



Anglican Diocese
of Auckland

ANNUAL REPORT 2024



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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.

LETTER FROM THE BISHOP

For the 2024 financial year; written May 2025



THE Diocese of Auckland offers ministry and care across the diverse communities of Anglican congregations from the Coromandel Peninsula to the Far North. Across this region we gather in over 90 parishes, chaplaincies, and other expressions of our life together as a Christian Church. This ministry is not without its challenges, and resources are often in short supply. Driven by our faith, however, we give thanks to God for the signs of hope and opportunity that we see around us and which we have sought to embrace in the past year.

Strategic Purpose and Review

As part of a wider review, licensed ministers gathered at our annual conference to engage with the values and aspirations that guide our life. In this work, the statement 'Loving God; Loving God's World' was identified as an expression of our strategic purpose, capturing our reason for being and our purpose in the world.

As a part of this work, updates were made to the Diocesan Healthy Church Model, including more explicitly our commitment to social justice and intergenerational participation. The model sits within the context of our Three Tikanga Church and our bicultural relationships under Te Tiriti o Waitangi.

Local Mission by Local People

With this work done, first steps have been taken to reinvigorate support to parishes in developing their own local strategy through the creation and use of mission and ministry plans. Working with groups of parish governing bodies, training is focussed on developing and empowering local governing bodies to create and maintain their own plans.

Buildings for Ministry

The diocese is blessed with a variety of buildings in which our faith and wider communities can worship and gather. These buildings are, however, increasingly a challenge to maintain and the Diocesan Synod continue to wrestle with a strategy to do this within our limited resources. Such decisions will, ultimately, be informed by our understanding of ministry into the future, and the physical resources needed to support such ministry. We remain very conscious that we are the custodians of many important historic buildings and are committed to ensuring we do our utmost to protect our heritage.

Training and Development

The focus of support from a diocesan perspective is increasingly towards empowering and resourcing ministry in our parishes and other places of ministry. Over recent years, our Lay Ministry Developer has grown the increasingly popular Ministry Hub programme, gathering lay ministers for training and resourcing in a wide variety of

ministry areas, including pastoral care, youth development and leading worship.

The purpose of this work is ultimately to enable Anglican church communities to live beyond themselves, identifying and reaching out to the needs of the wider community so that the love of God is seen in our action as part of our fulfilling of the Great Commandments of Christ.

Finances

We feel the economic stress of our times in common with society as a whole. We are conscious that the wider charitable sector is feeling the financial pinch as we seek to continue to live up to our charitable purposes. Our Diocesan Council and Finance Committee have worked diligently to ensure we are managing costs well and making good use of our revenue sources.

Safety in Ministry

The Diocese continues to reflect on the recommendations of the Royal Commission into Abuse in Care and to acknowledge and attend to the failures of the past.

Significant work has been undertaken to strengthen our child protection policies, and a course for training licensed ministers in the safe exercise of boundaries in ministry has been piloted and implemented. More consistent and stronger screening processes have been implemented in the appointment of clergy.

Alongside the work being done in supporting strategic planning in local parishes, processes to encourage regular and consistent development plans for clergy are also being explored.

In conclusion

In every place I visit through my work I find amazing people, equally committed to their church life and to serving the people of the community around them. It gives me great hope and encouragement to experience this. I remain grateful to God for the clergy and people of the Diocese of Auckland and for all we are achieving together.

A handwritten signature in black ink, consisting of a stylized 'R' followed by a flourish.

Bishop Ross Bay, Bishop of Auckland

IN EVERY PLACE I VISIT THROUGH MY
WORK I FIND AMAZING PEOPLE,
EQUALLY COMMITTED TO THEIR
CHURCH LIFE AND TO SERVING THE
PEOPLE OF THE COMMUNITY AROUND
THEM.

DIOCESAN COUNCIL REPORT

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.

2024 was another busy and rewarding year across our church communities. With valuable input at Synod 2024 from our youth representatives and clergy, including proposals for potential new ways of working together, our ministry continues to evolve.

Communication and providing information and support digitally to ministry units continues to be an area for growth and opportunity. Following Synod there has been a re-establishment of the Digital Working Group to better support and upskill ministry unit governing bodies and administration teams to use digital outreach.

The Synod Review Working Group continued its work to consider Synod itself, looking at how it operates and what opportunities there are to evolve and better reflect our community and their needs in attending our annual Synod.

We have continued to work on how we manage our properties across the Diocese. This work was presented at the 2024 Synod and formed the basis for continued property management and the development of the insurance needs of ministry units across the Auckland Diocese. Insurance was a critical issue in 2024 for all ministry units following the 2023 Auckland Anniversary weekend floods and Cyclone Gabrielle's impact on the insurance industry here in New Zealand.

The Insurance Working Group was established and is working with current and other providers to identify the best way

forward for establishing ongoing insurance coverage for the Diocese.

Another ongoing challenge for our diocesan communities is financial stress from the tightened economic situation of New Zealand, as well as an increasing demand for social services, such as foodbanks, many of which are provided by our churches. Having sufficient funding to be able to provide ministry and support to the parish and wider community, as well as to maintain property, compliance and operational requirements, remains a concern for many ministry units.

The Health and Safety Working Group has continued their work of reviewing and providing health and safety guidance and resources to equip and inform. We sadly continue to see and experience significant instances of anti-social behaviour across the Diocese. In response to the impact on the health, safety and wellbeing of those within our church communities, in 2024 we delivered pilot de-escalation training for clergy and staff. Feedback from across the Diocese indicates many more parishes would find this training beneficial.

Sustainability work was ongoing during 2024 with the support of the diocesan Sustainability Fieldworker who continued to provide support to ministry units. The 2024 Sustainability Champions Workshop, with its focus on climate justice, was attended by around 40 sustainability champions, many of whom then joined 20,000 others in the March for Nature at Aotea Square.

Social justice was also a focus during the year, as our churches rallied behind Auckland City Mission in decrying the government's decision

to reduce funding to community providers, as parishes and parishioners wrote to MPs calling for an end to food insecurity. Churches were also encouraged to make submissions against the proposed changes to the Treaty Principles Bill.

In 2025 and beyond, we remain committed to growing stronger together - anchored in faith and inspired by community and driven by a vision of sustainable growth and lasting impact – communities that flourish.



Diocesan Council members March 2025

MINISTRY HUBS

Written by Lay Ministry Developer, KAREN SPOELSTRA

SINCE 2023 we have been building our lay training network and capacity across the Diocese. Lay leaders are the backbone of our churches, serving on our governing bodies, in pastoral care teams, children, youth and families ministries, and more. Hundreds of Anglicans use their gifts in a wide variety of roles, within the church and in the world, in their workplaces, homes and communities.

Some people, however, are called to particular ministries where they act as representatives of the Church and as such are publicly recognised as ‘lay ministers’. Local churches would normally apply for a ‘lay licence’ from the bishop in order to endorse this person and provide for accountability. There are five categories of lay licences: worship leader and preacher, pastoral care minister, children and families minister, youth minister, and educator. It is this group of people that we have been committed to resourcing and supporting.

Through a quarterly training Hub for a few hours on a Sunday afternoon, we have gathered these leaders together for lunch,

worship and training in their speciality areas. This new initiative has been greatly appreciated as lay leaders rarely have the opportunity to meet each other. As we want our lay leaders to engage in the learning process with their experiences and ideas, this time together socially before we get into our workshops has been valuable.

At the 2024 Hubs, in the worship leading/ preaching track we offered workshops on “Doing Creative Liturgy”, “Practical ideas for Intergenerational Worship”, and “An introduction to Lay Preaching”. In the youth ministry pathway , we offered “Youth Ministry 101” and “A toolkit to talk about mental health with friends and whānau’. In the pastoral care area , we offered “Dealing with change, loss and grief”. And finally in the children and families sphere we offered “The Joys and Challenges of ministering with children” and “Planning the next year’s programme”. For one of our Hubs, we focused entirely on one topic “Living beyond ourselves”, which is one of the four markers of a healthy church.

We are fortunate to have a wealth of experience and knowledge within our



diocesan teams, so we were largely able to rely on our Archdeacons and diocesan staff from the Ministry Formation Team to lead our workshops.

The Hubs were located in different local Anglican churches that had good break out rooms enabling us to run our different workshops simultaneously. We are planning to offer a Hub in Northland in 2025.

In response to the increased volume of lay licences applied for in 2024 and the increased need for professional development, we planned and consulted on the 2025 programme in late 2024.

**LAY LEADERS ARE THE BACKBONE OF
OUR CHURCHES, SERVING ON OUR
GOVERNING BODIES, IN PASTORAL CARE
TEAMS, CHILDREN, YOUTH AND FAMILIES
MINISTRIES, AND MORE. HUNDREDS OF
ANGLICANS USE THEIR GIFTS IN A WIDE VARIETY
OF ROLES, WITHIN THE CHURCH AND IN THE WORLD,
IN THEIR WORKPLACES, HOMES AND COMMUNITIES.**



BRINGING GENERATIONS TOGETHER

Written by Intergenerational Facilitator, ANGELA BLUNDELL

“Intergenerational Ministry occurs when a congregation intentionally brings the generations together in mutual serving, sharing or learning within the core activities of the church in order to live out being the body of Christ to each other and the greater community.”

Allen & Ross (2012) Intergenerational Christian Formation

INTERGENERATIONAL ministry seeks to bring all people, all ages and stages of life and faith into the gathered community. When we intentionally gather to worship, pray, and share our faith, we are strengthened in our own faith journey. Research demonstrates that intergenerational connections strengthen our resilience, our faith and our engagement in church. It is an important way to be the body of Christ.

Intergenerational Participation was added to the Healthy Church model, under Shaping Community, in 2024, which reflects the increasing value that the church is placing on the active participation of everyone in worship and church life. We recognise the value of every single person who comes through our doors as being a vital part of our church.

Our well-established, siloed ministry is a relatively modern phenomena because along the way we assumed that the best place for children and young people to be with people of the same age and that the best way to learn faith, was to be taught. While peer relationships are inherently valuable, when it comes to faith formation, being taught doesn't quite go far enough. Intergenerational ministry offers something deeper. We learn our faith through sharing life together; we learn about the bible through reading, discussion, reflection and even

wrestling with the text, together. We develop our faith by participating in rituals and spiritual practices and all those things need to be practiced in community. In addition, it has become clear that as people age, they often become less involved or engaged in church life, which causes a disconnect, sense of loss and even faith crisis. Intergenerational ministry can work to enable the active participation from older people as well, inherently valuing the stories and wisdom they have to offer. For a person of any age, being listened to and heard, being valued for their presence, offers security and safety and an opportunity to explore their relationship with God. Sharing faith and life with people older and younger than ourselves helps us grow. Despite living in a digitally connected world, mental health struggles and isolation are still prevalent and there is so much value in the development of meaningful, in-person relationships. In addition, for those who are coming to church seeking spiritual connection, an intergenerationally focussed community makes it easier to explore faith and learn at any age, without assumptions or expectations.

Over the last few years, within the Anglican Diocese of Auckland there has been a strong movement towards a more inclusive and participatory way of doing worship and community with intentional inclusion of children, youth and older people in the whole church. This takes different forms, from weekly intergenerational services to Messy Church, intergenerational worship on a monthly or less frequent basis, and activities outside worship such as intentional afternoon gatherings where different aged people are gathered and invited into relationship. In a practical form, churches find that providing opportunities for wondering, discussion,



reflection, different forms of presenting scripture and creative activities, can help draw people into relationship with God and one another. Intergenerational ministry also looks like people of all ages serving together in outreach and community activities, coming together to fundraise for the Big Mission Home, preparing and serving community meals or at food banks. Over time these opportunities strengthen relationships and trust between people, resulting in transformative growth within individuals and in the whole church.

At the diocesan office, the Intergenerational Ministry Facilitator, alongside the Ministry Formation Team, provides training and resourcing for clergy, lay leaders and churches in intergenerational ministry and has hosted the Intergenerate Conference, an ecumenical gathering of leaders and practitioners from around Auckland. Looking wider, they provide a Kiwi voice in global discussions and experience of intergenerational ministry.

Intergenerational ministry is more than just having all ages present in a parish, it is the intentional inclusion and participation in the essential aspects of church – worship, mission and community life. It doesn't mean churches should only focus on children and young people, but it does ask that all ages extend accommodation and grace to one another as they gather. It does not supplant or replace our traditions and ways of being but finds where we can expand our worship to reflect the mysterious and multifaceted nature of God, through Jesus and empowered by the Holy Spirit. It is an invitation to share our faith journey with each other, recognising that our faith stories do not just exist in the bible but continue through us and our church community and into the world.

**WHEN WE INTENTIONALLY GATHER TO WORSHIP, PRAY, AND
SHARE OUR FAITH, WE ARE STRENGTHENED IN OUR OWN
FAITH JOURNEY. RESEARCH DEMONSTRATES THAT
INTERGENERATIONAL CONNECTIONS STRENGTHEN OUR
RESILIENCE, OUR FAITH AND OUR ENGAGEMENT IN CHURCH.
IT IS AN IMPORTANT WAY TO BE THE BODY OF CHRIST.**

OUR TAONGA - HERITAGE CHURCHES

THE Anglican Diocese of Auckland is home to some of New Zealand’s most historically significant churches - buildings that tell stories of the country’s colonial past, its evolving architectural traditions, and its enduring faith communities. From the bustling streets of central Auckland to the quiet heritage sites of Northland, these churches form a rich tapestry of the diocese’s spiritual and cultural heritage.



St Paul’s Church, Symonds Street – Auckland’s first parish

Perched on a rise above the city, St Paul’s Church in Symonds Street holds the distinction of being Auckland’s first Anglican parish, established in 1841. Founded by Bishop George Selwyn and Governor William Hobson, it originally served as the de facto cathedral before Holy Trinity Cathedral was completed. The current stone building, constructed in 1894, is a fine example of Gothic Revival architecture, with rich woodwork and striking stained glass. St Paul’s continues to thrive as a city church with a vibrant and exciting worship life.



Holy Trinity Cathedral, Parnell – A living house of worship

Just a short distance away in Parnell stands Holy Trinity Cathedral, the spiritual heart of the diocese and the official seat of the Bishop of Auckland. While the site was purchased as early as 1843, the current modernist cathedral took shape in the 20th century. The nave, consecrated in 1973, features soaring timber arches and luminous stained-glass windows. Of particular note is the integration of Māori and Pākehā design elements. The cathedral is both a house of worship and a major civic space, hosting concerts, commemorations, and interfaith gatherings.



St Matthew-in-the-City – A gothic landmark with a progressive voice

In the heart of the CBD stands St Matthew-in-the-City, completed in 1905 in neo-Gothic style. Designed by architect Frank L. Pearson, the church is built from Oamaru stone and known for its tall spire and grand interior. Over the years, St Matthew’s has developed a reputation for social justice advocacy, often using its high-profile location and striking banners to comment on contemporary issues.



All Saints’ Church, Howick – A window to the fencible era

Dating back to 1847, All Saints’ Church in Howick is constructed of native timber in the Tudor Revival style. Designed by Frederick Thatcher and built to serve the families of the Royal New Zealand Fencibles - retired British soldiers settled in the area. Bishop Selwyn himself selected the site, and the church remains a link to Howick’s early colonial settlement.



Christ Church, Russell – The oldest church in New Zealand

No tour of Anglican heritage in the north would be complete without Christ Church, Russell. Built in 1835, it is the oldest surviving church in New Zealand and was already standing when Bishop Selwyn arrived. Its simple wooden structure bears the marks of history, including musket ball holes from the 1845 Battle of Kororāreka. The church remains a popular destination for visitors, with its peaceful graveyard and timeless charm offering a glimpse into New Zealand’s earliest Anglican presence.



St John the Baptist, Northcote – The oldest Anglican church on the North Shore

Across the harbour, St John the Baptist in Northcote holds the title of the oldest Anglican church on Auckland’s North Shore. Founded in 1860, the modest timber church was built to serve the early settlers of the area. The church is a quiet gem, still active and cared for by its local community. It stands as a testament to the spread of Anglican ministry north of the city, a mission that paralleled Auckland’s own suburban expansion.



St George’s, Thames

Built in 1872 on land gifted by Ngāti Maru chief Hotoreni Taipari, this fine 19th century timber Gothic church served a booming goldfields population that briefly rivalled Auckland in size. Crafted from local kauri and designed in the form of European stone-Gothic structures, its soaring spire still marks the town skyline. St George’s remains an active parish, offering weekly and livestreamed worship and continuing its legacy as a spiritual and cultural landmark.

A Legacy That Lives On

These churches are more than architectural treasures - they are living communities shaped by generations of faith, change, and resilience. Whether large or small, urban or rural, each of our churches tells a unique story that continues to unfold within the Diocese of Auckland.

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Images

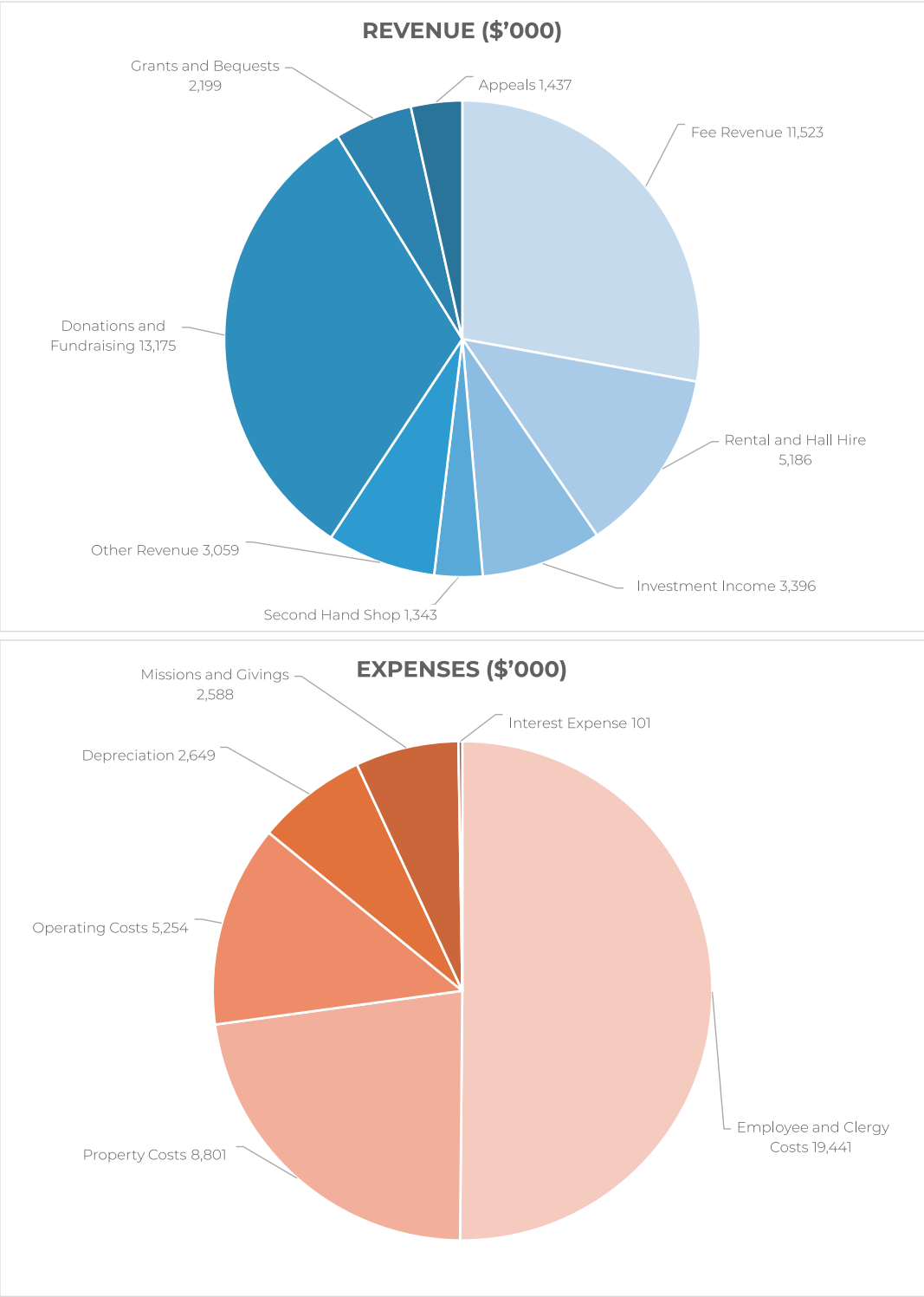
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- Image 7: St George’s Thames, Coromandel - photo by: Quilt Phase, [CC BY-SA 3.0](#), via Wikimedia Commons

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 2024.

The 110 entities include 80 parishes 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.



OUR PEOPLE

As at 31 December 2024

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 Jeff Odhiambo
The Reverend Grant Robertson
Gillian Barthorpe
Angela Dalton
Mark Hangartner
David Howe
Ruth Peterson
Tony Randerson
Anne Walsh
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
Graham Miller
Angus Ogilvie (Chair)
The Right Reverend Te Kitohi Wiremu Pikaahu
James Scarr

DIOCESAN OFFICE STAFF

ADMINISTRATION SERVICES TEAM
Deputy Diocesan Manager
Bridget Morrison

Executive Assistant to the Diocesan Manager
Tara D’Onghia

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, Selwyn
Programme Development Manager
Carolyn Wellm

ARCHIVE
Contracted to the Provincial Archives

MINISTRY FORMATION TEAM
Lay Ministry Developer
Karen Spoelstra

Intergenerational Ministry Facilitator
Angela Blundell

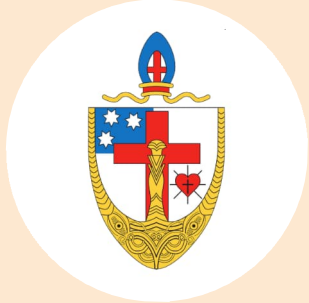
Diocesan Youth Facilitator
Steph Brook

Ministry Formation Team Administrator
Jennifer Siew

Chaplain to Young Adults
The Reverend Sarah West

Chaplain to Young Adults - Northland
The Reverend Liz Martin

OUR PARTNERS



OUR FUNDERS

Many thanks to those who provided grants and bequests to the diocese and its entities. Funders listed here provided grants in 2025.



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The Diocesan Council
of the Anglican
Diocese of Auckland
Group
Consolidated General Purpose Financial Report
for the year ended 31 December 2024
(Including the Diocesan Council and its 110 controlled entities)

Directory

Diocesan Council	<div>The Right Reverend Ross Bay</div> <div>The Reverend Rebecca Conolly</div> <div>The Reverend Nyasha Gumbeze</div> <div>The Reverend Peter Jenkins</div> <div>The Reverend Elizabeth Martin</div> <div>The Reverend Megan Means (term ended September 2024)</div> <div>The Rev'd Jeff Odhiambo (appointed September 2024)</div> <div>The Reverend Grant Robertson</div> <div>Ms Gillian Barthorpe (appointed September 2024)</div> <div>Megan Bowden (term ended September 2024)</div> <div>Mr Mark Hangartner (appointed September 2024)</div> <div>Mr David Howe (resigned May 2025)</div> <div>Ms Angela Dalton</div> <div>FaAfuhia Fia (term ended September 2024)</div> <div>Ms Ruth Peterson (appointed September 2024)</div> <div>Tony Randerson</div> <div>Elizabeth Witton (term ended September 2024)</div> <div>Paul Woodfield</div> <div>Anne Walsh</div>
Registered Office	<div>12 St Stephens Avenue</div> <div>Parnell</div> <div>Auckland</div> <div>1052</div>
Nature of Business	<div>Provides religious services / activities</div> <div>The Diocese was established to deliver the missions of the Church including:<ul style="list-style-type: none">- to proclaim the good news of God's Reign.- to teach, baptise and nurture the believers in the Christian faith.- to respond to human needs by loving service.- to seek to transform the unjust structures of society.- to strive to safeguard the integrity of creation, sustaining and renewing the earth.</div> <div>These missions are actioned by our network of ministry personnel and parishes throughout the Diocese. The Diocese covers the area of Auckland and surroundings.</div>
Charites Commission Registration number	<div>CC31449</div>
Independent Auditor	<div>BDO Auckland</div> <div>Level 4, BDO Centre</div> <div>4 Graham Street</div> <div>Auckland</div>

STATEMENT OF SERVICE PERFORMANCE

OUR VISION

To build church communities that flourish.

OUR PURPOSE

Loving God; Loving God’s World

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 June 2025 meeting, Diocesan Council approved the annual report, including the contents of the statement of service performance. There are no judgements that require disclosure.

HOW WE BUILD HEALTHY CHURCHES

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

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

In 2024, the diocesan Healthy Church model (developed in 2016 and 2017) was reviewed and, after consultation with clergy and laity at our diocesan ministry conference, was adapted to articulate more clearly some of our

aspirations, particularly in the areas of social justice and inclusion and participation in parish life. We also made more explicit the connection with the Anglican Communion’s Marks of Mission and our bicultural commitment with the following statement that sits alongside our model:

Our Diocesan Healthy Church Model helps us increase our capacity for mission. Informed by the [Anglican Marks of Mission](#), it identifies the signs of what we believe is a healthy church and our aspirations as a diocese committed to Te Tiriti o Waitangi and our Three Tikanga partnerships as the Anglican Church in Aotearoa, New Zealand, and Polynesia.

KNOWING GOD



The Healthy Church Model



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

Relationship with God through Christ is the foundation of who we are as the whole people of God. Our life of worship and prayer both shapes and deepens our faith, which sustains us.

We value the diversity of our expressions of worship across the diocese, which are faithful to our tradition and relevant to the contexts in which we live.

	2024	2023
SERVICES	8,657	9,278
<i>The minimum number of services offered across the Group's ministry units for the year was 8,657 (2023: 9,278). Ministry units may also offer additional services during the week or special services, for example at Easter and Christmas.</i>		
<i>During 2024 the Parish of Whangārei and the Parish of Birkenhead were closed for worship as they undergo re-organisation of mission, ministry and worship, and the Local Shared Ministry Unit of Kawakawa Tōwai Paihia received permission to operate as two separate ministry units.</i>		

SHAPING COMMUNITY



Creating a loving community where all members enjoy genuine and caring relationships with each other and resources are managed well.

Our diocese is a network of welcoming and hospitable communities marked by love and care in which active participation across the generations is encouraged.

Looking after our resources well includes our buildings so they are fit for the ministry and purpose of their resident communities.

	2024	2023
CLERGY - STIPENDIARY (JUNE) <i>These numbers are as of the month of June. Every ordained minister licensed by the Bishop to an ecclesiastical office (except that of local deacon/priest). These totals do not include the Bishop of Auckland.</i>	89	87
CLERGY - NON-STIPENDIARY (JUNE) <i>These numbers are as of the month of June. These numbers are as of the month of June. Every ordained minister licensed by the Bishop to an ecclesiastical office (except that of local deacon/priest).</i>	37	37

	2024	2023
SUSTAINABILITY WORKSHOP ATTENDEES <i>A diocesan Sustainability Workshop is held each year, and all Sustainability Champions are encouraged to attend. A Sustainability Champion is an individual who is actively involved in promoting and implementing sustainability initiatives within their local church. Champions are encouraged to take climate action, build practical knowledge of sustainability, and connect with others across the diocese who share similar interests.</i> <i>In the 2023 annual report, the title for this metric was 'Sustainability Champions in Ministry Units', and the number provided was based on registrations to the sustainability workshop. As this could lead to unclear reporting, as the workshop may have several attendees from one ministry unit, or non-Anglicans may also attend, the heading on this metric has been updated to provide clarity.</i>	45	44
DIOCESAN ECO-CHURCHES <i>The Eco Church NZ project is an initiative to bring together churches on the journey of becoming better caretakers of God's good creation. After a church has obtained approval from their own decision-making body it registers with A Rocha Aotearoa New Zealand. The registration process is a declaration and commitment that the church is ready to go on the Eco Church journey. To retain the Eco Church status, the church commits to sharing with A Rocha a written story and photos about an aspect of their Eco Church journey at least once annually.</i>	9	7

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 through word and action, as we serve the communities around us in relevant ways.

Active involvement in local/global humanitarian and environmental issues is a mark of our commitment to justice and peace.

CHARITABLE GIVING	2024	2023
OP SHOPS <i>One parish that had previously reported having an op shop is confirmed to not have one, so this number has decreased.</i>	18	19
MISSIONS AND GIVINGS	\$2,588,000	\$2,427,000
GIVING TO ANGLICAN MISSIONS <i>Anglican Missions is an international development, aid and mission agency working with and on behalf of the Anglican Church in New Zealand and Polynesia, to support a range of partners to carry out Christian mission, development and humanitarian aid. This amount is included in the total of missions and givings.</i>	\$166,058	\$196,502

PROGRAMMES	2024	2023
SELWYN CENTRES <i>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.</i>		
SELWYN CENTRES RUN IN THE DIOCESE <i>In 2023 we reported the number of ministry units with a Selwyn Centre. As some of our ministry units run more than one Selwyn Centre (e.g. at more than one worship centre), to avoid under-reporting we have changed the title of this metric to show the number of actual Selwyn Centres that are run in our churches.</i>	21	22

	2024	2023
SPACE PROGRAMME <i>The Auckland Anglican Space is a parenting programme mainly for first-time parents of newborn babies, that is run across the diocese.</i>		
PROGRAMMES RUN IN THE DIOCESE	26	26
PARISHES THAT RUN A SPACE PROGRAMME	9	7

	2024	2023
SEASONS FOR GROWTH <i>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.</i>		
PROGRAMMES/GROUPS RUN IN THE DIOCESE	79	91
NEW COMPANIONS TRAINED	19	20



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

Following Christ is a journey of growth as we are formed for mission. Growing in Christ requires individual commitment and a supportive environment in which the whole people of God can

discover and offer their gifts to the community.

Our leaders need to be nurtured and empowered for ministry and supported to develop their skills and resilience.

	2024	2023
CONFIRMATIONS <i>Confirmation is a sacramental action through which a baptised person is able to publicly profess their faith and commitment to Christian service. This celebration is led by a bishop, who prays for each person, asking the Holy Spirit to strengthen them with 'gifts of grace to love and serve as a disciple of Christ'.</i>	29	17
GROUPS FOR CHILDREN UNDER 11	87	101
YOUTH GROUPS <i>Groups (youth groups, clubs, hobby groups, etc) run by ministry units for young people over the age of 11</i>	33	32
ADULT STUDY/HOME GROUPS	238	310

Consolidated Statement of Comprehensive Revenue and Expense

for the year ended 31 December 2024
in thousands of New Zealand Dollars

	Note	2024 \$'000	2023 \$'000
Revenue			
Exchange revenue			
Fee Revenue		11,523	12,088
Rental and Hall Hire		5,186	4,269
Investment Income	2a	3,396	2,843
Second Hand Shop		1,343	1,287
Other Revenue		3,059	3,696
Non-exchange revenue			
Donations and Fundraising		13,175	12,368
Grants and Bequests	16	2,199	2,553
Appeals		1,437	149
Total revenue		41,318	39,253
Expenses			
Employee and Clergy Costs		19,441	18,282
Property Costs		8,801	8,474
Operating Costs		5,254	4,359
Depreciation	5,6	2,694	2,544
Missions and Givings		2,588	2,427
Interest Expense		101	92
Total expenditure		38,879	36,178
Operating Surplus for the year		2,439	3,075
Realised Gain on Sale of Investments in Managed Funds at Fair Value through Surplus or Deficit	8	970	127
Unrealised Gain on Revaluation of Investments in Managed Funds at Fair Value through Surplus or Deficit	8	1,521	147
Net Surplus for the year		4,930	3,349
Other comprehensive revenue and expense		-	-
Total comprehensive revenue and expense for the year		4,930	3,349

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

Consolidated Statement of Financial Position

as at 31 December 2024
in thousands of New Zealand Dollars

	Note	2024 \$'000	2023 \$'000
Assets			
Cash and Cash Equivalents	10	13,136	11,621
Trade and Other Receivables		5,169	5,662
Short Term Deposits	10	9,300	8,350
Total Current Assets		27,605	25,633
Investments in Managed Funds	8	55,642	54,817
Retirement Village Assets	7	4,791	4,557
Investment Property	6	37,302	36,417
Property, Plant and Equipment	5	123,353	121,376
Term Deposits	10	1,153	1,422
Total Non-Current Assets		222,241	218,589
Total Assets		249,846	244,222
Liabilities			
Trade and Other Payables	11	3,127	2,659
Employee Entitlements		935	941
Loans	12	68	135
Obligations to Retirement Village Residents	7	4,294	4,060
Total Current Liabilities		8,424	7,795
Loans	12	1,438	1,373
Total Non-Current Liabilities		1,438	1,373
Total Liabilities		9,862	9,168
Net Assets		239,984	235,054
Equity			
Accumulated Revenue and Expenses		30,240	32,336
Parish Funds		178,638	175,561
Clergy Retirement Housing Fund		4,077	3,698
Special Purpose Funds		27,029	23,459
Total Equity		239,984	235,054

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


Chairperson

30 June 2025
Date

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

Consolidated Statement of Changes in Equity

for the year ended 31 December 2024
in thousands of New Zealand Dollars

Note	Accumulated Revenue and Expenses	Special Funds	Parish Funds	Clergy Retirement Housing Fund	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 January 2023	26,520	23,214	178,518	3,453	231,705
Total Comprehensive Income	3,349	-	-	-	3,349
Transfers (from)/to Special Funds	2,467	245	(2,957)	245	-
Balance at 31 December 2023	32,336	23,459	175,561	3,698	235,054
Total Comprehensive Income	4,930	-	-	-	4,930
Transfers (from)/to Special Funds	(7,026)	3,570	3,077	379	-
Balance at 31 December 2024	2c 30,240	27,029	178,638	4,077	239,984

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

Consolidated Statement of Cash Flows

for the year ended 31 December 2024
in thousand of New Zealand Dollars

	Note	2024 \$'000	2023 \$'000
Cash flows from operating activities			
Cash received from donations and fundraising		13,175	12,368
Cash received from grants and bequests		2,199	2,553
Cash received from fees, licence and other operating income		22,890	20,510
Interest received		1,669	1,312
Distribution income received		685	721
Cash paid for goods and services		(16,106)	(14,744)
Cash paid to clergy and employees		(19,446)	(18,268)
Net cash from operating activities	3	5,066	4,452
Cash flows from investing activities			
Acquisition of property, plant and equipment		(6,098)	(6,496)
Proceeds from sale of investments in managed funds		2,708	1,936
Proceeds from disposal of property, plant and equipment		156	110
Proceeds from disposal of / (purchase of) investment property		339	(1,660)
Purchase of short term deposits		269	(363)
Acquisition of term deposits		(950)	1,183
Proceeds from term loans		27	(388)
Net cash from investing activities		(3,549)	(5,678)
Cash flows from financing activities			
Repayment of mortgages		(389)	(103)
Proceeds from other loans		464	129
Repayment of other loans		(77)	(912)
Net cash from financing activities	3	(2)	(886)
Net increase/(decrease) in cash and cash equivalents		1,515	(2,112)
Opening cash and cash equivalents 1 January		11,621	13,733
Closing cash and cash equivalents	10	13,136	11,621
Made up of:			
Petty Cash		8	5
Cash at bank available on demand		13,128	11,616
Total cash and cash equivalents	10	13,136	11,621

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

Notes to the Consolidated 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 14, (together referred to as "the Group").

The consolidated general purpose financial report of the Group is for the year ended 31 December 2024 and was authorised for issue by the Council on the date specified on page 30.

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.

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 consolidated 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

Consolidated 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

Sales 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	Note	2024 \$'000	2023 \$'000
<i>Distribution income on financial assets at fair value through surplus or deficit</i>			
Distribution income on Managed Funds	8	1,727	2,392
<i>Interest income from financial assets at amortised cost</i>			
Interest on term deposits and bank balance		1,669	1,312
		<u>3,396</u>	<u>3,704</u>

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

Consolidated Financial Statements (continued)

2 Accounting Policies continued

b Employee entitlementments

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.

Trade and other receivables are initially measured at fair value and subsequently measured at amortised cost, less any allowance for expected credit losses. An allowance for expected credit losses is recognised when it is likely that the Group will not collect the full amount due. Receivables are written off when there is no reasonable expectation of recovery.

As at 31 December 2024 an impairment allowance of \$100,000 was recorded (2023:\$nil).

e Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements are classified into a three-level hierarchy based on the observability of inputs:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3: Unobservable inputs for the asset or liability.

The Group measures the following items at fair value on a recurring basis:

- ORA (Note 7)
- Financial instruments (Note 13)

Where available, fair value is determined using quoted market prices. For assets and liabilities where quoted prices are not available, valuation techniques are used. These include the use of recent arm's length transactions, discounted cash flow analysis, and other valuation models commonly used by market participants.

For Level 3 fair value measurements, significant unobservable inputs such as forecast cash flows, discount rates, and asset-specific assumptions are reviewed annually. If a significant change in those inputs or valuation technique occurs, a transfer between levels is assessed. Changes in fair value are recognised either in surplus or deficit or in other comprehensive revenue and expense, depending on the nature of the item and the applicable PBE Standard.

f Changes in Accounting Policies

The Group has adopted the amendments to PBE IPSAS 1 Presentation of Financial Statements, which require entities to clearly disclose the nature and amount of fees paid for audit and non-audit services. As a result, audit fees are now separately disclosed by auditor and by service type, refer Note 4.

Audit services include:

- The audit of the consolidated general purpose financial report,
- Audits of component entities within the Group as required by legislation or governance requirements.

Where applicable, non-audit services are disclosed separately, along with a description of the nature of the services provided.

This disclosure policy has been applied prospectively from 1 January 2024.

Notes to the
Consolidated Financial Statements (continued)

3 Statement of Cash Flows Reconciliations

a Reconciliation of operating cash flows to net surplus				
	Note	2024 \$'000	2023 \$'000	
Net Surplus for the year		4,930	3,349	
Adjustments for non cash and non operating items				
Changes in fair value of Investments	8	(1,521)	(147)	
Gain on sale of Investments	8	(970)	(127)	
Depreciation	5,6	2,694	2,544	
Disposal Adjustment		87	-	
Investment income reinvested		(1,042)	(810)	
Impairment Allowance	2d	100	-	
Adjustments for movements in				
Decrease/(Increase) in Trade and Other Receivables		340	(979)	
Increase in Trade and Other Payables		448	622	
Cash generated from Operations		<u>5,066</u>	<u>4,452</u>	

b Reconciliation of liabilities arising from financing activities

	Note	1 January 2024 \$'000	Repayment \$'000	Advances \$'000	31 December 2024 \$'000
2024					
Mortgages	12	1,028	(389)	-	639
Other Loans	12	480	(77)	464	867
Total Liabilities from Financing Activities		<u>1,508</u>	<u>(466)</u>	<u>464</u>	<u>1,506</u>
	Note	1 January 2023 \$'000	Repayment \$'000	Advances \$'000	31 December 2023 \$'000
2023					
Mortgages	12	1,131	(103)	-	1,028
Other Loans	12	1,263	(912)	129	480
Total Liabilities from Financing Activities		<u>2,394</u>	<u>(1,015)</u>	<u>129</u>	<u>1,508</u>

4 Audit and Non-Assurance Fees

Included in the Net Surplus for the year is \$219,000 of fees paid to auditors (2023: \$214,000). \$121,000 of this was paid to BDO Auckland for the audit of the consolidated general purpose report (2023: \$108,000) and \$99,000 to other Group entity auditors for audit and assurance services (2023: \$106,000). There were no non-assurance services provided during the year (2023: \$nil)

Auditor	Amount (\$)	Service Description
William Buck	3,353	Pukekohe Central Vestry Board fees
BDO	120,716	Anglican Diocese of Auckland fees
Ernst & Young	95,349	Trust Investments Management Charitable Trust fees
Total	219,418	

Notes to the
Consolidated 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 and accumulated impairment. 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.

Work in Progress (WIP) represents the cost of property, plant and equipment that is under construction and not yet available for use. WIP is measured at cost. Cost includes all directly attributable expenses necessary to bring the asset to the location and condition for its intended use. This may include materials, labour, professional fees, and, where applicable, borrowing costs. WIP is not depreciated. Depreciation begins when the asset is available for use.

On completion, WIP is transferred to the appropriate class of property, plant and equipment, or to investment property where applicable. WIP is assessed at each reporting date for any indicators of impairment.

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

2024	Land	Buildings	Plant, Equipment and Motor Vehicles	Work in Progress	Total
Note	\$'000	\$'000	\$'000	\$'000	\$'000
Cost					
Balance at 1 January 2024	69,294	47,020	15,423	7,393	139,130
Additions	-	-	158	5,938	6,096
Disposals	-	-	(839)	-	(839)
Transfers from/to WIP	-	4,457	306	(4,808)	(45)
Transfers to Investment Properties	6	-	-	(1,514)	(1,514)
Balance at 31 December 2024	<u>69,294</u>	<u>51,477</u>	<u>15,048</u>	<u>7,009</u>	<u>142,828</u>
Depreciation					
Balance at 1 January 2024	-	(10,261)	(7,493)	-	(17,754)
Depreciation for the year	-	(1,838)	(566)	-	(2,404)
Transfers to Investment Properties	-	-	-	-	-
Disposals	-	-	683	-	683
Balance at 31 December 2024	<u>-</u>	<u>(12,099)</u>	<u>(7,376)</u>	<u>-</u>	<u>(19,475)</u>
Book value 31 December 2024	<u>69,294</u>	<u>39,378</u>	<u>7,672</u>	<u>7,009</u>	<u>123,353</u>

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 \$1,514,000 (2023: \$1,146,000).

2023	Land	Buildings	Plant, Equipment and Motor Vehicles	Work in Progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Cost					
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 Properties	6	(1,109)	(66)	-	(1,175)
Balance at 31 December 2023	<u>69,294</u>	<u>47,020</u>	<u>15,423</u>	<u>7,393</u>	<u>139,130</u>
Depreciation					
Balance at 1 January 2023	-	(8,839)	(6,738)	-	(15,577)
Depreciation for the year	-	(1,451)	(782)	-	(2,233)
Transfers to Invetsment Properties	-	29	-	-	29
Disposals	-	-	27	-	27
Balance at 31 December 2023	<u>-</u>	<u>(10,261)</u>	<u>(7,493)</u>	<u>-</u>	<u>(17,754)</u>
Book value 31 December 2023	<u>69,294</u>	<u>36,759</u>	<u>7,930</u>	<u>7,393</u>	<u>121,376</u>
Book value 31 December 2022	<u>69,653</u>	<u>30,092</u>	<u>8,278</u>	<u>10,348</u>	<u>118,371</u>

Notes to the Consolidated 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 2024 and the additions and disposals during the year.

Reclassification from PPE:

During the year, certain properties were reclassified from property, plant and equipment to investment property in accordance with PBE IPSAS 16. The reclassification was based on a clear change in use — the properties are no longer used for operational purposes and are now held to earn rental income. As the change in use was objective and met the definition under PBE IPSAS 16, no significant judgement was required. Accordingly, this reclassification is not disclosed as a significant judgement.

2024	Opening	Depreciation	Additions	Disposals	Transfers (Note 5)	Closing
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cost	39,066	-	22	(405)	1,514	40,197
Accumulated Depreciation	(2,650)	(290)	-	45	-	(2,895)
Net Book Value 2024	36,416	(290)	22	(360)	1,514	37,302
2023	Opening	Depreciation	Additions	Disposals	Transfers (Note 5)	Closing
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cost	36,234	-	1,774	(88)	1,146	39,066
Accumulated Depreciation	(2,337)	(315)	-	3	-	(2,649)
Net Book Value 2023	33,897	(315)	1,774	(85)	1,146	36,417

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 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.

	2024 \$'000	2023 \$'000
Village Assets at fair value	4,791	4,557
Initial capital payment owing to residents	3,404	3,218
Subsequent fair value gains owing to residents	890	842
Obligations to Residents	4,294	4,060

Notes to the Consolidated 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.

	2024 \$'000	2023 \$'000
<i>Investments Comprise:</i>		
Investment in New Zealand Bonds (Unit Trust & JB Were)	4,478	4,098
Investment in International Bonds Unit Trust	1,303	1,631
Investment in New Zealand Equities Unit Trust	733	1,240
Investment in International Equities Unit Trust	1,606	2,225
Investment in New Zealand Property Unit Trust	9,471	9,775
Investment in Balanced Fund Unit Trust:		
Allocation of New Zealand Bonds Unit Trust	5,858	6,156
Allocation of International Bonds Unit Trust	2,900	3,289
Allocation of New Zealand Equities Unit Trust	5,030	5,220
Allocation of International Equities Unit Trust	6,184	6,397
Allocation of New Zealand Property Unit Trust	9,586	9,113
Cash	29	-
Investment in Cash Fund	29,587	30,175
Other Investments	7,044	5,529
	1,420	144
	55,642	54,817
	2024 \$'000	2023 \$'000
Parish Investments held for the purpose of individual parishes	27,157	26,507
Other Investments	28,485	28,310
Total Investment in Managed Funds	55,642	54,817

Of \$27.2m (2023: \$26.5m) of Parish investments, \$15.6m (2023: \$12.0m) are held in special funds for a specific purpose as referred to in note 2c.

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

	2024 \$'000	2023 \$'000
Distribution income (note 2a)	1,727	2,392
Realised gain on sale of investments	970	127
Revaluation of investments at fair value through surplus or deficit	1,521	147
Total net gain on financial assets at fair value through surplus or deficit	4,218	2,666

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 \$13,136,000 (2023: \$11,621,000) of cash and cash equivalents and a total of \$10,453,000 (2023: \$9,772,000) 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-). 31 December 2024 ratings were not yet available at the time of issuing these financial statements.

Notes to the
Consolidated 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 74% current at 31 December 2024 (2023: 61%). No impairment provision has been recorded at 31 December 2024 (2023: 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	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Standard and Poors Long Term Ratings				
AAA	498	576	3,835	4,590
AA+, AA, AA-	1,896	2,214	2,112	2,835
A+, A, A-	1,223	1,378	2,027	1,168
BBB+, BBB, BBB-	564	639	1,911	1,369
Unrated	22	113	451	292
	4,203	4,920	10,336	10,254

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 2024 and 31 December 2023, 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% 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	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
10% increase in values	1,034	1,025	420	492	1,906	1,889
10% decrease in values	(1,034)	(1,025)	(420)	(492)	(1,906)	(1,889)

	New Zealand Equities		International Equities		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
10% increase in values	576	646	779	862	4,715	4,914
10% decrease in values	(576)	(646)	(779)	(862)	(4,715)	(4,914)

Interest Rate Risk

A reasonably possible increase of 5% (2023: 5%) and decrease of 5% (2023: 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	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
5% increase in rates	83	66	83	66
5% decrease in rates	(83)	(66)	83	66

The impact of a possible increase or decrease in interest rates on Mortgages due by the Group (refer Note 12) would be immaterial to the Group's asset base.

Notes to the
Consolidated 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	
	2024	2023
	\$'000	\$'000
5% increase in values	390	431
5% decrease in values	(390)	(431)

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 2.25% (2023: 1% and 4.55%), while Term Deposits held at year end earn interest at rates ranging between 4.20% and 6.15% (2023: 3.53% and 6.2%).

	2024	2023
	\$'000	\$'000
Cash held by parishes	9,001	8,559
Cash held by non-parish entities	4,135	3,062
Total	13,136	11,621

Short Term Deposits		
Short Term deposits held by parishes (3 months to 1 year)	9,300	8,350
Total Short Term Deposits	9,300	8,350

Term Deposits		
Term deposits held by parishes (greater than 1 year)	1,153	1,422
Total Term Deposit	1,153	1,422

11 Trade and Other Payables

Trade and other payables comprise:

	2024	2023
	\$'000	\$'000
Trade & Other Payables (External)	2,976	2,479
GST Payable	151	180
Total Trade & Other Payables	3,127	2,659

Notes to the
Consolidated Financial Statements (continued)

12 Loans

Loans and other payables comprise:

	2024	2023
	\$'000	\$'000
Current Loans		
Other Loans	68	135
Total Loans	68	135
Non-Current Loans		
Mortgages	639	1,028
Other Loans	799	345
Total Loans	1,438	1,373

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	2024 \$'000	2023 \$'000
Parish Land & Buildings	4.40%	2032	-	254
Parish Land & Buildings	8.55%	2030	192	291
Parish Land & Buildings	5.84%	2032	257	290
Parish Land & Buildings	7.15%	2046	189	193
			638	1,028

13 Financial Instruments

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

2024	Financial Assets		Financial Liabilities		Level of Fair Value Hierarchy
	FVTSD*	Amortised Cost	Amortised Cost	Fair Value	
	\$'000	\$'000	\$'000	\$'000	
Subsequently measured at fair value through surplus or deficit:					
Investments in managed funds	55,642	-	-	55,642	1
Subsequently measured at fair amortised cost value:					
Cash and cash equivalents	-	13,136	-	13,136	
Trade and other receivables	-	5,169	-	5,169	
Term Deposits	-	9,300	-	9,300	
Trade and other payables	-	-	(3,127)	(3,127)	
Loans	-	-	(1,506)	(1,506)	
Obligations to retirement village residents	-	-	(4,294)	(4,294)	
	55,642	27,605	(8,927)		
* Fair Value Through Surplus or Deficit					
2023	Financial Assets		Financial Liabilities		Level of Fair Value Hierarchy
	FVTSD*	Amortised Cost	Amortised Cost	Fair Value	
	\$'000	\$'000	\$'000	\$'000	
Subsequently measured at fair value through surplus or deficit:					
Investments in managed funds	54,817	-	-	54,817	1
Subsequently measured at fair amortised cost 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)	
	54,817	25,633	(8,227)		

Notes to the
Consolidated Financial Statements (continued)

14 Controlled Entities and Basis of Control

The Group comprises the Diocese and 110 controlled entities, including parishes, diocesan bodies, trust boards, and investment-related entities. Control exists when the Group has the power to govern the financial and operating policies of an entity, is exposed to variable benefits from its activities, and can use that power to affect those benefits. This includes entities governed under Canon Law or those where the Diocese appoints a majority of trustees or has the right to approve financial and operational decisions.

All controlled entities are 100% controlled and domiciled in New Zealand. The following 110 controlled entities with a balance date of 31 December 2024 have been included in the Group's financial statements:

All Saints Church Mititai	Parish of Hillsborough
All Saints Kāeo	Parish of Howick
Asian Mission District	Parish of Kaitāia
Auckland Anglican Insurance Charitable Trust	Parish of Kerikeri
Cathedral District	Parish of Kohimarama
Diocesan Trust	Parish of Manurewa
Kaitaia District (Parochial) Trust Board	Parish of Meadowbank
Kohi Parish Investment Trust (KPIT)	Parish of Milford
Kumeu Cemetery Board	Parish of Mt Albert
Local Shared Ministry Unit of Mauku	Parish of Mt Eden
Local Shared Ministry Unit of Maunu	Parish of North West Anglican
Local Shared Ministry Unit of Onerahi Manaia	Parish of Northcote
Local Shared Ministry Unit of Tairua	Parish of Northern Wairoa
Local Shared Ministry Unit of Te Atatū	Parish of Onehunga
Local Shared Ministry Unit of Titirangi	Parish of Ōtāhuhu
Local Shared Ministry Unit of Tūākau & Districts	Parish of Pakuranga
Mauku Waiuku Residual Assets Account	Parish of Panmure
Ministry Trust (Devonport)	Parish of Papakura
Mission District of Albany Greenhithe	Parish of Papatoetoe
Mission District of Avondale	Parish of Ponsonby
Mission District of Balmoral	Parish of Pukekohe
Mission District of Bombay-Pōkeno	Parish of Royal Oak
Mission District of Bream Bay	Parish of St Aidan Remuera
Mission District of Coromandel	Parish of St Andrew Epsom
Mission District of Ellerslie	Parish of St George Epsom
Mission District of Flat Bush	Parish of St Heliers
Mission District of Glen Eden	Parish of St Mark Remuera
Mission District of Huapai	Parish of St Matthew Auckland Central
Mission District of Mangawhai	Parish of St Paul Auckland Central
Mission District of Māngere East	Parish of Takapuna
Mission District of Mangōnui	Parish of Thames
Mission District of Mercury Bay	Parish of Torbay
Mission District of New Lynn	Parish of Warkworth
Mission District of Paparoa	Parish of Whangaparāoa Peninsula
Mission District of Russell	Parish Trust (Devonport)
Mission District of Tāmaki	Pukekohe Central Vestry Trust Board
Mission District of Waiheke Island	Saint Marks Remuera Parochial Trust Board
Mission District of Waimate North	Seasons North Shore
Mission District of Whangārei	Silverdale Cemetery Board
Mission District of Kawakawa Towai	St Aidan's Endowment Trust
Mission District of Paihia	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	Trust Investments Management Charitable Trust
Parish of Hibiscus Coast	Trust Investments Management Limited

Group Changes During the Year

During the year, the Group recognised the Mission District of Kawakawa Towai and the Mission District of Paihia as 2 separate entities. In the prior year they were jointly recognised as the entity Local Shared Ministry Unity of Kawakawa Towai Paihia. The Group also derecognised 1 entity as approved by the Diocese Council. These changes did not have a material impact on the financial statements and were accounted for in accordance with the Group's consolidation policy.

Notes to the Consolidated Financial Statements (continued)

15 Related Parties

a Key management personnel

Key management personnel comprises 16 (2023: 16) individuals. This includes 15 members (2023: 15) of the Diocesan Council (laity, and clergy 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 also receives a fee as the Director of a group subsidiary. The value of remuneration for all key management personnel, including clergy stipends for those clergy who are members of Diocesan Council, and compensation payments to this group in aggregate is \$666,797.22 (2023: \$694,023).

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 39.

- Loans in prior year included a related party balance due to the General Cathedral Trust (GCT) of \$15,646. This loan was interest free and repayable on demand. As at year ended 2024 this loan has been fully repaid 2024 \$nil (2023: \$15,646).
- 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 \$570,707 (2023: \$502,000).
- Grants and Bequests have been received in the year from the Hostel of the Holy Name \$15,000 (2023 \$20,000) and St Paul's Education and Clergy Trust (\$0; 2023: \$34,000). 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 \$7,000 (2023:\$nil).

16 Grants and Bequests Received

	2024	2023
	\$'000	\$'000
The New Zealand Lotteries Commission	7	107
St John's College Trust Board	580	399
The Selwyn Foundation	245	145
St Paul's Education and Clergy Housing Trust	-	34
Hostel of the Holy Name	15	20
The Anglican Care Network	7	-
Foundation North	250	5
Auckland Council	3	-
Other Grants	954	552
Bequests and Legacies	138	1,291
Total Grants and Bequests Received	2,199	2,553

17 Commitments and contingencies

a Operating lease commitments:

Lease commitments relate to office premises and equipment.

	2024	2023
	\$'000	\$'000
Less than one year	475	478
Between 2 and 5 years	1,636	129
Above 5 years	1,241	-
Total Operating Lease Commitments	3,352	607

Operating lease rentals of \$500,754 (2023: \$473,078) 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, considered the treatment of children, young people and vulnerable adults in State or faith based care between 1950 and 1999. The Royal Commission of Inquiry into Abuse in Care published their report in July 2024. The Group is conscious that claims may arise in relation to its care of 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. 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.

Notes to the Consolidated Financial Statements (continued)

18 Subsequent events

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

19 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	2024	2023
	\$'000	\$'000
Less than one year	807	896
Between 2 and 5 years	2,496	469
Over 5 years	2,643	42
Total Operating Lease Receivable	5,946	1,407



BDO Auckland

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 29 to 45 and the consolidated statement of service performance on pages 21 to 28. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 31 December 2024, 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 2024, in that the service performance information is appropriate and meaningful and prepared in accordance with the Group's measurement bases or evaluation methods, 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 general purpose financial report presents fairly, in all material respects, the consolidated financial position of the Group as at 31 December 2024, 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 \$13,175,000 in the consolidated statement of comprehensive revenue and expense for the year ended 31 December 2024 is revenue from cash donations amounting to \$954,207. 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 (NZ) and New Zealand Auditing Standard 1 (NZ AS 1) (Revised) *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.



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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 general purpose financial 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 PBE Standards;
- (b) the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present a consolidated statement of service performance that is appropriate and meaningful in accordance with PBE Standards;
- (c) the preparation and fair presentation of the consolidated statement of service performance in accordance with the Group's measurement bases or evaluation methods, in accordance with PBE Standards;
- (d) the overall presentation, structure and content of the consolidated statement of service performance in accordance with PBE Standards; and
- (e) 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 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 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are



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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 general purpose financial report.

A further description of our responsibilities for the audit of the 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-14-1/>

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
30 June 2025



**Anglican Diocese
of Auckland**

Diocese of Auckland
CC31449

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