the budget from \$2,000 to \$3,000, we are investing in creative, impactful ways to connect with our community and share the hope of Christ during a season when hearts are open.

#### **Evangelism:**

Evangelism is a key priority for the coming year. Maintaining strong support for Alpha and other outreach initiatives, and seeking additional funding from the Synod Mission & Evangelism fund, ensures we are equipped to share the Good News with boldness and compassion. This budget continues to allow for us to run 1 Alpha Course, as well as a new Evangelism initiative.



# 2025-26 Budget at a Glance

	2025	2026 A	2026 B
	Forecast Actual	Budget with 12 mths of Senior Pastor	Budget with 6 mths of Senior Pastor (Proposed by Elders)
<b>Mission expenditure:</b>			
All Staff Costs (ET Church staff only)	\$216,587.27	\$338,129.00	\$280,129.00
SHFT (Direct support of SHFT programmes)	\$27,600.00	\$27,600.00	\$27,600.00
Resourcing Mission (Assembly Assessment, Presbytery Levies, Computer Licenses, Communication, Security, Compliance, Health & Safety, Audit)	\$95,270.84	\$79,666.00	\$91,666.00
Mission Facilities Insurance, Power, Rates, Cleaning, Maintenance	\$63,060.04	\$64,296.00	\$64,296.00
Local Mission and community Life (Turning Point Counselling, Fuel, Coast, Kidzown and other community events)	\$64,755.29	\$70,323.00	\$70,323.00
Global and wider church mission (Supported missionaries)	\$36,589.00	\$36,589.00	\$36,589.00
<b>Total Mission expenditure</b>	<b>\$503,862.44</b>	<b>\$616,603.00</b>	<b>\$570,603.00</b>
<b>Mission funding:</b>			
Offerings	\$397,584.00	\$403,885.00	\$403,885.00
Donations	\$38,064.44	\$36,741.00	\$36,741.00
Grants	\$12,550.00	\$12,050.00	\$12,050.00
Rentals from properties	\$51,200.45	\$45,924.00	\$45,924.00
Other revenue (Turning Point, Conference and other self supporting activities)	\$40,294.46	\$49,302.00	\$49,302.00
Interest earned	\$56,041.64	\$56,043.00	\$56,043.00
<b>Total Mission funding</b>	<b>\$595,734.99</b>	<b>\$603,945.00</b>	<b>\$603,945.00</b>
<b>Net surplus / (deficit) from Mission</b>	<b>\$91,872.55</b>	<b>-\$12,658.00</b>	<b>\$33,342.00</b>
Less Depreciation of Fixed Assets	\$10,246.29	\$10,246.00	\$10,246.00
<b>Annual operating surplus / (deficit) for the year</b>	<b>\$81,626.26</b>	<b>-\$22,904.00</b>	<b>\$23,096.00</b>

# 2025-26 Budget at a Glance

## How will we Fund this?

This budget is a statement of faith and vision. While we must acknowledge financial constraints—particularly regarding a full-time Senior Pastor—we are confident that God will provide as we step forward in obedience. The longer the vacancy, the more we rely on the dedication of our Moderator and staff, but we remain steadfast in our mission.

Let us approach this season with hope, unity, and a shared commitment to Know God deeper, Grow together in faith, and Go into the world as ambassadors of Christ. Together, we can trust that God will multiply our efforts for His glory and the good of our community.

We have budgeted for a savings while we do not have a Senior Pastor in place, but are very aware that an increase in offerings will be required when a Senior Pastor arrives, in order to continue with a full staff team. Notwithstanding, the current years actual, shows a surplus and continues during the vacancy into the budget year, which will provide a buffer. Elders noted that while the available surplus can support the appointment of a Senior Pastor, consideration should also be given to using surplus funds for additional paid leadership support, particularly during the extended vacancy and within the context of the new structure, to help reduce staff workloads and support staff wellbeing.

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 Know God, Grow in Christ and Go in the Holy Spirit will enable us to be 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 required an increase of 10% in giving, across the board. Please prayerfully consider increasing your personal giving by 10%, if possible. Without this 10% increase, we would need to look at what we are doing and make painful cuts to either missional activities or staffing. God blesses us so we can be a blessing to others. (Gen 12:1-3) Christian giving is an essential part of our discipleship, following the God who gave us the most extravagant gift of all – his own Son. We are thankful for God’s provision to us, and acknowledge with thanks the generous financial support our church has received.*

Robert Whyte (Session Clerk)

**If you have questions or concerns about this budget, you can email [manager@etchurch.co.nz](mailto:manager@etchurch.co.nz)**

