



Annual Report
for
St Andrew's Presbyterian Church
Hamilton
1 July 2017 to 30 June 2018

Kiwi Transitional Minister	Rev Ken Wall
Korean Minister	Rev Ham Tae Ju
Parish Clerk	Peter Gault
Parish Liaison	Sue Dymock
Treasurer	Fraser Annals

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Minutes of the Annual General Meeting of St Andrew's Presbyterian Church, Hamilton, held in The Link on Sunday 5 November 2017 at 10.40am

Present: Rev Ken Wall (moderator) and 40 members

Apologies: Rev Ham Tae Ju, Rev Alistair McBride, Ruth Barrowclough, Brenda Ferguson, Helen Findlay, Margaret Gault, Bryce Hopkins, Elaine Riddell, Donald Stark, Norma Stewart, Evelyn and Boyd Weir, Ross and Beryl Williams

Constitution: Rev Ken Wall constituted the meeting with prayer.

Minutes of the 30 October 2016 AGM were circulated prior to the 2017 AGM meeting and were taken as read. It was moved Peter Bayne/seconded Jim Findlay and agreed that the minutes be confirmed as an accurate record of this meeting.

There were no matters arising from the AGM minutes.

It was moved Alison Ringer/seconded Belinda Bowers and agreed the minutes of the Congregational meeting on 11 June 2017 were an accurate record of that meeting.

There were no matters arising from the Congregational meeting minutes.

Annual Reports were received from the following and taken as read:

- Transitional Ministry Review (Rev Ken Wall)
- Parish Review (Peter Gault)
- Christian Education (Ruth Barrowclough)
- Kiwi-Korean Liaison (Rev Tae Ju Ham)
- Pastoral Care (Margaret Gault)
- Resource Management (Wynne Dymock)
- Social and Ecumenical Action (Lance Kendrick)
- Worship (Ross Williams)
- Café (Lance Kendrick and Wynne Dymock)
- Church Library (Lance Kendrick and Elaine Riddell)
- Mini Movers (Margaret Gault and Helen Hopkins)
- Prayer Chain (Elaine Riddell)
- Women's Group (Chris Grocott and Margaret Gault)

It was moved Jim Findlay/seconded Helen Hopkins and agreed that the reports be received subject to the following amendments:

- (a) that Pauline Milroy's name be included in the list of members of the Resource Management Committee; and
- (b) that the names of the other members of the Social and Ecumenical Action Committee be included in that report – ie, Chris Grocott, Ruth Harlow, Pung Sik Choi, Peter Gault.

Treasurer's Report

The Treasurer's Report was presented by the Treasurer, Fraser Annals.

The 2016-2017 Annual Accounts show the combined Church and The Link income was a surplus of \$6,039 compared with deficits in the last four years. This more positive financial result was a result of increased income from The Link of \$20,000 (17%). The income from the regular Church giving was down by about \$8,000 (6%) compared to the previous year.

It was moved Pauline Milroy/seconded Alison Ringer and agreed with acclamation that the 2016-2017 Financial Accounts be received.

2017-2018 Budget:

Mr Annals presented the budget for 2017-2018.

The disturbing trend of decreasing regular Church-giving income is budgeted to continue by \$2,800 (2%).

The Link income is budgeted to increase by \$16,800 (10%) over the previous year.

The combined Church and The Link net surplus of \$172 includes spending of \$100,000 on earthquake strengthening which assumes receiving income from grants to cover this amount.

There is no provision for any expenses which might be incurred if a Senior Minister was to be called to that position.

There was some discussion about the reasons for the increase in the cost of insurance by \$7,000. It was thought the Kaikoura earthquakes and some fires in churches due to faulty wiring may have contributed.

There was a question from a member about whether the café rental included any payment for the cost of car-parking. It was indicated there was no separate income from the nine car parks allocated to café parking.

It was moved Jim Findlay/seconded Graeme Kitto and agreed that the 2017-2018 Church and The Link budget be approved.

General Business

It was moved Jim Findlay/seconded Peter Bayne and agreed that a letter of thanks be sent to the Secretary, Jacky Overdeest, for her work during the year.

The Moderator closed the meeting with the benediction at 11.05 am.

Confirmed:

Date:

Minutes of the Congregational Meeting of St Andrew's Presbyterian Church, Hamilton, on Sunday 6 August 2017 at 10.20 am

Attendance: Moderator Rev Ken Wall and 54 members

The meeting was opened with prayer by Rev Ken Wall.

Apologies: Beryl Williams, Pita Kenana, Carole Woodcock, Helen Findlay, Ruth Barrowclough, Pauline Milroy, Heather Logan, Graeme Carmichael.

The meeting accepted the apologies.

The purpose of the meeting, which was given to the congregation two weeks prior to the meeting, was "To outline the Detailed Seismic Assessment, the Geo-technical report and the next steps and to answer questions about these matters at the end of each presentation."

Wynne Dymock outlined the DSA and the draft geo-technical report and an estimate of the costs to carry out the earthquake strengthening work to repair the building to 34% and 67% of New Building Standard. He said the geo-technical report indicated that there was a low risk of the stability of the church building being affected by the soil-bearing capacity.

Rev Ken Wall explained he was under the authority of Kaimai Presbytery and he is required to follow the policy of the Presbytery and the Church Property Trustees on earthquake prone buildings. He confirmed that the Parish Council has the authority to temporarily close a church building. He said it was a hard decision to make to temporarily close the church building and we need to see it as a challenge and strive towards our vision to be "a bridge to the city where love and friendship meet".

The Parish Clerk was asked to read the motion, which was agreed unanimously by the Parish Council at the meeting with the Resource Management committee on 11 July 2017. This was that "the church building would be temporarily closed by the Parish Council after the services on 20 August and that this would be advised to the congregation on 6 August."

There were some questions about whether the Church Property Trustees would require the strengthening work to be done to 34% or 67% of New Building Standard (NBS). It was indicated that the 34% level would only be allowed under special circumstances (eg, low use of the building or hardship).

The Parish Clerk explained that the CPT had made it clear that the Parish Council was legally responsible in the event that anyone was injured as a result of an earthquake.

Graeme Kitto, on behalf of the Worship committee, said they had looked at many of the details which need to be considered when the services were moved to The Link. Ross Williams outlined the discussion he had had with the South Island

Organ Company. They said the organ would be alright if it was left unplayed while the church was closed.

Lance Kendrick said that the Mission Plan had been revised and there had been some additions as a result of the DSA report. Copies of the Mission Plan will be available to the congregation and comments and suggestions will be considered by the Parish Council at their next meeting.

Every five years we develop a revised Mission Plan for St Andrew's. In the years in between, the Parish Council committee's annual Action Points are updated.

Often there has been a major "Specific Mission Project" in the five-yearly planning for the church:

- In 2007-2010 it was the redevelopment of the old church centre – now The Link.
- In 2012-2017, the café project.
- Now, it is seismic strengthening of the church building.

So, recently, Parish Council has developed a new Plan [28 July version], in conjunction with the committees and other groups. Unchanged are the St Andrew's Mission summary: "To worship and work with God in the world" and the St Andrew's Vision statement: "A bridge to the city... where love and friendship meet".

Parish Council welcomes your feedback. Copies are available electronically as a PDF. You can either put your name on the clipboard at the church entry door today and we will email the PDF to you, or you can request the Mission Plan from the church office, to be sent as a PDF.

For people who don't have computers, two printed copies are available in the church library.

With parishioner feedback taken into account, the Parish Council intends to finalise the 2017-2022 Plan at its meeting on 22 August. Please provide feedback by 18 August to our Parish Clerk, petergault042@gmail.com.

The meeting closed with saying the blessing at 11.15 am.

Moderator:

Date:

Minutes of the Meeting of St Andrew's Congregation held on Sunday 10 September 2017 at 10.30 am

Present: Rev Ken Wall moderating and 43 parishioners

Apologies: Beryl Williams, Peter Gault, Helen Findlay, Lalita Harre, Ruth Barrowclough, Wynne Dymock, Sue Dymock, Boyd Weir, Carole Woodcock. The apologies were accepted.

Moved Graeme Carmichael/seconded Gavin Petrie

Business: At its meeting on 22 August 2017, the following two Motions were passed unanimously by the Parish Council [*moved Gavin Petrie/seconded Pauline Milroy*]. Consequently, Motions 1 and 2 had been brought by the Parish Council to the Congregation for approval at this meeting.

MOTIONS

1. That the Congregation authorises the Resource Management Committee to organise the Earthquake Strengthening of St Andrew's church including the necessary fund-raising to bring the church building up to a level agreed between the Parish and the Presbyterian Church Property Trustees.

This includes the following:

- (a) obtain engineering reports, specifications and plans;
- (b) obtain trade quotes and establish action plan and financing plan;
- (c) apply to the Kaimai Presbytery and Church Property Trustees for Approval to Undertake Major Repairs;
- (d) submit plans and documentation to the local authority for consent;
- (e) oversee the work to be completed as planned.

2. That the Resource Management Committee makes the case in its CPT Application for the work being done in two stages – ie, Stage 1 - bringing the church to 34% of New Building Standard immediately, followed by Stage 2 to 67% NBS.

Moved Pauline Milroy/seconded Gavin Petrie

Motion 2 was amended by adding the following words "or any other agreed level" after "followed by stage 2 to 67% NBS".

Moved Jim Findlay/seconded Dave Roberts. Carried.

Motion 2 then read as follows: "That the Resource Management Committee make the case in its CPT Application for the work being done in two stages – ie, Stage 1 - bringing the church to 34% of New Building Standard immediately, followed by Stage 2 to 67% NBS or any other agreed level.

(Motion 2 was amended to these words in case the CPT reduce the required percentage of NBS to conform with NZ Government requirements.)

Motion 1 and the amended Motion 2 were then carried.

The meeting closed at 10.53 am with the saying of the Grace.

Minutes of the Congregational Meeting of St Andrew's Presbyterian Church, Hamilton, on Sunday 20 May 2018 at 10.50 am

Attendance: Moderator Rev Ken Wall and 46 members

The meeting was opened with prayer by Rev Ken Wall.

Apologies: Elaine Riddell, Helen Findlay, Marian Carmichael, Lance Kendrick, Bryce Hopkins, Sue Dymock, Lalita Hari, Chris Grocott, Sandra Wall, Rev Alistair McBride

The meeting accepted the apologies.

Agenda

1. Constitution by Moderator with prayer
2. Attendance and Apologies
3. Explanation (below)
4. Nominations (below)
5. Report from Parish Clerk on whether any written objections have been received by the stipulated due date of 18 May
6. Motions

Explanation

The congregation, at a meeting on 22 February 2015, accepted the document proposing changes to the Parish Council governance structure. The roles of Elders and a Parish Council were described in that document, referring to sections of the PCANZ Book of Order. The congregation's decisions about Parish Council structure included:

- All members of Parish Council are to be Elders.
- All Elders to serve a three-year term, with right of renewal by three-yearly election.
- Adequate Korean representation with a minimum of two Elders.
- Parish Council to consist of 15 members which includes two Elders elected by the Council to serve as Parish Clerk or Parish Liaison. [Note: At the AGM meeting on 30 October 2016 the congregation agreed with a Parish Council motion "That the Parish Council be authorised to increase the number of Elders on Parish Council from fifteen people if necessary".]

Nominations

The Book of Order states that the Parish Council must nominate office bearers for election by the congregation. Accordingly, the following 10 people are nominated by the Parish Council to be the members of the next Parish Council, together with Chris Grocott and Elaine Riddell: Peter Bayne, Marian Carmichael, Sue Dymock, Wynne Dymock, Peter Gault, Lance Kendrick, Ko Jung Mi, Pauline Milroy, Alison Ringer, John Sinclair.

Chris Grocott and Elaine Riddell are not required to be nominated because they were elected two years ago.

Profiles of nominees were appended.

Objections:

The Parish Clerk reported that one objection was received. At a special meeting of the Parish Council on Tuesday 15 May, the objection was considered. Following that consideration, the Parish Council continued to believe that all the nominations put forward meet the appropriate qualities for service as an elder on Parish Council.

Motions

1. That the congregation elect the following 11 people, nominated by Parish Council, to comprise members of Parish Council for the next three years: Peter Bayne, Marian Carmichael, Sue Dymock, Wynne Dymock, Peter Gault, Lance Kendrick, Ko Jung Mi, Pauline Milroy, Alison Ringer, John Sinclair.

Moved Graeme Kitto/seconded Ross Williams and, following a secret ballot, all were elected.

The meeting agreed that the ballot papers be destroyed.

2. That as a result of her election, Alison Ringer, after training, be ordained and inducted as an Elder on Parish Council at a time and place to be confirmed.

Moved Margaret Gault/seconded Lance Kendrick and carried.

3. That the other nine people be inducted to Parish Council at a time and place to be confirmed.

Moved Graeme Kitto/seconded Ross Williams and agreed.

4. That, until the inductions have taken place, the current Parish Council continue to operate.

Moved Ross Williams/seconded Helen Hopkins and agreed.

It was pointed out to the meeting that every effort was being made to find a second elder to represent the Korean congregation.

The meeting closed with saying the blessing at 10.50 am.

Moderator:

Date:

St Andrew's Presbyterian Church

Annual General Meeting

Sunday 14 October 2018

10.30 am

AGENDA

1. Constitution
2. Apologies
3. Minutes of 2017 AGM
4. Matters Arising from AGM Minutes
5. Presentation of Annual Reports
6. Presentation of Financial Report
7. Presentation of 2018-2019 Budget
8. General Business

Transitional Ministry

During the greater part of the year under review, we have been holding our worship services in The Link, given that St Andrew's church building is temporarily closed. I have been delighted with the way people have accepted the move, making the best of the situation and even enjoying the positives of meeting in a more intimate and informal setting. We had a closing service on Sunday 20 August 2017.

We enjoyed hearing from Elaine Riddell of her experiences of "Wandering and Wondering on the Camino", having shared a little in her preparation through our Lenten Studies based on Jane Leach's book, "Walking the Story – In the Steps of Saints and Pilgrims.

The Korean Symposium and the Meeting with the Hamilton East Candidates were both highly successful events.

It was a great privilege to share a very amicable visit with Shirley Harland to Peg de Winton, expressing appreciation for her long term involvement as church organist.

We gratefully received the support of the Gisborne Presbyterian Parish, asking if there was some small way in which they could give specific assistance to our Pakistani family.

My preparations for Christmas were somewhat interrupted by the information in Christmas week that our rental property was to be offered for sale. So we had to set about preparing that property for sale, finding a new property to move into, and then the actual move. In this we were greatly helped by a wonderful team of supportive people from the parish. We are now very happily settled in our current rental property at 5 Page Place.

In addition to planned Sundays off last January, which were to be taken by the Rev Edwin Clarke, the Very Rev Lawrie Hampton and the Rev Dr Jan Calvert, I was also very grateful to the Worship Committee who announced that they would take responsibility for the last Sunday in January, giving us the opportunity to visit family in Auckland.

The Lenten study in 2018 was, by popular demand, based on the movie *Erin Brockovich* – a somewhat unlikely Lenten focus perhaps but very thought-provoking around a strong social justice theme and an appropriate precursor to the Social Justice Studies held in May/June.

I have conducted just one baptism – that of Bella Summer Melsom-Stead.

I was contacted by the Rev Rose Luxford of Oamaru, a minister doing some research into churches with various cultures working together. This was a very affirming and positive visit and she willingly took part in a Sunday service led by the Worship Committee in May.

I took leave in May-June so that Sandra and I could travel to Canada to be there for our elder son Rob's 50th birthday.

I was delighted with what I read on my return about what had been happening in my absence regarding services and plans for future services and youth activity. My comment was that maybe I should go away more often!

While there have been challenges, I have continued to appreciate the support of a dedicated team of St Andrew's people, including Peter Gault as Parish Clerk and all the Parish Councillors, the conveners and members of committees, Phyllipa and all the pianists, and the team in the office of Jacky Overdeest (Office Secretary), Ian Jamieson (The Link Manager), and the Rev Ham Tae Ju, and the Rev Alistair McBride as Interim Moderator. I feel wonderfully upheld and supported by the loyal support that I receive from all of these people. I especially acknowledge the loyal support of Peter Gault who has now decided to resign from the position as Parish Clerk.

I have said before, and I will say again, that this time at St Andrew's has been like the icing on the cake of 40 previous years of parish ministry. But just so that I won't get spoilt by too much of a good thing, I have appreciated the support of the Parish Council in agreeing to my reduction to three-quarter time!

With warmest good wishes for a very happy Christmas and New Year!

Rev Ken Wall, Transitional Minister

Parish Review

Rev Ken Wall has continued as our Transitional Minister while the Ministry Settlement Board continues to search for a minister to fill the vacancy. We are fortunate to have his continuing ministry and I am grateful for his leadership of the Parish. He is supported by an active and helpful Worship committee. And also Sandra, Ken's wife, is an important part of the team for which we are very thankful.

At the June meeting, the Parish Council confirmed that Ken should continue as Transition Minister with no specified finish date. We also accepted his request that the position be three-quarters of a full-time minister.

Rev Alistair McBride has continued as the Interim Moderator and he is also the Convenor of the Ministry Settlement Board. We are grateful for his continued assistance in both roles.

The Parish Council met 12 times during the year and the average attendance was 63%. There was one special meeting during the year.

We received the resignations from the Parish Council of Ross Williams, Gavin Petrie, Donald Stark, Ruth Barrowclough, Carole Woodcock and Carolyn Costley. A number of these Elders had served on the Council for over 40 years, so we have lost a great deal of valuable experience as well as the wisdom of all those who have resigned.

We were pleased to ordain and induct Alison Ringer, and induct Peter Bayne and Wynne Dymock to the Parish Council in May 2018.

Under the terms of the governance document drawn up by Parish Council and agreed to by the congregation in February 2015, elders were elected for three years and could stand for re-election if they were willing to continue to serve on Parish Council. The following elders who had been elected to Parish Council in 2015 agreed to continue to serve on the Parish Council and were re-elected by the congregation 20 May 2018: Marian Carmichael, Sue Dymock, Peter Gault, Lance Kendrick, Ko Jung Mi, Pauline Milroy, John Sinclair.

Chris Grocott and Elaine Riddell, who were elected in 2017, continue to serve on the Council.

At the present time, there are 11 Kiwi Elders and one Korean Elder apart from the Ministers. I think the Parish Council needs to restart the process of seeking additional elders in the next few months.

The number attending the Kiwi worship services has been about 60, and at the 11.30am Korean-language service about 45. The number attending the communion services has been similar. It is over a year since we made the decision to close the church building because of the Detailed Seismic Assessment. The numbers attending worship are similar to the previous year and reflect well on our willingness to adapt to a new place of worship in The Link and the many changes (eg, style of music).

The quarterly Kiwi-Korean combined services are a welcome variation to our worship and help to develop the relationships amongst the members. Thank you to Rev Tae Ju Ham for his friendly, untiring service and that of his wife, Jum Soon Moon. It is good for us all to have the Korean members as part of St Andrew's.

The somewhat contentious question about how frequently we should have communion seems to have been resolved with the decision to hold it every two months.

We have made some changes to our meetings which are aimed at bringing a more informal devotional and liturgical aspect to the meeting and include prayer and music. These seem to be working.

The various committees are an important part of our St Andrew's Church and they do a great job of getting on with the work of being the church in action in the community. Thank you to these people and the many other members who give their precious time to building up the Body of Christ.

Thanks to Jacky Overdeest for her good work as the Church Secretary.

Thanks to the members of the Parish Council for their work as members of the St Andrew's team.

Thank you, Margaret, for your support.

Peter Gault, Parish Clerk

Church Life Committee

Our committee is small but dedicated and we have several helpers in the wings. Our Gold Coin lunches are held on the first Tuesday of the month from March to December, including a special Christmas lunch in December. Our regulars look forward to these occasions, particularly the Bowls Group (Kiwi and Korean), which meets each Tuesday. We try to produce a variety of meals throughout the year. We have managed to gift money over the past year to some worthy causes from the proceeds of these lunches.

On 20 January, we organised a shared picnic lunch, which was held in the Carmichael's country garden on Vaile Road. This occasion was enjoyed by 30 St Andrew's folk, both Kiwi and Korean.

Our committee also organised special morning teas and church lunches throughout the year.

We made flower sprays for Mother's Day for the children to give out to the mothers in our congregation.

In July, we organised a dinner and auction to raise money for our church restoration. This event realised \$2,509.00. A very enjoyable evening for those who attended (65). The auction was a lot of fun.

We organised a Spring Flower Festival for the combined church service on 9 September. On Saturday (the 8th), ladies from our congregation assembled flowers in vases and also made posies for those folk in our congregation who are either sick or unable to come to church services. The assembled flowers looked beautiful. There was a most enjoyable service on the day, which was followed with a special morning tea.

Church Life Committee: Marian Carmichael, Shirley Harland, Ailsa Petrie, John Sinclair, Sandra Wall, Janice Wedde, Carole Woodcock.

Marian Carmichael, Convenor

Christian Education Committee

The Christian Education Committee meetings have mostly been held bi-monthly this year, usually on the first Sunday of the month, and following the Kiwi morning church service.

The Christian Education Committee welcomed Liz Craig to our committee. Liz has been helping Rev Ken Wall with the children's talks at the Sunday morning services, as well as working alongside Ruth Barrowclough to support our Kiwi Youth.

Lenten Studies

- Term 1 – Our committee made a decision to study a movie and chose "Erin Brokovich". The studies were held over a period of four weeks on Tuesday evenings and Thursday afternoons.

- Term 2 – The Social and Ecumenical Action Committee organised Social Justice Studies.

Sunday School and Youth have continued to use Splash and The Grid resources from the Scripture Union, and purchased through the Manna Christian Book Store here in Hamilton. There will be a change in 2019, with Scripture Union bringing in a one-yearly resource book and deleting the quarterly series. The resource book includes leader's notes and sessions that can be photocopied for the children/youth. The cost will be less expensive than the previous resources.

The attendance numbers have continued to fluctuate throughout the year as families relocate overseas and/or become involved in activities outside of church.

Five youth members continue to meet either at church on Sundays or monthly on Friday evenings outside of church.

Our youth, leaders and some of the Christian Education Committee enjoyed an evening of 10-pin bowling one Friday evening, followed by our youth enjoying pizza together.

We also gathered at Ian and Heather Logan's home in Cambridge for some fellowship and shared refreshments.

Charles Annals hosted a student from Australia through the Rotary Student Exchange Program.

Linda Annals organised an egg hunt for all the children and young people on Easter Sunday.

A Youth Sunday Service combining the Korean and Kiwi young people, some of their parents and Youth leaders, was held on Sunday 19 August 2018 at 10.30am in the Media Room. The Worship Committee invited the Christian Education Committee to join them in discussion about the service. Ruth Barrowclough and Charles Annals represented the Christian Education Committee at some of the Worship Committee meetings. Rev Ken Wall liaised with Rev Tae Ju Ham and Ruth met with Justin Kim, the Korean Youth leader. As this was the first combined Youth Service to be held, a joint approach to the Worship Committee was made to hold a service attended by youth only, to give them a chance to meet, mix and mingle and worship together.

The service was encouraging and inspirational and filled with the spirit of joy, friendship and togetherness through music organised by Justin, prayers by Ruth and Kiwi youth, an evangelist video presented by Korean Youth and a talk/discussion and activity organised by Liz and Kiwi Youth.

It was followed by a shared lunch held at Ruth and David Barrowclough's home, attended by most of our Korean and Kiwi youth and some of their parents, and where fellowship and conversations continued.

Charles Annals attended the Transformers Camp as a leader, and it was held from 24 to 26 August 2018 at the Ngaruawahia Christian Camp. The camp was organised and run by a team from Auckland.

Sunday Night Off was held on 16 September 2018 from 5.00pm to 6.30pm. Cradle Roll, Mini Movers, Sunday School children and their families, Youth, and both Kiwi and Korean congregations were invited to attend. There were games and music organised by Linda, Ruth and Liz, and Marian is organising refreshments.

We would like to acknowledge all the support provided by Rev Ken Wall, Rev Tae Ju Ham, the Parish Council, committees, Church Office and the St Andrew's Kiwi and Korean congregations.

Ruth Barrowclough, Convenor

Kiwi-Korean Liaison Committee

Over the past year, the Korean Church has been on a journey to grow in Christ, receiving God's care and guidance. Let me briefly introduce the things the Korean church has done in this journey.

The children's group had two One Day Bible camps under the guidance of Director Kwon Hyeong-jeong. At that time, there were more than 20 children in our church and local churches attending to learn the Bible, fellowship together and get to know Jesus.

The youth group is active under the guidance of Justin Kim (director). Particularly, from 16 to 18 April 2018, the youth group had a Bible Camp with the Global Church and The Early Church's Youth Group, and during this time we had a wonderful time getting to know and experience Jesus. This made the youth group more lively and they became more interested in worship and praise.

The adult youth group was led by Pastor Park Jae-soo until the end of December 2017, when he returned to Korea. In addition, some young people were no longer able to gather because they returned to their homeland and left to study overseas. However, in 2018, new young people came and now five people are regularly worshipping.

Through small group activities, as well as the Men's and Women's recreational activities, adults have become aware of Jesus and are following Jesus. For example, small groups worshipped every Friday during the school terms, and prayed and encouraged each other. The Men's and Women's groups are voluntary groups which lead the church's large and small events, and serving the church in a variety of activities. In particular, these groups held a devotion service (14 February 2018), and a mini garage sale (18 March 2018) to help single mothers. At that time, \$642.10 was raised and this was donated to Link House.

As a special activity for the whole congregation of Korean churches, there was an outdoor worship service (5 November 2017) and a whole day retreat (2 May

2018). Sunday worship has been offered in grace. There was a worship service for the end of famine in a special Korean worship service. A special collection (totalling \$380) for the end of the famine was donated to CWS. The average number of people attending Sunday worship services during the last financial year was 41 (July to December 2017) and 35 (January to June 2018).

Meanwhile, the Kiwi-Korean Liaison Committee was active during the past year. The KKL Committee members did a lot of work praying, discussing, and working together to prepare for the four joint worship services as a special activity to engender fellowship and unity between the Korean congregation and the Kiwi community.

By June this year, four combined services were successfully conducted; these were the Spring Festival Sunday service, the combined Christmas service, Palm Sunday, and the Peace Sunday service (for peace on the Korean Peninsula) with Korean War veterans which was followed with a lunch. The St Andrew's Food and Craft Fair held on 7 October last year was very memorable, and we are grateful that our church was willing to provide the opportunity and place to raise funds for the establishment of the Waikato Korean Association.

Over the past year, the prayers and help of Rev Ken Wall and many Kiwi brothers and sisters, and the sincere service of KKL members, has deepened the bond between the Korean and Kiwi communities, and has helped us cope with difficulties together. I thank God for our brothers and sisters in Jesus, and for leading us to this day.

Rev Tae Ju Ham, Convener

Pastoral Care Committee

Another year has passed quite quickly, it seems, as we continue to care for all our church folk.

We appreciate the diligent visiting, carried out by Visitors and many others, to folk at home or in hospital. This continues to keep people connected to the church and the community.

Our annual Visitors meeting was held on 30 September, and was a time for sharing concerns and gaining insight into pastoral matters.

A welcome for new people will be held over the lunch hour on 28 October.

The Prayer Chain is a small group of people who continue to pray confidentially for needs in the church, in the community, and in the wider world. Members are encouraged to contact the Prayer Chain Co-ordinator Elaine Riddell (contact details are in the weekly bulletin) if they are aware of people or situations that need prayer.

Our group continues to maintain the church roll (ever-changing!) and keep the name tag box in order.

It is always rewarding to attend the hospital chapel services. Thank you to willing helpers.

In February this year, Marian Carmichael resigned from the Pastoral Care committee. We thank her for her loyal service over the last few years and for being our Parish Council 'link'.

Then, in April, Nicola Stark suddenly left our committee (with her departure from St Andrew's). She had been an enthusiastic, committed member and secretary for six years. Thank you, Nicola, and also for your Cradle Roll connections.

We hoped some Cradle Roll families would attend the Sunday Night Off on 16 September.

We are pleased to welcome Alison Ringer to our committee and look forward to her input.

Thank you, Gillian, for assuming secretarial tasks for the committee.

My sincere thanks to our supportive, willing team – Ken Wall, Gillian Corbett (secretary), Lalita Hari, and Alison Ringer.

Margaret Gault, Convenor

Resource Management Committee

The Committee members are: Wynne Dymock, Fraser Annals, Pauline Milroy, Carole Woodcock, Peter Bayne, Evelyn Weir, Ken Wall, Gavin Petrie.

The committee is set with the task of continuing to maintain the church and The Link property and associated grounds. It has a responsibility of employing the church and The Link staff and looking after their wellbeing. The committee looks after the church and The Link finances to ensure that there is adequate funding available to meet our financial commitments. In more recent times, there has been the added responsibility of the Kirk Café. The Café Committee report will be provided separately.

Over the past 12 months, the RMC has employed a casual person to keep the church and The Link grounds in a tidy condition. This, along with other building maintenance items, have been the responsibility of Pauline Milroy. Thank you, Pauline, for all of your work. The general appearance of the grounds has improved significantly.

The Health and Safety items have been the responsibility of Peter Bayne with help from Jim Findlay. We are compliant in this respect.

The church and The Link finances have been the responsibility of Fraser Annals, the Parish Treasurer, who will report to the AGM separately. The RMC would like to thank Fraser for all of the work that he has undertaken on behalf the parish.

The technology requirements have been the responsibility of Gavin Petrie. Technology keeps changing and requires upgrading periodically. This includes

computers, sound systems, data storage and data projectors. Gavin has taken responsibility for this and has kept the cost of this upgrading to a minimum.

The Line Manager's responsibility has been very ably handled by Evelyn Weir. During the year, we had a change of The Link Manager, with Ian Jamieson now being employed on a permanent contract. Evelyn meets regularly with both Jacky Overdevest (Church Secretary) and Ian (The Link Manager), and reports back to the Resource Management Committee. Thank you, Evelyn, for all of the work that being a Line Manager involves.

The RMC would like to take the opportunity to thank both Jacky and Ian for the excellent work they both do and the manner in which they carry out their tasks.

The earthquake strengthening requirements are being managed by Wynne Dymock. This is a long and very expensive process that is getting us closer to a stage where the church will be able to ask for tenders to undertake this work. To date, the parish has spent approximately \$72,000 on 11 separate reports to get us to a point that we can apply to Presbytery for the right to undertake this work. Presbytery then makes a recommendation to the Presbyterian Church Property Trustees, stating that we are in a position to commence the strengthening process which, when completed, will allow the church to be re-opened. At this stage, it looks like sometime in 2019.

The Committee is functioning well and the assets are being maintained to an acceptable level. Funds generated by The Link have enabled the Parish to meet its financial commitments.

Wynne Dymock, Chairman

Social and Ecumenical Action Committee

The SEA Committee seeks to promote social justice and ecumenical co-operation. Activities included:

1. Organising a meeting of all Hamilton East Electorate candidates on 10 September 2017. This is done each three years as a public service, and about 100 members of the public attended. Next day the Waikato Times ran an illustrated story filling the bottom half of its front page.
2. Making a submission on 5 March 2018 on the Hamilton City Council's review of its "Gambling Venue Policy – Class 4 Machines". Unfortunately, a true sinking lid on the number of pokie venues was not instituted and, rather than harm reduction, the gaming trusts won out.
3. Promoting discussion on public questions through the St Andrew's Coffee Series, such as Dr Jack Havill on End of Life Choice on 2 March 2018. Refreshments were provided by The Kirk Café; Richard Lawrence chaired and an audience of about 70 people attended.
4. Promoting our church's Link House food basket, the work of Christian World Service, the Fairtrade movement (with a Trade Aid sales table on 26 November 2017), and Presbyterian Support – particularly Family Works

Waikato and promotion of the White Ribbon campaign against family violence.

5. Distributing Easter eggs and a neighbourly message to St Andrew's neighbours on Neighbours Day March 2018. These were intended as a serendipitous delight.
6. Organising two "Justice & Action" study groups based on the excellent PresCare booklet, held in May-June 2018. They were very well run, thanks to Ruth Harlow from the SEA Committee and her helpers. Eighteen parishioners participated. The principal themes were child poverty and family violence, and also some broader issues of outreach and social transformation. [Footnote: On Sunday 22 July, some participants spoke during the service about the background and "What stood out" for them. A report was written for the Spring issue of The Bridge.]

The SEA Committee members are: Lance Kendrick, Ruth Harlow, Chris Grocott, Ken Wall, Choi Pung Sik, and Peter Gault.

Lance Kendrick, Convenor

Worship Committee

The Worship Committee has continued to meet monthly where we discuss worship in its many forms. We see our role as a sounding board for Rev Ken and a forum for bouncing ideas around regarding different forms of worship.

Mid-Week Communion Services

These continue to be held on Wednesdays at 1.30pm, in Rev Ken's office. Ailsa Petrie is the co-ordinator. All are welcome.

Other Activities

We led services on 23 July, 28 January, 8 April and 3 June. We have tried different formats for these services and have received appreciative comments about them. The closing of the church building has given us the flexibility to do this.

Graeme Kitto has developed a Worship Committee calendar showing all worship events for the next six months. This calendar, which keeps changing, enables us to keep track of all worship events coming up.

In response to Worship Committee submissions, following a survey of the congregation, Parish Council agreed that Sunday communions would become two-monthly instead of quarterly. These are on the first Sunday of every second month, plus World Communion Sunday.

Shrove Tuesday was celebrated with a pancake breakfast at the Kirk Café.

Phyllipa Fraser is now our only regular pianist, doing two Sundays a month. We are grateful to all the other musicians who very willingly and very ably help to fill the gaps. Any other musicians willing to help would be very welcome.

We continue working to modernise the words in many old, yet popular, hymns.

Since February we have taken responsibility for the Prayer and Bible reading rosters. Several new people have been brought into these roles.

We are grateful for the all contributions made by Donald Stark while he was a member of the Worship Committee.

We are designing a flier "Did You Know", advertising some of the regular events at St Andrew's that the public are welcome to attend. We hope to put some of these in the Kirk Café and under The Link sign.

Finally, thank you, to the members of this committee – Graeme Kitto, Ailsa Petrie, Elaine Riddell and Rev Ken Wall – for all the work you have done this year.

Ross Williams, Convenor

Café Committee

With the previous retirement of Ross Williams and Carole Woodcock, the Café Committee has this year consisted of Wynne Dymock (Convenor), Lance Kendrick (Secretary) and Church Treasurer Fraser Annals.

St Andrew's has been encouraged by the way tenant Kersti Mead-Johnstone's café (opened on 14 January 2017) continues to serve the many users of The Link (including parishioners!). As expected, "The Kirk" is also bringing neighbours on site and building their familiarity with St Andrew's.

Further down the track, the café will facilitate our informal, exploratory "Café Church" for the under-45 age group (real coffee in a real café). This is a project that began in July 2012 with an initial scoping by Chow Hill Architects and a resource consent planner. The main work for the project has been undertaken since September 2014. There have been various hiccups with funding, approvals and in securing an appropriate tenant, but you have not lost faith. We have been most grateful for parishioners' support. Activity in this financial year has centred around Lease administration and remediation of various contractors' defects or omissions.

Projected on 26 August 2016 to cost \$274,000.00, the actual full cost of the project, with Variations now finalised, is \$303,448.73 (30 June 2018):

Chow Hill Architects	\$31,095.00
Cemac Construction	\$193,557.64
Waikato Shade Solutions (gazebo)	\$32,129.04
Five consultant specialists for resource planning; quantity surveying; hydraulics; engineering; fire design	\$21,608.00
Hamilton City Council resource consent, resource consent Sunday variation, building consent, and development levy (some costs reimbursed to us by the tenant)	a net \$7,972.70

Presbyterian Church Property Trustees fees and legal fees (some costs reimbursed to us by the tenant)	a net \$1,106.19
Small works directly contracted to us, and gas oven and stovetop	\$15,980.16

These costs have been fully covered by your generous gifts and interest earned on them (\$185,966.84), repayable interest-free loans (\$95,000), and suspensory loans of \$22,500. The surplus of project receipts over project payments is \$18.11.

A total \$30,000 has been paid back to lenders as at 30 June 2018 – \$15,000 on the repayable interest-free loans and \$15,000 on suspensory loans, which were immediately returned as gifts to St Andrew's.

This is very much a mission project for St Andrew's and not just a property transaction. Nonetheless, in Lease-years 1 and 2, the income from rental for the former Meeting Room 1 increased from approximately \$10,000 a year to \$25,000 once in operation as the café; and, for years 3 and 4, our facility is leased at \$30,000 with CPI reviews in subsequent years. \$10,000 per year of lease income has been assigned to The Link; shorter-term, the balance of the Lease income is used to pay back the interest-free loans above. As well as being good for the mission operation of both the church and The Link (our main motivation), this café development is much more financially advantageous over the medium and long term. In the meantime, there is no loan-burden on our parish. The interest-free loans are re-payable only from the Lease income. The loans are not repayable on demand and are not repayable from general church funds. The Lease is initially for five years from 14 January 2017, with two three-year rights of renewal.

Wynne Dymock and Lance Kendrick (on behalf of the Café Committee)

Church Library Committee

This year we have been abstemious in our purchasing, but we are now collating some overdue purchases. The library is a great resource for all parishioners: it has a wide range of books. The library space is also morning-tea space, and you are most welcome to take your drink into the library.

Every book in the library is indexed by author, title and subject. New titles are highlighted in the weekly Sunday bulletin and on our church website: www.standrewshamilton.org.nz. Books are issued for a month and can be renewed if no one is waiting for them. The committee welcomes your suggestions, and welcomes potential donations of top-quality recent titles.

The library is provided by the parish as a resource for your spiritual growth. We have some remarkably helpful and thought-provoking titles. If you have not set foot in the library in the past year, we encourage you to come and have a look. We put a lot of thought into the selection of the books we buy. Most of our books are very reader-friendly.

The committee members during this past year were: Elaine Riddell, Alison Ringer, Ailsa Petrie and Lance Kendrick. Members are available to help on Sunday mornings if you wish.

Lance Kendrick and Elaine Riddell (on behalf of the Church Library Committee)

Mini Movers

We have enjoyed another year of meeting in The Link on Mondays (during term time) from 9.30am to 11.00am. A time for music, play, a cuppa, and socialising. We have a small but regular number of families who attend; there's always room for more.

Morag McKenzie has been our enthusiastic leader for 3½ years – since our inception. Due to her changed circumstances, she has decided to step down from her role. We thank her for her committed, loyal contribution over that time, and for her family's participation as well.

We are pleased that Angela den Otter has agreed to lead us (for now) with the same keen commitment. Thank you.

Some of our group attended the family Sunday Night Off on 16 September.

We believe that Mini Movers is an important outreach, linking our church and the community.

Seong Sil Choi left our team at the beginning of 2018. She had been a regular helper over several years, and we miss her cheerful presence. She may return to our ranks.

Margaret Gault and Helen Hopkins

Women's Group

This Group is open to all ladies in the church. We have a regular attendance of around 15 and we meet usually on the third Tuesday of the month between February and November. As we are getting older (some of us have been attending since the early 1970s), we try to meet during the day for some meetings, especially over the winter months, and we enjoy outings.

Our purpose is to provide friendship and fellowship, look after each other, and often learn something new from speakers from both within and outside the group.

We are happy to provide transport.

This year we have been pleased to welcome some new faces and have been delighted that they have been willing to share their crafts and their stories.

Thank you, ladies, for your enthusiastic support. It is good to be together as we journey along similar and varied paths.

Chris Grocott and Margaret Gault

Busy Men's Breakfast

The Busy Men's Breakfast has continued through 2017/2018 with a range of interesting speakers. The speakers have come from within the group and from the outside. They all have provided inspirational insight into their varied lives and have encouraged and challenged the attendees.

Breakfast is both continental and cooked with toast, hash-browns, bacon, scrambled eggs and tomatoes while the muesli, fruit and yoghurt cater for the less hardy!!!

The group meet from February to November inclusive and include members of the congregation and some other regulars who have no direct association with St Andrew's. The numbers range from 15 to 22, with about 30 men in total attending on different days.

Jim Findlay, Chief Cook

Ministry Settlement Board

The Ministry Settlement Board has continued its work. We reviewed progress, revisited the original mandate, updated the profile and job description, and have had our direction confirmed by Parish Council. To date, in our explorations since we last reported, we have not found a minister ready to engage in face-to-face discussions. In talking with other Settlement Board Convenors around the country, this is an issue that many of the Boards are facing. I appreciate the diligence of the parish members as they explore possibilities. I encourage you to hold us in your prayers as we seek the next senior minister for St Andrew's.

Rev Alistair McBride, Convenor

Our Parish Mission

"To worship and work with God in the world."

Together we seek to know, and make known, the amazing opportunity for reconciliation to God through Christ. We strive to explore new ways, and to be:

- inclusive and ecumenical in outlook;
- supportive and encouraging to each other in action;
- sensitive and responsive to the needs of those who live within this city.

We celebrate the diversity of language and culture in our nation and seek to work in partnership with people of faith and goodwill everywhere to bear witness to the realm of God in our world.

Treasurer's Report

Introduction

The current year's financial statements of St Andrew's Presbyterian Church, Hamilton, shows an unfortunate return to an Operating Cash Deficit, after an encouraging cash surplus in 2017. Although The Link continued to grow its operating surplus, the church's operating deficit grew from -\$27,354 to -\$67,497.

2018 Annual Accounts

Total Offerings over the past three years has declined from \$148,238 (in 2016) to \$143,197 (in 2017) to \$134,803 (in 2018). Meanwhile, Total Direct Giving (which includes giving tagged for specific purposes) has increased from \$198,384 (in 2016) to \$338,089 (in 2017) before easing slightly to \$324,094 (in 2018). It should be noted that untagged General Donations have grown steadily over that time from \$9,490 (in 2016) to \$39,013 (in 2017) to \$55,228 (in 2018). The current year included \$7,500, which had been repaid by the church on a suspensory loan and was then generously gifted back to the church.

Gross revenue from The Link over the past three years has grown from \$144,172 (in 2016) to \$166,832 (in 2017) to \$182,192 (in 2018). These figures don't include The Link's share of the café lease income, which was \$4,166 and \$10,000 in 2017 and 2018 respectively.

After adjusting for income that has been tagged for expenditure that is not of an operating nature, Operating Income has grown over the past three years from \$340,061 (in 2016) to \$412,915 (in 2017) to \$450,250 (in 2018). Adjustments for non-operating church income were made for \$15,033 (in 2016), \$113,811 (in 2017) and \$84,788 (in 2018). How the totals for 2017 and 2018 were calculated is shown in the Reserve Funds Movements appearing on page 30.

The increase in Operating Income in 2018 can be fully attributed to the Korean Music and Youth tagged giving, which was used to offset the Korean Music and Youth expenditure.

Changes in expenses can be summarised as follows:

- (a) Wider Enterprise Contributions decreased in total, due to a significant decrease in the Assembly Assessment (mainly due to the way the Ministers' retirement fund is now funded).
- (b) Stipends, Salaries and Allowances have increased. The increase in Ministers' stipends was partly due to the Ministers' retirement fund now being paid out of the stipend, plus the 2017 year included one month of unpaid leave. The Korean Music and Youth expenditure in 2017 was for one month only, compared with a full year in 2018 (all of the Korean expenditure has been funded from giving tagged for Korean Music and Youth). Increases in other remuneration were partly attributable to pay increases from 1 July 2017 together with the transition of The Link Manager.
- (c) Administration expenses in total have remained similar with last year.

- (d) Property expenses have increased, primarily due to increases in insurance and caretaking costs. Regular caretaking buildings and grounds costs increased by approximately \$6,000 due to an increase in the regular cleaning contract, plus approximately \$4,000 being spent on gardening. A significant number of light bulbs also needed replacing around The Link and on the walkway.

Depreciation of fixed assets has been charged this year as a cost against operating income; Church \$6,000, and The Link \$15,000. The 2018 operating deficit after allowing for depreciation is -\$36,070.

While a provision has continued to be made for property refurbishment costs this year, the charge has been made against Reserve Funds Movements in Capital rather than against income. The property refurbishment fund is not a cash fund. Instead it is merely transferring non-cash funds from accumulated funds to a liability in the balance sheet. This helps identify the need for refurbishment and redecoration work to be carried out at some stage in the future. The comparative 2017-year figures have been adjusted accordingly.

The Statement of Financial Position, also sometimes referred to as the balance sheet, shows a decrease in specific reserves from \$56,131 in 2017 to \$18,071 in 2018; following the completion of the café project, depletion of the general cash reserve for working capital purposes, and the creation of a church restoration fund. The restoration fund is currently showing as being \$14,300 overdrawn, due to expenditure over the past two years exceeding revenue.

Current assets have decreased from \$95,330 to \$76,469. This change is explained by cash assets (Bank of New Zealand and Presbyterian Investment Fund) decreasing from \$61,773 to \$40,402, while Accounts Receivable and Prepayments increased by \$2,530.

Capital expenditure of \$60,115 has been added to fixed assets values; \$3,448 has been deducted from the cost of the café, leaving a book value of \$300,000 before deducting \$15,000 depreciation; and \$6,000 depreciation has been deducted from church assets, leaving total fixed assets with a closing book value of \$7,133,375.

Current liabilities have increased from \$81,028 in 2017 to \$88,370 in 2018 due to the annual \$15,000 Provision for Property Refurbishment Fund and an increase in Ministers' Study Leave accrual less decreases in Accounts Payable, Advance Bookings, GST and the Provision for Doubtful Debts.

Non-Current liabilities have decreased from \$135,000 to \$112,500 after repayment of \$22,500 debt.

2019 Budget – Church

Regular offerings have budgeted for a \$1,000 increase over the total received in 2018. Special Appeals of \$17,800 will be required to cover the high cost of insurance. All up, budgeted Operating Income for the church of \$253,616 in 2019 compares with \$257,505 in 2018.

Grants and Tagged Giving for church restoration work will need to total \$120,000 to fully fund the expected cost, plus a further \$22,500 from café income and general donations will be required to make the next year's debt repayments.

Wider Enterprise Contributions are expected to be similar to 2018.

Stipends, Salaries and Allowances are budgeted to decrease due to: one Minister now working three weeks on and one week off; and The Link Manager position remaining unchanged.

Administration costs are budgeted to increase slightly on 2018.

Property costs are budgeted to increase primarily due to increases in repairs, caretaking costs and insurance.

The church net cash deficit is expected to be -\$62,375 in 2019.

2019 Budget – The Link

The Link Operating Income is forecast to grow from \$192,745 in 2018 to \$200,000 in 2019.

The Link operating expenditure is forecast to decrease from \$140,318 in 2018 to \$134,100 in 2019, primarily due to a \$10,000 decrease in The Link payroll and a small overall increase in property expenses.

The Link net cash surplus is expected to be \$65,900 in 2019.

2019 Budget – Combined

Combined, the Church and The Link Operating Cash Surplus is forecast to be \$7,625; with a combined Net Cash Surplus of \$25 after capital expenditure.

ST ANDREW'S PRESBYTERIAN CHURCH, HAMILTON

**Statement of Income and Expenditure
for the year ended 30 June 2018**

	Church	Link	2018	2017	2018
	\$	\$	Total	Actual	Budget
INCOME			\$	\$	\$
Envelope & Electronic Offerings	122,618		122,618	127,377	124,500
Loose Offerings	12,185		12,185	15,820	15,600
Total Offerings	134,803		134,803	143,197	140,100
Special Appeals	7,000		7,000	0	7,000
Bequests	0		0	20,000	0
General Donations	54,675	553	55,228	39,013	46,500
Grants Received	10,000		10,000	0	15,000
Tagged Giving - Café	1,500		1,500	113,221	0
Tagged Giving - Church Restoration	47,980		47,980	0	85,000
Tagged Giving - Korean Music & Youth	47,686		47,686	3,308	42,000
Tagged Giving - Other	150		150	0	0
Korean Minister Subsidy	18,000		18,000	18,000	18,000
Outreach	1,747		1,747	1,350	1,200
Total Direct Giving	323,541	553	324,094	338,089	354,800
Fundraising, Church Fair, etc	1,948		1,948	5,885	2,000
Use of Premises	0	182,192	182,192	171,047	187,850
Café Lease	15,000	10,000	25,000	7,250	25,000
Catering	0		0	2,677	2,400
Interest Earned	252		252	1,743	0
Sundry Income	1,552		1,552	35	0
Total Other Income	18,752	192,192	210,944	188,637	217,250
Total Gross Income	342,293	192,745	535,038	526,726	572,050
Deduct Non-Operating Income	(84,788)	0	(84,788)	(113,811)	(\$122,500)
OPERATING INCOME	257,505	192,745	450,250	412,915	449,550
EXPENDITURE					
Wider Enterprises Contributions - Schedule A	17,899	0	17,899	22,947	16,492
Stipends, Salaries & Allowances - Schedule B	248,056	75,246	323,302	254,004	310,725
Administration					
Library Books	57	0	57	0	600
Christian Education	373	0	373	121	900
Sundry	743	36	779	1,894	920
Printing & Stationery	6,599	1,174	7,773	7,526	7,900
Computer	6,483	3,402	9,885	7,750	8,700
Telephones	2,280	780	3,060	3,073	2,970
Social & General	1,456	0	1,456	215	1,200
Korean Activities	5,511	0	5,511	3,981	3,700
Consumables	0	1,809	1,809	2,219	1,800
Hospitality	0	2,437	2,437	3,458	3,000
Bad Debts	0	0	0	731	0
Legal	300	0	300	2,852	0
Marketing	300	0	300	480	0
General Expenses	154	0	154	272	210
	24,256	9,638	33,894	34,572	31,900

	Church \$	Link \$	2018 Total \$	2017 Total \$	2018 Budget
Property					
Property Repairs & Maintenance	2,907	4,728	7,635	8,234	7,200
Security	2,469	2,403	4,872	2,347	2,700
Caretaking Buildings & Grounds	16,595	28,023	44,618	32,972	36,600
Rates	1,788	3,407	5,195	5,205	5,470
Refuse	427	855	1,282	1,539	1,440
Organ and Piano Maintenance	126	0	126	1,050	520
Insurance	8,295	8,339	16,634	11,484	18,280
Equipment	159	560	719	9,253	9,300
Gas & Electricity	2,025	7,119	9,144	8,269	9,095
	34,791	55,434	90,225	80,353	90,605
Total Operating Expenditure	325,002	140,318	465,320	391,876	449,722
OPERATING CASH SURPLUS (DEFICIT)	(67,497)	52,427	(15,070)	21,039	(172)
Deduct Provision For:					
Depreciation	6,000	15,000	21,000	0	0
OPERATING SURPLUS (DEFICIT)	(73,497)	37,427	(36,070)	21,039	(172)
Schedule A - Wider Enterprise Contributions					
Mission and Ministry	13,692	0	13,692	19,829	13,692
Christians Against Poverty	1,200	0	1,200	1,200	1,200
Press Go	0	0	0	0	0
Presbytery Assessments	2,460	0	2,460	1,601	1,600
Outreach Projects	547	0	547	317	0
	17,899	0	17,899	22,947	16,492
Schedule B - Stipends, Salaries & Allowances					
Ministers					
Stipends	111,547	0	111,547	97,112	110,616
Accommodation Allowances	40,078	0	40,078	38,950	39,765
Car Running Reimbursements	1,400	0	1,400	2,798	2,760
Library & Entertainment Allowances	5,246	0	5,246	5,027	5,244
Study Leave accrual	1,127	0	1,127	2,046	0
Supervision	400	0	400	100	0
Accident Insurance	263	0	263	277	300
	160,061	0	160,061	146,310	158,685
Support					
Clerical Assistance	39,318	0	39,318	37,186	39,000
Korean Music & Youth	45,124	0	45,124	7,509	45,600
Link Manager and Casual Staff	0	74,941	74,941	59,163	62,800
Organists' Payments	3,301	0	3,301	3,591	3,740
Staff Training	147	147	294	0	600
Accident Insurance	105	158	263	245	300
	87,995	75,246	163,241	107,694	152,040
	248,056	75,246	323,302	254,004	310,725

		2018 \$	2017 \$
Operating Surplus (Deficit) brought down		(36,070)	21,039
Add Back			
Non-Operating Income above		84,788	113,811
NET SURPLUS (DEFICIT)		<u>48,718</u>	<u>134,850</u>
Reserve Funds Movements in Revenue	Schedule		
Tagged Giving - Cafe	E	(1,500)	(113,221)
Tagged Giving and Grants - Church Restoration	F	(57,980)	0
Tagged Giving - Korean Music & Youth	D	(47,686)	(3,308)
Donations - Café Suspensory Loan	D	(7,500)	0
Interest Earned - Cafe Fund	E	(146)	(1,567)
Interest Earned - General Fund	D	(100)	(140)
Expenditure - Korean Music & Youth	D	45,124	7,509
Café Lease - Loan Repayments	D	(15,000)	(3,084)
		<u>(84,788)</u>	<u>(113,811)</u>
Reserve Funds Movements in Capital			
Cafe Project Costs	E	4,984	248,149
Cafe Project Costs Year-End Accrual	E	10,336	(10,336)
Church Restoration	F	49,322	0
Café Loan	D	22,500	(117,500)
Accumulated Funds Net Movements	D	13,742	(33,209)
Property Refurbishment Fund		(15,000)	(15,000)
Prior-Period Adjustment - Church Restoration	F	22,958	0
Prior-Period Adjustment - Café	E	700	0
		<u>109,542</u>	<u>72,104</u>
Net Reserve Funds Movements		73,472	93,143
Revaluation of Fixed Assets		(3,448)	0
TOTAL REVENUE SURPLUS (DEFICIT)		<u>\$70,024</u>	<u>\$93,143</u>
Transferred to Accumulated Funds			

ST ANDREW'S PRESBYTERIAN CHURCH, HAMILTON

Statement of Financial Position as at 30 June 2018

	2018	2017
	\$	\$
FUNDS & RESERVES		
Accumulated Funds		
Balance at 1 July	6,920,879	6,827,736
Surplus (Deficit) for Year	70,024	93,143
	<hr/>	<hr/>
	6,990,903	6,920,879
Reserves		
General Cash Reserve Schedule D	2,628	13,708
Cafe Cash Fund Schedule E	18	13,692
Church Restoration Fund Schedule F	(14,300)	0
Phyllis Jolly Trust Cash Fund Schedule G	29,725	28,731
	<hr/>	<hr/>
	18,071	56,131
TOTAL ACCUMULATED FUNDS AND RESERVES	<hr/> <hr/>	<hr/> <hr/>
	\$7,008,974	\$6,977,010
Represented by:		
Current Assets		
Bank of New Zealand - Current Accounts	8,031	5,642
Presbyterian Investment Fund - General	2,646	27,400
Presbyterian Investment Fund - Phyllis Jolly Trust	29,725	28,731
Accounts Receivable and Prepayments	32,427	29,897
Rental Bonds	3,640	3,660
	<hr/>	<hr/>
	76,469	95,330
Fixed Assets - as Scheduled	7,133,375	7,097,708
Total Assets	<hr/>	<hr/>
	7,209,844	7,193,038
LESS		
Current Liabilities		
Accounts Payable	26,247	30,937
Link Advance Bookings	59	2,835
GST Payable	1,942	2,211
Accrued Ministers' Study Leave	15,022	14,045
Provision for Doubtful Debts	100	1,000
Provision for Property Refurbishment Fund	30,000	15,000
Current Portion of Non-Current Liabilities	15,000	15,000
	<hr/>	<hr/>
	88,370	81,028
Non-Current Liabilities		
Related-Party Advance	127,500	150,000
Current Portion of Non-Current Liabilities	(15,000)	(15,000)
	<hr/>	<hr/>
	112,500	135,000
NET ASSETS	<hr/> <hr/>	<hr/> <hr/>
	\$7,008,974	\$6,977,010

ST ANDREW'S PRESBYTERIAN CHURCH, HAMILTON

Statement of Specific Reserves for the year ended 30 June 2018

	2018	2017
	\$	\$
Schedule D - General Cash Reserve		
Balance at 1 July	13,708	(18,524)
Tagged Giving - Korean Music & Youth	47,686	3,308
Donations - Café Suspensory Loan	7,500	0
Café Lease - Loan Repayments	15,000	3,084
Interest Earned	100	140
	<hr/>	<hr/>
	83,994	(11,992)
Expenditure - Korean Music & Youth	(45,124)	(7,509)
Café Loan	(22,500)	0
Transfer (to) from Accumulated Funds	(13,742)	33,209
	<hr/>	<hr/>
Balance at 30 June 2018	2,628	13,708
Schedule E - Cafe Cash Fund		
Balance at 1 July	13,692	19,217
Tagged Giving - Cafe	1,500	113,221
Related-Party Advances - Cafe		117,500
Accrual of Payment on Café	(700)	700
Accrual of Final Retention on Café	(9,636)	9,636
Interest	146	1,567
	<hr/>	<hr/>
	5,002	261,841
Payments for Cafe Project	(4,984)	(248,149)
	<hr/>	<hr/>
Balance at 30 June 2018	18	13,692
Schedule F - Church Restoration Fund		
Balance at 1 July	0	0
Tagged Giving - Church Restoration	47,980	0
Grants Received	10,000	0
	<hr/>	<hr/>
	57,980	0
Church Restoration Expenditure - Prior Year	(22,958)	
Church Restoration Expenditure - Current Year	(49,322)	0
	<hr/>	<hr/>
Balance at 30 June 2018	(14,300)	0
Schedule G - Phyllis Jolly Trust Cash Fund		
Balance at 1 July	28,731	27,850
Interest	994	881
	<hr/>	<hr/>
Balance at 30 June 2018	29,725	28,731

ST ANDREW'S PRESBYTERIAN CHURCH, HAMILTON

**Summary of Church Property and Equipment
as at 30 June 2018**

	Book Value 2017 \$	Additions at Cost \$	Depreciation \$	Revaluation \$	Book Value 2018 \$
Land (at 2015 Government Valuation)	940,000				940,000
Buildings at Insurance Valuation					
Church	2,050,000				2,050,000
The Link	2,850,000				2,850,000
Contents & Organ at Insurance Valuation	931,574		(6,000)		925,574
Gas Oven (Nov 2016)	2,300				2,300
Handrails (Jan 2017)	2,412				2,412
The Link - Equipment Additions	0	761			761
Sound-Equipment Upgrade	0	5,048			5,048
The Kirk Café	298,464	4,984	(15,000)	(3,448)	285,000
Church Restoration Project (at Cost)	22,958	49,322			72,280
	7,097,708	60,115	(21,000)	(3,448)	7,133,375

Statement of Accounting Policies

Basis of Preparation:

St Andrew's Presbyterian Church, Hamilton, has elected to apply Public Benefit Entity - Simple Format Reporting - Accrual (Not For Profit) on the basis that it does not have public accountability and has total expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST):

St Andrew's Presbyterian Church, Hamilton, is registered for GST. All amounts are stated exclusive of GST except for Accounts Receivable and Accounts Payable, which are stated inclusive of GST.

Income Tax:

The entity is wholly exempt from New Zealand Income Tax having fully complied with all statutory conditions for these exemptions.

Fixed Assets:

Land is recorded at the 2015 Government Valuation Land Value.
The Kirk Café is recorded at \$300,000 valuation less depreciation.
The Link and Church buildings and contents are recorded at the 2011 insurance Replacement Valuation plus subsequent additions at cost less depreciation. The current insured Replacement Valuation of The Link, Church buildings and all contents is \$7,700,000.

Contingent Liability:

As a result of an engineer's report, the Church building has been closed temporarily for re-wiring and earthquake strengthening work. Preliminary work and repairs are estimated to cost at least an additional \$120,000 to achieve a minimum level where use of the Church building can recommence.

Related-Party Loans:

Loans from Parishoners are interest-free. These loans are either suspensory loans, which are gifted by Parishoners over the next three years; or are term loans, which are repayable from Café Lease income over the next five years.

Changes in Accounting Policies:

Income received in the current year which is tagged for either capital expenditure in the current year, or for operating or capital expenditure in future years, is now reported as Non-Operating Income. This income is now deducted before Operating Income, rather than deducting as a movement in reserves before Net Surplus (Deficit).

Depreciation on fixed assets has been charged against income rather than treating the cost of replacement of fixed assets as an expense.

The provision for the property refurbishment fund has been charged against Reserve Funds Movements in Capital rather than as a cost before arriving at the Operating Surplus (Deficit). There have been no other changes in accounting policies during the financial year.

(Last year - An accrual for Ministers study leave was recognised in the financial year, and in the comparative figures. Earlier accruals have been shown as a prior-period adjustment in the Movements in Reserve Funds).

ST ANDREW'S PRESBYTERIAN CHURCH, HAMILTON

**Budgeted Statement of Income and Expenditure
for the year ended 30 June 2019**

	Church	Link	2019 Total	2018 Actual	2018 Budget
	\$	\$	\$	\$	\$
INCOME					
Envelope & Electronic Offerings	122,200		122,200	122,618	124,500
Loose Offerings	13,600		13,600	12,185	15,600
Total Offerings	135,800		135,800	134,803	140,100
Special Appeals	17,800		17,800	7,000	7,000
Bequests	0		0	0	0
General Donations	46,000		46,000	55,228	46,500
Grants Received	5,000		5,000	10,000	15,000
Tagged Giving - Café	0		0	1,500	0
Tagged Giving - Church Restoration	115,000		115,000	47,980	85,000
Tagged Giving - Korean Music & Youth	39,816		39,816	47,686	42,000
Tagged Giving - Other	0		0	150	0
Korean Minister Subsidy	18,000		18,000	18,000	18,000
Outreach	1,200		1,200	1,747	1,200
Total Direct Giving	378,616	0	378,616	324,094	354,800
Fundraising, Church Fair, etc	2,500		2,500	1,948	2,000
Use of Premises	0	190,000	190,000	182,192	187,850
Café Lease	15,000	10,000	25,000	25,000	25,000
Catering	0		0	0	2,400
Interest Earned	0		0	252	0
Sundry Income	0		0	1,552	0
Total Other Income	17,500	200,000	217,500	210,944	217,250
Total Gross Income	396,116	200,000	596,116	535,038	572,050
Deduct Non-Operating Income	(142,500)		(142,500)	(84,788)	(122,500)
OPERATING INCOME	253,616	200,000	453,616	450,250	449,550
EXPENDITURE					
Wider Enterprises Contributions - Schedule A	18,110	0	18,110	17,899	16,492
Stipends, Salaries & Allowances - Schedule B	231,906	65,670	297,576	323,302	310,725
Administration					
Library Books	600	0	600	57	600
Christian Education	600	0	600	373	900
Sundry	750	0	750	779	920
Printing & Stationery	6,600	1,200	7,800	7,773	7,900
Computer	7,200	3,600	10,800	9,885	8,700
Telephones	2,340	720	3,060	3,060	2,970
Social & General	1,200	0	1,200	1,456	1,200
Korean Activities	5,700	0	5,700	5,511	3,700
Consumables	0	1,800	1,800	1,809	1,800
Hospitality	0	2,400	2,400	2,437	3,000
Legal	0	0	0	300	0
Marketing	0	0	0	300	0
General Expenses	160	0	160	154	210
	25,150	9,720	34,870	33,894	31,900

	Church \$	Link \$	2019 Total \$	2018 Total \$	2018 Budget
Property					
Property Repairs & Maintenance	3,100	6,200	9,300	7,635	7,200
Security	1,600	3,200	4,800	4,872	2,700
Caretaking Buildings & Grounds	17,800	29,800	47,600	44,618	36,600
Rates	1,185	2,530	3,715	5,195	5,470
Refuse	480	960	1,440	1,282	1,440
Organ Maintenance	1,000	0	1,000	126	520
Insurance	10,000	7,800	17,800	16,634	18,280
Equipment	240	720	960	719	9,300
Gas & Electricity	1,320	7,500	8,820	9,144	9,095
	<u>36,725</u>	<u>58,710</u>	<u>95,435</u>	<u>90,225</u>	<u>90,605</u>
Total Operating Expenditure	<u>311,891</u>	<u>134,100</u>	<u>445,991</u>	<u>465,320</u>	<u>449,722</u>
OPERATING CASH SURPLUS (DEFICIT)	<u>(58,275)</u>	65,900	7,625	<u>(15,070)</u>	<u>(172)</u>
CAPITAL AND RESERVES					
Transfers From (To) Reserves	142,500		142,500		122,500
Related-Party Loans	(22,500)		(22,500)		(22,500)
Capital - Church Restoration	(120,000)		(120,000)		(100,000)
Capital - Other	(4,100)	(3,500)	(7,600)		0
NET CASH SURPLUS (DEFICIT)	<u>(\$62,375)</u>	<u>\$62,400</u>	<u>\$25</u>		<u>(\$172)</u>

Schedule A - Wider Enterprise Contributions

Mission and Ministry	14,110	0	14,110	13,692	13,692
Family Support Pledge	1,200	0	1,200	1,200	1,200
Press Go	0	0	0	0	0
Presbytery Assessments	2,800	0	2,800	2,460	1,600
Other Outreach Projects	0	0	0	547	0
	<u>18,110</u>	<u>0</u>	<u>18,110</u>	<u>17,899</u>	<u>16,492</u>

Schedule B - Stipends, Salaries & Allowances

Ministers

Stipends	104,171	0	104,171	111,547	110,616
Car Running Reimbursements	1,400	0	1,400	1,400	2,760
Study Leave accrual	0	0	0	1,127	0
Library & Entertainment Allowances	4,645	0	4,645	5,246	5,244
Supervision	400	0	400	400	0
Accommodation Allowances	39,260	0	39,260	40,078	39,765
Accident Insurance	350	0	350	263	300
	<u>150,226</u>	<u>0</u>	<u>150,226</u>	<u>160,061</u>	<u>158,685</u>

Support

Korean Music & Youth	40,000	0	40,000	45,124	45,600
Link Manager and Casual Staff	0	65,240	65,240	74,941	62,800
Organists' Payments	2,400	0	2,400	3,301	3,740
Clerical Assistance	39,000	0	39,000	39,318	39,000
Staff Training	180	180	360	294	600
Accident Insurance	100	250	350	263	300
	<u>81,680</u>	<u>65,670</u>	<u>147,350</u>	<u>163,241</u>	<u>152,040</u>
	<u>231,906</u>	<u>65,670</u>	<u>297,576</u>	<u>323,302</u>	<u>310,725</u>