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Legal Name of Entity: Anglican Diocesan Ministry Support Centre

Other Name of Entity: ADMSC

Type of Entity and Legal Basis: The Anglican Diocesan Ministry Support Centre is established under the Code of Canons and Constitution of the Anglican Church in Aotearoa, New Zealand and Polynesia.
The Anglican Diocesan Ministry Support Centre is a registered charity.

Registration Number: CC56265

Entity Purpose or Mission:

The ADMSC primary function is to provide services and resources to support the Anglican Diocese of Christchurch in the advancement of the Christian religion.

- be responsible for the administration of the Diocese.
- provide administrative support to the running of Synod.
- be the vehicle through which the Diocese employs ministry staff to assist ministry units carry out mission and ministry as determined by Synod.
- make funding applications to further the mission and ministry of the Diocese.
- provide administrative support services to the ministry units of the Diocese.

Entity Structure:

Governance Structure:

The Anglican Diocesan Ministry Support Centre is governed by the Diocesan Statutes and Regulations of the Anglican Diocese of Christchurch and the Anglican Diocesan Ministry Support Centre Statute 2018.

Operational Structure:

The ADMSC Governance Board acts as the governing body of the Anglican Diocesan Ministry Support Centre; comprising the Bishop, three members from Standing committee and up to two members co-opted by the Anglican Diocesan Ministry Support Centre Governance Board for specialist skills. The manager of the Anglican Diocesan Ministry Support Centre attends in an ex officio capacity.

The membership of the Standing committee members on the governance board is reviewed annually by Standing Committee at their first meeting following Synod.

The role of the Governance Board is to provide strategic direction on the management of the Anglican Diocesan Ministry Support Centre and fulfil the statutory reporting obligations. The Governance Board must meet not fewer than six times per year.

The financial management of the Anglican Diocesan Ministry Support Centre is the responsibility of the ADMSC Manager who will delegate to appropriately qualified and trained staff in the Anglican Centre.

Main Sources of the Entities Cash and Resources:

The entity relies on the following income sources to cover operating costs:

- Donations & grants
- Investment income

Main Methods Used by the Entity to Raise Funds:

The Anglican Diocesan Ministry Support Centre does not undertake fund raising activities.

Entity Reliance on Volunteers and Donated Goods or Services:

The Anglican Diocesan Ministry Support Centre relies on volunteers for the Governance Board, with Board members volunteering their time and expertise to attend bi-monthly meetings and provide strategic direction on the management of the Centre.

Contact Details

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ANGLICAN DIOCESAN MINISTRY SUPPORT CENTRE
APPROVAL OF FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021



The Governance Board are pleased to present the approved financial report including the historical financial statements of the Anglican Diocesan Ministry Support Centre for year ended 31 December 2021.

APPROVED

The Very Reverend Lawrence Kimberley
Chairperson

Date 31 May 2022

Lynda Alexander
Finance Manager

Date 31-05-2022

ANGLICAN DIOCESAN MINISTRY SUPPORT CENTRE
STATEMENT OF SERVICE PERFORMANCE
 FOR THE YEAR ENDED 31 DECEMBER 2021



Description of the Entity's Outcomes:

The principal function of the Anglican Diocesan Ministry Support Centre is providing both ministry and administration support and services for the parishes of the Diocese of Christchurch.

Description and Quantification (to the extent practicable) of the Entity's Outputs:	2021 Actual	2020 Actual
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MINISTRY & MISSION

Training & Courses:

Clergy Professional Development - Number funded	27	24
Lay Training Development - Number funded	62	49
Clergy Conference	85	Zoom
Post Ordination Training - Number of Clergy	12	14
Deacons Formation - Number of Deacons	12	11
Deacons Retreat - Number of attendees	9	8
Boundaries Training Days - Number held	8	8

The 2021 clergy conference was held in May at Hanmer Retreat Centre. The 2020 clergy conference was run in May via zoom with the Archbishop of York as the online speaker.

Mental Health Awareness: Three mental health seminars were held during June and July in 2021 for the whole Diocese, covering Drugs, alcohol and families mental health; Mental health first aid and Suicide awareness training.

Ministry Staff Employed: (Number of positions)

	FTE	FTE
<u>Training & Education Ministry Staff</u>		
- Safeguard Officer	0.44	0.00
- Education & post ordination training	1.10	1.20
- Rural Anglican ministry support	0.10	0.10
	<u>1.64</u>	<u>1.30</u>
<u>Children, Youth & Young Adults Ministry Staff</u>		
- Children's ministry	0.50	0.49
- Youth ministry	0.94	0.98
- Young adults ministry	0.56	0.80
- Under 40's South Canterbury	0.20	0.20
- Youth mental health	0.61	0.75
	<u>2.81</u>	<u>3.22</u>

Chaplaincy Funding: (Number of positions)

	FTE	FTE
Christchurch Hospital (50% grant subsidy)	1.5	1.5
Canterbury & Lincoln Universities	0.5	0.5
Westland Anglican Regional Ministry Unit	0.75	0.75

ANGLICAN DIOCESAN MINISTRY SUPPORT CENTRE
STATEMENT OF SERVICE PERFORMANCE
 FOR THE YEAR ENDED 31 DECEMBER 2021



Description and Quantification (to the extent practicable) of the Entity's Outputs:	2021 Actual	2020 Actual
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Grant Funding: Special Purpose Funds

Clergy Study Leave Fund - Number of clergy funded	5 FTE	1.6 FTE
Curates in Training Fund - Number of curates funded	2.5 FTE	3.8 FTE

Pandemic Fund

- Ministry support subsidy: Number of parishes assisted	1	3
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Diocesan Earthquake Fund

- Operational grant provided to ADMSC	-	\$47,461
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Bishop's Mission Fund

- Lyttleton parish: Seafarers subsidy	\$13,782	\$11,211
- Bryndwr parish: Kitchen Upgrade	\$50,000	-

Rolleston Church Properties

With the continuing rapid population expansion in the Rolleston geographic area, a grant of \$452,657 was provided to secure the Methodist and Presbyterian joint 56.25% share in the ownership of the Rolleston church land & building, as a result of the dissolution of the co-operating joint venture arrangement at Rolleston in August 2018.

This was funded from the Church Extension and Bishop's Mission fund, with the remaining balance being provided from the Parish Support fund.

Communications:

Anglican Life magazine (6 issues) - Number printed	5,100	5,250
Anglican e-Life Weekly Newsletter - Number of recipients	1,283	1,228
Anglican Resource Centre - Library items issued	230	307

FINANCE & ADMINISTRATION

Diocesan Accounting Scheme

- Number of parishes & Cathedral	31	29
- Number of other Anglican entities	3	3

Centralised Payroll System

- Number of clergy (year end)	75	76
- Number of lay persons (year end)	140	125

Additional Information:

Covid-19: The National lockdowns impacted on the number of clergy and laypeople taking courses throughout the 2020 year. During 2021 course attendances were again impacted with the instigation of the National traffic light system in NZ.

ANGLICAN DIOCESAN MINISTRY SUPPORT CENTRE
STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 31 DECEMBER 2021



	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
REVENUE				
Donations & other similar revenue				
Donations				
General Operations	1	867,807	861,313	855,074
Special Purpose Funds	1	259,117	-	166,393
Grants & Endowments				
General Operations	1	1,246,135	1,195,332	901,076
Special Purpose Funds	1	6,400	-	4,000
		<u>2,379,460</u>	<u>2,056,645</u>	<u>1,926,543</u>
Revenue from providing goods & services	1	118,772	78,050	141,944
Interest & other Investment Income	1	51,886	1,000	58,719
Other Revenue	1	778	-	138
TOTAL REVENUE		<u>2,550,895</u>	<u>2,135,695</u>	<u>2,127,345</u>
EXPENSES				
Volunteer & employee related costs				
General Operations	2	1,191,685	1,238,091	984,092
Special Purpose Funds	2	107,805	-	32,231
		<u>1,299,490</u>	<u>1,238,091</u>	<u>1,016,323</u>
Costs related to providing goods & services				
Administration and Finance	2	435,958	378,870	280,730
Ministry and Mission	2	293,489	227,049	248,243
		<u>729,447</u>	<u>605,919</u>	<u>528,973</u>
Grants & donations paid				
General Operations	2	190,845	195,552	262,725
Special Purpose Funds	2	731,760	100,000	912,956
		<u>922,605</u>	<u>295,552</u>	<u>1,175,681</u>
Other expenses	2	23,787	15,663	7,633
TOTAL EXPENSES		<u>2,975,328</u>	<u>2,155,225</u>	<u>2,728,610</u>
Net Surplus (Deficit) for year		<u>(424,433)</u>	<u>(19,530)</u>	<u>(601,265)</u>
SUMMARY				
General Operations		(14,158)	(19,530)	7,213
Special Purpose Funds		(410,275)	-	(608,478)
Net Surplus (Deficit) for year		<u>(424,433)</u>	<u>(19,530)</u>	<u>(601,265)</u>

This statement should be read in conjunction with the Audit Report and Notes to the Performance Report

ANGLICAN DIOCESAN MINISTRY SUPPORT CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021



			2021	2020
	Note	\$	\$	\$
ACCUMULATED FUNDS				
Accumulated Funds	11		12,215	26,373
Reserves	11		1,883,861	2,294,135
TOTAL ACCUMULATED FUNDS			1,896,076	2,320,509
ASSETS				
CURRENT ASSETS				
Bank Accounts & Cash	3		666,140	703,598
Debtors & Prepayments			309,355	267,793
Goods & Service Tax			65,616	24,294
Cathedral Loan	4		180,000	180,000
Total Current Assets			1,221,111	1,175,686
NON CURRENT ASSETS				
CPT Investments	5	1,126,304		1,536,579
Plant & Equipment	6	565,279		8,342
Total Non Current Assets			1,691,583	1,544,920
TOTAL ASSETS			2,912,695	2,720,606
LIABILITIES				
CURRENT LIABILITIES				
Creditors & Accrued Expenses		261,706		212,527
Employee Costs Payable		53,727		25,603
Unused Grants with Conditions	8	170,704		140,567
Parish Current Accounts	9	96,343		21,400
Total Current Liabilities			582,480	400,097
NON CURRENT LIABILITIES				
CPT Loan	10		434,139	-
TOTAL LIABILITIES			1,016,619	400,097
NET ASSETS			1,896,076	2,320,509

ANGLICAN DIOCESAN MINISTRY SUPPORT CENTRE
STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31 DECEMBER 2021



	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Donations, fundraising and other similar receipts	2,409,597	2,037,651
Receipts from providing goods or services	118,772	141,944
Interest and other investment receipts	2,205	3,208
Other revenue	778	138
	<u>2,531,351</u>	<u>2,182,941</u>
Net GST	(41,322)	(4,598)
Cash was applied to:		
Payments to suppliers and employees	2,031,887	1,641,675
Donations or grants paid	922,605	1,114,354
	<u>2,954,492</u>	<u>2,756,030</u>
Net Cash Flows from Operating Activities	<u>(464,463)</u>	<u>(577,687)</u>
CASH FLOWS FROM INVESTING & FINANCING ACTIVITIES		
Cash was received from:		
Receipts from advance of loans	434,139	-
Receipts from the sale of plant and equipment	-	-
Proceeds from investments	862,430	1,019,546
	<u>1,296,569</u>	<u>1,019,546</u>
Cash was applied to:		
Payments to repay loans	-	-
Payments to acquire plant and equipment	566,484	5,543
Purchase of investments	378,023	380,356
	<u>944,506</u>	<u>385,900</u>
Net Cash Flows from Investing and Financing Activities	<u>352,063</u>	<u>633,646</u>
Net Increase / (Decrease) in Cash	(112,400)	55,960
Opening Cash	682,198	626,238
Closing Cash	<u>569,797</u>	<u>682,198</u>
THIS IS REPRESENTED BY:		
Petty Cash Float	100	300
ANZ Current & Call Account	612,199	645,990
CPT Call Account	51,914	50,385
Diocese Current Account	1,927	6,923
Parish Current Accounts	(96,343)	(21,400)
Bank Accounts and Cash	<u>569,797</u>	<u>682,198</u>

This statement should be read in conjunction with the Audit Report and Notes to the Performance Report

Basis of Preparation

The Anglican Diocesan Ministry Support Centre has elected to apply PBE SFR-A (NFP) Public Benefit Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000 determined on the previous two financial years.

All transactions in the Performance Report are reported using the accrual basis of accounting.

The Performance Report is prepared under the assumption that the Anglican Diocesan Ministry Support Centre will continue to operate in the foreseeable future and all amounts are stated in NZ dollars.

Goods and Services Tax (GST)

The Anglican Diocesan Ministry Support Centre is registered for GST, therefore all amounts are recorded exclusive of GST, except for debtors and creditors which are stated inclusive of GST.

Income Tax

The Anglican Diocesan Ministry Support Centre is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Revenue Recognition

Donations:

Donations are recognised as revenue when cash is received.

Grants:

Grant income is accounted for depending on whether or not it has a "use or return" condition attached. Where no "use or return" conditions are attached, the revenue is recorded as income when the cash is received. Where income includes a "use or return" condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Interest Income:

Interest income is recognised on an accruals basis.

Other Income:

All other income is accounted for on an accruals basis in accordance with the substance of the transaction.

Bank Accounts and Cash

Bank Accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Debtors

Debtors are stated at their expected realisable value. Bad debts are written off in the year in which they become uncollectible.

Investments

Investments are stated at fair value. Investments with the Church Property Trustees, although available at call, are shown according to the Anglican Diocesan Ministry Support Centre's intention of retaining them for the long term.

Plant and equipment

Plant and equipment are recorded at cost less accumulated depreciation. Assets less than \$500 are expensed. Depreciation has been provided on a straight line basis, to allocate the assets cost less estimated residual value over their estimated economic lives.

Estimated economic life is:

Plant & Equipment	5 years
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Tier 2 PBE Accounting Standards Applied

The Anglican Diocesan Ministry Support Centre has not adopted any Tier 2 PBE Accounting Standards in the preparation of these accounts.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
ANALYSIS OF REVENUE				
Donations & other similar revenue				
Donations - General Operations:				
Parish Quota	9	831,611	830,843	814,791
Donations - General		10,545	5,000	15,000
Donations - WARM Parish Contributions		25,651	25,470	25,283
		<u>867,807</u>	<u>861,313</u>	<u>855,074</u>
Donations - Special Purpose Funds:				
Andrew Starky Education Fund		100,000	-	-
Archdeaconry of Chch Endowment		-	-	1,725
Bishop's Lambeth Travel Fund		10,000	-	-
Bishop's Mission Fund		12,500	-	50,116
Clergy Study Leave		54,262	-	55,092
Companion Diocese		-	-	3,200
Curates in Training		-	-	300
Kate Gerrard Bequest		26	-	48
Ministry Education Fund		-	-	5,000
Ordination Candidates		266	-	1,194
Pandemic Fund		800	-	32,193
Personal Sickness Insurance		3,465	-	3,510
Sister Eveleen Retreat House		77,799	-	14,017
		<u>259,117</u>	<u>-</u>	<u>166,393</u>
		<u>1,126,924</u>	<u>861,313</u>	<u>1,021,467</u>
Grants and Endowments				
Bequest & Estate Income		27	-	-
Grant - Anglican Pension Board (Chaplain for Retired Clergy)		750	750	750
Grant - Bishopric Estate (Bishops Office)	9	285,520	260,516	-
Grant - CPT General Trust Estate	9	400,000	400,000	371,132
Grant - St John's College Trust Board (Ministry Support)	8	365,480	359,066	305,509
Grant - St John's College Trust Board (Episcopal Support)		65,975	65,000	65,000
Grant - St John's College Trust Board (New Initiative Programs)	8	69,401	110,000	57,935
Grant - St John's College Trust Board (Covid Expressions)	8	58,006	-	100,000
Grant - St John's College Trust Board (Zoom)		761	-	750
Grant - Ministry of Social Development (Youth)	8	214	-	-
Grant - Sister Eveleen Retreat House (SPF)		6,400	-	4,000
		<u>1,252,535</u>	<u>1,195,332</u>	<u>905,076</u>
		<u>2,379,460</u>	<u>2,056,645</u>	<u>1,926,543</u>
Revenue from providing goods & services				
Deacons Retreat Fees		-	1,000	-
Ministry Team - Event Income		1,959	-	3,340
New Initiatives Programs Income		1,333	-	37,591
Parish Accounting Service Fees	9	79,400	77,050	69,850
Sister Eveleen Retreat House Fees (SPF)		36,080	-	27,386
VC Hardware Support Fees		-	-	3,778
		<u>118,772</u>	<u>78,050</u>	<u>141,944</u>
Interest and other Investment income				
Interest Income	9	2,214	1,000	3,212
CPT Investment Income (SPF)	9	49,672	-	55,507
		<u>51,886</u>	<u>1,000</u>	<u>58,719</u>
Other Income				
Sundry Income		778	-	138
TOTAL REVENUE		<u><u>2,550,895</u></u>	<u><u>2,135,695</u></u>	<u><u>2,127,345</u></u>

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
ANALYSIS OF EXPENSES				
Volunteer & employee related costs				
General Operations:				
ACC Levies		1	-	53
Allowances - Archdeacons		4,320	4,320	4,320
Clergy Support - Removal Costs		-	5,000	-
Clergy Retirement Fund Subsidy		2,000	2,000	2,000
Employee Costs - Admin Staff		-	1,000	28
Honorarium - Chaplaincy for Retired Clergy		1,003	1,000	1,014
Stipends - Archdeacons		5,500	5,861	5,743
Stipend & Wages - Bishop's Office		174,581	171,403	-
Stipends & Wages - Ministry Team		400,712	458,891	367,202
Travel - Archdeacons		6,143	8,000	6,467
Travel - Bishop's Office		11,420	14,900	-
Travel - Committees & Admin Staff		5,786	8,000	7,384
Travel - Ministry Team		17,371	17,250	20,337
Wages - Administration (SLA)	9	562,847	540,466	569,544
		<u>1,191,685</u>	<u>1,238,091</u>	<u>984,092</u>
Special Purpose Funds:				
Chch Archdeaconry Endowment payouts		-	-	486
Clergy Resettlement payouts		-	-	47
Clergy Study Leave payouts		74,798	-	22,993
Personal Sickness Insurance payouts		500	-	1,000
Sister Eveleen Retreat House wages		32,507	-	7,705
		<u>107,805</u>	<u>-</u>	<u>32,231</u>
		<u>1,299,490</u>	<u>1,238,091</u>	<u>1,016,323</u>
Costs related to providing goods & services				
Administration and Finance:				
Accommodation costs (SLA)	9	311,780	266,586	204,140
Catering costs - Committees		4,952	7,500	4,855
Equipment costs (SLA)	9	19,381	12,618	10,101
Insurance - Public & Professional liability		20,149	20,279	20,548
Printing, Stationery and Postage (SLA)	9	50,605	46,340	17,798
Sundry Administration costs		2,729	5,500	2,037
Telecommunications & IT costs (SLA)	9	26,362	20,047	21,251
		<u>435,958</u>	<u>378,870</u>	<u>280,730</u>

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
ANALYSIS OF EXPENSES (continued)				
Ministry and Mission:				
Anglican Resource Centre		8,410	10,500	9,340
Bishop's Office Ministry expenses		15,827	10,250	-
Bishop's Discretionary expenditure		5,907	5,000	3,365
Bishop's Training Costs		-	-	40,000
Boundaries Education and Monitoring		4,984	7,000	3,253
Communications and Media (SLA)	9	66,586	74,849	62,205
Conferences & Special Services		-	1,500	1,709
Ministry Team - Coaching & Counselling		-	2,000	152
Ministry Team - Events & Workshops		40,624	15,500	14,095
Ministry Team - Hospitality		2,938	2,250	4,675
Ministry Team - Resources & Materials		7,565	4,500	6,030
Ministry Team - Telecommunications		3,857	2,700	2,902
Ministry Team - New Initiatives Programs		22,152	40,000	43,452
Ministry Team - Covid-19 Programs		40,092	-	-
Training Support & Education - Clergy		25,226	20,500	15,839
Training Support & Education - Lay Persons		8,545	13,000	12,902
Training Support & Education - Ordinands		15,769	17,500	8,754
Ordained & Lay Ministry Counselling payouts (SPF)		3,275	-	-
Sister Eveleen Retreat House expenses (SPF)		21,734	-	19,572
		<u>293,489</u>	<u>227,049</u>	<u>248,243</u>
		729,447	605,919	528,973
Grants & donations paid				
General Operations:				
Anglican Care Grant		6,000	6,000	6,000
Archdeacon grants to parishes		41,642	42,080	40,000
Bishopric Estate Grant		-	-	10,000
Cathedral Education Grant		-	-	50,000
Cathedral Quota Grant		30,000	30,000	30,000
Chaplaincies - Canterbury University Grant		26,428	26,428	26,127
Chaplaincies - Christchurch Hospital Grant		60,964	60,964	60,285
Chaplaincies - Lincoln University Grant		13,214	13,214	13,063
Chaplaincies - Timaru Hospital Grant		8,250	8,250	8,250
Ministry Support grants to parishes		-	-	10,000
Sister Eveleen Retreat House Grant		4,347	-	-
Third World Debt Reduction Grant		-	8,616	9,000
		<u>190,845</u>	<u>195,552</u>	<u>262,725</u>
Special Purpose Funds:				
Andrew Starky Education Fund		681	-	-
Bishop's Discretionary Fund		2,000	-	-
Bishops Mission Fund payouts		358,174	-	61,327
Church Extension Fund		101,933	-	-
Curates in Training Fund		94,060	100,000	141,959
Elder Care Fund		-	-	689,671
Pandemic Fund		12,000	-	20,000
Parish Support Fund		56,332	-	-
Sister Eveleen Retreat House		106,579	-	-
		<u>731,760</u>	<u>100,000</u>	<u>912,956</u>
		922,605	295,552	1,175,681

These notes should be read in conjunction with the accompanying Performance Report

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
ANALYSIS OF EXPENSES (continued)				
Other expenses				
Audit Fees		5,880	6,630	6,300
Depreciation	6	9,546	6,883	1,299
Interest expense	9	100	150	34
Interest expense - CPT Loan		1,953	-	-
Legal/Consultancy Services		6,308	2,000	-
		<u>23,787</u>	<u>15,663</u>	<u>7,633</u>
TOTAL EXPENSES		<u>2,975,328</u>	<u>2,155,225</u>	<u>2,728,610</u>

ANGLICAN DIOCESAN MINISTRY SUPPORT CENTRE
NOTES TO THE PERFORMANCE REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2021



	2021 \$	2020 \$
3 Bank Accounts and Cash		
Petty Cash Float	100	300
ANZ Current & Call Accounts	612,199	645,990
CPT Call Account	51,914	50,385
Diocese Current Account	1,927	6,923
Total	666,140	703,598

4 Cathedral Loan

Purpose of loan	Term	Interest Rate		
Cathedral general operations	On Demand	Nil	180,000	180,000
			180,000	180,000

The Cathedral loan is unsecured and interest free and was funded from the Diocesan Earthquake fund in April 2013. The loan is repayable on demand, three months notice of such demand will be given.

5 CPT Investments

CPT Fixed Income Fund	1,126,304	1,506,589
CPT Balanced Growth Fund	-	29,989
Total	1,126,304	1,536,579

6 Plant & Equipment

This Year	Opening Cost	Purchases and Sales	Depn	Accumulated Depreciation	Closing Balance
Asset Class	\$	\$	\$	\$	\$
Motor Vehicles	-	22,979	5,745	5,745	17,234
Plant & Equipment	10,666	10,147	3,081	4,020	16,793
Furniture & Fittings	-	513,551	209	209	513,342
Computers	-	18,421	511	511	17,910
Total	10,666	565,097	9,546	10,485	565,279

Last Year	Opening Cost	Purchases	Depn	Accumulated Depreciation	Closing Balance
Asset Class	\$	\$	\$	\$	\$
Plant & Equipment	5,123	5,543	1,301	2,325	8,342
Total	5,123	5,543	1,301	2,325	8,342

Significant donated assets recorded

There are no significant donated assets recorded in the performance report.

Significant donated assets not recorded

There are no significant donated assets that are not recorded in the performance report.

7 Commitments and Contingencies

Commitments

There are no commitments as at balance date. (last Year - nil)

Contingent Liabilities and Guarantees

The Diocese is currently working with outside consultants to determine the extent of any outstanding holiday pay liability owing to both current and previous staff employed over the past 6 years, resulting from incorrect interpretations of the Holidays Act 2003 by payroll software providers, which the NZ Government brought to the attention of all employers in late 2020. The payout is estimated to be in the vicinity of \$5-6k.

There are no other contingent liabilities or guarantees as at balance date. (Last year - nil)

8 Unused Grants with Conditions

			2021		2020
		\$	\$	\$	\$
Opening Balance			140,567		41,986
	Purpose				
<u>Grant Income Received:</u>					
St Johns Trust Board	Ministry Support	357,305		352,025	
St Johns Trust Board	Unplugged Network	20,000		40,000	
St Johns Trust Board	Youth Mental Health	70,000		70,000	
St Johns Trust Board	Covid Expressions	155,424		-	
			602,729		462,025
<u>Utilised as follows:</u>					
St Johns Trust Board	Ministry Support	(365,480)		(305,509)	
St Johns Trust Board	Unplugged Network	(82,176)		(5,913)	
St Johns Trust Board	Youth Mental Health	(66,717)		(52,022)	
St Johns Trust Board	Covid Expressions	(58,006)		-	
		(572,379)		(363,444)	
MSD	Youth Ministry	(214)		-	
			(572,593)		(363,444)
Closing Balance			170,704		140,567
<u>Comprised as follows:</u>					
St Johns Trust Board	Ministry Support	38,341		46,516	
St Johns Trust Board	Unplugged Network	-		62,176	
St Johns Trust Board	Youth Mental Health	32,865		29,582	
St Johns Trust Board	Covid Expressions	97,418		-	
			168,625		138,274
MSD	Youth Ministry		2,079		2,293
Total Unused Grants			170,704		140,567

St John's College Trust Board Grants:

Ministry Support Grant

Annual grant funding for the ministry educator, ministry to under 40's, formation and training for mission and ministry, Anglican Resource Centre and deacons formation. Due to the impact of Covid-19 lockdowns during 2020 and 2021, the St John's College Trust Board have permitted unspent ministry support funds to be carried forward through to 2022.

Unplugged Network Grant

Three year new initiative grant totaling \$135,000 for educating young adults in the ongoing practice of Christian contemplation, through holding 3 day silent retreats in Christchurch where they are introduced to the theology and practice of Christian contemplative spirituality, and can then go on to educate others on future unplugged retreats.

Youth Mental Health Grant

Three year new initiative grant totaling \$214,250 for employing a youth mental health educator who will work to pilot and develop various education programs for the various ministries that work with under 40's around issues concerning emotional health and it's connection with spiritual wellbeing and Christian theology.

Covid Expressions Grant

Grant funding provided for education initiatives that are responsive to the Covid crisis through applying adaptive and innovative ministry methodologies. Project funding received for:

Project 1: Pilgrimage Pilot Co-ordinator Role \$70,000

Project 2: Online Engagement Role \$70,000

Project 3: Contemplative contemporary Anglican liturgical music project \$10,000

Project 4: South Canterbury Living through Change project \$5,424

Ministry of Social Development Grant (MSD):

Grant received for delivering youth-led projects for people aged 12 to 24 years aiming to increase resilience through leadership, mentoring and volunteering activities at Banks Peninsula through community events such as picnics, hangis and beach clean ups.

9 Related Parties

The Anglican Centre:

The Diocese of Christchurch, through the Anglican Diocesan Ministry Support Centre, with the Church Property Trustees and Anglican Care, share services and resources through the Anglican Centre. Operational costs are funded through service level contributions from the three partner entities.

The service level agreement (SLA) was entered into in November 2005 with the Anglican Centre. The shared staffing services; equipment, resources and facilities; communications & media relations advice; and the provision of storage for records and historical documents are apportioned between the partner entities on an appropriate basis. The SLA is reviewed and negotiated on an annual basis.

	2021	2020	2021	2020
	Value of Transactions		Amount Outstanding	
	\$	\$	\$	\$
Service level agreement charges	1,037,561	885,039	30,771	12,869
	1,037,561	885,039	30,771	12,869

The Anglican Diocesan Ministry Support Centre has a joint venture interest in the Anglican Centre, which ceased operating at the end of 2021. ADMSC will in 2022 receive a third share distribution of the final net assets on the winding up of the entity.

Diocese of Christchurch:

The Anglican Diocesan Ministry Support Centre provides short term cash flow funding to the Anglican Diocese of Christchurch on an arms length basis as required. The funding is unsecured, interest is charged at the current ANZ Call account rate and is repayable on demand.

	2021	2020	2021	2020
	Value of Transactions		Amount Outstanding	
	\$	\$	\$	\$
Current Account				
Interest Income	3	37	-	-
Value of Current Account	-	-	1,927	6,923
	3	37	1,927	6,923

Church Property Trustees:

The Church Property Trustees (CPT) provides short term cash flow funding to the Anglican Diocesan Ministry Support Centre on an arms length basis as required. The funding is unsecured, interest is charged at 5.4% p.a. (2020: 5.4%) and is repayable on demand.

There was no funding from CPT outstanding as at the end of 2021 (2020: nil).

The Anglican Diocesan Ministry Support Centre invests all special purpose funds in either the Fixed Income or Balanced Growth funds on the same terms and conditions as other investors.

	2021	2020	2021	2020
	Value of Transactions		Amount Outstanding	
	\$	\$	\$	\$
Operating Grant Income				
General Trust Estate	400,000	371,132	-	-
Bishopric Estate	285,520	-	-	-
Fixed Income Fund investments				
Interest Income	48,343	54,692	-	-
Value of Investment			1,178,218	1,556,974
Balanced Growth Fund investments				
Investment Income	2,860	2,520	-	-
Value of Investment			-	29,989
	736,723	428,344	1,178,218	1,586,963

Parishes:

The Anglican Diocesan Ministry Support Centre operates a centralised payroll service for clergy stipends & allowances and staff wages and also pays other related parish expenses. The ADMSC invoices parishes for reimbursement on a monthly basis in arrears.

	2021	2020	2021	2020
	Value of Transactions		Amount Outstanding	
	\$	\$	\$	\$
Costs on-charged as Agent				
Centralised payroll & parish charges	8,001,569	7,602,315	72,667	93,167
	8,001,569	7,602,315	72,667	93,167

The Anglican Diocesan Ministry Support Centre operates a parish accounting service. Currently there are 30 parishes, the Cathedral and 3 related Anglican entities utilising this service.

Parish accounting fees are invoiced to parishes with the centralised payroll & parish charges.

One parish operates a current account with the ADMSC for deposits and payments, interest is paid at the current ANZ on call rate.

	2021	2020	2021	2020
	Value of Transactions		Amount Outstanding	
	\$	\$	\$	\$
Parish Accounting Services				
Fees Income	79,400	69,850	-	-
Parish Current Accounts				
Interest Expense	100	34	-	-
Value of Current Accounts			96,343	21,400
	79,500	69,884	96,343	21,400

The Anglican Diocesan Ministry Support Centre invoices parishes on a monthly basis for their allocated share of parish quota. Quota is invoiced to parishes with the centralised payroll & parish charges.

	2021	2020
	Value of Transactions	
	\$	\$
Parish Quota Income	831,611	814,791
	831,611	814,791

10 Church Property Trustees Loan

Purpose of loan	Term	Interest Rate	2021 \$	2020 \$
Cardale House Fitout (95 Tuam Street)	10 Years	4%	434,139	-
			434,139	-

Principal Sum: Up to a maximum of \$800,000 may be drawn in instalments. Each instalment to be equal to the costs incurred and payable relating to the fitout and other establishment costs (as tenant) of Cardale House.

Loan Term: 10 years after the date of the final drawdown of the principal sum.

Repayment Terms: Repayment of the principal sum and interest on the principal sum is to be paid on a table basis by consecutive monthly instalments during the 10 year loan term.

Security: Standing Committee on behalf of the Diocese of Christchurch acts as covenantor for the Anglican Diocesan Ministry Support Centre. Liability is limited to the assets of Standing Committee.

	2021 \$	2020 \$
11 Accumulated Funds		
Accumulated Surpluses		
Opening Balance	26,373	19,160
Net Surplus (Deficit) for year	(424,433)	(601,265)
Transfers from (to) Special Purpose Funds	410,275	608,478
Total Accumulated Surpluses	12,215	26,373
Reserves		
Capital Contribution		
Opening Balance	577,557	577,557
Total Capital Contribution	577,557	577,557
Special Purpose Funds		
Opening Balance	1,716,579	2,325,057
Transfers from (to) Accumulated Surpluses	(410,275)	(608,478)
Total Special Purpose Funds	1,306,304	1,716,579
Total Reserves	1,883,861	2,294,135
Total Accumulated Funds	1,896,076	2,320,509

Capital Contribution Reserve

The net assets of the Anglican Diocese of Christchurch were transferred to the Anglican Diocesan Ministry Support Centre on the 1st January 2019 at fair value. These have been treated as a capital contribution from owners recognised through equity.

12 Events after Balance Date

There were no events that have occurred after the balance date that would have a material impact on the performance report.

13 Ability to Continue Operating

The Anglican Diocesan Ministry Support Centre has the financial resources available to it to continue into the foreseeable future.

----- FUND MOVEMENTS -----								
Name of Fund	Note	BALANCE 1 Jan 2021	External Contn's	Diocese Contn's	Investment Income	External Payments	Internal Transfers	BALANCE 31 Dec 2021
SPECIAL PURPOSE FUNDS								
General Parochial Purposes:								
Children's Ministry Fund	1	11,821			359			12,180
Church Extension Fund	2	99,740			2,738	(101,933)	(545)	0
		111,561	-	-	3,096	(101,933)	(545)	12,180
Funds for Benefit of Clergy:								
Clergy Resettlement	3	190,708			5,790			196,498
Operating Funds:								
Clergy Study Leave	4	342,843	54,262		9,818	(74,798)		332,125
Curates in Training	5	22,287		100,000	643	(94,060)		28,870
Local Shared Ministry Reserve Pool	6	17,493			531			18,024
		382,622	54,262	100,000	10,993	(168,858)	-	379,019
Other Specific Purpose Funds:								
Outreach	7	21,102			641			21,743
Kate Gerrard Bequest	8	8,682	26		264			8,971
Resource Centre Equipment Reserve	9	13,424		(6,970)	333			6,787
Archives John Hendry Trust	10	2,337			71			2,408
Bishop's Discretionary Fund	11	2,653			81	(2,000)		734
Companion Diocese	12	18,132			550			18,683
Mediation Reserve	13	663			20			683
Personal Sickness Insurance Fund	14	145,309	3,465		4,403	(500)		152,677
Ordination Candidates Fund	15	31,971	266		974			33,211
Diocesan Earthquake Fund	16	180,000						180,000
Parish Support Fund	17	117,023			3,401	(56,332)	2,117	66,209
Evangelistic Work (Saving Souls)	18	18,706			568			19,274
Sister Eveleen Retreat House Fund	19	37,679	120,279		2,863	(160,820)		-
The Bishop's Mission Fund	20	338,409	12,500		8,089	(358,174)	(825)	0
Pandemic Fund	21	12,549	800		103	(12,000)	(748)	704
Ministry Education Fund	22	5,000			144			5,144
Andrew Starky Education Fund	23	-	100,000		2,493	(681)		101,812
Bishops Lambeth Travel Fund	24	-	10,000		191			10,191
Ordained & Lay Ministry Counselling Fund	25	-		10,000	151	(3,275)		6,876
		953,641	247,335	3,030	25,341	(593,783)	545	636,108
TOTAL SPECIAL PURPOSE FUNDS		1,638,533	301,597	103,030	45,220	(864,574)	-	1,223,805
BEQUESTS AND ENDOWMENTS								
St Faiths Religious Education - Capital	1	6,550			644		(269)	6,924
St Faiths Religious Education - Income	1	9,140			283		269	9,692
Archdeaconry of Christchurch Endowment	2	14,615			1,474			16,089
Bishop's Ordination Candidate	3	38,917			1,181			40,098
Clifford H T Bequest	4	8,824			871			9,695
TOTAL BEQUESTS AND ENDOWMENTS		78,046	-	-	4,453	-	-	82,499
TOTAL		1,716,579	301,597	103,030	49,672	(864,574)	-	1,306,304

PURPOSES & CONDITIONS OF USE

Special Purpose Funds

- 1 To fund grants for children's work within the Diocese.
- 2 Revenue to be used to extend ministry and mission into areas of population growth.
- 3 Fund to be utilised at the discretion of Standing Committee for clergy resettlement.
- 4 To fund the cost of clergy stipends over the period while clergy are on approved study leave.
- 5 Fund provides a subsidy to parishes with curates in training for up to a maximum of 3 years.
- 6 Fund to be utilised for the financing of Local Shared Ministry in the Diocese.
- 7 To fund new parish outreach initiatives in the Diocese.
- 8 Bequest to be used for providing bibles for boys within the Diocese.
- 9 Fund for the purchase of Resource Centre equipment.
- 10 To fund the cost of digitisation of architectural drawings.
- 11 Donations for Bishop's discretionary use.
- 12 Fund for future Companion Diocese expenses.
- 13 Fund for the settlement of claims.
- 14 Fund to assist parishes with covering the cost of relieving clergy.
- 15 Fund for assistance of Ordination Candidates (eg: bibles etc.)
- 16 Fund for assisting with earthquake related ministry, pastoral care and building needs in the Diocese.
A \$180,000 loan was provided to the Christchurch Cathedral on 16th April 2013 from this fund.
The loan is interest free and repayable on demand.
- 17 Fund for providing financial support to parishes.
- 18 Fund to be used for evangelistic work in saving souls (requested not in building churches).
- 19 Fund for running of the Sister Eveleen Retreat House, this was transferred over to the Sister Eveleen committee at the end of the year, with the retreat now up and running again after the completion of earthquake repairs in 2020.
- 20 Fund to be used at the Bishop's discretion for mission opportunities.
- 21 Fund for assisting parishes due to Covid-19 through to end of 2021, any remaining balance to be transferred to the Bishop's Development Fund.
- 22 Fund to be used for education and training purposes as the discretion of the Diocesan Ministry Educator.
- 23 Education fund for assisting with retreats & courses which advance ministerial skills for licensed ordained & lay ministers.
- 24 Annual allocation from Bishop's Office operating budget for funding the Bishops travel costs to Lambeth every ten years.
- 25 Donation from Workplace Support to be used for the counselling of ordained and lay ministers in Chch Diocese.

Bequests & Endowments (Income available only)

- 1 To fund religious education of NZ women at the discretion of the Bishop.
- 2 To augment the stipends of clergy with young children in parishes within the old Christchurch archdeaconry.
- 3 Bishop's discretionary fund for Ordination Candidates.
- 4 No restrictions have been placed on this bequest.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE ANGLICAN DIOCESAN MINISTRY SUPPORT CENTRE**

Report on the Performance Report

Opinion

We have audited the performance report of Anglican Diocesan Ministry Support Centre (the "Entity"), which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 December 2021, the statement of financial position as at 31 December 2021, and the statement of accounting policies and other explanatory information.

In our opinion:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b) the accompanying performance report presents fairly, in all material respects:
 - the entity information for the year ended 31 December 2021;
 - the service performance for the year then ended; and
 - the financial position of the Entity as at 31 December 2021, and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* ("ISAE (NZ) 3000 (Revised)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of the Entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Entity.

Other Matter

The performance report for the comparative period 1 January 2020 to 31 December 2020 was not audited by BDO Christchurch. The predecessor auditor issued an unmodified audit opinion on 18 June 2021.

Responsibilities of the Governance Board for the Performance Report

The Governance Board are responsible for:

- a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation and fair presentation of the performance report on behalf of the entity which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board; and

- c) such internal control as the Governance Board determines is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Governance Board are responsible on behalf of the Entity for assessing the Entity'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 Governance Board either intends to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report is 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 ISAE (NZ) 3000 (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 economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Governance Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Governance Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Who we Report to

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

BDO Christchurch

BDO Christchurch
Christchurch
New Zealand
31 May 2022