

YEARBOOK

AND SUMMARY OF PROCEEDINGS

**First Session of the
65th Synod
2022**

**Trustpower Baypark,
81 Truman Lane, Mount Maunganui, Tauranga
15-17 September 2022**

Table of Contents

MEMBERS LISTS AND SYNOD MINUTES	3
Diocesan Appointments, Committees and Boards.....	3
Clergy Listing	6
Lay Synod Representatives	8
Parish Wardens.....	9
Minutes of the Second Session of the 64th Synod.....	10
ANGLICAN DIOCESE OF WAIAPU BUDGET REPORTS.....	39
REPORTS	46
Acts of Bishop.....	47
Standing Committee Report	55
Waiapu Board of Diocesan Trustees Report	58
Waiapu Bishopric Endowment Trust Report	59
Diocesan Trusts Board Report	60
Diocesan Statistical Returns	61
Anglican Care Waiapu Report.....	63
Ministry Educator Report	65
Waiapu Anglican World Mission Committee	67
Waiapu Archives Report	68
The Association of Anglican Women Report	69
Hereworth School Trust Board Chairman's Report	70
The Mission to Seafarers Report	72
Port of Tauranga Mission to Seafarers Report (including Gisborne and Napier)	73
Waiapu Anglican Cursillo Report	75
Tauranga Hospital Chaplaincy Service Report	76
Gisborne Hospital Chaplaincy Service Report.....	77
Hawke's Bay Fallen Soldiers' Memorial Hospital Chaplaincy Service Report.....	78
Rotorua Hospital Chaplaincy Report	80
Whakatāne Hospital Chaplaincy Report	82
Carter House Aged Care Facility Chaplaincy Report	83
Hodgson House Chaplaincy Report	84
Woodford House Chaplaincy Report	85
Hereworth School Chaplaincy Report.....	88
Waiapu House Lifecare Chaplaincy Report	89
Tertiary Chaplaincy Report	90
FINANCIAL REPORTS.....	96
Anglican Diocese of Waiapu	97
Waiapu Board of Diocesan Trustees	121
Waiapu Bishopric Endowment Trust	141
St Matthew's Primary School.....	156
Hereworth School Trust Board.....	188

2022 YEAR BOOK
ANGLICAN DIOCESE OF WAIAPU
(Created 1858)

Juris - Eastern portion of the North Island of New Zealand bounded by 176 degrees longitude and by Ruahine Range to gorge of Manawatu River, thence eastward to South side of Cape Turnagain, containing 42,004 sq.kms. Description of Arms (Woodward), Azure a saltire argent, on a canton the arms of Auckland.

Former Bishops

1859	-	W. Williams, 1876
1877	-	E.C. Stuart, 1894
1895	-	W.L. Williams, 1909
1910	-	A.W. Averill, 1914
1914	-	W.W. Sedgwick, 1929
1930	-	H.W. Williams, 1937
1938	-	G.V. Gerard, 1944
1945	-	G.C. Cruickshank, 1946
1947	-	N.A. Lesser, 1971
1971	-	P.A. Reeves, 1979
1979	-	R.V. Matthews, 1983
1983	-	P.G. Atkins, 1990
1991	-	M.J. Mills, 2002
1989	-	G.H.D. Connor, 2005 (Bishop in the Bay of Plenty)
2002	-	J.W. Bluck, 2008
2008	-	D.W. Rice, 2014

Present Bishop of Waiapu

The Right Reverend Andrew Hedge, B.Theol.
PO Box 227, Napier
Telephone: Office (06) 833 9105 Email: andrew.hedge@waiapu.com

Vicar General

The Reverend Canon Jenny Chalmers, MA., B.Theol.

Deputy Vicar General

Vacant

Dean

Waiapu Cathedral, Parish of St John the Evangelist

The Very Reverend Di Woods

Chancellor

Mr Jeremy Johnson, BA, LLB (Hons) (Cant), LLM (Camb), FAMINZ (Arb), FCI Arb, TEP

Archdeacons

The Venerable John Heberton	Tauranga City and Coast
The Venerable Linda King	Eastern BOP and Lakes
The Venerable Bronwyn Marchant	Eastland
The Venerable David van Oeveren	Hawke's Bay Cities
	Hawke's Bay Coast

Cathedral Chapter

This is currently in recess.

Emeritus Appointments

The Reverend Canon Tim Delaney, B.A., M. Div (Hons)
The Reverend Canon Bruce White, B.A., L.Th.
The Reverend Canon Howard Leigh, B.A., L.Th.

Administration Centre

Anglican Diocese of Waiaapu
2 Bower Street, Napier 4110
PO Box 227, Napier 4140
Telephone (06) 835 8230 Website www.waiaapu.com

Diocesan Registrar
Ministry Educator
EA to the Bishop & Diocesan Registrar
CEO, Anglican Care Waiaapu

Ms Colleen Kaye
The Reverend Deborah Broome
Mrs Sandra Gifkins
Ms Lucy Laitinen

Diocesan Representatives on General Synod 2021/2023

The Right Reverend Andrew Hedge
The Reverend Canon Jenny Chalmers
The Venerable David van Oeveren

Miss Alison Thomson
Mr Tim Anderson
Miss Caitlin Mockford (Youth)

Educational

Hereworth School, Havelock North (Preparatory School for Boys)
Te Mata Rd, Box 8074, Havelock North
Principal, Mr Trevor Barman

St Matthew's Primary School, Hastings
Eastbourne Street West, Hastings
Principal, Mr Andrew Eagle

Boards and Committees in the Diocese – 2022/2024

Standing Committee

The Right Reverend Andrew Hedge
The Reverend Canon Jenny Chalmers

Clergy

The Venerable Bronwyn Marchant
The Venerable Linda King
The Venerable David van Oeveren
The Reverend Alan Burnett
The Reverend Nigel Dixon

Lay

Miss Alison Thomson
Mrs Joss Morrin
Mr Paul White
Mr Nigel Friggens
Vacant

Board of Nominations for Clerical Appointments

Diocesan Nominations Clergy:

The Venerable John Heberton
The Reverend Ruth Dewdney

Diocesan Nominations Lay:

Mr Hugh McBain
Mr Nigel Friggens

Diocesan Solicitors:

Messrs Sainsbury, Logan & Williams, Napier
Deloitte New Zealand

Diocesan Auditors:

Trust Boards as at 15 September 2022

Hereworth School Trust Board (Incorporated)

1. The Rev'd John Matthews
2. Mrs Elaine White
3. Mr Jonathan Hensman (Chair)
4. Mr Sam Howard (Deputy Chair)
5. Vacant

6. Mr Michael Bate
7. Mrs Kate Wallingford
8. Mr George Eivers
9. Mr Hugh Ritchie

Representatives:

Parent seats 2, 7 & 8; Diocesan seats 1, 3, & 5;
Old Boys' Assn seats 4, 6 & 9

Auditors:

Baker Tilly Staples Rodway

St Matthew's Primary School Board of Trustees

Proprietor's Representatives

The Reverend Alistair Hendery (Chair)
The Venerable David van Oeveren (Priest in Charge of the Parish of Greater Hastings)
Ms Colleen Kaye (Diocesan Registrar)

Staff Representative

Mrs Nicola McCullough

Auditors:

Waiapu Bishopric Endowment Trust

1. Vacant ¹
2. Mr Maui Tangohau (Deputy Chair)
3. Mr Gordon Webb

¹ Mr Richard Montgomery (Resigned)

Board Solicitors:

Auditors:

Waiapu Board of Diocesan Trustees

1. Vacant ¹
2. Mr Maui Tangohau (Deputy Chair)
3. Mr Gordon Webb

¹ Mr Richard Montgomery (Resigned)

Board Solicitors:

Auditors:

Waiapu Anglican Social Services Trust Board

1. Dr Russell Wills
2. Mr John Palaret (Chair)
3. Mr Chris Malcolm
4. The Reverend Jo Crosse

¹ Mrs Karen Below (Resigned)

Solicitors:

Auditors:

Parents' Representatives

Mr Timothy Stevens
Ms Lovely Sunder
Ms Roisin Van Onselen
Ms Reiny Scheper
Mr Chris Davies

Silks Audit

4. The Right Reverend Andrew Hedge (Chair)
5. Mr Peter Seligman
6. Mr John Palaret

Messrs Sainsbury, Logan & Williams, Napier
Deloitte New Zealand

4. The Right Reverend Andrew Hedge (Chair)
5. Mr Peter Seligman
6. Mr John Palaret

Messrs Sainsbury, Logan & Williams, Napier
Deloitte New Zealand

5. Mr Evan Turbott
6. The Right Reverend Andrew Hedge
7. The Venerable Dr Hirini Kaa
8. Vacant ¹

Messrs Sainsbury, Logan & Williams, Napier
Deloitte New Zealand

Annual Retirement of Trustees in accordance with Title F, Canon 1, Clause 2.6 (General Synod)

<u>By seat number in</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Waiapu Bishopric Endowment Trust	5 & 6	1 & 2	3 & 4
Waiapu Board of Diocesan Trustees	5 & 6	1 & 2	3 & 4
Hereworth School Trust Board	1 & 2 & 9	3 & 4 & 7	5 & 6 & 8
Waiapu Anglican Social Services Trust Board	5 & 6 & 7	1 & 2	3 & 4

Diocesan Members On Committees/Commissions of the Anglican Church In Aotearoa, New Zealand and Polynesia – 2020/2022

Tikanga Pakeha Ministry Council
Te Kotahitanga
Tikanga Pakeha Conference Coordinating Group
Tikanga Pakeha Liturgical Working Group
Tikanga Pakeha Mission Council
Anglican Insurance Board
Distribution Advisory Committee

The Right Reverend Andrew Hedge, The Reverend Deborah Broome
The Right Reverend Andrew Hedge
Miss Alison Thomson
The Reverend Deborah Broome
The Venerable David van Oeveren
Ms Colleen Kaye (Diocesan Registrar)
Ms Colleen Kaye (Diocesan Registrar)

Diocesan Advisory Committees

Diocesan Pension Committee

The Right Reverend Andrew Hedge
Ms Colleen Kaye

Bishop of Waiapu
Diocesan Registrar

Diocesan Organisations

Association of Anglican Women

President:
Secretary:
Treasurer:

Mrs Cynthia Prince
Mrs Elaine Wood
Mrs Helen Blow

**ALPHABETICAL LIST OF BISHOPS, PRIESTS AND DEACONS HOLDING LICENCES
WITHIN THE DIOCESE OF WAIAPU AS AT 15 SEPTEMBER 2022**

<u>NAME</u>	<u>LICENCE</u>
Hedge, The Right Reverend Andrew	Bishop of Waiapu
Allport, The Reverend Bruce	Vicar of the Parish of Rotorua
Beverly, The Reverend Sue	Vicar of the Parish of Otumoetai
Brooker, The Reverend Dorothy	Associate Priest of the Cathedral Parish of St John the Evangelist
Broome, The Reverend Deborah	Diocesan Ministry Educator in the Diocese of Waiapu
Burnett, The Reverend Alan	Vicar of the Parish of Taradale
Chalmers, The Reverend Canon Jenny	Vicar-General of the Diocese, Canon Precentor of Waiapu Cathedral of St John the Evangelist
Crawford, The Reverend Ann	Priest of the Parish of West Rotorua
Dewdney, The Reverend Ruth	Vicar of the Parish of Te Puke
Dixon, The Reverend Nigel	Vicar of the Parish of Tauranga
Edmundson, The Reverend Joan	Vicar of the Parish of Central Hawke's Bay
Fischer, The Reverend Keith	Priest Assistant to the Vicar of the Parish of Taupo
Flavell, The Reverend Heather	Priest Associate to the Parish of Central Hawke's Bay
Garrett, The Reverend Deborah	Priest Assistant to the Parish of Gate Pa
Genner, The Reverend Dr Sue	Priest Assistant to the Vicar of Parish of Otumoetai
Gibson, The Reverend Sybil	Vocational Deacon within the Parish of Central Hawke's Bay
Gordon, The Reverend Lynette	Deacon Associate to the Parish of Hastings
Hatchard, The Reverend Christine	Priest of the Parish of West Rotorua
Hales, The Reverend Philippa	Priest Assistant to the Vicar of Co-operative Parish of Whakatane
Hebenton, The Venerable John	Archdeacon of Tauranga City and Coast, Vicar of Parish of Gate Pa
Hendery, The Reverend Alister	Priest Associate to the Parish of Greater Hastings
Hunter, The Reverend David	Priest Assistant to the Vicar of Parish of Taupo
Johnston, The Reverend Sandra	A member of the Bay of Plenty Regional Ministry Resource Team Licensed to the Reverend Adrienne Bruce, Bishop's Chaplain for the Bay of Plenty area to work in the Papamoa Mission
Kereopa, The Reverend Robert	Vicar of the Parish of Taupo
King, The Venerable Linda	Archdeacon of Eastern BOP & Lakes, Superintending Minister of Co-operating Parish of Whakatane
Laver, The Reverend Jane	Deacon Associate to the Parish of Southern Hawke's Bay
Leigh, The Reverend Canon Howard	Priest Assistant to the Vicar of the Parish of Taupo
Leighton, The Reverend Paul	Deacon Assistant in the Co-operative Parish of Whakatane
Marchant, The Venerable Bronwyn	Archdeacon of Eastland, Priest-in-Charge of the Parish of Gisborne
Matthews, The Reverend John	Archdeacon of Hawke's Bay Coasts, Vicar of the Parish of Havelock North
Maxwell, The Reverend Bettina	Priest Associate to the Parish of Opotiki
McCullough, The Reverend Rosalie	Deacon Associate to the Parish of Central Hawke's Bay
McGrory, The Reverend Sheryl	Priest-in-Charge to Parish of Waipaoa
McMillan, The Reverend Rosemary	Priest Associate to the Parish of Woodville
Pilgrim, The Reverend Howard	Diocesan Theologian
Reynolds, The Reverend Jenny Scott,	Local Priest to the Parish of Edgecumbe/Kawerau
The Reverend Christine Stuart, The	Vicar of the Parish of Mount Maunganui
Reverend Jennifer Sutherland, The	Priest Associate to the Parish of West Rotorua
Reverend Deborah Tapper, The	Priest Associate to the Parish of Central Hawke's Bay
Reverend Jan	Chaplain for Waiapu House, Havelock North
Tarrant, The Reverend Jan	Priest Associate to the Parish of Havelock North
Thompson, The Reverend Margaret	Priest Associate to the Parish of Hastings
van Oeveren, The Venerable David	Archdeacon of Hawke's Bay Cities, Vicar of the Parish of Greater Hastings
Williamson, The Reverend Peter	Priest Associate to the Parish of Taradale
Woods, The Very Reverend Di	Dean of Waiapu Cathedral of St John the Evangelist

THE CLERICAL DIRECTORY CONTAINS THE FULL DETAILS OF CLERGY QUALIFICATIONS

**ALPHABETICAL LIST OF BISHOPS, PRIESTS AND DEACONS WITH A PERMISSION TO
OFFICIATE OR WITH A LETTER OF AUTHORITY IN THE DIOCESE OF WAIAPU
AS AT 15 SEPTEMBER 2022**

<u>NAME</u>	<u>TYPE</u>
Barker, The Reverend Tim	Letter of Authority
Barkla, The Reverend Gaye	Letter of Authority
Beale, The Reverend Jennifer	Letter of Authority
Bennett, The Reverend Bill	Permission to Officiate
Bradley, The Reverend Margaret	Letter of Authority
Brake, The Reverend Gaelyn	Permission to Officiate
Bruce, The Reverend Adrienne	Letter of Authority
Bruce, The Reverend Arthur	Letter of Authority
Bruere, The Reverend Robert	Letter of Authority
Chapman, The Reverend Bill	Permission to Officiate
Cooper, The Reverend Susan	Permission to Officiate
Crawford, The Reverend Joyce	Permission to Officiate
Crawshaw, The Reverend Geoffrey	Permission to Officiate
Crosse, The Reverend Jo	Permission to Officiate
Davidson, The Reverend Pat	Permission to Officiate
Day, The Reverend David	Letter of Authority
Delaney, The Reverend Canon Tim	Permission to Officiate
Donald, The Reverend Stephen	Permission to Officiate
Douglas, The Reverend Winnie	Permission to Officiate
Elder, The Reverend Ron	Permission to Officiate
Fairbrother, The Reverend Erice	Permission to Officiate
Fillary, The Reverend Frank	Permission to Officiate
Greenaway, The Reverend Jim	Permission to Officiate
Hamilton, The Reverend Brian	Permission to Officiate
Harvey, The Reverend Betty	Permission to Officiate
Hendery, The Reverend Noel	Permission to Officiate
Husband, The Reverend Gary	Permission to Officiate
Jensen, The Reverend Dan	Letter of Authority
Keene, The Reverend Tessa	Permission to Officiate
King, The Reverend Dot	Permission to Officiate
Kynoch, The Reverend Nigel	Permission to Officiate
Malcolmson, The Reverend Adrienne	Permission to Officiate
McKean, The Reverend Andrew	Permission to Officiate
McNeill, The Reverend Roger	Letter of Authority
Morgan, The Reverend Alison	Permission to Officiate
Prebble, The Reverend Stephen	Letter of Authority
Render, The Very Reverend Ian	Letter of Authority
Senior, The Reverend Richard	Letter of Authority
Silkstone, The Reverend Graham	Permission to Officiate
Speedy, The Reverend David	Letter of Authority
St George, The Reverend Douglas	Permission to Officiate
St George, The Reverend Ruth	Permission to Officiate
Tamepo, The Reverend Emily	Letter of Authority
Vialoux, The Reverend Richard	Letter of Authority
White, The Reverend Canon Bruce	Permission to Officiate
Wilderspin, The Reverend Helen	Letter of Authority
Williams, The Reverend Jon	Letter of Authority
Williams, The Reverend Kath	Letter of Authority
Williamson, The Reverend Dr Dale	Letter of Authority
Williamson, The Reverend Paul	Letter of Authority

LAY SYNOD REPRESENTATIVES 2022

Chancellor	Mr Jeremy Johnson
Co-operative Parish of Tūrangi	Vacant
Co-operative Parish of Waikohu	Mr Paul Sparks
Co-operative Parish of Whakatane	Ms Penny Hales
Papamoa East Anglican Church	Mrs Judy Entwisle
Parish of Central Hawke's Bay	Ms Leonie Ward
Parish of Clive and Haumoana	Vacant
Parish of East Coast	Vacant
Parish of Edgumbe-Kawerau	Mrs Priyadashni Naidu
Parish of Gate Pā	Mr Cliff Simons
Parish of Greater Hastings	Vacant
Parish of Gisborne	Mrs Annette Greaves
Parish of Havelock North	Mr David Wilson
Parish of Mount Maunganui	Mr John Lindup
Parish of Ōpōtiki	Mr Teriaki Williams
Parish of Ōtūmoetai	Mr Tim Cross
Parish of Puketapu and Districts	Vacant
Parish of Rotorua	Vacant
Parish of Southern Hawke's Bay	Ms Elspeth Atkinson
Parish of Taradale	Mrs Mary Redington
Parish of Taupo	Mrs Julie Vine
Parish of Tauranga	Mr Carl Tinnion
Parish of Te Puke	Mrs Fiona Hansen
Parish of Waipaoa	Mrs Jane Shanks
Parish of Wairoa	Vacant
Parish of West Rotorua	Ms Sally French
Parish of Westshore	Mrs Jennifer Hendery
Parish of Woodville	Mr Brian McMillan
Waiapu Cathedral of St John the Evangelist	Miss Alison Thomson
WASSTB	Mr John Palaret
WASSTB	Ms Lucy Laitinen
AAW	Mrs Catharine White
AAW	Mrs Cynthia Prince
Standing Committee	Mr Paul White
Standing Committee	Ms Lauren Hibberd

PARISH WARDENS FOR 2022

<u>PARISH/DISTRICT</u>	<u>NAME</u>	<u>POSITION HELD</u>
Waiapu Cathedral of St John the Evangelist	Linda Harris	Bishop's/Vicar's Warden
Waiapu Cathedral of St John the Evangelist	Richard Harris	Bishop's/Vicar's Warden
Waiapu Cathedral of St John the Evangelist	Alison Thomson	People's Warden
Parish of Westshore	Meg Dawson	Bishop's/Vicar's Warden
Parish of Westshore	Tim Richards	People's Warden
Parish of Taradale	Rob Jackson	Bishop's/Vicar's Warden
Parish of Taradale	Jo Shoebridge	People's Warden
Parish of Puketapu and Districts	Louise Alexander	Bishop's/Vicar's Warden
Parish of Puketapu and Districts	Fiona Duley	People's Warden
Parish of Havelock North	Ross Denton	People's Warden
Parish of Havelock North	Jan Wilson	Bishop's/Vicar's Warden
Parish of Greater Hastings	Ruth Cunliffe	Bishop's/Vicar's Warden
Parish of Greater Hastings	Juliette Swensson	People's Warden
Parish of Central Hawke's Bay	Janette Hudson	Bishop's/Vicar's Warden
Parish of Central Hawke's Bay	Leonie Ward	People's Warden
Parish of Southern Hawke's Bay	Robert Bell	Bishop's/Vicar's Warden
Parish of Southern Hawke's Bay	Joy Raffaelli	People's Warden
Parish of Woodville	Rona Squires	People's Warden
Parish of Woodville	Janice Wiri	Bishop's/Vicar's Warden
Parish of Tauranga	Heather Riddell	People's Warden
Parish of Tauranga	Richard Thurlow	Bishop's/Vicar's Warden
Parish of Otumoetai	Bill Aldridge	Bishop's/Vicar's Warden
Parish of Otumoetai	Roger Clark	People's Warden
Parish of Gate Pa	Clark Houltram	Bishop's/Vicar's Warden
Parish of Gate Pa	Faye Mayo	People's Warden
Parish of Mount Maunganui	Barbara Magee	Bishop's/Vicar's Warden
Parish of Mount Maunganui	James Tubbs	People's Warden
Parish of Te Puke	Ruth Hughes	People's Warden
Parish of Te Puke	Pat Webb	Bishop's/Vicar's Warden
Parish of Rotorua	Trish Brown	Bishop's/Vicar's Warden
Parish of Rotorua	Carol Clarke	Bishop's/Vicar's Warden
Parish of West Rotorua	Janice Gapes	People's Warden
Parish of West Rotorua	Kathleen Roper	Bishop's/Vicar's Warden
Parish of Edgecumbe-Kawerau	Jocelyn Coburn	Bishop's/Vicar's Warden
Parish of Edgecumbe-Kawerau	Priyadashni Naidu	People's Warden
Co-operative Parish of Whakatane	Gillian Dowd	Bishop's/Vicar's Warden
Co-operative Parish of Whakatane	Hazel Hill	People's Warden
Parish of Opotiki	Emily Gill	People's Warden
Parish of Opotiki	Lois Watson	Bishop's/Vicar's Warden
Parish of Taupo	Jennifer Mayer	Bishop's/Vicar's Warden
Parish of Taupo	Mark Wynyard	People's Warden
Papamoa East Anglican Church	Miranda Churchill	Bishop's/Vicar's Warden
Papamoa East Anglican Church	Margaret Clarke	People's Warden
Parish of Gisborne	Annette Greaves	People's Warden
Parish of Gisborne	Judith Wright	Bishop's/Vicar's Warden
Co-operative Parish of Waikohu	Tracy Wilson	Bishop's/Vicar's Warden
Parish of Waipaoa	Jonathon Harris	Bishop's/Vicar's Warden
Parish of Waipaoa	Kerry Smith	People's Warden
Parish of Wairoa	Rosemary Clark	People's Warden
Parish of Wairoa	Vicky Manson	Bishop's/Vicar's Warden

MINUTES

OF THE ANGLICAN DIOCESE OF WAIAPU

**First Session of the
65th Synod
2022**

Anglican Diocese of Waiapu

Minutes of the 65th Synod - First Ordinary Session
held at Trustpower Baypark, 81 Truman Lane, Mount Maunganui, Tauranga
on Friday 16th September – Saturday 17th September 2022, commencing at 9.30am

*Please note: These Minutes are recorded in the order they were discussed,
not as per the numbering in the Order Paper*

WELCOME & INTRODUCTION

The Rev'd Robert Kereopa opened in a mihi of welcome to all, acknowledging the deaths of a number of key people. The President, The Right Rev'd Andrew Hedge, then opened Synod and welcomed all members.

Morning Prayer was facilitated by the Ven. John Heberton, the Rev'd Sue Beverly and Cliff Simons.

The President introduced the new Chancellor, Jeremy Johnson to Synod and invited other new members of Synod to raise their hands and be acknowledged.

The President read the "In Memoriam" list and invited members to pause for a moment of silent Reflection:

28 September 2021	The Rev'd Michael Vine (Cooperative Parish of Whakatane)
25 December 2021	The Rev'd John Flavell (Parish of Central Hawke's Bay)
8 January 2022	The Rev'd Joy MacCormick
25 January 2022	The Rev'd Doreen Swinburne (Parish of Taradale)
2 February 2022	Mrs Sandra Byron (Parish of Waipaoa)
23 February 2022	Mr John McCullough, husband of the Rev'd Rosalie McCullough (Parish of Central Hawke's Bay)
28 March 2022	The Rev'd Lenore Briant, (Parish of Gisborne)
4 April 2022	The Rev'd Ross McDougall, (Parish of Southern Hawke's Bay)
11 April 2022	The Right Rev'd Bruce Moore (Parish of Taupo)

The President made special mention of the following for their involvement in the wider Church:

26 September 2021	The Rev'd John Sanders
28 April 2022	The Rev'd John Dermot Buchanan (Derm)
11 May 2022	The Right Rev'd Peter Atkins
3 July 2022	The Rev'd Dr Adrian Gover
8 September 2022	Her Majesty Queen Elizabeth II

DECLARATION OF A QUORUM

The Diocesan Registrar confirmed that a quorum was present, and the President declared Synod in session.

PROCEDURAL MOTIONS

The President moved items 1-2 on the Order Paper:

- i. Establishing Hours of Business
- ii. Procedural Motions

1. **HOURS OF BUSINESS**

The hours of business of this Synod shall be:

Friday 16 September

9.30am – 12.30pm **Morning Session of Synod** – including a morning tea break
12.30pm – 1.15pm Lunch
1.15pm – 5.00pm **Afternoon Session of Synod** including an afternoon tea break
5.30pm-6.00pm Drinks
6.30pm-8.00pm Synod Dinner

Saturday 17 September

9.00am – 12.30pm **Morning Session of Synod** – including a morning tea break and Collation of Archdeacons
12.30pm – 1.15pm Lunch
2.30pm Close

Except that when in the opinion of the President the discussion on any particular item on the Order Paper is almost completed, an extension of time may be allowed for its completion, provided that the sitting finish not later than half an hour after the stated time. Unfinished business will be referred to the Standing Committee.

Motion Carried

2. **SYNOD ARRANGEMENTS**

- (a) That the Minutes of the proceedings of the Second Session of the 64th Synod as printed in the 2021 Yearbook on pages 12-26 be taken as read and confirmed in accordance with Diocesan Standing Order 8(d).
- (b) That the following persons be granted a seat in this Synod with the right to speak:
- Archbishop Don Tamihere
The Ven. Michael Tamihere
The Ven. Dr Hirini Kaa
Canon Andrew Tamihere
The Rev'd Peter Bargh
The Rev'd Blythe Cody
The Rev'd Zhane Tāhau Whelan
Ruawhaitiri Ngatai Mahue
Bishop Ngarahu Katene
Te Manutaki Rev'd Wiremu Anania
The Rev'd Michael Hartfield, Anglican Missions Board
Members of the Waiapu Board of Diocesan Trustees
Members of the Waiapu Anglican Social Services Trust Board
Joanne Walford Teaukura, Business Improvement and Quality Advisor (Interim Finance Team Manager)
Penny Hales, Diocesan Safeguarding Risk Manager
Carl Tinnion, Diocesan Mission Rejuvenator
Graeme Brock, Anglican Care Waiapu
- (c) That the following Officers be appointed for the First Session of the 65th Synod of this Diocese:
- | | |
|------------------------------|--------------------------------|
| Committee Chairperson | The Rev'd Canon Jenny Chalmers |
| Committee Deputy Chairperson | Alison Thomson |
| Timekeeper | The Rev'd Paul Leighton |
| Minutes Secretary | Debbie Phillips |

Motion Carried

3. **GREETINGS**

The President announced greetings from:

Archbishop Philip Richardson, Diocese of Waikato & Taranaki
The Right Rev'd Ross Bay, Diocese of Auckland
The Right Rev'd Justin Duckworth, Diocese of Wellington
The Right Rev'd Steven Benford, Bishop of Dunedin
The Right Rev'd Steve Maina, Diocese of Nelson
The Right Rev'd Dr Peter Carrell, Diocese of Christchurch
The Right Rev'd Ngarahu Katene, Te Pihopatanga o Te Manawa o Te Wheke

4. **APOLOGIES**

Archbishop Phillip Richardson

Clergy:

The Rev'd Adrienne Bruce	Parish of Southern Hawke's Bay
The Rev'd Rosalie McCullogh	Parish of Central Hawke's Bay
The Rev'd Sybil Gibson	Parish of Central Hawke's Bay
The Rev'd Canon Howard Leigh	Parish of Taupo
The Rev'd Keith Fischer	Parish of Taupo
The Rev'd Jan Tapper	Waiapu House
The Rev'd Canon Bruce White	Parish of Gisborne
The Rev'd Pelly Pirikahu	Hawke's Bay Fallen Soliders' Memorial Hospital
The Rev'd Lynette Gordon	Parish of Greater Hastings
The Rev'd Margaret Thompson	Parish of Greater Hastings
The Rev'd Susan Cooper	Parish of West Rotorua
The Rev'd Marie Gilpin	

Laity:

Meg Dawson	Parish of Westshore (alternate attending Jenny Hendery)
Joanna Ebbett	Parish of Puketapu and Districts
Annette Greaves	Parish of Gisborne

That the apologies be accepted.

Motion Carried

5. **PRESIDENTIAL ADDRESS**

It is good to be with one another, kanohi ki te kanohi, this year as we come together to do the work of Synod. Synod is an opportunity for us to share knowledge and understanding with one another and to be the catalyst for that to be shared throughout the Diocese.

It is especially good to be able to bring members of Synod together in person following the past few years that have brought so much uncertainty to our ability to gather outside of ZOOM. I find joy in being able to be with you, to not have to fiddle with digital microphone buttons, nor have to say to someone 'you're on mute'! The announcement by the Prime Minister this week has shifted us out of the COVID-19 protection framework and we can now with confidence engage more freely in our life together. A key message that I want people to share around the Diocese is that "We respect your choice to wear a mask." I know that for people who have developed a comfortable habit of mask wearing, or find it better to wear a mask for their own health or vulnerability concerns, that not wearing one can feel overwhelming. We know that with high vaccination rates, accessibility to anti-viral medications and low rates of transmission, as a nation we, like many parts of the world, are now placed to interact more freely with one another. It is right that as we do enter this time of change that we genuinely offer without reservation our respect for anyone who chooses to wear a mask, while at the same time not demanding the wearing of a mask by anyone.

This opportunity to be with one another outside of a ZOOM experience is also good because we can focus more on the relationships we share rather than just dealing with the transactional nature of the business of Synod.

Last year in my charge I commented on the developments that have been taking place in conversation between myself and our Bishops across Waiapu in Te Manawa o Te Wheke, Pihopa Ngarahu, and in Te Tairāwhiti, Atipihopa Don. We have been talking about issues of equity, new forms of relationship with one another as Diocese, Amorangi and Pihopatanga, as we move together into this generation of life as a church 30+ years since 1990-1992. One outworking of that discussion was seen in our Synod last year with the adoption of a revised Canon 18, the canon that directs the work of the Waiapu Anglican Social Services Trust Board, and by virtue of that Anglican Care Waiapu.

In the revision of the canon we included a theological concept that has been gifted to us from Te Pihopatanga o Aotearoa. *Te Oranga Ake – the flourishing of the people* is something that is now part of Waiapu's DNA. I recognised that in the conversations we held around this last year at Synod that it was both a new theological framework and one that we had limited opportunity to discuss.

So, this year as part of my Charge to Synod I have invited the Ven. Hirini Kaa and the Ven. Michael Tamihere, along with our Pihopa, to share with us what *Te Oranga Ake* means, its origins, the theological thinking that underpins this, and how it is being utilised within the Church to help frame our thinking and being. I want to acknowledge that Atipihopa Don and Te Pihopatanga are kaitiaki of *Te Oranga Ake* and so while we share in bringing breath and action to *Te Oranga Ake* together I will always refer to Atipihopa Don to check that any expression of this sits comfortably with the deeper meaning of *Te Oranga Ake*.

It is my pleasure now to invite Atipihopa Don, the Ven. Dr Hirini Kaa and the Rev'd Michael Tamihere to lead us through a deeper understanding of *Te Oranga Ake*.

At this point in the President's Address, Archbishop Don Tamihere responded to the mihi and invited Ruawhaitiri Ngatai Mahue to lead Synod in song. Synod then adjourned for morning tea at 10.45am and reconvened at 11am for a presentation led by Archbishop Don, the Ven. Dr Hirini Kaa and the Ven. Michael Tamihere, which discussed the definition of Te Oranga Ake; Matauranga; Tapu and Mana Aroha, Rongo and Hari.

At the conclusion of the presentation, the President continued with his Address as follows.

Te Oranga Ake provides us with one theological pillar or framework, a lens through which we can consider the mission of the church.

Much of what we discuss at this Synod can be seen as an expression of *Te Oranga Ake* and I invite you to consider this as I review several elements of our life together in what remains of my Charge for this year.

Relationship with Te Pihopatanga o Aotearoa

In this past year we have continued to develop conversation, thinking and action around how the relationship will continue to grow between Waiapu and Te Pihopatanga o Aotearoa over the coming generation. In 1990 our predecessors grasped an opportunity to radically transform the nature of relationship within our church into a framework of Tikanga Partnership. This has yielded a season of independence and interdependence in the life of our church which has given us many gifts. Yet we have also seen a distance grow that has in some ways slowed our development as a church and set us to some degree out of step with the nation. The movements we are making now toward reframing our partnership as relationship is bringing about a better understanding of how our history together can help us to address in a new way many of the issues that partnership wasn't able to fully achieve. In a framework of relationship we are learning to look afresh at significant issues such as equity in the life of our church, tikanga rua mission and ministry opportunities. While these

are early days it is important to say that this is not about turning our backs on the past 30 years of Tikanga Partnership, quite the opposite. Instead this is about capturing a vision for what the next generation of the Church can live into, which can only be done from the viewpoint we experience now after 30 years of the revised constitution.

In many ways I think we will look back on the faithful ministry of our ancestors and predecessors and see the weaving of connections that has brought us to this time and place. From here we will set our vision upon the constellation of being the body of Christ in relationship with one another that can be an inspiration for others to follow, and for whom we need to prepare and train people to be way finders with us.

Development of Mission Aligned Investment

Following the success of our discussion on Mission Aligned Investment at the Synod in 2020 we have continued to lead the way across the church on implementing this strategic pillar through WASSTB and WBDT. We saw evidence of this last year with the revision of Canon 18 which guides WASSTB and we see expression of this further in the activities of WASSTB this year. I look forward to the presentation by WASSTB and ACW later during this Synod. WBDT has also been attending to MAI throughout the year by the serious investment of time and energy into building relationships with partner organisations who will be positioned to help us as a Diocese to bring about MAI opportunities as they arise. The WBDT has been working closely with our fund managers Forsyth Barr locally in Hawke's Bay and through that relationship we have seen a commitment from Forsyth Barr nationally to supplement their staff with specialists in this area of investment. While the local team of Forsyth Barr is a team of three, Matt, Stu and Tim, they spend one day a week looking after our portfolio with a wider team of nine advisers and analysts from around the Forsyth Barr national team. This is a significant investment of their time and we acknowledge that we are all learning in this space together as we develop the portfolio with the needs of parishes in mind, and also while looking for investment opportunities that will provide a financial return along with achieving social and missional good. This is a time when we are setting the foundational groundwork so that when we do begin developing affordable or social housing and other projects that we know we will be well advised and able to develop on strong foundations. Alongside this I can see that we are also being the yeast that is influencing others to consider seriously their role in MAI, both in the Anglican Church and in secular society. The ultimate expression of this work will be the development of projects large and small that bring about a deeper expression of caring for the needs of the most vulnerable ... Te Oranga Ake.

Exploration of new areas of mission

This year has seen the appointment of Carl Tinnion to the role we discussed as part of our response to the COVID pandemic, that of Mission Rejuvenator. I'm very pleased to see Carl join the Diocese and to acknowledge the many gifts of ministry and experience that Carl brings to now share with us. I look forward to hearing more of what Carl will share with us later in this Synod. I am equally excited about the Clergy Conference that is coming up next month as we spend time learning from the experiences of others in our Communion who have trod the path of finding new initiatives in mission and ministry.

I see this as an opportunity to continue to be a people who can respond to adversity and challenge with curiosity and adaptability, not just for the sake of modeling those values in the world, but for the purposes of living out the call to be disciples of Christ in a changing world. The very work of exploring and seeking out these new possibilities is an expression of Te Oranga Ake as we seek with others to bring expression to our faith in a way that speaks to the heart of human flourishing in our world, based on the three key elements of Love, Peace and Joy.

Safeguarding practices – Lambeth & Safe Church

The Royal Commission into Abuse in Care continues its work as the Commissioners explore instances of abuse in care in the past and call organisations such as the Anglican Church and others to account over the practices of 50 years ago and today. It is just work, and work that sadly this country has needed. There have been some headline instances of abuse in the history of the

Anglican Church that don't require mention today as I'm sure you have all read the news in the past year. There is a history of abuse in the Diocese of Waiapu in the past and I am responding to a number of complaints from a particular period of time in the history of one of our homes for children. As I work with survivors of abuse and their support, my hope is that we will come to a time when we will be best equipped to respond more readily than we have been able to up to now.

An important action out of the Anglican Church's response to the Royal Commission has been to review the Canons in Title D, establish the Ministry Standards Commission, elevate the training on Boundaries across the Church and locally here in Waiapu to appoint a Diocesan Safeguarding Risk Manager to assist me in the work of ensuring that we offer exemplary care for all people in our Diocese. Ms Penny Hales commenced that work just this month and brings to that role over 40 years' experience of leadership in social work with children and adults in vulnerable situations. I look forward to hearing what Penny will share with us later during this Synod. The Boundaries training this year has taken on an expanded scope for all clergy, licensed lay people, office bearers and trustees. The training has been based on that which was delivered by the Diocese of Waikato and Taranaki. It has been very helpful to have that base to work from this year and in the coming year we will continue to refine the content of our training. It is important for us to attend to this work well, because we need to respond compassionately and responsibly to those who have been abused while in our care in the past, and we need to ensure that everything we can do is put in place to ensure that doesn't happen again. This work is both restrospective and current and has elements of attending to past hurts, creating pathways that may assist restoration and healing, and ensuring protective elements are in place to avoid future harm. In all those things we are endeavouring to reflect *Te Oranga Ake* by bringing about the fruits of the Spirit, love, joy and peace.

Review of Canons

This year we have seen the appointment of Mr Jeremy Johnson as Diocesan Chancellor. I was delighted when Jeremy agreed to be Chancellor of the Diocese as he brings to this role vast experience in the legal profession, as a previous Chancellor of the Diocese of Christchurch, and a wide knowledge of the life of the Anglican Church in Aotearoa, New Zealand and Polynesia.

Already throughout this year we have seen the impact of Jeremy's experience in this role as he has willingly agreed to undertake a review of the Diocesan Canons, progressively. We can see evidence of this in some of the matters of business that we will attend to during this Synod. You may have detected a theme running through the sections of my charge relating to *Te Oranga Ake* and I'm sure some of you are wondering how on earth the mystery of the Canons of the Diocese could relate to flourishing of humanity in the image of the Divine that we see in Christ. Some of the theological underpinning of *Te Oranga Ake* that we have heard today has been around the description of *Te Rangatiratanga o Te Atua* in Romans 14 as 'righteousness, peace, and joy in the Holy Spirit.' Hirini and Michael may challenge me on this, but I think that well constructed Canons that guide and direct our life as a Diocese in ways that promote an upright and peaceful life, certainly lead to joy ... certainly my joy when I know that the rules that govern our life are accessible, easily understood and contextually appropriate, let alone theologically sound. We are heading in that direction and this excites me, no end!

Giving an account of the hope that is within us – Lambeth & Discipleship

One of the key themes of the Lambeth Bishops' Conference this year was Discipleship and within the Biblical reflections on 1 Peter was the reminder that we are called to be ready to give an account of the hope that is within us. Discipleship can be an evocative word for us who have been followers of Jesus for a long time, perhaps the best part of a lifetime. Many of us here would perhaps have an experience of growing slowly in faith, while others would be able to identify strong experiential moments that have been profound in a moment of finding faith. I warmed to the expression of Discipleship that was used at the Lambeth Conference (Lambeth Call: Discipleship, Lambeth Conference 2022)

"A disciple is a learner the Bishops assembled at the Lambeth Conference invite all Anglicans, to become learners in the liberating ways of Christ in every aspect of their lives. The Bishops are issuing this Call because 1 Peter calls all God's people to such disciplined and whole-of-life discipleship."

Be serious and discipline yourselves for the sake of your prayers. Above all, maintain constant love for one another, for love covers a multitude of sins. Be hospitable to one another without complaining. Like good stewards of the manifold grace of God, serve one another with whatever gift each of you has received. (1 Peter 4.7-10).

As learners who know the liberating ways of Christ in our lives and we are also called to learn and learn again this way. We are called to give expression to this through the five-fold mission statement of the Anglican Church. In this season of our life in the Church we are called to intentionally place discipleship as a normal part of our life, not only that we may continue to refine our lives into the ways of Christ, but that together we may more closely be fashioned into an expression of the kingdom of God as a community of faith. In this may we flourish as individuals and also provide places of learning and discovery in faith in Christ that others may flourish.

Communion Forest – Environment and sustainable development

It will come as no surprise to you that another key theme in the discussions at the Lambeth Conference was the Environment and Sustainable Development. In the gathering of the conference we had nearly 1500 delegates representing over 160 different nations, most of the world. During our time together we heard first hand experiences of people whose lives and communities are being dramatically reshaped by the outworkings of the climate catastrophe. At the same time we were reminded of the breath-taking beauty and abundance of this world, God's world. The crisis of climate change, biodiversity loss and pollution are a real threat for the planet and people. The catastrophe of this crisis is not just about environmental damage and change but is also interconnected with poverty, inequity, injustice, political upheavals and conflict. The youngest generation in our society is displaying increasing levels of anxiety and depression related to this threefold catastrophe, and yet it is also this generation that we will all need to carry on the work of transformation that we have begun. In a situation that speaks little of flourishing in the future we need to be people who are the hope bearers, for our children and grandchildren so that they may face into the challenges in their time with resilience built on hope and joy. We must continue in small ways and large, through advocacy, encouragement and by being builders of hope in the young to play our part in addressing this worldwide issue. At the Lambeth Conference the Archbishop of Canterbury announced the Anglican Communion Forest. The concept behind the Anglican Communion Forest is simple; in the moments of spiritual growth, significant personal pastoral settings, moments of community development, take the time to plant a tree and through this action take your part in creating a diverse Anglican Communion Forest throughout the world. This symbolic and practical act is deliberately linked to moments of faith, spiritual development and personal growth. The young tree is a sign of hope, not only of the potential for growth, but for the potential of a future where in 20 to 30 years time a tree that is planted today will continue to thrive, and the community with it. It is a simple concept to bring together our spiritual journey, our discipleship, our faith in Jesus and our hope in God. Later this evening as we celebrate evening prayer we will dedicate five kowhai plants as our initial contribution to the Anglican Communion Forest. Earlier this month at the Confirmation service at Woodford House I launched the Anglican Communion Forest in the Diocese. It is fitting that we relate this across every opportunity within Waiapu with our communities of young learners at Early Childhood Centres, Parish children's ministries and our schools.

The hope we have in this daunting task is not a vain hope but a trust deeply embedded in our faith in Christ. This is the lesson our generation can teach a younger generation so that they do not fall to despair but rise to continue the work we have begun. The five kowhai trees we dedicate today will be given to each Archdeacon to plant somewhere in their Archdeaconry, a symbolic planting of the forest in the Diocese of Waiapu both for now, but with hope for the generation that will follow in our footsteps, that they may flourish in a world that is no longer in crisis.

Gracious God,
As the body of Christ, the Church
We gather as your humble servants for this Synod. In the one Spirit we were all baptised into one body.
In the unity of that same Spirit may we pursue all that makes for peace and builds up our common life across all of Waiapu.
May your peace rest with us as we journey through this time together And may your wisdom, love and understanding guide our work,
For your sake,
Through Christ our Lord we pray. Amen.

Synod adjourned for lunch at 12.30pm and reconvened at 1.19pm.

6. MOTION WITHOUT NOTICE – PRESIDENTIAL ADDRESS

Motion:

(1) The Rev'd Christine Scott

(2) The Rev'd Christine Hatchard

That the Presidential Address be circulated to members of Synod.

Motion Carried

7. MOTION TO SUSPEND STANDING ORDERS

Motion:

(1) Jeremy Johnson

(2) The Rev'd Canon Jenny Chalmers

Under Standing Order 67 it was requested that Standing Order 6 be suspended as it relates to having two secretaries to allow for one secretary to suffice.

Motion Carried

8. INTRODUCTION OF BILLS

The President declared the following three Bills to be read for the first time:

Motion:

(1) The Rev'd Alister Hendery

(2) David Wilson

A Bill intituled **"The Amalgamation of the Parishes of Riverslea and Hastings, Statute 2022"** be approved in principle.

Motion:

(1) The Ven. Linda King

(2) Penny Hales

A Bill intituled **"The Repeal and Replacement of Canon 2 of Regions Bill 2022"** be approved in principle.

Motion:

(1) The Rev'd John Matthews

(2) Mary Reddington

A Bill intituled **"The Chancellor and Legal Advisers Bill 2022"** be approved in principle.

The President moved that the second readings of the bills be heard later today.

Motion Carried

9. ELECTION OF MEMBERS TO STANDING COMMITTEE

The President directed the election of five Clergy and five Lay members to represent Synod on the Standing Committee for a two-year term.

The names of those nominated for election to Standing Committee were as follows, noting there were only four nominations for the five Lay positions:

Clergy:

The Ven. Linda King	Bay of Plenty
The Ven. Bronwyn Marchant	Eastland
The Ven. David van Oeveren	Hawke's Bay
The Rev'd Alan Burnett	Hawke's Bay
The Rev'd Nigel Dixon	Bay of Plenty

Lay:

Paul White	Eastland
Alison Thomson	Hawke's Bay
Nigel Friggens	Hawke's Bay
Joss Morrin	Hawke's Bay

The President declared that the names nominated for membership on the Standing Committee following this session of the Synod, be confirmed.

Motion Carried

10. SYNOD MOTIONS

INCORPORATION OF THE PARISH OF NAPIER SOUTH INTO THE WAIAPU CATHEDRAL OF ST JOHN THE EVANGELIST

Motion:

(1) The Rev'd Canon Jenny Chalmers

(2) Alison Thomson

That this Synod approves that the Parish of Napier South, formerly known as the Parish of St Augustine's, be incorporated into the Waiapu Cathedral Parish of St John the Evangelist, with effect from 31st December 2022.

Motion Carried

11. WAIAPU BOARD OF DIOCESAN TRUSTEES and WAIAPU BISHOPRIC ENDOWMENT TRUST

John Palairt advised that the audit certificates for the Waiapu Board of Diocesan Trustees and the Waiapu Bishopric Endowment Trust had still not been received from the Auditors, so he proposed that items 10 & 11 on the Order Paper be left on the table for consideration by Standing Committee.

Motion:

(1) John Palairret

(2) The Rev'd Alan Burnett

That items 10 & 11 on the Order Paper relating to the Waiapu Board of Diocesan Trustees and the Waiapu Bishopric Endowment Trust financial statements for the year ended 31 March 2022 be left on the table and be addressed by Standing Committee on behalf of Synod.

Motion Carried

12. OVERSEAS MISSIONS

The Rev'd Michael Hartfield, National Director, Anglican Missions Board (AMB) gave a presentation updating Synod on the activities of AMB which included their current missions in action, the resources they had available for parishes to use to help raise their mission profiles, details of the

five marks of mission, and the mapping project being done across all dioceses. He concluded by saying that, along with New Zealand Church Missionary Society (NZCMS), they aimed to be the mission and overseas aid and development agencies of choice for Anglicans in Aotearoa New Zealand.

Motion:

(1) The Ven. David van Oeveren

(2) Paul Sparks

a) That Synod set the mission giving target for 2023 at \$195,000 (same as previous year).

b) That the Overseas Mission Report be received.

Motion Carried

13. ANGLICAN CARE WAIAPU

Motion:

(1) John Palairet

(2) The Rev'd John Matthews

That the report of Anglican Care Waiapu be received.

Motion Carried

Synod adjourned for afternoon tea at 3.14pm and reconvened at 3.30pm

14. APPROVAL OF BILLS IN DETAIL AND PRINCIPLE

The President moved that Synod move into committee for the consideration of the following three Bills in detail:

1) A Bill intituled **"The Amalgamation of the Parishes of Riverslea and Hastings, Statute 2022"**.

2) A Bill intituled **"The Repeal and Replacement of Canon 2 of Regions Bill 2022"**.

3) A Bill intituled **"The Chancellor and Legal Advisers Bill 2022"**.

The President vacated the Chair which was taken by the Chair of Committee, the Rev'd Canon Jenny Chalmers.

Synod moved out of committee. The Chair of Committee reported to the President that the three Bills as adopted and amended were ready to move on to the next stage.

The President moved that the decisions of Committee be the decisions of Synod.

Motion Carried

15. IT FINANCE SYSTEM

Joanne Walford Teaukura, Business Improvement and Quality Advisor (Interim Finance Team Manager) gave a presentation outlining the journey taken with the IT financial management system project (NetSuite and ApprovalPlus). Reasons for initiating the project included the increasingly complex compliance requirements in today's regulatory environment, the improved strength and focus on reporting and analysis, and the enhanced process around audit trails. She highlighted achievements to date and elaborated on the next steps going forward, including the processes regarding updating of bank authorities and bank accounts.

16. CONFIRMATION OF BILLS

Motion:

(1) The Rev'd Alister Hendery

(2) David Wilson

A Bill intituled **"The Amalgamation of the Parishes of Riverslea and Hastings, Statute 2022"** be confirmed and approved. *(Refer to Appendix 1, page 16)*

Motion Carried

Motion:

(1) The Ven. Linda King

(2) Penny Hales

A Bill intituled **“The Repeal and Replacement of Canon 2 of Regions Bill 2022”** be confirmed and approved. *(Refer to Appendix 2, page 17)*

Motion Carried

Motion:

(1) The Rev'd John Matthews

(2) The Ven. John Heberton

A Bill intituled **“The Chancellor and Legal Advisers Bill 2022”** be confirmed and approved. *(Refer to Appendix 3, page 27)*

Motion Carried

17. MINUTES OF SYNOD

Motion:

(1) The Ven. Linda King

(2) David Wilson

That the Minutes of this Synod to be confirmed by Standing Committee.

Motion Carried

18. APPOINTMENT OF AUDITORS

Motion:

(1) Paul White

(2) The Rev'd Canon Jenny Chalmers

That for the year ending 31st December 2022, the following audit arrangements to be approved:

- Deloitte New Zealand for the Anglican Diocese of Waiapu
- Deloitte New Zealand for the Waiapu Bishopric Endowment Trust
- Deloitte New Zealand for the Waiapu Board of Diocesan Trustees
- Baker Tilly Staples Rodway for the Hereworth School Trust Board
- Silks Audit, Whanganui, for St Matthew's Primary School

Motion Carried

19. DIOCESAN REPORTS

Motion:

(1) The Rev'd Sue Beverly

(2) Judy Entwisle

That the report **“Acts of the Bishop”** (A2 Pages 3-10) as presented to this Diocesan Synod be adopted.

Motion Carried

20. DIOCESAN MINUTES AND SCHEDULES

Motion:

(1) The Rev'd John Matthews

(2) Penny Hales

That the following reports and minutes be tabled:

Minutes of Standing Committee.

Diocesan Property Schedule.

Parish Statistical Returns for the year ending 31st December 2021.

Motion Carried

21. PRESENTATION ON NEW BRANDING

The Diocesan Registrar gave a presentation introducing the new corporate branding for the Diocese which had been developed in conjunction with Coast&Co, graphic designers from Napier who specialised in identity creation and strategic branding. She outlined the guidelines for use of the

new branding, and explained the background and thought processes that had gone into creating it. Examples were given as to how parishes could use the new branding in conjunction with their own brands if they wished to, and it was noted that now the branding exercise was complete, the next step in the process was to address the Diocesan website.

The Rev'd Deborah Broome and Mr David Wilson, Hereworth School Chaplain led Synod in evening prayer, during which time five kowhai trees, one for each Archdeaconry to plant for the Communion Forest global initiative, were blessed. Synod adjourned for the day at 5.19pm.

DAY 2

Saturday 17 September 2022

Synod reconvened at 9.00am with morning prayers led by the Ven. Bronwyn Marchant, Mr Paul White, Mrs Catharine White and the Rev'd Sheryl McGrory.

22. DIOCESAN ACCOUNTS AND BUDGET

The Rev'd Alan Burnett gave a presentation on the Diocesan Budget for 2023, addressing the net deficit in the 2023 budget and explaining the 10-year financial trend. With the costs and expectations on the Diocese as a Tier 2 charity in the current regulatory environment, it was imperative to have robust support for the complex work around recording, reporting and compliance. It was noted that no monies from parish assessments went towards the administration of the Diocese via the Shared Services team, and that if this support was withdrawn there would be approximately \$20,000 added to an average annual parish budget. He concluded the presentation by summarising the steps to be taken to help address the funding deficit going forward.

Motion:

(1) The Rev'd Alan Burnett

(2) Paul White

- a) That the Financial Statements for the Anglican Diocese of Waiapu, St Matthew's Primary School, and Hereworth School Trust Board for the year ending 31st December 2021 be adopted. (A3 Pages 3-25, 26-57 & 58-88).
- b) That the Diocesan Budget for the year ending 31st December 2023, make provision for the following expenditure of \$4,465,596 subject to final confirmation and adjustment by the Standing Committee. (A1 Pages 3-8).
- c) That the Parish Assessment total for the year ending 31st December 2023 be \$619,057.

Motion Carried

23. MISSION REJUVENATION

Carl Tinnion, Diocesan Mission Rejuvenator gave a presentation outlining the Why, What and How of Mission rejuvenation. He discussed the concepts and possibilities, taking risks, embracing chaos in order to see the concept evolve over time and for results to emerge from this work.

24. SAFEGUARDING

Penny Hales, Diocesan Safeguarding Risk Manager, tabled copies of the new Diocesan Safeguarding Policy and gave a brief presentation outlining the scope and details of the policy. At the conclusion of the presentation there were table discussions to provide feedback to the Safeguarding Risk Manager so she could develop the role further.

25. **VARIOUS REPORTS**

The President reminded Synod members that if they wanted to speak to their reports they should submit them to the Diocesan Registrar and set aside a separate motion asking Synod to receive the report. This was an effective way to encourage debate and thinking and to highlight relevant issues or areas within the reports. In particular he would like to encourage separate motions from the school chaplains and those involved in rest home ministries.

Motion:

(1) The Rev'd Christine Scott

(2) Elspeth Atkinson

That the following reports be received:

Standing Committee Report	A2 Pages 11-13
Waiapu Board of Diocesan Trustees Report	A2 Page 14
Waiapu Bishopric Endowment Trust Report	A2 Page 15
Diocesan Trusts Board Report	A2 Page 16
Diocesan Statistical Returns	A2 Pages 17-18
Anglican Care Waiapu Report	A2 Pages 19-20
Ministry Educator Report	A2 Page 21-22
Waiapu Anglican World Mission Committee	A2 Page 23
Waiapu Archives Report	A2 Page 24
The Association of Anglican Women Report	A2 Page 25
Hereworth School Trust Board Chairman's Report	A2 Pages 26-27
The Mission to Seafarers Report	A2 Page 28
Port of Tauranga Mission to Seafarers Report	A2 Pages 29-30
Waiapu Anglican Cursillo Report	A2 Page 31
Tauranga Hospital Chaplaincy Service Report	A2 Page 32
Gisborne Hospital Chaplaincy Service Report	A2 Page 33
Hawke's Bay Fallen Soldiers' Memorial Hospital Chaplaincy Service Report	A2 Pages 34-35
Rotorua Hospital Chaplaincy Report	A2 Page 36-37
Whakatāne Hospital Chaplaincy Report	A2 Page 38
Carter House Aged Care Facility Chaplaincy Report	A2 Page 39
Hodgson House Chaplaincy Report	A2 Page 40
Woodford House Chaplaincy Report	A2 Pages 41-43
Hereworth School Chaplaincy Report	A2 Page 44
Waiapu House Lifecare Chaplaincy Report	A2 Page 45
Tertiary Chaplaincy Report	A2 Page 46-51

The President moved that the reports be accepted.

Motion Carried

26. **MOTION OF THANKS**

Motion:

(1) The Ven. John Hebenton

(2) Cliff Simons

That the thanks of Synod be conveyed to the following people for their part in arranging the affairs of Synod:

The President of Synod.
The Synod Secretaries.
The Diocesan Administration Staff.

Synod adjourned for morning tea at 10.59am and reformed at 11.30am.

27. COLLATION OF ARCHDEACONS

The Ven. Linda King, the Ven. Bronwyn Marchant and the Ven. John Hebenton were collated as Archdeacons at the Synod Eucharist.

**The President declared Synod closed at 12.34pm
and lunch was served following this.**

Next Year's Synod will be in Hawke's Bay at a venue to be determined.

**BILL TO AMALGAMATE
THE PARISHES OF RIVERSLEA AND HASTINGS**

WHEREAS AS Title B, Canon V of Local Ministry and Mission Units states that ‘Dioceses in New Zealand acting in terms of Part E, Clause 5 of the Constitution shall make regulations to determine:

The Constitution and structure of Local Ministry Mission Units through which ministry can be provided by and to members of the church, and through which mission of the Church can be promoted within that Tikanga.”

AND AS the Church membership of the Parishes of Riverslea and Hastings have agreed to amalgamate their Parishes, to create a new Parish of Greater Hastings, following a series of meetings with Parishioners in 2021.

AND WHEREAS this Synod is satisfied that the amalgamation of Parishes would be in the interests of all parties.

IT IS THEREFORE ENACTED by the Bishop, Clergy and Laity in Synod assembled as follows:

1. The short title shall be “*The Amalgamation of the Parishes of Riverslea and Hastings, Statute 2022*”.
2. The boundaries of the new Parish of Greater Hastings, shall be as listed in the Schedule.

Schedule

Taking in and combining the boundaries of the Riverslea and Hastings Parishes. A full description will be included in due course.

REFERENCE SCHEDULE

Part E

Clauses 1 & 7 of the Constitution

Part C

Clause 15
Statute 711

THE REPEAL AND REPLACEMENT OF CANON 2 OF REGIONS BILL 2022

1. Title

- (1) That the title of this statute will be **The Repeal and Replacement of Canon 2 of Regions Bill 2022**.

2. Commencement

- (1) This Statute comes into force at the close of the session of Synod at which it is passed.

3. Purpose

- (1) The purpose of this statute is to repeal Canon 2 of Regions and replace it with a new Canon 2 of Archdeaconries to provide a legislative basis for archdeaconries within the Diocese.

4. Repeal and Replacement of Canon 2 of Regions

- (1) Canon 2 of Regions is repealed and replaced by Schedule One.

5. Consequential amendments

- (1) The following consequential amendments are made to Canon 1 of Parishes:
- a. at clause 1.2 the words “Regional Dean” are deleted;
 - b. at clause 1.3:
 - i. the word “Regional” is deleted from the definition of Bishop;
 - ii. the definition of “Regional Dean” is deleted;
 - c. at clause 1.3 the words “or regional” are deleted from the definition of “Community Priest”;
 - d. at clause 1.3 the definition of “Standing Committee” and “Regional Executive Committee” are deleted and replaced with the following words “Standing Committee” is that body elected and exercising authority under the Diocesan Canons”;
 - e. at clause 2:
 - i. the words “or regionally” are deleted from the seventh bullet point;
 - ii. the words “regional and” are deleted from the eighth bullet point;
 - f. at clause 3.1(a) the word “region” is replaced with “archdeaconry”;
 - g. clause 4.2(e) is deleted with consequential changes to numbering;
 - h. at clause 6.2 the word “Regional” is deleted from the ‘Form of Declaration’;
 - i. at clause 7.1.3 the words “the regional executive and” are deleted;
 - j. at clause 7.15 the words “the sub-region, region, the appropriate Regional Deans” are deleted and replaced with “the archdeaconry, the appropriate archdeacon”;
 - k. at clause 10.12 the words “or regional mission” are deleted from the second paragraph;
 - l. at clause 11.10 the words “in a region, can form a regional” are deleted and replaced with “in an archdeaconry, can form an Archdeaconry”;
 - m. at 11.11 the words “wider region” are deleted and replaced with “Diocese”;
 - n. clause 11.12 is deleted and replaced with the following words “Standing Committee may authorise the formation of Emerging Ministry Units, supported by a designated clergy person, for the purpose of becoming or changing one of the authorised models or exploring new areas of mission”;

- o. at clause 11.13 the words “will be entitled to be represented at Regional Conferences and” are deleted;
 - p. at clause 11.14 the words “a sub-regional partnership of” are deleted.
- (2) The following consequential amendments are made to Canon 3 of the Diocesan Synod:
- a. clause 2(b) is deleted with consequential changes to numbering;
 - b. clause 2(g) is deleted and replaced with the following words “A representative of youth under the age of 26 years for each archdeaconry appointed by the Archdeacon in consultation with the youth of the archdeaconry and the Diocesan Youth Facilitator”;
 - c. at clause 2(h) the words “and Regional Youth Facilitators” are deleted;
 - d. at clause 2.2(c) the words “and Regional Youth are Facilitators” are deleted.
- (3) The following consequential amendments are made to Canon 5 of the Election of Lay Representatives to the Diocesan Synod and Regional Conferences:
- a. the title is amended by deleting the words “and Regional Conferences”;
 - b. clause 13 to 15 (and the accompanying sub-heading) are deleted.
- (4) The following consequential amendments are made to Canon 7 of Ordained Ministry Appointments:
- a. clause 1.1(a) is deleted and replaced with the following words “Diocesan Nominations: up to six clerical representatives and up to six lay representatives of the Diocese on a Board of Nomination elected pursuant to the provisions of this Canon”;
 - b. at clause 1.1(e) the word “Regional” is deleted;
 - c. at clause 2.1:
 - i. the words “of the Region in which the parish lies” are deleted; and
 - ii. the words “Regional Nominators” are deleted and replaced by the words “Diocesan Nominators”;
 - d. at clause 3:
 - i. the word “Regional” is deleted and replaced by “Diocesan” in the heading;
 - ii. clause 3.1 is deleted and replaced by the following words “The up to six Clerical Representatives shall be Priests holding a Bishop’s Licence and the up to six Lay Representatives shall be baptised parishioners resident in the Diocese. The up to twelve nominators shall be elected at the first annual session after each biennial election for the Synod by the Clerical and Lay Members of the Synod. The Clerical members electing the Clerical Representatives and the Lay Members electing the Lay Representatives, each Order acting as an electoral body and not as a Conference.”;
 - iii. at clause 3.2 the word “Regional” is deleted and replaced with the word “Diocesan” and the word “region” is deleted and replaced with the word “Diocese”;
 - iv. clause 3.3.1 is deleted and replaced by “[i]n the event of the failure to elect one or more Diocesan Nominators or if any Diocesan Nominator resigns or die or otherwise vacate office then the Standing Committee shall elect an eligible person to fill the vacancy following the procedure outlined in clause 3.1.”;
 - v. at clause 3.3.2 the words “Regional Executive Committee” are deleted and replaced by “Standing Committee” and the word “Regional” is deleted and replaced by the word “Diocesan”;
 - vi. at clause 3.4 the words “Regional Nominators” are deleted and replaced with “Diocesan Nominators”;
 - e. at clause 4:
 - i. at clause 4.2 the word “Regional” is deleted;

- ii. at clause 4.3 the word “Regional” is deleted;
 - iii. at clause 4.5 the words “and to the Regional Executive Committee” are deleted;
 - iv. at clause 4.7 the words “Regional Committee” are deleted and replaced by “Standing Committee”;
- f. at clause 5:
 - i. at clause 5.2.1 the word “Regional” is deleted;
 - ii. at clause 5.2.3 the word “Regional” is deleted and replaced with “Diocesan”;
- g. clause 7.1.2(d) is deleted and replaced with “Archdeacon”;
- h. the declaration at page 7/16 is deleted and replaced with Schedule Two ;
- i. at page 7/23 the word “a Regional” is deleted and replaced by “the”;
- j. the declaration at page 7/25 is deleted.

(5) The following consequential amendments are made to Canon 8 of Bishops:

- a. clause 1.2 is deleted with consequential renumbering;
- b. at clause 1.4 the words “and regions” are deleted;
- c. clause 2 is deleted with consequential renumbering.

(6) The following consequential amendments are made to Canon 9 of the Licensing for Lay for Ministry:

- a. at clause 1 the words “of the Region” are deleted;
- b. at clause 7.2 the words “in the Region” are deleted.

(7) The following consequential amendments are made to Canon 10 of Lay Assistants in the Distribution of the Elements at Holy Communion:

- a. at clause 2.1 the words “in the Region” are deleted.

(8) The following consequential amendments are made to Canon 11 of the Diocesan Standing Committee:

- a. clause 1.1 (i) is deleted with consequential re-numbering;
- b. clause 1.1(g) is deleted with consequential re-numbering;
- c. the schedule to clause 1.5 is deleted and replaced with the following:

1.5.1 In February of the year of election, the Diocesan Registrar shall write to vestries in the Diocese, as well as other bodies entitled to have representative at Synod, inviting them to propose at their annual general meetings suitable candidates for nomination as members of Standing Committee, such names to be submitted to the Synod.

1.5.2 Those eligible for nomination to be clergy members of Standing Committee shall be any deacon or priest holding a Bishop’s licence in the Diocese.

1.5.3 Those eligible for nomination to be lay members of Standing Committee shall be any baptised lay person who is enrolled on a Parish Roll in the Diocese, and who is willing to sign the Declaration of Adherence and Submission to Te Pouhere/the Constitution.

1.5.4 There shall five clerical and five lay members of Standing Committee elected for two years terms.

1.5.5 The five Clerical Representatives shall be Priests holding a Bishop’s Licence and the five Lay Representatives shall be baptised parishioners resident in the Diocese. The members of Standing Committee shall be elected at the first annual session after each biennial election for the Synod by the Clerical and Lay Members of the Synod. The Clerical members electing the Clerical Representatives and the Lay Members electing the Lay Representatives, each Order acting as an electoral body and not as a Conference.

1.5.6 Candidates for membership of Standing Committee need not be members of Synod though upon election to Standing Committee they have the right to attend and to speak.

(9) The following consequential amendments are made to Canon 15 of the Cathedral Chapter:

- a. clause 2(d) is deleted and replaced with “three lay or clergy representatives elected by the Synod”.

(10) The following consequential amendments are made to Canon 19 of Faculties:

- a. at clause 1 the words “in the Region” are deleted;
- b. at clause 3 the words “in the Region” are deleted and the word “Regional” is deleted and replaced by “Diocesan”;
- c. at clause 4 the word “Regional” is deleted and replaced by the word “Diocesan”;
- d. at clause 5 the words “in the Region” are deleted and the word “Regional” is deleted and replaced by “Diocesan”;
- e. at clause 6 the word “in the Region: are deleted and the word “Region” is deleted and replaced by “Diocese”;
- f. at clause 7 the words “in the Region” are deleted and the word “Regional” is deleted and replaced by “Diocesan”;
- g. at clause 8 the words “in the Region” are deleted and the words “Regional” are deleted and replaced by “Diocesan”;
- h. at clause 10 the word “Regional” is deleted and replaced by the word “Diocesan”;
- i. at clause 11 the words “the Regional” are deleted.

(11) The following consequential amendments are made to Canon 20 of the General Diocesan Fund:

- a. at clause 5((ii) of Schedule II the words “of the Region” are deleted.

(12) The following consequential amendments are made to Canon 21 of the Diocesan Loan Fund:

- a. at clause 2(c) the words “(including Regions)” are deleted.

(13) The following consequential amendments are made to the Standing Orders of the Diocesan Synod:

- a. at clause 1 the words “with the Regional Bishops” are deleted;
- b. at clause 14 the words “at one of the Regional Conferences or” are deleted.

(14) The following consequential amendments are made to the Diocesan Regulation “Councils with Diocesan Responsibilities and/or Responsibilities to the Wider Anglican Church in Aotearoa, New Zealand and Polynesia”:

- a. at clause 1 the words “1 Regional Deans selected annually in rotation by the Regional Ministry Convenor” and “on a regional level” are deleted;
- b. clause 2 “Regional Ministry Council” is deleted with consequential renumbering;
- c. at clause 3:
 - i. the words “Representatives of Regional Missionary Committees” are deleted and replaced by “Suitable persons appointed by Standing Committee”;
 - ii. the words “Regional and” are deleted;
 - iii. the word words “and Regions” are deleted;
 - iv. the words “the Regions” are deleted;
- d. clause 4 is deleted with consequential renumbering;
- e. at clause 6 the words “Representatives of the youth committees/forums of each Region” are deleted and replaced with “Representatives of youth from each archdeaconry”;
- f. at clause 7 the words “Regional” and “Region” are replaced with “Archdeaconry”.

- (15) The following consequential amendments are made to the Diocesan Guideline “Guidelines for Clergy Service Leave”:
- a. at clause (b) the words “of the Region” are deleted;
 - b. at clause (d) the words “of the Region” are deleted;
 - c. at clause (e) the words “of the Region” are deleted;
 - d. at clause (g) the words “of the Region” are deleted.
- (16) The following consequential amendments are made to the Diocesan Guideline “Guidelines for the Responsibilities of Vestry and Churchwardens”:
- a. under the heading ‘Practical Guides’ clause 8(d)(iv) is deleted;
 - b. under the heading “Responsibilities of Church Wardens”:
 - i. at clause 5 the words “of the Region” are deleted;
 - ii. at clause 6 the words “of the Region” are deleted.
- (17) The following consequential amendments are made to the Diocesan Guideline “Guidelines for Proceeding Towards Local Shared Ministry Parishes and Local Mission and Ministry – LMMU”:
- a. in the introduction the words “/region” and “/regional” are deleted;
 - b. at clause 1:
 - i. the word “Regional” is deleted before the word “Bishop”;
 - ii. the words “Regional Dean” are deleted and replaced with “Archdeacon”;
 - c. at clause 2 the word “Regional” is deleted;
 - d. at clause 3:
 - i. the word “Regional” is deleted before the word “Bishop”;
 - ii. the words “and the Regional Committee of its decision and seeks their approval” are deleted;
 - iii. the words “The Regional Committee then” are deleted and replaced with “The Bishop”;
 - e. at clause 5:
 - i. the word “Regional” is deleted before the word “Bishop” in both instances;
 - ii. the words “regional representatives” are deleted;
 - f. at clause 6 the word “and regional” are deleted;
 - g. at clause 7 the word “Regional” is deleted before the word “Bishop”.
- (18) The following consequential amendments are made to the Diocesan Guideline “Diocesan Guidelines for a Local Limited Licence Priest/Deacon within the Parish Ministry Team”:
- a. at clause 5 the words “region and” are deleted;
 - b. at clause 5(c) the words “in the region” are deleted.
- (19) The following consequential amendments are made to the Diocesan Guideline “Clergy Housing Guidelines”:
- a. under the heading “Accommodation” the words “Regional Committee” are deleted and replaced by “Standing Committee”;
 - b. under the heading “Inspections” the words “Regional Committee” are deleted and replaced by “Standing Committee”.
- (20) The following consequential amendments are made to the Diocesan Guideline “Inspection of Diocesan and Parish Buildings”:

- a. at clause 1.3 the words “Regional Committee” are deleted and replaced by “Standing Committee”;
- b. at clause 1.5 the words “Regional Committee” are deleted and replaced by “Standing Committee”;
- c. at clause 1.6 the words “Regional Committee” are deleted and replaced by “Standing Committee” and the words “and o the Standing Committee” are deleted;
- d. at clause 1.8 the words “Regional Committee” are deleted and replaced by “Standing Committee”;
- e. at page D14 the words “Regional Inspection Committee” are deleted.

(21) The following consequential amendments are made to the Diocesan Guideline “Guidelines for those ordained ministers licensed under Canon 7 7:1:2:(j)”:

- a. at clause 2 the word “region” is deleted;
- b. at clause 3 the words “Regional Dean” are deleted and replaced by “Archdeacon”;
- c. at clause 4 the words “Regional Dean” are deleted and replaced by “Archdeacon”;
- d. at clause 5 the words “Regional Dean” are deleted and replaced by “Archdeacon”.

(22) The following consequential amendments are made to the Diocesan Guideline “Guidelines for the selection and training of candidates for Ordained Ministry”:

- a. under the heading “Clarification of Call” the word “Regional” is deleted at each of (b), (c) and (d);
- b. under the heading “Ministry Exploration Event” the words “or Regional” are deleted”;
- c. under the heading “Assessment Situation” the word “Regional” is deleted at each of (a), (c) and (d);
- d. under the heading “Formal Application” the words “or Regional Bishop” are deleted;
- e. under the heading “Decision to Accept”:
 - i. at (c) the words “appropriate Regional Bishops” are deleted and replaced by Bishop;
 - ii. at (d) the word “Regional” is deleted;
- f. under the heading “Training for Possible Future Ordination” the word “Regional” is deleted from (a).

(23) The following consequential amendments are made to the “Code of Ethics”:

- a. at clause 5 the word “Region” is deleted and replaced with “Archdeaconry”.

6. Transitional Provisions

- (1) Those elected as Regional Nominators at the first session of the 65th Synod shall be deemed to hold office as Diocesan Nominators under the provisions of Canon 7 or Ordained Ministry Appointments as amended by this Statute.
- (2) Those elected to Standing Committee at the first session of the 65th Synod shall be deemed to hold office as members of the Standing Committee under the provisions of Canon 11 of the Standing Committee as amended by this Statute.

Schedule One
CANON 2
OF
ARCHDEACONRIES

Part One – Introduction

1. Purpose

- (1) The purpose of this statute is to provide a legislative basis for archdeaonries within the Diocese.

2. Archdeaconries & Archdeacons

- (1) Archdeaconries are geographic groupings of contiguous Parishes and Chaplaincies under the supervision of an Archdeacon the role of whom is to provide support to the Bishop, represent to the Bishop to the Archdeaconry, minister to the clergy in the Archdeaconry and encourage co-operation in ministry by the Parishes and Chaplaincies within the Archdeaconry.

Part Two – Establishment and Disestablishment of Archdeaconries and Adjustment of Boundaries

3. Establishment of Archdeaconries

- (1) The Bishop may establish as many archdeaconries within the Diocese as the Bishop thinks fit.
- (2) An Archdeaconry may only be established by the Bishop after consultation with Standing Committee and any affected Parishes and Chaplaincies.
- (3) Archdeaconries are established by the Bishop giving notice in writing to the Standing Committee of:
 - a. the wish to establish an Archdeaconry;
 - b. the date on which the Archdeaconry will be established;
 - c. the name of the Archdeaconry;
 - d. the boundaries of the Archdeaconry;
 - e. the Parishes and Chaplaincies that will form the Archdeaconry; and
 - f. who will serve as the initial Archdeacon.

4. Disestablishment of Archdeaconries

- (1) The Bishop may, from time to time, disestablish an Archdeaconry.
- (2) An Archdeaconry may only be disestablished by the Bishop after consultation with Standing Committee and any affected Parishes and Chaplaincies.
- (3) Archdeaconries are disestablished by the Bishop giving notice in writing to the Standing Committee of:
 - a. the wish to disestablish an Archdeaconry;
 - b. the date on which the Archdeaconry will be disestablished.

5. Adjustment of Archdeaconry boundaries

- (1) The Bishop may, from time to time, adjust the boundaries of an Archdeaconry by moving any Parish from one Archdeaconry to another.
- (2) The boundaries of any Archdeaconry may only be adjusted by the Bishop after consultation with Standing Committee and any affected Parishes and Chaplaincies.
- (3) The boundaries of an Archdeaconry may be adjusted by the Bishop giving notice in writing to the Standing Committee of:
 - a. the wish to adjust the boundary of an Archdeaconry;

- b. the date the adjustment will take effect; and
- c. the Parishes and Chaplaincies that will move from one Archdeaconry to another.

Part Three – Archdeacons

6. Requirement for an Archdeacon

- (1) Each Archdeaconry must have an Archdeacon.

7. Appointment of Archdeacons

- (1) Archdeacons are to be appointed by the Bishop from amongst the clergy of the Archdeaconry.
- (2) Appointments of Archdeacons are to be notified in writing to the Standing Committee.
- (3) The Bishop may appoint one or more clergypersons to act in the place of an Archdeacon when he or she is unavailable or otherwise temporarily unable to fulfil the role.

8. The Purpose and Role of Archdeacons

- (1) The purpose of the Archdeacon is to work with other Archdeacons to support the Bishop to sustain, nurture and develop the life of the diocese in parishes and chaplaincies, and to work with parishes and chaplaincies to discern, enable, and resource the mission of God.
- (2) The role of an Archdeacon is to:
 - a. be responsible to the Bishop of the Diocese in acting as the representative of the Bishop to the Archdeaconry;
 - b. participate in meetings of Episcopal Ministry Team on a monthly basis and on other occasions as required;
 - c. maintain pastoral care and support for lay and ordained leaders in the Archdeaconry;
 - d. nurture collegial relationships and support within ministry teams in the Archdeaconry;
 - e. liaise with the Ministry Educator regarding education needs for the Archdeaconry and supporting diocesan wide education lead by the Ministry Educator in their Archdeaconry;
 - f. lead the Faculties Committee for the Archdeaconry and undertake reporting to the Diocesan Registrar;
 - g. lead Parish Consultations for the appointments process of stipendiary clergy positions in the Archdeaconry;
 - h. participate in the Board of Nominations for vacancies in the Archdeaconry;
 - i. review Parish and Chaplaincy Vicarages / Clergy Housing with Parish Wardens prior to appointment of clergy to stipendiary roles in Parishes and Chaplaincies;
 - j. co-ordinate services of installation and ending of ministry for stipendiary clergy in Parishes and Chaplaincies in the Archdeaconry;
 - k. support training events for Vicars and Wardens lead by the Diocesan Registrar;
 - l. encourage and support the development of relationships within all sectors of mission, ministry and service across the Archdeaconry;
 - m. encourage and support the development of relationships across the Diocese between Archdeacons and Anglican Care Waiapu Managers, working collaboratively with others in partnership;
 - n. assist Parish Vestries without clear leadership to meet their canonical obligations;
 - o. encourage and support the development of relationships between Parish ministry leadership and the Waiapu Shared Services team; and
 - p. encourage and support the common life of the Diocese within the Archdeaconry and collaboratively across the Diocese.

Schedule Two

**ANGLICAN CHURCH IN AOTEAROA, NEW ZEALAND
AND POLYNESIA**

ANGLICAN DIOCESE OF WAIAPU

LICENCE OF A PRIEST HOLDING THE OFFICE OF ARCHDEACON

XXX, by the grace of God, Bishop of Waiapu, to our well beloved in Christ,

, Priest

GREETINGS:

YOU having made the Declarations required by the Constitution and Canons of this Church, WE GRANT you our Licence and authority to exercise the office of

ARCHDEACON OF

within our Diocese and Jurisdiction.

WE AUTHORISE you to fulfil the duties of Archdeacon, by enabling building a sense of local identity and partnership, working pro-actively in bicultural partnerships, helping clergy members of the Diocese to develop their ministry skills and knowledge, encouraging new areas of mission and ministry, and initiating events for Anglicans in the Archdeaconry.

AND WE FURTHER AUTHORISE you to build up the Body of Christ by preaching and teaching the Word of God from the Scriptures, by celebrating the Sacraments, and by guiding the life of the communities committed to your care under this licence in their worship and mission, in accordance with the Doctrine of this Church, using only the forms of service which are authorised or allowed by lawful authority.

HOWEVER WE RESERVE to ourselves and to our successors, Bishops of Waiapu the exercise of our Episcopal Office and our Episcopal authority as set out in the Canons and regulations in force in our Church and Diocese.

Given under our hand and seal this XXXth day of XXX in the year of our Lord, two thousand and XXX, and of our Consecration the XXX year.

Registered in the Diocesan Register
Vol. 20XX Fol. Arch. No.XX

Diocesan Registrar

Upon resignation, termination, removal, or other change, this Licence shall be presented to the Bishop to be endorsed to that effect and returned to the holder.

This licence terminated on the day of20.....

The termination of this Licence has not been by reason of any misconduct.

.....
Bishop of Waiapu

Entered in the Diocesan Register

Vol Fol No

Register

THE CHANCELLOR AND LEGAL ADVISERS BILL 2022

1. Title

That the title of this Canon will be **Canon [x] of the Chancellor and Legal Advisers**.

2. Commencement

This Canon comes into force on passing.

3. Purpose

- (1) The purpose of this Bill is to define the roles of the Chancellor of the Diocese, the Vice-Chancellor of the Diocese, and Legal Advisers, and to establish an ecclesiastic jurisprudence for the Diocese.

4. Interpretation

- (1) In this Canon, unless the context otherwise requires,:

Advisory opinion means any opinion given pursuant to clause 9;

Chancellor means the person appointed pursuant to clause 5;

Diocese means the Anglican Diocese of Waiapu;

Diocesan Registrar means the person appointed by the Standing Committee to act as the primary administrative officer of the Diocese;

Diocesan Canons means Canons, Regulations and Guidelines of the Diocese as enacted by the Synod or by any body on the delegated authority of the Synod;

Legal Adviser means a person appointed pursuant to clause 8;

President means the person acting as President of the Synod in accordance with the Standing Orders;

Ruling means any formal ruling given pursuant to clause 7;

Standing Orders means the Standing Orders of the Synod;

Vice-Chancellor means the person appointed pursuant to clause 6.

5. The Chancellor of the Diocese

- (1) The Bishop must appoint a Chancellor of the Diocese to serve as the principal legal adviser to the Bishop, the Diocese and the Synod.
- (2) Any person appointed as Chancellor of the Diocese must meet the qualifications set out in Title D, Canon V, clause 2.
- (3) The Chancellor will have the functions set out in this Canon, the Diocesan Canons and in Title D, Canon V and will otherwise exercise such traditional roles as are part of the office of Chancellor in this Church not inconsistent with Title D or this Canon.
- (4) Any person appointed as Chancellor may be removed from office at any time by the Bishop.

6. The Vice-Chancellor of the Diocese

- (1) The Bishop may appoint a Vice-Chancellor of the Diocese to act as deputy to the Chancellor.
- (2) Any person appointed as Vice-Chancellor of the Diocese need not meet the qualifications set out in Title D, Canon V, clause 2, but must hold a practicing certificate issued by the New Zealand Law Society.
- (3) Where a person is appointed as Vice-Chancellor who meets the qualifications set out in Title D, Canon V, clause 2 then that person may carry out all the functions of the Chancellor in the absence of the Chancellor.
- (4) The Vice-Chancellor will have the functions set out in this Canon and has no functions pursuant to Title D, Canon V.
- (5) Any person appointed as Vice-Chancellor may be removed from office at any time by the Bishop.

7. Rulings by the Chancellor

- (1) At the request of the Bishop or the Standing Committee the Chancellor may provide rulings on the interpretation, meaning or effect of any of the Diocesan Canons.
- (2) At the request of any member of the Synod the Chancellor may, during any session of the Synod, provide rulings on any question arising under the Standing Orders.
- (3) Any ruling given by the Chancellor pursuant to clause 7(1) must be in a formal written document that contains reasons for the ruling and must be made in accordance with the laws of New Zealand and ecclesiastical law.
- (3) Any ruling given by the Chancellor pursuant to clause 7(2) may be given orally during the session of the Synod with a formal written document containing reasons to be provided later and any such ruling must be made in accordance with the laws of New Zealand and ecclesiastical law.
- (4) The Diocesan Registrar must keep a database of all rulings which must be accessible to members of Synod on request.
- (5) Any ruling given by the Chancellor is binding on all members of the Diocese, any person subject to any of the Diocesan Canons and the Synod unless:
 - (a) it is altered by a duly adopted Diocesan Canon; or
 - (b) it is superseded by a further ruling.
- (6) Before giving a ruling the Chancellor may consult with the Vice-Chancellor.
- (7) Any ruling altered or superseded in accordance with clause 7(5) remains in the database of rulings but that it is no longer of effect must be noted.

8. Legal Advisers

- (1) The Bishop may appoint Legal Advisers.
- (2) Any person appointed as a Legal Adviser must meet the qualifications set out in Title D, Canon V, clause 2.
- (3) Any Legal Adviser has the functions set out in this Canon, the Diocesan Canons and in Title D, Canon V.
- (4) Any person appointed as a Legal Adviser may be removed from office at any time by the Bishop.

9. Advisory opinions

- (1) At the request of the Bishop, the Diocesan Registrar or the Standing Committee the Chancellor or Vice-Chancellor or any other Legal Adviser may provide to the Bishop, the Diocesan Registrar, Standing Committee or the Synod advisory opinions on any legal issue that concerns the Diocese or associated entities.
- (2) Whoever requests an advisory opinion under clause 9(1)n will direct who it is to be provided to and the opinions are to be confidential and privileged to the persons to whom they are provided.

BUDGET REPORTS

**Presented to the
65th Synod
First Ordinary Session
2022**

Appendix 1

ANGLICAN DIOCESE OF WAIAPU

COMMENTARY TO 2023 FINANCIAL YEAR BUDGET

The Diocesan IT project has continued into 2022 and all entities actively using the new software by end of year 2022. This year has seen the remainder of the implementation costs come through and the first lot of annual licences and ihelp assistance commence.

IT costs have increased as expected due to a change in our IT environment as we move forward and improve our capabilities in the transactional data processed and resulting reports produced. In line with our partnership with Anglican Care Waiapu, costs have been shared as per our agreement.

It is important to understand that as we strive to increase the quality of our services and reporting, the underlying tools we utilise also need to be of a high calibre. This year has also seen us utilise products like Infoodle and Board Pro to help us achieve our objectives and provide support to the Parishes, the Diocese as a whole and our other associated entities.

The Diocese recognises the 2022 has been disruptive and delays in delivery at times have occurred, and we thank the parishes for their patience during this time.

As part of our overall strategy to lift the quality of our services we have looked at our team skill set and have actively pursued senior team members whose skills will fit with our long-term strategy. This is resulting in an increased cost to our shared services personnel salaries and wages. We need to build our foundation so that we can look to offer services to other entities and generate income for our cost centre.

2022 has been a relatively quiet year for all other areas of the Diocese and these are expected to lift in activity in 2023.

So now we look to 2023. The 2023 Budget sees the Diocese forecast a deficit of \$374,974. While this is a large deficit, it is necessary to set in place the IT and quality staffing structure needed to achieve a solid platform for future administration revenue streams.

Diocese surpluses over many prior years have provided substantial reserves (\$4.7m), that should enable the Diocese to absorb short term deficits.

Continuing the theme from last year, investment returns remain low, and we have taken a very conservative approach in predicting the Diocesan revenue in this area.

The following detail is a breakdown of the budget by divisions.

INCOME

Parish Support

The budget for Parish Sustentation is increasing by 5.4% to cover increases in stipends (there was no Sustentation increase in the 2022 budget). The Diocese has received funding for the new Ministry Rejuvenator position.

Diocesan Management

Although interest rates are expected to rise, a reduction in reserves due to the development of the new Anglican Centre will impact this revenue. With this in mind, we calculate that investment income will reduce in 2023.

Parish Assessments have increased by 1.0% on the 2022 level, these assessments cover approximately 90% of clergy, chaplaincy, koru and provincial body costs.

It is anticipated funding from St John's for Ministry Education will increase by 2.0% this year. The Diocese continues to receive excellent funding from St John's College for ministry education purposes across the Diocese.

Diocesan Administration

The Diocesan administration, finance, payroll, property, information technology (IT) and human resource (HR) teams continue to deliver services to other entities to offset their costs. An increase of 5% on the income from external entities is budgeted. Administration services to parishes include HR, IT, payroll, accounting, property, compliance and also complete admin are provided for parishes without administrators or treasurers (no income is derived from administration services to parishes).

EXPENDITURE**Diocesan Mission**

This remains the same as last year.

Koru Ministry

This remains in line with prior years

Safe Guarding

A new resource for Safe Guarding is an additional cost this year.

Contributions to Anglican Church & Affiliations

Again, this year we have provided for small increases in this area to account for inflation. These are funds provided to provincial bodies.

Parish Support

Sustentation costs are offset by the budgeted parish support revenue, while the new Ministry Rejuvenator is additional this year. Support for Curates in 2023 continues with no increase in expenditure anticipated.

Diocesan Management

With the Royal Commission on-going we have retained a provision for legal costs of \$30K, and an additional \$20K for Communication costs. All other costs remain stable.

Training

Training continues to be well supported by St John's, and there is very little change to the costs anticipated.

Diocesan Administration

Overheads for the Administration centre are at a similar level as the last 2 years, except for salaries. This is due to cost-of-living increases and additional staffing needed to provide a higher quality and pro-active service. IT costs are higher than previous years due the change in our overall IT environment (as mentioned above).

Joanne Walford Teaukura
Interim Finance Manager

ANGLICAN DIOCESE OF WAIAPU
INCOME & EXPENDITURE SUMMARY
Budget 2023

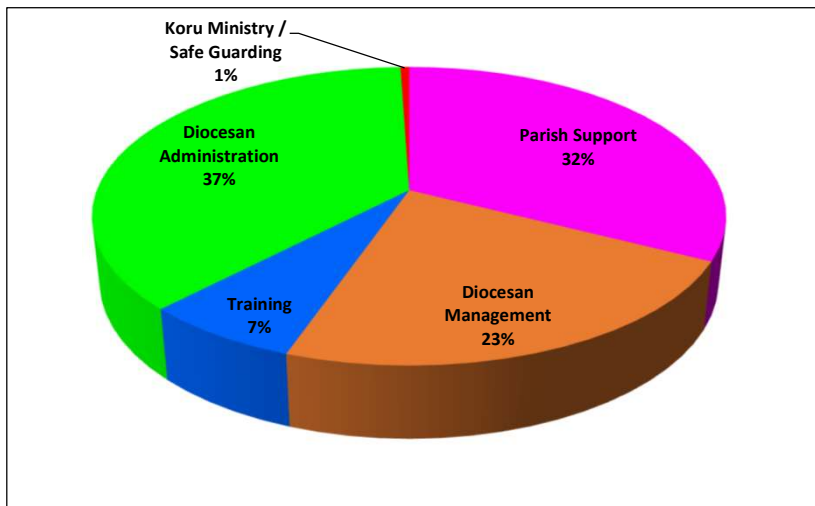
	NOTE	2021 ACTUALS \$	2022 BUDGET \$	2022 FORECAST \$	2023 BUDGET \$
INCOME					
<i>Koru Ministry (ex St Johns Funding)</i>		22,000	22,000	-	-
<i>Safe Guarding (ex St Johns Funding)</i>		-	-	22,000	22,000
<i>Parish Support</i>					
St Johns Ministry Rejuvenator Funding		-	-	100,000	100,000
Newly Ordained Fund Interest/Grants		32,500	22,000	22,000	31,972
Sustentation		956,897	894,943	1,086,356	1,198,444
Ministry Support Grant ex St Johns Funding		26,000	26,000	26,000	26,000
<i>Parish Support</i>		1,015,397	942,943	1,234,356	1,356,416
<i>Diocesan Management</i>					
GDF Interest Income & Revaluations		65,608	107,516	163,553	120,434
GDF Parish Assessments		615,958	622,558	612,928	619,057
Sundry Revenue		14,161	16,097	18,749	30,749
Trust Interest Income & Revaluations		206,849	197,782	147,028	155,393
DLF Interest Income		30,554	-	28,434	26,794
<i>Diocesan Management</i>		933,130	943,953	970,692	952,427
<i>Training</i>		276,697	279,860	282,450	288,098
<i>Diocesan Administration</i>		1,384,648	1,324,890	1,194,254	1,554,180
Total Income		3,631,873	3,513,646	3,703,752	4,173,122
EXPENDITURE					
<i>Diocesan Mission</i>					
Hospital Chaplaincies		85,000	85,000	85,000	85,000
Waiapu Bishopric End.Trust		215,000	218,225	218,225	218,225
<i>Diocesan Mission</i>		300,000	303,225	303,225	303,225
<i>Koru Ministry</i>		34,766	68,897	-	30,000
<i>Safe Guarding</i>		-	-	34,049	102,150
<i>Contributions to Anglican Church & Affiliations</i>					
Inter-Diocesan Conference		14,909	15,058	15,058	15,359
General Synod Contribution		43,283	43,716	43,644	44,517
Pou Tokomanawa Distributions		10,000	10,000	10,000	10,000
<i>Contributions to Anglican Church & Affiliations</i>		68,192	68,774	68,702	69,876
<i>Parish Support</i>					
Ministry Rejuvenator		-	-	66,767	100,150
Newly Ordained Placement Fund		30,000	29,500	32,500	30,000
Sustentation Fund		998,464	904,887	1,123,901	1,175,348
Ministry Support		230,317	200,000	190,000	200,000
<i>Parish Support</i>		1,258,781	1,134,387	1,413,168	1,505,498
<i>Diocesan Management</i>					
Decision Making		107,129	132,924	132,924	136,428
Other Diocesan Expenditure		211,709	133,352	224,395	186,129
<i>Diocesan Management</i>		318,837	266,276	357,319	322,557
<i>Training</i>		229,882	255,953	255,953	259,281
<i>Diocesan Administration</i>		2,012,693	1,415,022	1,604,683	1,955,508
Total Expenditure		4,223,151	3,512,534	4,037,099	4,548,096
Net Income		(591,279)	1,112	(333,348)	(374,974)
Summary by Area					
<i>Diocesan Mission</i>		(300,000)	(303,225)	(303,225)	(303,225)
<i>Koru Ministry</i>		(12,766)	(46,897)	-	(30,000)
<i>Safe Guarding</i>		-	-	(12,049)	(80,150)
<i>Contributions to Anglican Church & Affiliations</i>		(68,192)	(68,774)	(68,702)	(69,876)
<i>Parish Support</i>		(243,384)	(191,444)	(178,812)	(149,082)
<i>Diocesan Management</i>		614,293	677,677	613,373	629,870
<i>Training</i>		46,816	23,907	26,497	28,817
<i>Diocesan Administration</i>		(628,045)	(90,132)	(410,429)	(401,328)
Net Income		(591,279)	1,112	(333,348)	(374,974)

ANGLICAN DIOCESE OF WAIAPU

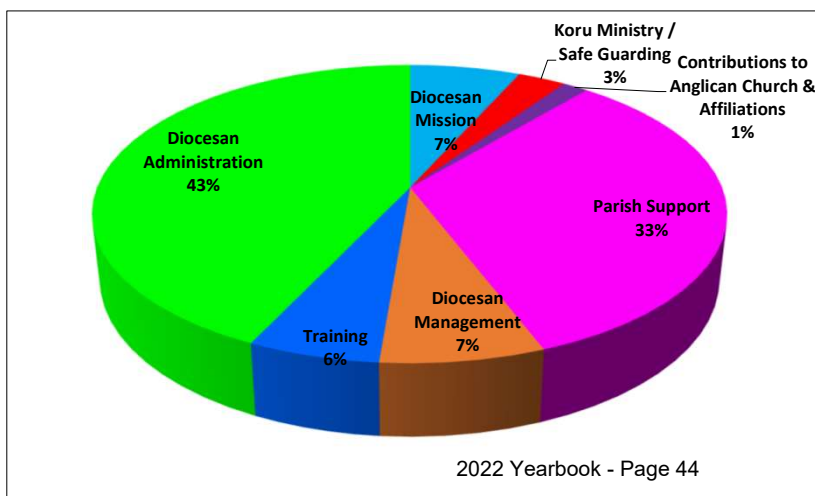
Budget for the year ended 31 December 2023

	2020 ACTUALS	2021 BUDGET \$	2021 ACTUALS \$	2022 BUDGET \$	2022 FORECAST \$	2023 BUDGET \$
BUDGET SUMMARY						
Total Income	3,509,655	3,643,192	3,631,873	3,513,646	3,703,752	4,173,122
<i>Net increase in Revenue on previous year</i>	-4%	1%	3%	-4%	2%	19%
Diocesan Mission	300,000	300,000	300,000	303,225	303,225	303,225
Koru Ministry / Safe Guarding	63,189	146,639	34,766	68,897	34,049	132,150
	363,189	446,639	334,766	372,122	337,274	435,375
Contributions to Anglican Church & Affiliations	67,615	68,192	68,192	68,774	68,702	69,876
Parish Support	1,340,211	1,395,512	1,258,781	1,134,387	1,413,168	1,505,498
Diocesan Management	132,249	174,250	318,837	266,276	357,319	322,557
Training	143,152	195,586	229,882	255,953	255,953	259,281
Diocesan Administration	1,757,130	1,536,228	2,012,693	1,415,022	1,604,683	1,955,508
	3,440,357	3,369,768	3,888,385	3,140,412	3,699,825	4,112,721
TOTAL EXPENDITURE	3,803,545	3,816,407	4,223,151	3,512,534	4,037,099	4,548,096
<i>Net increase in Expenditure</i>	5%	6%	11%	-8%	-4%	29%

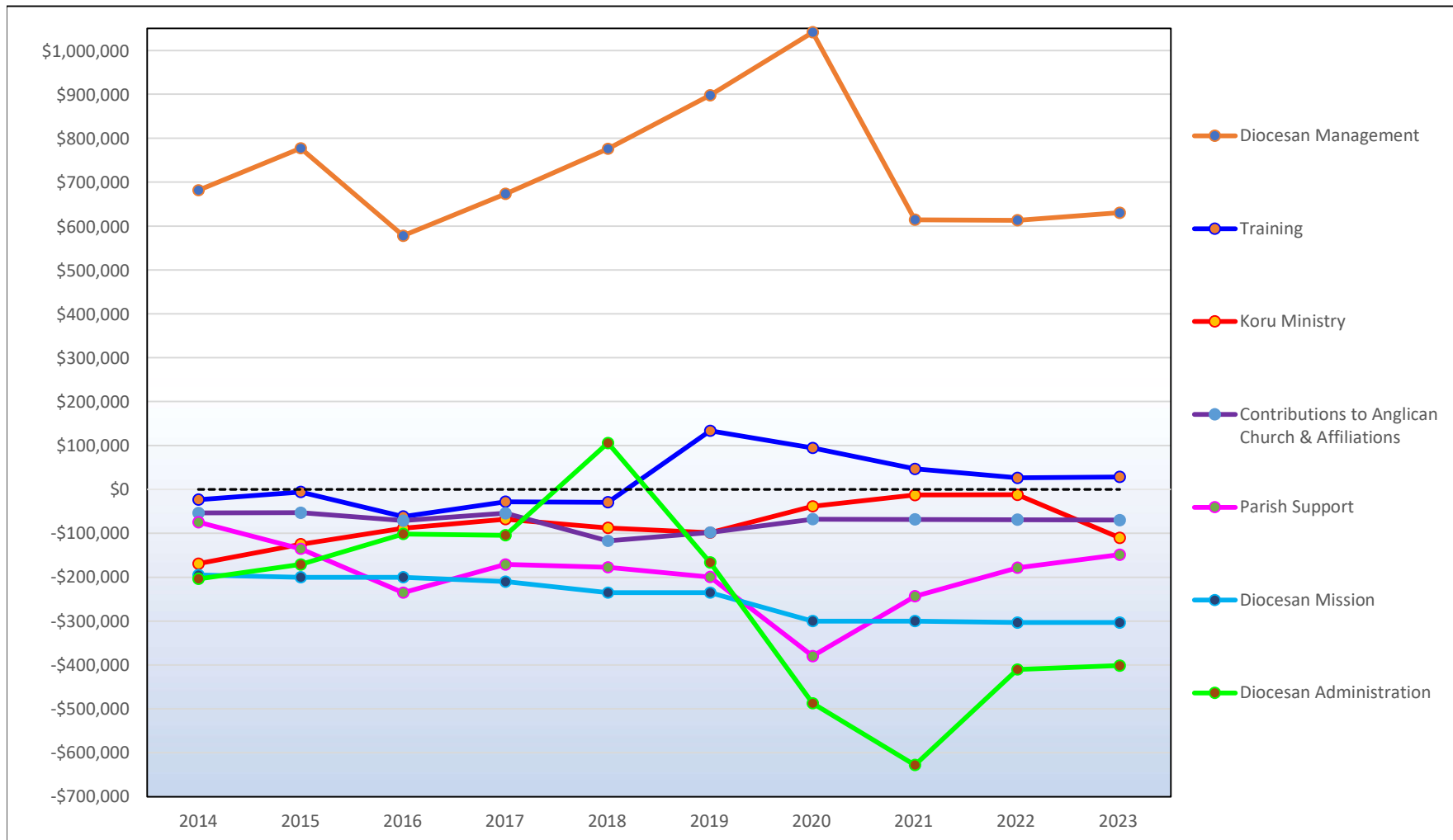
2023 BUDGET - INCOME ANALYSIS



2023 BUDGET - EXPENDITURE ANALYSIS



2014-2023 10 YEAR TREND BY COST CENTRE



Commentary:	The below impacts were due to the effects of Covid
Diocesan Management:	From 2020 to 2021 the investments declined in value which is reflected by a reduction in interest income
Parish Support:	There was a reduction in Sustentation income from Parishes in 2020
Diocesan Administration:	From 2019 we saw the commencement of the IT project costs

REPORTS

**Presented to the
65th Synod
First Ordinary Session
2022**

Appendix 2

ACTS OF THE BISHOP

1st September 2021 to 31 August 2022

LETTERS OF HOLY ORDERS

27 November 2021 The Reverend Paul Leighton
28 November 2021 The Reverend Sue Matthews

Co-Operative Parish of Whakatane
Waiapu Cathedral of St John the Evangelist

LICENCE AS CANON PRECENTOR

15 September 2021 The Reverend Canon No.1
Jenny Chalmers

Waiapu Cathedral of St John the Evangelist Vol. 2022 Fol. Canon Prec.

LICENCE AS ARCHDEACON

16 September 2021 The Venerable John Hebenton
16 September 2021 The Venerable Linda King No.2
16 September 2021 The Venerable Bronwyn Marchant
16 September 2021 The Venerable David van Oeveren
16 September 2021 The Venerable John Matthews

Archdeaconsry of Tauranga Moana Vol. 2022 Fol. Arch. No.1
Archdeaconsry of Eastern BOP & Lakes Vol. 2022 Fol. Arch.
Archdeaconsry of Eastland Vol. 2022 Fol. Arch. No.3
Archdeaconsry of Hawke's Bay Cities Vol. 2022 Fol. Arch. No.4
Archdeaconsry of Hawke's Bay Coast Vol. 2022 Fol. Arch. No.5

LICENCE AS PRIEST

19 February 2022 The Reverend Fredrick (Robert) Kereopa

Parish of Taupo Vol. 2022. Fol. Vicar No.1

LICENCE OF PRIEST ASSOCIATE

1 October 2021 The Reverend Deborah Garrett
27 February 2022 The Reverend Peter Williamson
27 February 2022 The Reverend Jan Tarrant

Parish of Gate Pa Vol. 2022 Fol. Pr.Assoc. No.1
Parish of Taradale Vol. 2022 Fol. Pr.Assoc. No.2
Parish of Havelock North Vol. 2022 Fol. Pr.Assoc. No.3

LICENCE OF PRIEST ASSISTANT

27 November 2021 The Reverend Keith Fischer

Parish of Taupo Vol. 2022 Fol. Pr.Asst. No.1

LICENCE TO THE OFFICE OF DEACON ASSISTANT

27 November 2021 The Reverend Paul Leighton
28 November 2021 The Reverend Sue Matthews

Co-Operative Parish of Whakatane Vol. 2022 Fol. Dea. No.1
Waiapu Cathedral of St John the Evangelist Vol. 2022 Fol. Dea. No.2

LICENCE OF PRIEST-IN-CHARGE

28 February 2022 The Reverend Adrienne Bruce

Parish of Southern Hawke's Bay Vol. 2022 Fol. Pr.in Chg. No.1

LICENCE AS DEAN

19 May 2022 The Reverend Di Woods

Waiapu Cathedral of St John the Evangelist Vol. 2022 Fol. Dean No.1

PERMISSION TO OFFICIATE

19 October 2021 The Reverend Graham Silkstone
27 February 2022 The Reverend Jo Crosse
8 March 2022 The Reverend Ron Elder
5 April 2022 The Reverend Rawinia Douglas
17 May 2022 The Reverend Nigel Kynoch
17 May 2022 The Reverend Frank Fillary
1 July 2022 The Reverend Gary Husband
1 July 2022 The Reverend Susan Cooper
1 July 2022 The Reverend Jim Greenaway
1 July 2022 The Reverend Tessa Keene
1 July 2022 The Reverend Alison Morgan
1 July 2022 The Reverend Betty Harvey

Parish of Tauranga Vol. 2022 Fol. PTO. No.1
Parish of Southern Hawke's Bay Vol. 2022 Fol. PTO. No.2
Parish of Gisborne Vol. 2022 Fol. PTO. No.3
Co-operative Parish of Waikohu Vol. 2022 Fol. PTO. No.4
Parish of Westshore Vol. 2022 Fol. PTO. No.5
Parish of Westshore Vol. 2022 Fol. PTO. No.6
Parish of Rotorua Vol. 2022 Fol. PTO. No.7
Parish of West Rotorua Vol. 2022 Fol. PTO. No.8
Co-operative Parish of Whakatane Vol. 2022 Fol. PTO. No.9
Co-operative Parish of Whakatane Vol. 2022 Fol. PTO. No.10
Co-operative Parish of Whakatane Vol. 2022 Fol. PTO. No.11
Parish of Taupo Vol. 2022 Fol. PTO. No.12

1 July 2022	The Reverend Erice Fairbrother	Waiapu Cathedral of St John the Evangelist	Vol. 2022 Fol. PTO. No.13
1 July 2022	The Reverend Noel Hendery	Parish of Westshore	Vol. 2022 Fol. PTO. No.14
1 July 2022	The Reverend Bill Bennett	Parish of Puketapu and Districts	Vol. 2022 Fol. PTO. No.15
1 July 2022	The Reverend Bill Chapman	Parish of Puketapu and Districts	Vol. 2022 Fol. PTO. No.16
1 July 2022	The Reverend Pat Davidson	Co-operative Parish of Waikohu	Vol. 2022 Fol. PTO. No.17
1 July 2022	The Reverend Stephen Donald	Parish of Gisborne	Vol. 2022 Fol. PTO. No.18
1 July 2022	The Reverend Canon Bruce White	Parish of Gisborne	Vol. 2022 Fol. PTO. No.19
1 July 2022	The Reverend Ron Elder	Parish of Gisborne	Vol. 2022 Fol. PTO. No.20
1 July 2022	The Reverend Gaelyn Brake	Parish of Rotorua	Vol. 2022 Fol. PTO. No.21

LETTER OF AUTHORITY

12 October 2021	The Reverend Jan Tarrant		Vol. 2022 Fol. LOA. No.1
28 June 2022	The Reverend Gaye Barkla		Vol. 2022 Fol. LOA. No.2
20 July 2022	The Reverend David Day		Vol. 2022 Fol. LOA. No.3
20 July 2022	The Reverend Roger McNeill		Vol. 2022 Fol. LOA. No.4
1 August 2022	The Reverend Adrienne Bruce		Vol. 2022 Fol. LOA. No.5
23 August 2022	The Reverend Richard Senior		Vol. 2022 Fol. LOA. No.6

LAY LICENCES

12 October 2021	Peter Wood	Parish of Tauranga	Vol.2021 Fol. LayM. No.1
17 November 2021	Carol Clarke	Parish of Rotorua	Vol.2022 Fol. LayM. No.2
25 February 2022	Janice Gapes	Parish of West Rotorua	Vol. 2022 Fol. LayM. No.3
25 February 2022	Sally French	Parish of West Rotorua	Vol. 2022 Fol. LayM. No.4
8 March 2022	Loyola van Rooyen Buck	Parish of Taradale	Vol. 2022 Fol. LayM. No.5
18 March 2022	Mike Sahayam	Parish of Tauranga	Vol. 2022 Fol. LayM. No.6
18 March 2022	Elizabeth Price	Parish of Tauranga	Vol. 2022 Fol. LayM. No.7
18 March 2022	Marg Barsanti	Parish of Tauranga	Vol. 2022 Fol. LayM. No.8
18 March 2022	Ana Snodgrass	Parish of Tauranga	Vol. 2022 Fol. LayM. No.9
30 March 2022	Helen D'Ath	Parish of Rotorua	Vol. 2022 Fol. LayM. No.10
8 May 2022	Carl Tinnion	Diocese of Waiapu	Vol. 2022 Fol. LayM. No.11
17 May 2022	Sally French	Parish of West Rotorua	Vol. 2022 Fol. LayM. No.12
17 May 2022	Tim Cross	Parish of Otumoetai	Vol. 2022 Fol. LayM. No.13
17 May 2022	Angela Stensness	Parish of Otumoetai	Vol. 2022 Fol. LayM. No.14
27 July 2022	Shelley Vette	Parish of Southern Hawke's Bay	Vol. 2022 Fol. LayM. No.15

TERMINATION OF LICENCES BY RESIGNATION, RETIREMENT OR OTHERWISE

5 October 2021	Fenella Playne with a Lay Licence as Pastoral Carer has been terminated	Vol.2022 Fol. Term. No.1
27 November 2021	The Reverend Keith Fischer with a licence as Deacon Assistant has been terminated and replaced with Priest Assistant Licence	Vol.2022 Fol. Term. No.2
22 November 2021	The Reverend Alex Czerwonka with a Letter of Authority has been terminated due to moving out of the Diocese	Vol.2022 Fol. Term. No.3
22 November 2021	Jocelyn Czerwonka with a Lay Licence as Diocesan Messy Church Coordinator has been terminated due to moving out of the Diocese	Vol.2022 Fol. Term. No.4
17 January 2022	The Reverend John Flavell with a Permission to Officiate has been terminated due to his death.	Vol. 2022 Fol. Term. No.5
24 January 2022	Ruth Cunliffe with a Lay Licence as Liturgist has been terminated	Vol. 2022 Fol. Term. No.6
24 January 2022	Gray Ruffell with a Lay Licence as Leading the Liturgy has been terminated	Vol. 2022 Fol. Term. No.7
24 January 2022	Michelle Thornton with a Lay Licence as Liturgist has been terminated	Vol. 2022 Fol. Term. No.8
24 January 2022	Jan Tonkin with a Lay Licence as Liturgist has been terminated	Vol. 2022 Fol. Term. No.9
24 January 2022	Bruce Tregonning with a Lay Licence as Liturgist has been terminated	Vol. 2022 Fol. Term. No.10
24 January 2022	Marilyn Dingle with a Lay Licence has been terminated and a new licence issued	Vol. 2022 Fol. Term. No.11
24 January 2022	Warwick Dingle with a Lay Licence has been terminated and a new Licence issued	Vol. 2022 Fol. Term. No.12
2 February 2022	The Reverend Captain Jennifer Fulljames with a Permission to Officiate has been terminated due to her retirement.	Vol. 2022 Fol. Term. No.13
2 February 2022	Viv Heimann with a Lay Licence as Liturgist and Pastoral Carer has been terminated	Vol. 2022 Fol. Term. No.14

27 February 2022	The Reverend Peter Williamson with a Licence of Priest Assistant of Parish of Taradale has been terminated due to Priest Associate licence being issued.	Vol. 2022 Fol. Term. No.15
27 February 2022	Mr Stanley Trotter with a Lay Licence as Liturgist and Pastoral Carer has been terminated	Vol. 2022. Fol. Term. No.16
27 February 2022	The Reverend John Flavell with a Permission to Officiate has been terminated.	Vol. 2022 Fol. Term. No.17
3 December 2021	The Reverend Michael Vine with a Letter of Authority has been terminated due to his death	Vol. 2022 Fol. Term. No.18
27 February 2022	The Reverend Jo Crosse with a Licence as Vicar of the Parish of Southern Hawke's Bay has been terminated due to her retirement.	Vol. 2022 Fol. Term. No.19
27 February 2022	The Reverend Jan Tarrant with a Letter of Authority has been terminated due to a Priest Associate licence being issued	Vol. 2022 Fol. Term. No.20
27 February 2022	Robyn Delany with a Lay Licence as Messy Church Team Leader has been terminated	Vol. 2022 Fol. Term. No.21
3 March 2022	The Reverend Ron Elder was a Letter of Authority has been terminated and issued with a Permission to Officiate	Vol. 2022 Fol. Term. No. 22
16 March 2022	Florence Elizabeth Buxton with a Lay Licence for Leading the Liturgy of the Word, Pastoral Carer and Messy Church Team Member has been terminated	Vol. 2022 Fol. Term. No.23
16 March 2022	Wendy Joan Heinstman with a Lay Licence as Pastoral Carer has been terminated	Vol. 2022 Fol. Term. No.24
30 March 2022	The Reverend Lenore Briant with a Permission to Officiate has been terminated due to her death.	Vol. 2022 Fol. Term. No.25
8 April 2022	Elaine Wood with a Lay Licence for Leading the Liturgy of the Word, Pastoral Carer and Messy Church Team Leader has been terminated due to her resignation	Vol. 2022 Fol. Term. No.26
6 April 2022	Ana Snodgrass with a Lay Licence as Youth and Family Team Leader has been terminated due to a new lay licence being issued	Vol. 2022 Fol. Term. No.27
12 April 2022	Bishop Bruce Moore with a Permission to Officiate has been terminated due to his death	Vol. 2022 Fol. Term. No.28
17 May 2022	The Reverend Nigel Kynoch with a licence as Local Priest with St Andrew's Anglican Parish, Westshore Napier has been terminated and a Permission to Officiate has been issued	Vol. 2022 Fol. Term. No.29
17 May 2022	The Reverend Frank Fillary with a licence as Local Priest with the St Andrew's Westshore Parish Ministry Leadership Team has been terminated and a Permission to Officiate has been issued	Vol. 2022 Fol. Term. No.30
17 May 2022	Sally French with a Lay Licence as Pastoral Carer has been terminated due to a new lay licence being issued	Vol. 2022 Fol. Term. No.31
17 May 2022	Angela Stensness with a Lay Licence as Messy Church Leader (i), (ii), Licence as Children, Youth and Family Team Leader (i), (ii) has been terminated due to a new lay licence being issued	Vol. 2022 Fol. Term. No.32
10 June 2022	The Reverend Phil Dymock with a Permission to Officiate has been terminated due to his retirement	Vol. 2022 Fol. Term. No.33
30 Jun 2022	The Reverend Gary Husband with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.34
30 Jun 2022	The Reverend Susan Cooper with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.35
30 Jun 2022	The Reverend Jim Greenaway with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.36
30 Jun 2022	The Reverend Tessa Keene with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.37
30 Jun 2022	The Reverend Alison Morgan with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.38
30 Jun 2022	The Reverend Betty Harvey with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.39
30 Jun 2022	The Reverend Erice Fairbrother with a Permission to Officiate has been Terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.40
30 Jun 2022	The Reverend Noel Hendery with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.41

30 Jun 2022	The Reverend Bill Bennett with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.42
30 Jun 2022	The Reverend Bill Chapman with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.43
30 Jun 2022	The Reverend Pat Davidson with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.44
30 Jun 2022	The Reverend Stephen Donald with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.45
30 Jun 2022	The Reverend Canon Bruce White with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.46
30 Jun 2022	The Reverend Ron Elder with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.47
30 Jun 2022	The Reverend Gaelyn Brake with a Permission to Officiate has been terminated due to a new PTO being issued	Vol. 2022 Fol. Term. No.48
30 June 2022	Alan Bickers with a Lay Licence for Leading the Liturgy of the Word and Pastoral Carer has been terminated	Vol. 2022 Fol. Term. No.49
30 June 2022	Jill Bickers with a Lay Licence Pastoral Carer has been terminated	Vol. 2022 Fol. Term. No.50
30 June 2022	The Reverend Ian Robertson with a Licence as Local Priest within the Edgecumbe/Kawerau Parish Ministry Leadership Team has been terminated due moving out of the Diocese	Vol. 2022 Fol. Term. No.51
27 June 2022	The Reverend Gaye Barkla with a Permission to Officiate has been terminated due to a Letter of Authority being issued	Vol. 2022 Fol. Term. No.52
7 July 2022	Polly-Ann Rumball with a Lay Licence as Pastoral Carer has been terminated	Vol. 2022 Fol. Term. No.53
13 July 2022	Glenys Eagles with a Lay Licence as Pastoral Carer (i), (iii) has been terminated	Vol. 2022 Fol. Term. No. 54
13 July 2022	Neil Eagles with a Lay Licence as Pastoral Carer (i), (iii) has been terminated	Vol. 2022 Fol. Term. No.55
13 July 2022	Christine Keating with a Lay Licence as Pastoral Carer (ii) has been terminated	Vol. 2022 Fol. Term. No.56
25 July 2022	Shelley Vette with a Lay Licence for Leading the Liturgy of the Word (i),(ii) and Pastoral Carer (i),(ii),(iii) has been terminated	Vol. 2022 Fol. Term. No.57
25 July 2022	Kennett Barnett with a Lay Licence has been terminated	Vol. 2022 Fol. Term No.58
25 July 2022	Pamela Barnett with a Lay Licence as Pastoral Support has been Terminated	Vol. 2022. Fol. Term. No.59
25 July 2022	Pamela Barnett with a Lay Licence as Pastoral Carer has been terminated	Vol. 2022 Fol. Term. No.60
25 July 2022	Carol Baron with a Lay Licence has been terminated	Vol. 2022 Fol. Term. No.61
25 July 2022	Ruth Caswill with a Lay Licence as Liturgist has been terminated	Vol. 2022 Fol. Term. No.62
25 July 2022	Margaret Cushing with a Lay Licence has been terminated	Vol. 2022 Fol. Term. No.63
25 July 2022	Murray Cushing with a Lay Licence for Leading the Liturgy of the Word (i),(ii) and Pastoral Carer (i),(ii),(iii) has been terminated	Vol. 2022 Fol. Term. No.64
25 July 2022	Margaret Hardie with a Lay Licence has been terminated	Vol. 2022 Fol. Term. No.65
25 July 2022	Catherine Morgans with a Lay licence has been terminated	Vol. 2022 Fol. Term. No.66
25 July 2022	Lynette Morgans with a Lay Licence for Leading the Liturgy of the Word (i),(ii) and Pastoral Carer (i),(ii),(iii) has been terminated	Vol. 2022 Fol. Term. No.67
25 July 2022	Olaf Vette with a Lay Licence has been terminated	Vol. 2022 Fol. Term. No.68
25 July 2022	Peter Vette with a Lay Licence as Pastoral Carer (i) has been terminated	Vol. 2022 Fol. Term. No.69
25 July 2022	Shelley Vette with a Lay Licence has been terminated	Vol. 2022 Fol. Term. No.70
25 July 2022	Peter Larking with a Licence Licence as Pastoral Carer (i),(ii),(iii) has been terminated	Vol. 2022 Fol. Term. No.71
26 July 2022	The Reverend David Day with a PTO has been terminated and replaced with a Letter of Authority	Vol. 2022 Fol. Term. No.72
1 August 2022	The Reverend Adrienne Bruce with a Letter of Authority has been terminated	Vol. 2022 Fol. Term. No.73
15 August 2022	Peter Ewart with a Lay Licence as Pastoral Carer has been terminated	Vol. 2022 Fol. Term. No.74
15 August 2022	Jennifer Ewart with a Lay Licence as Pastoral Carer has been terminated	Vol. 2022 Fol. Term. No.75
23 August 2022	The Reverend Richard Senior with a Letter of Authority has been terminated due to a new LOA being issued	Vol. 2022 Fol. Term. No.76

24 August 2022	Angela Stensness with a Lay Licence as Licence for leading the Liturgy of the Word with (i), (ii), Messy Church Leader (i), (ii), Licence as Children, Youth and Family Team Leader (i), (ii) has been terminated due to a new lay licence being issued	Vol. 2022 Fol. Term. No.77
31 August 2022	The Reverend Barbara Walker with a Letter of Authority has been terminated due to her relocation to the Diocese of Dunedin	Vol. 2022 Fol. Term. No.78

CLERGY AND LAITY WHO HAVE DIED DURING THE YEAR

The Reverend Michael Vine, died 28 September 2021 (Co-operative Parish of Whakatane)

The Reverend John Flavell, died 25 December 2021 (Parish of Central Hawkes Bay)

The Reverend Joy MacCormick, died 8 January 2022

The Reverend Doreen Swinburne, died 25 January 2022 (Parish of Taradale)

Mrs Sandra Byron, died 2 February 2022 (Parish of Waipaoa)

Mr John McCullough, died 23 February 2022, husband of The Reverend Rosalie McCullough (Parish of Central Hawke's Bay)

The Reverend Lenore Briant, died 28 March 2022 (Parish of Gisborne)

The Reverend Ross McDougall, died 4 April 2022 (Parish of Southern Hawke's Bay)

The Right Reverend Bruce Moore, died 11 April 2022 (Parish of Taupo)

Special Mention:

The Reverend John Sanders, died 26 September 2021 (Following his retirement he and Toni lived in Napier where he assisted in the Cathedral, Tauranga and Taupo before returning to Auckland to live at the Rosedale Retirement Village.)

The Reverend John Dermot Buchanan (Derm), died 28 April 2022

The Right Reverend Peter Atkins, died 11 May 2022

The Reverend Dr Adrian Gover, died 3 July 2022

FACULTIES

1. **Parish of Havelock North** – to undertake work on the vicarage to remove the structural wall between the kitchen/dining area, repair the extractor fan wall, fix the floor and renovate the kitchen. This work is required to ensure the future incumbents are able to have a usable hosting space for parish and vestry gatherings, whilst also update the kitchen. The cost of the work is estimated at \$80,000 allowing for contingencies regarding the stability of the floor and wall. This will be paid by a number of on-call funds available to the parish. Vestry approved this faculty on 20 September 2021.
22 September 2021
2. **Co-operative Parish of Whakatāne** - To undertake work on the vicarage bathroom to replace the shower box, vanity and toilet to bring it up to a standard suitable for the new Curate. The cost of the work is estimated at \$8,500.00 and this will be paid by parish reserves. Vestry approved this faculty on 22 September 2021.
23 September 2021
3. **Parish of Central Hawke's Bay** – to install a prefabricated kitchen benchunit on the hall level of St Mary's Church Hall, with a wall mounted zip and 4 power points along the east wall and abutting the back wall. The existing kitchen is up a flight of stairs at the back of the stage and dangerous for many of the elderly. This new kitchenette will enable catering work to be undertaken on the same level without need to use the stairs. The cost is estimated at \$5-6,000.00. Vestry have approved to meet the full cost from parish funds should the application to the CHB Community Voluntary Organisation Support Fund of \$2,000 be unsuccessful. Vestry approved 1 September 2021
30 September 2021
4. **Parish of Gisborne** – to convert the garage at the Vicarage of St Marks Church into a usable whanau therapy space/hui room. This will involve replacing the garage door with a ranch slider, install a small sink, paint walls and ceilings in garage, laundry and toilet, carpet and underlay new carpet to match remainder of the house, vinyl flooring in kitchen, laundry and toilet and install airconditioning unit in

garage. No building consent is required for this type of alteration. This will enable more programmes, Counselling and Social Work sessions, Whanau Hui and team and community meetings to be held by both Waiapu Kids and Te Hapara Family Services as well as other community organisations. The cost is estimated at \$13,124.18 which will be paid by Anglican Care Waiapu. Vestry approved 22 September 2021.
12 October 2021

5. **Co-operative Parish of Waikohu** – to demolish the church hall and clear the site as per quote of \$32,000 (ex GST). To also reroof, upgrade and make repairs to St John's Church as detailed and itemised in the builder's quote of \$94,058 (ex GST). The demolishing of the hall will make way for a safe replacement building (potentially relocatable). The repairs to the church will ensure it's a compliant and watertight building. The cost of the demolishing of the hall and repairs to the church is estimated at \$204,000 including a contingency fund for any unknown costs. The costs will be paid for by funds held for from the previous recent sale of the church house. With the monies remaining to be put towards a replacement hall in the future. Vestry approved 10 August 2021.

19 November 2021

6. **Co-operative Parish of Waikohu** – to sell the unused pews from the hall that have been stored for many years and are no longer used. This will create space with proceeds from the sales to be set aside to be used towards purchasing fit-for-purpose furniture that will then be available for use by various groups e.g., food bank, drop-in centre etc. There are no costs associated with the sales. Vestry approved on 31 October 2021.

19 November 2021

7. **Parish of Gate Pa** – to purchase twelve stackable chairs similar in design and colour to the original ten already in use (eight in the church and two in the chapel). These chairs will be more comfortable for the older parishioners, who find the pews to be uncomfortable and who have difficulty standing up without support. The new chairs will then create seating for sixteen in the church, four in the chapel and two in the Vicar's office, to be used in the church when needed. The cost of the chairs is estimated at \$7,320 ex GST which will be paid for by donations received and an unexpected bequest totalling \$7,235.20, with the shortfall of \$84.80 being paid from general funds. Vestry approved on 13 October 2021.

19 November 2021

8. **Parish of Gate Pa** – to frame an altar piece rescued from an earlier fire as a historical artefact in our Lady Chapel. This piece is part of the parish's history and would be alongside other historical documents and artefacts that tell the history of St George's Gate Pa. The cost of the framing is \$446.50 which has already been paid for earlier in the year. Vestry approved on 27 July 2021.

3 December 2021

9. **Parish of Mount Maunganui** – replace the butynol roof on St Mary's Hall and the flat roof section on St Mary's Church. The current roof is over 30 years old and have begun to breakdown, causing flooding in the hall. The Hall is used by many community groups including Guides and Brownies, exercise classes for older people and Mahjong. The cost is estimated at \$46,963 excluding GST and will be paid by investments held in the Parish's call funds. Vestry approved on 2 December 2021.

20 December 2021

10. **Parish of Southern Hawke's Bay** - to repair and waterproof the exterior walls of St John the Baptist Church in Dannevirke. The church is a well-used gathering space for both parishioners and the wider community, along with worship it is used for concerts, public meetings, funerals and as a place for quiet rest and reflection. Cost of the work is estimated at \$126,380 to be paid by the following investment funds 1462 WBDT Building Funds (\$114,054) and 1466 Sale proceeds St Albans Church (\$146,312), totalling \$260,366. Vestry approved this faculty on 17 November 2021.

3 March 2022

11. **Waiapu Cathedral of St John the Evangelist** - To install a heat pump/air conditioner in each of the three offices to maintain temperatures throughout the year. The building currently has poor heating/cooling capabilities which has made the place uncomfortable for clergy, workers and visitors throughout the seasons. The intention is that the outside units would be placed strategically amongst the garden foliage. The cost is estimated at \$10349.92 (incl. GST) and will be paid by the Cathedral Repairs and Maintenance Fund. Vestry approved this faculty on 16 February 2022.
8 March 2022

12. **Waiapu Cathedral of St John the Evangelist** - To install cameras in the Cathedral to enable services to be live-streamed and recorded, making them available to people who are unable to attend in person whilst still encouraging inclusiveness. Due to COVID-19 restrictions, it has become more acceptable to stream via the various medias any services, funerals etc. The cost is estimated at \$5064,35 (incl. GST) and will be paid by the COVID-19 fund held by the Diocese. Vestry approved this faculty on 16 February 2022.
8 March 2022

13. **Waiapu Cathedral of St John the Evangelist** - To erect a concrete wall to replace the existing broken brick wall in the Cathedral Lane carpark. This has been a health & safety issue for pedestrians and carpark tenants. The work is estimated to cost \$4908.03 (incl. GST). This will be paid by the Cathedral Repairs and Maintenance Fund. Vestry approved this faculty on 16 February 2022. 8 March 2022

14. **Waiapu Cathedral of St John the Evangelist** - To replace the current kitchen in the Cathedral to bring it up-to-date with a well laid out kitchen, storage and bench space, allowing for more catering/functions to be held. The cost of the kitchen is estimated at \$4,380 (incl. GST) plus plumbing and electrical work. This will be paid by the Cathedral Repairs and Maintenance Fund. Vestry approved this faculty on 16 February 2022. 8 March 2022

15. **Parish of Taradale** - To permanently remove the rotten wooden cross from above the sanctuary in the Church of All Saint's in Taradale. Whilst preparing the Church for repainting and reroofing, the cross was dislodged by the pressure washing, and also exposed the rotten wood and decay of the original timber. The cross is a different style and shape to those of the original building. In addition to this, it stands higher above the sanctuary on one end of the nave. It has been assessed significant work would be required on the cross and that additional scaffolding would need to be erected. The expenses related to this project would be minimal as much of the work can be undertaken by the painters and roofers already on site. The intention is to hold onto the cross and establish some kind of space outside near the sanctuary where it would be displayed to help those walking past explore some of the history of the building. Vestry approved this faculty on 11 March 2022.
22 March 2022

16. **Parish of Southern Hawke's Bay** - To remove the pulpit rarely used to enable the installation of a ramp allowing the elderly and those with disabilities to be able to access the chancel and sanctuary more easily. It is anticipated that with an aging and smaller worship congregation, this more intimate space will be able to be used more often. Similarly, when the labyrinth fills the chancel this allows easier access. This is normally a community 'event' when the church is open. The cost of the work is estimated at \$2,000 as per the sketch supplied and will be paid by Parish funds – fundraising. This work would be undertaken to coincide with the carpet replacement. Vestry approved this faculty on 17 March 2022. 6 April 2022

17. **Parish of Mount Maunganui** – to erect a wall mounted heat pump in St Peter's Hall to replace the irreparable fan heaters. As this hall is used by many community groups including Alcoholics Anonymous, Preschool Music and Movement, Mah Jong, a community choir, and Art Group alongside the usual parish activities of providing hospitality after church services, it will ensure that the hall is a comfortable temperature for all. The cost is estimated at \$4,727.39 excl GST and will be paid by funds held in one of the Parish's call accounts. This was approved by Vestry on 19 May 2022.
31 May 2022

- 18. Parish of Otumoetai** – to upgrade the toilets in the hall at the Church of St John, Bureta Road, Otumoetai. The work proposal is to reconfigure the area to provide for one disabled/unisex toilet, two unisex toilets and a baby change facility. Also, to widen the entrance way to meet disability requirements, replace all fittings, walls and ceilings, vinyl and existing power board. Install new toilets, tapware, vanities, wiring, light fittings and hand dryers. These toilets are used by staff, parishioners and many community users of the facilities. The cost of the work is quoted at \$69,434; a contingency of \$10,000 will also be allowed. This will be paid for by utilisation of a bequest (\$10,000), parish fundraising, a TECT Community Facility Grant, a Tauranga City Council Facility Grant and use of parish reserves. This was approved by Vestry on 28 June 2022. 11 July 2022

Standing Committee Report

September 2021 – September 2022

MEMBERSHIP

The Right Reverend Andrew Hedge (Chair)	Miss Alison Thomson
The Reverend Canon Jenny Chalmers (Vicar General)	Mrs Elaine Woods ⁴
The Venerable Bronwyn Marchant	Ms Lauren Hibberd
The Venerable Linda King	Mr Paul White
The Venerable John Matthews ¹	Ms Penny Hales ⁵
The Reverend Jo Crosse ²	
The Reverend Alan Burnett ³	

Note:

1. The Venerable John Matthews resigned from the Committee on 22 September 2021.
2. The Reverend Jo Crosse resigned from the Committee on 27 February 2022.
3. The Reverend Alan Burnett was appointed to the Committee as a Clergy representative on 9 June 2022.
4. Mrs Elaine Wood resigned from Standing Committee on 28 March 2022.
5. Ms Penny Hales resigned from Standing Committee on 25 July 2022.

STANDING COMMITTEE MEETINGS

Standing Committee has met on the following dates – these meetings are usually held in the hall at St Michael and All Angels Church Hall, Puketapu, with some members joining by Zoom.

21 October 2021	3 March 2022
25 November 2021	20 June 2022
9 December 2021	4 August 2022

APPOINTMENT OF NEW DIOCESAN CHANCELLOR

In late 2021, Bishop Andrew announced the appointment of a new Diocesan Chancellor following the retirement of Evan Turbott. Jeremy Johnson, Barrister & Arbitrator, has been appointed as the new Chancellor for Waiapu.

PROPERTY

In the last year the Diocesan Property Portfolio Manager has completed visits to all parishes and has done some follow-up visits to continue building relationships and provide assistance where needed.

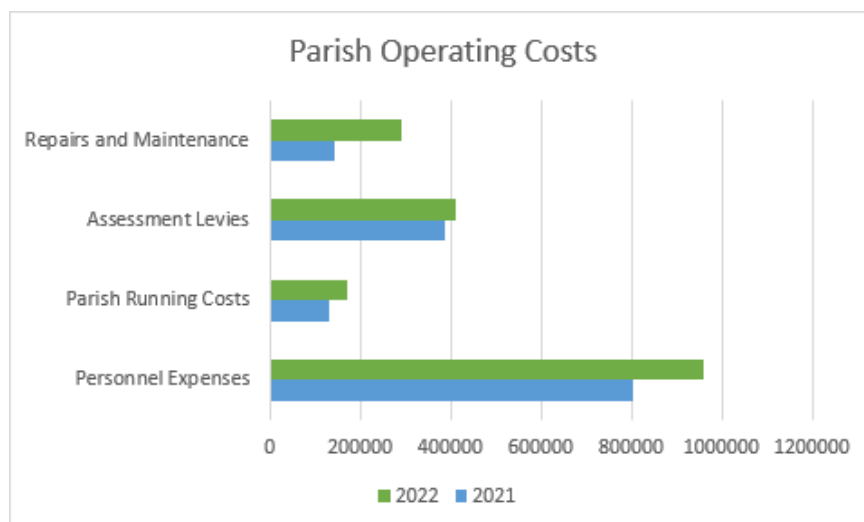
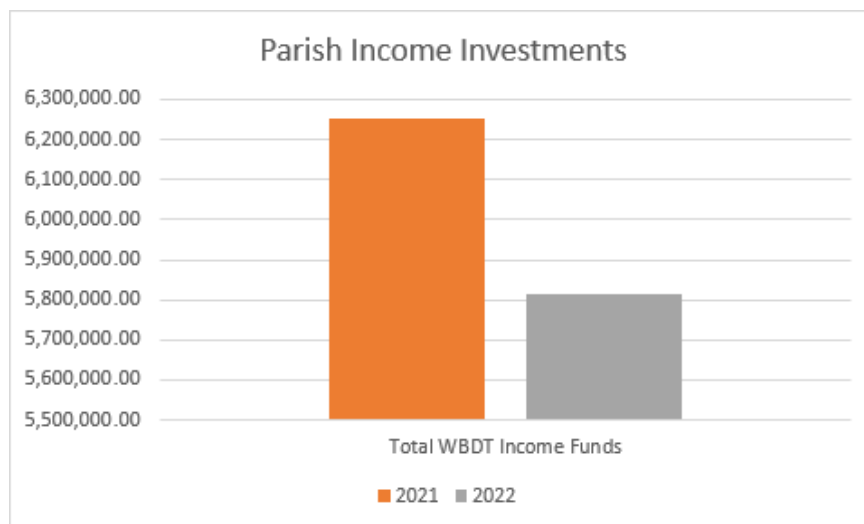
All parishes have been requested to provide their five-year maintenance plans and approximately 50% have done so to date. The Property Manager is continuing to work with the remaining parishes to ensure their outstanding plans are submitted.

The Asbestos Project has been completed and any asbestos detected in buildings has been identified and labelled as required. The Waiapu Asbestos Management Plan has been developed, produced and supplied to all parishes and is made available to all contractors visiting Diocesan buildings.

The Property Manager has also been the Project Manager for many projects across the Diocese which have included the successful installation of a roof edge protection system and gutter/spouting upgrades to the Cathedral, and the St Matthew's School Hastings administration block upgrade/ external ablution block build. He is also project managing the largest project within the Diocese currently – the demolition of the former Brazenhead site at 21 Hastings Street Napier and subsequent building of a new two storey purpose-built building which will form the new Waiapu Anglican Centre.

PARISH FINANCES

Over the 12 months ended Jun 2022 we have seen a number of Parishes incurring large expenditure over repairs and maintenance for Vicarages and Churches. This in conjunction with increasing Parish operating costs and reducing levels of offerings and other receipts; we see that Parishes continue to struggle to break even on a monthly basis. To meet increasing costs we have seen an increase in Grants (mainly from the Diocese and Anglican care) of over 300% and a decrease in income investments of around 7%. Standing Committee continue to monitor the financial health of Parishes at each meeting.



ROYAL COMMISSION OF ENQUIRY – ABUSE IN CARE

Standing Committee continues to receive regular reports from Bishop Andrew on this matter. The latest update is that the Crown Response Unit has recently issued a cabinet paper detailing the immediate/interim steps the government is taking while the Royal Commission is still ongoing and prior to the establishment of the national redress scheme. The four key areas the government is focusing on at this time are:

- a) The establishment of a confidential listening service;
- b) Making improvements to records processes;
- c) Developing rapid payments under existing historic claims processes (with a focus on ill and elderly claimants); and
- d) Preparing a national apology to be delivered once the Royal Commission concludes.

ST JOHN'S COLLEGE TRUST BOARD COVID FUNDING

In March 2021 a successful application was made to the St John's College Trust Board for funding that allowed recipients within the Anglican Church in New Zealand and Polynesia to implement adaptive, innovative, and novel education and ministry methodologies and initiatives that have come to light during the COVID Crisis. One of the projects that has been rolled out has been the appointment of a Mission Rejuvenator, based in Bay of Plenty, but the role is a Diocesan Role - Carl Tinnion was appointed to this role in May 2022.

SAFEGUARDING POLICY

Standing Committee appointed a working group to develop a Diocesan Safeguarding policy. The group completed their work in late 2021, and Standing Committee approved their policy and the recommendation that a Safeguarding Risk Manager be appointed.

The position has been advertised and the appointment of Penny Hales to the role has been made. Penny will take up the role in late August 2022.

Colleen Kaye
Diocesan Registrar

Waiapu Board of Diocesan Trustees Report

The primary role of the Board is to act as the investment arm of the Anglican Church in the Diocese of Waiapu.'

As of 31 March 2022, the Board manages \$22 million of investments in the income fund and \$85 million of investments in the permanent fund. The Board also manages (on behalf of the Diocese) commercial property and cash investments and for the Hawke's Bay Trust.

The Board has declared the following rates of interest for payments made with the Board for the year ending 31 March 2022:

	This year	Last year
Income Fund	2.75%	3.25%
Permanent Fund	4.0c per unit	13.5c per unit

The permanent fund unit value increased from \$2.8539 in 2021 to \$2.8976 in 2022.

The Board can report as follows:

- *Trustees:* Peter Seligman was appointed to the Board in November 2021 to fill an outstanding vacancy on Seat 5. Richard Montgomery retired from the Board (Seat 1) in February 2022, leaving one vacancy on the Board.

The trustees would like to acknowledge the significant contribution Richard Montgomery has made to the Board since 2010.

- *Waiapu Anglican Centre Redevelopment, 21 Hastings Street, Napier (formerly the Brazenhead):* A lot of work has been done by the Project Team to gain sign off from The Heritage Places Trust. This sign off has now been obtained and resource consent is about to be submitted.

We are now at the developed plan stage of the project and the project team has been expanded to include a Structural Engineer, Fire Engineer and Services Engineer (electrical, plumbing, data etc).

Once structural drawings have been developed the tender process to procure a main contractor can begin.

- *Mission Aligned Investment:* The Board has continued working with Forsyth Barr to explore and develop their knowledge of Mission Aligned investments. As part of the journey they are exploring the potential development of the site in Napier South that used to be occupied by St Augustine's church and hall. There is possibly an option to develop social housing on this site.
- *St Matthew's Primary School:* The Board as Proprietor of St Matthew's Primary School have continued to maintain and develop the school site. They have recently remodelled the office block of the school. This was the former vicarage for the St Matthew's Parish. The layout of the building has been rearranged to best suit the school's operational needs. The Board of Proprietors and School Board of Trustees are working on a new project at the school to utilise the new funding freed up by the Ministry of Education for property in integrated schools. This will take the form of a new perimeter fence for the school. This is both to cater for Health and Safety requirements and enhance the aesthetics of the school.

Colleen Kaye
Waiapu Board of Diocesan Trustees Secretary

Waiapu Bishopric Endowment Trust Report

The aim of this Trust is to support the activity of the Bishop of Waiapu.

Bishop Andrew and his wife Raewyn have recently returned from the Lambeth Conference held in England from 26 July to 8 August 2022. Representatives from 165 nations were in attendance for the two-week event and the Conference theme was “what it means to be God’s Church for God’s World”.

Early in 2022 Bishop Andrew answered the call from St John Ambulance to assist with their dire short staffing requirements. He spent the time from January to April working on a full time contract for St John Ambulance.

Overall, the Waiapu Bishopric Endowment Trust’s financial position is stable; the trustees are pleased to be receiving funding from St John’s College Trust Board in support of the educational activities involved in the Bishop’s role.

Colleen Kaye
Board Secretary

Diocesan Trust Board Report (Appointing Body)

MEMBERS

The Standing Committee of the Anglican Diocese of Waiapu.

Appointment of Trustees in accordance with Title F Canon I Clause 2.6 of the Canons of the General Synod/Te Hinota Whanui of the Anglican Church in Aotearoa, New Zealand and Polynesia for the period commencing 1st June 2022 and ending 31st July 2023.

<u>Seat</u>	<u>Retiring Trustee</u>	<u>Seat</u>	<u>Appointed Trustee</u>
--------------------	--------------------------------	--------------------	---------------------------------

WAIAPU BOARD OF DIOCESAN TRUSTEES and WAIAPU BISHOPRIC ENDOWMENT TRUST

1.	Vacant	1.	Vacant
2.	Mr Maui Tangohau	2.	Mr Maui Tangohau

Note:

- Mr Richard Montgomery (seat 1) retired from the Board in February 2022.
- Mr Peter Seligman (seat 5) was appointed to the Board in November 2021.

WAIAPU ANGLICAN SOCIAL SERVICES TRUST BOARD

1.	Dr Russell Wills	1.	Dr Russell Wills
2.	Mr John Palairot	2.	Mr John Palairot

Note:

- Mr Brian Watkins (seat 7) resigned from the Board in December 2021.
- Mr Chris Malcolm (seat 3) was appointed to the Board in December 2021.
- Mrs Karen Below (seat 8) resigned from the Board in May 2022.
- The Venerable Dr Hirini Kaa (seat 7) was appointed to the Board in June 2022, effective August 2022.

HEREWORTH SCHOOL TRUST BOARD

3.	Mr Jonathan Hensman	3.	Mr Jonathan Hensman
4.	Mr Sam Howard	4.	Mr Sam Howard
7.	Mrs Vic Ellingham	7.	Mrs Kate Wallingford

ANNUAL DISTRIBUTION RATE

The Diocesan Trusts Board in accordance with Diocesan Canon 17 (Waiapu Board of Diocesan Trustees) confirmed the rates of distribution for Trusts Funds held in the consolidated trusts for the year ending 31 March 2022 as follows:

Income Fund	2.75%
Permanent Fund	4.0c per unit

Colleen Kaye
Board Secretary

Diocesan Statistical Returns

STATISTICAL RETURNS - ANGLICAN DIOCESE OF WAIAPU - YEAR ENDING 31 DECEMBER 2021																									
Parish By Region	Number of Persons on Electoral Roll?	Baptisms - Under 13 Years	Baptisms - Over 13 Years	Number of Confirmations	Number of Marriages	Number of Funerals	Number attending all Worship Services	Average Weekly Attendances at Worship in February - Under 13 Yrs	Average Weekly Attendances at Worship in February - Over 13 Yrs	Number attending Youth Activities - 13+ Yrs	Number attending Youth Activities - Under 13 Yrs	Acts of Communion - Total during year	Acts of Communion - On Christmas Day	Acts of Communion - At Easter	Total attending Worship at Christmas Services	Total attending Worship at Easter Services	Number of Classes taught in Secular Schools	Number of Adult Study/Prayer/Home Groups	Number of persons participating in Groups	Groups other than Parish Groups using buildings	Number of people giving by Envelope/Auto Payment	Number of people carrying leadership responsibilities	Number of people in a recognized/rostered lay ministry	Number of People Supported by Parish in Com.-faced ministry	Number of Social Service Projects or Agencies Supported
Archdeaconary of Tauranga Moana																									
Parish of Gate Pa	76	0	0	0	0	6	2664	2	46	0	4	1848	50	83	173	165	0	1	13	14	83	20	38	5	67
Parish of Otumoetai	111	0	0	0	0	5	3961	0	87	0	192	2650	45	101	89	123	0	3	40	11	77	15	19	69	16
Parish of Mt Maunganui	172	2	0	0	0	8	4016	1	93	0	20	3260	109	152	223	260	0	2	22	17	80	13	54	25	5
Parish of Te Puke	62	0	0	0	0	2	3218	0	77	0	0	2286	108	112	178	119	0	0	0	7	33	15	48	26	6
Parish of Tauranga	262	3	2	0	0	2	8528	1	164	0	155	7260	325	172	325	180	0	19	166	30	179	45	186	288	5
Papamoa East Anglican Church	43	0	0	0	0	1	936	2	14	38	42	936	29	26	29	26	0	6	81	3	18	2	26	5	4
Parish of Ōmokoroa																									
TOTAL	726	5	2	0	0	24	23323	6	481	38	413	18240	666	646	1017	873	0	31	322	82	470	110	371	418	103
Archdeaconary of Eastern BOP & Lakes																									
Corporative Parish of Whakatane	91	1	2	0	0	11	3211	3	75	0	0	2649	75	80	79	80	0	2	8	5	56	10	15	0	2
Parish of Rotorua	68	1	1	6	0	5	5165	2	1	69	21	3828	104	95	110	115	0	3	16	11	76	7	6	0	2
Parish of Taupo	215	1	0	0	1	6	4367	0	21	0	0	4088	120	296	133	296	0	1	25	6	99	15	15	2	1
Parish of Opotiki	41	0	1	0	0	0	1025	3	18	0	0	890	12	32	34	41	0	1	3	5	18	5	15	0	1
Parish of Edgecumbe/Kawerau	19	0	0	0	0	1	771	0	15	0	0	720	26	26	26	36	0	0	0	1	20	4	8	1	2
Parish of West Rotorua	73	2	0	0	1	2	3482	0	64	0	0	2214	53	44	57	75	0	3	20	4	43	6	26	0	2
Co-operative Parish of Reporoa																									
Co-operative Parish of Tūrangi																									
TOTAL	507	5	4	6	2	25	18021	8	194	69	21	14389	390	573	439	643	0	10	72	32	312	47	85	3	10
Archdeaconary of Eastland																									
Parish of Gisborne	57	1	0	0	2	5	2859	4	78	45	45	2626	56	122	56	125	0	1	10	41	50	6	25	6	3
Parish of Waipaoa	40	2	0	0	0	2	943	0	17	0	10	839	0	45	0	46	0	1	7	1	24	3	17	19	1
Co-operative Parish of Waikohu	19	0	0	0	1	0	394	1	10	0	0	140	7	5	8	15	0	1	4	0	8	2	1	16	0
Parish of Wairoa	60	1	0	0	1	2	363	0	12	0	0	301	0	24	14	25	0	0	0	2	31	3	0	0	0
Parish of East Coast	0	2	0	0	0	0	50	0	0	0	0	45	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	176	6	0	0	4	9	4609	5	117	45	55	3951	63	196	78	211	0	3	21	44	113	14	43	41	4

STATISTICAL RETURNS - ANGLICAN DIOCESE OF WAIAPU - YEAR ENDING 31 DECEMBER 2021																										
Parish By Region																										
	Number of Social Service Projects or Agencies Supported	Number of People Supported by Parish in Com.-faced ministry	Number of people in a recognized/rostered lay ministry	Number of people carrying leadership responsibilities	Number of people giving by Envelope/Auto Payment	Groups other than Parish Groups using buildings	Number of persons participating in Groups	Number of Adult Study/Prayer/Home Groups	Number of Classes taught in Secular Schools	Total attending Worship at Easter Services	Total attending Worship at Christmas Services	Acts of Communion - At Easter	Acts of Communion - On Christmas Day	Acts of Communion - Total during year	Number attending Youth Activities - Under 13 Yrs	Number attending Youth Activities - 13+ Yrs	Average Weekly Attendances at Worship in February - Over 13 Yrs	Average Weekly Attendances at Worship in February - Under 13 Yrs	Number attending all Worship Services	Number of Funerals	Number of Marriages	Number of Confirmations	Baptisms - Over 13 Years	Baptisms - Under 13 Years	Number of Persons on Electoral Roll?	
Archdeaconary of Hawke's Bay Cities																										
Parish of Greater Hastings		316	4	0	0	1	12	8015	124	119	290	309	5640	148	224	205	367	0	1	12	11	114	6	3	300	5
Parish of Taradale		204	5	1	3	0	18	10886	4	8	5	25	4005	175	187	253	187	0	12	102	17	134	26	57	9	3
Waipatu Cathedral of St John the Evangelist		190	0	0	0	0	5	5479	1	23	3	8	3789	298	158	362	223	0	2	8	8	90	9	35	3	2
Parish of Puketapu and Districts		20	3	0	0	1	0	646	11	0	0	0	380	93	27	108	29	0	0	0	4	15	6	14	2	2
Parish of Westshore		27	1	0	0	0	0	1398	5	30	0	159	475	61	37	89	38	0	1	6	4	17	12	16	0	26
Tamatea Community Church		17	0	0	0	0	2	1080	0	15	0	0	60	0	0	0	15	0	1	1	5	16	2	2	0	0
Parish of Napier South																										
TOTAL		774	13	1	3	2	37	27504	145	195	298	501	14349	775	633	1017	859	0	17	129	49	386	61	127	314	38
Archdeaconary of Hawke's Bay Coast																										
Parish of Havelock North		202	0	0	0	0	13	3758	0	24	0	28	136	2	399	179	99	0	3	22	4	115	22	44	0	3
Parish of Central Hawke's Bay		240	2	0	0	0	11	4775	4	69	0	17	1678	177	129	213	135	0	2	8	12	76	10	52	5	5
Parish of Southern Hawkes Bay		50	4	0	0	0	15	2454	1	50	0	0	1732	22	47	24	48	3	1	5	2	51	3	18	5	3
St Francis Co-operating Parish of Clive-Haumo		0	1	0	0	0	1	892	21	0	40	0	23	2	2	40	35	0	0	0	8	12	10	4	3	0
Parish of Woodville		29	0	0	0	0	6	922	2	16	0	0	529	42	38	69	42	0	1	5	2	14	4	12	2	12
TOTAL		521	7	0	0	0	46	12801	28	159	40	45	4098	245	615	525	359	3	7	40	28	268	49	130	15	23
Schools																										
Hereworth School																										
Woodford House																										
TOTAL																										
Archdeaconary of Tauranga Moana		726	5	2	0	0	24	23323	6	481	38	413	18240	666	646	1017	873	0	31	322	82	470	110	371	418	103
Archdeaconary of Eastern BOP & Lakes		507	5	4	6	2	25	18021	8	194	69	21	14389	390	573	439	643	0	10	72	32	312	47	85	3	10
Archdeaconary of Eastland		176	6	0	0	4	9	4609	5	117	45	55	3951	63	196	78	211	0	3	21	44	113	14	43	41	4
Archdeaconary of Hawke's Bay Cities		774	13	1	3	2	37	27504	145	195	298	501	14349	775	633	1017	859	0	17	129	49	386	61	127	314	38
Archdeaconary of Hawke's Bay Coast		521	7	0	0	0	46	12801	28	159	40	45	4098	245	615	525	359	3	7	40	28	268	49	130	15	23
Schools																										
TOTAL		2704	36	7	9	8	141	86258	191	1147	490	1035	55027	2139	2663	3076	2945	3	68	584	235	1549	281	756	791	178

Anglican Care Waiapu Report

The undoubted highlight of the last financial year was the historic revision of "Canon 18", the document that acts as our trust deed and sets the direction and parameters of the work of Anglican Care Waiapu. In September 2021 the Synod voted unanimously to revise Canon 18 to broaden our purpose, allowing us to work and invest within and outside of Waiapu, and to deploy our financial resources for social good, not just financial return. In preparing for the change, we worked closely with the Mihinare Church who introduced to us the concept of *oranga ake o te iwi* (broadly human flourishing or fullness of life), which we embedded into our canon as a beacon for decision making. Our purpose has been re-set to support *te oranga ake o te iwi* of our Diocese with particular focus on *Te Pīhopatanga o Aotearoa* and the Diocese of Waiapu.

The canon change brought to life the mission aligned investment framework the Board had adopted at the beginning of 2021. We now have three distinct investment strategies, or Kete of resources:

- Kete 1 is continued investment in ACW operations and support to parish outreach;
- Kete 2 is impact partnerships with other organisations to bring about *oranga ake o te iwi*; and
- Kete 3 is impact investment in which we seek to achieve "blended" financial, social and/or environmental returns, not just financial returns.

Our first action was to take an equity share in Christian Savings Limited, a non-bank deposit taker that provides loans to churches, church organisations, and community housing providers. This was our first Kete 3 impact investment and it has already resulted in fruitful relationships and opportunities for other impactful investments.

We have also developed formal relationship and funding agreements with the Diocese of Waiapu and *Te Pīhopatanga* as our first Kete 2 investments. Through these relationships we seek to support the work of both entities, bound by a shared commitment to the Five Marks of Mission. In the Kete 2 space we have also developed a collaborative partnership with The Hastings Church and Hastings District Council to set up an integrated community hub for the homeless, grounded in Gospel values of love, inclusion, compassion, justice, and hope.

Our new Kete 2 and Kete 3 Board sub-committees oversee this new and important work.

The work of Anglican Care Waiapu (Kete 1) was again disrupted by COVID-19 in the last financial year but staff and volunteers have gone above and beyond to ensure that clients and *whānau* are well cared for and the results of our second outcomes report are pleasing and we know we are making a difference.

The 'parish projects' stream of work is going from strength to strength with numerous parishes taking up the Senior Chef programme, ACW-funded activities coordinators in place in two parishes, and a range of other initiatives throughout the Diocese, including support to RSE workers and COVID care packs for the community.

In the last year we implemented a significant organisational change to deepen our sector expertise. This change included us bringing all parish-based Growing Through Grief Services into Anglican Care Waiapu under one manager. After the balance date we took on the staff and contracts of The Trust Tararua in Pahiatua, forming a new service in the Tararua region called Tararua Community Services. After the balance date, in cooperation with the Parish of Havelock North, we closed the After School @ St Luke's afterschool programme due to staffing and roll challenges.

In the last year we have seen significant changes in governance. We have farewelled two of our trustees: Brian Watkins from Havelock North and Karen (KB) Williams Below (Ngai Te Rangi and Ngati Whakaue) from Wellington. Both brought a strong focus on social justice, and both shared a particular commitment to staff wellbeing.

At the end of 2021 we welcomed new trustee Chris Malcolm of Napier, a parishioner at All Saints Taradale and a lecturer in mental health, addictions, and wellbeing at Eastern Institute of Technology. After the balance date, historian and priest Venerable Dr Hirini Kaa of Auckland (Ngāti Porou, Ngāti Kahungunu and Rongowhakaata) joined the Board. Rev'd Kaa is Archdeacon Matauranga for Te Pīhopatanga and his appointment deepens our organisation's connection with the Mihinare church and will significantly enhance our Board's understanding and practical application of matauranga. We also brought on an independent Risk and Assurance Chair, Sarah Park of Napier, to ensure a greater level of oversight of risk.

Thank you to our trustees, staff, volunteers, and supporters. We are living in unusual times but our vision of Fulfilled Lives, Connected Communities is more relevant than ever - you continue to inspire.

John Palairet, Chair WASSTB

Lucy Laitinen, CEO Anglican Care Waiapu

Diocesan Ministry Educator Report

Clergy and lay training

This year our training, for both clergy and lay people, has focused on the area of ministry standards with the roll-out of two online modules – one on the Royal Commission of Inquiry – Abuse in Care and the changes to Title D (the Canon on Standards of Ministry), and one on issues relating to Power in Ministry. These replace our previous boundaries training which occur every three years. We are fortunate in being able to use modules that have been developed in the Diocese of Waikato -Taranaki, and these will be extended by a webinar which Bishop Andrew will run in early September giving his perspective on the Royal Commission and on requirements and expectations within this diocese. This training is required for all clergy, licenced lay ministers and office bearers – all the groups for which the standards in Title D apply.

Due to Covid, Clergy Conference 2021 was held via Zoom. Our theme was “Mission for our place and time: An exploration of mission based around the Anglican 5 Marks of Mission. A particular highlight was our keynote speaker, Michael Trainor, leading us in three sessions based around his book, *About Earth's Child: an ecological listening to the Gospel of Luke* (2017), part of the Earth Bible Commentary series. Clergy Conference 2022 is currently being planned, with the theme “*Navigating the future: explore – experiment – discover – reflect – plant.*” Our presenter, Rev'd Dr Christian Selvaratnam, will help focus us on leading and enabling mission in the local church.

In addition to larger events, I am always available to run training programmes and seminars within individual parishes on a range of topics, or to preach, preside or speak to various groups such as AAW. Possible seminars are listed on the back page of my newsletters, or I am happy to arrange a workshop on a different topic if there is something you would like for your parish.

Discernment Process and Formation Programme

Waiapu's Ordination Discernment process is run in common with the dioceses of Auckland and Waikato-Taranaki, and this year we were part of a joint discernment event in Auckland. Those discerned with a call to ordained ministry become a 'candidate in training': the discernment continues throughout the training until a point may be reached when the person is ready to be ordained. Last November, due to Covid, we held an ordination roadshow, with services in Whakatāne, Taupō, and at the Cathedral in Napier in the course of a weekend – many thanks to a team from the Cathedral Choir who were part of all this! Candidates and the recently ordained are currently being trained within the diocese as part of the formation programme, and also receive mentoring from their local clergy.

Messy Church

Messy Church is currently running in seven parishes in Waiapu; one is Messy Vintage in a local rest home, the others are all-age Messy Churches. A new Messy Vintage (the second for that parish) is just starting in Te Puke. Over the past year three Messy Churches have gone into recess, one of which will be relaunching this October. Ongoing difficulties with Covid reducing the number of team members, and sometimes also attendees, accounts for some of this, though one parish is wanting to focus on other family ministry priorities at the moment. A common challenge for most Messy Churches is getting enough people with enough energy to be on the Messy Church team: Covid has accentuated the already existing problems of declining numbers and ageing congregations. A variation on this is around time constraints for the coordinator. One Messy Church has another sort of challenge: “getting it recognised as a real church.” A key part of the Messy Church concept is that it is a congregation in its own right, and not a “starter service” which will then lead people into coming every week to the “main service.” For some of the Messy Churches in Waiapu a highlight was simply “just being back together again,” being able to meet in person once the Covid situation improved. (A shout-out here to those who kept in touch with people via “Messy Church in a Bag” when meeting was not possible.) Others, when invited to identify a highlight, mentioned the most recent Messy Church session they held. This pinpoints the capacity of the Messy Church format to connect with, delight, and inspire a variety of people, often people who are not otherwise involved in church.

Anglican Studies Programme

The Anglican Studies Programme to study for the Diploma of Christian Studies (an NZQA-registered qualification) or to study for credit or audit a paper for interest is again offered here in Waiapu, with a mixture of online learning over zoom and, for some papers, a weekend intensive in Taupō. Waiapu students include lay people, the recently ordained, and ordination candidates in training. This year's papers have been Being Anglican in Aotearoa New Zealand and Polynesia, (semester 1), Ministry with Christ – Listening in life issues and Preaching in our Time (semester 2), and Te Reo Māori (throughout the year). New students can begin at the start of each semester: anyone interested in studying like this – please get in touch.

Other activities

I offered a Lenten Study this year, "Living out of our stories", an opportunity to set the foundational stories of our faith and our lived experience in conversation with one another, which was used both in Waiapu and in other dioceses. I will offer a Lenten Study again for 2023, and will be working on this in the last quarter of this year.

I produce a newsletter about 3-4 times a year which gives details of training events, new library books and other items of interest. I am always grateful to those who donate useful books to the diocesan Library or who make purchasing suggestions.

Rev'd Deborah Broome
Ministry Educator

Waiapu Anglican World Mission Committee

Mission Giving

For many years now our target has remained at \$195,000. As we all know, due to inflationary influences and the overall depreciation in the value of money, this is a decrease year on year. However, it is what we as a Diocese can pledge, and we do well in comparison. The Anglican Diocese of Waiapu consistently meets 95+% of its target due to the way we collect our pledge, which is a great result we should be very proud of. This year it has been a little more volatile with Parishes taking Missions Holidays. We may well struggle to reach 90% of target this round. Given the continuing COVID Climate, we are still doing well, but it would be wonderful to see Anglican Missions and the Church Missionary Society as our mission agencies of choice. They are ours! Please support Anglican Missions! The way Waiapu Diocese collects and distributes these funds is admired by other Diocese as it ensures consistent even contributions are maintained.

Primary thanks must go to the people in the parishes who make this happen.

Mission Motivators in the Diocese, Archdeaconries and Parishes

It would be wonderful to see each Archdeaconry have 1-2 and each Parish 1-2 Mission Motivators. These people are champions for Mission – Local & Global. This is a model used in other Diocese and works well.

If you would like to be an Archdeaconry or Parish Mission Motivator, please contact me directly.

Overseas Missions – Tikanga Pakeha

David van Oeveren has attended the Zoom Hui and face-to-face meetings which keep us up to date with what Anglican Missions, New Zealand Church Missionary Society and the other New Zealand Dioceses are doing with regard to Overseas Mission.

These meetings are held quarterly providing wide ranging information. The face-to-face tend to focus on skills and training such as Bequest Funding as well as the usual business.

Much of 2021 was focussed on how you do Overseas Mission in a COVID-19 world and how we support that. Many mission partners have returned to New Zealand, those that are on mission live much restricted lives and what were already difficult conditions and situations.

Anglican Church of Papua New Guinea

Financial support for ACPNG has continued through the Henry and William Williams Memorial Trust (a private Trust based in the Diocese). PNG, like Fiji, has been hit very hard by COVID-19, so we must keep them in our prayers and work towards practical assistance.

Venerable David van Oeveren

Overseas Mission – Tikanga Pakeha Chairperson

Waiapu Archives Report

2022 has been another busy year when as we think about digital files the need to preserve the history of what has gone before becomes very important. We have been sent files from different Parishes in the Diocese who have had a tidy up and realised that their records needed to be cared for. We are especially concerned about the registers prior to 1950's that may be lying around in cupboards and may get lost. These are important documents that belong to the Diocese.

At present we are in the process of making parish baptisms available for research by scanning each book and having them online. They will be available online in the St Johns Theological College website called Putake. Our Diocese will, over a period of time, be able to scan and transcribe these documents so anyone can have access to them. We have a little group of volunteers who will be available to start this in due course.

When we receive records, they are catalogued into subjects in each Parish and can be word searched when the need arises. These lists can be sent to each Parish to advise what we have catalogued for the parish. Please do look at what you have in your Parish and make sure they are well cared for and can be searched readily if the need arises.

We are delighted to advise that we have recently sent all the Waiapu yearbooks dating back to 1859 to St Johns College for scanning. They will be then be available on Putake for anyone to research.

The Children's Commission on abuse has been ongoing and we have provided any available details we have on file for their use.

We are available if you need any advice on your record keeping, and please remember documents need full dates (i.e. 1845 or 2020) to enable us to make sure they are in the correct era.

Jillian King

waiapuarchives@gmail.com or jill.king@waiapu.com

The Association of Anglican Women Report



I have pleasure in presenting my Annual Report to Synod 2022. Our Current membership is 97 group members and 5 Lone Members in the Bay of Plenty and 10 in Hawkes Bay. There are 5 Parishes represented. Hawkes Bay (2), Bay of Plenty (2), Eastland (1). It was with sadness that I heard of the closure of St Georges AAW group, Gate Pa, Tauranga. Existing members were offered the opportunity of continuing their connection with AAW by becoming Lone Members.

The Waiapu AAW Diocesan Executive Committee Zoom meetings, were held in January, April and June 2022. The January meeting was a regrouping, while the April meeting was arranging the Zoom AGM. The guest speaker was Graham Brock who spoke on the important role AAW members played in the life of the Church. The existing Committee was re-elected with the exception of the Social Concerns Convenor vacated by Wendy Probert. Julie Adcock from Eastland offered to fill this position at our June meeting.

Newsletters to members were sent out in December 2021 and May 2022. The December Newsletter reflected on the role of Mary the Mother of Jesus. The May Newsletter reported On the NZAAW meeting and AGM held in Christchurch in May 7/8. At this meeting the Overseas and Outreach Convenor outlined a year long \$10.000 Missions fundraising project: to provide a canteen for the Bishop Kempthorne Memorial School in Suva Fiji. The next NZAAW meeting will be held in Christchurch on October 1.

I have attended on behalf of AAW, other Church events. I was disappointed to have missed Sue Matthews (Father John's wife's) Ordination held at the Cathedral in November 2021. However, I was able to read the report, in our St Luke's Havelock North Parish Newsletter 'Tidings'. I have also attended two services that focussed on the tragic events taking place in Ukraine. The first was a moving service of "Quiet Reflection" held at St Matthews in Hastings in March. The second, was an Evensong Palm Sunday Service at the Cathedral Napier. It was an open invitation to the community to "Pray for Ukraine". I also attended a celebration at St Luke's Havelock North to celebrate 20 years of Ministry for Father John in June. I have written two articles for Circle one of which was a Book Review of Purple Hands written by Barbara Walker QSM. I will conclude with this quote from Circle. "The Association of Anglican Women has more than 3000 members - the largest Organisation within the Anglican Church giving a voice and representation to women".

Cynthia Prince
Waiapu AAW Diocesan President

Hereworth School Trust Board Chairman's Report

For the year ended 30 June 2022

Strategy

The most exciting strategic initiative during the last year has been the decision to become a co-educated School. This has been worked through in conjunction with last year's announcement that the Trust Board, with the blessing of the Diocese applied to the Government to become an Integrated School. On the latter, we have received no official feedback as to the progress of the Integration application.

The School consulted with the community regarding co-education and without doubt this initiative has found favour, so the decision to open the School to girls occurs at the commencement of the 2023 School year. To date the expressions of interest by the families of girls is heartening. The School anticipates that we will begin with at least 30 girls.

Our Strategic Plan remains in place until the end of 2022. We are not in a position to dedicate too much focus and resources toward the next Strategic Plan until such time as we have a clear direction with Integration. Certainly with co-education the marketing and preparing for implementation in 2023 is our current focus. The Board is impressed and appreciative of the work to achieve an excellent start to co-education from the Headmaster, his Senior Leadership Team and all staff for their commitment and service to Hereworth School.

In last year's Report it was indicated that The Property Group from Wellington were updating the 2017 Master Plan to allow us to comprehend the challenges with girls being on site and fully integrated into our Hereworth life. The new Master Plan 2021 has allowed us to work toward addressing options for Girls' Boarding, how best to improve the transport system around the campus and how to create more effective use of space for additional classrooms and recreation.

The final design iteration of the Multi-Sport Facility is almost complete and we are soon to sign the Contract for construction. All things considered given the vagaries in the current market we may have this building operable mid-2023. This will be a welcome completion as it has been a challenging process and consumed considerable resources.

Learning and Teaching

The Board and Headmaster continue to focus on the boys' development in all its facets. The quality of their education remains a constant reference in our meetings.

The School has reached another level with the Harvard University Visible Thinking and Melbourne University Visible Wellbeing programmes. As with all relatively new initiatives, they have reached a level of maturity and are constantly being reviewed for either improvement or fine-tuning.

The Board is keenly interested in the value-added component of their academic pursuits as measured by student assessments available from the New Zealand Council of Educational Research. We are keen to use the testing data to ascertain individual boy improvement from one year to the next. Using the data to pursue substantive development of each student is a powerful analytic tool in the learning and teaching process.

Further, the comprehensive co-curricular programme continues to be developing physical skills, mental agility and leadership qualities. The development of the character of the boys is central to the education they receive. The boys are being well served; Hereworth is a safe and healthy place, where the staff works hard at creating an outstanding educational environment with a focus of *Non Nobis Solum (Not For Ourselves Alone)* in the context of our Christian faith and practice. The Chapel and the life and teachings of Christ remain at our core.

Community

The Board is mindful of the quality of our staff and the significant impact they have on our boys, each other and our wider community. We are constantly reminded of their loyalty to the School and their desire to nurture our special sense of community. We are fortunate indeed to enjoy such a hard-working and committed staff, both teaching and non-teaching, ably led by our Headmaster, Trevor Barman. The generosity exhibited by the staff is a reflection of an alive Christian spirit.

The role our parents play in adding to our strong sense of community is a critical element. The focus on working with parents and Old Boys to create something special is a constant.

Roll

We commenced 2022 with 225 boys so our roll projection was accurate. It is anticipated that with a contingent of about 30 girls we will begin 2023 with approximately 260 students. If this roll eventuates it would be a record for Hereworth in its almost 100-year history.

Governance

On the Board this year we have welcomed three new members. Hugh Ritchie, as an Old Boy representative from a family history which has served the School generously. His business skills and experience as a Director of other organisations are appreciated. George Eivers, a Parent representative and also an Old Boy, whose engineering background and financial skills contribute to the initiatives in our Capital Works and associated challenges. Kate Wallingford as a Parent representative from Gisborne who will keep a keen interest on the boarding life of the School. She brings skills in human resourcing forensics and problem-solving.

Governance at Hereworth School is strong with committed and skilled Trust Board members. Their insights and interest support the Headmaster in his demanding role and ensures he is equipped to enable better staff input and outcomes.

Jonathan Hensman

Chairman, Hereworth School Trust Board

The Mission to Seafarers Report

The Hawke's Bay Seafarers Welfare Society, which operates a centre near the entrance to the Port of Napier, is an inter-denominational venture supported by The Mission to Seafarers (Anglican), Apostleship of the Sea (Roman Catholic) and the Sailors' Society (with no denominational connections). The centre is manned by a team of volunteers from various congregations. The centre provides refreshments, recreational facilities, a currency exchange service. Prior to lockdown it also provided a shop selling mainly confectionary, soft drinks and souvenirs. The Port of Napier provides free Wi-Fi and telephone services to the centre.

Background

"Founded in 1856, today's Mission to Seafarers offers emergency assistance, practical support, and a friendly welcome to crews in 260 ports around the world. Whether caring for victims of piracy or providing a lifeline to those abandoned in foreign ports, we are there for the globe's 1.5 million merchant seafarers of all ranks, nationalities and beliefs."

Centre Visitors

The centre was closed in March 2020 following the Covid lockdown. Since November 2020 it has become a base for ship visitors and has been available while the office is manned. However very strict rules are in place, and the ability of seafarers to go ashore is limited. Re-opening on a limited basis is to recommence in July 2022, the first in the country to re-open.

Ship Visits

Two ship visitors are sponsored by the Apostleship of the Sea, and visits have also been permitted since November 2020, but the visits are only to the bottom of the gangway. Because of the limitations on shore leave, meaning that most visiting seafarers are unable to purchase goods ashore, a new service has been provided. Crew members wanting items are able to place orders before arrival, then the goods are purchased by ship visitors and delivered to the ship. Seafarers are all paid in US dollars, and a flat conversion rate slightly lower than the official exchange rate helps offset the loss of income from selling goods at the centre.

In the year to June 2022 goods to the value of over \$36,000 were purchased on behalf of seafarers.

Other Support

The Rotary Club of Ahuriri Sunrise and All Saints parish Taradale organise Christmas parcels and gifts for seafarers on ships in port on that day. Some members of local parishes knit items such as beanies for seafarers, and the St Andrew's parish, Westshore, Opportunity Shop is a regular sponsor. A number of unnamed individuals have contributed generously in recent years.

The Seafarers Welfare Board has provided financial support while the centre has been closed, including over \$5,000 towards repainting and replacement of rotten timber at the Centre.

Keith James

Secretary of the Society

Port of Tauranga Mission to Seafarers Report (including Gisborne and Napier)

In last year's report to Synod I provided details of the Diocese of Waiapu having three ports all providing berthing to overseas shipping. While Tauranga is the largest and busiest port in New Zealand the port of Napier has a partial ship visitor position funded by the Seamans Welfare Board (SWB). This person is also loosely aligned to the Mission to Seafarers (MTS).

In Gisborne, the SWB has been unable to fill a position there but is still providing free WiFi to visiting ships and this is taken on board by the shipping agents.

Tauranga

As detailed in last year's report Mission to Seafarers is still one of three founding members of the United Seafarers Mission (USM), and is working in conjunction with the SWB and their employees to provide for the needs of seafarers visiting the port of Tauranga. In the middle of last year the Seafarers Welfare Board employed three people for Tauranga as Seafarers Welfare Officers two part-time and one full-time who will work out of the USM and carry out ship visiting and most of the shopping for crews unable to gain shore leave. The USM volunteers have not generally been able to do what they have done in the pre Covid times and some have been helping with shopping for the SWO's at the USM mission. Recently one of the part-time SWO resigned with one of the part timer moving up to full-time. The SWB has also appointed a further full-time person to co-ordinate the Seafarers Welfare Board employees, carry out all of the administration required by Maritime New Zealand and the USM and co-ordinate the shopping orders. This has moved the SWB staff in Tauranga up to three full time positions. As a result the three people working for the SWB in Tauranga have one aligned to Stella Maris and two aligned to MTS.

While ships crews will have the option of shore leave when in port, most are still being prevented to do so by either the ship's captain or the shipping agent as they are more concerned about bringing Covid on to the ship from on shore rather than spreading Covid from the ship.

With the opening of the borders in late July the USM is likely to get many more ships' crews through the door than has been the case in the last year or so. This is likely to reduce the amount of shopping the SWO's and the Mission have to do for crews. While shopping for crews is unlikely to ever go back to the pre Covid times where the USM van transported crews to Bayfair shopping centre, some crew members will opt for this service.

Covid has depleted the number of volunteers at all ports and the Tauranga USM is not exempt from this. Before Covid the USM had approximately 70 volunteers spread through the three founding missions and some from other denominations. Today this is down to around 30-35. While many of these are aligned to Stella Maris they are mainly working people so this limits the times they can commit to the USM, MTS now having around 6 or 7 people from the Anglican community that are aligned to MTS. Volunteers are always needed as the USM when back in full swing has three four hour shifts each day.

When I was part of the Merchant Navy with the New Zealand Shipping Co back in 1968 through to 1971 the thought of female crew members was unheard of. Not even the eastern bloc shipping had them. In the current era things have changed.

With this change of more women working in what was considered a male dominated industry, we are seeing more and more women crew members on ships. However, these women are still working in a predominantly male environment, mostly in the deck officer and engineering area.

MTS Tauranga is currently working with Graeme Brock of Anglican Care Waiapu (ACW) with the thought of providing specific welcome packs for female crew when they arrive into our ports. We currently have provided welcome packs to ships crews, although not specifically aimed at female crew. We think this idea, with funding hopefully from ACW, will make the life of female crew a little easier.

So to finish this report to Synod, as always we need volunteers. We always need them in Tauranga, we need them in Napier to help with the workload, but in particular we need them in Gisborne where there is currently no SWB person and no welfare for seafarers other than that offered by the shipping agents.

Clark Houltram

Chairperson of the MTS Regional Committee and MTS Tauranga



Waiapu Anglican Cursillo Report

*ursillo equips Christians to face the challenge of what it means to be disciples in a world that today is often opposed to Christianity and its message,
Know God, Grow in God, Go in God*

The Cursillo discipleship programme has been in Waiapu since 2011 and since then our focus hasn't changed. Our focus remains, 'changing our environments for Christ'. Cursillo is encouraging and uplifting and we have fun together but still we are serious and passionate about our faith.

Anglican Cursillo belongs to a worldwide movement which strengthens and encourages us as disciples of Christ. A lay-led movement, Cursillo offers us ways to live as Christians in our day-to-day situations. We are equipped to become Christian leaders in God's world, helping us to engage more deeply in the ministry and mission of the church.

Waiapu Anglican Cursillo is responsible to Bishop Andrew Hedge, and also reports biannually to the NZ Anglican Cursillo Council. Waiapu Anglican Cursillo is steered by an, at present, five person Secretariat, reporting biannually to the New Zealand Anglican Cursillo Council, our enabling body led by Bishop Peter Carrell. We appreciate and are grateful to Bishop Andrew's support and the hands-on guidance and Cursillo's Episcopal support of Rev'd Deborah Broome, Ministry Educator.

In previous years, pilgrimage weekends have been held in either Hawke's Bay or Bay of Plenty. Pilgrims (that's all of us!) are introduced to the Cursillo discipleship method of Knowing God, Growing in God and Going to God, or prayer, study and action. Small discipleship groups meet regularly and larger group gatherings meet several times a year, to provide support and encouragement as people live out their discipleship after the pilgrimage weekend.

In Waiapu, 141 people have participated in Cursillo since 2011. COVID 19 and other issues have prevented Cursillo offering pilgrimage weekends recently, but small discipleship groups have continued to meet in Hawke's Bay and Bay of Plenty, although their numbers are declining.

What has been happening in 2021/2022?

During 2021, Waiapu Anglican Cursillo was focussed on encouraging people in their Christian discipleship through regular gatherings for fellowship and learning from each other. Unfortunately, events that were organised had to be cancelled due to covid. At the end of 2021 a small number of smaller gatherings were held with dwindling numbers as the threat of covid became more prevalent, and with an older membership, people did not want to attend larger gatherings.

Now in 2022, with this in mind, the Waiapu Cursillo Secretariate have decided, in consultation with the membership and Rev'd Deborah Broome, to go into recess. We feel that the season for Cursillo in Waiapu has sadly passed. We are anticipating a time of celebration of all the opportunities Cursillo has presented in Waiapu Diocese. Please pray for us as we move into this time of recess.

Thank you to Bishop Andrew, Rev'd Deborah Broome and everyone in Waiapu who has supported Waiapu Cursillo since 2011.

Jennifer Whyman
Diocesan Lay Director

Revd Sybil Gibson
Diocesan Spiritual Advisor

Tauranga Hospital Chaplaincy Service Report

New to paid chaplaincy this is my first Synod report in this capacity. Having been at the Hospital for nearly a year I experienced most of this time working under strict COVID restrictions. For us employed Chaplains this meant there were no volunteers to share patient visits nor could we hold Sunday services in our Chapel. Fortunately, our volunteers have now returned and since July we have again begun to hold Chapel Services each Sunday. I note that this is only possible with the help of many local churches including Mount Maunganui Anglican Parish and Holy Trinity.

Once again, our Chapel was transformed at Christmas with a small forest of themed and illuminated trees, providing a space for staff to rest and contemplate the joy of the season. We take delight in the fact that our chapel is a quiet place for staff and patients alike to find a few minutes peace. Our prayer/meeting room is also popular with staff who congregate particularly at lunchtime.

In addition to her pastoral role Shelley, our Lead Chaplain, is busy with organising our ministry and Matiu is very busy as our Regional Chaplain. After years of Church ministry, I personally am relieved to be somewhat free of administration and able to focus on pastoral ministry. In addition to we three we are blessed to have Leanne Brooks primarily but not exclusively with us as our Roman Catholic Chaplain. Together we have continued to be intentional in ministry to the mental health ward with Shelley as the main presence in this ministry.

We continue to have a lot of support from our volunteer chaplaincy assistants and our locums. We currently have 11 active volunteers being blessed by new volunteers filling the gaps as some of our long-standing volunteers have decided to bring their ministry in this hospital to an end, and while this is understandable it is also sad, they will be missed. We are pleased to note that we continue to have a wonderful cross-section of ages, ethnicities and denominations amongst the team, which ensures our ministry meets many needs. Over the year we have visited many patients and their family members, as well as being available for staff members. We have had numerous opportunities to pray individually with patients and staff along with the privilege of providing sacraments and chapel services.

The Inter-church Council for Hospital Chaplaincy (IHC), based in Wellington administers and manages hospital chaplaincy on behalf of the member churches in a contractual relationship Te Whatu Ora, (Health New Zealand), and is the employing body for ecumenical chaplains. We are particularly blessed in the fact that we work alongside the pastoral carers from Te Pare o Toi acknowledging the role of Te Aka Whai Ora (Maori Health Authority). Together we work towards a wholistic approach to patient care.

We continue to be supported by our Local Support Group chaired by the Reverend Jaco Reyneke. We happily receive referrals from Parish teams for parishioners in hospital, to meet with church visitors/ministers when visiting in the hospital, and to speak or preach locally to spread the word about hospital chaplaincy.

We would like to thank Bishop Andrew Hedge (Waiapu Diocese) and Bishop Pihopa Ngarahu Katene (Te Hui Amorangi o te Manawa o te Wheke) for their ongoing financial and spiritual support for God's work through chaplaincy in Tauranga.

God bless you all.

**Reverend Graham Silkstone, Ecumenical Chaplain, Tauranga Hospital on behalf of:
myself, Shelley, Matiu, Leanne and the rest of the team**

Gisborne Hospital Chaplaincy Service Report

Remembering the late Reverend Lenore Briant – Pioneer of Women Chaplains, Gisborne Hospital

In the late 1980's, Rev'd Lenore Briant became the first woman to be Chaplain at Gisborne Hospital when commissioned co-Chaplain, with Gisborne Hospitals first Maori Chaplain the late Rev'd Canon Huatahi Nia Nia. Both Chaplains were pioneers in their respective fields of Chaplaincy.

Patients long for Churches to Resume - Uplifted by Chaplaincy

During the Covid-19 restrictions, hospitalized church members expressed their grief about their Church closures and longed for that 'in-person face to face' contact with their ministers, church leaders, and church members. Personal contact with chaplains was '**medicine to the soul**' and the opportunity to attend a Sunday Service in the Hospital Chapel was a delightful bonus.

Spiritual Care provision for Staff

Over the past year, staff have had to navigate added pressures, challenges, and concerns, and the chaplaincy provision of Wai Tapu/Holy Water atomizers and prayer cards, increasingly became an important '**personal resource**' for staff, to spiritually care for themselves and the environment around them. The impartation of spiritual care awareness by the lead chaplain empowered numerous staff to confidently use their Holy Water with prayer, at work, at home, or when needed.

Cremation Ashes

As cremation becomes increasingly a popular option, so too, is the choice to hold onto cremation ashes indefinitely, to preserve ashes in numerous ways, and to carry ashes on personal journeys. Caring for ashes may have several advantages but may also have disadvantages. From time to time, Chaplaincy encounter matters concerning cremation ashes where there is need for spiritual guidance, pastoral care or a spiritual cleansing and blessing, particularly when spiritual or cultural guidance has been overlooked when caring for the cremation ashes of loved ones.

Christ's Healing Power

Even though, there are many different avenues of healing available for health and wellness, this Chaplaincy service continues to receive testimonies resulting from the healing power and love of Jesus Christ, healing, reviving faith, removing spiritual bondages, bringing peace, encouragement, restoration, and hope....to God be the glory!

Matariki

Chaplaincy commemorated Matariki reflecting on Scriptures in Maori and English from Amos 5:8 and Psalm 147:4, thanking God for His goodness through chaplaincy, remembering chaplaincy members past and present, nationally, and locally, reflecting on the future and a forward-looking plan.

New Health System

Chaplaincy delivered prayer and hymns that were followed by speeches, waiata, haka and the planting of two Kahikatea trees to farewell Hauora Tairāwhiti DHB and welcome the new health system across New Zealand - Te Whatu Ora (Health New Zealand) and Te Aka Whai Ora (the Maori Health Authority). We are now Te Whatu Ora Tairāwhiti.

Diocese of Waiapu

Thank you for your ongoing prayers and continued financial commitment to the Gisborne Hospital Chaplaincy Service. Your commitment is sincerely appreciated and has enabled God's work to continue and expand. Bishop Andrew Hedge and members of the Diocese of Waiapu, on behalf of the Chaplaincy Service, Gisborne Hospital - thank you.

Patsy Ngata-Hills
Lead Chaplain

Hawke's Bay Fallen Soldiers' Memorial Hospital Chaplaincy Service Report

He aha te mea nui o te ao?
Maku he ki atu

He Tangata

He Tangata

He Tangata

(Prepared by Reverend Pelly Pirkahu)

The above proverb has strong meaning for Chaplains but this past year it has been especially significant as Chaplains walk the coal face of the wards where the tide of human suffering continues to mount. This is reflected in our community, nationally and internationally.

We have seen the effects of Covid and now the wave continues, affecting patients, staff, family/ whanau.

The Rev'd Barbara Walker

Barb's farewells were significant events as this door closed within the HBDHB. A strong footprint has been made and her presence will be missed. But we know she will rest and wait to see what the next part of her journey with God holds. We wish her well.

Chaplaincy Team Update

Pastor Jeannine Epplert (Lead Chaplain), the Rev'd John Davison (Mental health 2.5 and Ecumenical Chaplain 2.5) and the Rev'd Ruth Sandiford-Phelan are our three full time Chaplains with the Rev'd Pelly Pirkahu as 0.6 position.

Deirdre Russ served a number of years supporting the Catholic patients but she finished her role last October. We wish her well in the future and may she continue to enjoy spending time with her family. In April we were pleased to welcome to the team our new Catholic Chaplain – Deb Lucy. She has fitted in to the role really well.

Sadly, as we write this, we acknowledge the passing of Margaret Harding who both Barb and Pelly had the pleasure of working with. Our prayers are with her family as they mourn the loss of a loved one. May she rest in peace.

Volunteer Chaplaincy Assistants

As Chaplains we must never underestimate the role of volunteers within the team. The current VCAs are Pauline Erickson, Anneke Towns, Paul Beard and Jillian Frizzell who give tirelessly of their time to assist Chaplains. We have also welcomed Brett Ennis to the team. We are awaiting a suitable time for his official commissioning service to be held.

Chapel

Due to Covid the chapel has been closed for Sunday services but bedside communions have been offered and well received. This still continues in the current climate.

Administration/Locum

Our team in the past has been complemented by the Rev'd Margaret Hall as Administrator and Locum but she relinquished these positions for her own personal reasons. Recently joining her was the Rev'd Bryan Carey who decided it was time to "hang up his hat". We wish them both the best in their new ventures.

We are proud to announce the Rev'd Steve Lyndsay as the new Locum and we are awaiting the final paperwork for Kelly Waihapa to join us as our new Administrator.

Hawke's Bay Hospital Chaplaincy Service

Our hospital chaplaincy continues to be grateful to the HBDHB, Hastings District Council, Pam Torbett Trust, The Higgins Trust, churches, community and individuals for their support.

Anzac Day

Anzac Day was a significant Day in our Calendar and we would like to thank the HBDHB for supporting this event.

Due to Covid the decision was made to have the service Live-streamed from the Chapel. We could see the servicemen struggling to honour their comrades under these circumstances, the silent tear falling down their cheeks. **Yes, they fought for us; it is people, it is people, it is people.**

This service was held in conjunction with Maori Health who also suggested we build on the Anzac theme for the next four years.

The Waiapu Diocese

Led by Bishop Andrew the Diocese continues to support Chaplains both financially and pastorally.

We are extremely grateful for the support we receive and look forward to when Woodford, Iona, and Hukarere Colleges are able to assist us with our Chapel services when Covid has run its course!

Zoom

Continued upskilling for chaplains has been via zoom and also incorporated in this was the farewell to the current CEO, Simon Manning. We wish him well as he spends more time in his business.

Reregistration

Pelly has just completed her re-registration which is a continuation after completing three years accreditation. Other Chaplains are looking at starting the Accreditation journey.

As we read last year's report we are reminded of this world of change and how fortunate we are to be placed firmly on the Rock of Jesus Christ. Change has been prevalent with the HBDHB and now we enter a new name change: Te Whatu Ora-Te Matau a Māui.

"As we all ride this wave may we remain strong and of good faith remembering it is people that we journey with who are traversing highs and lows of grief, change, anxiety, and vulnerability."

Pastor Jeannine Epplert, Lead Chaplain
The Rev'd Pelly Pirikahu, NZHCA

Rotorua Hospital Chaplaincy Report

E te Pihopa, tena koe. Ko te Pihopatanga o Waiapu, tena koutou katoa.

I am the lead chaplain of Rotorua Hospital. My name is Allan Hawea and it is my pleasure to submit my report.

I am an ordained Anglican priest licensed by the Rt. Rev Ngarahu Katene, bishop of Te Hui Amorangi o Te Manawa o te Wheke. I left Rotorua in 2013 and was there licensed by the Rt. Rev Te Kito Pikaahu, bishop of Te Pihopatanga o Te Tai Tokerau. I returned to Rotorua in February this year to take up the role of lead chaplain at Rotorua Hospital. Prior to returning to Rotorua I was a full time chaplain for six years at Auckland Hospital then Middlemore Hospital.

Chaplaincy services at Rotorua hospital is unique amongst hospitals as Rotorua is supported by a 'charitable trust' and a fulltime administrator. The 'Rotorua Hospital Chaplaincy Trust' is independent to the ICHC (Interchurch Council for Hospital Chaplaincy). The stated purpose of the trust is "to ensure the continuation of chaplaincy services at Rotorua hospital of the Lakes District Health Board or its successors". In practice the trust has an important function as it financially supports chaplaincy volunteers and a full time administrator. This support allows for and funds an annual team retreat, regular team meetings, chaplains' uniforms and of course the administrator Mrs Alison Lamberton. The administrator also supports the chaplain and the team in an administrative role. This allows the chaplains to focus on visiting patients and frees up the time that would have to be spent on rosters, organising team meetings, peer group supervision, retreats and training.

In the 12-month period, the chaplaincy team at Rotorua Hospital visited 9,436 patients. The number is very much down from the previous year and continues the trend since 2020 caused by restrictions of entry to the hospital as part of covid risk management. Our chaplaincy volunteers as distinct from chaplains were unable to enter the hospital, hence the significant impact on the number of patients visited.

With level 4 restrictions from mid-August 2021 due to the delta variant outbreak many of the large hospitals did not allow chaplains let alone volunteers to go onto the wards. Fortunately, because she was able to be in the hospital Wendy Emsley was able to visit patients and provide important pastoral care and support to staff and patients during lock down. Adjustment to lockdown was not difficult for Wendy especially as she had a permanent part- time chaplain to work with her. They were easily able to provide cover at national alert level 4. in spite of the absence of our volunteers. From August 2021 regular Sunday chapel services were also cancelled.

In September 2021 Wendy accepted a part time newly created position at Whakatane Hospital and began there in late October. She remained at Rotorua Hospital in a part time basis until a new Chaplain was appointed in February 2022.

I started as chaplain at Rotorua in mid-February 2022. There was a measured and quiet approach to being oriented. Orientation to a new for me hospital was given by Wendy and Alison Lamberton, Chaplaincy Administrator.

It was a significant change for me and my whanau. Moving house, settling an adult daughter and her two young children and wondering how she will cope as a single parent in Auckland after living with mum and dad. Being aware of the strength of chaplaincy here at Rotorua and wondering how I would fit in. I have been so warmly welcomed not just by the chaplaincy team but by the hospital whanau, staff and community.

Highlights

- A chaplaincy retreat for the team was held over two days (February 10 & 11th), the venue Stepping Stones Ministries, Tauranga.
- I was welcomed as chaplain with a mihi whakatau at Tunohopu marae, Ohinemutu on Monday 14th February. Te Aka Matua (Lakes DHB Maori Health team) were tangatawhenua/hosts. Several DHB staff were present as well as many of the chaplaincy team, and members of my own whanau.

- Orientation into the hospital began with a visit and introduction to senior managers of the hospital as well as ward managers and charge nurses.
- I wasn't able to meet our volunteer personnel until mid-April because they were still excluded from the hospital.
- From August 2021 until May 2022 the Chemotherapy ward, the Children's Unit, the Intensive Care Unit, the Coronary Care Unit and the Mental Health Inpatients ward were visited on a regular basis by the 3 chaplains alone. Other wards were visited on a call in basis when we were on-site. This system was in place as our VCAs (Volunteer chaplain assistants) were not in the hospital. The working chaplaincy team was Wendy (until she left) myself, and two-part time chaplains; Gaynor Lincoln and Miyoko Hammersley.
- Chaplaincy volunteers were given permission by hospital management to start back at the hospital from the 16th May. They had been out of the hospital since August 2021. While the volunteers were away Ali Lamberton made sure that she kept in touch with them and as restrictions eased the volunteers were able to slowly gather as a group along with the chaplains and locum chaplains for fellowship prior to starting back officially.
- We now had a full complement to provide chaplaincy support in the hospital Monday to Friday as well as after hours and weekend support. This meant we were comfortably able to provide 7-day 24-hour care if required.

As of 16th May 2022, the date chaplaincy volunteers re-entered the hospital. The chaplaincy team comprised; 1 full time chaplain (Allan Hawea), 2 part-time chaplains (12 hours per week, Gaynor Lincoln and Miyoko Hammersley) our administrator Ali Lamberton and 11 volunteers. The volunteers typically come in one day a week for 3 hours on the wards. The volunteers are Melly Allom, Dick Everts, Sally French, Allen and Juleen Foote, Kathy Horgan, Timothy Lee, Peter Lindop, Daniel Rikiriki, Sharon Sturt and Mary Wright. Miyoko is the lay Catholic chaplain. We are an ecumenical and Catholic team. The volunteers all have links back to local churches, in effect they provide the link and strength of local church involvement with chaplaincy ministry.

I would like to share a thought from my visits to the wards. We notice the weeks where covid numbers are up. Staff donning for the 'Red Zone', the covid zone. Patients coming in and going out of the red zone. Staff and patients in full PPE. A heightened time with covid yet I did not see in the staff the stress and pressure that came with treating covid patients or came with added loads due to staff themselves being sick and away. It was not obvious yet none the less present. This is a credit to staff and how they give their best under difficult times.

The roster of chaplains and volunteers continued to work well with full coverage on any given day. Overnight and weekend on call cover also coping. The on call (overnight and week end) and the week day roster is coping even though we will have occasionally some members of our team having to isolate themselves due to covid. Fortunately those of us including myself who succumbed to covid were let off, experiencing mild to medium symptoms, in other words we were not seriously unwell.

As hospital chaplains we offer pastoral, spiritual, and religious care to those within our DHB community. Chaplains listen and provide care and support to all people regardless of their religious denomination, faith orientation, belief system, ethnicity, gender, or sexual orientation. For many, being a hospital Chaplain is a calling, and they approach it with passion, reverence, and insight. I can confidently say this holds for the team we have at Rotorua.

In closing, I would like to express my appreciation to the Diocese of Waiapu for your very generous support. The Rotorua Hospital Chaplaincy Trust, myself as lead chaplain and the chaplaincy team do rely on the kind of support that the Diocese and other donors provide. We are grateful for the continued support to chaplaincy at Rotorua Hospital over the years. Thank you.

The Rev'd Allan Hawea
Lead Chaplain Rotorua Hospital

Whakatāne Hospital Chaplaincy Report

DHB's are no more. The new organisation is called Te Whatu Ora. Health New Zealand. There are now five regions in the country. Our region covers Waikato to Taranaki. The Bay of Plenty is one of five other districts within the region.

Our hospital staff are under a lot of pressure, as are all the other hospitals in the country. Nurses and Doctors are working longer hours. The Flu and Covid together are stretching our resources. Non-clinical staff are being released from their roles to help out with jobs like feeding patients, making beds and putting away linen.



Our Chaplaincy team is well staffed. There are three of us. Wendy and I work three days a week and Kiriraukawa, one day. Currently, Wendy is training three Volunteer Chaplain Assistants, which will help us with ward visits.

Wendy and I are working with Tauranga Chaplains to produce a weekly Sunday Service for patients and staff which can be accessed online.

The meditation group continues to meet in the Hospital Chapel weekly. It is a Christian group that prays together in silence and is open to all faiths. I personally find it very supportive in my Chaplaincy work.

Our Carols around the Wards had to be scaled down, because of Covid. We were only allowed to have staff members in the singing group. It still brought a bit of Christmas cheer to the whole Hospital.

Previously, we have been asked to share raw statistics in our weekly reports to ICHC. They would use this data to report to the Government Hospital funding agency. Now we are asked to include anecdotal evidence as well. This way of reporting helps us to share the 'real' work we do.

We are lucky to have a very good 'Local Chaplain Committee' who give me a lot of encouragement and community support. Reverend Jenny Reynolds, from Kawerau is on this committee and has given us great support.

I would also like to acknowledge the work of St John the Baptist Church, Te Puke, who continue to supply our hospital with toilet kits for patients who need them.

We are very grateful for the support we receive from the Waiapu Diocese. which goes directly to ICHC. Thank you all.

Kind regards

Peter Lander and Wendy Emsley
Ecumenical Hospital Chaplains, Whakatane Hospital

Carter House Aged Care Facility Chaplaincy Report

Oh !! what a difference a year makes... The past 12 months has been one of disruption, lockdowns, full and partial closures, deaths, covid, flu and staffing shortages. Yet in amongst all the uncertainty ministry to the aged residents and the staff continued in whatever form it could be managed and maintained.

Messy Vintage has taken the biggest hit as for many months I have been unable to take anyone in with me to help. However, the dementia unit celebrated Advent, Christmas and Easter even if in a reduced format. Due to staff shortages close to Easter I was able to do some extra activity times with the dementia residents which they enjoyed, and the staff really appreciated. July 2022 will be the first full Messy Vintage this year!

The Rest Home and Hospital wings have continued with a weekly service with the residents delighted when communion was allowed. I found that the residents struggled with Zoom...they couldn't work out if I was really there or not. So, I produced some simple one-off Evening Devotions complete with CD's containing any music etc and the Activity staff were able to lead them in my absence during lockdowns and closures.

Leading the resident's monthly meeting, blessing room, catching up with staff and residents as well as a weekly catch up with the manager has continued through out the year and is always a privilege. Hearing their stories, sharing in their joys and frustrations is always holy time and treasured.

However, this current year 2022 I have noticed that some residents have become more withdrawn, and I believe this is partly due to the mask wearing of staff and visitors. They don't see the smiles like they used to!

Over this wintertime I have been blessing rooms almost on a weekly basis sometimes multiple rooms as covid, viruses and aging takes its toll. I went in one Sunday to bless two rooms during their latest closure due to viruses and covid and sensed a depression in the facility as residents hadn't been allowed visitors for a couple of weeks and staff were succumbing to illness in themselves and their family. The Home felt sad! This led me to increase my personal prayer for the place, and to think about what I could initiate to help bring a sense of joy back ... Maybe

- organise some home baking just for the staff to enjoy.
- give out lavender posies to staff and residents from the large vicarage lavender hedge.
- continue to knit brightly coloured 'holding crosses' and hand them out – they are soft and squishy and easy for old hands to hold.
- bless the whole facility one evening both inside and outside.

Ministry as a Chaplain is often the little practical things that we do such as help tired staff with the resident's morning tea, or calm and reassure the confused, or sit with the sad. Whatever form that ministry takes I know I am on holy ground and that these people both staff and residents are much loved by God, and I am God's hands and feet in that situation.

A privilege to present this report to Synod.

The Rev'd Ruth Dewdney
Chaplain, Carter House Lifecare Te Puke

Hodgson House Chaplaincy Report

At the Hodgson House complex the residents live in a small community made up of 65 residents in the rest home, hospital/palliative care area, and 22 village residents in the independent unit complex. There are two communities within a community living at different levels of needs and independence.

The Covid 19 pandemic has profoundly affected the ability to take regular services at Hodgson House because of lockdowns occurring. A monthly Anglican service is now taken on a Friday at 11.00 am, Covid permitting. This service is either a Service of the Word or Holy Communion. The Reverend Joyce Crawford, assisted by Craig Capamagian, and the Reverend Debbie Garrett share taking this service month about.

Thanks and appreciation must go to Shirley Shilling and Shirley Scott who have been dedicated volunteers over the past year, but who are now no longer available to help. At present there are no musicians available, and CDs are used to provide music.

The vacancy for a chaplaincy position of 10 hours per week remains.

The Rev'd John Hebenton TSSF
Archdeacon for Tauranga Moana

Woodford House Chaplaincy Report



Chaplaincy and Special Character:

Woodford House continues to be a lively community of focused learners and educators. We currently have 353 students from year 7 to year 13. Out of these, 206 are boarders, some who board for the week and others who are full boarders and go home less often. (9 of these are international students). We currently have 12 international students (day and boarding) and 83 staff.



Covid 19 restrictions have been a huge feature of the last year here at Woodford House. Restrictions have led to the cancellation of out of school services since term 3 last year, including our annual Confirmation and Baptism service, which we will reschedule for term 3 2022. Services such as our Founders and St Francis services; campus blessing, prefect induction, ANZAC and end of year carol services have been important milestones of our school year but were limited to our current school community. As restrictions have eased, we will resume community services in term 3 2022.

August lockdowns saw the reinstatement of zoom Chapel services and term 1 2022 saw restrictions while attending classes at school, including no singing and limits to numbers in the Chapel. We therefore had a quarter of the school in the Chapel and the service livestreamed to the rest of the school. From term 2 we continue to wear masks in Chapel, but it has been refreshing to return to full school services with singing.



Despite the restrictions we have worked hard to keep as many of our school traditions alive along with a strong sense of community Spirit.

Lent and Holy Week: were an opportunity to offer a range of worship and learning opportunities within our school community.

- Pancake races were held on the front lawn for the intermediate students.
- Ash Wednesday: was a lovely intimate service after school with about 25 students and several staff in attendance.
- Good Friday and Easter Day were observed, and the students learnt about the significance of each festival. Due to covid 19 restrictions Good Friday was a special contemplation service shared in 4 areas in the school. Easter day was outside in the Hodge courtyard which allowed for the choir to sing from the balcony.



Homeroom Chapels: Woodford House values student participation and voice. This is strongly evidenced in the weekly, (from term 2), student led homeroom chapel services. This year the theme is the “big stories of the Bible”. I resource and encourage the students to make these services meaningful. Thus far, the students have worked very hard to create services that are well considered and interesting. The standard has improved greatly and goes from strength to strength.



NZ Sign Language and Te Reo in Chapel Services: This year we have worked to increase the use of NZ sign language in chapel services. We have had the *call to worship* and *dismissal* translated to sign. It will be a challenge to learn, but it is important to honour a commitment to the use of sign. We also continue to seek ways of increasing the use of *Te Reo* in our regular services, this is seen in the call to worship, dismissal, use of *hymene*, and *karakia*. We are also looking at increasing the level of *karakia* in the dining room.

NZARETSC (The New Zealand Association of Religious Education Teachers and School Chaplains Conference) 2022: Will held in Hawke’s Bay August 1st to 3rd. Planning is underway with a strong focus on local Māori Anglican schools. Woodford House will host a dinner on the second evening of the conference. This is an important opportunity to highlight our region and school. I am helping to organise the conference but will not be in attendance as will be attending the Lambeth Conference at the same time.

35-year Memorial of the Bus Crash, February 17:

I offered a special service after school to mark the Frimley House bus crash on the 35th anniversary of the accident. Staff and students who wished to attend, did so in person, and old girls were able to watch a live stream or a recording of the service. Approximately 30 students and staff attended and 57 on the live streaming. The service included an unveiling of a new plaque that marked the occasion, naming the five who died. This service was very well received by those present, and our online congregation, and it seemed to go some way towards healing and restoration for our wider community. The planning is already underway for a service to mark the 40th anniversary in five years.

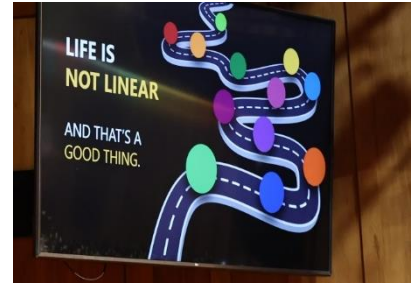


THE 12 SHINE STRENGTHS



Shine: The Shine project is a unique initiative that was developed at Woodford House 2 years ago. It is based

on a series of strengths that have been identified as important for young women as they leave school. It has a particular focus on mentoring and has a narrative style. All our senior students are involved in workshops and forums which aim to increase their personal skills and attributes in order to set them up for life beyond school. Mentors come from all walks of life and offer insights from their work and personal experiences. The programme is now being modified for use in other schools and with boys. Please let me know if you may be interested in being involved or want to find out more.



Service Opportunities:

The service and chapel teams and I continue to seek ways that our school community can be involved in, and support the wider community. Some of the things that we have been involved in are:

- The boarding students doing service project to support service in the community at the end of the year 21 and 22.
- Year 10 students bring a gift to give to a teen who is supported by the Napier Family Centre at Christmas time.
- Families and staff donate as they are able to different initiatives that support people in need. (Woman's refuge, Napier Family Centre, Flaxmere food bank)
- Supporting the St Luke's Parish at their fair.
- World Vision
- Offering prayers and financial support for people suffering from the effects of war in Ukraine.
- The school is to take up the 'Nice things for Nil' initiative which supports the work of the Nourished for Nil in Hastings.



Lambeth Conference:

I am looking forward to attending the Lambeth conference in England where I will be able to see ways that Diocese throughout the world are working with those that are on the margins of society. I believe that the learning and networking that I will be involved in can only add to my ministry as Chaplain at Woodford House.

At writing this report I am looking towards another busy second half of the year in the hope that we may for the first time in many months be able to open our doors to our wider community to celebrate the Christmas and Avent seasons.

Rev'd Raewyn Hedge
School Chaplain, Woodford House



Hereworth School Chaplaincy Report

2023 and Beyond

In our school reception area, you can see photos of our first few years as a school in the late 1920s and early 1930s. I often wonder about the Old Boys in those photos. What were their stories, families, personal dreams, and backgrounds? These first Old Boys and staff built the foundations of the Anglican ethos of our school and contributed to making the school what it is today.

Hereworth School stands at a crucial point in its history. In January 2023 we will cease to be an all-boys school and we will officially become a coeducational school. We will be welcoming girls into our school whanau for the first time in the schools' 95 year history.

They will be the first to add to our history and legacy as an Anglican school. The question I ask myself is what will someone looking at the first school photos of our Old Girls in 2123 reflect upon when looking at those pictures? What legacy as an Anglican school will we leave in Havelock North as we become coeducational?

These are the challenges facing us as an Anglican school in the upcoming year. We will be asking complex and profound questions about our identity as we step into this next stage of the schools' legacy. I trust that this is all in the hands of our loving and gracious God.

I am privileged to be chaplain of Hereworth at this point in our history. My hope for the upcoming year is that our school prospers in its Anglican identity.

2022

With those changes in mind it seems strange to change tack and declare business as usual so far in 2022. We have been blessed to have had a strange sense of normality within the school after the previous two years of the Covid-19 Pandemic. We have been able to experience the return of full school chapels and family chapels on a regular basis. This has been fruitful for myself as chaplain of the school in forging relationships with parents, guardians, and wider whanau.

St James' Choir has also been able to return to performing regularly. This has been a real blessing to our school community and myself.

As a school we also took part in hosting the New Zealand Association of Religious Education Teachers and School Chaplains Conference 2022 (NZARETSC). This was a great opportunity to work with other Christian schools in the Hawke's Bay to reaffirm and encourage our shared commitment to delivering sound Religious/Christian Education and pastoral care in our school communities.

Religious Education

In Religious Education (RE), I continue to work throughout years one to eight. I seek to provide our students with a basic understanding of Christianity and other religions. As a student body, we have also been exploring how these beliefs are relevant in an ever-increasing globalised society. My aim is that students leave Hereworth School equipped to think critically and analytically about the role of religious belief in the ever-changing world they find themselves in. Regardless of however they personally choose to engage with religion and Christianity my wish for our students is that they are able to connect and relate to peoples of all backgrounds and beliefs.

I look forward to continuing to develop relationships with other chaplains in the Waiapu Diocese and wider Aotearoa in 2022 and 2023. Please do get in touch.

David Wilson
Hereworth School Chaplain/Teacher

Waiapu House Lifecare Chaplaincy Report

New Year 2022 arrived with an unfortunate fall by me while visiting my family in Tauranga damaging the small of my back. This needed me to be driven home to recuperate for the rest of January. I was extremely happy to be back to seeing residents with Wednesday services continuing in February.

However, the beginning of 2022 still saw the Covid virus creating a few issues around us. Mask wearing, visitors restricted and both sides of the Rest Home limited in contacting one another. A big surprise met me with the front entrance being closed for 6-7 weeks with refurbishment taking place in the entrance area and front dining room. The residents had to dine in the Activity Lounge area during this time. Some very relieved people welcomed the return to a wonderful, refreshing 'new' dining room.

Sadly, in March we said farewell to a new manager after only six months. There was an interim manager over the next two months before we welcomed another new manager.

Easter was a delight for us which saw the Easter season finish near ANZAC Day. This was also a delight with a display of books and uniforms outside the chapel and a nurse's uniform displayed on a model inside as the theme was "Honouring Nurses".

I thoroughly enjoy visiting people in their rooms as this enables a wide variety of topics that can be discussed and a time to support the needs of them when required or just to uplift the down hearted. I also take a chance of meeting many during activities. These are advertised on the monthly programme which everyone receives. As there is only one activity person it is not always convenient to make a presence because changes may have taken place.

I am frequently asked to cleanse/Bless a room after death and have taken only one funeral in the chapel this year.

We are blessed to have a wonderful, architectural chapel which is a place of rest and worship. I follow the lectionary readings each week and adorn a tree branch at the doorway with the seasonal colours. At present we have some dedicated volunteers who come to help get people to services, read the Gospel, and assist in holding the chalice. I appreciate their time and commitment helping to get people to a service.

Rev'd Janice Tapper
Chaplain at Waiapu House Lifecare
Havelock North

Tertiary Chaplaincy Report

To give a fuller picture of the chaplaincy, this year I have included both my report and my Chair's report to our AGM.

University of Waikato Ecumenical Chaplain Report to the Chaplaincy Committee AGM April 2022

The year to date has been another unsettled one as the nation went through a series of lockdowns and moved to the Traffic Light system in an effort to deal with the new variants of COVID-19. On the plus side, we now have access to vaccines, which, in conjunction with a Vaccine Pass regime, has enabled some activities to resume on campus. This has, however, increased my administrative load somewhat, as the chapel's status as a University regulated facility shared by multiple groups does not always fit neatly into the Government guidelines for faith based gatherings. The number of students accessing lectures remotely has meant that the campus has remained very quiet, and many of our student groups have chosen to meet in smaller bubbles elsewhere rather than using the chapel. I'm pleased to report that chapel usage seems to be picking up in 2022, and we have two new church groups using the chapel, one on a Sunday, and one on a Wednesday evening. With so many of our support staff also working from home, I have at times felt like I was in a strange form of self-isolation, as the counselling/mental health corridor has often been deserted.

Overall, I have felt much more positive about the position of chaplaincy on campus, and much credit for this goes to the improved working relationship between the board through its chair and my line manager. We are finally making headway in creating the structures that will facilitate a team of volunteer chaplains – a model that every other university in the country uses to great effect. I'm grateful to our intern chaplain, Nadine Werner, for her support and assistance, and am pleased to report that she is willing to continue volunteering here.

Background Considerations (from the Chaplain's Job Description)

Position Purpose:

To provide a service of pastoral counselling, public worship and informal Christian teaching on the campus for staff, students and others. To communicate the work of chaplaincy to local, regional and national churches, thus ensuring the continuation of the Chaplaincy on campus. To work in a Chaplaincy team with the Roman Catholic Chaplain and to make regular reports to, and work closely with, the Chaplaincy Committee.

Key Tasks:

- Lead worship in the chapel as appropriate.
- Act as a liaison with Christian groups on campus.
- Liaise with and coordinate the input from local, regional and national church bodies.
- Ensure the proper use of the Chapel and 'drop-in' centre in accordance with established policies.
- Conduct informal study groups and the presentation of a Christian perspective on issues as and when they arise on and off campus.
- Liaise with chaplaincy teams in other tertiary institutions.
- Participate in the maintenance of a safe and healthy environment. Contribute to the hazard management programme.

Lead Worship

Except during lockdowns, the weekly informal Eucharist has continued throughout the year, including during teaching and recesses. One of the students who comes to this has now become a lecturer, and as he began that new role asked me to bless his office. As in previous years, Father JP (Juan Pedro Maldonado) and I co-presided at a service for Ash Wednesday. Later that day, I gathered a small group for a prayer vigil for Ukraine. I blessed a student flat in Tauranga after the residents complained of a spiritual disturbance there. I have taken two funerals, one for a former staff member, and one for the partner of a current staff member. I organised a requiem mass for the mother of an international student who was unable to attend the funeral

overseas due to COVID travel restrictions. I also incorporated a memorial into our mid-week Eucharist for the father-in-law of a student, again because of COVID travel restrictions.

Liaise with Christian Groups

Although ISM (International Student Ministries) have cut back their activities on campus due to the lack of international students, TSCF (Tertiary Students Christian Fellowship), WaiCath and Student Life have started to pick up again, with TSCF now running an Alpha Course from the chapel. Arise Church are meeting once a week for an early morning prayer session, but they are being closely monitored due to previous breaches of social distancing rules and other inconsiderate behaviour. Initial discussions have begun with NZCIS (NZ Christians in Science) about holding some joint events with their Auckland-based group. I'm very keen to see this group established on campus.

Definitely NOT wanted on campus is the Elohim Academy – World Mission Society Church of God. I have been instructing the leaders of our Christian groups to be vigilant about the work of this group (see <http://craccum.co.nz/features/exclusive-former-elohim-academy-cult-member-speaks-out/>). I had firsthand experience of them when three young women came door-knocking at my home, ostensibly undertaking a survey for a theology assignment. Another Craccum article (the Auckland Uni student newspaper) refers to a recruitment attempt at our Waikato Uni library some years ago. I have warned Security, Timetabling, and Events not to take any bookings from groups that might be associated with this cult.

Liaise with Churches

I have provided reports on chaplaincy to the regional gatherings of Methodists (the Waiariki Synod) and Presbyterians (the Kaimai Presbytery) as well as participating in a variety of Anglican gatherings. I was able to speak at the Anglican Waiapu Diocesan Synod, and have requested that they fund tertiary chaplaincy in their region.

I remain part of the team leading our local Waikato Diocesan daily prayers via Zoom and have recently been reappointed to the national Tikanga Pākehā Ecumenical Group. I continue to serve on the national Anglican Roman Catholic dialogue (ARCCANZ). At the end of 2022, I stepped down as chair of ANZTCA (Aotearoa NZ Tertiary Chaplains' Association) which also means that I no longer represent them at ITCC (Inter-church Tertiary Chaplaincy Council) and the Chaplaincy Leadership Forum. However, I have been asked to assist the ANZTCA Executive with their visioning – particularly in regard to the shift to multi-faith chaplaincies, and I am part of a small group preparing to train Muslims as volunteer chaplains. A major success during the year was setting up a PFG (Professional Focus Group) for tertiary chaplains within ANZSSA (the Australia New Zealand Student Services Association). Next month, I will also step down after two three-year terms on the board of EFM (Education for Ministry) but will continue as chair of WIFCO (the Waikato Interfaith Council).

Chapel Usage

As mentioned earlier, managing the chapel as a facility is a significant part of my role, particularly with regards to keeping abreast of changing COVID regulations. Father JP has temporarily suspended his weekday masses, but WaiCath have added a get-together after the Sunday evening mass.



The Society of Friends and Hillcrest International Church (SDA) continue to be the main weekend users, though they have recently been joined by a Fijian AOG group. COVID- permitting, the Monday night meditation group and the Interfaith Choir still meet here regularly. I notice a handful of individual students using the chapel for private prayer, and a number also come in to practise on the piano. Our Enneagram group has just started meeting again after the Christmas break.

Conduct Informal Study Groups

My weekly study group continues to attract a small group with a mix of students and contacts from the wider church. In 2021, we worked through some videos introducing the major world faiths, then looked at Fr Richard Rohr OFM's material on his "Alternative Orthodoxy", and we are currently watching some videos on Christian Pilgrimage.

I continue to provide input on religious diversity for our Student Services' Cultural Capability Working Group and will once again be running workshops on religious diversity co-hosted by Tauranga City Council and the Tauranga Interfaith Council.

Liaise with Chaplaincy Teams

As indicated above, now that I have stepped down as chair of ANZTCA, I will no longer be in regular direct contact with chaplaincy teams across the motu, but will continue to be active within the Auckland and Waikato grouping. We shall see what new opportunities come out of the ANZTCA visioning exercise, and the training of Muslim chaplains.

Safe and Healthy Environment

During 2021, I completed the Waikato Diocesan Boundaries course and also a course in Mental Health First Aid run by colleagues here in Student Health. I have also participated in various Student Health professional development opportunities covering such topics as customer service, de-escalation training, gender and sexual diversity, etc. I have assisted Student Health when they have run COVID-testing clinics, and Father JP, Nadine and I ran a BBQ to promote a vaccination clinic on campus.



I continue to see both a spiritual director and a professional supervisor regularly. I have recently become Student Health's coordinator for both Open Days and Staff Inductions, and had a Chaplaincy stall at last year's Services and Support Expo.

Other Pastoral

Alongside the usual one-off pastoral conversations, I continue to see around a dozen staff and students regularly for pastoral and spiritual support. One adult student in particular required considerable support after their partner died intestate and the partner's family contested custody of that partner's child from a previous relationship. On a more positive note, I was invited by three different local Muslim groups including our Muslim Students' Association to join them for their Iftar dinners during Ramadan 2021. While the halls of residence had to cut back on their social occasions due to COVID, I did make it to both Orchard Park and College Hall for a couple of functions. Nadine Werner interned alongside me during 2021 as part of her studies in chaplaincy through AlphaCrucis, the AOG college in Auckland. I'm very pleased that she has chosen to return as a volunteer in 2022. I have also recently signed a similar volunteer's agreement with Rose Stokes, who is completing her CPE (Clinical Pastoral Education). She will work under the auspices of the chaplaincy, but we are planning to utilise her background in media arts and teaching to further our partnership with the Wellbeing Hub.

Other Events and Activities

The Students' Union once again asked me to be their returning officer for the 2021 elections. As in previous years, I ran a chaplaincy team for CWS' Operation Refugee and we were one of their most successful fundraisers despite COVID. The Ahmadiyya Muslim Community very kindly presented the chaplaincy with a copy of the first diglot Māori/Arabic Qur'an.



At the end of 2021 I was successful in obtaining funding from the St John's College Trust Board to study for a PGCert in Chaplaincy through the University of Otago. At the time of writing, I have completed the first of my three papers for this and am almost half-way through the second.

Still to come is an appropriate reception for Kingi Tuheitia's assent to the use of "Te Korowai o te Rongopai" as a name for the chaplaincy service. This has been delayed due to COVID restrictions and illness. Another frustration for me has been a lack of progress on a tikanga Māori symbol to use within the chaplaincy's existing multifaith symbol. I am pursuing both these matters, but as the saying goes, "good things take time".

In Conclusion

I couldn't do this mahi without the support and encouragement of our chair, the Rev Stephen Bright, and my line manager, Associate Director Jill Dibble. Thank you both from the bottom of my heart. Nor could we continue without the financial and prayer support of our contributing churches. Thank you also! And to Jill Schumacher and the Waikato Taranaki Diocesan Office who have picked up the role of secretary/treasurer on the retirement of Joan Joyce. Ngā mihi nui ki a koutou katoa!

The Rev'd Br Andrew McKean TSSF
University of Waikato Ecumenical Chaplain

Attachment: Chairperson's Report for 2021 to the University of Waikato Chaplaincy Committee AGM March 2021

ATTACHMENT

To Tertiary Chaplaincy Report

CHAIRPERSON'S REPORT FOR 2021 TO THE UNIVERSITY OF WAIKATO CHAPLAINCY COMMITTEE AGM MARCH 2022

1. COMMITTEE MEMBERSHIP AND FUNCTIONING 2021

Some changes occurred in the committee membership for 2021. Dr. Paul Flanagan (lecturer in the Education Division) agreed to come onto the committee for 2021 as the new lay Catholic representative to replace Peter Kamp (previous chairperson) in this role. Rev. Stephen Bright continued as chairman for 2021.

As noted in the minutes of the 8 December 2020 meeting, the Diocese of Waikato and Taranaki have agreed to a proposal that the work that has been done by Joan Joyce will be taken over by Jill Schumacher. That office is also taking on this position for the Wintec Ecumenical Chaplaincy Trust Board. Jill has been competent and efficient in the tasks related to this role and the additional workload of the Diocesan Office has proved to be manageable. My thanks to Jill for her willingness to take up the additional work this role has required.

Please note that COVID meeting restrictions in 2021 resulted in some meetings being convened by Zoom or being postponed to enable FTF meetings to be held. My thanks to committee members for their flexibility in this regard.

A new approach was tried with student representation for the 2021 meetings, with students from different student Christian organisations being invited to each meeting and reporting on their own experience of Christian life on campus as well as offering an overview of what each particular organisation was doing. This was a valuable addition to the meetings and gave the chaplaincy committee a better understanding of 'grass roots' Christian activity on campus and some insights into the pressures on individual Christians in the university environment. We were also able to pray for and encourage these students as a committee.

Action: Continue to arrange student representation on this model for student representation at the meetings of Chaplaincy Committee meetings for 2022

2. REPORTS & 'UNIVERSITY 'STATE OF PLAY'

The reports from the respective chaplains have been distributed and will be discussed as part of this AGM.

The 'state of play' for the university at the end of 2021 is relatively positive. Firstly, the deficit for the university for 2021 was projected at \$7m. This was less than anticipated because of a substantial increase in enrolments by domestic students – a 9.7% increase on March 2020. New to degree student enrolments has grown by 27.4% and there has been a 19.8% increase in students who have transferred from other institutions. The continuing restrictions on enrolling international students are the main factor in the projected deficit. 2022 will allow for limited international student enrolment with 5,000 places allocated to all tertiary institutions across New Zealand. For the University of Waikato, this will mean 159 international students will be able to enrol at Waikato – so not significant in terms of balancing the budget. Domestic enrolments for some divisions are down on 2021. This will mean further budget squeezes over the 2022 period, although there is no indication at the moment of staff redundancies per se.

Anecdotally, pressure on staff remains high. This is partly because of a cap on appointments in some parts of the university because of the deficit budget for this year 2022. Another factor creating stress at the start of 2022 has been the COVID surge coinciding with the start of Trimester A, giving rise to a host of uncertainties, changes in course delivery modes, changed timetables for FTF classes and setting of online instead of FTF assessments for Trimester A. Currently nearly 1,000 students are isolating either because they are household close contacts or they are COVID positive. This has also

mandated the continuing necessity of FLEXI mode courses, where the requirement is for students to be able to access 'live' tutorials or lectures via Zoom and participate in these **at the same time** as the face-to-face class is being facilitated. This is a very demanding teaching mode and not one that most staff have any experience of.

3. FUNDING OF THE ECUMENICAL CHAPLAINCY

As noted in the draft budget for 2022 this is a deficit budget of over \$10,000. This deficit will need to be funded from the DV Bryant Trust grant received in 2019. Concern about this deficit has been referred to this AGM for discussion and will be discussed as part of the finance report.

Action: discuss budget as part of financial report and review an action plan for addressing this shortfall during 2022

4. VOLUNTEER CHAPLAINS

Good progress was made during 2021 on developing the documentation and processes for a Volunteer Chaplains programme. Currently, Waikato is the only university in New Zealand that doesn't have an active volunteer chaplains programme.

Action: approve volunteer chaplain programme as soon as documentation is available

5. ACKNOWLEDGEMENTS

I wish to give thanks on behalf of the Chaplaincy Committee to Br Andrew McKean and Fr Juan- Pedro for their service and commitment to the University community during the difficult and disruptive past year in their respective roles as Ecumenical Chaplain and Roman Catholic Chaplain.

Finally, I also wish to express my appreciation to all committee members for their contributions and presence and good input during the past year.

Stephen Bright
Chairperson
22 March 2022

FINANCIAL REPORTS

**Presented to the 65th Synod
First Ordinary Session 2022**

Appendix 3

Contents

Anglican Diocese of Waiapu for the year ended 31 December 2021

Waiapu Board of Diocesan Trustees for the year ended 31 March 2022

Waiapu Bishopric Endowment Trust for the year ended 31 March 2022

St Matthew's Primary School for the year ended 31 December 2021

Hereworth School Trust Board for the year ended 31 December 2021

ANGLICAN DIOCESE OF WAIAPU
For the Year Ended 31 December 2021

Table of Contents

1	Directory
2	Consolidated Statement of Comprehensive Revenue and Expense
3	Consolidated Statement of Change in Net Assets
4	Consolidated Statement of Financial Position
5	Consolidated Cash Flow Statement
6	Notes to the Consolidated Financial Statements

ANGLICAN DIOCESE OF WAIAPU

For the Year Ended 31 December 2021

Directory

Standing Committee

The Right Reverend Andrew Hedge
The Reverend Canon Jenny Chalmers
The Venerable Bronwyn Marchant
The Venerable Linda King

Miss Alison Thomson
Ms Lauren Hibberd
Mr Paul White
Ms Penny Hales

Nature of Business

The Diocese was founded on 27 September 1858 to deliver the missions of the Church including:

- proclaiming the good news of God's Reign
- teaching, baptising and nurturing the new believers within eucharistic communities of faith
- responding to human needs by loving service
- seeking to transform unjust structures of society
- striving to safeguard the integrity of creation, sustaining and renewing the earth

These missions are actioned by our network of ministry personnel and parishes throughout the Diocese. The Diocese stretches from just north of Tauranga, across the Bay of Plenty to East Cape. It runs south from Omokoroa to Tūrangi across the Ruahine Ranges to Woodville. It encompasses the East Coast and Hawke's Bay Regions to the land southwest of Dannevirke.

Charities Commission Registration Number

CC31499

Independent Auditor

Deloitte Limited
Level 12
20 Customhouse Quay
Wellington

ANGLICAN DIOCESE OF WAIAPU
CONSOLIDATED STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE
For the Year Ended 31 December 2021

		Group 31-Dec-21 \$	Group 31-Dec-20 \$
Note			
Income			
	Revenue from exchange transactions	4,244,440	4,207,578
	Revenue from non-exchange transactions	3,933,199	4,373,992
	Net Gain on sale of Property, plant & equipment	360,290	774,232
	Revaluation of permanent fund units and other fair value gains	1,705,571	-
	Total income	10,243,500	9,355,802
Expenses			
	Administration centre costs	612,981	662,171
	Diocesan decision making and general costs	190,215	129,411
	General Synod Contributions	43,283	42,854
	Grants and contributions made	324,909	325,261
	Youth mission	34,766	81,220
	Training and Ministry Educator costs	126,356	105,922
	Ministry support fund	138,722	247,731
	Personnel costs	3,212,316	2,999,456
	Investment costs	55,290	103,173
	Parish property costs	1,882,944	1,680,812
	Parish operating costs	383,826	433,249
	Assessments, levies & missions	325,335	294,050
	Early childhood centre expenditure	18,493	18,475
	Trading activity expenses	520,969	481,918
	Revaluation of permanent fund units and other fair value losses	-	480,274
	Total Expenditure	7,870,405	8,085,977
	Surplus for the year from continuing operations	2,373,095	1,269,825
Discontinued operations			
	Net surplus/(deficit) from Discontinued operations	(12,547)	193,432
	Loss on transfer of discontinued operations	-	(1,162,180)
Other comprehensive revenue and expense for the year			
		(12,547)	(968,748)
	Total Comprehensive revenue and expense for the year	2,360,548	301,077
Total Attributable to Amorangi			
		46,169	38,172
Total Attributable to Anglican Diocese of Waiapu			
		2,314,379	262,905
		2,360,548	301,077

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

ANGLICAN DIOCESE OF WAIAPU
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS
For the Year Ended 31 December 2021


Note	Diocesan Trust Reserve 31-Dec-21 \$	Retained Earnings 31-Dec-21 \$	Non- Controlling Interest 31-Dec-21 \$	Total Equity 31-Dec-21 \$
Opening balance 1 January 2021	1,650,700	66,705,258	1,481,503	69,837,461
Total surplus / (deficit) for the year	-	2,314,379	46,169	2,360,548
Trust surplus including revaluation of permanent units	41,623	(41,623)	-	-
Funds introduced	22,012	-	-	22,012
Distributions to other beneficiaries	(8,000)	-	(60,000)	(68,000)
Total movement for the year	1,706,335	68,978,014	1,467,672	72,152,021


Note	Diocesan Trust Reserve 31-Dec-20 \$	Retained Earnings 31-Dec-20 \$	Non- Controlling Interest 31-Dec-20 \$	Total Equity 31-Dec-20 \$
Opening balance 1 January 2020	1,617,547	66,492,148	1,503,331	69,613,026
Total surplus / (deficit) for the year	-	262,905	38,172	301,077
Trust surplus including revaluation of permanent units	49,795	(49,795)	-	-
Distributions to other beneficiaries	(16,642)	-	(60,000)	(76,642)
Total movement for the year	1,650,700	66,705,258	1,481,503	69,837,461


The amounts shown above include general equity and revenue from comprehensive revenue and expenditure.

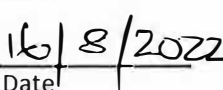
ANGLICAN DIOCESE OF WAIAPU
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 December 2021

		Group 31-Dec-21 \$	Group 31-Dec-20 \$
Current assets			
Cash and cash equivalent		704,460	889,880
Receivables from exchange transactions	6	660,380	457,772
Short term investments	7	12,316,245	12,642,500
GST receivable		54,236	47,376
Other current assets		-	8,629
		<u>13,735,321</u>	<u>14,046,157</u>
Non-current assets			
Long term Investments	7	9,941,686	8,271,412
Diocesan loan fund advances	7	12,002	24,988
Mortgage advance - Hawke's Bay Trust	7	900,951	936,065
Investment properties	9	-	1,864,500
Property plant & equipment	8	48,257,870	45,717,965
		<u>59,112,509</u>	<u>56,814,930</u>
Total assets		<u>72,847,830</u>	<u>70,861,087</u>
Current liabilities			
Payables (from exchange transactions)	12	247,459	244,714
Grants in advance		141,360	79,943
Deferred revenue - Ministry of Education		-	38,488
Employee benefit liability		296,666	259,795
Borrowings	13	-	43,142
Other current liabilities		10,324	16,912
		<u>695,809</u>	<u>682,994</u>
Non-current liabilities			
Borrowings	13	-	340,632
		<u>-</u>	<u>340,632</u>
Total liabilities		<u>695,809</u>	<u>1,023,626</u>
Net assets		<u>72,152,021</u>	<u>69,837,461</u>
Total attributable to Amorangi		1,467,672	1,481,503
Total attributable to Anglican Diocese of Waiapu		<u>70,684,349</u>	<u>68,355,958</u>
		<u>72,152,021</u>	<u>69,837,461</u>


 Standing Committee Chair


 Diocesan Registrar


 Date


 Date

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

ANGLICAN DIOCESE OF WAIAPU
STATEMENT OF CASH FLOWS
For the Year Ended 31 December 2021

	Group 31-Dec-21 \$	Group 31-Dec-20 \$
Cash flows from operating activities		
Receipts		
Receipts from non-exchange transactions	3,287,864	3,864,597
Receipts from exchange transactions	3,964,757	4,534,029
	<u>7,252,621</u>	<u>8,398,626</u>
Payments		
Payments to suppliers	3,578,525	3,672,925
Grants paid	392,909	385,261
Payment to employees	3,175,445	3,548,651
Transfer of discontinued operations	12,547	742,742
	<u>7,159,426</u>	<u>8,349,579</u>
Net cash flows (to)/from operating activities	<u>93,195</u>	<u>49,047</u>
Cash flows from investing activities		
Receipts		
Withdrawals from investments	14,459,346	9,989,500
Interest received	115,013	939,358
Sale of property plant and equipment	556,016	75,651
Sale of property held for sale	564,500	1,463,935
	<u>15,694,875</u>	<u>12,468,444</u>
Payments		
Deposits to investments	13,436,829	11,424,802
Purchase of property plant and equipment	2,200,987	1,421,183
	<u>15,637,816</u>	<u>12,845,985</u>
Net cash flows (to)/from investing activities	<u>57,059</u>	<u>(377,541)</u>
Cash flows (to)/from financing activities		
Payments		
Repayment of borrowing	(335,674)	(19,482)
Net cash flows from financing activities	<u>(335,674)</u>	<u>(19,482)</u>
Net increase in cash and cash equivalents	(185,420)	(347,976)
Cash and cash equivalents at 1 January	889,880	1,237,856
Cash and cash equivalents at 31 December	<u>704,460</u>	<u>889,880</u>

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

STATEMENT OF FINANCIAL POLICIES

1 REPORTING ENTITY

The Reporting Entity is the Anglican Diocese of Waiapu (the "Diocese") is domiciled in New Zealand and is a charitable organisation registered under the Charities Act 2005, and established by letters patent issued by Queen Victoria.

The financial statements and the accompanying notes summarise the financial result of activities carried out by the Anglican Diocese of Waiapu and its Parishes and the Hawkes Bay Trust (an unincorporated Trust), together the "Group".

The Parishes are established in accordance with the Anglican Diocese of Waiapu Canons. Each Diocesan Synod is charged with determining the constitution and structure of Parish activities. For financial reporting purposes the Parishes form an integral part of the Anglican Diocese of Waiapu, and therefore their activities have been reported within these financial statements as one reporting entity together with the Diocese.

The Hawkes Bay Trust was established under an 1861 Trust Deed and created to hold real estate property to be administered by the Waiapu Board of Diocese Trustees for the benefit of the:

Diocese of Waiapu

Te Hui Amorangi Ki Te Tairāwhiti Trust Board

Te Hui Amorangi Ki Te Manawa O Te Wheke Trust Board

The Anglican Diocese of Waiapu has a 75% interest in the Hawkes Bay Trust and the other 25% rests with the Te Hui Amorangi. The financial statements of the Diocese fully incorporate the activities of the Hawkes Bay Trust including the reporting of real estate property as Investment Properties.

These financial statements have been approved and were authorised for issue by Standing Committee on 20th June 2022.

The Covid-19 Pandemic and its associated threats continue to have impact on the operations of the Diocese. Vaccine mandates were introduced in December for staff, volunteers and attendees to all events including church services and this may impact on future performance, however it is expected to be limited to that of the previous 9 months.

The Group has considered the consequences of Covid-19 and given the strong net asset position of the Group they are satisfied the Group will continue as a going concern.

The Diocese's financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, the Group is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large. Standing Committee has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

2 SUMMARY OF ACCOUNTING POLICIES

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements, unless otherwise stated.

Basis of Measurement

These consolidated financial statements have been prepared on the basis of historical cost, excepted that certain assets have been revalued.

- Investments in the Waiapu Board of Diocesan Trustees Permanent Fund and other equity investments are carried at fair value.

Functional and presentational currency

The financial statements are presented in New Zealand dollars (\$), which is the Diocese's functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

Basis of consolidation

Controlled entities are entities over which the controlling entity has the power to govern the financial and operating policies so as to benefit from its activities. The controlled entities are consolidated from the date on which control is transferred and are de-consolidated from the date that control ceases. In preparing the consolidated financial statements, all inter entity balances and transactions, and unrealised gains and losses arising within the consolidated entity are eliminated in full. The accounting policies of the controlled entity are consistent with the policies adopted by the Group and have the same reporting date.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Diocese and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

Revenue from non-exchange transactions

• **Grant revenue**

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant has 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.

• **Offerings, donations, fundraising, trading activities and**

Donations are recognised as revenue upon receipt and include donations from the general public, donations received for specific programme or services or donations in-kind. Donations in-kind include donations received for services, furniture and volunteer time and is recognised in revenue and expense when the service or good is received. Donations in-kind are measured at their fair value as at the date of acquisition, ascertained by reference to the expected cost that would be otherwise incurred by the Diocese.

Revenue from legacies and estates that satisfies the definition of an asset is recognised as revenue when it is probable that future economic benefits or services potential will flow in to the entity, and the fair value can be measured reliably.

• **Mission giving**

Donations are received into the entity for forwarding on to approved Mission Projects and are recognised upon receipt.

• **St John's Trust training funds**

Training funds are recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attached to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released as the conditions are fulfilled.

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

Revenue from exchange transactions

- **Administration services revenue**

Administration Services revenue is measured at the fair value of the consideration received or receivable and represents amounts received for goods and services provided in the normal course of business, net of discounts and sale related taxes. Where conditions of contracts have not been met this revenue is recognised as being received in advance until conditions of contracts have been satisfied.

- **Investment revenue**

Dividends and investment revenue is recognised on the date that the Diocese's rights to receive payments are established.

- **Government funding**

Ministry of Education Funding is recognised when it becomes receivable. Amounts received for funding relating to future periods are recognised as a liability until such time that the period covering the funding occurs. Revenue is based on the number of eligible children enrolled with the entity at that date.

- **Property & equipment rentals**

Rental revenue is recognised upon receipt, with the exception of properties managed by commercial agencies, which may forward funds held 14 days in arrears. The value of these have been accrued to ensure the rent recorded covers the financial year.

Childcare Services

- Parent Fees and Ministry of Social Development revenue are recognised upon receipt.

- **Trading activities & other exchange revenue**

Other exchange revenue includes Donations in-kind include donations received for services, furniture and volunteer time and is recognised in revenue and expense when the service or good is received. Donations in-kind are measured at their fair value as at the date of acquisition, ascertained by reference to the expected cost that would be otherwise incurred by the Diocese. Exchange trading activities encompasses the operation of Opportunity Shops and other small operational activities run by parishes with the intention of providing surplus funds to assist the parishes. All revenue and expenditure is recognised when the service or good is received.

Income Tax

Due to its charitable status, the Diocese and Group is exempt from income tax.

Financial instruments

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument.

The Group derecognises a financial asset, or where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

The Group has transferred substantially all the risks and rewards of the asset; or

The Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

Financial assets

Financial assets within the scope of PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, or amortised cost. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Group's financial assets are classified at fair value through surplus or deficit, or amortised cost. The Group's financial assets include: cash and cash equivalents, short-term deposits, receivables from exchange transactions, and investments.

All financial assets except for those at fair value through surplus or deficit are subject to review for expected credit loss at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial asset is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include items that are either classified as held for trading or that meet certain conditions and are designated at fair value through surplus or deficit upon initial recognition. All derivative financial instruments fall into this category. The Group's investments in mutual funds and other equities fall into this category of financial instruments.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowances for impairment. The Group's cash and cash equivalents, receivables from exchange transactions and mortgages fall into this category of financial instruments.

Impairment of financial assets

The Group assesses at the end of reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or group of financial assets impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has impact on the estimated future cash flow of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there are any objective evidence of impairment, the Group first assesses whether there are objective evidence of impairment for financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Group determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

If in a subsequent period the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

The Group's financial liabilities include trade and other payables, depositors and mortgages.

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not a fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to a insignificant risk of change of value.

Short term investments

Short term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

Non-current Investments

Non-Current investments include Permanent fund units held with the Waiapu Board of Diocesan Trustees and are carried at fair value, being the unit value set by the Waiapu Board of Diocesan Trustees, based on the performance of investments held. Unrealised gains from movements in the fair value of Permanent Fund unit investments are recognised in the Consolidated Statement of Comprehensive Revenue and Expense.

At 31 December 2021 one unit of Waiapu Board of Diocesan Trustees Permanent Fund investment was worth \$2.8539 (2020: \$2.3671).

Nature and purpose of reserves

The Diocese and "Group" creates and maintains reserves in terms of specific requirements.

- **Diocesan Trust reserve**

The Diocesan Trust reserve is used to record the net value of the "Diocesan Trust" investments and liabilities available for distribution.

- **Revaluation reserve**

The asset revaluation reserve is used to record increases and decreases in the fair value of Land & Buildings held by all entities of the Group.

- **Non controlling interest reserve**

The Non controlling interest reserve represents the value of funds owed to the minority stakeholders in the Hawke's Bay Trust.

- **HB Trust reserve**

The HB Trust reserve records the Diocese share of the Hawke's Bay Trust equity.

Goods and services tax (GST)

All amounts in these financial statements are shown exclusive of GST except for receivables and payables that are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the Inland Revenue is included as part of receivables or payables in the Statement of Financial Position.

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

Investment properties

Investment properties are properties held either to earn rental income or for capital appreciation or for both, but not for sale in the ordinary course of business, for supply of goods or services or for administrative purposes. Investment properties are measured initially at cost, including transaction cost. Investment property acquired through non-exchange transactions is measured at its fair value at the date of acquisition.

Subsequent to initial recognition, investment properties are measured at fair value. Fair value is determined without any deduction for transaction costs it may incur on sale or other disposal. Any gain or losses arising from a change in the fair value of the investment property is recognised in surplus or deficit in the period that it was incurred. When the investment property becomes an owner-occupied property, the cost for subsequent accounting is its fair value at the date of the change in use.

When an owner-occupied property changes its use to an investment property, the property is remeasured to fair value and any gains arising on remeasurement is recognised in surplus or deficit to the extent that it reverses a previous impairment loss on the specific property, with any remaining gain recognised in comprehensive revenue and expenditure.

Property, plant and equipment

All property is registered in the name of the Waiapu Board of Diocesan Trustees on behalf of, and for the benefit of the parishioners of the parishes. As the parishes have the use of and are responsible for the Properties they are reflected in these accounts.

All property, plant and equipment are initially recorded at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to the acquisition of the items. Where an asset is acquired in a non-exchange transition 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 surplus for deficit.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow into the Group. Other repairs and maintenance costs are expensed as incurred.

At each balance date the carrying amounts items 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 and equipment for impairment and found no case of any significant impairment of their value.

Land and buildings are predominately churches and land held for ministry purposes.

Depreciation

Depreciation is charged on a straight line basis over the useful life of the asset, except for land. Land is not depreciated.

Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

▪ Buildings	2%
▪ Motor vehicle	20% -33%
▪ Plant & equipment	20% - 60%
▪ Office equipment	4% - 80%
▪ Computer equipment	10% - 80%
▪ Furniture & fittings	8% - 33%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

Leases

Payment on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

Borrowing costs

Borrowing costs are recognised as an expense in the period they are incurred.

Employee benefits

Wages, salaries and annual leave

Liabilities for wages, salaries and annual leave are recognised in surplus or deficit during the period in which the employee provided the related service. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

Discontinued operations

The Group classifies a discontinued operation if the component is discontinued operation is a component of the entity that has been disposed of or classified as held for sale and that represents a separate major line of business or geographical area of operations, that is part of a single co-ordinated plan to dispose of such a line of business or area of operations. The results of discontinued operations are presented separately in the consolidated statement of revenue and expenses.

Significant judgements and estimates

In preparing the financial statements, the Group is required to make judgements, estimates and assumptions based on historical experiences and other factors that are considered to be relevant that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The uncertainty from these assumptions and estimates could result in outcomes that may result in a material adjustment to the carrying amount of the asset or liability.

The Group based its assumptions and estimates on information available when the financial statements are prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Diocese. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal:

- The condition of the asset
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

The estimated useful lives of the asset classes held by the Group are listed in depreciation note.

Related parties

Transactions between all associated entities take place on normal trading terms and outstanding balances are disclosed in the financial statement.

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

Group information subsidiaries

Name of Subsidiary	Name of Subsidiary	Percentage Equity
		2021
Hawke's Bay Trust	Property Owner	75%
Parish Accounting Scheme Parishes	Parish	100%
Holy Trinity Anglican Parish - Woodville	Parish	100%
Holy Trinity Anglican Parish - Tauranga	Parish	100%
Ark Early Childhood Centre (closed Dec 20)	ECE Centre	100%

There are no significant restrictions on the ability of the subsidiaries to transfer funds to the Diocese in the form of cash distributions or to repay loans or advances. Refer to note 20 for a full list of controlled entities included in these consolidated financial statements.

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

	Group 31-Dec-21 \$	Group 31-Dec-20 \$
3 Revenue		
<i>Revenue from exchange transactions:</i>		
Administration services	1,318,982	1,151,992
Investments & property revaluations	753,967	1,144,312
Government funding	-	-
Property & equipment rentals	831,073	791,133
Childcare Services	18,459	15,561
Trading activities	1,216,454	998,824
Other exchange revenue	105,505	105,756
	4,244,440	4,207,578
<i>Revenue from non-exchange transactions:</i>		
Grants & bequests received	805,240	290,901
Offerings & donations received	2,347,746	2,950,144
St John's Trust training funds	276,697	298,274
Government Covid 19 Subsidy	-	537,560
Fundraising	129,893	124,188
Mission giving	16,566	19,155
Trading activities	130,039	86,943
Other non-exchange revenue	227,018	66,827
	3,933,199	4,373,992
4 Personnel costs		
Clergy stipends	944,086	1,036,133
Insurance and pension payments	78,302	90,954
Other personnel costs	2,189,928	1,872,369
Total expenditure	3,212,316	2,999,456
5 Components of net surplus		
Surplus before tax includes the following specific expenses:		
Audit Fees	35,800	33,250
Depreciation	786,106	817,953

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

	Group 31-Dec-21 \$	Group 31-Dec-20 \$
6 Receivables from exchange transactions		
Accounts receivable	660,380	457,772
	660,380	457,772

7 Investments		
Current investments		
WBDT call funds	11,158,216	11,495,518
Other call funds	1,158,029	1,146,982
	12,316,245	12,642,500
Non-current investments		
WBDT permanent fund	9,941,686	8,271,412
Mortgages - Hawke's Bay Trust	900,951	936,065
DLF loan funds	12,002	24,988
	10,854,639	9,232,465
Total investments	23,170,884	21,874,965

8 Property plant and equipment						
	Land	Buildings	Motor Vehicles	Equipment & Furniture	Work in Progress	Total
31-Dec-21	\$	\$	\$	\$		\$
Cost/Valuation	25,993,515	28,502,364	132,259	3,248,653	2,032,259	59,909,050
Accumulated depreciation	-	(9,419,160)	(67,440)	(2,164,580)	-	(11,651,180)
Net book value	25,993,515	19,083,204	64,819	1,084,073	2,032,259	48,257,870
Opening balance	25,323,515	18,974,283	146,265	1,120,949	152,953	45,717,965
Additions	-	180,711	-	161,723	1,879,306	2,221,740
Investment Property Transferred	670,000	630,000				1,300,000
Disposals & Discontinued Operations	-	(126,556)	(57,093)	(12,080)		(195,729)
Depreciation	-	(575,234)	(24,353)	(186,519)		(786,106)
Net book value	25,993,515	19,083,204	64,819	1,084,073	2,032,259	48,257,870

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

Property plant and equipment	Land	Buildings	Motor Vehicles	Equipment & Furniture	Total
31-Dec-20	\$	\$	\$	\$	\$
Cost/Valuation	25,323,516	27,989,069	204,337	3,120,329	56,637,251
Accumulated depreciation	-	(8,861,835)	(58,071)	(1,999,380)	(10,919,286)
Net book value	25,323,516	19,127,234	146,266	1,120,949	45,717,965
Opening balance	25,037,408	19,203,875	121,242	1,317,479	45,680,004
Additions	491,108	524,014	71,447	181,661	1,268,230
Work in Progress	-	152,953	-	-	152,953
Disposals & Discontinued Operations	(205,000)	(191,831)	(2,787)	(155,123)	(554,741)
Depreciation	-	(561,777)	(43,636)	(223,068)	(828,481)
Net book value	25,323,516	19,127,234	146,266	1,120,949	45,717,965

	Group 31-Dec-21	Group 31-Dec-20
	\$	\$
9 Investment properties		
Opening balance 1 January 2021	1,864,500	1,659,000
Change in fair value	-	205,500
Reclassification of Property	(1,300,000)	-
Disposals	(564,500)	-
	-	1,864,500

Two properties were sold during the financial year at their opening book value. These were previously re-valued annually.

At 1st January 2021 two Investment Properties were reclassified as Owner-Occupied and have been transferred to Property Plant & Equipment at their fair value as at 31 December 2020. These are:

- Brazenhead Building - under development as the new Anglican Centre
- Akaroa Road - currently tenanted to the Ministry Educator

Total direct operating expenses relating to investment property that generated rental revenue during the year is \$55,290. (2020: \$103,173).

10 Assets held for sale

There were no assets held for sales at 31 December 2021. (2020:\$Nil)

ANGLICAN DIOCESE OF WAIAPU

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended 31 December 2021

11 Discontinued operations

The Group had an operation that was discontinued during the period.

In December 2020 it was agreed to close the Ark Childcare Centre. The assets & liabilities have been transferred to the Parish of Tauranga in the 2021 year, however this entity is still within the Group.

There was no loss on the transfer of these operations.

Discontinued operation in 2020 also include the St Mary's Family Child Care Centre & St Mary's Tahatai Centre .

Financial performance & cashflow information

The financial performance and cashflow information for the disposal group are presented below and shows the year ended 31 December 2021 and the year ended 31 December 2020.

	Group 31-Dec-21 \$	Group 31-Dec-20 \$
Revenue from exchange transactions		
Operating revenue	2	1,628,864
Government Covid 19 Subsidy	-	275,127
Total revenue	2	1,903,991
Expenses		
Operating expenses	7,139	176,749
Employee benefits	5,410	1,442,651
Parish property costs	-	91,159
Total expenses	12,549	1,710,559
Net Surplus/ (deficit) from discontinued operations	(12,547)	193,432
	Group 31-Dec-21 \$	Group 31-Dec-20 \$
12 Trade and other payables		
Trade payables	247,459	244,714
	247,459	244,714
13 Borrowings		
The Borrowings of the Diocese comprise of the following:		
- Waiapu Board of Diocesan Trustees	-	383,774
	-	383,774
Current portion	-	43,142
Non-current portion	-	340,632
	-	383,774

The fair value of the borrowings is determined by calculating their present values at the reporting date, using fixed effective market interest rate available to the Diocese. The borrowings are carried at amortised cost.

During the year an advance from Waiapu Board of Diocesan Trustees to a parish was repaid by the Diocesan Loan Fund. The obligation to repay the loan still exists however it has been eliminated in the group consolidated financials.

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

14 Related party transactions

In addition to the borrowings disclosed in note 13, the Group had the following related party transactions during the year.

Related Party	Description of transaction	Group 31-Dec-21	
		\$ Value of Transaction	\$ Amount Outstanding
Waiapu Board of Diocesan Trustees	Interest on call and permanent unit investments	661,171	21,136,297
Waiapu Board of Diocesan Trustees	Administration Fee paid to Diocese	517,725	55,266
Waiapu Board of Diocesan Trustees	Supply of services	113,919	-
Waiapu Bishopric Endowment Trust	Provides governance	(215,000)	-
Waiapu Bishopric Endowment Trust	Administration fee paid to Diocese	47,554	-
Waiapu Anglican Social Services Trust Board	Administration fee paid to Diocese	405,000	-
Waiapu Anglican Social Services Trust Board	Supply of Goods	260,000	-

		Group 31-Dec-20	
		\$ Value of Transaction	\$ Amount Outstanding
Waiapu Board of Diocesan Trustees	Interest on call and permanent unit investments	684,012	19,766,930
Waiapu Board of Diocesan Trustees	Interest repayments and borrowings	(18,859)	(383,774)
Waiapu Board of Diocesan Trustees	Administration fee paid to Diocese	662,026	150,629
Waiapu Board of Diocesan Trustees	Supply of services	79,615	79,615
Waiapu Bishopric Endowment Trust	Provides governance	(215,000)	-
Waiapu Bishopric Endowment Trust	Administration fee paid to Diocese	25,666	-
Waiapu Anglican Social Services Trust Board	Administration Fee paid to Diocese	405,000	-
Waiapu Anglican Social Services Trust Board	Supply of Goods	91,322	91,322

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

Key management personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are members of the governing body which is comprised of the Standing Committee, Bishop and Registrar, which constitutes the governing body of the Group. No remuneration is paid to members of Standing Committee or the Bishop by the Diocese. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration as follows:

	Group 31-Dec-21 \$	Group 31-Dec-20 \$
Total Remuneration	436,172	447,555
Number of Persons	11	11

Remuneration and compensation provided to close family members of key management personnel

During the reporting period, total remuneration and compensation of \$0 (2020: \$ 56,107) was provided by the Group to employees who are close family members of key management personnel.

15 Categories of financial assets and liabilities

Financial assets

Financial assets at fair value through surplus or deficit

	Group 31-Dec-21 \$	Group 31-Dec-20 \$
Investments	22,269,933	20,938,900
	22,269,933	20,938,900

Amortised Cost

Cash and cash equivalents	704,460	889,880
Receivables from exchange transactions	660,380	462,010
Mortgage advance - Hawkes Bay Trust	900,951	936,065
Diocesan loan fund advances	12,002	24,988
	2,277,793	2,312,943
	24,547,726	23,251,843

Financial liabilities

At amortised cost

Trade and other payables	247,459	208,965
Borrowings	-	383,774
Other current liabilities	10,324	16,912
	257,783	609,651

16 Collateral held on borrowings

There was no collateral held on borrowings at balance date.

17 Capital commitments

There were no capital commitments at the reporting date (2020: \$Nil).

ANGLICAN DIOCESE OF WAIAPU
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended 31 December 2021

18 Contingent assets and liabilities

The Diocese is monitoring the progress of the Royal Commission of Inquiry into Abuse in Care, which is considering the treatment of children, young people and vulnerable adults in State or faith-based care between 1950 and 1999. The outcomes of the Royal Commission of Inquiry into Abuse in Care and any potential financial consequences for historical cases are currently unknown. The Diocese is conscious that claims may arise in relation to its care of these individuals and some such claims may be made which require recompense. There remains significant uncertainty as to the number, nature, and value of claims that the Diocese has not currently been made aware of or any implications of the Royal Commission of Inquiry into Abuse in Care. The Diocese 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. (2020: \$Nil).

19 Events after the reporting date

The Group is not aware of any other matters or circumstances since the end of the reporting period, not otherwise dealt with in these financial statements that have significantly or may significantly affect the operations of the Group.

20 Controlled entities

The following 30 controlled entities with a balance date of 31 December have been included in the Group's financial statements

Parish of Waiapu Cathedral of St John the Evangelist, Napier

Parish of Napier South

Parish of Westshore

Parish of Taradale

Parish of Puketapu & District

Parish of Clive / Haumoana

Parish of Havelock North

Parish of Greater Hastings

Parish of Central Hawke's Bay

Parish of Southern Hawke's Bay

Parish of Tūrangi

Parish of Tauranga

Parish of East Coast

Parish of Edgecumbe/Kawerau

Parish of Woodville

Ark Childcare Centre

Parish of Ōtūmoetai

Parish of Gate Pā

Parish of Mt Maunganui

Parish of Te Puke

Parish of Rotorua

Parish of West Rotorua

Parish of Whakatāne

Parish of Ōpōtiki

Parish of Taupō

Parish of Pāpāmoa

Parish of Gisborne

Parish of Waikohu

Parish of Waipaoa

Parish of Wairoa

Independent Auditor's Report

To the Standing Committee of Anglican Diocese of Waiapu

Opinion

We have audited the financial statements of Anglican Diocese of Waiapu (the 'Diocese') and its subsidiaries ('the Group'), which comprise the consolidated statement of financial position as at 31 December 2021, and the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in net assets 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.

In our opinion, the accompanying consolidated financial statements, on pages 3 to 21, present fairly, in all material respects, the consolidated financial position of the group as at 31 December 2021, and its consolidated financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing ('ISAs') and International Standards on Auditing (New Zealand) ('ISAs (NZ)'). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Other than in our capacity as auditor, we have no relationship with or interests in the entity or any of its subsidiaries, except that partners and employees of our firm may deal with the Diocese and its subsidiaries on normal terms within the ordinary course of trading activities of the business of the entity and its subsidiaries.

Standing Committee's responsibilities for the consolidated financial statements

The Standing Committee is responsible on behalf of the Group for the preparation and fair presentation of the consolidated financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, and for such internal control as the Standing Committee determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Standing Committee is 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 Standing Committee either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole 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 and ISAs (NZ) 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 these consolidated financial statements.

A further description of our responsibilities for the audit of the consolidated financial statements is located on at the External Reporting Board's website at:

<https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-7>

This description forms part of our auditor's report.

Restriction on use

This report is made solely to the Standing Committee, as a body. Our audit has been undertaken so that we might state to the Standing Committee those matters 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 Standing Committee as a body, for our audit work, for this report, or for the opinions we have formed.

The text "Deloitte Limited" is written in a stylized, cursive script.

Wellington, New Zealand
16 August 2022

THE WAIAPU BOARD OF DIOCESAN TRUSTEES

For the year ended 31 March 2022

Table of Contents

Directory

Statement of Comprehensive Revenue and Expenses

Statement of Changes in Net Assets

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

List of Income Fund Deposit Holders

List of Permanent Fund Deposit Holders

Independent Auditor's Report

THE WAIAPU BOARD OF DIOCESAN TRUSTEES

For the year ended 31 March 2022

Directory

Board of Trustees

The Right Reverend Andrew Hedge

Mr M Tangohau

Mr P Seligman

Mr G Webb

Mr J Palariet

Registered Office

2 Bower Street

Napier

Nature of Business

Providing investment opportunities for Anglican organisations in the Waiapu Diocese.

Charities Commission Registration Number

CC36158

Independent Auditor

Deloitte Limited

Level 12

20 Customhouse Quay

Wellington

The Waiapu Board of Diocesan Trustees
Statement of Comprehensive Revenue and Expenses
For the year ended 31 March 2022

	Notes	Total 31-Mar-22 \$	Total 31-Mar-21 \$
Revenue			
Fixed interest		1,048,859	1,374,021
Mortgage interest		256	19,225
Dividends		1,777,159	1,310,733
Other income		200,439	236,995
Realised gain on sale of equities		1,405,288	2,971,906
Unrealised gain / (loss) on equities / bonds held		619,155	16,834,208
Total revenue	4	5,051,156	22,747,088
Expenses			
Audit fee		18,606	31,014
Administration expenses		1,071,894	1,022,783
Legal fees		-	2,561
Interest expense		-	-
Property expenditure		216,121	114,455
Depreciation	7	28,026	27,401
Other expenses		5,071	1,376
Total expenses	4	1,339,718	1,199,590
Surplus / (deficit) and total comprehensive income for the year		3,711,438	21,547,498
Allocation of earning to depositors			
(Gains)/ losses allocated to unit holders		(1,394,736)	(14,644,896)
Distributions made - current year		(2,548,139)	(3,312,508)
Distributions made - held over from last year		-	(1,353,835)
Allocation to reserves to be retained		(170,807)	(1,142,379)
		(4,113,682)	(20,453,618)
Amount transferred to the earnings unallocated to depositors reserve		(402,244)	1,093,880

These financial statements should be read in conjunction with the notes to the financial statements

The Waiapu Board of Diocesan Trustees
Statement of Changes in Net Asset
For the year ended 31 March 2022

	Notes	Total 31-Mar-22 \$	Total 31-Mar-21 \$
Earnings unallocated to depositors reserve			
Opening Balance as at 1 April 2021		2,359,850	1,265,970
Allocation from current year earnings		(402,244)	1,093,880
Closing Balance as at 31 March 2022	(a)	1,957,606	2,359,850
Reserves to be retained			
	5		
Opening Balance as at 1 April 2021		6,617,826	5,640,059
Allocation from current year earnings		170,807	1,142,379
Property grants and payments		(210,608)	(164,612)
Investment revaluation		200,451	-
Closing Balance as at 31 March 2022	(b)	6,778,476	6,617,826

(a) The closing balance represents funds due to the Income Fund deposit holders but unallocated at year end. This has been recorded as a liability on the Statement of Financial Position.

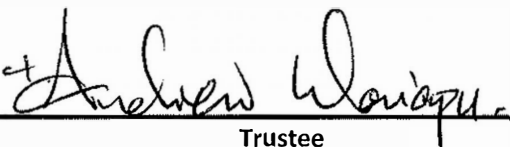
(b) The closing balance represents funds held in accordance with Canon 17.10. These funds are held for maintenance of any property, to meet the possible loss on investments, to meet possible reduction in income from loss of capital investments, or to stabilise the rate of distribution of income, all at the Trustees discretion.

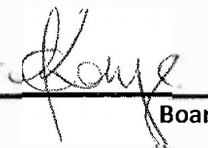
These financial statements should be read in conjunction with the notes to the financial statements

The Waiapu Board of Diocesan Trustees
Statement of Financial Position
As at 31 March 2022

	Notes	Total 31-Mar-22 \$	Total 31-Mar-21 \$
Current assets			
Cash and cash equivalents	9	1,200,784	1,213,833
Investments	6	105,341,278	108,483,103
Receivables from exchange transactions	9	954,210	702,652
Goods and service tax receivable		81,662	-
		<u>107,577,934</u>	<u>110,399,588</u>
Non-current assets			
Investments - Mortgages	6	-	7,872
Property	7	1,006,512	1,034,538
		<u>1,006,512</u>	<u>1,042,410</u>
Total assets		<u>108,584,446</u>	<u>111,441,998</u>
Current liabilities			
Goods and service tax payable		-	692
Trade and other payables	9	14,012	305,025
Depositors funds invested	9	99,834,352	102,158,605
Earnings unallocated to depositors	9	1,957,606	2,359,850
		<u>101,805,970</u>	<u>104,824,172</u>
Non-current liabilities			
Mortgages		-	-
		<u>-</u>	<u>-</u>
Total liabilities		<u>101,805,970</u>	<u>104,824,172</u>
Net assets		<u>6,778,476</u>	<u>6,617,826</u>
Equity			
Accumulated comprehensive revenue and expense		<u>6,778,476</u>	<u>6,617,826</u>
Total net assets attributable to the owners of the controlling entity		<u>6,778,476</u>	<u>6,617,826</u>

Signed for and on behalf of the Board of Trustees who authorised these financial statements for issue on
30th September 2022


Trustee


Board Secretary

These financial statements should be read in conjunction with the notes to the financial statements

The Waiapu Board of Diocesan Trustees
Statement of Cash Flows
As at 31 March 2022

	Notes	Total 31-Mar-22 \$	Total 31-Mar-21 \$
Cash flows from operating activities			
<i>Receipts</i>			
Interest received		797,557	1,468,998
Dividends received		1,777,159	1,310,733
Realised gains and other income		1,605,727	2,994,665
		<u>4,180,443</u>	<u>5,774,396</u>
<i>Payments</i>			
Payments to suppliers		1,895,667	1,120,677
Distributions made		-	4,666,344
		<u>1,895,667</u>	<u>5,787,021</u>
Net cash flows (to)/from operating activities		<u>2,284,776</u>	<u>(12,625)</u>
Cash flows from investing activities			
<i>Receipts</i>			
Sale/Maturity of investments		17,838,388	92,266,263
		<u>17,838,388</u>	<u>92,266,263</u>
<i>Payments</i>			
Purchase of property, plant and equipment		-	-
Purchase of investments		13,869,085	94,082,486
		<u>13,869,085</u>	<u>94,082,486</u>
Net cash flows from investing activities		<u>3,969,303</u>	<u>(1,816,223)</u>
Cash flows from financing activities			
<i>Receipts</i>			
Deposits received		16,317,901	29,327,131
		<u>16,317,901</u>	<u>29,327,131</u>
<i>Payments</i>			
Return of deposits		22,585,029	27,522,410
		<u>22,585,029</u>	<u>27,522,410</u>
Net cash flows (to)/from financing activities		<u>(6,267,128)</u>	<u>1,804,721</u>
Net increase/ (decrease) in cash and cash equivalents		(13,049)	(24,127)
Cash and cash equivalents at 1 April		1,213,833	1,237,960
Cash and cash equivalents at 31 March	9	<u>1,200,784</u>	<u>1,213,833</u>

These financial statements should be read in conjunction with the notes to the financial statements

The Waiapu Board of Diocesan Trustees

Notes to the Financial Statements

For the year ended 31 March 2022

1 Reporting entity

The Reporting Entity is The Waiapu Board of Diocesan Trustees (the "Board"). The Board is domiciled in New Zealand and is a charitable organisation registered under the Charities Act 2005.

These financial statements and the accompanying notes summarise the financial result of activities carried out by the Board.

Canon 17 of the Anglican Diocese of Waiapu established the Board and empowers the Waiapu Board of Diocesan Trustees to hold and administer any property and to hold and invest such trust funds as may from time to time be directed to be held. The property and investments are held in three separate funds which are not legally separable. However the three separate funds are disclosed in the notes to the financial statements.

The Waiapu Board of Diocesan Trustees is the trustee for property held on behalf of the Anglican Diocese of Waiapu, including its Parishes. As these properties are held in trust they are not shown in the financial statements as assets.

The Board has considered the consequences of Covid-19 and other events and conditions and it has determined that they have not created a material uncertainty that would cast significant doubt upon the Group's ability to continue as a going concern. The Board expects that Covid-19 might continue to have some impact, though not significant, for example in relation to expected future performance or the effect on some future asset valuations. Given the strong net asset position of the Board they are satisfied the Board will continue as a going concern.

These financial statements have been approved and were authorised for issue by the Board of Trustees on 30th September 2022.

2 Statement of compliance

The Board's financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand ("NZ GAAP"). They comply with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime ("PBE IPSAS RDR") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purposes of complying with NZ GAAP, the Board is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE Standards on the basis that it does not have public accountability and it is not defined as large. The Board of Trustees has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

3 Summary of accounting policies

The significant accounting policies used in the preparation of these financial statements as set out below have been applied consistently to both years presented in these financial statements, unless otherwise stated.

Changes in accounting policy

There have been no changes in accounting policies.

The Waiapu Board of Diocesan Trustees

Notes to the Financial Statements

For the year ended 31 March 2022

Basis of measurement

The measurement basis adopted is that of historical cost modified by the revaluation of certain financial instruments, which are measured at fair value at balance date.

Functional and presentational currency

The financial statements are presented in New Zealand dollars (\$), which is the Boards' functional currency. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Board and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

- **Revenue from exchange transactions**
- **Dividends and investment revenue**
Dividends and investment revenue is recognised on the date that the Boards' rights to receive payments are established.
- **Interest**
Interest income is recognised as it accrues, using the effective interest method.

Income Tax

Due to its charitable status, the Board is exempt from income tax.

Financial instruments

Financial assets and financial liabilities are recognised when the Board becomes a party to the contractual provisions of the financial instrument.

The Board derecognises a financial asset, or where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Board has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- The Board has transferred substantially all the risks and rewards of the asset; or
- The Board has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

The Waiapu Board of Diocesan Trustees

Notes to the Financial Statements

For the year ended 31 March 2022

Financial assets

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The category determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Board's financial assets are classified at fair value through surplus or deficit, or loans and receivables. The Board's financial assets include: cash and cash equivalents, short-term deposits, receivables from exchange transactions, and investments.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at each reporting date. Financial assets are impaired when there is any objective evidence that a financial assets or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include items that are either classified as held for trading or that meet certain conditions and are designated at fair value through surplus or deficit upon initial recognition. The Board's investments in mutual funds and other equities fall into this category of financial instruments.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowances for impairment. The Board's cash and cash equivalents, receivables from exchange transactions and mortgages fall into this category of financial instruments.

Impairment of financial assets

The Board assess at the end of the reporting period whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has an impact on the estimated future cash flow of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there is any objective evidence of impairment, the Board first assesses whether there is objective evidence of impairment for financial assets that are individually significant, or collectively significant for financial assets that are not individually significant. If the Board determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised, are not included in a collective assessment for impairment.

The Waiapu Board of Diocesan Trustees

Notes to the Financial Statements

For the year ended 31 March 2022

If in a subsequent period the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

Financial liabilities

The Board's financial liabilities include trade and other payables, depositors funds invested and mortgages.

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit) and are measured subsequently at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to a insignificant risk of change of value.

Short term investments

Short term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents, maturing within the next financial year.

Non-Current Investments

Non-Current investments include fixed term bonds, equities and mortgages. These are all recorded at fair value.

Nature and purpose of reserves

The Board creates and maintains reserves in terms of specific requirements.

Assets revaluation reserve

The asset revaluation reserve is used to record increases and decreases in the fair value of investments held in the Permanent Fund by the Trust.

Goods and services tax (GST)

All amounts in these financial statements are shown exclusive of GST except for receivables and payables that are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the Inland Revenue is included as part of receivables or payables in the Statement of Financial Position.

Property, plant and equipment

Except for land value carried at cost, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Costs includes expenditure that is directly attributable to the acquisition of the asset. When an asset is acquired through a non-exchange transaction its cost is measured at its fair value as at the date of acquisition.

The Waiapu Board of Diocesan Trustees

Notes to the Financial Statements

For the year ended 31 March 2022

Depreciation

Depreciation is charged on a straight line basis over the useful life of the asset, except for land. Land is not depreciated. Depreciation is charged at rates calculated to allocate the cost of the asset less any estimated residual value over its remaining useful life:

- Buildings 2%

Depreciation methods, useful lives and residual values are reviewed at each reporting date and are adjusted if there is a change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset.

Significant judgements and estimates

In preparing the financial statements, the Board is required to make judgements, estimates and assumptions based on historical experiences and other factors that are considered to be relevant that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The uncertainty from these assumptions and estimates could result in outcomes that may result in a material adjustment to the carrying amount of the asset or liability.

The Board based its assumptions and estimates on information available when the financial statements are prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Board. Such changes are reflected in the assumptions when they occur.

The Waiapu Board of Diocesan Trustees
Notes to the Financial Statements
For the year ended 31 March 2022

4 Surplus / (deficit) by Fund income for the year

	Income Fund	Permanent Fund	Trust Fund	Total
<u>Current Year</u>	31-Mar-22	31-Mar-22	31-Mar-22	31-Mar-22
	\$	\$	\$	\$
Revenue				
Fixed interest	469,440	579,419	96,107	1,048,859
Mortgage interest	20,404	-	-	256
Dividends	151,229	1,625,930	-	1,777,159
Other income	37,310	10,601	152,528	200,439
Realised gain on sale of equities	30,643	1,374,645	-	1,405,288
Unrealised gain on equities / bonds held	(379,206)	998,361	-	619,155
	<u>329,820</u>	<u>4,588,956</u>	<u>248,635</u>	<u>5,051,156</u>
Expenses				
Audit fees	7,853	7,853	2,900	18,606
Depreciation	-	-	28,026	28,026
Administration and Other expenses	185,460	889,465	238,309	1,293,086
	<u>193,313</u>	<u>897,318</u>	<u>269,235</u>	<u>1,339,718</u>
Surplus by Fund income for the year	<u>136,507</u>	<u>3,691,638</u>	<u>(20,600)</u>	<u>3,711,438</u>
Allocation of earning to depositors				
(Gains)/ losses allocated to unit holders	-	(1,394,736)	-	(1,394,736)
Distributions made for current year	(531,926)	(2,112,320)	-	(2,548,139)
Distributions made held from prior year	-	-	-	-
Allocation to reserves to be retained - 5%	(6,825)	(184,582)	20,600	(170,807)
Other non distributable income	(538,751)	(3,691,638)	20,600	(4,113,682)
Amount transferred to the earnings unallocated to depositors reserve	<u>(402,244)</u>	<u>-</u>	<u>-</u>	<u>(402,244)</u>
Last Year				
	31-Mar-21	31-Mar-21	31-Mar-21	31-Mar-21
	\$	\$	\$	\$
Revenue				
Fixed interest	525,584	745,362	103,075	1,374,021
Mortgage interest	39,298	-	-	19,225
Dividends	120,494	1,190,239	-	1,310,733
Other income	70,277	32,103	134,615	236,995
Bequests	110,360	2,861,546	-	2,971,906
Realised gain on sale of equities	1,136,184	15,698,024	-	16,834,208
	<u>2,002,197</u>	<u>20,527,274</u>	<u>237,690</u>	<u>22,747,088</u>
Expenses				
Audit fees	11,707	11,707	7,600	31,014
Depreciation	-	-	27,401	27,401
Administration and Other expenses	201,786	825,199	134,263	1,141,175
	<u>213,493</u>	<u>836,906</u>	<u>169,264</u>	<u>1,199,590</u>
Surplus / (deficit) by Fund income for the year	<u>1,788,704</u>	<u>19,690,368</u>	<u>68,426</u>	<u>21,547,498</u>

Notes to the Financial Statements
For the year ended 31 March 2022

Allocation of earning to depositors

(Gains)/ losses allocated to unit holders	-	(14,644,896)	-	(14,644,896)
Distributions made for current year	(605,389)	(2,707,119)	-	(3,312,508)
Distributions made held from prior year	-	(1,353,835)	-	(1,353,835)
Allocation to reserves to be retained - 5%	(89,435)	(984,518)	(68,426)	(1,142,379)
Other non distributable Income	(694,824)	(19,690,368)	(68,426)	(20,453,618)
Amount transferred to the earnings unallocated to depositors reserve	1,093,880	-	-	1,093,880

Refer to note 11 for explanation of transactions between the three funds that are eliminated in the total column.

5 Reserves

A reserve of 5% is maintained for both the income and permanent funds.

	Income Fund	Permanent Fund	Trust Fund	Total
	31-Mar-22	31-Mar-22	31-Mar-22	31-Mar-22
	\$	\$	\$	\$
Earnings unallocated to depositors reserve				
Opening Balance as at 1 April 2021	2,359,850	-	-	2,359,850
Allocation from current years earnings	(402,244)	-	-	(402,244)
Closing Balance as at 31 March 2022	1,957,606	-	-	1,957,606
Reserves to be retained				
Opening Balance as at 1 April 2021	725,728	1,932,782	2,848,767	6,617,826
Allocation from current year earnings - 5%	6,825	184,582	(20,600)	170,807
Property grants and payments	(210,608)	-	-	(210,608)
Investment revaluation	-	-	200,451	200,451
Closing Balance as at 31 March 2022	521,945	2,117,364	3,028,618	6,778,476
<i>Distribution rates</i>	2.93%	7.25 c/unit		
<i>Unit value</i>	\$1.00	\$2.8978		

Notes to the Financial Statements
For the year ended 31 March 2022

	Income Fund 31-Mar-21 \$	Permanent Fund 31-Mar-21 \$	Trust Fund 31-Mar-21 \$	Total 31-Mar-21 \$
Last Year				
Earnings unallocated to depositors reserve				
Opening Balance as at 1 April 2020	1,265,970	-	-	1,265,970
Allocation from current year earnings - 5%	1,093,880	-	-	1,093,880
Closing Balance as at 31 March 2021	2,359,850	-	-	2,359,850
Reserves to be retained				
Opening Balance as at 1 April 2020	800,905	948,264	2,780,341	5,640,059
Allocation from current year earnings - 5%	89,435	984,518	68,426	1,142,379
Property grants and payments	(164,612)	-	-	(164,612)
Closing Balance as at 31 March 2021	725,728	1,932,782	2,848,767	6,617,826
<i>Distribution rates</i>	3.25%	13.5c/unit		
<i>Unit value</i>	\$1.00	\$2.8539		
6 Investments				
Current Year				
	Income Fund 31-Mar-22 \$	Permanent Fund 31-Mar-22 \$	Trust Fund 31-Mar-22 \$	Total 31-Mar-22 \$
Current investments				
Fixed interest deposits	15,547,848	14,337,136	-	29,884,984
Property Funds	2,034,075	8,864,701	-	10,898,775
Equities	2,987,506	61,570,012	-	64,557,518
	20,569,429	84,771,849	-	105,341,278
Non-current investments				
Investments - Mortgages	506,679	-	-	-
Total investments	21,076,108	84,771,849	-	105,341,278
Last Year				
	Income Fund 31-Mar-21 \$	Permanent Fund 31-Mar-21 \$	Trust Fund 31-Mar-21 \$	Total 31-Mar-21 \$
Current investments				
Term deposits longer than 3 months				
Fixed interest deposits	14,775,987	17,845,813	3,209,853	32,621,800
Property funds	2,442,432	8,708,323	-	11,150,755
Equities	3,556,152	61,154,396	-	64,710,548
	20,774,571	87,708,531	3,209,853	108,483,103
Non-current investments				
Investments - Mortgages	518,929	-	-	7,872
Total investments	21,293,500	87,708,531	3,209,853	108,490,974

The volatile economic situation caused by the Covid 19 pandemic and NZ Government placing the country into lockdown on 25 March 2020 had impacted the investment valuations at 31 March 2020 balance date. The market value of the investments held at 31 March 2021 have recovered.

Notes to the Financial Statements
For the year ended 31 March 2022

7 Property

	31-Mar-22	31-Mar-21
	\$	\$
Cost/Valuation	1,370,043	1,370,043
Accumulated depreciation	(363,531)	(335,505)
Net book value	1,006,512	1,034,538
Opening value	1,034,538	1,093,174
Additions	-	-
Transfer costs out	-	(31,235)
Depreciation	(28,026)	(27,401)
Net book value	1,006,512	1,034,538

8 Related Party

		31-Mar-22	31-Mar-21
		\$	\$
Related Party	Description of Transaction		
Waiapu Anglican Social Services Trust Board	Call Fund Value	4,880,993	3,435,434
Waiapu Anglican Social Services Trust Board	Permanent Unit Value	69,400,232	72,461,698
Waiapu Anglican Social Services Trust Board	Distributions Paid	1,845,258	3,538,379
Anglican Diocese of Waiapu	Call Unit Value	11,258,207	11,734,823
Anglican Diocese of Waiapu	Permanent Unit Value	10,417,343	9,996,781
Anglican Diocese of Waiapu	Distributions Paid	592,645	857,936
Waiapu Bishopric Endowment Trust	Call Unit Value	151,463	179,545
Waiapu Bishopric Endowment Trust	Permanent Unit Value	1,006,181	990,937
Waiapu Bishopric Endowment Trust	Distributions Paid	31,117	52,425

Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body which is comprised of the Board of Trustees, and the Diocese Registrar, which constitutes the governing body of the Trust. No remuneration is paid to staff or members of the Board of Trustees.

Remuneration and compensation provided to close family members of key management personnel

During the reporting period, total remuneration and compensation of \$0 (2021: \$0) was provided by the Trust to employees who are close family members of key management personnel.

Notes to the Financial Statements
For the year ended 31 March 2022

9 Categories of financial assets and liabilities

The carrying amounts of financial instruments presented in the statement of financial position relate to the following categories of assets and liabilities:

<u>Current Year</u>	Income Fund 31-Mar-22 \$	Permanent Fund 31-Mar-22 \$	Trust Fund 31-Mar-22 \$	Total 31-Mar-22 \$
Financial assets				
<i>Financial assets at fair value through surplus or deficit</i>				
Investments	20,569,429	84,771,849	3,409,968	105,341,278
<i>Loans and receivables</i>				
Cash and cash equivalents	1,665,372	90,364	(554,952)	1,200,784
Receivables from exchange transactions	27,597	214,131	712,482	954,210
	1,692,969	304,495	157,530	2,154,994
	22,262,398	85,076,344	3,567,498	107,496,272
Financial liabilities				
<i>At amortised cost</i>				
Trade and other payables	-	-	(14,012)	(14,012)
Depositors funds invested	(16,875,371)	(82,958,981)	-	(99,834,352)
Earnings unallocated to depositors	(1,957,606)			(1,957,606)
Mortgages	-	-	(1,617,228)	-
	(18,832,977)	(82,958,981)	(1,631,239)	(101,805,970)

<u>Last Year</u>	Income Fund 31-Mar-21 \$	Permanent Fund 31-Mar-21 \$	Trust Fund 31-Mar-21 \$	Total 31-Mar-21 \$
Financial assets				
<i>Financial assets at fair value through surplus or deficit</i>				
Investments	20,774,571	87,708,531	3,209,853	108,483,103
<i>Loans and receivables</i>				
Cash and cash equivalents	1,414,946	42,724	(243,837)	1,213,833
Receivables from exchange transactions	35,359	203,148	464,145	702,652
	1,450,305	245,872	220,308	1,916,485
	22,224,876	87,954,403	3,430,161	110,399,588
Financial liabilities				
<i>At amortised cost</i>				
Trade and other payables	(124,247)	(187,149)	6,369	(305,027)
Depositors funds invested	(19,533,985)	(85,834,473)	-	(102,158,605)
Mortgages	-	-	(1,621,606)	-
	(19,658,232)	(86,021,622)	(1,615,237)	(102,463,630)

Collateral held on mortgages

There was no collateral held on Mortgages at balance date.

Notes to the Financial Statements
For the year ended 31 March 2022

10 Permanent Unit Valuation

	Total 31-Mar-22 \$	Total 31-Mar-21 \$
<u>Units held by Depositors</u>		
Opening balance	30,075,952	30,085,209
Net increase (decrease) in units held	(1,447,401)	(9,257)
Total units held by depositors	<u>28,628,551</u>	<u>30,075,952</u>
<u>Fund Revaluation Reserve</u>		
Opening balance	55,758,521	41,129,287
Realised gains on equities/bonds	1,374,645	2,861,546
Unrealised gain on equities/bonds	998,361	15,698,024
Realised gains distributed in year	(978,271)	(2,560,840)
April 2020 distribution of 2020 surplus	-	(1,353,835)
	<u>1,394,736</u>	<u>14,644,896</u>
Premium on units purchases/sold	(2,822,965)	(15,662)
Closing Balance	<u>54,330,292</u>	<u>55,758,521</u>
Total Liability to Fund	<u>82,958,842</u>	<u>85,834,473</u>
Unit value of permanent fund	\$ 2.8978	\$ 2.8539

11 Consolidation of Funds

The property and investments are held in three separate funds which are not legally separable. However the three separate funds are disclosed in the notes to the financial statements.

The following transactions and balances between the funds have been eliminated in the total column.

Total investments held by the Trust Fund of \$3,409,968 (2021: \$3,316,175) have been eliminated. This includes the investments held by the Trust Fund in the Perm fund of \$1,013,032 (2021: \$1,078,471) and in the Income fund of \$2,396,936 (2021: \$2,237,704). These investments are included in the table below.

	Total 31-Mar-22 \$	Total 31-Mar-21 \$
Permanent Fund		
Number of units held	373,977	377,907
Unit value	\$ 2.8978	2.8538
Value of Permanent Fund	<u>1,083,697</u>	<u>1,078,471</u>
Income fund deposit	<u>1,277,202</u>	<u>2,237,704</u>
Value of investments held	<u>2,360,899</u>	<u>3,316,175</u>

Under the Deed of Integration with the Ministry of Education, The Waiapu Board of Trustees has been appointed as the Board of Proprietors (BOP) of St Matthews Primary School. In this role the BOP received a mortgage from the Income Fund to build a school block. The mortgages extended by the Income Fund of \$506,679 (2021: \$511,057) and interest of \$20,148 has been eliminated.

Impairment of \$nil (2021: \$nil) was recorded against this mortgage. Refer to note 12 for further details.

Notes to the Financial Statements
For the year ended 31 March 2022

12 Impairment of Financial Assets

The Waiapu Board of Diocesan Trustees recognises the St Matthews Primary School Board of Proprietors does not have the financial resources to fully repay the existing mortgage advanced from the Income Fund. The Board reviewed the future income of the School's Board of Proprietors to ascertain a level at which the Board of Proprietors can repay this mortgage. The Board agreed on 24th July 2018 to impair the mortgage by \$1,110,549 and to reduce the interest rate and change the term of this mortgage to ensure repayment was possible. The Board further agreed that this impairment would be reviewed on an annual basis. No further impairment has been made in the 2022 (2021: \$Nil) financial year. This only impacts the Income Fund and the Trust Fund. These balances are eliminated from the total of the Trust as these are not entities that are separate to the Trust.

	Before Impairment	After Impairment
St Matthew's Primary School Board of Proprietors		
Mortgage Value	1,617,228	506,679
Interest Rate	6%	4%
Repayment Term	open	40 years

13 Depositors

Depositors consist of amounts extended by parishes and other entities within the Anglican Diocese family, and the distributions, income and expenses allocated to their investments. They are non interest bearing. A full list of depositors and their investment balance at balance date is attached to these financial statements.

- Income fund Depositors - appendix I
- Permanent fund depositors - appendix II

14 Distributions

When calculating distributions for the funds, any unrealised gains are added back and are not included in the final distribution. At each distribution date for the Permanent fund the Board considers whether to include realised gains in the distribution. During the year the Board agreed to utilise \$2,560,840 of realised gains in the distributions leaving \$300,706 to be consolidated into the permanent fund unit reserve.

15 Audit fees

Waiapu Board of Diocesan Trustees engaged Deloitte Ltd to undertake an audit of the financial reports for the entity in 2020 on a 3 year cycle. In addition Deloitte also undertake the annual audit for St Matthews Board of Proprietors Attendance Dues. A breakdown of the fees incurred are:

	31-Mar-22	31-Mar-21
	\$	\$
Agreed engagement fee for year	15,706	16,700
Disbursements incurred during the year	-	6,714
St Matthews Board of Proprietors Attendance Dues 2020	2,900	2,600
St Matthews Board of Proprietors Attendance Dues 2017-2019	-	5,000
	18,606	31,014

16 Capital commitments

There were no capital commitments at the reporting date (2021: \$Nil).

17 Contingent assets and liabilities

There are no contingent assets or liabilities at the reporting date (2021: \$Nil).

Independent Auditor's Report

To the Trustees of The Waiapu Board of Diocesan Trustees

Opinion

We have audited the financial statements of The Waiapu Board of Diocesan Trustees (the 'Trust'), which comprise the statement of financial position as at 31 March 2022, and the statement of comprehensive revenue and expenses, statement of changes in net asset and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements, on pages 3 to 18, present fairly, in all material respects, the financial position of the Trust as at 31 March 2022, and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing ('ISAs') and International Standards on Auditing (New Zealand) ('ISAs (NZ)'). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of the Trust 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 the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)*, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other information

The Trustees are responsible on behalf of the Trust for the other information. The other information comprises the information in the list of income fund deposit holders and list of permanent fund deposit holders on pages 19 to 24 that accompanies the financial statements and the audit report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information obtained prior to the date of our audit report and consider whether it is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If so, we are required to report that fact. We have nothing to report in this regard.

Trustee's responsibilities for the financial statements

The Trustees are responsible on behalf of the Trust for the preparation and fair presentation of the financial statements in accordance with Public Benefit Entity Standards Reduced Disclosure Regime, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Trust'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 Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 and ISAs (NZ) 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 these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the External Reporting Board's website at:

<https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8>

This description forms part of our auditor's report.

Restriction on use

This report is made solely to the Trustees, as a body. Our audit has been undertaken so that we might state to the Trustees those matters 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

The logo for Deloitte Limited, featuring the company name in a stylized, cursive script.

Wellington, New Zealand
30 September 2022

The Waiapu Bishopric Endowment Trust

Performance Report

For the year ended 31 March 2022

**Registered Under the Charities Act 2005
Registered Number CC36077**

The Waiapu Bishopric Endowment Trust
For the year ended 31 March 2022

Contents

Non - Financial Information

Entity Information

Statement of Service Performance

Financial Information

Statement of Financial Performance

Statement of Financial Position

Statement of Cash Flows

Statement of Accounting Policies

Notes to the Performance Report

The Waiapu Bishopric Endowment Trust
Entity Information
For the year ended 31 March 2022

Legal Name of Entity

The Waiapu Bishopric Endowment Trust

Type of Entity and Legal Basis

A Trust incorporated under the Anglican Church Trusts Act 1981

Registration Number with DIA Charities:

CC36077

Purpose and mission is:

To provide financial support for the Bishop of Waiapu in the role of primary episcopal ministry and oversight in the Waiapu Region, as outlined in Canon 8 of the Anglican Diocese of Waiapu Canons.

By enabling the Bishop to attend to all parishes and other Anglican groups within the Diocese and have oversight over all Diocesan ministry obligations.

Entity Structure

The Trust is governed by the Waiapu Board of Diocesan Trustees

The Right Reverend Andrew Hedge (Chair) - Appointed April 2021

Michael Morgan - Resigned April 2021

Maui Tangohau (Deputy Chair)

Richard Montgomery - Resigned February 2022

Peter Seligman - Appointed November 2021

Gordon Webb

John Palaret

Operational Structure

The Bishop's role is one of oversight of Ministry and all other daily operations for the Diocese. The Bishop is the Chair of the Standing Committee. He is not a member of the Waiapu Bishopric Endowment Trust but attends their meetings ex Officio. The budget prepared for Standing Committee covers the day to day operation of the Diocese including a grant to the Waiapu Bishopric Endowment Trust for its operations.

Main Sources of the Entity's Cash and Resources and Methods used to Raise Funds

The Trust is funded by a grant from the Anglican Diocese of Waiapu and income from investments. There is no fundraising or other activities undertaken to fund the position of Bishop.

Contact Details

C/- Anglican Diocese of Waiapu

2 Bower Street

Signed for and on behalf of the Trust who authorised these financial statements for issue on 30 Sept 2022.
Napier

Ph 06 835-0374

The Waiapu Bishopric Endowment Trust
Statement of Service Performance
For the year ended 31 March 2022

Description of the Entity's Outcomes

The success of the Trust is in its ability to provide the resources for the Bishop to meet the ministry obligations of the Anglican Diocese of Waiapu. The Trust also provided for the housing requirements of the Bishop.

The Bishop is the primary guardian of discipline in the Diocese. The Bishop's role is to motivate people throughout the Diocese to proclaim, teach, serve and care for others in all aspects of their lives. The Bishop is responsible for administering the rites of confirmation, ordination and episcopal ordination. The Bishop also chairs the board of nomination, responsible for assisting him in choosing clergy to be deployed around the Diocese. The Bishop also issues licences to officiating clergy and lay readers.

The Diocesan synod is chaired by the Bishop, and he works closely with various Diocese groups to ensure the Diocese is managed efficiently and smoothly, he works closely with the Diocesan Registrar to achieve this also. The Bishop also engages with senior Diocesan clergy who share the oversight of ministry in the Diocese.

As there is a link between the wider church and the Diocese, the Bishop has responsibility for upholding the doctrines and integrity of Anglican beliefs and practices.

Description and Quantification of the Trusts' Outputs

The Trust is funded from grants provided from the Anglican Diocese of Waiapu in order to facilitate the Bishops objectives as noted above. The core expense of the Trust is stipends and associated travel costs incurred in meeting the needs of the Waiapu Diocese and supporting the various Anglican Parishes under their guidance.

The key responsibilities of the Bishop are noted as follows:

- Facilitate Confirmations as and when needed. 4 confirmations were performed by the Bishop for the year. (2021:2)
- Site visits of each parish under the guidance of the Waiapu Anglican Diocese. The Bishop visited 20% of Parishes in the Diocese in this year. (2021: 60%)
- Facilitate Parish needs by managing Clergy requirements. 3 Clergy were installed in new Ministry positions. (2021:4)
- Provide and support opportunities to engage in community projects. The Bishop continues to be involved with St John Ambulance on a weekly to fortnightly basis. During the latest Covid outbreak of Omicron The Bishop has worked directly on the frontline for 8-10 weeks to assist St Johns in meeting the high demand in the community. (2021: The Bishop was involved with St John Ambulance on a weekly basis).
- Be involved in the direction of the Waiapu Anglican Diocese activities. The Bishop is a member for St Matthews Primary School Board of Trustees. The Bishop also chairs the regular governance meetings of the Anglican Diocese of Waiapu (Standing Committee) and the Waiapu Board of Diocesan Trustees and the Waiapu Anglican Social Services Trust Board meetings although he is not a trustee. During the year the Bishop attended services at Woodford House and Hereworth schools.

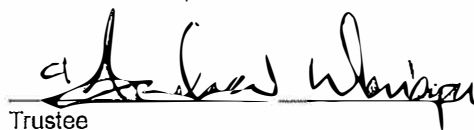
The Waiapu Bishopric Endowment Trust
Statement of Financial Performance
For the year ended 31 March 2022

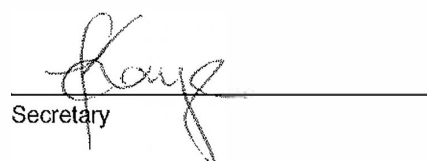
	Notes	2022 \$	2021 \$
Revenue			
Donations, Fundraising and Other Similar Revenue	2	215,806	215,000
Interest, Dividends and other Investment Revenue	2	46,741	221,201
Total Revenue	2	262,547	436,201
Expenses			
Volunteer and Employee Related Costs	3	119,031	114,300
Property Expenses	3	137,231	32,938
Other Expenses	3	67,659	45,382
Total Expenses		323,921	192,620
Total Comprehensive Revenue and Expenses for the year	5	(61,375)	243,581

The Waiapu Bishopric Endowment Trust
Statement of Financial Position
As at 31 March 2022

	Notes	2022 \$	2021 \$
Assets			
Current Assets			
Bank Accounts and Cash		8,860	11,293
Debtors and Prepayments	6	18,982	18,714
Current Investments	6	151,464	210,135
Total Current Assets		179,306	240,142
Non-Current Assets			
Non-Current Investments		1,006,111	990,937
Property Plant & Equipment	4	839,715	861,296
Total Assets		2,025,133	2,092,375
Current Liabilities			
Creditors and accrued expenses	7	2,748	9,737
Other Current Liabilities	7	4,723	3,601
Total Liabilities		7,471	13,338
Net Assets		2,017,662	2,079,037
Equity/Accumulated Surpluses	5	2,017,662	2,079,037

Signed for and on behalf of the Trust who authorised these financial statements for issue on 30th September 2022.


Trustee


Secretary

The Waiapu Bishopric Endowment Trust
Statement of Cash Flows
For the year ended 31 March 2022

	2022	2021
	\$	\$
Cash Flows from Operating Activities		
Cash was received from		
Donations, fundraising and other similar receipts	215,538	215,000
Interest, dividends and other investment receipts	230	230
Total cash received	215,768	215,230
Cash was applied to:		
Payments to suppliers and employees	(308,208)	(156,164)
Total Cash Payments	(308,208)	(156,164)
Net cashflows from operating activities	(92,440)	59,066
Cashflow from Investing Activities		
<i>Cash was received from:</i>		
Sale of Property, Plant & Equipment	-	2,509
	-	2,509
<i>Cash was applied to:</i>		
Payments to purchase investments	90,007	(44,753)
Purchase of Property, Plant & Equipment	-	(11,680)
	90,007	(56,433)
Net cashflows to investing activities	90,007	(53,924)
	5	
Net Increase/(Decrease) in cash and cash equivalents	(2,433)	5,142
Cash and cash equivalents at 1 April 2021	11,293	6,151
Cash and cash equivalents at 31 March 2022	8,860	11,293

The Waiapu Bishopric Endowment Trust
Statement of Accounting Policies
For the year ended 31 March 2022

Basis of Preparation

The Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity 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 for the last two annual reporting periods. All transactions in the Performance Report are reported using the accrual basis of accounting.

The Trust has considered the consequences of COVID-19 and other events and it has determined that they do not create material uncertainty that casts significant doubt upon the Trust's ability to continue to operate as a going concern.

The Performance Report is prepared under the assumption that the Trust will continue to operate as a going concern in the foreseeable future. The presented financial reports are prepared in New Zealand dollars (\$) and are rounded to the nearest New Zealand dollar.

Revenue

Revenue is accounted for as follows:

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 and dividend income

Interest income is recognised on an accruals basis.

Income Tax

The Waiapu Bishopric Endowment Trust is a registered charity under the Charities Act 2005, and accordingly is not subject to income tax.

Bank Accounts and Cash

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

Goods and Services Tax (GST)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Changes in Accounting Policies

There have been no changes in accounting policies.

Accumulated Funds

Accumulated Funds represent accumulated surpluses and deficits.

The Waiapu Bishopric Endowment Trust
Statement of Accounting Policies
For the year ended 31 March 2022

Property Plant and Equipment

Fixed Assets are recorded at cost less depreciation on a straightline basis over the estimated useful life of the asset.

- Furniture and Equipment: 6.5% - 40% SL
- Office Equipment 10% - 40% SL
- Vehicles: 10% - 15% SL
- Buildings: 2% SL

Permanent Fund Units

Permanent fund units held with the Waiapu Board of Diocesan Trustees are carried at fair value, being the unit value set by the Waiapu Board of Diocesan Trustees, based on the performance of the investments held. Unrealised gains from movements in the fair value of the Permanent Fund unit investments are recognised in the Statement of Financial Performance.

As at 31 March 2022 one unit of Waiapu Board of Diocesan Trustees Permanent Fund investment was worth \$2.8978 (2020: \$2.8539).

The Waiapu Bishopric Endowment Trust
Notes to the Performance Report
For the year ended 31 March 2022

	2022 \$	2021 \$
Note 2 - Analysis of Revenue		
Donations and other similar revenue		
Grant - Anglican Diocese of Waiapu	215,806	215,000
	<u>215,806</u>	<u>215,000</u>
Interest, dividends and other investment income		
Interest - WBDT	31,337	52,425
Interest - Bank	-	5
Dividends	230	230
Revaluation of Permanent Fund Units	15,174	168,541
	<u>46,741</u>	<u>221,201</u>
Total Revenue	<u>262,547</u>	<u>436,201</u>
	2022 \$	2021 \$
Note 3 - Analysis of Expenses		
Volunteer and employee related costs		
Stipends	75,599	75,071
Housing Allowance	7,143	
Pension & Life Plan Contributions	6,556	6,129
ACC Levies	219	166
Supervision	1,170	945
Clergy & Chaplaincy Expenses	131	498
Hospitality	3,947	5,349
Book & Resource Expenses	711	934
General Expenses	525	808
Travelling Expenses	9,798	11,827
Subscriptions	1,400	1,508
Vehicle Costs	4,286	4,110
Signed for and on behalf of the Trust who authorised these financial	7,546	6,955
Volunteer and employee related costs	<u>119,031</u>	<u>114,300</u>
	2022 \$	2021 \$
Property Expenses		
Property Rates	4,792	4,271
Insurance - Property	2,682	2,518
Security	404	367
Repairs & Maintenance	117,237	13,571
Depreciation - Furniture & Fittings	1,298	1,393
Depreciation - Property	10,818	10,818
Loss on Disposal of Asset	-	-
Total Property Expenses	<u>137,231</u>	<u>32,938</u>

The Waiapu Bishopric Endowment Trust
Notes to the Performance Report
For the year ended 31 March 2022

	2022 \$	2021 \$
Other Expenses		
Administration Charges	53,026	25,666
Audit Fee	4,790	6,192
Bank Fees	5	128
Telephone & Tolls	3,611	3,837
Computer Expenses	483	2,308
Equipment Maintenance	-	-
Printing & Stationery	135	1,496
Loss on Disposal of Office Equipment	-	664
Depreciation - Office Equipment	1,922	1,275
Power - Office	3,687	3,816
Total Other Expenses	67,659	45,382
Total Expenses	323,921	192,620

Note 4 - Property Plant and Equipment

	Office Equipment	Furniture & Fittings	Motor Vehicles	Property	Total
2022					
Cost	7,895	14,150	50,579	890,922	963,546
Accumulated Depreciation	(5,520)	(10,252)	(21,604)	(86,455)	(123,831)
Net Book Value	2,374	3,898	28,976	804,467	839,715

	Office Equipment	Furniture & Fittings	Motor Vehicles	Property	Total
2021					
Cost	7,894	14,154	50,579	890,922	963,549
Accumulated Depreciation	(3,599)	(8,962)	(14,056)	(75,636)	(102,253)
Net Book Value	4,295	5,192	36,523	815,286	861,296

	Office Equipment	Furniture & Fittings	Motor Vehicles	Property	Total
2022					
Opening Balance	4,296	5,196	36,522	815,286	861,300
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	(1,922)	(1,298)	(7,546)	(10,818)	(21,584)
Closing Balance	2,374	3,898	28,976	804,467	839,715

	Office Equipment	Furniture & Fittings	Motor Vehicles	Property	Total
2021					
Opening Balance	2,318	6,585	38,224	826,104	873,231
Additions	6,425	-	5,255	-	11,680
Disposals	(3,173)	-	-	-	(3,173)
Depreciation	(1,275)	(1,393)	(6,956)	(10,818)	(20,442)
Closing Balance	4,295	5,192	36,523	815,286	861,296

The Waiapu Bishopric Endowment Trust
Notes to the Performance Report
For the year ended 31 March 2022

	2022	2021
	\$	\$
Note 5- Equity / Accumulated Surpluses		
Opening Balance 1 April 2021	2,079,037	1,835,457
Surplus / (Deficit) for Year	<u>(61,375)</u>	<u>243,580</u>
Closing Equity 31 March 2022	<u>2,017,662</u>	<u>2,079,037</u>
Note 6 - Analysis of Assets		
Debtors and Prepayments		
Prepayments	18,714	18714
Accrued Income	<u>268</u>	<u>0</u>
	<u>18,982</u>	<u>18,714</u>
Current Investments		
WBDT - Call Accounts	119,934	179,515
WBDT - R&M Revenue	24,202	23,504
WBDT - Car Replacement Funds	<u>7,328</u>	<u>7,116</u>
	<u>151,464</u>	<u>210,135</u>
Note 7 - Analysis of Liabilities		
Creditors and accrued expenses		
Trade and Other Creditors	1,456	7,219
Accruals	<u>1,292</u>	<u>2,518</u>
	<u>2,748</u>	<u>9,737</u>
Other current liabilities		
Goods and Services Tax	2,081	1,709
PAYE Deductions	<u>2,642</u>	<u>1,892</u>
	<u>4,723</u>	<u>3,601</u>

Note 8 - Commitments and contingencies

There were no commitments or contingencies as at 31 March 2022 (2021: Nil).

Note 9 - Related Party Transactions

The Bishopric Trust holds investment balances with the Waiapu Board of Diocesan Trustees as set out in the Statement of Financial Position under Non-Current Assets. They received distributions of \$31,337 (2021:\$52,425) on these investments during the year.

The Bishopric Endowment Trust has a related party relationship with the Anglican Diocese of Waiapu who provided funding to the Trust of \$215,806 in the current year (2021: \$215,000). In addition the Diocese provides accounting and administrative services to the Trust for a fee of \$53,025 (2021: \$25,666).

The Right Reverend Andrew Hedge no longer resides in the Hikanui Drive property and now receives a housing allowance from the Anglican Diocese of Waiapu. Hikanui Drive is now being tenanted out as a rental property.

Note 10 - Capital Commitments

There is a contract outstanding for \$11,421 at balance date (2021: Nil) for work completed at 31 Hikanui Drive.

The Waiapu Bishopric Endowment Trust
Notes to the Performance Report
For the year ended 31 March 2022

Note 11 - Events After the Reporting Date

There were no events that have occurred after the reporting date that would have a material impact on the Performance Report. (2021: Nil).

Note 12 - COVID 19

The COVID-19 pandemic has continued throughout the 2021/2022 financial year. As the Trust funding is mainly from grants, there was little impact on the revenue for the current year. However a planned sabbatical by the Bishop has been delayed and funding received in 2020 is expected to be utilised in the 2022 year.

Independent Auditor's Report

To the Trustees of The Waiapu Bishopric Endowment Trust

Opinion

We have audited the performance report of The Waiapu Bishopric Endowment Trust (the 'Trust'), which comprises the statement of financial position as at 31 March 2022, and the entity information, statement of service performance, statement of financial performance, and statement of cash flows for the year then ended, and the statement of accounting policies and other explanatory information.

In our opinion:

- The reported outcomes and outputs, and quantification of the outputs to the extent practicable in the statement of service performance are suitable;
- The performance report on pages 3 to 13, presents fairly, in all material respects, the financial position of the Trust as at 31 March 2022, its financial performance and cash flows, the entity information and the service performance 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 ('PBE SFR – A (NFP)').

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 ('ISAs') and 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) ('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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of the Trust 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 the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)*, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other information

The Trustees are responsible on behalf of the entity for the other information. The other information comprises the information in the performance report that accompanies the performance report and the audit report.

Our opinion on the performance report does not cover the other information and we do not express any form of assurance conclusion thereon.

Trustees' responsibilities for the performance report

The Trustees are responsible on behalf of the Trust for:

- 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;
- the preparation and fair presentation of the performance report on behalf of the Trust in accordance with PBE SFR – A (NFP); and
- for such internal control as the Trustees determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of the Trust for assessing the Trust'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 Trustees either intend to liquidate the Trust 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 as a whole 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, 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, 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.
- 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.
- 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 Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust'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 Trust 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.

We communicate with the Trustees 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.

Restriction on use

This report is made solely to the Trustees, as a body. Our audit has been undertaken so that we might state to the Trustees those matters 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Deloitte Limited

Wellington, New Zealand
30 September 2022

ST MATTHEW'S PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Statement

Financial Statements

Statement of Responsibility

Statement of Comprehensive Revenue and Expense

Statement of Changes in Net Assets/Equity

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Other Information

Principals Report

Analysis of Variance

Kiwisport

St Matthew's Primary School

Statement of Responsibility

For the year ended 31 December 2021

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Alister Hendery

Full Name of Presiding Member



Signature of Presiding Member

31/05/2022

Date:

Andrew Eagle

Full Name of Principal



Signature of Principal

31/05/2022

Date:

St Matthew's Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	1,071,430	1,008,900	999,737
Locally Raised Funds	3	10,208	14,500	20,418
Use of Proprietor's Land and Buildings		116,500	168,000	177,200
Interest Income		808	1,500	581
International Students	4	5,314	-	8,696
Other Revenue		230	230	230
		1,204,490	1,193,130	1,206,862
Expenses				
Locally Raised Funds	3	19,919	38,700	22,073
International Students	4	348	500	348
Learning Resources	5	824,219	808,705	786,940
Administration	6	92,003	99,039	90,188
Property	7	169,048	225,914	230,801
Depreciation	12	24,350	16,000	21,004
Loss on Uncollectable Accounts Receivable		(1,793)	-	1,793
		1,128,094	1,188,858	1,153,147
Net Surplus / (Deficit) for the year		76,396	4,272	53,715
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		76,396	4,272	53,715

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

St Matthew's Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		189,062	129,412	129,374
Total comprehensive revenue and expense for the year		76,396	4,272	53,715
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		4,269	-	5,973
Equity at 31 December		269,727	133,684	189,062
Retained Earnings		269,727	133,684	189,062
Equity at 31 December		269,727	133,684	189,062

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

St Matthew's Primary School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	92,011	198,209	226,849
Accounts Receivable	9	64,830	62,300	62,376
GST Receivable		5,360	5,900	5,984
Prepayments		3,538	-	-
Inventories	10	812	661	661
Investments	11	210,000	-	-
		376,551	267,070	295,870
Current Liabilities				
Accounts Payable	13	70,019	101,522	86,221
Revenue Received in Advance	14	2,827	1,446	1,446
Provision for Cyclical Maintenance	15	-	31,000	14,999
Finance Lease Liability	16	8,609	9,170	13,587
		81,455	143,138	116,253
Working Capital Surplus/(Deficit)		295,096	123,932	179,617
Non-current Assets				
Property, Plant and Equipment	12	45,031	9,752	56,688
		45,031	9,752	56,688
Non-current Liabilities				
Provision for Cyclical Maintenance	15	70,400	-	39,989
Finance Lease Liability	16	-	-	7,254
		70,400	-	47,243
Net Assets		269,727	133,684	189,062
Equity		269,727	133,684	189,062

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

St Matthew's Primary School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		374,994	269,251	346,306
Locally Raised Funds		12,646	17,839	11,499
Hostel		-	-	-
International Students		7,814	-	8,696
Goods and Services Tax (net)		624	84	(1,909)
Payments to Employees		(160,547)	(210,782)	(143,537)
Payments to Suppliers		(140,522)	(125,797)	(121,575)
Cyclical Maintenance Payments in the year		-	-	(19,101)
Interest Paid		-	-	(2,436)
Interest Received		808	1,500	581
Net cash from/(to) Operating Activities		95,817	(47,905)	78,524
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(12,692)	(9,861)	(19,739)
Purchase of Investments		(210,000)	-	30,000
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(222,692)	(9,861)	10,261
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,269	-	5,973
Finance Lease Payments		(12,232)	29,126	(16,038)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		-	-	-
Net cash from/(to) Financing Activities		(7,963)	29,126	(10,065)
Net increase/(decrease) in cash and cash equivalents		(134,838)	(28,640)	78,720
Cash and cash equivalents at the beginning of the year	8	226,849	226,849	148,129
Cash and cash equivalents at the end of the year	8	92,011	198,209	226,849

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

St Matthew's Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

St Matthew's Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) Property, Plant and Equipment

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and equipment	1-10 years
Information and communication technology	2-5 years
Leased assets held under a Finance Lease	1-3 years

j) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

k) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from an international student and where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

o) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

q) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

r) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

u) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	274,979	268,900	269,691
Teachers' Salaries Grants	696,436	680,000	661,887
Other MoE Grants	22,260	10,000	33,250
Other Government Grants	77,755	50,000	34,909
	<u>1,071,430</u>	<u>1,008,900</u>	<u>999,737</u>

The school has opted in to the donations scheme for this year. Total amount received was \$19,800.

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	2,846	-	1,200
Curriculum related Activities - Purchase of goods and services	-	1,000	-
Fees for Extra Curricular Activities	512	6,000	947
Trading	5,447	5,000	3,670
Fundraising & Community Grants	331	2,000	14,026
Other Revenue	1,072	500	575
	<u>10,208</u>	<u>14,500</u>	<u>20,418</u>
Expenses			
Extra Curricular Activities Costs	15,744	32,200	18,364
Trading	4,127	5,000	3,480
Fundraising and Community Grant Costs	-	500	229
Other Locally Raised Funds Expenditure	48	1,000	-
	<u>19,919</u>	<u>38,700</u>	<u>22,073</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>(9,711)</u>	<u>(24,200)</u>	<u>(1,655)</u>

Reclassification of prior years figures has occurred to conform to current recording. This has had no impact on the prior years profit and loss

4. International Student Revenue and Expenses

International Student Roll

Revenue

International Student Fees

Expenses

Other Expenses

Surplus/ (Deficit) for the year International Students

5. Learning Resources

Curricular
Equipment Repairs
Employee Benefits - Salaries
Staff Development

6. Administration

Audit Fee
Board Fees
Board Expenses
Communication
Consumables
Operating Lease
Legal Fees
Other
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

2021 Actual Number 1	2021 Budget (Unaudited) Number 0	2020 Actual Number 1
2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
5,314	-	8,696
348	500	348
348	500	348
4,966	(500)	8,348

2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
19,477	20,150	27,908
2,290	2,000	2,689
800,132	780,555	752,471
2,320	6,000	3,872
824,219	808,705	786,940

2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
3,786	4,500	4,090
3,370	5,000	2,435
5,570	7,300	7,382
1,984	4,000	2,656
8,999	8,500	8,266
1,649	3,000	2,436
1,650	1,650	1,650
973	1,100	883
56,675	53,224	53,025
1,572	1,750	1,590
5,775	9,015	5,775
92,003	99,039	90,188



7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	3,228	3,000	2,429
Consultancy and Contract Services	18,233	19,500	19,026
Cyclical Maintenance Provision	14,855	10,000	10,000
Grounds	2,117	5,200	3,012
Heat, Light and Water	7,841	9,500	7,997
Rates	948	939	939
Repairs and Maintenance	3,577	6,775	6,897
Use of Land and Buildings	116,500	168,000	177,200
Security	1,749	3,000	3,301
	<u>169,048</u>	<u>225,914</u>	<u>230,801</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Current Account	90,806	198,209	124,115
Bank Call Account	1,205	-	102,734
Cash and cash equivalents for Statement of Cash Flows	<u>92,011</u>	<u>198,209</u>	<u>226,849</u>

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	7,875	6,300	11,472
Provision for uncollectable debts	-	-	(2,063)
Teacher Salaries Grant Receivable	56,955	56,000	52,968
	<u>64,830</u>	<u>62,300</u>	<u>62,377</u>
Receivables from Exchange Transactions	7,875	6,300	9,409
Receivables from Non-Exchange Transactions	56,955	56,000	52,968
	<u>64,830</u>	<u>62,300</u>	<u>62,377</u>

10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery & Canteen	812	661	661
	<u>812</u>	<u>661</u>	<u>661</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	210,000	-	-
Total Investments	210,000	-	-

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2021						
Furniture and Equipment	31,723	7,089	-	-	(7,380)	31,432
Information and Communication Technology	9,708	5,604	-	-	(5,493)	9,819
Leased Assets	15,257	-	-	-	(11,477)	3,780
Balance at 31 December 2021	56,688	12,693	-	-	(24,350)	45,031

The net carrying value of furniture & equipment held under a finance lease is \$0 (2020: \$1,885)

The net carrying value of Information & Communication Technology held under a finance lease is \$3,780 (2020: \$13,372)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	175,202	(143,771)	31,431	168,114	(136,391)	31,723
Information and Communication Technology	78,779	(68,959)	9,820	73,175	(63,467)	9,708
Leased Assets	40,797	(37,017)	3,780	40,797	(25,540)	15,257
Balance at 31 December	294,778	(249,747)	45,031	282,086	(225,398)	56,688

13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	7,370	101,522	21,080
Accruals	4,867	-	11,172
Employee Entitlements - Salaries	56,955	-	52,968
Employee Entitlements - Leave Accrual	827	-	1,003
	70,019	101,522	86,223
Payables for Exchange Transactions	70,019	101,522	86,223
	70,019	101,522	86,223

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
International Student Fees in Advance	2,500	-	-
Other revenue in Advance	327	1,446	1,446
	<u>2,827</u>	<u>1,446</u>	<u>1,446</u>

15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	54,988	54,988	64,089
Increase/ (decrease) to the Provision During the Year	14,855	10,000	10,000
Use of the Provision During the Year	557	-	(19,101)
Provision at the End of the Year	<u>70,400</u>	<u>64,988</u>	<u>54,988</u>
Cyclical Maintenance - Current	-	31,000	14,999
Cyclical Maintenance - Term	70,400	-	39,989
	<u>70,400</u>	<u>31,000</u>	<u>54,988</u>

16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	9,075	9,075	13,587
Later than One Year and no Later than Five Years			9,370
Future Finance Charges	(466)	(466)	(2,116)
	<u>8,609</u>	<u>8,609</u>	<u>20,841</u>
Represented by			
Finance lease liability - Current	8,609	8,609	11,471
Finance lease liability - Term			9,370
	<u>8,609</u>	<u>8,609</u>	<u>20,841</u>



17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School The Waiapu Board of Diocesan Trustees is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,370	2,435
<i>Leadership Team</i>		
Remuneration	227,230	227,967
Full-time equivalent members	2	2
Total key management personnel remuneration	230,600	230,402

There are 8 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	110-120
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0	0

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	1.00	1.00
	1.00	1.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual \$0	2020 Actual \$0
Total	0	0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works.
(Capital commitments at 31 December 2020: \$0)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into no operating leases.

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	92,011	198,209	226,849
Receivables	64,830	62,300	62,377
Investments - Term Deposits	210,000	-	-
Total Financial assets measured at amortised cost	366,841	260,509	289,226

Financial liabilities measured at amortised cost

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
Payables	70,019	101,522	86,223
Finance Leases	8,609	9,170	20,841
Total Financial Liabilities Measured at Amortised Cost	78,628	110,692	107,064

23. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

24. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF St Mathew's Primary School FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of St Matthew's Primary School (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, 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 carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

Whanganui | Ngāmotu | Taupō

(06) 345 8539 | tanderson@silks.co.nz | ctown@silks.co.nz | www.silksaudit.co.nz

- We identify and assess the risks of material misstatement of the financial statements, 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.
- We 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 School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the 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 School'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 financial statements 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 School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, 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.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

David Fraser

David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand



St Matthew's Primary School

Annual Statement 2021

It is with pleasure that I ask you to read this Annual Statement for 2021.

It has been another busy year with several students coming and going throughout the year. The roll closed at 142 at the end of 2021, and a starting roll of 144 for 2022. We predict to reach a roll of 151 this year. This amount of transition is just another area that our teachers have to manage as they present our curriculum to the children through the various changes and disruptions brought about by COVID.

The school continues to work extremely hard to support families as well, always seeking ways to support the relationship between home and school, especially as 2021 was very disrupted and unsettling.

Again the school and the school community managed and responded well to COVID. The teachers established remote and online learning opportunities for the students. With the continued introduction of the Chromebooks to more students and the staff's development in implementing learning supported by technology, we are well-positioned to deliver the modern New Zealand curriculum.

The year saw the completion of the refurbishment of the grounds with the replacement of the old AstroTurf with a modern synthetic grass from Tiger Turf. The school is looking forward to the continued improvements to the school environment with the ongoing support from the Board of Proprietors.

There was an increase of academic achievement across the whole school in all curriculum areas, however, there is still much work required to assist our learners, who do not have English as their first language, to continue supporting their success.

Regards

Andrew Eagle
 Principal
 St. Matthew's Primary School

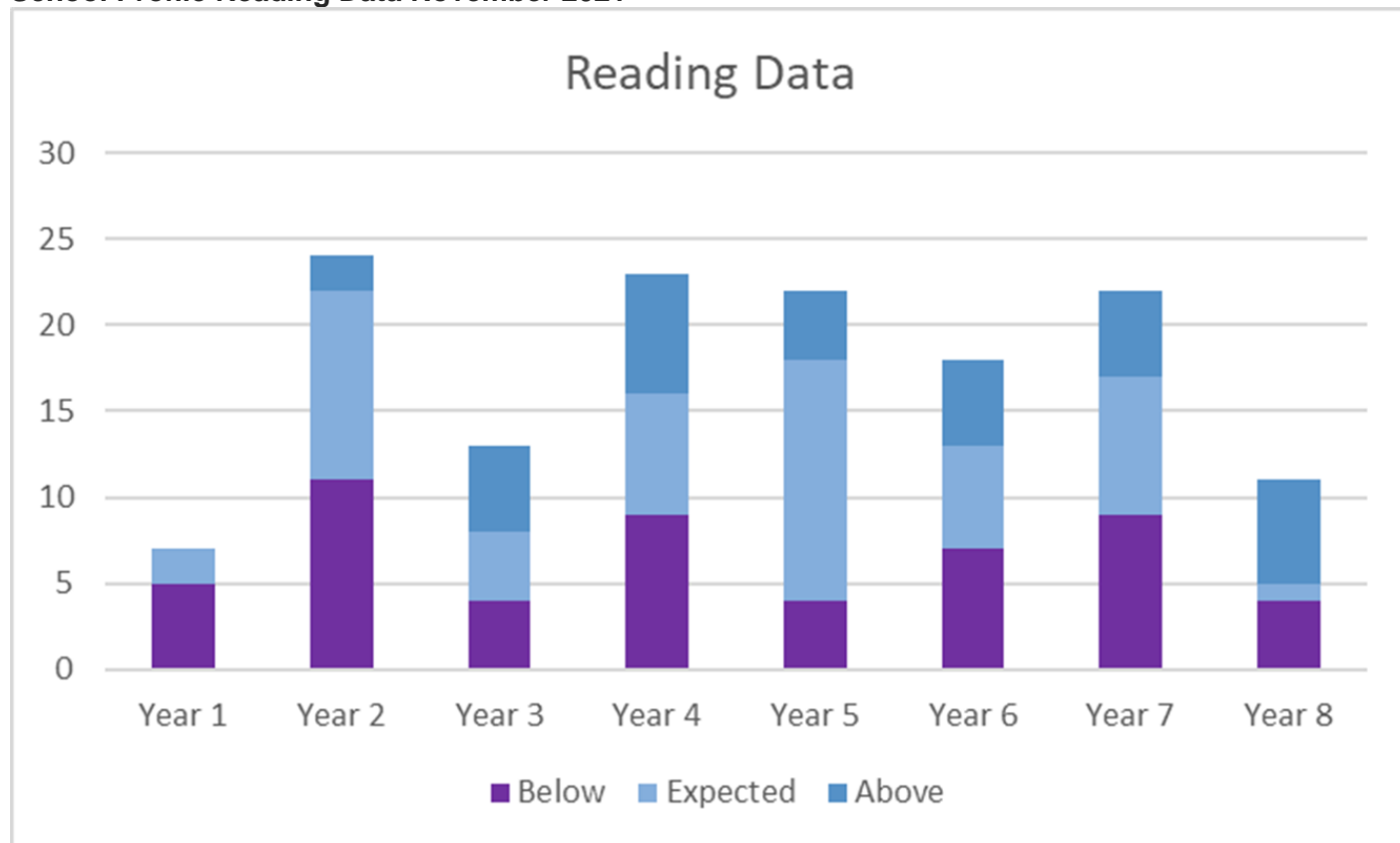


School Name:	St Matthews Primary School - Hastings	School Number:	1608
---------------------	---------------------------------------	-----------------------	------

Strategic Aim:	Develop the hauora of our learners
Annual Aim:	Plan, coordinate and evaluate teaching and the curriculum.
Target:	<p>With the removal of National Standards, and our participation in the Poutama Pounamu project as part of the Kahui Ako Nga Hau e Wha, the re-fashioning of emphases within the national curriculum was the focus for St Matthews Primary School.</p> <p>The impact on the school from COVID-19 saw a shift of focus towards student well-being, anxiety and attendance.</p> <p>Writing Years 0-8.</p> <p>Achievement Challenge 1: Analysis of 2019 School wide data showed 57/137 students were at/above expectations (42%), and 49% in 2020. At the conclusion of 2021 we saw 74% of students were either meeting or exceeding expectations. We will endeavour to increase student achievement to 75%</p> <p>We obtained an achievement of 49% for 2020.</p> <p>We obtained an achievement of 74% for 2021.</p> <p>Numeracy at Years 0-8</p> <p>Achievement Challenge 2: Analysis of 2019 School wide data showed 95/137 students were at/above expectations (69%) and 82% in 2020. At the conclusion of 2021 we saw 78% of students were either meeting or exceeding expectations. We will endeavor to increase student achievement to 85%</p> <p>We obtained an achievement of 82% for 2020.</p> <p>We obtained an achievement of 78% for 2021.</p> <p>Reading at Years 0-8</p> <p>There was no target set for reading, however the school achieved an achievement of 62%. This is a gain of 12% compared to 2019.</p>

Baseline Data:

Reading School Profile Reading Data November 2021

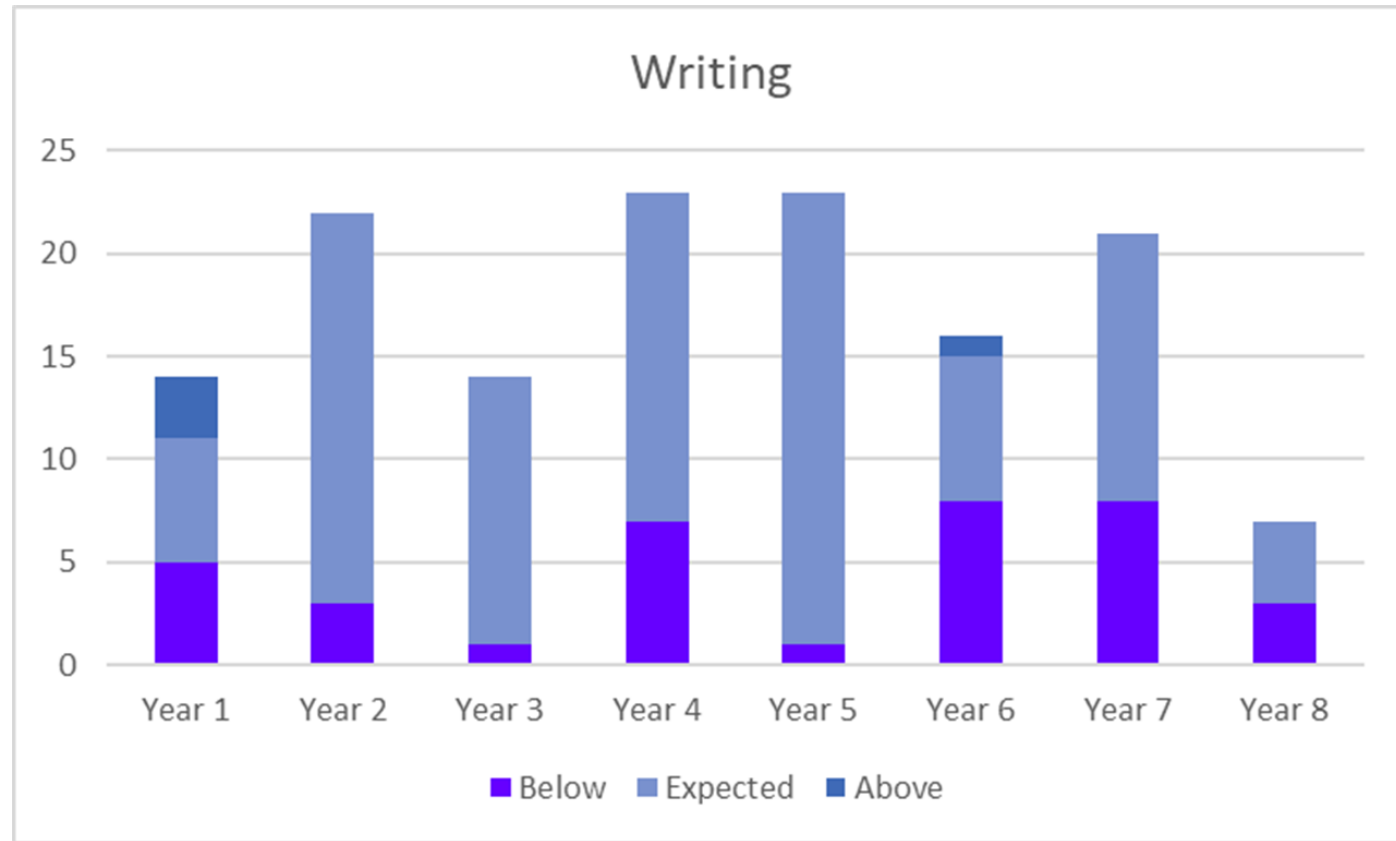


Expectations	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	
Above		2	5	7	4	5	5	6	24%
Expected	2	11	4	7	14	6	8	1	38%
Below	5	11	4	9	4	7	9	4	38%
	7	24	13	23	22	18	22	11	100%
								140	

60% of the St Matthew's student population comes from households where English is not the first language.

Writing

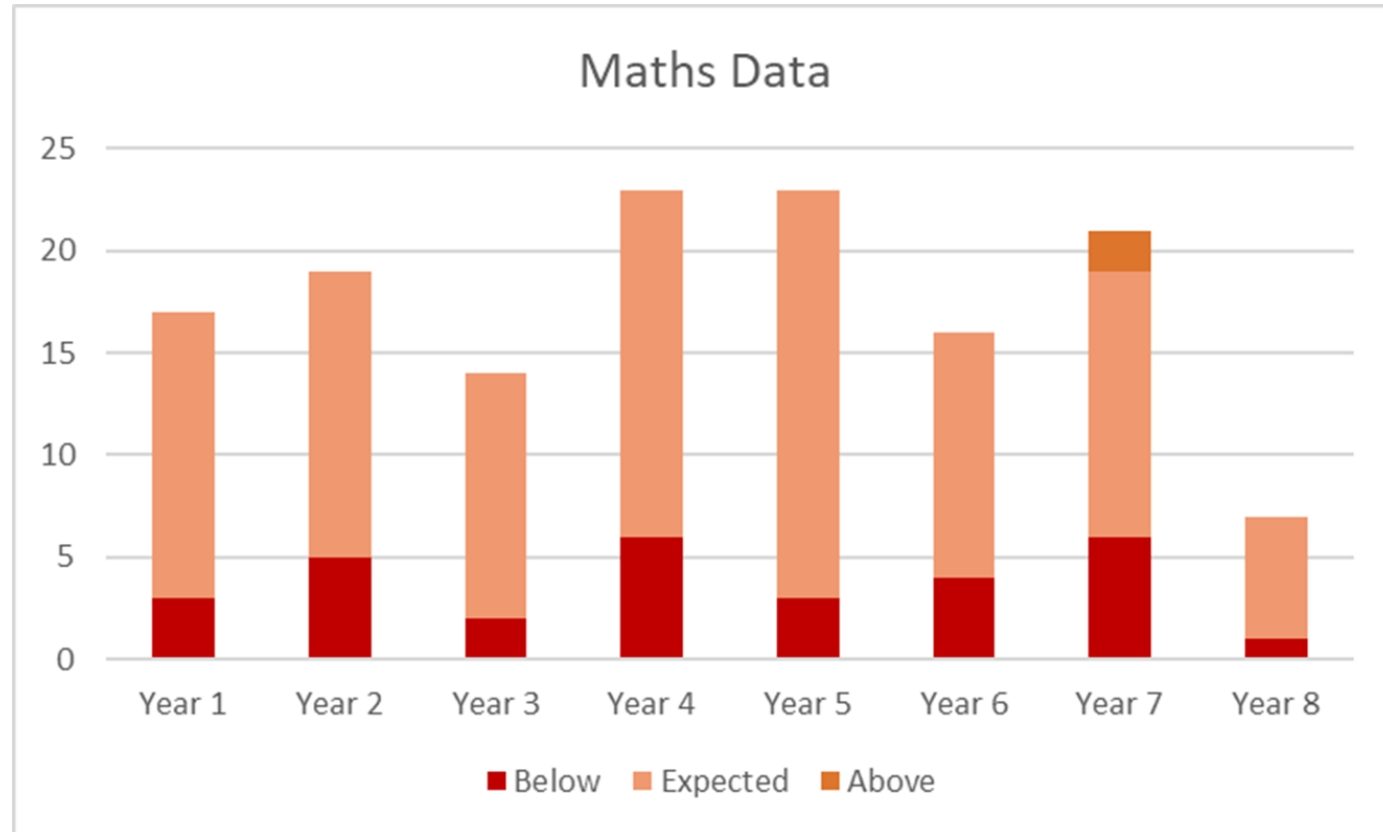
School Profile Writing Data November 2021



Expectations	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	
Above	3					1			3%
Expected	6	19	13	16	22	7	13	4	71%
Below	5	3	1	7	1	8	8	3	26%
	14	22	14	23	23	16	21	7	100%
								140	

60% of the St Matthew's student population comes from households where English is not the first language.

Maths



Expectations	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	
Above							2		1%
Expected	14	14	12	17	20	12	13	6	77%
Below	3	5	2	6	3	4	6	1	21%
	17	19	14	23	23	16	21	7	100%
								140	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reading</p> <p>The grapho-phonics programme which is taught daily by a teachers' aide for all levels of English as Second Language learners and children with specific learning difficulties</p> <p>Using STEPs web for Year 3 upwards. This is an online course to support the development of sound/letter relationships, spelling and grammar patterns.</p> <p>These programmes are in addition to the phonics programmes (Yolanda Soryl and Joy Allcock) which are taught by teachers through-out the school as part of the regular classroom programmes.</p> <p>The Better Start program was introduced to our junior classrooms, specifically targeted towards our ESoL students. This is a continuation with our Phonics based TePIL program</p>	<p>Reading</p> <p>62% of students are reading at or above their age level in English. This is a gain of 11% compared to 2019. However, this is still below the 74% national average for a Decile 4 school.</p> <p>60% of the St Matthew's student population comes from households where English is not the first language.</p> <p>There is a difference of our student achievement where our current assessment for reading in 2021 didn't match with our reading program. Other assessment methods will be investigated in 2022.</p>	<p>Reading</p> <p>60% of our school population are learning English as a second language. Due to the large number of ESOL students, support programs may not show effectiveness until later years.</p> <p>Current assessment didn't match with the Phonics Based program</p>	<p>Reading</p> <p>We will continue with our early identification of children which are then followed by specialist interventions to develop basic sight vocabulary and sound/letter correspondence.</p> <p>Includes:</p> <ul style="list-style-type: none"> • Targeted teacher aide time on a regular basis to learn decoding with the graphophonix system. • Differentiated programmes within the classroom. Focus and acceleration. • Professional development supporting rapid whole word recognition. • Hiring of a Permanent Teacher with specific ESOL skills to help students with their language development earlier. • Continue to track our Maori and Pacifica students to the end of 2022. • Develop the use of technology (Chromebooks) to support differentiated learning in the senior classrooms.

<p>Maths</p> <p>Effective classroom teaching.</p>	<p>Maths</p> <p>Currently we have 78% of children achieving at or above national numeracy percentages. This is above the national average of 70% for a Decile 4 school.</p>	<p>Maths</p> <p>One third of non-achievers are English language learners from migrant families. Of these, 5 non-achievers are Samoan or Tongan, 5 non-achievers are Indian or other Asian, and one non-achiever is African.</p>	<p>Maths</p> <p>No external interventions were used for the acceleration of students, except for teacher aide support for those children with targeted needs.</p> <ul style="list-style-type: none"> Classroom teachers differentiated their programme for learners with targeted teaching The development of teacher content knowledge was important prior to developing changes in teaching pedagogy. Continuation of DIMIC PLD for 2022 Continue to track our Maori and Pacifica students to the end of 2020. Develop the use of technology (Chromebooks) to support differentiated learning in the senior classrooms.
<p>Writing</p> <p>Continuing with established writing programs.</p>	<p>Writing</p> <p>74% of students are achieving at or above their expected curriculum level in writing. This is above 66% which is the national average for a Decile 4 school. 60% of the St Matthew's student population comes from households where English is not the first language.</p>	<p>Writing</p> <p>60% of our school population are learning English as a second language</p>	<p>Writing</p> <p>We will continue with our early identification of children which are then followed by specialist interventions</p> <ul style="list-style-type: none"> Continue with in-class and supplementary interventions to develop automaticity in handwriting, basic sight words, and sound/letter knowledge to encode unknown words.

			<ul style="list-style-type: none"> • Continuation (3rd Year) of the ALL program across the school. • Focus on oral vocabulary development. • Focus on accelerated progress was by the English as Second Language students, and of progress for students with specific learning difficulties. • Hiring of a Permanent Teacher with specific ESOL skills to help students with their language development earlier. • Continue to track our Maori and Pacifica students to the end of 2022. • Develop the use of technology (Chromebooks) to support differentiated learning in the senior classrooms.
--	--	--	---

Planning for next year:

An annual target will be set in the 2022 annual plan regarding the students who did not achieve at the expected level for Literacy.

In 2022 all teachers will be required to identify priority learners for acceleration in writing progress with particular emphasis on the following:

- The target children in all Year levels in 2021 who have been identified in 2021.
- An annual target will be set in next year's annual plan regarding the students who did not achieve at the expected level for Reading.

We will continue to monitor and track all children in reading on a termly basis to ensure progress is taking place across all Year levels.

The charter refresh process for 2022 will pay greater attention to explaining how the board will make better provision for learners with special educational needs.

To continue to maintain our special needs register with the Senior and Junior Team Leaders and the Principal being involved in the SENCO role. Our planning will contain adapted programmes to meet the needs of our children with special educational needs.

St Matthew's Primary School Kiwi Sport Statement and Sports Delivery Hours Summary 2021

	2018	2019	2020	2021	Hours increase	%age Increase	<p>Comment:</p> <p>Due to the COVID 19 Pandemic many of the sports events that St Matthew's usually participates in were cancelled. These include Super Sixes, Rugby Events, Interschool Cross Country and Athletics.</p> <p>In 2021 we received \$1964.87 of Kiwisport funding. We have utilised 2648 hours of coaching towards these sporting activities and have incurred direct costs of \$11,487.64.</p>
Cross Country	2841	1397	540	0	-540	-100.0%	
Kapahaka	2600	130	650	0	-650	-100.0%	
Swimming	1112	1620	712	84	-628	-88.2%	
Netball	1060	298	212	539	327	154.2%	
Athletics	1048	486.5	825	0	-825	-100.0%	
HardHats	760	0	0	0	0	0.0%	
Gymnastics	620	345	390	0	-390	-100.0%	
Top Parish	576	144	168	0	-168	-100.0%	
PALS	470	990	2055	0	-2055	-100.0%	
Cricket	465	0	0	0	0	0.0%	
Rugby	442	281	263	0	-263	-100.0%	
Taekwon-do	408	0	0	0	0	0.0%	
Stable Hearts	390	640	288	480	192	66.7%	
Tee Ball	340	355	81	60	-21	-25.9%	
Tabloid Sports	320	0	250	860	610	244.0%	
Leg Up Trust	304	320	224	240	16	7.1%	
Skate/Scooters	245	0	0	0	0	0.0%	
Super Sixes	150	237	0	0	0	0.0%	
Soccer	50	118	172	130	-42	-24.4%	
Triathlon	24	0	0	0	0	0.0%	
Dance	0	0	0	0	0	0.0%	
Hockey	0	0	0	0	0	0.0%	
Beach Ed	0	0	0	0	0	0.0%	
Yachting	0	220	150	0	-150	-100.0%	
Orienteering	0	0	0	0	0	0.0%	
Duathlon	0	0	0	0	0	0.0%	
Basketball	0	0	0	0	0	0.0%	
Badminton	0	0	0	0	0	0.0%	
Futsal	0	0	0	0	0	0.0%	
Volleyball		0	602	210	-392	-65.1%	
Ki-o-rahi		0	0	45	45	100.0%	
Total	14225	7581.5	7582	2648	-4934	-65.1%	
	2018	2019	2020	2021	Hours Increase	%age Increase	

HEREWORTH SCHOOL TRUST BOARD

ANNUAL REPORT

Year Ending 31 December 2021

Chairmans report

For the year ended 31 December 2021

In 2021 the School seems to have stepped up to another level with the programmes we offer but the most significant strategic initiative was our application to become an integrated School. This demanded consultation with our community and, of course, the Ministry of Education. What developed from this was an understanding that to enhance our application and serve the Havelock North community better, co-education needed to be part of the application to integrate.

With this new focus and the demands on our resources in working with the Ministry of Education, was the satisfaction of sensing a healthy tone in School culture and we trust that this means the boys have tangibly developed as rising teenagers.

Our Strategic Plan remains our reference point as it now takes us through to 2022. Given the distractions borne of the pandemic, the Board is delighted with what has unfolded in 2021. Much of what the Board sees as development this year is in large part the culmination of three years of Mr Barman's tenure. His team building of the Senior Leadership and the way they are at the forefront of positive and developing change is heartening for our School community. The Board is grateful to the Headmaster, his Senior Leadership Team and all staff for their commitment and service to Hereworth School.

Mr Barman and his team have experienced many meetings and discussions with the Napier Ministry of Education Office with whom we have enjoyed an open and transparent relationship. The Napier Office has commented on this. The most favourable aspect to the application is the evidence which indicates that the Havelock North population is continuing to grow and people want to live here. To have Hereworth as an integrated State school makes sense given the potential to accommodate students here rather than a new School being built or the addition of classrooms in existing schools. We anticipate hearing from the Minister as to whether we are able to negotiate for integration by the end of the first quarter of 2022.

Further the Board had to consider what our needs might look like as a co-educated School under integration. The Property Group in Wellington were engaged to update the 2017 Master Plan to allow us to comprehend the challenges with girls being on site and fully integrated into our Hereworth life. This project demanded widespread input from staff and Board and we are now engaging expertise to ensure we are ready for what 2023 presents to our community.

The Board has taken a keen interest in both the Harvard Visible Thinking and Melbourne Visible Wellbeing programmes. We see progress in the programme delivery, which is complemented by the continued staff development and up-skilling. The two go hand in hand, which is key to the respective programmes' success for the boys.

The Multi Sport Facility has endured many twists and turns in its design and just before we were to sign the Contract for construction, a left field proposal was presented to the Board, which we pursued with rigour. The end result was that we dropped the soft shell structure in favour of a locally produced permanent facility for a similar cost.

Currently the Board has engaged an architect to finalise the building design. We remain hopeful that we will have the facility by this time next year. It is, however, understandable to be hesitant with such predictions, given the pressure currently being experienced in the construction sector and allied professional services.

In 2022 we will experience encouraging roll growth, starting the year with 225 boys; we have not seen such enrolments for many years, with an increase of over 40 boys compared to the start of 2021.

The Board and Headmaster continue to focus on the boys' development in all its facets. The quality of their education remains a constant reference in our meetings. They are being well served; Hereworth is a safe and healthy place, where the staff work hard at creating an outstanding educational environment with a focus of *Non Nobis Solum (Not For Ourselves Alone)* in the context of our Christian faith and practice.

The Board is mindful of the quality of our staff and the significant input they offer our boys, each other and our wider community. We are constantly reminded of their loyalty to the School and their desire to nurture our special sense of community. We are fortunate indeed to enjoy such a hard-working and committed staff, both teaching and non-teaching.

On the Board this year we have welcomed Hugh Ritchie, as an Old Boy representative and from a family history which has served this school generously, and George Eivers, also an Old Boy as a Parent representative. Their skills and thinking have already served the Board invaluable. Vic Ellingham has agreed to remain on as a Parent representative until early next year after going beyond the call of duty in terms of her tenure.

As Chairman of the Hereworth School Trust Board I express my sincere thanks to Board members for their generous voluntary work to govern the School. The Board ensures that its governance actively fosters and supports the Headmaster and staff to be forward thinking and to provide an outstanding learning environment, complemented by a compassionate and supportive student well-being programme.

Statement of Comprehensive Revenue and Expenses

For the year ended 31 December 2021

	Note	Group		School	
		2021	2020	2021	2020
Revenue from non-exchange transactions					
Donations and Trust Income		155,204	1,286,189	169,357	1,639,990
Government Grants		196,782	203,178	196,782	203,178
Fees Income		3,290,759	3,066,943	3,290,759	3,066,943
Revenue from exchange transactions					
Rent and Facility Hire		81,066	75,097	81,066	75,097
Dividends		17,376	20,074	-	-
Realised Gain/(Loss) on Sale		-	-	-	-
Sundry Income	4	286,189	474,533	286,189	474,533
Uniform Shop Income	5	99,936	85,826	99,936	85,826
Other Income	6	(13,280)	1,034,467	-	768,042
Total Operating Revenue		4,114,031	6,246,306	4,124,088	6,313,609
Expenses					
Employee Costs	7	2,765,796	2,689,963	2,765,796	2,689,963
Depreciation and Amortisation	13,14,15	367,314	294,045	367,314	294,045
General Expenses	8	1,244,817	1,032,842	1,261,654	1,110,258
Total Expenses		4,377,926	4,016,849	4,394,763	4,094,265
Finance Costs	9	3,947	8,667	3,947	8,667
Finance Income	10	14,227	15,462	469	846
Net Finance Income		10,280	6,795	(3,478)	(7,820)
Surplus (deficit) for the year		(253,615)	2,236,252	(274,153)	2,211,523
Other comprehensive revenue and expenses					
Net fair value gains/ (losses) on available for sale financial assets:		124,281	(173,046)	-	-
Currency Gains / (Losses)		2,596	2,857	-	-
Other comprehensive revenue and expense for the year		126,877	(170,189)	-	-
Total comprehensive revenue and expenses for the year		(126,738)	2,066,064	(274,153)	2,211,523

Statement of Movements in Equity

For the year ended 31 December 2021

	Note	Group		School	
		2021	2020	2021	2020
Balance as at 1 January		8,753,539	6,687,475	7,532,401	5,320,877
Comprehensive revenue and expenses		(126,738)	2,066,064	(274,153)	2,211,523
Balance as at 31 December		<u>8,626,803</u>	<u>8,753,539</u>	<u>7,258,249</u>	<u>7,532,401</u>

Statement of Financial Position as at 31 December 2021

	Note	Group		School	
		2021	2020	2021	2020
Assets					
Current Assets					
Cash & Cash Equivalents	16	1,394,707	1,300,342	1,021,832	910,802
Inventories	17	117,381	109,925	117,381	109,925
Receivables	18	83,028	119,439	82,418	168,617
Prepayments		8,653	20,715	8,653	20,715
Other Current Assets		84,158	82,813	50,990	95,482
Total Current Assets		1,687,928	1,633,234	1,281,275	1,305,541
Non-Current Assets					
Property, Plant & Equipment	12	5,574,232	5,867,747	5,574,232	5,867,747
Investment Properties	13	715,611	719,693	715,611	719,693
Intangible Assets	14	4,497	9,893	4,497	9,893
Capital Works in Progress	12	53,869		53,869	
Non-current financial assets	15	1,377,106	1,272,500		
Total Non-Current Assets		7,725,315	7,869,833	6,348,209	6,597,333
Total Assets		9,413,243	9,503,068	7,629,483	7,902,875
Liabilities					
Current Liabilities					
Payables	19	301,840	280,806	298,823	279,499
Other current financial liabilities		414,074	378,626	1,883	876
Employee Entitlements	20	70,528	90,099	70,528	90,099
Total Current Liabilities		786,440	749,528	371,235	370,474
Total Liabilities		786,440	749,528	371,235	370,474
Net Assets		8,626,803	8,753,539	7,258,249	7,532,401
Equity					
Equity		6,345,121	6,471,858	4,976,568	5,250,720
Trustee Special Funds	21	909,727	909,727	909,727	909,727
Reserves		1,371,954	1,371,954	1,371,954	1,371,954
Total Equity		8,626,803	8,753,539	7,258,249	7,532,401


Statement of cash flows


For the year ended 31 December 2021

	Note	Group		School	
		2021	2020	2021	2020
Cash Flows From Operating Activities					
Cash was provided from:					
Parents Fees, Donations, Government Grants and other Sources		4,078,722	5,183,025	4,106,049	5,407,835
Investment Income		3,149	35,535	(469)	846
Cash was applied to					
GST Paid		6,803	(3,782)	13,074	(9,797)
Payments to Employees		(2,749,918)	(2,670,574)	(2,784,359)	(2,695,335)
Interest Paid		(3,947)	(8,667)	(3,947)	(8,667)
Other Expenses		(1,153,071)	(1,076,310)	(1,105,395)	(1,042,344)
Net Operating Cashflows		181,738	1,459,227	224,953	1,652,538
Cash Flows From Investing Activities					
Cash was received from:					
Net Investment Cash Movement		26,551	412,680	-	-
Sales of Investment Property		-	901,807	-	901,807
Cash was applied to:					
Purchase of PP&E		(113,924)	(1,554,545)	(113,924)	(1,554,545)
Net Investing Cashflows		(87,373)	(240,058)	(113,924)	(652,738)
Cash Flows From Financing Activities					
Cash was applied to:					
Loan Repayments		-	(413,552)	-	(413,552)
Net Financing Cashflows		-	(413,552)	-	(413,552)
Net increase / decrease in cash		94,365	805,617	111,029	586,248
Add cash at the beginning of the period		1,300,342	494,723	910,802	324,551
Cash At End Of Period		1,394,707	1,300,342	1,021,832	910,802

Approved for issue by the Hereworth School Trust Board

On 28 April 2022


Jonathan Hensman
Chairman


Hugh Ritchie
Trustee

Notes to the financial statements

For the year ended 31 December 2021

1 Reporting Entity

The financial statements comprise the financial statements of Hereworth School the School and its controlled entity the Hereworth Foundation to form the Group as at 31 December 2021.

Hereworth School Trust Board is a Charitable Trust incorporated under the Charitable Trusts Act 1957 and is a Charity registered under the Charities Act 2005 and is domiciled and operates in New Zealand. Hereworth Foundation is a charity registered under the Charities Act 2005 and is domiciled and operates in New Zealand.

Hereworth School Trust Board's primary objective is to provide a preparatory school for boys. Hereworth School Trust Board does not operate to make a financial return.

The Group has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The financial statements for Hereworth School Trust Board are for the year ended 31 December 2021 and were approved by the Board on 28th April 2022.

2 Summary of significant accounting policies

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the year.

(a) Statement of compliance and basis of preparation

Statement of compliance

The financial statements of Hereworth School Trust Board have been prepared in accordance with the requirements of the Charities Act 2005. The financial statements comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with Tier 2 PBE Standards. Hereworth School Trust Board qualify for Tier 2 reporting as it does not have public accountability and it is not large as defined by PBE IPSAS 1 Paragraph 38. The Hereworth School Trust Board has applied the reduced disclosure regime as allowed under Tier 2.

Measurement basis

The consolidated financial statements have been prepared on the historical cost basis except for derivative financial instruments and available-for-sale financial investments which have been measured at fair value.

(b) Changes in accounting policies

There have been no changes in policy

Notes to the financial statements For the year ended 31 December 2021

2 Summary of significant accounting policies (continued)

(c) Basis of Consolidation

The financial statements comprise the financial Statements of Hereworth School the School and its controlled entity the Hereworth Foundation to form the Group as at 31 December 2021.

Controlled entities are all those entities over which the School has the power to govern the financial and operating policies so as to obtain benefits from their activities.

The financial statements of the Foundation are prepared for the same reporting period as the School using consistent accounting policies. In preparing the consolidated financial statements all intercompany balances transactions unrealised gains and losses resulting from intra-group transactions and allocations of income have been eliminated in full.

Non-controlling interests of the Foundation in this instance the Hereworth Old Boys Association HOBA are allocated their share of net surplus or deficit in the statement of comprehensive revenue or expense and are presented within the liabilities in the consolidated statement of financial position separately from the equity attributable to the School.

Losses are attributed to the HOBA only to the extent that these losses do not exceed the carrying amount of the HOBA interest in net assets. Any excess and any further losses applicable to the HOBA, are allocated against the School's majority interest.

(d) Foreign currency transactions

Foreign currency transactions including those subject to forward foreign exchange contracts are translated into NZ dollars the functional currency using the average exchange rates for the month in which the transactions occurred. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

(e) Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in short-term deposits that are readily convertible to known amounts of cash and cash accounts held with Jarden.

(f) Financial Instruments – initial recognition and subsequent measurement

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

Financial assets are classified at initial recognition as financial assets at fair value through surplus or deficit loans and receivables held-to-maturity investments available-for-sale financial assets or as derivatives designated as hedging instruments in an effective hedge as appropriate.

All financial assets are recognised initially at fair value plus in the case of financial assets not recorded at fair value through surplus or deficit transaction costs that are attributable to the acquisition of the financial asset.

The Group's financial assets include cash and short term deposits trade and other receivables loans and other receivables and quoted and unquoted financial instruments

Notes to the financial statements

For the year ended 31 December 2021

2 Summary of significant accounting policies (continued)

Subsequent measurement

For the purpose of subsequent measurement financial assets are classified in four categories

- Financial assets at fair value through surplus or deficit
- Loans and receivables
- Held to maturity investments
- Available for sale financial assets

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus or deficit.

Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term.

They are subsequently measured at their fair value with gains and losses recognised through surplus or deficit including impairment losses.

The fair value for these Investments are determined with reference to quoted prices in active markets for identical assets.

Impairment losses on equity investments recognised in the surplus or deficit are not reversed through the surplus or deficit.

The Group does not have any financial instruments classified as financial assets at fair value through surplus or deficit.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are stated at amortised cost using the effective interest method less accumulated impairment losses. Cash and cash equivalents and Receivables listed in the Group's statement of financial position are classified as loans and receivables.

Held to maturity investments

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Group has the positive intention and ability to hold them to maturity.

The losses arising from impairment are recognised in the surplus or deficit as finance costs.

The Group does not have any financial instruments classified as held-to-maturity investments.

Notes to the financial statements For the year ended 31 December 2021

2 Summary of significant accounting policies (continued)

Available for sale financial investments

Available for sale AFS financial investments include equity investments and debt securities. Equity investments classified as AFS are those that are neither classified as held for trading nor designated at fair value through surplus or deficit. Debt securities in this category are those that are intended to be held for an indefinite period of time and that may be sold in response to needs for liquidity or in response to changes in the market conditions.

The Group has designated the Foundation's Investment portfolio as available for sale investments.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified at initial recognition as financial liabilities at fair value through surplus or deficit or financial liabilities at amortised cost as appropriate. All financial liabilities are recognised initially at fair value net of directly attributable transaction costs.

The Group's financial liabilities include accounts payable and have been classified as financial liabilities at amortised cost.

Subsequent measurement

(g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that second-hand inventory was received through non-exchange transactions for no cost or for a nominal cost the cost of the inventory remains zero as at the date of acquisition.

Cost is allocated using the first in first out FIFO method which assumes the items of inventory that were purchased first are distributed or used first.

Due to the small value of the items purchases of Stationery are now expensed through the surplus or deficit.

(h) Non-Current Assets held for sale

The Group classifies non-current assets as held for sale or for distribution to owners if their carrying amounts will be recovered principally through a sale or distribution rather than through continuing use. Such non-current assets classified as held for sale or as held for distribution are measured at the lower of their carrying amount and fair value less costs to sell or to distribute. Costs to sell or distribute are the incremental costs directly attributable to the sale or distribution excluding the finance costs and income tax expense.

Property plant and equipment investment property and intangible assets are not depreciated or amortised once classified as held for sale or as held for distribution.

Notes to the financial statements

For the year ended 31 December 2021

2 Summary of significant accounting policies (continued)

(i) Property, plant and equipment

Initial recognition and subsequent expenditure

Property plant and equipment is measured initially at cost. Cost includes expenditure that is directly attributable to the acquisition of the items. The cost of an item of property plant and equipment is recognised only when it is probable that future economic benefit or service potential associated with the item will flow to the Group, and if the item's cost or fair value can be measured reliably.

Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Subsequent costs that meet the recognition criteria above are recognised in the carrying value of the item of property plant and equipment. Such cost includes the cost of replacing part of the property plant and equipment if the recognition criteria are met. When significant parts of property plant and equipment are required to be replaced at intervals the Group recognises such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise when a major inspection is performed its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in surplus or deficit as incurred.

Measurement subsequent to initial recognition

Subsequent to initial recognition property plant and equipment is measured cost less accumulated depreciation and accumulated impairment if any.

Depreciation

Depreciation is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life

Estimated useful lives / straight-line depreciation rates

Asset Class	Depreciation Rate
Buildings	2% - 5% SL
Building fit out	2% - 30% SL
Computer Equipment	10% - 40% SL
Furniture & Fittings	8.5% - 15.5% SL
Plant	5% - 67% SL
Site Improvements	4% - 10% SL
Vehicles and Maintenance Equipment	10% - 20% SL

The assets' residual values useful lives and amortisation methods are reviewed and adjusted if appropriate at each financial year end.

For revalued assets any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the assets.

Notes to the financial statements

For the year ended 31 December 2021

2 Summary of significant accounting policies (continued)

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount. Please refer to policy on impairment of non-financial assets below.

Derecognition

An item of property plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These are included in surplus or deficit.

Upon disposal or derecognition any revaluation reserve relating to the particular asset being sold is transferred to accumulated comprehensive revenue and expense.

(j) Investment properties

Investment properties are measured initially at cost including transaction costs. The carrying amount includes the cost of replacing part of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition.

Subsequent to initial recognition investment properties are measured at cost less accumulated depreciation and accumulated impairment.

Investment property buildings are depreciated at 2 per annum. Investment property land is not depreciated.

Investment properties are derecognised either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal.

Any gains or losses on the retirement or disposal of an investment property are recognised in surplus or deficit in the year of retirement or disposal.

Transfers are made to investment property when and only when there is a change in use evidenced by ending of owner-occupation or commencement of an operating lease to another party. Transfers are made from investment property when and only when there is a change in use evidenced by commencement of owner-occupation or commencement of development with a view to sale.

(k) Leases

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement at inception date. The substance of the arrangement depends on whether fulfilment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset even if that right is not explicitly specified in an arrangement.

Notes to the financial statements For the year ended 31 December 2021

2 Summary of significant accounting policies (continued)

Group as a lessee

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Group. Assets held under a finance lease are capitalised at the commencement of the lease at the fair value of the leased property or if lower at the present value of the future minimum lease payments. The Group also recognises the associated lease liability at the inception of the lease at the same amount as the capitalised leased asset.

The Group holds no finance leases.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Group. Operating lease payments are recognised as an operating expense in surplus or deficit on a straight-line basis over the lease term.

Group as a lessor

Leases in which the Group does not transfer substantially all the risks and benefits of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognised over the lease term.

Rent received from an operating lease is recognised as income on a straight-line basis over the lease term. Contingent rents are recognised as revenue in the period in which they are earned.

(I) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition.

Following initial recognition intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles excluding capitalised development costs are not capitalised and the related expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits or service potential embodied in the asset are considered to modify the amortisation period or method as appropriate and are treated as changes in accounting estimates.

Notes to the financial statements

For the year ended 31 December 2021

2 Summary of significant accounting policies (continued)

The amortisation expense on intangible assets with finite lives is recognised in surplus or deficit as the expense category that is consistent with the function of the intangible assets.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in surplus or deficit when the asset is derecognised.

Website and Software

The Group holds several computer software packages for internal use including purchased software and a website owned by the Group.

Purchased software is recognised and measured at the cost incurred to acquire the software.

The website and software are amortised over 2.5 years at 40% amortisation rate.

(m) Impairment of non-financial assets

Impairment of cash generating assets

For non-financial cash-generating assets the Group assesses at each reporting date whether there is an indication that an asset may be impaired.

(n) Provisions

Provisions are recognised when the Group has a present obligation legal or constructive as a result of a past event it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The expense relating to any provision is presented in the surplus or deficit net of any reimbursement.

(o) Employee benefits

Wages salaries annual leave and sick leave

Liabilities for wages and salaries including non-monetary benefits annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee rendered the related services and are generally expected to be settled within 12 months of the reporting date. The liabilities for these short-term benefits are measured at the amounts expected to be paid when the liabilities are settled. Expenses for non-accumulating sick leave are recognised when the leave

(p) Equity

Equity is the Trust's interest in the School and Group measured as the difference between total assets and total liabilities.

Equity is made up of the following components

Notes to the financial statements

For the year ended 31 December 2021

2 Summary of significant accounting policies (continued)

Accumulated comprehensive revenue and expense

Accumulated comprehensive revenue and expense is the Group's accumulated surplus or deficit since the formation of the entities adjusted for transfers to/from specific reserves.

Reserves

Trustee Special Funds

These reserves have arisen from past bequests to the School and are shown at historical cost.

Property revaluation reserve

This reserve is for the revaluation of those items of property plant and equipment that were historically measured at fair value after initial recognition.

(q) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to the Group and the revenue can be reliably measured regardless of when the payment is being made.

Revenue is measured at the fair value of the consideration received or receivable taking into account contractually defined terms of payment.

The specific recognition criteria described below must also be met before revenue is recognised.

Revenue from non-exchange transactions

Grants Donations Legacies and Bequests

The recognition of non-exchange revenue from grants donations legacies and bequests depends on the nature of any stipulations attached to the inflow of resources received and whether this creates a liability i.e. present obligation rather than the recognition of revenue.

Stipulations that are "conditions" specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated resulting in the recognition of a non-exchange liability that is subsequently recognised as non-exchange revenue as and when the "conditions" are satisfied. Stipulations that are "restrictions" do not specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated and therefore do not result in the recognition of a non-exchange liability which results in the immediate recognition of non-exchange revenue.

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Group and measured at the fair value of the consideration received or receivable. The following specific recognition criteria in relation to the Group's revenue streams must also be met before revenue is recognised.

Notes to the financial statements

For the year ended 31 December 2021

2 Summary of significant accounting policies (continued)

Government grants and other Grants received

Grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Donated assets

Where a physical asset is gifted to or acquired by the Group for nil consideration or at a subsidised cost the asset is recognised at fair value. The difference between the consideration provided and fair value of the asset is recognised as revenue. The fair value of donated assets is determined as follows

- For new assets fair value is usually determined by reference to the retail price of the same or similar assets at the time the asset was received.
- For used assets fair value is usually determined by reference to market information for assets of a similar type condition and age.

Donated services

Certain operations of the Group are reliant on services provided by volunteers. Volunteer services received are not recognised as revenue or expenditure by the Group.

Revenue from exchange transactions

School Fees

School Fees are invoiced monthly for the months that the school is operating. The revenue for these fees is recognised in the financial year in which the fees are derived and the service is provided.

Sale of Goods

Revenue from the sale of goods such as Uniform items is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Group.

Interest revenue

For all financial instruments measured at amortised cost and interest-bearing financial assets classified as available-for-sale interest income is recorded using the effective interest rate. Effective interest rate is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period where appropriate to the net carrying amount of the financial asset or liability.

Notes to the financial statements

For the year ended 31 December 2021

2 Summary of significant accounting policies (continued)

Interest income is included in finance income in the surplus or deficit.

Dividends

Revenue is recognised when the Group's right to receive the payment is established which is generally when directors approve the dividend.

Rental revenue

Rental revenue arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and is included in revenue in the surplus or deficit due to its operating nature.

Provision of services

Services provided to third parties on commercial terms are recognised as revenue in proportion to the stage of completion at balance date.

(r) Taxes

Income tax

Hereworth School Trust Board and Hereworth Foundation are registered charities and consequently are exempt from the payment of income tax. Accordingly no provision has been made for income tax.

Goods and services tax

Hereworth Foundation is not registered for GST therefore no GST is returned on its income or claimed on its expenses. For Hereworth School Trust Board revenues expenses and assets are recognised net of the amount of GST except

When the GST incurred on a purchase of assets or services is not recoverable from the taxation authority in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable and

In the case of receivables and payables which are stated with the amount of GST included. The net amount of GST recoverable from or payable to the taxation authority is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a net basis and the GST component of cash flows arising from investing and financing activities which is recoverable from or payable to the taxation authority is classified as part of operating cash flows.

Notes to the financial statements

For the year ended 31 December 2021

3 Use of Judgements

The preparation of the Group's financial statements requires management to make judgements estimates and assumptions that affect the reported amounts of revenues expenses assets and liabilities and the accompanying disclosures and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements

In the process of applying the Group's accounting policies management has made the following judgements which have the most significant effect on the amounts recognised in the consolidated financial statements

Operating lease commitments– Group as lessor

The Group has entered into commercial property leases on its investment property portfolio. The Group has determined based on an evaluation of the terms and conditions of the arrangements such as the lease term not constituting a substantial portion of the economic life of the commercial property that it retains all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Property plant and equipment vs Investment property

The Group has classified some of its assets as property plant and equipment and some as investment property depending on the use of the property. This judgement does not impact surplus or deficit or equity because both categories are recorded at cost less accumulated depreciation and accumulated impairment.

Classification of financial assets

The Group has classified its financial assets as loans and receivables and available for sale financial assets. There are other classifications available to the Group and that could be applicable to some of the investment assets i.e. fair value through surplus or deficit and held to maturity that the Group has not used.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are described below. The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared.

Provision for doubtful debts

A provision for doubtful debts was raised and management determined an estimate based on the information available. Additional disclosure of these estimates is included in Note 18. Provision for doubtful debts are measured at the management's best estimate of the shortfall between the gross value of the debt and the discounted expected receipts.

Notes to the financial statements

For the year ended 31 December 2021

4	Sundry Income	Group		School	
		2021	2020	2021	2020
	Insurance Proceeds	2,095	-	2,095	-
	Government Wage Subsidy	67,254	274,066	67,254	274,066
	Sundry Income	12,060	6,597	12,060	6,597
	School production	10,764	-	10,764	-
	On-charges	150,152	152,503	150,152	152,503
	Tuck Income	-	1,690	-	1,690
	On-charged Daily School Buses	40,760	36,229	40,760	36,229
	Casual Dining	2,546	3,447	2,546	3,447
	ESOL income	558	-	558	-
		<u>286,189</u>	<u>474,533</u>	<u>286,189</u>	<u>474,533</u>

5 Uniform Shop Sales

Uniform Shop Sales total is made up of the following amounts.

	Group		School	
	2021	2020	2021	2020
Uniform Sales	90,296	81,281	90,296	81,281
Uniform Sales Second Hand Uniform	7,304	1,459	7,304	1,459
Commission Earned on Second Hand Sales	2,337	3,087	2,337	3,087
	<u>99,936</u>	<u>85,826</u>	<u>99,936</u>	<u>85,826</u>

Notes to the financial statements

For the year ended 31 December 2021

6 Other Income

Other Income is made up of the following amounts.

	Group		School	
	2021	2020	2021	2020
Profit (Loss) on Disposal of Investments	(13,280)	266,425	-	-
Profit (Loss) on Sale of Investment Property	-	768,042	-	768,042
	<u>(13,280)</u>	<u>1,034,467</u>	<u>-</u>	<u>768,042</u>

7 Employee Costs

Employee Costs is made up of the following amounts.

	Group		School	
	2021	2020	2021	2020
Employee Remuneration	2,693,624	2,620,658	2,693,624	2,620,658
Employers Superannuation Contribution	72,172	69,305	72,172	69,305
	<u>2,765,796</u>	<u>2,689,963</u>	<u>2,765,796</u>	<u>2,689,963</u>

Board Member Remuneration

The total value of remuneration paid or payable to each Board member during the year was Nil 2020 Nil .
There have been no payments made to committee members appointed by the Board who are not Board members during the financial year.

Notes to the financial statements

For the year ended 31 December 2021

8 General Expenses

The total of General Expenses is made up of the following amounts.

	Group		School	
	2021	2020	2021	2020
Accounting	131	44	131	44
Admin & General	80,667	75,028	80,667	74,587
Audit Fees	14,487	11,581	14,487	11,581
Bank Fees	2,754	2,835	2,754	2,835
Catering	88,149	86,367	88,149	86,367
Classroom and Associated Costs	364,818	337,902	430,818	447,902
Cleaning	15,672	15,174	15,672	15,174
Consultants	50,750	13,795	36,028	6,413
Grounds	109,031	90,110	109,031	90,110
Boarding House Costs	21,149	20,292	21,149	20,292
Legal Expenses	14,335	2,950	14,335	2,950
Marketing	22,889	29,755	22,889	29,755
Other Staff costs	97,567	60,894	97,567	60,894
Repairs & Maintenance	86,155	53,328	86,155	53,328
Uniform Shop	74,504	50,977	74,504	50,977
Utilities	167,319	157,049	167,319	157,049
HOBA Income Allocation	34,441	24,761	-	-
	<u>1,244,817</u>	<u>1,032,842</u>	<u>1,261,654</u>	<u>1,110,258</u>

9 Finance Cost

The total of Finance Cost is made up of the following amounts.

	Group		School	
	2021	2020	2021	2020
Interest - BNZ housing Loan	-	11,971	-	11,971
Interest - BNZ Overdraft	40	909	40	909
Bad Debts	-	25	-	25
Doubtful Debt Expense	3,907	(4,237)	3,907	(4,237)
	<u>3,947</u>	<u>8,667</u>	<u>3,947</u>	<u>8,667</u>

Notes to the financial statements

For the year ended 31 December 2021

10 Finance Revenue

The total of Finance Revenue is made up of the following amounts.

	Group		School	
	2021	2020	2021	2020
Interest Received	(14,227)	15,072	(469)	457
Interest on Overdue Debtors	-	389	-	389
	<u>(14,227)</u>	<u>15,462</u>	<u>(469)</u>	<u>846</u>

11 Operating Commitments

The School has the following operating leases as a lessee or other contractual arrangements:

	2021	2020
Not later than one year	34,998	34,998
Later than one year and not later than five years	9,067	23,653
Later than five years		
Total non-cancellable operating commitments	<u>44,065</u>	<u>58,652</u>

Lease	Term	Expiry Date	Annual Value
Photocopiers	48 Months	Jul-23	7,886
Waste Management	36 Months	Aug-23	6,700
Turf Management	Rolling 3 months		80,732

Notes to the financial statements

For the year ended 31 December 2021

12 Property Plant and Equipment

The School owns all Property plant and equipment. The tables below present the cost additions sales and depreciation of these assets.

Security held over items of property plant and equipment

The BNZ holds a first mortgage over land and buildings owned by Hereworth School Trust Board and security interest in all present and after acquired property to secure all BNZ indebtedness.

	Land and buildings	Furniture, fittings and equipment	Vehicles and machinery	Computer Equipment	Total
At 31 December 2021					
Cost or valuation	9,772,034	1,092,818	91,931	510,150	11,466,932
Additions/(Disposals)	4,800	36,440	-	18,416	59,657
Accumulated depreciation	(4,470,638)	(916,282)	(91,931)	(473,506)	(5,952,357)
Net book amount	<u>5,306,196</u>	<u>212,976</u>	<u>-</u>	<u>55,060</u>	<u>5,574,232</u>
	Land and buildings	Furniture, fittings and equipment	Vehicles and machinery	Computer Equipment	Total
At 31 December 2020					
Cost or valuation	8,197,438	1,075,265	91,931	501,570	9,866,203
Additions/(Disposals)	1,570,331	17,553	-	8,579	1,596,463
Accumulated depreciation	(4,181,564)	(872,786)	(91,931)	(448,639)	(5,594,920)
Net book amount	<u>5,586,205</u>	<u>220,032</u>	<u>-</u>	<u>61,510</u>	<u>5,867,747</u>

As at 31 December 2021 there was 53.86 to Capital Works in Progress 2020 Nil

Notes to the financial statements

For the year ended 31 December 2021

13 Investment Property

The School owns one investment property in Havelock North having sold a property during 2020. The tables below present the cost additions sales and depreciation of these assets.

	Land	Buildings	Total
At 31 December 2021			
Cost or valuation	527,760	204,117	731,877
Additions/(Disposals)	-	-	-
Accumulated depreciation		(16,266)	(16,266)
Net book amount	<u>527,760</u>	<u>187,851</u>	<u>715,611</u>
	Land	Buildings	Total
At 31 December 2020			
Cost or valuation	599,960	324,818	924,778
Additions/(Disposals)	(72,200)	(120,700)	(192,900)
Accumulated depreciation		(12,184)	(12,184)
Net book amount	<u>527,760</u>	<u>191,934</u>	<u>719,693</u>

14 Intangible Assets

	Software Amortisation	Total
At 31 December 2021		
Cost or valuation	13,490	13,490
Additions/(Disposal)	-	-
Amortisation to date	(8,993)	(8,993)
Net book amount	<u>4,497</u>	<u>4,497</u>
At 31 December 2020		
Cost or valuation	6,745	6,745
Additions/(Disposal)	6,745	6,745
Amortisation to date	(3,597)	(3,597)
Net book amount	<u>9,893</u>	<u>9,893</u>

Notes to the financial statements

For the year ended 31 December 2021

15 Investment Portfolio

The Foundation's Investment Portfolio is made up of the following investments:

	Group		School	
	2021	2020	2021	2020
NZ Shares at Jarden	456,741	440,010		
Australian Shares at Jarden	212,097	154,960		
Global Shares at Jarden	407,406	372,973		
NZ Bonds at Jarden	300,863	304,557		
	<u>1,377,106</u>	<u>1,272,500</u>	<u>-</u>	<u>-</u>
Current Portion	1,208,504	1,001,603		
Long Term	168,602	270,897		
	<u>1,377,106</u>	<u>1,272,500</u>	<u>-</u>	<u>-</u>

The investments are listed and are able to be sold at any time however the intention is to retain them as a capital base for the benefit of the Group and therefore they have been disclosed as non-current assets.

16 Cash and cash equivalents

Cash and cash equivalents amount on the Statement of Financial Position is made up of the following amounts:

	Group		School	
	2021	2020	2021	2020
BNZ Current accounts	756,863	456,071	626,291	340,466
BNZ Call account	395,540	570,336	395,540	570,336
Cash at Jarden	242,304	273,935		
	<u>1,394,707</u>	<u>1,300,342</u>	<u>1,021,832</u>	<u>910,802</u>

Interest Rates for cash and cash equivalents

	2021	2020
Bank Deposits	0.25%	0.25%
Call deposits	0.05%	0.10%
Bank Overdrafts	10.65%	10.65%

There are no restrictions over any of the cash and cash equivalent balances held by the Group. The Group has a 150 000 overdraft facility of which 150 000 remains undrawn 2020 150 000 .

Notes to the financial statements

For the year ended 31 December 2021

17 Inventories

The Inventory amount on the Statement of Financial Position is made up of the following lines of stock:

	Group		School	
	2021	2020	2021	2020
Badges Inventory	13,842	7,861	13,842	7,861
Uniform Inventory	103,539	102,063	103,539	102,063
	<u>117,381</u>	<u>109,925</u>	<u>117,381</u>	<u>109,925</u>

18 Receivables - Exchange and Non-Exchange Transactions

The Receivables amount on the Statement of Financial Position is made up of the following items:

	Group		School	
	2021	2020	2021	2020
Receivables from exchange transactions				
Accounts Receivable	81,746	120,053	81,136	169,231
Provision for Doubtful debts	(23,929)	(25,990)	(23,929)	25,990
GST receivable	25,211	12,304	25,211	12,304
Receivables from non-exchange transactions				
Parents Association	-	13,072	-	13,072
	<u>83,028</u>	<u>119,439</u>	<u>82,418</u>	<u>168,617</u>

Notes to the financial statements

For the year ended 31 December 2021

19 Payables

The Payables amount on the Statement of Financial Position is made up of the following amounts:

	Group		School	
	2021	2020	2021	2020
Payables from exchange transactions				
Accounts Payable	195,833	121,609	192,816	120,303
Fees Paid in Advance	4,632	23,964	4,632	23,964
Parents in credit	39,350	5,052	39,350	5,052
PAYE Clearing Account	30,201	28,134	30,201	28,134
Superannuation Clearing Account	(53)	-	(53)	-
Payables from non-exchange transactions				
Old Boys	4,497	14,821	4,497	14,821
Holding Deposits	25,533	15,382	25,533	15,382
Grant Received in Advance	3	-	3	-
Foundation Fundraising	1,844	1,844	1,844	1,844
Scholarship donations received in advance	1	70,000	1	70,000
	<u>301,840</u>	<u>280,806</u>	<u>298,823</u>	<u>279,499</u>

20 Employee Benefit Liability

The Employee benefit liability is the amount of holiday pay due at 31 December 2021 for all employees.

21 Reserves

The Reserves held by the Group consist of Special Reserve Funds and a Property Revaluation Reserve.

	Group		School	
	2021	2020	2021	2020
H E Sturge Bequest	21,733	21,733	21,733	21,733
Capital Replacement Fund	850,313	850,313	850,313	850,313
J N Williams Memorial Fund	37,681	37,681	37,681	37,681
	<u>909,727</u>	<u>909,727</u>	<u>909,727</u>	<u>909,727</u>
Property Revaluation Reserve	1,371,954	1,371,954	1,371,954	1,371,954

Notes to the financial statements

For the year ended 31 December 2021

22 Related Party

The following related party transactions occurred during the 2021 year at market rates and include sibling discounts that are available to all parents with more than one son at Hereworth.

Related Party	Nature of Relationship	Nature of Transaction		2021	2020
Vic Ellingham	Trustee of the Board (from July 2018)	School Fees and other school incidentals		38,904	27,323
Helen Hensman	Wife of the Chairman of the Board	Employed in the Uniform Shop		7,075	21,057
Sarah Park	Trustee of the Board (from August 2017)	School Fees and other school incidentals		-	21,083
Elaine White	Trustee of the Board (from April 2018)	School Fees and other school incidentals		36,001	28,841
Trevor Barman	Headmaster	Remuneration including salary, accommodation and allowances		174,905	170,538
Lucy Dobbs	Trustee of the Board (from March 2018)	School Fees and other school incidentals		-	20,771
George Eivers	Trustee of the Board (from March 2021)	School Fees and other school incidentals		-	-

23 Events after Balance Date

There have been no Subsequent Events since 31 December 2021 2020 Nil .

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Hereworth School Trust Board

Report on the Audit of the Consolidated Annual Report

Opinion

We have audited the consolidated annual report of Hereworth School Trust Board and its subsidiary ('the Group') on pages 4 to 29, which comprises the consolidated statement of financial position as at 31 December 2021, and the consolidated statement of comprehensive revenue and expense, consolidated statement of movements in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated annual report, including significant accounting policies.

In our opinion, the accompanying consolidated annual report presents fairly, in all material respects, the consolidated financial position of the Group as at 31 December 2021, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ('PBE Standards RDR').

Our report is made solely to the Trustees of the Group. Our audit work has been undertaken so that we might state to the Trustees of the Group those matters 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 Trustees of the Group as a body, for our audit work, for our report or for the opinions we have formed.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) ('ISAs (NZ)'). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Report* section of our report. We are independent of the Group in accordance with Professional and Ethical Standard 1 (Revised) *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* ('IESBA Code'), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. 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, our firm has carried out other assignments for the Group in the area of taxation advice services. The provision of these other services has not impaired our independence.

Baker Tilly Staples Rodway Audit Limited, incorporating the audit practices of Christchurch, Hawkes Bay, Taranaki, Tauranga, Waikato and Wellington.

Baker Tilly Staples Rodway Audit Limited is a member of the global network of Baker Tilly International Limited, the members of which are separate and independent legal entities.

Responsibilities of the Trustees for the Consolidated Annual Report

The Trustees are responsible on behalf of the Group for the preparation and fair presentation of the consolidated annual report in accordance with PBE Standards RDR, and for such internal control as the Trustees determine is necessary to enable the preparation of the consolidated annual report that is free from material misstatement, whether due to fraud or error.

In preparing the consolidated annual report, the Trustees 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 Trustees 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 Consolidated Annual Report

Our objectives are to obtain reasonable assurance about whether the consolidated annual report as a whole 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) 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 consolidated annual report.

A further description of the auditor's responsibilities for the audit of the consolidated annual report is located at the External Reporting Board's website at:

<https://xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-7/>



BAKER TILLY STAPLES RODWAY AUDIT LIMITED

Hastings, New Zealand

28 April 2022