ANNUAL REPORT 2025

Anglican Diocese of Auckland

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Cover image: Bishop Selwyn Chapel, Holy Trinity Cathedral, Parnell, Auckland by The Venerable Carole Hughes

Image page 3: Windows of the Selwyn Library, Bishopscourt, Parnell, Auckland.

THE Auckland Diocese is one of the seven Tikanga Pākehā dioceses within the Anglican Church in Aotearoa, New Zealand and Polynesia. Each parish 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 parishes. Each has a defined geographical boundary and one or more church buildings. Parishes 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 2025 financial year (written March 2026)

THE Diocese of Auckland is made up of a multitude of people, lay and ordained, who gather together in diverse communities of faith from the Coromandel Peninsula to the Far North. In our diocese today we have over 90 parishes, chaplaincies, and other expressions of our life together as a Christian Church.

Our mission as a Church is to be bearers of the Good News of Jesus Christ and of the love and compassion of God towards all people. We are continually reminded of the many opportunities before us to be part of that work in communities and a world where people are searching for genuine belonging and for a spirituality which quenches a thirst within to know God.

Planning for ministry and outreach

The Church now operates in a context that has changed significantly. A principally volunteer organisation, we could not be who we are or do what we do without the faithful work of so many unsung heroes. But culturally there seems to have been a shift toward a "non-joining" mindset, with fewer people willing to commit to regular involvement or accept positions of responsibility. These challenges are not unique to the Church and many in the charitable, not-for-profit, and community organisation sectors are experiencing similar difficulties.

We also recognise that place of churchgoing has itself changed. New Zealand society has developed an increasingly secular flavour, accompanied by a suspicion of traditional sources of authority and guidance. In this environment, careful consideration is being given to the shape of the Church's future ministry and outreach. Current areas of focus include potential consolidation of some parishes, opportunities for increased collaboration, renewed attention to ministry among those in the first third of life, and the development of ministry models which extend beyond a parish-based framework. This work forms part of a broader review of strategy and structure. We aim to develop a path for the future that will enable us to continue to be a faithful and fruitful Church.

Local mission by local people

One of the defining characteristics of being an Anglican Church is that we are a principally local organisation. Our life and ministry are found in, and worked out through, our parishes and chaplaincies, all of which are rooted in local communities - often with deep and enduring connections. Many of our parishes have served generations of people at significant moments in life, including births, weddings, and funerals. They support, and often run, local foodbanks, Selwyn Centres, and groups for young families; clergy take part in civic occasions such as Anzac Day services; and church buildings host clubs, support groups, training classes, and community events. Together, these everyday expressions of presence and service show a Church that is not distant or abstract, but woven into the fabric of local life, sharing in the needs and hopes of the communities it serves.

Finances

Financial and economic stress is an ongoing challenge for our diocese. Having sufficient funding to be able to provide ministry and support, as well as to maintain property, compliance and operational requirements, remains a concern for many parishes. Our Diocesan Council and Finance Committee have worked diligently to ensure we are managing costs well and making good use of our revenue sources, while also looking at ways to strengthen our financial sustainability in the longer term.

Safety in ministry

Building on the work of recent years, our Church has responded to the report of the Royal Commission into Abuse in Care by, in the first instance, accepting its Recommendations, and further setting out a particular response as to actions planned to be taken. That plan is published on the General Synod website.

Part of our response to these matters in this diocese has been our work on processes of discernment for those entering training towards ordained ministry, and ongoing ministerial accountability to provide for safe practice among all licensed ministers. The processes by which people are discerned and selected for training are robust and are constantly reviewed as to effectiveness. The requirements for continuing ministerial development, professional boundaries training and professional supervision have also been strengthened in recent years.

In conclusion

It is my great joy to visit the chaplaincies and parishes of the diocese, the many places where the work of mission and ministry is occurring. I am constantly encountering the amazing work that Anglican Christian people are doing in their church and community. It is enormously encouraging and humbling to see what a commitment to following Jesus Christ means for people in different places and situations. I remain grateful to God for the clergy and people of the Diocese of Auckland and for all that is being done among us.

Bishop Ross Bay

Bishop of Auckland

DIOCESAN COUNCIL REPORT

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

2025 has seen our council and communities continue to adapt to new ways of being, exploring new opportunities for outreach and serving the needs of our communities. Following significant input at Synod 2024 from our youth representatives, and clergy proposals for potential new ways of working together, our diocesan strategy for moving into the future is progressing. Diocesan Council has reached out to parishes for their involvement with three strategic working groups. We are encouraged by the engagement from those wanting to participate in this future focused strategy for our ministry and look forward to sharing key milestones along the way with all parishes. Our ministry continues to evolve as is the trend overseas, with many parishes streaming services to provide accessibility and some parishes working on new digital outreach. Parishes have been reflecting and regrouping with the shifting of our parishioners across the diocese in both age and preferred community.

Our diocesan website continues to extend coverage, reflecting 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 seeking involvement either when moving into the diocese or

Diocesan Council members 2025-2026

to a new area of the diocese, or they are new to faith and church. The Digital Working Group is developing material for tools to support and upskill parish vestries and administration teams in their digital outreach.

In response to motions passed at the annual Synod, Diocesan Council set up various working groups:

- A review of Synod itself; to look at how it operates and what opportunities there are to evolve and better reflect our community and people's needs when attending Synod.

- An independent review of our centralised accounting services was presented at Synod 2023, and in the last quarter of this year our diocese moved to Xero for our Parish Accounting services and reporting. Such a major change is taking time for parishes to adjust to new ways of working which has led to some delays in financial reporting and parish AGMs to allow consolidation. We look forward to parishes having increased control, settled reporting and improved performance over the next financial year.

- The Dilworth Independent Inquiry Report response by our Dilworth Working Group was agreed by our Diocesan Council and shared with the Dilworth School Trust Board in 2024. Further meetings this year worked on the on-going development opportunities and communication between our organisations; how we can best support sharing Anglican principles at Dilworth School and included the consecration of the new Dilworth St Patrick's Chapel.

- We have continued to work on how we manage our properties across the diocese:
  - identifying further detail of all properties
  - review of current processes for parishes to be able to do work on their properties.

  This work formed the basis for continued property management in-house, with the support of the Trust Management Limited property team.

  From this property information base, we have been able to more accurately understand the insurance needs of our parishes. Insurance was a critical issue in 2024 for all parishes following the Auckland Anniversary Floods/Cyclone Gabrielle's impact on the insurance industry here in New Zealand.

  With the dissolution of the Auckland Anglican Insurance Fund in 2025, the Insurance Working Group worked with current and other providers to identify the best way forward for establishing ongoing insurance coverage for the diocese. This has resulted in the appointment of Gallagher Insurance NZ (Arthur J Gallagher & Co NZ Limited) as our insurance agents, improved understanding of our needs, lower premiums, and improved service of small claims in-house. We are working through the process of valuations of the parishes across the diocese for more accurate coverage and premiums in future years.

- Synod 2025 saw the establishment of a working group 'Living Well, Dying Well' to develop resources for ministry for people in the last stage of life and their families. Diocesan Council is partnering with The

Selwyn Foundation for this project.

The aim of these reviews and working groups is to ensure that Auckland Diocese activities and processes 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 and more recent financial hardship, we are seeing an increase in antisocial behaviour directed at both our church communities and property. We recognise that these are creating stress at both a local parish level and for the diocesan team. In 2025 we have continued to deliver de-escalation training for clergy, staff and volunteers in support of the health and safety of our staff, parishioners and those visiting our churches and related organisations.

Our Health, Safety and Wellbeing Advisory Committee, made up of Diocesan Office staff, clergy, laity and a representative from Te Pīhopatanga o Te Tai Tokerau, has continued their work of developing and reviewing resources and policies to assist the diocese and parishes with health, safety and wellbeing aspects as our organisation needs continue to evolve. The group's focus incorporates mental health wellbeing and safety with policies and guidelines being developed (for example the Children and Young Persons Safeguarding Policy, the Anti-bullying, Harassment, and Discrimination Policy and the Health, Safety and Wellbeing Policy). Policies and procedures are regularly reviewed with needed changes approved by Diocesan Council prior to their adoption. Where appropriate the development of our policies is done in consultation with people who have experience in the area of practice being reviewed.

Our diocesan communities are grappling with the financial stress from the tightened economic situation of New Zealand, and the increasing demand for many of our social services with foodbanks, counselling, opportunity shops, Auckland City Mission – Te Tāpui Atawhai and homeless support provided across our diocese. Our parishes are continuing to work through what is required in their community, the options to obtain funding to enable initiatives, and where possible to upgrade their properties and buildings to deliver services and outreach programmes.

Recognising the pressures that compliance issues relating to finances, buildings and health and safety create for our parishes, work to provide the support needed from diocesan working groups, Diocesan Council and the diocese's Administration Team is ongoing.

Projects include:

- deferred maintenance planning and remediation
- earthquake strengthening – generally longer-term projects
- the opening of a new church to serve our growing Flat Bush community.

The Parish of Takapuna has undertaken a major renovation project of St Peter's Church. While the work was being completed services were held in the adjacent hall. This project was completed in early 2026. Similarly our Parish of Hibiscus Coast has completed major renovations at St Chads, Orewa. The Parish of Mount Albert has completed their hospitality and community facilities.

Sustainability is an ongoing focus within the diocese with:

- ‘Sustainability Champion’ volunteers work within their own parishes and are supported by an annual workshop.
- St Matthew-in-the-City have composting bins for the surrounding apartments, run in collaboration with the Auckland Council and our Auckland City Mission - Te Tāpui Atawhai for feeding their community vegetable garden.
- Several parishes have established community gardens within their church grounds.

To encourage parishes 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 parishes to take a proactive approach to promoting and protecting nature.

Approaching 2026 we are continuing to explore new ways to build our communities across the Auckland Diocese, live our values and ensure our financial, social, environmental and parish sustainability into the future.

CARING FOR CREATION TOGETHER

By MILLIE VETTE AND IRIS LEE FOUNTAIN, A Rocha Aotearoa New Zealand

ACROSS the Anglican Diocese of Auckland, parishes are taking practical steps to care for creation – from supporting biodiversity restoration projects to reducing waste and installing solar panels. Through a partnership between the Anglican Diocese of Auckland and A Rocha Aotearoa New Zealand, church communities are being equipped to connect faith, environmental stewardship, and community action.

A Rocha Aotearoa is part of an international Christian conservation organisation that has been working globally for more than 40 years and in Aotearoa New Zealand since 2008. In Aotearoa, A Rocha's work includes Te Whakaoranga o Karioi, the Karioi Project, a landscape-scale community conservation project in Whāingaroa Raglan focused on restoring biodiversity and supporting native species recovery. A Rocha also supports local volunteer conservation groups across the country and, in recent years, has expanded its work through the Eco Church project, helping churches integrate care for creation into worship, teaching, and everyday practice.

The Anglican Diocese of Auckland has a long-standing commitment to sustainability and climate justice through its network of volunteer sustainability champions, known within the Eco Church project as Eco Church kaihāpai. In 2020, the diocese became the first denominational partner of the Eco Church project, formalising a shared commitment to supporting churches in creation care and practical climate action.

In previous years, this work was supported through a diocesan sustainability fieldworker. Since last year, the diocese has partnered more closely with A Rocha Aotearoa through the work of the Eco Church regional coordinator, helping strengthen support and resourcing for sustainability champions and Anglican church communities across the diocese.

A core part of the yearly rhythm for churches within the Anglican Diocese is the sustainability champions gathering, which is now organised by the Eco Church regional coordinator. At this event, representatives from parishes across the diocese come together to learn, share ideas, and be inspired by new initiatives. The gathering provides an opportunity for churches to tell stories, share challenges, and celebrate progress made, while also connecting with Eco Church communities from other denominations and exploring opportunities for collaboration. Speakers from both the Anglican and A Rocha communities explore topics ranging from climate change and biodiversity to worship, hope, and practical action.

ECO CHURCH
A ROCHA AOTEAROA NZ

Churches within the diocese are also able to access a range of resources and opportunities developed through A Rocha's Eco Church project. These include online kōrero and workshops, the Eco Church Action Planner, Rich Living booklets, local conservation events, and the soon-to-be-launched Eco Disciples video series and discussion guide. These resources support churches to deepen conversations around faith, discipleship, and creation care, while exploring practical ways to respond within their communities.

The impact of this partnership can be seen in both large initiatives and small everyday changes within church communities across the diocese. At St Paul's Symonds Street, disposable paper cups have been replaced with ceramic mugs to help reduce waste, while St Philip's in St Heliers has installed solar panels as part of its sustainability journey. Other Anglican communities have explored initiatives including planting projects, composting, biodiversity restoration, community gardens, and pātaka kai.

People of all ages are engaging with this mahi. Youth and young adults at St George's Epsom have become keen trappers, spending time assembling pest traps and supporting local conservation efforts. Through A Rocha's collaboration with World Vision New Zealand, youth groups from Anglican churches also join with others from across Auckland in a planting project connected with the 40-Hour Challenge weekend.

Stories like these are shared through the Eco Church project as part of a growing collection of stories from church communities across Aotearoa New Zealand. By sharing ideas, experiences, and practical examples, church communities are encouraged to learn from one another and discover new ways to care for creation within their own local contexts.

Through this partnership, the Anglican Diocese of Auckland and A Rocha Aotearoa are encouraging churches and communities to learn from one another, explore new ideas, and discover practical ways to care for creation as part of their faith and discipleship.

www.arocha.org.nz
www.ecochurch.org.nz

CONNECTED COMMUNITIES, CONNECTED LIVES

By CAROLYN WELLM, Selwyn Programme Development Manager

THE Auckland Diocese partners with The Selwyn Foundation to provide services to older people and their families through Selwyn Centres.

Open to older people of all faiths and none, the Selwyn Centres are run in Anglican parishes at 22 community locations across The Anglican Diocese of Auckland. Selwyn Centres offer a weekly programme of social activities for people aged 65 and over. In 2025, there were just under 500 guests enrolled at Selwyn Centres across the diocese.

For older people who may be living alone or have limited opportunity to get out and about, the Selwyn Centres provide companionship, fun, advice and support. Run by coordinators with the assistance of volunteers, the centres are open during the morning once or twice a week. On occasion, special interest presentations, outings and excursions are organised for guests.

Image by Elliot Manches via Centre for Ageing Better

The purpose of Selwyn Centres

To provide a welcoming, easy-to-access community space for older people to meet, socialise and enjoy activities with older people in their area.

Each session comprises an organised programme of socialisation, mental stimulation and appropriate physical exercise activities (chair-based and/or standing exercises).

To help mitigate loneliness and social isolation, and the potential detrimental effects on their health and wellbeing, for older people in the community.

A research report published by Age Concern Auckland in 2025 entitled "Breaking Barriers: Understanding the social connections challenges of older adults" highlighted why places like Selwyn Centres are so important:

"Loneliness and isolation among older people across New Zealand are severe and significant issues that have serious detrimental impact on the lives of many older New Zealanders. An impact that is of a similar negative level as smoking, alcoholism, and obesity, not only on the lives of those individuals who live with chronic loneliness, but on communities across New Zealand and on our society at large."

In her role as Selwyn Programme Development Manager, Carolyn Wellm has visited the Selwyn Centres in the diocese and she reflects:

"I don't think it would be overstating to say that, for a significant number of guests, the Selwyn Centre provides a much-needed lifeline at a time when life is becoming increasingly challenging on a number of levels."

Guests come to the Selwyn Centre for the company and conversation with the friends they have made there. It was clear from some of the guests' sharing that the Selwyn Centre is the only activity that they attend in a week and, as such, the highlight of their week.

One guest's response to what she most looked forward to when attending the Selwyn Centre was:

"The company - I feel like I belong here and am accepted."

Another guest said:

"The Selwyn Centre has been a lifeline for meeting friends".

The Selwyn Centres are providing a much-needed service, meeting the need for companionship among older people especially for those who are living alone, and contributing to the continued health and wellbeing of their guests.

When asked if there was anything else they wanted to share, one guest said:

"Keep up the good work. Selwyn Centres are a blessing in the community."

This was further endorsed by a respondent in a survey one Selwyn Centre had undertaken:

"God bless all the wonderful folk who do this work with love and devotion. Long may you continue Selwyn Centre!"

Selwyn Programme Development Manager

The Selwyn Support Programme was developed in late 2024 between The Selwyn Foundation, the Anglican Diocese of Auckland and Age Concern Auckland Trust. The Selwyn Programme Development Manager role supports diocesan ministries to older people aligning with Selwyn's strategic priorities to reach those most vulnerable in our communities. Working alongside parishes, Selwyn Centres, Age Concern Auckland Trust and other community organisations, the role focuses on strengthening existing services, developing new initiatives, and ensuring older people's voices shape programme design.

Age Concern Auckland partnership

Through Selwyn Foundation's support, the Diocese of Auckland is partnered with Age Concern Auckland to explore ways of extending the support offered to older people in our diocesan parish communities and beyond.

Image by Elliot Manches via Centre for Ageing Better

Over the course of 2025, the Selwyn Programme Development Manager developed a close working partnership with members of the team at Age Concern Auckland, an organisation dedicated solely to the over 65s and one of the most significant providers of services across Auckland that connect, support, empower, celebrate and respect older people.

A key part of this partnership with Age Concern Auckland has been raising awareness of support and the ways we can work collaboratively in this space, for the best outcomes of vulnerable, older people in our communities.

We have worked together on several events, including "Discover Age Concern" and "Ageing Well". Age Concern presentations have been delivered to groups of clergy and to Selwyn Centre coordinators and more are being planned. Towards the end of 2025, a pilot initiative idea was developed, where identified Selwyn Centres (and their associated parishes) would be partnered with a Selwyn Support Community Connector from Age Concern Auckland. The initial rollout of this pilot will take place in nine Selwyn Centres (and their parishes) in South and West Auckland in the first part of 2026.

In this initiative an Age Concern Auckland team member will be in regular contact with the Selwyn Centre coordinator in the identified centres, as well as attending the group regularly, in their role of Selwyn Support Community Connector. This role will focus on informal engagement with group members, sharing information about Age Concern Auckland's services or other relevant topics (for example, home support services or enduring power of attorney), making referrals where appropriate, and providing an additional layer of community-centred support.

Image from the Carers Centre Tower Hamlets via Centre for Ageing Better
Pictures are illustrative of the types of social interactions and activities that may take place at Selwyn Centres.

SACRED PLACES OF REMEMBRANCE

Reviewed by THE VENERABLE PETER JENKINS, Archdeacon for the Southern Region, Bishop's Executive Chaplain

OF all human events, death concerns us most deeply. When people die, their family and friends suffer loss, shock and grief. On the one hand, Christians know that Christ has triumphed over death, and that therefore we need no longer fear it. The last event in our lives leads on to something richer. On the other hand, when we have loved deeply and received love, the grief and pain suffered by those left behind is immense. The loved person will not be encountered again in this life. For many, the final resting place of a loved one focuses a family's grieving and their memory of the one who has died. A grave or memorial may be their only tangible link with the person they have lost. For this reason, cemeteries are sacred places. In the Anglican tradition they are consecrated ground, that is, land which has been declared holy by the Church.

Beyond their role as places of burial, cemeteries provide spaces for remembrance, prayer, pastoral care, and reflection, while preserving the spiritual, historical, and cultural heritage of both the church and the wider community. The Anglican Church continues to care for a diverse range of burial and memorial spaces that serve families and communities across generations. As burial practices have evolved, churches have expanded the ways in which people can be remembered and honoured, ensuring that these sacred places remain accessible, meaningful, and connected to the life of faith. Alongside traditional cemeteries, many Anglican parishes maintain memorial gardens, gardens of remembrance, ash interment plots, memorial walls, and books of remembrance. Some sites also provide columbaria for the interment of ashes, while historic churchyards continue to preserve important links with local history and whakapapa. These spaces offer families opportunities to commemorate loved ones in ways that reflect both personal wishes and Christian tradition.

Together, these places extend the Church's ministry beyond funeral services. They provide enduring places

Image: The Memorial Garden at Holy Trinity Cathedral, Parnell, Auckland of connection where families can gather, reflect, and remember. Through the stewardship of cemeteries, memorial gardens, and other remembrance spaces, Anglican parishes continue to care for the bereaved, honour those who have died, and preserve a rich legacy for future generations.

A LENTEN DISCIPLINE WITH A DIFFERENCE

By THE REVEREND LIAM PHILLIPS, Vicar, Parish of St Andrew Epsom

THIS year one of our parishes moved from page to property with their Lenten discipline[2]. Instead of reviewing the works of some great theologian or historian, they focused on the greatness and history around them by adopting a gravestone. The Church of Saint Andrew, Epsom, established in 1846, is nestled within an historic graveyard, the first headstone erected in 1851, that of Samuel and Sarah Coldicutt who arrived in Auckland the day before Bishop George Selwyn. The parish is very passionate about its role as custodian of the graveyard, with trimmed lawns and hedges, and clean pathways. However, over the years the stories and details of many of those buried have been blurred by the ravages of time, weather, general pollution, and lack of family visitors. So, undertaking a simple cleaning of the gravestones began to bring the lives of those at rest back to the fore.

In adopting a stone, parishioners were asked to do a few simple things: put their name to a stone that obviously had not been visited by family in many years, hold the person or family in their weekly prayers throughout Lent, and finally, stop at the grave when arriving or departing church for a moment of quiet reflection. Each week the vicar, The Reverend Liam Phillips, communicated with the thirty-five involved parishioners via email. Each email included a different prayer for reflection and covered various aspects of gravestone stories: their imagery and meaning, the history of

Images pages 16 and 17: Gravestones at the Parish of St Andrew Epsom by The Reverend Liam Phillips

grave markings, scripture detailing tombs and places of burial (and their importance), and the history of the cemetery at Saint Andrew's. The idea to prepare people for the tomb in which Jesus was laid to rest.

Parishioners were encouraged to research the history of the stone they adopted and to find out more about the person lying at rest. Some parishioners ran with this, creating family trees and timelines, and locating the homes where their adopted person had lived. Others were happy with a few details: age, date of birth and death, and cause of death. Potted plants and flowers sprang up around the cemetery, and cleaning some stones revealed names and details long lost for many well-known historic Auckland figures. New poppies now mark some of freshly uncovered war graves for Anzac Day 2026.

Reverend Liam says *"The principal idea of this Lenten discipline was to do something practical, while refocusing on the beauty, greatness and history around us - earthly saints lying at rest. Reminding us all, that a church cemetery or graveyard isn't an extension of the carpark - a means of getting to and from the church building - but an extension of the sacred: of the church, its people, and its history, all surrounded by the Holy Spirit. Saint Andrew's is blessed with people and with history, so this discipline helped us to grow together for the future, while paying respect to the past. It was also a unique way of breaking barriers between new and longer-term parishioners, offering them a common cause."*

As parishioners continue to uphold their role as custodians of the graveyard, they reflect on the words of William Allingham:

Far from the churchyard dig his grave,
On some green mound beside the wave;
To westward, sea and sky alone,
And sunsets. Put a mossy stone,
With mortal name and date, a harp,
And bunch of wild flowers, carven sharp;
Then leave it free to winds that blow,
And patient mosses creeping; slow,
And wandering wings, and footsteps rare
Of human creature pausing there.

A Gravestone, by William Allingham (1824-1889)[3]

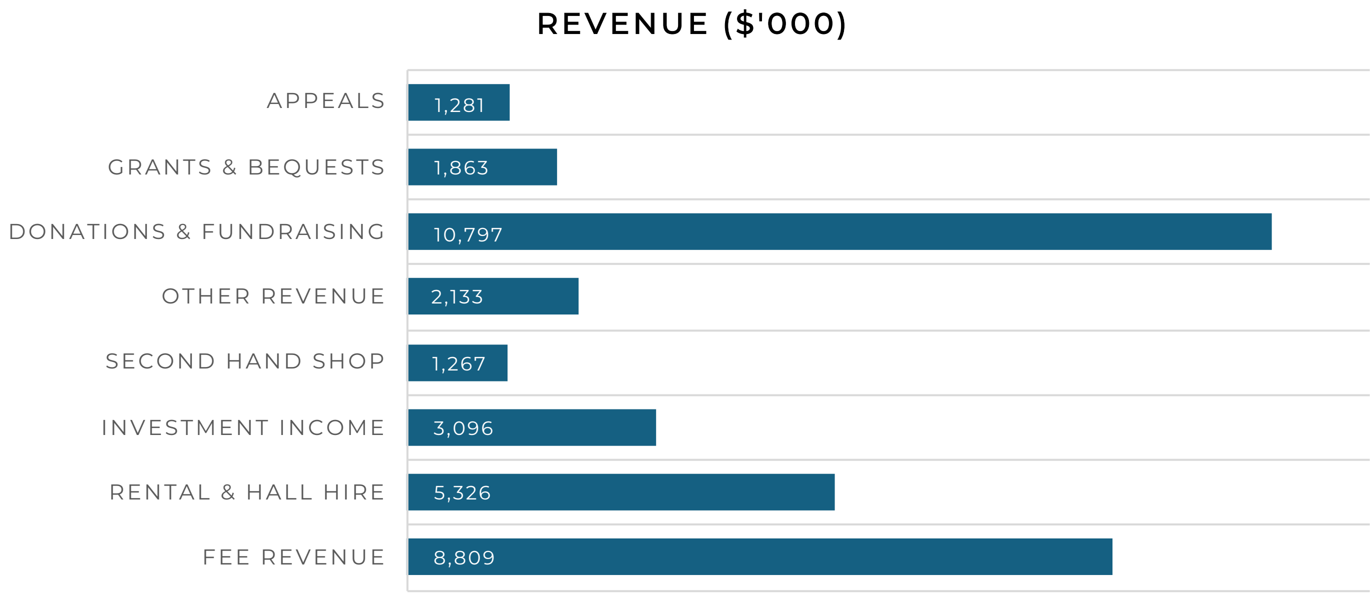
[2] *Lent is the season before Easter when Christians ready themselves once more to experience the events of Christ's death and resurrection. Based on Jesus' forty days in the wilderness, in Lent Christians prepare for Easter by reflecting on Christ's sacrifice, deepening their faith, and renewing their commitment to God and their neighbours often by way of Lenten studies. Lenten studies and practices are an important part of Anglican spiritual life, providing opportunities for prayer, Bible study, repentance, fasting, and charitable service.*

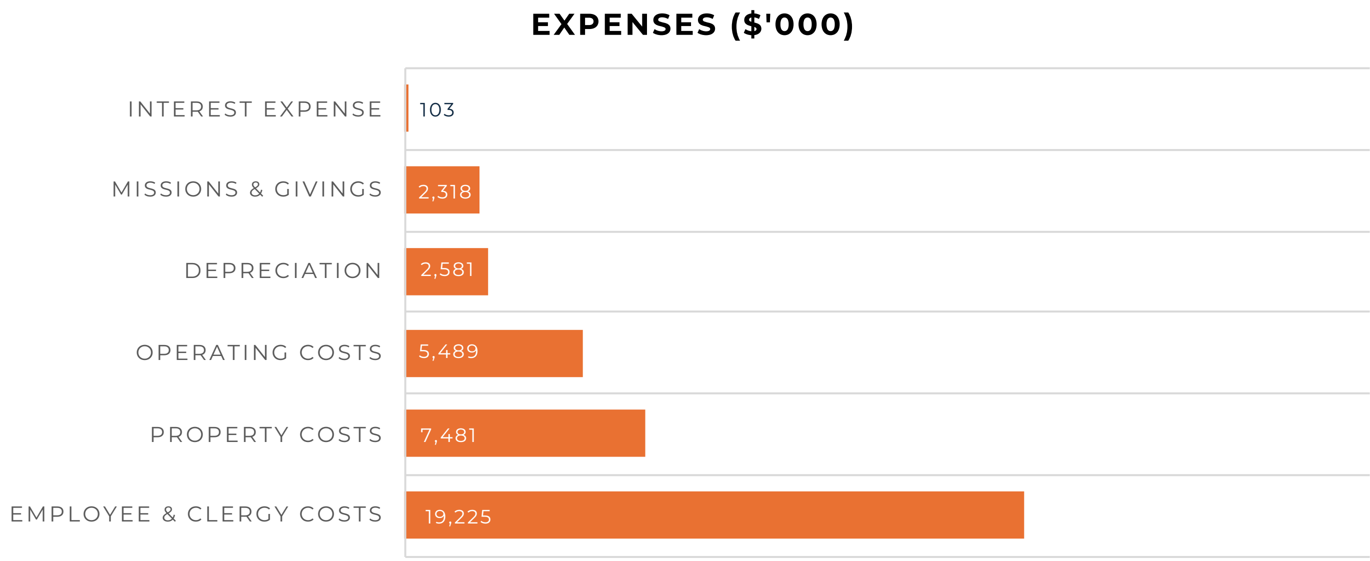
[3] Allingham, W. (n.d.). A gravestone. Poetry Archive. https://www.poetry-archive.com/a/a_gravestone/

FINANCING OUR MINISTRIES

THE revenue and outgoings for the Anglican Diocese of Auckland shows the consolidated statements comprising the 111 entities, including Diocesan Council, for the year ended 31 December 2025. The 111 entities include 83 parishes, worship centres 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 2025

Bishop of Auckland

The Right Reverend Ross Bay

DIOCESAN MANAGER AND REGISTRAR

Sonia Maugham

ARCHDEACONS

The Venerable Carole Hughes

The Venerable Peter Jenkins

The Venerable Liz Martin

DIOCESAN MINISTRY EDUCATOR

The Reverend Sarah Moss

PA TO THE BISHOP OF AUCKLAND

Liz Willliams

BISHOP'S CHAPLAIN TO RETIRED CLERGY

The Reverend Rhys Lewis

Diocesan Council (Also Diocesan Trusts Board)

The Right Reverend Ross Bay

The Rev'd Rebecca Conolly

The Rev'd Sarah Murphy

The Rev'd Kim Parker

The Rev'd Daniel Pillay

The Rev'd Grant Robertson

The Rev'd Brenda Rockell

Gillian Barthorpe

Angela Dalton

Mark Hangartner

Tony Randerson

Anne Walsh

Elizabeth Witton

Paul Woodfield

Ruth Yeoman

Anglican Trusts Board

David Belcher

Angus Ogilvie

Graeme Thomlinson

General Trust Board

The Right Reverend Ross Bay

David Belcher

Katy Bexley

Nichola Christie

Angus Ogilvie

The Right Reverend Te Kitohi Wiremu Pikaahu

James Scarr

Graeme Thomlinson

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

Receptionist
Andrea Benson

Team Administrator
Tony Mattson

Project Administrator
Carman Lo

PROGRAMME COORDINATORS

Auckland Anglican Space Coordinator, and 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

Auckland City Mission Te Tāpui Atawhai

Anglican Missions

Anglican Trust for Women and Children

Church Army

Diocese of Polynesia

Mission to Seafarers

Northland Urban Rural Mission

Purewa Cemetery Trust Board

The Selwyn Foundation

St John's Theological College

Te Manawa o Te Wheke

Te Pīhopitanga o Te Tai Tokerau

Tertiary Chaplaincy Trust Board

Trust Management Limited

Vaughan Park Anglican Retreat Centre

OUR FUNDERS

The New Zealand Lotteries Commission

St John's College Trust Board

The Selwyn Foundation

St Paul's Education and Clergy Housing Trust

Hostel of the Holy Name

The Anglican Care Network

Foundation North

The Diocesan Council of the Anglican Diocese of Auckland Group

Consolidated General Purpose Financial Report for the year ended 31 December 2025

(Including the Diocesan Council and its 111 controlled entities)

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Diocesan Council	The Right Reverend Ross Bay The Reverend Rebecca Conolly The Reverend Grant Robertson Gillian Barthorpe Mark Hangartner Angela Dalton Ruth Yeoman Tony Randerson Paul Woodfield Anne Walsh The Reverend Brenda Rockell (appointed September 2025) The Reverend Daniel Pillay (appointed September 2025) Elizabeth Witton (appointed September 2025) The Reverend Kim Parker (appointed September 2025) The Reverend Sarah Murphy (appointed September 2025) The Reverend Nyasha Gumbeze (term ended August 2025) The Reverend Peter Jenkins (term ended August 2025) The Reverend Elizabeth Martin (term ended August 2025) The Reverend Jeff Odhiambo (resigned August 2025)
Registered Office	12 St Stephens Avenue Parnell Auckland 1052
Nature of Business	Provides religious services / activities To be a vibrant, relevant, dynamic missional Church as expressed in our Five Marks of Mission: -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. The Diocese of Auckland covers the area from Northland, through Auckland to Franklin and the Coromandel.
Charities Commission Registration number	CC31449
Independent Auditor	BDO Auckland Level 4, BDO Centre 4 Graham Street Auckland

Statement of service performance

for the year ended 31 December 2025

OUR VISION

To build church communities that flourish.

OUR PURPOSE

To be a vibrant, relevant, dynamic missional Church as expressed in our Five Marks of Mission.

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 30 July 2026 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)

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.

The Healthy Church Model

KNOWING GOD

- Inspiring Worship
- Maturing Faith
- Prayerful Life

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.

From financial years 2022 to 2024 we reported on the number of annual **services** offered by parishes. This has been replaced as a measure by the number of **parishes** and **worship centres**. This new measure provides a more verifiable representation of worship within our church communities.

	2025	**2024**
Parishes		
In 2024 the Tongan Mission District was disestablished, and the Local Shared Ministry Unit of Kawakawa Tōwai Paihia became the Mission District of Kawakawa Tōwai and the Mission District of Paihia.	88	88
Worship centres		
Worship centres used by more than one parish/mission venture are only counted once. Excludes worship centres not owned by a parish or the General Trust Board of the Diocese of Auckland.	121	121

SHAPING COMMUNITY

- Authentic Loving Community
- Stewardship & Governance
- Intergenerational Participation

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.

	2025	**2024**
Clergy – Stipendiary		
As of the month of June. Every ordained minister licensed by the bishop to an ecclesiastical office (except that of local deacon/priest). This total does not include the Bishop of Auckland.	87	89
Clergy – Non-stipendiary		
As of the month of June. Every ordained minister licensed by the bishop to an ecclesiastical office (except that of local deacon/priest).	35	37
Sustainability Workshop attendees		
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.	36	45
Diocesan Eco-Churches		
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.	13	9

GROWING IN CHRIST

- Formed for Mission
- Empowering Leadership
- Ministry & Gifts of All

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.

Between 2021 and 2025 we reported on the number of **Groups for Children under 11, Youth Groups, and Adult Study/Home Groups** offered by the parishes of the diocese for the year. Due to challenges obtaining complete and certifiable data, these have been removed as measures.

	2025	**2024**
Confirmations	49	29

LIVING BEYOND OURSELVES

- Proclaiming the Gospel
- Relevant Outreach
- Pursuing Peace & Justice

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	**2025**	**2024**
Op Shops	18	18
Missions and Givings	$2,318,000	$2,588,000
Giving to Anglican Missions *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.*	$164,326	$166,058

Programmes

	2025	**2024**
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.		
Selwyn Centres run in the diocese	21	21
Space		
The Auckland Anglican Space is a parenting programme, mainly for first-time parents of newborn babies, that is run across the diocese.		
Programmes run in the diocese	28	26
Parishes that run a Space programme	9	9
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.		
Between 2021 and 2025 we reported on the number of **New Companions trained** to run the programme. This has been removed as a measure due to challenges with obtaining auditable data.		
Programmes/groups run in the diocese	58	79

Consolidated Statement of Comprehensive Revenue and Expense

for the year ended 31 December 2025

in thousands of New Zealand Dollars

	Note	2025 $'000	2024 $'000
Revenue			
Exchange revenue			
Fee Revenue		8,809	11,523
Second Hand Shop		1,267	1,343
Non-exchange revenue			
Donations and Fundraising		10,797	13,175
Grants and Bequests	**16**	1,863	2,199
Appeals		1,281	1,437
Other Income			
Rental and Hall Hire		5,326	5,186
Bank Interest Income	**2a**	1,337	1,669
Distribution Income on Managed Funds	**2a**	1,759	1,727
Other Revenue		2,133	3,059
Total revenue		**34,572**	**41,318**
Expenses			
Employee and Clergy Costs		19,225	19,441
Property Costs		7,481	8,801
Operating Costs		5,489	5,254
Depreciation	**5,6**	2,581	2,694
Missions and Givings		2,318	2,588
Interest Expense		103	101
Total expenditure		**37,197**	**38,879**
Operating (deficit)/surplus for the year		**(2,625)**	**2,439**
Fair Value movements on investments in managed funds at Fair Value through surplus and deficit	**8**	1,222	2,491
Realised Property Gains		322	-
Net (deficit)/surplus for the year		**(1,081)**	**4,930**
Other comprehensive revenue and expense		-	-
Total comprehensive revenue and expense for the year		**(1,081)**	**4,930**

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 2025

in thousands of New Zealand Dollars

	Note	2025 $'000	2024 $'000
Assets			
Cash and Cash Equivalents	10	13,547	13,136
Trade and Other Receivables	11	3,688	5,169
Short Term Deposits	10	7,303	9,300
Total Current Assets		**24,538**	**27,605**
Investments in Managed Funds at FVTSD	8	54,571	55,642
Retirement Village Assets	7	4,642	4,791
Investment Property	6	37,037	37,302
Property, Plant and Equipment	5	127,318	123,353
Term Deposits	10	1,500	1,153
Total Non-Current Assets		**225,068**	**222,241**
Total Assets		**249,606**	**249,846**
Liabilities			
Trade and Other Payables		4,374	3,127
Employee Entitlements		1,094	935
Loans & Other payables	12	198	68
Obligations to Retirement Village Residents	7	4,145	4,294
Total Current Liabilities		**9,812**	**8,424**
Loans & Other payables	12	892	1,438
Total Non-Current Liabilities		**892**	**1,438**
Total Liabilities		**10,703**	**9,862**
Net Assets		**238,903**	**239,984**
Equity			
Accumulated Revenue and Expenses	2c	27,911	30,240
Parish Funds	2c	186,123	178,638
Clergy Retirement Housing Fund	2c	4,211	4,077
Special Purpose Funds	2c	20,658	27,029
Total Equity		**238,903**	**239,984**

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

+ [signature]

Chairperson

30 July 2026

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 2025

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 2024		**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		**30,240**	**27,029**	**178,638**	**4,077**	**239,984**
Total Comprehensive Income		(1,081)	-	-	-	(1,081)
Transfers (from)/to Special Funds		(1,248)	(6,371)	7,485	134	-
Balance at 31 December 2025	**2c**	**27,911**	**20,658**	**186,123**	**4,211**	**238,903**

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 2025

in thousand of New Zealand Dollars

	Note	2025 $'000	2024 $'000
Cash flows from operating activities			
Cash received from donations and fundraising		10,797	13,175
Cash received from grants and bequests		1,863	2,199
Cash received from fees, licence and other operating income		19,871	22,890
Interest & Distribution Income received		2,005	2,354
Cash paid for goods and services		(13,755)	(16,106)
Cash paid to clergy and employees		(19,066)	(19,446)
Net cash from operating activities	**3**	**1,715**	**5,066**
Cash flows from investing activities			
Acquisition of property, plant and equipment		(6,391)	(6,098)
Proceeds from sale of investments in managed funds		3,384	2,708
Proceeds from disposal of property, plant and equipment		137	156
Proceeds from disposal of investment property		380	339
Acquisition of investment property		(72)	-
Maturity of short term deposits		1,998	269
Acquisition of term deposits		(347)	(950)
Proceeds from term loans		23	27
Net cash from investing activities		**(888)**	**(3,549)**
Cash flows from financing activities			
Repayment of loans		(416)	(466)
Proceeds from loans		-	464
Net cash from financing activities	**3**	**(416)**	**(2)**
Net increase in cash and cash equivalents		**411**	**1,515**
Cash and cash equivalents at the beginning of the financial year		**13,136**	11,621
Cash and cash equivalents at end of year	**10**	**13,547**	**13,136**

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 111 controlled entities as set out in note 1, (together referred to as "the Group").

The consolidated general purpose financial report of the Group is for the year ended 31 December 2025 and was authorised for issue by the Council on the date specified on page 4.

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:

- Valuation of investments - see note 8.
- The valuation of the retirement village assets and related obligations to residents - see note 7.
- The application of the concepts of power and benefit for the determination of control for consolidation purposes - see note 7.
- 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

Investment income comprises interest income on financial assets at amortised cost and distribution income from financial assets at fair value. Interest income is recognised using the effective interest method. Income from distributions is recognised when the Group's right to receive payment is established, and the amount can be reliably measured. Investment income includes the realised gains and losses on the investments.

Rental Income

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 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 reporting date, including deductions held on employees' behalf, annual leave earned but not taken and long service leave to be settled wholly within 12 months.

c Reserves

The Group's equity is split between Accumulated Revenue and Expenses, Parish Funds, the Clergy Retirement Housing Fund, and Special Funds.

Accumulated Revenue and Expenses represent funds for general purposes and 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. These Special Fund reserves are all appropriations of accumulated revenue and expenses and are recognised through transfers from accumulated revenue and expenses.

d Trade and Other Receivables

Trade and Other Receivables 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.

Receivables are written off when there is no reasonable expectation of recovery.

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

There have been no changes in accounting policies in 2025. All policies have been applied consistently with those used in the prior year.

Notes to the Consolidated Financial Statements (continued)

3 Statement of Cash Flows Reconciliations

a Reconciliation of operating cash flows to net surplus

	Note	2025 $'000	2024 $'000
Net (Deficit)/Surplus for the year		(1,081)	4,930
Add/(less) non cash items:			
Depreciation	5,6	2,581	2,781
Reinvested investment income		(1,091)	(1,042)
Impairment Allowance		201	100
Classified as investing activity:			
Changes in fair value of Investments	8	(2)	(1,521)
Gain on sale of Investments	8	(1,221)	(970)
Gain on sale of Properties		(322)	-
Movement in working capital:			
Decrease in Trade and Other Receivables		1,048	340
Increase in Trade and Other Payables		1,602	448
Cash generated from Operations		1,715	5,066

b Reconciliation of liabilities arising from financing activities

2025	Note	1 January 2025 $'000	Repayment $'000	Advances $'000	31 December 2025 $'000
Loans & Other Payables - Secureds	12	988	(285)	-	703
Other Loans & Payables	12	518	(131)	-	387
Total Liabilities from Financing Activities		**1,506**	**(416)**	**-**	**1,090**

2024	Note	1 January 2024 $'000	Repayment $'000	Advances $'000	31 December 2024 $'000
Loans & Other Payables - Secureds	12	1,028	(389)	349	988
Other Loans & Payables	12	480	(77)	115	518
Total Liabilities from Financing Activities		**1,508**	**(466)**	**464**	**1,506**

4 Audit and Non-Assurance Fees

Included in the Operating Costs for the year is $253,000 of fees paid to auditors (2024: $219,000). $150,000 of this was paid to BDO Auckland for the audit of the consolidated general purpose report (2024: $121,000) and $103,600 to other Group entity auditors for audit and assurance services (2024: $99,000). There were no non-assurance services provided during the year (2024: $nil)

	2025	2024
BDO	149,900	120,716
William Buck	6,259	3,353
Ernst & Young	97,293	95,349
Total audit fees	**253,452**	**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. WIP is assessed at each reporting date for any indicators of impairment.

At each reporting 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 it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation rates allocate the assets' cost or valuation less estimated residual value, over its estimated useful life.

The asset depreciation methods, useful lives, and residual values are reviewed at each reporting date, with any adjustments accounted for prospectively as a change in accounting estimate.

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

2025	**Note**	**Land**	**Buildings and Building Improvements**	**Plant, Equipment and Motor Vehicles**	**Work in Progress**	**Total**
		$'000	**$'000**	**$'000**	**$'000**	**$'000**
Cost						
Balance at 1 January 2025		69,294	51,477	15,048	7,009	142,828
Additions		67	350	278	5,696	6,391
Disposals		-	-	(34)	-	(34)
Transfers from/to WIP		-	9,862	26	(9,888)	-
Transfers to Investment Properties	6	(750)	815	-	(261)	(196)
Balance at 31 December 2025		68,611	62,504	15,318	2,556	148,990
Depreciation						
Balance at 1 January 2025		-	(12,099)	(7,376)	-	(19,475)
Depreciation for the year		-	(1,701)	(559)	-	(2,260)
Transfers to Investment Properties		-	28	-	-	28
Disposals		-	-	36	-	36
Balance at 31 December 2025		**-**	**(13,772)**	**(7,900)**	**-**	**(21,671)**
Book value 31 December 2025		**68,611**	**48,732**	**7,419**	**2,556**	**127,318**

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 $261,000 (2024: $1,514,000).

2024		**Land**	**Buildings and Building Improvements**	**Plant, Equipment and Motor Vehicles**	**Work in Progress**	**Total**
		$'000	**$'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		69,294	51,477	15,048	7,009	142,828
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		**-**	**(12,099)**	**(7,376)**	**-**	**(19,475)**
Book value 31 December 2024		**69,294**	**39,378**	**7,672**	**7,009**	**123,353**

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 2025 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.

2025	**Opening**	**Depreciation**	**Additions**	**Disposals**	**Transfers (Note 5)**	**Closing**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Cost	40,197	-	72	(243)	196	40,222
Accumulated Depreciation	(2,895)	(310)	-	48	(28)	(3,185)
Net Book Value 2025	**37,302**	**(310)**	**72**	**(195)**	**168**	**37,037**

2024	**Opening**	**Depreciation**	**Additions**	**Disposals**	**Transfers**	**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**

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.

	2025 $'000	**2024 $'000**
Village Assets at fair value	**4,642**	**4,791**
Initial capital payment owing to residents	3,404	3,404
Subsequent fair value gains owing to residents	741	890
Obligations to Residents	**4,145**	**4,294**

Notes to the Consolidated Financial Statements (continued)

8 Investments in Managed Funds at Fair Value Through Surplus & Deficit

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 measured by closing redemption price for unit trusts.

Changes in the fair value of investments are recognised in surplus or deficit.

		2025		2024
Investments Comprise:		$'000		$'000
Investment in New Zealand Bonds (Unit Trust & JB Were)		4,493		4,478
Investment in International Bonds Unit Trust		1,082		1,303
Investment in New Zealand Equities Unit Trust		351		733
Investment in International Equities Unit Trust		1,647		1,606
Investment in New Zealand Property Unit Trust		9,660		9,471
Investment in Balanced Fund Unit Trust:				
Allocation of New Zealand Bonds Unit Trust	4,510		5,858	
Allocation of International Bonds Unit Trust	4,228		2,900	
Allocation of New Zealand Equities Unit Trust	4,556		5,030	
Allocation of International Equities Unit Trust	6,675		6,184	
Allocation of New Zealand Property Unit Trust	9,919		9,586	
Cash	483	30,370	29	29,587
Investment in Cash Fund		5,557		7,044
Other Investments		1,410		1,420
		54,571		**55,642**

	2025	2024
	$'000	$'000
Parish Investments held for the purpose of individual parishes	26,515	27,157
Investments held by other entities	28,056	28,485
Total Investment in Managed Funds	**54,571**	**55,642**

Of $26.5m (2024: $27.2m) of Parish investments, $7.5m (2024: $15.6m) is ring-fenced for specific purposes 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:

	2025	2024
	$'000	$'000
Realised gain on sale of investments	1,221	970
Revaluation of investments at fair value through surplus or deficit	2	1,521
Total net gain on financial assets at fair value through surplus or deficit	**1,222**	**2,491**

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 $13,547,000 (2024: $13,136,000) of cash and cash equivalents and a total of $8,803,000 (2024: $10,453,000) 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 2025 of AA- (2024: AA-).

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 73% current at 31 December 2025 (2024: 74%). No impairment provision has been recorded at 31 December 2025 (2024: nil) as all receivables are considered recoverable.

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**	
	2025	**2024**	**2025**	**2024**
Standard and Poors Long Term Ratings	**$'000**	**$'000**	**$'000**	**$'000**
U.S. Treasury / U.S. Agency (including Agency MBS)	855	-	-	-
AAA	1,158	498	3,017	3,835
AA+, AA, AA-	892	1,896	1,690	2,112
A+, A, A-	1,269	1,223	2,072	2,027
BBB+, BBB, BBB-, BB+, BB, BB-, B+, B, B-	961	564	1,654	1,911
Unrated	175	22	569	451
	5,310	**4,203**	**9,003**	**10,336**

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 2025 and 31 December 2024, 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**	
	2025	**2024**	**2025**	**2024**	**2025**	**2024**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
10% increase in values	900	1,034	531	420	1,958	1,906
10% decrease in values	(900)	(1,034)	(531)	(420)	(1,958)	(1,906)

	New Zealand Equities		**International Equities**		**Total**	
	2025	**2024**	**2025**	**2024**	**2025**	**2024**
	$'000	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
10% increase in values	491	576	832	779	4,712	4,715
10% decrease in values	(491)	(576)	(832)	(779)	(4,712)	(4,715)

Interest Rate Risk

A reasonably possible increase of 5% (2024: 5%) and decrease of 5% (2024: 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**	
	2025	**2024**	**2025**	**2024**
	$'000	**$'000**	**$'000**	**$'000**
5% increase in rates	67	83	67	83
5% decrease in rates	(67)	(83)	67	83

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	
	2025	**2024**
	$'000	**$'000**
5% increase in values	416	390
5% decrease in values	(416)	(390)

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. 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 plus directly attributable transaction costs and subsequently recorded at amortised cost less impairment losses (refer Note 9).

Cash and Cash Equivalents earn interest at rates ranging between 0% and 1.7% (2024: 1% and 2.25%), while Term Deposits held at year end earn interest at rates ranging between 2.25% and 5.85% (2024: 4.20% and 6.15%).

	2025	**2024**
Cash and Cash Equivalents	**$'000**	**$'000**
Cash held by parishes	8,943	9,001
Cash held by non-parish entities	4,604	4,135
Total Cash and Cash Equivalents	**13,547**	**13,136**
Short Term Deposits		
Short Term deposits held by parishes (3 months to 1 year)	7,303	9,300
Total Short Term Deposits	**7,303**	**9,300**
Term Deposits		
Term deposits held by parishes (greater than 1 year)	1,500	1,153
Total Term Deposit	**1,500**	**1,153**

11 Trade and Other Receivables

As at 31 December 2025, the impairment allowance was nil (2024: $100,000).

During the year, the opening impairment provision of $100,000 was utilised, and a net bad debt expense of $200,000 was recognised. This relates to the write off of unpaid balances following the wind-up of the Auckland Anglican Insurance Charitable Trust.

Trade and Other Receivables comprise:

	2025	**2024**
	$'000	**$'000**
Trade and Other Receivables (External)	3,582	2,976
GST Receivables	106	151
Total Trade and Other Receivables	**3,688**	**3,127**

Notes to the Consolidated Financial Statements (continued)

12 Loans

Loans and other payables comprise:

	2025	2024
	$'000	$'000
Current Loans		
Loans & Other Payables - Secured	151	-
Other Loans & payables	47	68
Total Loans	**198**	**68**
Non-Current Loans		
Loans & Other Payables - Secured	552	988
Other Loans & payables	340	450
Total Loans & Other payables	**892**	**1,438**

The below table outlines the security, effective interest rate and year of maturity for secured loans. Repayments for Other Loans are determined by agreement between the Group and the respective counterparty.

Security	Effective Interest Rate	Year of Maturity	2025 $'000	2024 $'000
Parish Land & Buildings	8.10%	2030	165	192
Parish Land & Buildings	6.40%	2030	221	257
Parish Land & Buildings	5.05%	2046	184	189
Parish Land & Buildings	6.10%	2039	133	349
			703	**987**

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.

GST receivables do not meet the definition of a financial liability and has been excluded from the below table.

	Financial Assets		Financial Liabilities		
2025	**FVTSD***	**Amortised Cost**	**Amortised Cost**	**Fair Value**	**Level of Fair Value Hierarchy**
	$'000	**$'000**	**$'000**	**$'000**	
Subsequently measured at fair value through surplus or deficit:					
Investments in managed funds	54,571	-	-	54,571	2
Subsequently measured at amortised cost:					
Cash and cash equivalents	-	13,547	-	13,547	
Trade and other receivables	-	3,582	-	3,582	
Term Deposits	-	7,303	-	7,303	
Trade and other payables	-	-	(4,374)	(4,374)	
Loans & Other payables	-	-	(1,090)	(1,090)	
Obligations to retirement village residents	-	-	(4,145)	(4,145)	
	54,571	**24,431**	**(9,609)**		

	Financial Assets		Financial Liabilities		
2024	**FVTSD***	**Amortised Cost**	**Amortised Cost**	**Fair Value**	**Level of Fair Value Hierarchy**
	$'000	**$'000**	**$'000**	**$'000**	
Subsequently measured at fair value through surplus or deficit:					
Investments in managed funds	55,642	-	-	55,642	2
Subsequently measured at amortised cost:					
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 & Other payables	-	-	(1,506)	(1,506)	
Obligations to retirement village residents	-	-	(4,294)	(4,294)	
	55,642	**27,605**	**(8,927)**		

Notes to the Consolidated Financial Statements (continued)

14 Controlled Entities and Basis of Control

The Group comprises the Diocese and 111 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 111 controlled entities with a reporting date of 31 December 2025 have been included in the Group's financial statements:

All Saints Church Mititai
All Saints Kāeo
Asian Mission Venture
Auckland Anglican Insurance Charitable Trust (non-trading)
Cathedral District
Diocesan Council
Diocesan Trust
Kaitaia District (Parochial) Trust Board
Kohi Parish Investment Trust (KPIT)
Kumeu Cemetery Board
Mauku Waiuku Residual Assets Account
Ministry Trust (Devonport)
Mission Venture of Beachlands Maraetai
Mission Venture of St Augustine
Mission Venture of Whitford
Oratia Cemetery
Parish of Albany Greenhithe
Parish of Avondale
Parish of Balmoral
Parish of Birkdale Beach Haven
Parish of Birkenhead
Parish of Blockhouse Bay
Parish of Bombay-Pōkeno
Parish of Bream Bay
Parish of Campbells Bay
Parish of Clendon
Parish of Clevedon
Parish of Coromandel
Parish of Devonport
Parish of Ellerslie
Parish of Flat Bush
Parish of Glen Eden
Parish of Grey Lynn
Parish of Henderson
Parish of Hibiscus Coast
Parish of Hillsborough
Parish of Howick
Parish of Huapai
Parish of Kaitāia
Parish of Kawakawa Tōwai
Parish of Kerikeri
Parish of Kohimarama
Parish of Mangawhai
Parish of Māngere East
Parish of Mangōnui
Parish of Manurewa
Parish of Mauku
Parish of Maunu
Parish of Meadowbank
Parish of Mercury Bay
Parish of Milford
Parish of Mt Albert
Parish of Mt Eden
Parish of New Lynn
Parish of North West Anglican
Parish of Northcote
Parish of Northern Wairoa
Parish of Onehunga
Parish of Onerahi Manaia
Parish of Ōtāhuhu
Parish of Paihia
Parish of Pakuranga
Parish of Panmure
Parish of Papakura
Parish of Paparoa
Parish of Papatoetoe
Parish of Ponsonby
Parish of Pukekohe
Parish of Royal Oak
Parish of Russell
Parish of St Aidan Remuera
Parish of St Andrew Epsom
Parish of St George Epsom
Parish of St Heliers
Parish of St Mark Remuera
Parish of St Matthew Auckland Central
Parish of St Paul Auckland Central
Parish of Tairua
Parish of Takapuna
Parish of Tāmaki
Parish of Te Atatū
Parish of Thames
Parish of Titirangi
Parish of Torbay
Parish of Tūākau & Districts
Parish of Waiheke Island
Parish of Waimate North
Parish of Warkworth
Parish of Whangaparāoa Peninsula
Parish of Whangārei
Parish Trust (Devonport)
Pukekohe Central Vestry Trust Board
Saint Marks Remuera Parochial Trust Board
Seasons North Shore
Silverdale Cemetery Board
St Aidan's Endowment Trust
St Andrew's Kids' Club Trust (deregistered in March 2026)
St Barnabas Parochial Trust Board
St Chad's Meadowbank Property Trust (deregistered September 2025)
St Paul's Whangaroa
St Peters Onehunga Trust Board
Telugu Mission Venture
The Anglican Trusts Board
The Devonport Parish Property Trust
The General Trust Board of the Diocese of Auckland
The Holy Trinity Cathedral Trust for Ministry Music and Mission
The Saint Johns Campbells Bay Property Trust
The St Andrew's Church Foundation
The Wilfred and Katherine Evers-Swindell Trust Board
Trust Investments Management Charitable Trust
Trust Investments Management Limited

Group Changes During the Year

During the year, the Auckland Anglican Insurance Charitable Trust was wound up, effective 31 October 2025 (2024: separation of the Mission District of Kawakawa-Towai and the Mission District of Paihia, and derecognition of one entity).

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 (2024: 16) individuals. This includes 15 members (2024: 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 $706,021 (2024: $666,797).

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.

- 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 $532,915 (2024: $570,707).
- Grants and Bequests have been received in the year from the Hostel of the Holy Name $74,000 (2024: $15,000) and St Paul's Education and Clergy Trust ($80,000; 2024: $0). The Diocese is a partner to the Anglican Care Network which has given a grant of $18,000 (2024:$7,000).

16 Grants and Bequests Received

	2025 $'000	2024 $'000
The New Zealand Lotteries Commission	56	7
St John's College Trust Board	468	580
The Selwyn Foundation	436	245
St Paul's Education and Clergy Housing Trust	80	-
Hostel of the Holy Name	84	15
The Anglican Care Network	18	7
Foundation North	50	250
Auckland Council	-	3
Other Grants	405	954
Bequests and Legacies	266	138
Total Grants and Bequests Received	**1,863**	**2,199**

17 Commitments and contingencies

a Operating lease commitments as lessee:

Lease commitments relate to office premises and equipment.

	2025 $'000	2024 $'000
Less than one year	410	475
Between 2 and 5 years	1,732	1,636
Above 5 years	801	1,241
Total Operating Lease Commitments	**2,942**	**3,352**

Operating lease rentals of $495,220 (2024: $507,936) 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

In 2025, the Diocese Council approved the sale of the properties at 681 Sandringham Road, Auckland and 168 Deep Creek Road, Auckland. Marketing of the properties commenced in early 2026. There are no other 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

	2025	**2024**
	$'000	**$'000**
Less than one year	1,062	807
Between 2 and 5 years	3,492	2,496
Over 5 years	2,250	2,643
Total Operating Lease Receivable	**6,804**	**5,946**

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

Report on the Audit of the General Purpose Financial Report

Opinions

We have audited the general purpose financial report of the Diocesan Council of the Anglican Diocese of Auckland ("the Diocese") and its controlled entities (together, "the Group"), which comprises the consolidated financial statements on pages 31 to 47 and the consolidated statement of service performance on pages 25 to 30. The complete set of consolidated financial statements comprise the consolidated statement of financial position as at 31 December 2025, 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 2025, 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 on the Consolidated Financial Statements* 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 2025, and its consolidated financial performance and its cash flows for the year then ended in accordance with PBE Standards.

Basis for Qualified Opinion on the Consolidated Financial Statements

Included in donations and fundraising revenue of $10,812,000 (2024: $13,175,000) in the consolidated statement of comprehensive revenue and expense for the year ended 31 December 2025 is revenue from cash donations amounting to $986,443 (2024: $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 opinions.

Other than in our capacity as auditor we have no relationship with, or interests in, the Diocese or 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 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 consolidated financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

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

The Council Members' Responsibilities for the General Purpose Financial Report

The Council Members 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) such internal control as the Council Members determine is necessary to enable the preparation of the consolidated financial statements and 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 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-13-1/

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the Council's 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 Diocese's Council Members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Auckland

BDO Auckland
Auckland
New Zealand
31 July 2026

Anglican Diocese
of Auckland

Diocese of Auckland
Charities Services number: CC31449

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