



Anglican Diocese  
of Auckland

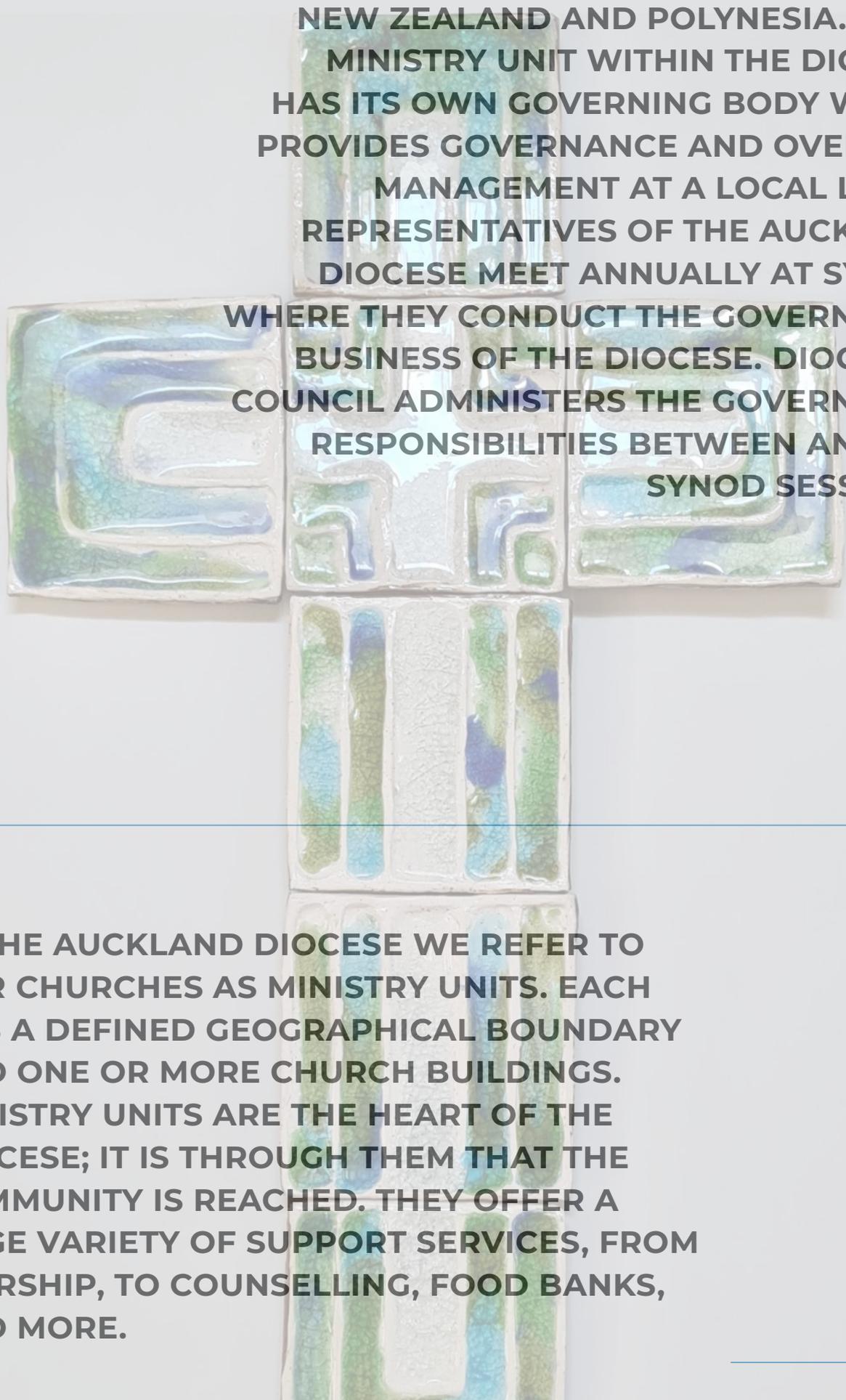
# ANNUAL REPORT 2023

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**THE AUCKLAND DIOCESE IS ONE OF THE SEVEN TIKANGA PĀKEHĀ 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.**

**IN THE AUCKLAND DIOCESE WE REFER TO OUR CHURCHES AS MINISTRY UNITS. EACH HAS A DEFINED GEOGRAPHICAL BOUNDARY 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 MORE.**

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# LETTER FROM THE BISHOP



WE rejoice in the life we share in the Auckland Diocese from the Far North to the Hauraki Plains and the Coromandel Peninsula.

We thank God for signs of growth and development in communities of faith and for the hope that is present. We seek to stand alongside and support places where ministry is challenging and resources are short. Together we continue to Glorify God the Holy Trinity in all we say and do.

## MINISTRY FORMATION TEAM

This is a group of specialists who collaborate together across ministries focussed on children, families, youth and young adults, as well as intergenerational ministry and formation and training for lay ministry. The benefits of an increased collaborative approach to their work has helped to develop more seamlessness between where one age group finishes and another begins. The team is led by the Diocesan Ministry Educator.

## BICENTENARIES

In 2014 our Church together celebrated 200 years since the first Christian service of worship was held on this whenua at Oihi. In the years that have followed there have been more bicentenaries and in April 2013 hundreds

of descendants of early missionaries Henry and Marianne Williams gathered in Paihia to celebrate the arrival of their ancestors.

## PARTNERSHIP

We work as partners with Te Tai Tokerau from the Franklin area to the Far North and with Te Manawa o te Wheke in North Waikato and the Coromandel. We also have ministry undertaken in Auckland on behalf of the Diocese of Polynesia which has a number of ethnic congregations worshipping in Auckland parish churches. A significant project in the last period has been support offered to the purchase of land at Rangiaowhia to return through the Amorangi to local iwi.

## ROYAL COMMISSION

We have worked hard to be responsive to the requests for information from the Royal Commission. We acknowledge the failures of the past that have resulted in the abuse of children and vulnerable people. We particularly recognise the suffering caused at Dilworth School and the shame of two ordained chaplains being abusers. We look forward to the recommendations from the final published report in order to build a safer Church for all to belong.

## STRESS POINTS

We recognise the following matters which are creating stress at both local levels and as a Diocese corporate:

- Compliance issues related to finances, buildings, and health and safety
- Financial stress from the tightened economic situation
- Property deferred maintenance and seismic strengthening projects
- Stressful contexts of ministry with increasing antisocial behaviour.

## BUILDING DEVELOPMENT

We have been blessed by the opportunity to bring some long-standing church building projects to completion. The hall at Devonport has been completely remodelled to provide improved gathering and office spaces. A new hospitality and administration space has been opened at Mt Albert. Work is underway for a new church being built in Flat Bush. All of these will enable much enhanced facilities to undertake worship, ministry and mission, and support the activities of the local community.

## MINISTRY COLLABORATIONS

We see an element of the future in being able to bring creative ministry collaborations together. A couple of examples of these are one between the Glen Innes cooperating parish, the Anglican Trust for Women and Children and the Diocese in establishing full-time ministry with a strong community

development element. Another is between Hillsborough parish and Lynfield cooperating parish in establishing a new church plant in Lynfield. In Mt Eden, a new congregation established in 2018, but without a permanent home, will be joining with an existing parish to share property and ministry resources and add to one another's life.

We are very aware of the stress on people and communities through these times of economic hardship. We are grateful for the partnerships we share with Auckland-based Anglican social service providers and the support they provide for people in need. We seek to live always conscious that our love for God is seen in our willingness to show love for our neighbour.

A handwritten signature in black ink, consisting of a plus sign followed by stylized cursive letters, likely representing the name Ross Bay.

Bishop Ross Bay, Bishop of Auckland

# DIOCESAN COUNCIL REPORT

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Written by the DIOCESAN COUNCIL

*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.*

FOLLOWING the uncertain years of COVID-19, 2023 has seen our Council and communities adapting to new hybrid ways of working and being and we were able to hold our Synod 2023 in person again. Our ministry continues to evolve with a number of ministry units continuing to stream services online to provide accessibility.

Our diocesan website continues to extend coverage, showing who we are and what we do. Our website is relevant to those expecting and seeking information and support digitally, whether they are in the Anglican community, or for those seeking involvement either when moving to new areas of the diocese or they are new to faith and church.

In response to motions passed at Synod 2022, Diocesan Council had set up various working groups which have continued throughout 2023.

The Synod Review Working Group has been considering Synod itself and how it operates, and what opportunities there are to evolve and better reflect our community and their needs in attending our annual Synod.

The Property Working Group has been assessing both maintenance and development needs of ministry unit properties. The Synod also asked for a strategic review of the overall property portfolio to ensure our resources are being used well in the service of the communities of the Diocese.

Towards the end of 2023 the boundaries for

our ministry units were reviewed and updated to accommodate new or closed ministry units and reflect the population and housing growth changes that have evolved over time.

We have continued work on the review of how we manage our properties across the diocese to identify all the properties and review current processes that assist ministry units to be able to do building and maintenance work on their properties. Work has continued throughout 2023 and the Property Working Group will present their findings at the 2024 Synod.

The aim of all these reviews is to ensure that our activities and processes across the Auckland Diocese are robust, so that the mission and ministry of our diocese is well served now and into the future.

Following the Covid years with the pressures of social issues, we are seeing increasing antisocial behaviour, directed at both our church communities and property. We recognise that these are creating stress at both local levels and for the diocesan team. Efforts are being made to liaise with similarly affected local communities to find appropriate solutions that will provide the most positive outcomes for all involved.

The Health and Safety Working Group, made up of Diocesan Office staff, clergy, lay representatives, and a representative from Te Pihopatanga o Te Tai Tokerau, has continued its work of reviewing and assisting the diocese with health and safety information to ensure appropriate resources are available to each community.

Policies and guidelines (such as the Hazard and Risk Identification Guide) continue to be developed and reviewed, and where

appropriate this is done in consultation with people who have experience in the area of practice.

Recognising the pressure that compliance issues relating to finances, buildings, and health and safety create for our ministry units, work to provide the support needed is ongoing. Many of our diocesan communities are grappling with financial stress. This impacts many projects being undertaken and it can be challenging for ministry units to work through what is required and consider multiple options to obtain funding to enable them, where possible, to upgrade their properties and buildings. Projects include:

- deferred maintenance planning and remediation.
- earthquake strengthening – generally longer-term projects.
- the development of new or renovated church buildings to serve our communities, such as at FlatBush and Hibiscus Coast.

Over the last year we have seen the rebuilding of the Memorial Peace Arch for the Parish of Pukekohe, which was recently completed and blessed. The Parish of Takapuna is well into the planning to undertake a major earthquake strengthening project of St Peter's Church and are working on plans to include a major renovation of the inside of the building as a second stage once funding is available.

Sustainability remains an active goal within the diocese as our Sustainability Fieldworker continues to provide support to ministry units. Some activities from the past year include:

- 'Sustainability Champion' volunteers work within their own ministry unit and are supported by an annual workshop.
- St Matthew's-in-the-City have composting

bins for the surrounding apartments, run in collaboration with our Auckland City Mission and the Auckland Council.

- Several ministry units have established community gardens within their church grounds.

To encourage ministry units to consider how land under their stewardship can be used, a resource booklet that provides guidance on how to enhance native biodiversity within church grounds has been produced. The booklet provides a means for ministry units to take a proactive approach to promoting and protecting nature.

Following a motion at Synod 2023, Diocesan Council is working with the Trust Investments Management investment team to remove all fossil fuel companies from diocesan global investments by the end of the year, to help achieve the goal of limiting global warming to 1.5°C.

Approaching 2024 we are continuing to explore new means to build our communities across the Auckland Diocese, live our values and ensure our financial, social, environmental and ministry unit sustainability into the future.



Diocesan Council members June 2024

# COMMUNITY LUNCH

Written by THE REVEREND BRENT SWANN and LIZ CAUGHEY, Parish of Grey Lynn

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IN 2017, one of our parishioners who had strong connections to people in need in the community, said to vestry, 'we need to feed our people'. She spoke of numerous people known to her who couldn't make ends meet, desperately needed food, and had little support.

So began the St Columba Friday haakari (feast), an outreach in the form of drawing into our midst people living on the edges of community.

Initially there were 15 guests, invited by our parishioner. On her recommendation, we prepared 'boil-ups' – huge pots of meat bones, veges and pūhā, with added dumplings – but our small kitchen was ill-equipped for this. A small team of parishioners gathered to support the kaupapa, pledging to cook food as if for their own families, and to bring it in sufficient quantities to feed the by-now 25 attendees. Fresh produce from our own community garden, Te Maara, was harvested each week for the lunch. We also began receiving deliveries of fresh fruit and vegetables, and groceries, from Kiwi Harvest, enabling us to send each person home with food for the week ahead.

However this kaupapa wasn't ever solely about food. It was about providing a safe space, and welcoming all people who experienced any kind of poverty - financial, emotional, physical and mental health, social and spiritual. By word of mouth, our numbers grew and, as time passed, relationships and then trust began to form – between our 'treasured guests' and our team members, and amongst the guests. We noticed after the first six months that people no longer 'ate and ran', but were beginning to chat to and support others, and to help with various tasks; that they began to trust that there would be enough food for everyone; that they were

developing more confidence in themselves. Our team, too, learnt from those around them, and grew to know themselves better through being in that space.

Now, eight years later, our team has grown to include people from the wider community, and we consistently provide lunch for around 65 people with whom we are in positive and caring relationship. While some move on to jobs, or leave the area, there are many who have been with us since the first week. As a whanau, we celebrate milestones together, are sad together when someone dies, share stories about our lives, discuss politics, God, music, food and what we're reading. We sing most weeks, and say grace before the kai is served. We feel the presence of God amongst us often, and our sharing of food feels like partaking of the Eucharist.

The Reverend Brent Swann (Ngati Porou) and Huia Swann (Ngai Tahu, Ngati Wai, Ngapuhi, Ngati Whātua), both qualified and experienced counsellors, bring a wealth of knowledge and wisdom to the kaupapa.

Monthly supervision sessions provided by Huia ensure our team is supported in all aspects of this ministry. The holism of tikanga Māori underpins life at St Columba, ensuring everyone feels safe, valued and respected.

At times, we face challenges but through God's grace we find ways to overcome them. We know, too, that it is through God's grace that we are blessed by the presence of our Friday whānau who enrich us beyond anything we ever imagined. And we have witnessed the transformative power of love, acceptance and belonging.

Kia whakapaingia te Atua!



# CONFIRMATIONS

Written by ARCHDEACON MICHAEL BERRY

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IN the Anglican Diocese of Auckland, and throughout the wider Anglican Church world, the practice of confirmation continues to be valued as a service of celebration in our church communities. What though is confirmation, how has the meaning of this sacramental act changed through the years, and what does it mean within the Anglican tradition today?

Confirmation is an ancient practice, closely associated with baptism in the themes of initiation and membership in the church. Where baptism was the sacrament through which a person became a member of the 'Body of Christ', the Church, confirmation followed closely and recognised the gifts of the Holy Spirit, given to each member of the Church. Confirmation in particular then, recognised and celebrated the responsibilities of a Christian to exercise ministry, making use of their gifts in the life of the Church and beyond.

Over time, it became common for Anglicans to be baptised as infants, with parents and godparents making commitments on behalf of the child. The public confession aspects of confirmation, however, meant that confirmation would then take place many years later when a person was able to actively participate in the service themselves. Given the ongoing significance of confirmation this meant that the Church's sense of 'full membership' became tied into confirmation. An example of this was that the Church came to require a person to be confirmed before they could receive the bread and wine at communion.

In recent generations, through reflection and study, the Church in many parts of the world has sought to recover the ancient intentions of these initiation rites. Importantly, the Church affirmed baptism alone as conveying

full membership, inviting the baptised to participate in every aspect of community life, including the ability to receive Communion.

In this, confirmation has returned to its focus on strengthening the faithful for ministry in the church. In a public setting, candidates are asked to affirm their commitment to Christian service, offering their own understanding of the Christian call to forgiveness, love, peace and justice. In doing this they accept a call to live as Jesus calls us to live, and to proclaim a willingness to be active in living out our faith.

At the heart of the service, the importance of the gifts of the Holy Spirit remain. Each person receives the 'laying on of hands', in which a bishop, leading the service, calls on the Holy Spirit to bring gifts of grace upon the individuals. The bishop prays:

*'Creator Spirit, strengthen (name) with your gifts of grace, to love and serve as a disciple of Christ...'*

Confirmation is a real moment of celebration in a community, recognising these expressions of commitment to faith, celebrating the gifts of the Holy Spirit, and encouraging the willingness of those being confirmed to use these gifts as they participate in the work of the Church through their own ministry.

Preparation for confirmation involves a period of instruction and preparation. This educational process ensures that candidates understand the significance of the commitment they are making. It's a time for asking questions, exploring the foundations of the Christian faith, and deepening their relationship with God. This period, sometimes referred to as 'catechesis' (from Greek 'κατήχησις', meaning 'instruction by word of mouth'), helps individuals to grow in their faith

and prepares them for the responsibilities that come with confirmation. As such, for the individual, the whole process of confirmation is a significant time in the journey of faith.

For the community too, confirmation provides an opportunity to celebrate, not just the faith

and ministry of the individuals concerned, but the faith of the community as a whole. It is a moment for a community as a whole to be encouraged and inspired, reflecting on the call to be active and attentive to the needs of the wider community.



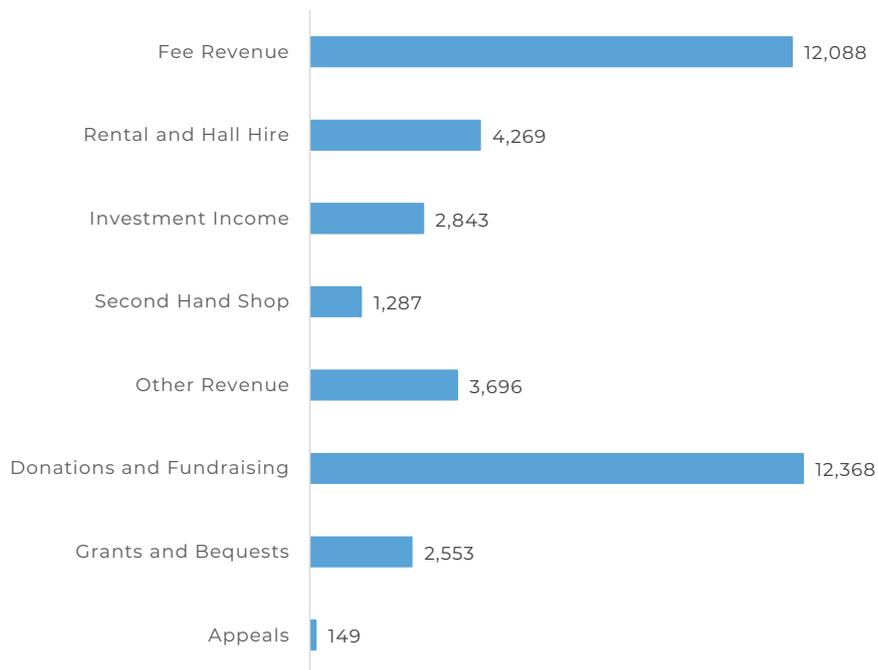
# FINANCING OUR MINISTRIES

THE revenue and outgoings for the Diocesan Council of the Anglican Diocese of Auckland shows the consolidated statements comprising the Council and its 110 entities for the year ended 31 December 2023.

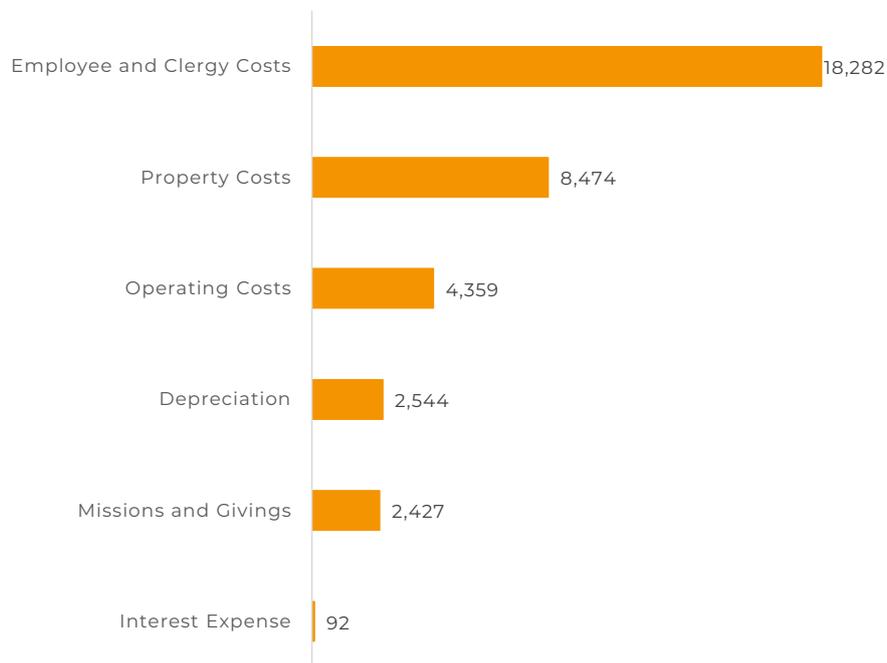
The 110 entities include 82 ministry units and mission ventures (churches), as well as

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.

## REVENUE (\$'000)



## EXPENSES (\$'000)



# OUR PEOPLE

As at 31 December 2023

## DIOCESAN BISHOP

The Right Reverend Ross Bay

## DIOCESAN MANAGER AND REGISTRAR

Sonia Maugham

## DIOCESAN MINISTRY EDUCATOR

The Reverend Sarah Moss

## ARCHDEACONS

The Venerable Michael Berry

The Venerable Carole Hughes

The Venerable Jonathan Gale

## BISHOP'S CHAPLAIN TO RETIRED CLERGY

The Reverend Rhys Lewis

## DIOCESAN COUNCIL (ALSO DIOCESAN TRUSTS BOARD)

The Right Reverend Ross Bay

The Reverend Rebecca Conolly

The Reverend Nyasha

Gumbeze

The Reverend Peter Jenkins

The Reverend Liz Martin

The Reverend Megan Means

The Reverend Grant Robertson

Megan Bowden

Angela Dalton

Fa'Afuhia Fia

Valonia Lawrence

Tony Randerson

Anne Walsh

Elizabeth Witton

Paul Woodfield

Ex Officio: Sonia Maugham

## ANGLICAN TRUSTS BOARD

David Belcher

Grant Graham (Chair)

Geoffrey Laurence

The Reverend Vicki Sykes

## GENERAL TRUST BOARD

The Right Reverend Ross Bay

Katy Bexley

Nichola Christie

Russell Florence (Chair)

Graham Miller

Angus Ogilvie

The Right Reverend Te Kitohi

Wiremu Pikaahu

James Scarr

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## DIOCESAN OFFICE STAFF

### ADMINISTRATION SERVICES TEAM

Executive Assistant to the

Diocesan Manager

Tara D'Onghia

Deputy Diocesan Manager

Bridget Morrison

Property Manager

Matthew Gunton

Finance Manager

Mary Wong

Finance Administrator

Mikayla Faccioni

Operations Coordinator

Catherine Griffiths

Team Administrator

Tony Mattson

## PROGRAMME

### COORDINATORS

Sustainability Fieldworker

Cathy Bi-Riley

Auckland Anglican Space

Coordinator

Carolyn Wellm

### ARCHIVE

Contracted to the Provincial

Archives

### MINISTRY FORMATION TEAM

Lay Ministry Developer

Karen Spoelstra

Intergenerational Ministry

Facilitator

Angela Blundell

Diocesan Youth Facilitator

Steph Brook

Ministry Formation Team

Administrator

Jennifer Siew

Chaplain to Young Adults

The Reverend Sarah West

# OUR PARTNERS



TERTIARY  
CHAPLAINCY  
TRUST BOARD  
(AUCKLAND/  
VAUGHAN PARK NORTHLAND)



# OUR FUNDERS

Many thanks to those who provided grants and bequests to the diocese and its entities. Funders listed here provided funding in 2023.



ST PAUL'S EDUCATION AND  
CLERGY HOUSING TRUST

HOSTEL OF THE HOLY  
NAME



# CONSOLIDATED GENERAL PURPOSE FINANCIAL REPORT

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**FOR THE YEAR ENDED 31 DECEMBER 2023**

**The Diocesan Council of The Anglican Diocese of Auckland Group  
including the Council and its 110 controlled entities**

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# DIRECTORY

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Diocesan Council	<p>The Right Reverend Ross Bay</p> <p>The Reverend Dr Kim Benton (resigned August 2023)</p> <p>The Reverend Gendi Burwell (resigned January 2023)</p> <p>The Reverend Rebecca Conolly (appointed September 2023)</p> <p>The Reverend Nyasha Gumbeze</p> <p>The Reverend Peter Jenkins</p> <p>The Reverend Megan Means</p> <p>The Reverend Grant Robertson</p> <p>The Reverend Elizabeth Martin (appointed February 2023)</p> <p>Megan Bowden</p> <p>FaAfuhia Fia</p> <p>Grant Hodgson (term ended August 2023)</p> <p>Tony Randerson</p> <p>Elizabeth Witton</p> <p>Angela Dalton</p> <p>Paul Woodfield</p> <p>Valonia Lawrence (resigned January 2024)</p> <p>Anne Walsh (appointed September 2023)</p>
Registered Office	<p>12 St Stephens Avenue</p> <p>Parnell</p> <p>Auckland</p> <p>1052</p>
Nature of Business	<p>Provides religious services / activities</p> <p>The Diocese was established to deliver the missions of the Church including:</p> <ul style="list-style-type: none"><li>- to proclaim the good news of God's Reign.</li><li>- to teach, baptise and nurture the believers in the Christian faith.</li><li>- to respond to human needs by loving service.</li><li>- to seek to transform the unjust structures of society.</li><li>- to strive to safeguard the integrity of creation, sustaining and renewing the earth.</li></ul> <p>These missions are actioned by our network of ministry personnel and parishes throughout the Diocese. The Diocese covers the area of Auckland and surroundings.</p>
Charities Commission Registration number	CC31449
Independent Auditor	<p>BDO Auckland</p> <p>Level 4, BDO Centre</p> <p>4 Graham Street</p> <p>Auckland</p>

# STATEMENT OF SERVICE PERFORMANCE

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## 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 July 2024 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

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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.



THE HEALTHY CHURCH MODEL

# KNOWING GOD

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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.

	2023	2022
<b>SERVICES</b> The minimum number of services offered across the Group's ministry units for the year was 9,278 (2022: 9,162). Ministry units may also offer additional services during the week or special services, for example at Easter and Christmas.	9,278	9,162

# 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.

	2023	2022
<b>CLERGY - STIPENDIARY (JUNE)</b> 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.	87	92
<b>CLERGY - NON-STIPENDIARY (JUNE)</b> These numbers are as of the month of June.	37	42
<b>'SUSTAINABILITY CHAMPIONS' IN MINISTRY UNITS</b> 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.	44	55
<b>DIOCESAN ECO-CHURCHES</b> 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.	7	6

# 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.

	2023	2022
<b>CONFIRMATIONS</b> 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'.	17	50
<b>GROUPS FOR CHILDREN UNDER 11</b>	101	192
<b>YOUTH GROUPS</b>	32	33
<b>ADULT STUDY/HOME GROUPS</b>	310	412

# 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

	2023	2022
OP SHOPS	19	20
MISSIONS AND GIVINGS	\$2,427,000	\$2,780,000
<b>GIVING TO ANGLICAN MISSIONS</b> 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.	\$196,502	\$189,258

# LIVING BEYOND OURSELVES

## 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.

	2023	2022
MINISTRY UNITS WITH A SELWYN CENTRE	22	21

## 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.

	2023	2022
PROGRAMMES/GROUPS RUN IN THE DIOCESE	91	79
NEW COMPANIONS TRAINED	20	15

# LIVING BEYOND OURSELVES

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## SPACE PROGRAMME

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

	2023	2022
PROGRAMMES RUN IN THE DIOCESE	26	29
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 2023

## Consolidated Statement of Comprehensive Revenue and Expense

for the year ended 31 December 2023  
in thousands of New Zealand Dollars

	Note	2023 \$'000	2022 \$'000
<b>Revenue</b>			
Exchange revenue			
Fee Revenue		12,088	12,665
Rental and Hall Hire		4,269	3,744
Investment Income	2a	2,843	1,515
Second Hand Shop		1,287	1,205
Other Revenue		3,696	2,214
<b>Non-exchange revenue</b>			
Donations and Fundraising		12,368	9,514
Grants and Bequests	15	2,553	2,286
Appeals		149	1,230
<b>Total revenue</b>		<b>39,253</b>	<b>34,373</b>
<b>Expenses</b>			
Employee and Clergy Costs		18,282	17,310
Property Costs		8,474	6,744
Operating Costs		4,359	3,852
Depreciation	5,6	2,544	2,291
Missions and Givings		2,427	2,780
Interest Expense		92	106
<b>Total expenditure</b>		<b>36,178</b>	<b>33,083</b>
<b>Operating Surplus for the year</b>		<b>3,075</b>	<b>1,290</b>
Realised Gain on Sale of Investments in Managed Funds at Fair Value through Surplus or Deficit	8	127	464
Unrealised Gain/(Loss) on Revaluation of Investments in Managed Funds at Fair Value through Surplus or Deficit	8	147	(2,767)
Realised Gain on Sale of Property		-	306
<b>Net Surplus/(Deficit) for the year</b>		<b>3,349</b>	<b>(707)</b>
Other comprehensive revenue and expense		-	-
<b>Total comprehensive revenue and expense for the year</b>		<b>3,349</b>	<b>(707)</b>

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

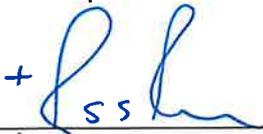
# Consolidated Statement of Financial Position

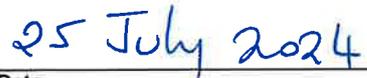
as at 31 December 2023

in thousands of New Zealand Dollars

	Note	2023 \$'000	2022 \$'000
<b>Assets</b>			
Cash and Cash Equivalents	10	11,621	13,733
Trade and Other Receivables		5,662	4,313
Short Term Deposits	10	8,350	9,537
<b>Total Current Assets</b>		<b>25,633</b>	<b>27,583</b>
Investments in Managed Funds	8	54,817	55,678
Retirement Village Assets	7	4,557	4,417
Investment Property	6	36,417	33,897
Property, Plant and Equipment	5	121,376	118,371
Term Deposits	10	1,422	1,059
<b>Total Non-Current Assets</b>		<b>218,589</b>	<b>213,422</b>
<b>Total Assets</b>		<b>244,222</b>	<b>241,005</b>
<b>Liabilities</b>			
Trade and Other Payables		2,659	2,059
Employee Entitlements		941	927
Loans	11	135	876
Obligations to Retirement Village Residents	7	4,060	3,920
<b>Total Current Liabilities</b>		<b>7,795</b>	<b>7,782</b>
Loans	11	1,373	1,518
<b>Total Non-Current Liabilities</b>		<b>1,373</b>	<b>1,518</b>
<b>Total Liabilities</b>		<b>9,168</b>	<b>9,300</b>
<b>Net Assets</b>		<b>235,054</b>	<b>231,705</b>
<b>Equity</b>			
General Funds		32,336	26,520
Parish Funds		175,561	178,518
Clergy Retirement Housing Fund		3,698	3,453
Special Purpose Funds		23,459	23,214
<b>Total Equity</b>		<b>235,054</b>	<b>231,705</b>

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

  
Chairperson

  
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 2023  
 in thousands of New Zealand Dollars

	Note	General Funds	Special Funds	Parish Funds	Clergy Retirement Housing Fund	Total
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Balance at 1 January 2022</b>		<b>28,138</b>	<b>22,719</b>	<b>177,883</b>	<b>3,672</b>	<b>232,412</b>
Deficit for the year		(707)	-	-	-	(707)
Transfers (from)/to Special Funds		(911)	495	635	(219)	-
<b>Balance at 31 December 2022</b>		<b>26,520</b>	<b>23,214</b>	<b>178,518</b>	<b>3,453</b>	<b>231,705</b>
Surplus for the year		3,349	-	-	-	3,349
Transfers (from)/to Special Funds		2,467	245	(2,957)	245	-
<b>Balance at 31 December 2023</b>	<b>2c</b>	<b>32,336</b>	<b>23,459</b>	<b>175,561</b>	<b>3,698</b>	<b>235,054</b>

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

	Note	2023 \$'000	2022 \$'000
<b>Cash flows from operating activities</b>			
Cash received from donations and fundraising		12,368	9,514
Cash received from grants and bequests		2,553	2,286
Cash received from fees, licence and other operating income		20,510	20,125
Interest and dividends received		2,033	818
Cash paid for goods and services		(14,744)	(13,709)
Cash paid to clergy and employees		(18,268)	(17,361)
<b>Net cash from operating activities</b>	<b>3</b>	<b>4,452</b>	<b>1,673</b>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant and equipment		(6,496)	(6,309)
Purchase of investments in managed funds		-	(16)
Proceeds from sale of investments in managed funds		1,936	2,271
Proceeds from disposal of property, plant and equipment		110	1,486
Purchase of investment property		(1,660)	-
Purchase of short term deposits		(363)	(323)
Proceeds from term deposits		1,183	340
Advance of term loans		(388)	-
<b>Net cash from investing activities</b>		<b>(5,678)</b>	<b>(2,551)</b>
<b>Cash flows from financing activities</b>			
Repayment of mortgages		(103)	(84)
Proceeds from other loans		129	490
Repayment of other loans		(912)	(113)
<b>Net cash from financing activities</b>	<b>3</b>	<b>(886)</b>	<b>293</b>
<b>Net (decrease)/increase</b>		<b>(2,112)</b>	<b>(585)</b>
Opening cash and cash equivalents 1 January		13,733	14,318
<b>Closing cash and cash equivalents</b>		<b>11,621</b>	<b>13,733</b>
<b>Made up of:</b>			
Petty Cash		5	5
Cash at bank available on demand		11,616	13,341
Term deposits with original maturities less than 3 months		-	387
<b>Total cash and cash equivalents</b>		<b>11,621</b>	<b>13,733</b>

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 110 controlled entities as set out in note 13, (together referred to as "the Group").

The consolidated general purpose financial report of the Group is for the year ended 31 December 2023 and was authorised for issue by the Council on the date specified on page 26.

### 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 (PBE Standards), and other applicable reporting standards as appropriate that have been authorised for use by the External Reporting Board for Tier 1 entities.

This is the Group's first general purpose financial report presented in accordance with PBE Standards. The Group previously applied PBE Standards RDR. Upon transition to PBE Standards, there has been no impact on the recognition and measurement of transactions; however, additional disclosures are provided as the exemptions afforded under PBE Standards RDR are no longer applicable.

### 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 fair value.

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

### d Use of estimates and judgements

The preparation of the consolidated general purpose financial report in conformity with PBE Standards 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. Percentage of completion is based on the time elapsed in relation to the agreement with the customer.

#### Investment Income

Recognised in Revenue	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<i>Distribution income on financial assets at fair value through surplus or deficit</i>		
Distribution income on Managed Funds	2,392	838
<i>Interest income from financial assets at amortised cost</i>		
Interest on term deposits and bank balance	1,312	677
	<b>3,704</b>	<b>1,515</b>

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.

# 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 wholly 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, and are initially recorded at fair value and subsequently recorded at amortised cost, less allowance for expected credit loss.

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 2023 and 2022 there are no impairment allowances.

### e Changes in Accounting Policies

The accounting policies have been applied consistently throughout the year. There have been no changes in accounting policies.

There are no new, revised, or amended standards that are applicable to the Group which are in issue but are not yet required to be adopted for the year ended 31 December 2023, which would have a significant impact on the Group's consolidated general purpose financial report.

## 3 Statement of Cash Flows Reconciliations

### a Reconciliation of operating cash flows to net surplus

	2023	2022
	\$'000	\$'000
Net Surplus / (Deficit) for the year	3,349	(707)
<b>Adjustments for non cash and non operating items</b>		
Changes in fair value of Investments	(147)	2,767
Gain on sale of Investments	(127)	(464)
Depreciation	2,544	2,291
Investment income reinvested	(810)	(679)
<b>Adjustments for movements in</b>		
(Increase) in Trade and Other Receivables	(979)	(1,239)
Increase/(Decrease) in Trade and Other Payables	622	(296)
<b>Cash generated from Operations</b>	<u>4,452</u>	<u>1,673</u>

## Notes to the Financial Statements (continued)

### 3 Statement of Cash Flows Reconciliations (cont.)

#### b Reconciliation of liabilities arising from financing activities

	Note	1 January 2023 \$'000	Repayment \$'000	Advances \$'000	31 December 2023 \$'000
<b>2023</b>					
Mortgages	11	1,131	(103)	-	1,028
Other Loans	11	1,263	(912)	129	480
<b>Total Liabilities from Financing Activities</b>		<b>2,394</b>	<b>(1,015)</b>	<b>129</b>	<b>1,508</b>
<b>2022</b>					
	Note	1 January 2022 \$'000	Repayment \$'000	Advances \$'000	31 December 2022 \$'000
Mortgages	11	1,215	(84)	-	1,131
Other Loans	11	886	(113)	490	1,263
<b>Total Liabilities from Financing Activities</b>		<b>2,101</b>	<b>(197)</b>	<b>490</b>	<b>2,394</b>

### 4 Audit Fees

Included in the Net Surplus for the year is \$214,000 of fees paid to auditors (2022: \$171,000). \$108,000 of this was paid to BDO Auckland for the audit of the consolidated general purpose report (2022: \$95,000) and \$106,000 to other Group entity auditors for audit and assurance services (2022: \$76,000).

## Notes to the Financial Statements (continued)

### 5 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

2023	Land	Buildings	Plant, Equipment and Motor Vehicles	Work in Progress	Total
Note	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cost</b>					
Balance at 1 January 2023	69,653	38,931	15,016	10,348	133,948
Additions	750	808	278	4,631	6,467
Disposals	-	-	(110)	-	(110)
Transfers from/to WIP	-	7,347	239	(7,586)	-
Transfers to Investment Property	6	(1,109)	(66)	-	(1,175)
<b>Balance at 31 December 2023</b>	<b>69,294</b>	<b>47,020</b>	<b>15,423</b>	<b>7,393</b>	<b>139,130</b>
<b>Depreciation</b>					
Balance at 1 January 2023	-	(8,839)	(6,738)	-	(15,577)
Depreciation for the year	-	(1,451)	(782)	-	(2,233)
Transfers to Investment Properties	-	29	-	-	29
Disposals	-	-	27	-	27
<b>Balance at 31 December 2023</b>	<b>-</b>	<b>(10,261)</b>	<b>(7,493)</b>	<b>-</b>	<b>(17,754)</b>
<b>Book value 31 December 2023</b>	<b>69,294</b>	<b>36,759</b>	<b>7,930</b>	<b>7,393</b>	<b>121,376</b>

When a Ministry Unit ceases to operate the Land and Buildings are transferred to the Diocesan Council where they are held as Investment Property. The book value of Land and Buildings transferred to Investment Property in the year was \$1,146,000 (2022: Nil).

2022	Land	Buildings	Plant, Equipment and Motor Vehicles	Work in Progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cost</b>					
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)	-
<b>Balance at 31 December 2022</b>	<b>69,653</b>	<b>38,931</b>	<b>15,016</b>	<b>10,348</b>	<b>133,948</b>
<b>Depreciation</b>					
Balance at 1 January 2022	-	(7,561)	(6,052)	-	(13,613)
Depreciation for the year	-	(1,279)	(725)	-	(2,004)
Disposals	-	1	39	-	40
<b>Balance at 31 December 2022</b>	<b>-</b>	<b>(8,839)</b>	<b>(6,738)</b>	<b>-</b>	<b>(15,577)</b>
<b>Book value 31 December 2022</b>	<b>69,653</b>	<b>30,092</b>	<b>8,278</b>	<b>10,348</b>	<b>118,371</b>
<b>Book value 31 December 2021</b>	<b>71,123</b>	<b>30,396</b>	<b>8,139</b>	<b>5,895</b>	<b>115,553</b>

## Notes to the Financial Statements (continued)

### 6 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 2023 and the additions and disposals during the year.

2023	Opening \$'000	Depreciation \$'000	Additions \$'000	Disposals \$'000	Transfers (Note 5) \$'000	Closing \$'000
Cost	36,234	-	1,774	(88)	1,146	39,066
Accumulated Depreciation	(2,337)	(315)	-	3	-	(2,649)
<b>Net Book Value 2023</b>	<b>33,897</b>	<b>(315)</b>	<b>1,774</b>	<b>(85)</b>	<b>1,146</b>	<b>36,417</b>
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)
<b>Net Book Value 2022</b>	<b>34,160</b>	<b>(287)</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>33,897</b>

### 7 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 (2022: a registered valuer) based on the market value of similar freehold units in the Pukekohe area. 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 the fair value of the assets assessed by a registered valuer as noted above. An unrealised revaluation gain owing to residents is carried forward until it is realised on the sale and purchase of a new ORA.

	2023 \$'000	2022 \$'000
<b>Village Assets at fair value</b>	<b>4,557</b>	<b>4,417</b>
Initial capital payment owing to residents	3,218	3,234
Subsequent fair value gains owing to residents	842	686
<b>Obligations to Residents</b>	<b>4,060</b>	<b>3,920</b>

## Notes to the Financial Statements (continued)

### 8 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.

	2023		2022
	\$'000		\$'000
<i>Investments Comprise:</i>			
Investment in New Zealand Bonds (Unit Trust & JB Were)	4,098		1,796
Investment in International Bonds Unit Trust	1,631		1,563
Investment in New Zealand Equities Unit Trust	1,240		1,177
Investment in International Equities Unit Trust	2,225		1,875
Investment in New Zealand Property Unit Trust	9,775		10,914
Investment in Balanced Fund Unit Trust:			
Allocation of New Zealand Bonds Unit Trust	6,156	6,786	
Allocation of International Bonds Unit Trust	3,289	3,275	
Allocation of New Zealand Equities Unit Trust	5,220	5,705	
Allocation of International Equities Unit Trust	6,397	6,887	
Allocation of New Zealand Property Unit Trust	9,113	11,107	33,760
Investment in Cash Fund	5,529		4,548
Other Investments	144		45
	<u>54,817</u>		<u>55,678</u>

	2023	2022
	\$'000	\$'000
Parish Investments held for the purpose of individual parishes	26,507	27,856
Other Investments	28,310	27,822
<b>Total Investment in Managed Funds</b>	<u>54,817</u>	<u>55,678</u>

Of \$26.5m (2022: \$27.9m) of Parish investments, \$12.0m (2022: \$11.9m) are held in special funds for a specific purpose as referred to in note 2 (c).

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

	2023	2022
	\$'000	\$'000
Distribution income (note 2a)	2,392	677
Realised gain on sale of investments	127	464
Revaluation of investments at fair value through surplus or	147	(2,767)
<b>Total net gain/(loss) on financial assets at fair value through surplus or</b>	<u>2,666</u>	<u>(1,626)</u>

### 9 Financial Risk Management

#### a Overall risk management framework

The Diocesan Council has oversight of the Group's risk management framework. The Group is risk averse and seeks to minimise its exposure to risk associated with financial assets and liabilities. The Council meets regularly throughout the year to review financial and market risks associated with the operations of the Group.

#### b Credit Risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Group is mainly exposed to credit risk from its financial assets, including cash and cash equivalents, receivables, term deposits and debt securities within its investments in managed funds.

The carrying amount of the above financial assets represent the Group's maximum exposure to credit risk.

#### Cash and Cash Equivalents and Term Deposits

The Group has a total of \$11,621,000 (2022: \$13,733,000) of cash and cash equivalents and a total of \$9,772,000 (2022: \$10,596,000) of Short and Long Term Deposits held with registered banks (ASB Bank, ANZ New Zealand, BNZ and Westpac), all of whom have a Standard & Poor's rating at 31 December 2023 of AA- (2022: AA-).

## Notes to the Financial Statements (continued)

### 9 Financial Risk Management (cont.)

#### b Credit Risk (cont.)

##### Receivables

The Group's exposure to credit risk is influenced by the specific individual characteristics of each counter party. Trade and other receivables are largely made up of fee revenue receivable and short term advances. Aging of these balances can be impacted significantly by the timing of payments rather than collectability. Trade and other receivables are 61% current at 31 December 2023 (2022: 79%). No impairment provision has been recorded at 31 December 2023 (2022: nil) as all receivables are considered recoverable and the group has no history of debt write-offs.

##### Investments in Managed Funds

The Group's exposure and the credit ratings of counterparties are continuously monitored and the aggregate value of transactions concluded is spread amongst approved counterparties and subject to limits that are reviewed regularly. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are entities currently with high credit ratings assigned by international credit rating agencies.

	International Bonds		New Zealand Bonds	
	2023	2022	2023	2022
Standard and Pools Long Term Ratings	\$'000	\$'000	\$'000	\$'000
AAA	576	2,104	4,590	4,557
AA+, AA, AA-	2,214	668	2,835	2,669
A+, A, A-	1,378	1,437	1,168	489
BBB+, BBB, BBB-	639	614	1,369	721
Unrated	113	15	292	146
	<b>4,920</b>	<b>4,838</b>	<b>10,254</b>	<b>8,582</b>

#### c Liquidity Risk

Liquidity risk arises from the Group's management of working capital and the finance charges and principal repayments on its borrowings. It is the risk that the Group will encounter difficulty in meeting its financial obligations as they fall due.

The Group ensures that the maturity profile of its short-term liquid financial assets (such as cash and cash equivalents, accounts receivable and short-term deposits) is sufficient to meet the contractual cash flow obligations of its financial liabilities. At 31 December 2023 and 31 December 2022, total Cash and Cash Equivalents were sufficient to meet the obligations of the Group's financial liabilities in full.

#### d Market Risk

The Group is exposed to interest rate, currency and equity market risks indirectly through its investments in unit trusts. The below table shows the effect on the Group's position and results at reporting date if unit prices move 10 percent higher or lower. These risks are managed by the Group's investment managers, in accordance with the Group's investment policy.

##### Price Risk

The current market environment with likely interest rate movements and high inflation makes a likely range difficult to predict, and market movements could be materially higher or lower than the 10% movement illustrated.

	New Zealand Bonds		International Bonds		New Zealand Property	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
10% increase in values	1,025	858	492	484	1,889	2,202
10% decrease in values	(1,025)	(858)	(492)	(484)	(1,889)	(2,202)

	New Zealand Equities		International Equities		Total	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
10% increase in values	646	688	862	876	4,914	5,108
10% decrease in values	(646)	(688)	(862)	(876)	(4,914)	(5,108)

##### Interest Rate Risk

A reasonably possible increase of 5% (2022 5%) and decrease of 5% (2022 5%) in interest rates of bank and term deposits would have the following impact on surplus or deficit and net assets / equity:

	Surplus or Deficit		Net Assets / Equity	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
5% increase in rates	66	34	66	34
5% decrease in rates	(66)	(34)	66	(34)

The impact of a possible increase or decrease in interest rates on Mortgages due by the Group (refer Note 11) would be immaterial to the Group's asset base.

## Notes to the Financial Statements (continued)

### 9 Financial Risk Management (cont.)

#### Currency Risk

The following table demonstrates the sensitivity of financial instruments at reporting date to a reasonably possible appreciation /depreciation in the Australian Dollar against the New Zealand dollar. All other variables are held constant.

	International Equities	
	2023 \$'000	2022 \$'000
5% increase in values	431	438
5% decrease in values	(431)	(438)

### 10 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. They are initially recorded at fair value and subsequently recorded at amortised cost.

Cash and Cash Equivalents earn interest at rates ranging between 1% and 4.55% (2022: 0% and 2.75%), while Term Deposits held at year end earn interest at rates ranging between 3.53% and 6.2% (2022: 0.8% and 4.6%).

	2023 \$'000	2022 \$'000
<b>Cash and Cash Equivalents</b>		
Cash held by parishes	8,559	9,279
Other	3,062	4,454
<b>Total</b>	<b>11,621</b>	<b>13,733</b>
<b>Short Term Deposits</b>		
Short Term deposits held by parishes	8,350	9,537
<b>Total Short Term Deposits</b>	<b>8,350</b>	<b>9,537</b>
<b>Term Deposits</b>		
Term deposits held by parishes	1,422	1,059
<b>Total Term Deposit</b>	<b>1,422</b>	<b>1,059</b>

## Notes to the Financial Statements (continued)

### 11 Loans

Loans and other payables comprise:

	Note	2023 \$'000	2022 \$'000
<b>Current Loans</b>			
Other Loans	13	135	876
<b>Total Loans</b>		<b>135</b>	<b>876</b>
<b>Non-Current Loans</b>			
Mortgages		1,028	1,131
Other Loans		345	387
<b>Total Loans</b>		<b>1,373</b>	<b>1,518</b>

The below table outlines the security, effective interest rate and year of maturity for Mortgages. Other Loans are not interest bearing, and repayment is upon agreement between the Group and the other party.

Security	Effective Interest Rate	Year of Maturity	2023 \$'000	2022 \$'000
Parish Land & Buildings	4.40%	2032	254	282
Parish Land & Buildings	8.55%	2030	291	325
Parish Land & Buildings	5.84%	2032	290	324
Parish Land & Buildings	7.15%	2046	193	200
			<b>1,028</b>	<b>1,131</b>

### 12 Financial Instruments

The tables below show the carrying amount and fair values (except those where carrying amount approximates fair value) of the Group's financial assets and financial liabilities.

2023	Financial Assets		Financial Liabilities	Fair Value \$'000	Level of Fair Value Hierarchy
	FVTSD*	Amortised Cost	Amortised Cost		
	\$'000	\$'000	\$'000	\$'000	
Subsequently measured at fair value:					
Investments in managed funds	54,817	-	-	54,817	1
Subsequently not measured at fair value:					
Cash and cash equivalents	-	11,621	-	11,621	
Trade and other receivables	-	5,662	-	5,662	
Term Deposits	-	8,350	-	8,350	
Trade and other payables	-	-	(2,659)	(2,659)	
Loans	-	-	(1,508)	(1,508)	
Obligations to retirement village residents	-	-	(4,060)	(4,060)	
	<b>54,817</b>	<b>25,633</b>	<b>(8,227)</b>		

\* Fair Value Through Surplus or Deficit

2022	Financial Assets		Financial Liabilities	Fair Value \$'000	Level of Fair Value Hierarchy
	FVTSD*	Amortised Cost	Amortised Cost		
	\$'000	\$'000	\$'000	\$'000	
Subsequently measured at fair value:					
Investments in managed funds	55,678	-	-	55,678	1
Subsequently not measured at fair value:					
Cash and cash equivalents	-	13,733	-	13,733	
Trade and other receivables	-	4,313	-	4,313	
Term Deposits	-	9,537	-	9,537	
Trade and other payables	-	-	(2,059)	(2,059)	
Loans	-	-	(2,394)	(2,394)	
Obligations to retirement village residents	-	-	(3,920)	(3,920)	
	<b>55,678</b>	<b>27,583</b>	<b>(8,373)</b>		

## Notes to the Financial Statements (continued)

### 13 Controlled entities

All controlled entities are 100% controlled and domiciled in New Zealand. The following 110 controlled entities with a balance date of 31 December 2023 have been included in the Group's financial statements:

All Saints Church Mititai	Parish of Howick
All Saints Kāeo	Parish of Kaitiāia
Asian Mission District	Parish of Kerikeri
Auckland Anglican Insurance Charitable Trust	Parish of Kohimarama
Cathedral District	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 St Aidan Remuera
Mission District of Bombay-Pōkeno	Parish of St Andrew Epsom
Mission District of Bream Bay	Parish of St George Epsom
Mission District of Coromandel	Parish of St Heliers
Mission District of Ellerslie	Parish of St Mark Remuera
Mission District of Flat Bush	Parish of St Matthew Auckland Central
Mission District of Glen Eden	Parish of St Paul Auckland Central
Mission District of Huapai	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 Paparua	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 Whangārei	St Andrew's Kids' Club Trust
Mission Venture of Beachlands Maraetai	St Barnabas Parochial Trust Board
Mission Venture of St Augustine	St Chad's Meadowbank Property Trust
Mission Venture of Whitford	St Paul's Whangaroa
Oratia Cemetery	St Peters Onehunga Trust Board
Parish of Birkdale Beach Haven	Telugu Mission District
Parish of Birkenhead	The Anglican Trusts Board
Parish of Blockhouse Bay	The Devonport Parish Property Trust
Parish of Campbells Bay	The General Trust Board of the Diocese of Auckland
Parish of Clendon	The Holy Trinity Cathedral Trust for Ministry Music and Mission
Parish of Clevedon	The Saint Johns Campbells Bay Property Trust
Parish of Devonport	The St Andrew's Church Foundation
Parish of Grey Lynn	The Wilfred and Katherine Evers-Swindell Trust Board
Parish of Henderson	Trimnell Trust
Parish of Hibiscus Coast	Trust Investments Management Charitable Trust
Parish of Hillsborough	Trust Investments Management Limited

## Notes to the Financial Statements (continued)

### 14 Related Parties

#### a Key management personnel

Key management personnel comprises 16 (2022: 16) individuals. This includes 15 members (2022: 15) 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 \$694,023 (2022: \$708,191).

#### 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 3. Loans includes a related party balance due to the General Cathedral Trust (GCT) for \$15,646 (2022: \$876,187). 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 of the Diocese of Auckland (GTB, the legal owner of all the Diocese property) is the Corporate Trustee of \$502,000 (2022: \$726,000). Grants and Bequests have been received in the year from the Hostel of the Holy Name (\$20,000; 2022 \$24,000) and St Paul's Education and Clergy Trust (\$34,000; 2022: \$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 \$nil (2022:\$9,000).

### 15 Grants and Bequests Received

	2023	2022
	\$'000	\$'000
The New Zealand Lotteries Commission	107	722
St John's College Trust Board	399	431
The Selwyn Foundation	145	188
St Paul's Education and Clergy Housing Trust	34	32
Hostel of the Holy Name	20	24
The Anglican Care Network	-	9
Foundation North	5	5
Auckland Council	-	4
Whitford Community Charitable Trust Grant	-	2
COVID-19 Wage Subsidy	-	1
Other Grants	552	179
Bequests and Legacies	1,291	689
<b>Total Grants and Bequests Received</b>	<b>2,553</b>	<b>2,286</b>

### 16 Commitments and contingencies

#### a Operating lease commitments:

Lease commitments relate to office premises and equipment.

	2023	2022
	\$'000	\$'000
Less than one year	478	461
Between 1 and 5 years	129	591
<b>Total Operating Lease Commitments</b>	<b>607</b>	<b>1,052</b>

Operating lease rentals of \$473,078 (2022: \$440,854) have been included in the net surplus for the year.

#### 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.

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. The Inquiry's final report was released on 24 July 2024; the implications are still unknown given the report will need to be read and considered.

## Notes to the Financial Statements (continued)

### 17 Subsequent events

Except as reported in note 16, there have been no events subsequent to year-end that require disclosure in this consolidated general purpose financial report.

### 18 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

	2023	2022
	\$'000	\$'000
Less than one year	896	885
Between 2 and 5 years	469	1,267
Over 5 years	42	-
<b>Total Operating Lease Receivable</b>	<b>1,407</b>	<b>2,152</b>

**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 25 to 41 and the consolidated statement of service performance on pages 17 to 24. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 31 December 2023, and the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in equity and consolidated statement of cash flows 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 statement of service performance for the year ended 31 December 2023, in accordance with the Group’s service performance criteria, in accordance with Public Benefit Entity Standards (“PBE Standards”) 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 2023, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board.

#### **Basis for Qualified Opinion on the Consolidated Financial Statements**

Included in donations and fundraising revenue of \$10,069,000 in the consolidated statement of comprehensive revenue and expense for the year ended 31 December 2023 is revenue from cash donations amounting to \$1,175,842. 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 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, and;
- (b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards; and
- (c) for such internal control as the council members determine is necessary to enable the preparation of consolidated financial statements and a 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 members 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 council members either intend to liquidate the Group or to cease operations, or have 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  
29 July 2024



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

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