



**St Andrew's  
Brighton**

# **Annual Report 2022**

[standrewsbrighton.org.au](http://standrewsbrighton.org.au)

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## Notice and Agenda of the Parish Annual Meeting

Sunday 20 November 2022 at 11.15am following the 10am service

Nominations of candidates for the offices of:

2 churchwardens

6 members of the Parish Council

2 members of the Incumbency Committee

must be given to the Vicar by 3.00 pm on Friday 11 November 2022

by email [vicar@standrewsbrighton.org.au](mailto:vicar@standrewsbrighton.org.au) or by leaving the form in the Parish Office letterbox.

### Opening

1. Prayer

### Attendance

2. Attendance list & apologies to be noted
3. Parish Electoral Roll to be tabled

### Minutes

4. **Motion:** THAT the Minutes of the previous Parish Annual Meeting be confirmed.

### Statutory reports

The following reports will be tabled:

5. Vicar's annual report, including a report on the Parish Registers for the financial year, the parish's pastoral care, evangelism, community engagement, social and ecumenical programmes
6. Report on Parish Council proceedings
7. Churchwardens' report on the fabric, goods and ornaments of the church, the vicarage and other Parish buildings and future plans for the Parish
8. reports of other parish groups

### Financial reports

8. **Motion:** THAT the audited accounts for the year ending 30 September 2022 be received and adopted.  
*(queries regarding the accounts must be submitted in writing by 5.00pm 18 November by email to: [vicar@standrewsbrighton.org.au](mailto:vicar@standrewsbrighton.org.au) so a response can be given before the meeting, if possible. Questions from the floor will be taken on notice and a response given subsequent to the meeting).*
9. The budget approved by the Parish Council for the year commencing 1 October 2022 will be presented.

### Elections and appointments

THAT the following elections take place or the vacancies otherwise be determined:

10. Churchwardens (2 to be elected)
11. Parish Council (6 to be elected)
12. Parish Incumbency Committee (2 to be elected)
13. **Motion:** THAT Stannards be appointed as the Parish Auditor for the year 2022/23.

**Other matters of parochial or general church interest** - for noting and reference to the new Parish Council

### Closure



Vicar

**MINUTES OF THE ANNUAL MEETING OF THE PARISH OF  
ST ANDREW'S BRIGHTON**

<b>DATE</b>	27 November 2021 at 11.00am	
<b>VENUE</b>	Zoom app	
<b>PRESENT</b>	Jolson Raynmore Heather Sanderson Kaye McNaught Alfred Hancock Trisha Harper Tim Renouf Robyn Greenhalgh Cathy Zhang Felicity Stretch Robert Timms Roger Pym Nina Fu Jack K Andrew Bottomley Alice King Peter Batchelor Jonathan Hough Suzie Leary Susan Wang Wilson Qi Grace Ni Greg Kissane	Susie Douglas Roger Sanderson Wendy Johnstone Allan Harper Bill Palmer Angela Edwards David Greenhalgh Nick Stretch Jonathan Hough Jill Timms Johnson Xu Philippa McKenna Calvin Bowman Dwight King Sue Brown Ruth Jones Ian Mence Angela Edwards Janet Warnecke Amy Qi Jin Li
<b>APOLOGIES</b>	Gerard Douglas Neville Norman Rohini Jay Dwight King	Heather Leadbetter Marg Norman John Hyde Alice King
<b>IN ATTENDANCE</b>	The Reverend Michelle Wang	
<b>CHAIR</b>	The Reverend Ian Morrison (Vicar)	
<b>SECRETARY</b>	The Vicar	
<b>Item</b>	<b>Topic</b>	
	<b>Opening, Attendance &amp; Minutes</b>	
<b>1.</b>	<b>Welcome and opening prayer</b> The meeting opened with prayer.	
<b>2.</b>	<b>Attendance list &amp; apologies</b> Apologies were accepted from those noted above.	
<b>3.</b>	<b>Reception of the Parish Electoral Roll</b> The Vicar tabled a copy of the Parish Electoral Roll with 135 parishioners recorded on it.	
<b>4.</b>	<b>Confirmation of minutes of previous meeting</b> <b>Motion</b> That the minutes of the last Annual Meeting on 19 November 2020. be confirmed. <span style="float: right;"><b>Carried</b></span>	
<b>5.</b>	<b>Matters arising – to be referred to the Parish Council.</b>	Nil.
<b>6.</b>	<b>Clergy Reports &amp; Report on the Parish Registers</b> The Vicar's report and a report from the Assistant Curate were tabled. The Vicar spoke to his report.	

7.	<p><b>Parish Council Report on its proceedings</b></p> <p>The Vicar noted the references to the Parish Council's activities on both the Vicar's Report and that of the Churchwardens, and thanked the Parish Council members for their participation and contributions throughout the year.</p>
8.	<p><b>Parish Council Report on the pastoral care, evangelism, community service, social &amp; ecumenical programmes and future plans for the Parish</b></p> <p>The Vicar tabled the other printed Parish Reports on these matters which, together with the Churchwardens' Report and the Clergy Reports, contain details of the pastoral care, evangelism, community service, social &amp; ecumenical programmes within the Parish during the past year, and also the future plans for the Parish.</p>
9.	<p><b>Churchwardens' Report on the fabric, goods and ornaments of the church, vicarage and other Parish buildings</b></p> <p>The Churchwardens' Reports was tabled.</p>
10.	<p><b>Audited Accounts</b></p> <p>The Vicar tabled the signed accounts for the year ending 30 September 2021, to be audited by Stannards for both the Parish and the Opportunity Shop, together with the Treasurer's report on the financial position of the parish. He then spoke to the results in written report.</p> <p>The Treasurer presented his report, and the Vicar spoke to the comparison of financial results, a budget for next year and forecast for the next 5 years. The Vicar addressed the year's results, noting the Federal Government's <i>Jobkeeper Scheme</i> had offset the loss for the year.</p> <p><b>Motion:</b> THAT the audited accounts for the year ending 30 September 2021 be received and adopted. <span style="float: right;"><b>Carried.</b></span></p>
11.	<p><b>Budget for 2020-21</b></p> <p>The Vicar presented the budget for the year commencing 1 October 2021 as approved by the Parish Council.</p>
12.	<p><b>Reports of other Parish groups</b></p> <p>The reports from other Parish groups were tabled.</p>
<b>Elections &amp; Appointments</b>	
13.	<p><b>Churchwardens</b></p> <p>The Vicar advised that 2 nominations had been received for the 2 elected positions as Churchwardens and the following were <b>declared elected</b>:</p> <p>Philippa Mckenna and Jonathan Hough</p> <p>The Vicar further advised that he had appointed Susie Douglas as a Churchwarden.</p>
14.	<p><b>Parish Council</b></p> <p>The Vicar advised that as 6 nominations had been received for the 6 elected positions as members of Parish Council, the following were <b>declared elected</b>:</p> <p style="text-align: center;">Andrew Bottomley Greg Kissane Roger Pym Felicity Stretch Robert Timms Cathy Zhang</p> <p>The Vicar advised that he reserved his right to nominate 3 further Parish Councillors.</p>

15.	<p><b>Incumbency Committee</b></p> <p>The Vicar advised that as 2 nominations had been received for the 2 elected positions to the Incumbency Committee, an election was being held by postal and electronic vote. Those subsequently elected to the Incumbency Committee were:</p> <p style="text-align: center;">Jonathan Hough and Philippa McKenna</p> <p>The Churchwardens advised that their nominee to that committee would be determined following this meeting.</p>
16.	<p><b>Auditor</b></p> <p>The Treasurer advised that Stannards had agreed to audit the current year's accounts.</p> <p><b>Motion:</b> That Stannards be appointed auditor for 2021-22 accounts. <b>Carried</b></p>
	<p><b>Other matters of parochial or general church business</b></p>
	<p>Nil.</p>
	<p><b>Closure</b></p> <p>The meeting closed at 12 noon.</p>
	<p><b>Confirmation</b></p> <p>Signed as a true and correct record</p>

## Vicar's Report 2021-22



### The past year

This past year, began in lockdown so we continued our on-line worship, both a pre-recorded video and a Morning Prayer Zoom service on a Sunday morning. Subsequently from 14 November we reopened to restricted numbers due to the Coronavirus epidemic, until December when we were permitted to return to the 'new' normal.



One community engagement that grew out of the lockdowns is the additional use of the Parish site by Brighton residents. More and more people have used our grounds since the pandemic began and it is great to see them here. It does generate more rubbish and I thank the daily volunteers who empty all our bins and re-line them with bags, collecting those items which have fallen out due to high winds and spread themselves over the lawns and pathways.



Relaxing in the church grounds



Fundraising event



Pool for tennis kids during holidays



Enjoying the fresh air at the Schoolhouse Café





Market day sausage sizzle



Stalls at monthly Farmers' Market

Bayside City Council funded a marquee in our grounds for 6 months in an endeavour to encourage people to support our local food establishments, and there were a number of musicians who entertained us during the summer months. Take away food was consumed in the marquee, people brought laptops and worked there through the summer months and people sheltered there on a wet or hot days. It was an excellent idea and whilst we would have liked it to remain, the State Government funding ran out in July.



To engage better with the local community and to bring the signage into the twenty-first century, a new electronic signboard was erected on the Church Street frontage facing down the street and visible to shoppers. All positive comments have been received about its visibility and its content.



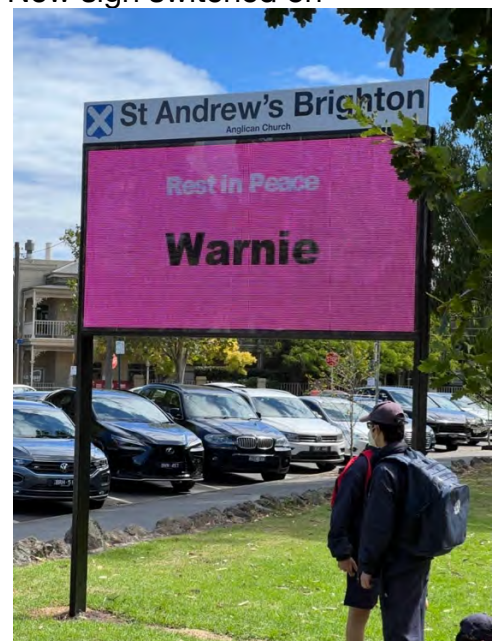
New sign installation



New sign switched on



School kids visit – ad for our Farmers' Market



Shane Warne memorial

## Worship Services



The star of Bethlehem was repaired and glowing for the Christmas season.



The Nativity scene was up close and personal this year.



Carols and Lessons – Christmas Eve



The Vicar and his assistant, Jack



Our choir in full flight



Lessons & Carols

Similarly at **Easter** a break in lockdowns permitted a full Holy Week including a very memorable Tenebrae service by the choir and guest singers.





Easter Eve vigil



Christmas Day



Pentecost



Pentecost



Our servers assist at *Corpus Christi* at Eastern Hill



Our Chinese morning prayer and refreshments



## Special services, functions and concerts

During the year we also held a variety of other services and concerts, sometimes on-line and others in the church, rules permitting.



Concert





Sara Macliver accompanied by Calvin Bowman





Clara Schütz (cello) & Calvin Bowman (Piano)



Holy Tuesday fish & chips dinner



Parish dinner at Pantry



Two superb concerts

## Vale



I note the death of parishioners and family members:

Tony Avery  
Beverley Dunn  
Brian Graf OAM  
Margaret Hanlon  
Fr Barry Martin AM  
Pam Martin  
Douglas Meagher QC  
Susie Moxham  
Jolson Raynmore  
Ann Roberts  
Warwick Stannus

**'May they rest in peace and rise in glory'.**



## People on the move

There have been some 'movement at the station'.

**The Reverend Xeverie De-Leon** ordained as deacon, was married to Alex, and joined us as Curate on 6 February.



**Timothy Mallis** also joined our Music Department early in the year as Assistant Director of Music, an acclaimed musician and composer, and the results of his collaboration with Dr Calvin Bowman have been nothing short of spectacular in bringing new excellence to our choir.



## Farewell

After many years of diligent service at St Andrew's, Dwight and Alice King returned to the US. Morning tea with a special cake reflecting Dwight's time as a fighter pilot was held in April.



## Baptisms and weddings

Despite various lockdowns we were able to squeeze in a number of baptisms which we now conduct individually rather than as part of the 10am service unless so requested.

This arrangement has proved to be a more fulfilling moment for the families of those baptised. Some adults have also been baptised privately.

We have also had a number of weddings this year, despite limits on the number that can attend.



Baptisms at the font in the Pioneer Chapel



Helen is baptised at Sat@6.



The church prepared for a wedding



Wedding reception in a marquee in the church grounds

## St Andrew's choir



A treat of music every week at St Andrew's from our choir and lay clerks under the direction of Calvin and Tim. Five choristers had their valedictory farewell this September:

Thomas Galinas, Jack Kissane, Tim Moulton, Thomas Stretch and Finn Watson-Hook on the same day that we had a special service marking the death of Queen Elizabeth II.



We thanked them for many years of service in the choir and look forward to seeing them again as Choir Alumni on Christmas Eve. We anticipate new members joining our choir in the New Year.



Tim Mallis and Dr Calvin Bowman



Calvin at the console

### **Organ Restoration Appeal**

Many thanks to the members of the Organ Fundraising Committee, led by Roger Pym, for raising sufficient funds to allow for Stage 1 of the restoration of our War Memorial Organ to move forward. This stage will see both organ consoles updated with digital systems at a cost of nearly \$200,000. The St Andrew's Music Foundation has contracted for this work to be carried out in January, once the new computerised equipment arrives from England where it is being manufactured.

### **The Present**

Our 10am Choral Eucharist service is now streamed on-line for those unable to attend and is proving popular.

Our grounds have been tidied up to enable the church to be seen more prominently from New Street, especially when approaching from the north.

The grounds have been very popular during the lockdowns bring lots of people to our site on sunny days, and bring lots of rubbish. Again I thank Rosemary, Angela, Jonathan, Gerard, Susie and Philippa for their daily rubbish collection duties.

Construction of the new St Andrew's Exchange building commences on Tuesday 16 November. The tennis club has moved to temporary accommodation for two years, and the builders will be occupying our large hall as their offices and hoardings will be erected probably before we have our Parish Annual Meeting in a week's time. A short presentation on the new Parish facilities will be made at that meeting.

Construction means mess – dust, noise, restrictions, inconvenience and more noise. We will weather all this over the next two years. Completion is expected in December 2024.

## The future

The new year will see some changes at St Andrew's, not just as a result of the construction works. Our faithful Mainly Music team have decided to cease offering this activity because we cannot justify running a program for so few children. However, commencing February (COVID willing), they will begin a monthly Kids' Church program on the first Sunday of the month during BGS term time at 11.30am. Our Mainly Music volunteers are excited to be now dividing their time between assisting in the Op Shop and planning for the Kids' Church activities and publicity.



Farewell – mainly music

Our long-term future is funding dependant – see below.

## Finances

Many thanks to Robert Timms for fulfilling the role of Treasurer again this year. Robert has excelled at keeping the parish focused on its financial position. He is retiring as treasurer at the Parish Annual Meeting. The Opportunity Shop bookkeeping has now been consolidated into the Parish's accounts, and we thank Tony Cross for his diligent and faithful maintenance of the accounts for the Op Shop in the past. Consequently there are no separate accounts for the Op Shop attached to this report nor is there a need for a separate audit.

In February 2020 I indicated that we needed at least \$50 per person per week to continue to provide the services to continue as they presently are. Despite us having a healthy number of parishioners across our weekly services, the average giving remains at a low \$25 per week. This is, sadly, a poor result in what is one of Melbourne's wealthier suburbs.

Consequently, this year's trading loss (before Abnormal Items) was a staggering **-\$121,998**.

Miraculously, there were non-recurrent receipts, including a bequest, which reduced our cash loss to **-\$76,998**. We also received a second specific bequest for the maintenance of the Memorial Garden of \$50,000 and, while this is not available for general Parish expenses, it meant that our total cash balance change was **-\$26,998**.



## **Future budgets**

The estimated budget for the current 2022/23 year anticipates a loss of **-\$129,357**. While we have the funds to cover this loss at the moment, at the end of this current financial year the Churchwardens may be reluctant to sign the accounting statement that the parish 'will be able to pay its debts as and when they become due and payable' into the future, because there are no cash reserves to provide for future maintenance.

Throughout the year we have had discussions with Brighton Grammar as to how they might be able to rescue us so that we can continue to operate and maintain the existing services and ministry at St Andrew's. So far we have not reached agreement on sufficient funding, because on a transactional basis, we have little to offer in return.

The school have been very reassuring of their desire to help, but are reluctant to take on funding us on the scale required to maintain our aging buildings into the future. Our negotiations continue. Unless these discussions bear fruit before Easter, we will have to plan a scaling back out operations to meet the level of existing income. No one is going to like that.

## **Thank you**

The Churchwardens have needed to be very 'hands on' again this year and my gratitude is expressed to Susie Douglas, Jonathan Hough, Philippa McKenna and, of course, our Parish Administrator, Angela Alomes, without whom this parish could not have functioned. In particular Susie has devoted many early mornings policing the on-site parking so that space is available for those attending our own activities, and offered an assisting hand to caterers for various events.

All the members of Parish Council met regularly throughout the year, principally by Zoom, as this does not require leaving home. Thank you to all who volunteered this year and especially to those taking a well earned rest from Parish Council in this coming year – Susie Douglas, Cathy Zhang, Greg Kissane (though we hope Greg will still assist at the BBQs as he has a gift with the griddle).

Gail and Jan have continued their upkeep of the cemetery and Garden of Remembrance whose appearance is a great credit to their efforts. Dr Calvin Bowman and Tim Mallis have excelled with this year's Music Program and 2023 promises to be just as exciting, extending our community engagement to a growing list of music lovers.

Thank you too, to Heather Sanderson for her work in the sacristy, and Tim Renouf for all the odd tasks he assist me in undertaking.

To everyone who has assisted, many thanks.

Fr Ian Morrison  
Vicar  
12.11.2022

**VICAR'S REPORT ON THE PARISH REGISTERS FOR THE  
PARISH FINANCIAL YEAR**

**Parish Statistics for the year ending 30 September 2022**

<b>2022</b>	
Baptisms	25
Admission to Communion	0
Confirmations	0
Reception as Anglican	0
Weddings	5
Funerals	35
Public services	225
Sunday services	156
Residential Care services	24
Sunday Communions	5,665
Weekday Communions	520
Home Communions	180
<b>Total Communions</b>	<b>6,365</b>
Sunday Attendances	6,780*
Weekday Attendances	1,300
<b>Total Attendance</b>	<b>8,080</b>

\*includes on-line

<b>2022</b>	
<b>Christmas</b>	
Communions	410
Attendance	890
<b>Easter</b>	
Communions	296
Attendance	485

## Curate's Report – Rev'd Xeverie De-Leon Swee

Special thanks:

Special thanks go to Fr Ian Morrison our leader, Angela Alomes our church administrator for her expertise in administrative matters and many other areas, Calvin Bowman and Tim Mallis for musical contribution, my field committee led by Mrs Heather Sanderson and team Robert Timms, Susie Douglas, Johnson Xu, Philippa McKenna. My ministry will not be possible without your assistance and guidance. To God be all the glory and praise!

Preamble:

2022 is one of the most challenging times in Church history, whilst, the church has been in dormition for two years due to COVID with church doors closing and people turning indoors. The last two years have been a hibernation time for most people, Christian or non-Christian.

Fast forward two years later, the population has aged, the older generation passes away and the youth has grown up and blossomed into young adults, many left formal education. As a vibrant church surrounded by schools and traffic in middle Brighton this change inadvertently affected our ministry and mission. I joined St Andrew's in February 2022, as a Curate. Before this position I was a Klingner scholar residing at St Peter's Eastern Hill and President of the student body for Trinity Theological College. I have tapped on my learnings from the Masters of Theology and exposure in churches in Singapore and Australia to apply to my role here at St Andrew's. Joining St Andrew's nine months ago I surveyed the congregation to hear their spiritual needs after much fasting, prayer and discernment I followed the Holy Spirit's leading to reimagine and reinvent the church wheel. Hence, this year has been a year of "Reimagination" to reinvent new avenues that attract newcomers and retain our existing parishioners. This report is segregated into 1. Chinese ministry, 2. Liturgical & Sacramental 3. Equipping & Teaching 4. Outreach & Mission 5. Nurturing Spirituality 6. Pastoral Care 7. Cross Pollination 8. Guild of Sacristy

### 1. Chinese Ministry: Worship @ the Lady Chapel



The Chinese worship ministry aims to provide a safe and comfortable place for our Mandarin-speaking congregation to worship in Mandarin and become ingrained into the Christian culture of worship and praise of God.

Following the failure of last year's trial in Chinese worship ministry (refer to previous year's report), I have done extensive research into the area of worship, tapping back on my experience with mega-churches in Singapore and here in Australia of which worship is the lifeblood of the church. The product was the Chinese Worship session which consolidated APBA liturgy with contemporary worship songs created for the Mandarin speaking audience around Brighton. The growth in this area has been exponential and God has greatly enriched this ministry by adding to our numbers each week. This year four members from the Chinese worship team have come forward to request to be Baptised and their baptisms will take place on the 10 Dec and 18 December this year. Special thanks go to the kind assistance of Nina and Johnson who assisted with rostering and

intercession. Nina has been elevated to my assistant at this service and is doing a great job. There are areas of growth and expansion in this area, being an English speaker from Singapore, I would like to include bilingual worship songs in this service next year and encourage more people to participate in worship.

“Sing to the LORD, all the earth; proclaim his salvation day after day. Declare his glory among the nations, his marvellous deeds among all peoples. Great is the LORD and most worthy of praise; he is to be feared above all gods.” Chronicles 16:13-15

## 2. Liturgy & Sacramental

The Church teaches that there are Five sacraments or rites through which God can communicate his grace to an individual. Christians believe that the sacraments are channels for God’s grace - every time we take part in a sacrament, we receive more grace. Since joining St Andrew’s I have been celebrating the Sunday 8am, 10am, Wednesdays 10.30am, Sat 6pm and Chinese worship service.



- Baptism: I have performed three Baptism since I joined St Andrew’s church.
- Internment: I have performed four Internments since I joined St Andrew’s church.
- Funeral: I have led four funeral services in the last nine months.

## 3. Equipping and teaching

### Lenten Studies



**Six- Lenten studies**  
 March 9, 16, 23, 30, Apr 6 & 13  
 Based on Michael Ellinger's book  
 "Restoring Freshness in the time of  
 Lent"  
 This contemporary book acknowledges the  
 restlessness in the Church today.  
 During seasons of discipline and choice,  
 creation is constantly renewed in its  
 freshness and we are called to find a new  
 intimacy with God. Come and join us and be  
 rejuvenated.  
 Venue: Small hall opposite tennis court  
 Time: 7.30pm - 9.00pm  
 To register please contact:  
 Parish Office: office@standrewsingapore.org.au  
 Tel: 6733 9332 / 3342  
 Website: standrewsingapore.org.au

This program is opened to all parishioners. Soon after I joined St Andrew’s I started a Lenten study series. The season of Lent is a period of penitential preparation for Easter. It is important to observe Lent because it is a time we set aside each year to remember the love of God that is poured out through Christ Jesus on the cross in His death; and His defeat of death, sin and Satan in Christ's death and resurrection that brings Eternal Life to us. This Lenten series lasted for six-week and has been very popular with mature Christians. Most attendees successfully completed the whole six-sessions. A survey after the session showed a high level of satisfaction rate in the high eighties.

### Pilgrim’s Way



Five letters make up the Greek word for fish: ictus. Each is the first letter of one of the earliest creeds spelling the declaration: Jesus Christ, God’s Son, Saviour. There are others scattered throughout the New Testament. The first apostles handed on the heart of the faith, in short, memorable ways often using a question-and-answer format. In the early Church, this process of formation for baptism and life-long discipleship was called ‘catechesis’ (pronounced cat-eh-key-sis). The aim is to build a resounding inner echo of God’s word, an image of Christ at the centre of each disciple’s life through learning very simple core texts by heart. Earlier this month

we rolled out *The Pilgrim's Way* in Mandarin - the study consciously draws on all that has gone before. It also offers something new for today's generation of Chinese Christians, helping them to understand and live out their faith and identity as followers of Jesus Christ. It is offered as a 45-minute group session to help Mandarin-speaking Christians understand and grow in their faith.

#### 4. Outreach: English Conversation Group



This program is aimed at new migrants to help them in their English conversation and at the same time show them a Christian lifestyle. I spearheaded the English Conversation Group on Tuesdays leading a group of volunteer teachers in teaching and conversing with new migrants helping them in acquiring language skills and confidence. This outreach ministry has been very fruitful this year, although our attendees are lesser than previous years due to the COVID lockdown our gain in terms of Spiritual growth has been bountiful.

#### 5. Nurturing Spirituality: Lectio Divina Meditation



I started the Lectio Divina (Latin for "Divine Reading") meditation classes this year. It is a traditional monastic practice of scriptural reading, meditation and prayer intended to promote communion with God.

This ministry has been successful, we now have a group of devoted meditators who come faithfully to sit in silence for an hour with the Divine and to read the Scriptures. We have also attracted others from other denominations and churches to participate in these sessions. My plan for next year is to attract even more religious or non-religious people to these sessions. After the meditation session, we proceed to the café for refreshment which provides an opportunity for further discussion of Scripture or to enjoy fellowship.

#### 6. Pastoral care



Pastoral Care aims to respond to the spiritual and emotional concerns experienced through hospitalisation, illness or retirement homes. I took charge of the area of Pastoral Care as soon as I joined St Andrew's Brighton.

I support people as they journey through times of illness and associated uncertainty and assist them to draw on their inner spiritual strength. I celebrate Mass at Classic Residences and Mayflower Aged Care and visited parishioners who are homed in Blue Cross residences, Calvary residences and Vasey residences.

## 7. Cross-pollination



The Feast of Corpus Christi is a Christian liturgical solemnity celebrating the Real Presence of the Body and Blood, Soul and Divinity of Jesus Christ in the elements of the Eucharist. In June this year, I lead a team of St Andrew's Servers to participate in the Feast of Corpus Christi celebrations at St Peter's Eastern hill. This encourages cross pollination between the churches and gave our servers a taste of serving with a well-rehearsed server rubrics. It also gives St Andrew's church liturgical presence in other churches as well as providing a valuable educational opportunity for young servers to experience another branch of the Anglican communion which broadens their horizon and breath of liturgical knowledge.

## 8. Guild of Sacristy



Our Guild of Sacristy consist of two volunteers, Mrs Heather Sanderson and I. We work closely to prepare for St Andrew's services every week by doing the following:-

- We polish St Andrew's sanctuary silver and bronze wares each week
- Ensure that all altar table clothes are changed to match the liturgical colours. Wash and iron all altar linens.
- Preparation and intinct altar bread for all services: Wednesday 10.30, Saturday 6pm, Sunday 8am and 10am.
- Trimming and ordering altar candles
- Set up sacred vessels for all our services.

Finally, I would like to thank Fr Ian, all Parish Council members, my field-committee members, Angela Alomes and the congregations of St Andrew's for making this such a wonderful place to work and to worship. I enjoy working and interacting with each and every one of you and look forward to the next year ahead.

*Sincerely*  
*Reverend Xeverie De-Leon Swee*

## Parish Council 2021-22

The Parish Council met 10 times during the year. At each meeting the councillors consider the Churchwarden's nominated expenditure proposals and authorise this elective expenditure so that they are each aware of those expenditures which will inevitably result in a loss for the year.

The meetings also consider a monthly report from the Vicar and the Treasurer, plus items required by the Diocesan calendar including OH&S matters, Personal Safety, and Domestic Violence.

In addition, specific items and motions come before Parish Council this year have included:

October:

- budget approved for presentation to Parish Annual Meeting
- approved Vaccination Policy

November:

- approved payment of deposit for new sign

December:

confirmation of

- Accounting Protocol
- Cash & Funds Handling policy
- Code of Conduct.
- Op Shop policy
  
- approved acquisition of new digital mixer for sound system
- approved consolidation of Op Shop accounts into Parish accounts
- approved updated COVID policy and plan

February:

- noted \$50,000 bequest for maintenance of Garden of Remembrance
- approved renovation expenses for 230A
- noted delay in launch mainly music due to COVID
- Child Safety regime considered
- approved invoice for Council marquee.

March:

- Third quote for organ restoration discussed. Separate meeting to be arranged with Calvin & contractor to fully understand proposal.
- SABG had met to consider landscaping to courtyard in new cloister.

April:

- collapse of chapel roof discussed.
- noted repair of plumbing leak in carpark.

May:

- noted incorporation of the St Andrew's Music Foundation Ltd
- approved quote for internal painting of office areas by Bob's House Painting
- noted that SAMF had contracted for the restoration of the organ – stage 1.

June:

- approved investigation of sink and cupboards in Pioneer Chapel

July:

- noted wardens proposal to licence large hall to BGS for builders
- noted tree pruning
- agreed to move Music Department to SAMF following its receipt of donations for that purpose – from 1 November 2022.
- noted bequest of \$20,000 for general funds

August

- noted new warden's policy for interacting with tenants
- approved new Op Shop Policy

September:

- set date of Parish Annual Meeting – 20 November after 10am service
- approved Concert & Events Policy



## **Warden's report 2022**

### **Grounds**

During the Covid lockdowns the beautiful church grounds were discovered and enjoyed by the community. This year again the most convenient, beautiful and welcoming area for family picnics, take away meals and coffee from the local Church St cafes has been the St Andrew's Church grounds.

However, with visitors comes rubbish unfortunately requiring a daily bagging up and emptying of rubbish bins around the site. We are grateful to Andrew Bottomley, Angela Edwards and Rosemary Meagher for their assistance with 'rubbish duty'.

The Memorial Garden continues to be regularly and lovingly tended by Gail Mc Quillan and Jan Bokor on a volunteer basis for which we are extremely grateful. Their skills, care and attention has resulted in the Garden looking beautiful, affording many people a serene place to be and remember their loved ones.

We are grateful and appreciative of the assistance BGS offer us with the upkeep and management of the grounds. As their contract does not include the area around the Café and Opportunity Shop, we have employed a separate lawn mowing service to maintain this area so that the whole area around the Church is welcoming.

The new electronic sign allowing us to advertise the ever-changing activities at St Andrew's has been installed during the year. This attractive addition replaces the rather tired looking sign that was very time consuming and difficult to change.

### **Buildings**

As reported last year there are many serious issues that need attention which we simply cannot address due to our poor financial position. The main ones being:

(1) The leaking hall roof.

The concrete roof tiles are porous and every time it rains heavily more leaks are discovered, resulting in the need for more buckets on the floor. The cost of repair has been investigated and is beyond our budget currently. Investigations are continuing into doing repairs in the worst sections.

(2) The heating in the church.

The heating in the main body of the Church is inadequate in the winter months. Until a new electrical switchboard is installed as part of the new St Andrews Exchange building nothing can be done to improve the heating. Even when that is done it may prove impossible to repair the under-seat heating currently in place due to the age of the system. Unfortunately, due to the sheer size of the building it seems unlikely that any form of heating is going to be able to provide sufficient heating at a price that is

affordable.

Being mindful of our very difficult financial situation we are carrying out repairs only when absolutely necessary. This year we have had the following completed.

- A new electronic sign board at the front of the Church grounds allowing us to advertise a range of activities in colour and pictures.
- New audio-visual equipment to allow for the live streaming of services for those unable to attend services in person.
- Necessary repairs including replacement curtain rails, curtains, washing line and flyscreens in 230A together with patch repairs to the plaster walls.
- New air conditioning units in 230A and the Director of Music's office.
- Lopping of trees around the grounds.
- Repairs to the Lady Chapel ceiling and lighting following the partial collapse of the false ceiling.
- Removal of the old water tank on the office roof.
- Repair of the leak in the roof of the Counting room that had caused internal damage.
- Investigation and repair of a major water leak under the car park.
- Unblocking of a major stormwater drain in front of the Church allowing water to flow away properly instead of creating a large water pool.
- Cutting of tree roots causing pavers to become loose on the front steps and the re-cementing of loose pavers.
- Reorganisation of the office area removing the desks and desk dividers and the creation of a new meeting room in the clergy robing vestry.
- Shelving and desk removed from the old Curates' office area into the new Assistant Curate's office.
- Complete clear out of the storeroom between the Hall and Op Shop with the disposal of old and broken equipment.
- Servicing and repairs to the garden watering system
- Cementing of air vents into place on the outside of the Hall. Some had become loose allowing small animals to enter and cause damage.
- All fire safety equipment has been serviced and replaced if necessary
- Replacement of rotted timber window frames in the Lady Chapel and revarnish

of the wooden doors leading into the cloister area. These had become badly weather worn.

- Relocation and disposal of furniture and equipment unable to be stored in the Hall due to the building works.

In addition to the care of the grounds and buildings the Churchwarden's have been involved in the following:

### **Brighton Grammar School**

Throughout the year the Wardens and Vicar have been engaged in discussions with Brighton Grammar School (BGS) over the new building including the design and the expected disruption to the Parish over the building period. This has included negotiation over the Hall availability for outside hire, need to relocate the rubbish skips for both café and Parish, and need for a new storage area to be constructed in Vicarage Garden. Discussions have also taken place over the possibility of further Parish support. These negotiations are ongoing.

### **Hall Hiring**

The agreements, invoicing and other paperwork involved with the hiring of the halls and commercial kitchen is managed through BGS Share Community office, which we greatly appreciate. The personal contacts, meeting with hirers, phone calls and text messages to secure the hirers has been the work of the wardens. This will be on hold for the large hall throughout the building period as the large Hall will be used by the builders. The ongoing hire of the small hall and kitchen will largely be dependent on being able to gain safe access to the space, repair a significant leak, and keep dust to a manageable level that hirers would still be willing to use the space.

### **Op Shop**

We extend our thanks to the volunteers whose hard work in the Op Shop provides much needed funds for the Parish. The shop is now able to be opened three days a week due to the dedication of the volunteers under the leadership of Jan Atkins and Lorraine Walker. They took over the mantle of leadership from Heather Sanderson whose tireless efforts over many years both as a volunteer worker and more recently as Convener, are very much appreciated. This year the Wardens have tried to be more proactive in providing support organizing leaflets to be letter dropped around the Parish advertising the need for both volunteers and goods to be sold. If any Parishioner would like to become a volunteer, please contact the Church Office.

## **Social Functions**

The Farmer's Market BBQ's started again this year. We would like to thank the regular BBQ team of Jenny, Helen, Roger, Greg, Alex, Xeverie and Fr Ian for their help each month in manning the stall and allowing the locals to experience the hospitality that St Andrew's has to offer.

Thank you too to the volunteers who assist with the regular Sunday morning coffee, occasional funeral catering or fundraising events held during the year. If anyone else would like to help with any Parish event you would be very welcome.

## **Thank you**

The Churchwardens would like to thank our vicar, Fr Ian Morrison, for his outstanding leadership, support, and appreciation. The past year has been particularly testing with the St Andrew's Exchange building negotiations and Fr Ian's professional guidance has been invaluable.

We thank Parish Council, parishioners, volunteers, staff, community supporters, and generous donors for their support and encouragement. We also thank Angela Alomes, our office Administrator, without whose attention to detail and 'beyond the call of duty' help is so much appreciated.

Special mention must be made of our Treasurer, Robert Timms, who has done an outstanding job as Treasurer, which is a very time consuming and exacting role.

We thank our families for their encouragement, understanding, and unending support, without which we could not put in the time to do the work required.

Philippa McKenna  
Jonathan Hough  
Susie Douglas

## Director of Music's Report

2022 has seen a return to some semblance of normality for our St Andrew's music program.

The St Andrew's Choir returned to sing live(!) on a regular basis. Singing repertoire both old and new, they have provided us with inspirational performances for Ordinary Sundays as well as our feast days. This year, we say farewell to a number of Year 12 students, and we thank them for their contribution to the choir over many years. However, we will also be welcoming a new cohort of singers in 2023: the cycle continues.

For the first time in many years, we have a full complement of Lay Clerks. Through individual performances, as a group, and as general support to the larger choir they have been indispensable. I thank Miriam, Chloe, Josh, and Ian.

Given the aspirations we have for our music program, it cannot be managed effectively by one person. Therefore, the biggest and most welcome change to our procedures has come with the appointment of Mr Timothy Mallis as our Associate Director of Music. Tim has brought his considerable talents as choral conductor, organist, and composer to enrich us all, and his collegial spirit is refreshing.

Our concerts throughout the year were well received. Volunteers such as Susie Douglas ensured that practical necessities required in putting on these events were always in place.

With thanks to the Organ Fundraising Committee, we have now raised enough money to replace the twin four manual consoles in both the Transept and Gallery. This is a major financial achievement, and represents the first significant step in the complete restoration of the instrument. Our new consoles should be functioning by Easter next year.

Finally, thanks to Ian, Xev, and Angela, all of whom I work with closely on a weekly basis. I look forward to more of the same next year!

Dr Calvin Bowman

DMA (Yale)

Director of Music

## St Andrew's Choir Parents Association

During 2021/2022 SACPA conducted the following events:

- SACPA committee convened 4 times via Zoom during the period
- Oct-Nov 2021 – no events were held
- Dec – Catering at choir rehearsal dinner and Christmas Breakfast
- Dec/Jan – Robe laundering
- Jan 2022 – Choir Parents Information Evening, AGM and Social Drinks
- February - First Choir Sunday Parish BBQ, choir robe refitting, Evensong Marine dinner
- March – Ash Wednesday pizza dinner, Sunday Service hospitality, Palm Sunday Hospitality.
- April – Good Friday fish & chips choir dinner, Easter Day breakfast
- May - Sunday Service hospitality
- June – Pentecost Service hospitality
- June/July - Robe laundering and refit
- July - Sunday Service hospitality, annual choir photo
- Aug - Sunday Service hospitality
- Sept – Trinity Evensong, Parish Dinner at the Pantry, Year 12 Valedictory Sunday hospitality
- Generally – assisting Choir Leadership with administration aspects for the choir

SAPCA Finance Report:

- Amount of SACPA funds as at 1/10/21: \$5,768.50
- Total income 1/11/21 to 30/9/22: \$2,767.00
- Total expenses 1/11/20 to 30/9/22: \$2,477.38
- Amount of SACPA funds as at 30/9/22: \$6,058.12

Thank you:

The 2022 SACPA Committee, the Vicar (President), Felicity Stretch (Chair), Con Livissianos (Vice Chair), Rebecca Rowe (Secretary), Greg Kissane (Treasurer), Kisane Soriano, Dianne Noulikas, Wayne Moulton (exiting Year 12 parent), Nada Denning and Cathy Zhang and along with Choir Leadership, are thanked for their commitment and support of SACPA and the Choir.

SACPA also acknowledges the additional choir parents, parishioners, volunteers, Brighton Grammar School, Firbank Grammar School and local businesses who have assisted and supported the Choir where possible during period.



## **St Andrew's Opportunity Shop**

Another successful year has passed in the activity of our Opportunity Shop despite having to still deal with the effects of COVID. It is pleasing to note that the worst of this problem may now have passed us by and that the reopening of the shop has been gratifyingly swift and complete.

### **Opportunity Shop Sales**

Sales during the year October 2021 to September 2022 have been impressively consistent whilst the shop has been open and appear, if anything, to have improved in the latter part of the year. This has been attributed to the shop opening for a third day in the week as a consequence of an increase in volunteer recruitment. We are at present hopeful that we may be open for a fourth day sometime in February next year. Problems of volunteer scheduling arise from time to time to cover holidays, illness etc. do occur but the committee is ever mindful of the issue and seek to expand our volunteer base.

Our SALE of the year proved to be successful both from a point of view of stock clearance and sales takings.

### **Saleable Items**

We continue to receive donations, in adequate quantity and of good quality with the occasional special and valuable item. Clothing is thoughtfully priced and books are a regular and plentiful seller. Seasonal items are kept and displayed at the appropriate time of year.

### **Volunteer Staff**

We are currently running on a staff of about ten people and hope of course to increase this in the new year. It is appropriate here to congratulate all sales staff in their efforts and fine work. Customers are always greeted on entry into the shop and many comments are made by customers on the presentation and cleanliness of the premises. We would like to thank particularly Jan Atkins and Lorraine Winkler for their invaluable back room work together with our Vicar Fr. Ian Morrison, Susie Douglas and Angela Alomes in the church office.

### **Opportunity Shop Signage**

A new large sign has been tendered for and accepted that will be mounted on the church hall immediately in front of the Opportunity Shop entrance. This will give the shop enhanced prominence to people in Church Street.

### **Opportunity Shop AGM**

Our annual Opportunity Shop AGM will be held on Sunday 20 November 2022.

Andrew Bottomley





Proudly part of the St Andrews Parish Church

## **St Andrew's Tennis Club Annual Report 2022**

As your Committee has conveyed to members throughout the last several years, the Club will be temporarily relocated to courts located at beside the Bowling Club at Dendy Park for the period of the re-build of the St Andrews Tennis Club. It is expected that this should be completed in 2024.

I would like to take the time to mention that the relocation has been a very difficult period in the Club's history. I daresay we would not have got through this as well as we have save for the unbelievable efforts of our Vicar. Our most sincere thanks go to Fr Ian. In all my years as a member, there has never been such loyalty expressed to the Club and this strengthens our ties to the Church.

Negotiations have been ongoing with Brighton Grammar and Tennis Star Academy for spreading court availability. Tennis Star Academy have entered into an Agreement to house social tennis for our members at their courts next to the Bowling Club in Dendy Park.

I would also thank sincerely the committee members who with Fr Ian represented the Tennis Club at the many school and architects' meetings.

I believe the new facility with the rooftop glass clubroom will be fantastic.

The Committee has conducted an unprecedented number meetings over Zoom and because of the many issues confronting the Tennis Club this year, and I would like to thank all the Committee most sincerely for their extraordinary work throughout the year.

To offset the inconvenience of the relocation, the Club gave members 4 months free membership.

Due to COVID the annual Trivial Pursuit night was again cancelled.

*Stephen Kourkoulis  
Vice President  
St Andrew's Tennis Club*



After another trepidatious start to 2022, we are looking to approach the end of a beautiful year at St Mary's, opening our doors once again after a very strange last few year. Children have been eager and engaged in their learning, with all our usual projects, including incursion and excursions all being able to go ahead in 2022.

The committee of Management have continued all their meetings over zoom this year and have had another successful year in navigating not only the evolving landscape of the pandemic, but a few additional stresses thrown in with the implementation of Free Kinder in 2023.

We have strengthened our ongoing relationship with St Andrew's in 2022 with the onboarding Robyn Greenhalgh, former church liaison to St Mary's, as a much-loved staff member in the Penguin Group this year. We are very grateful to Robyn for reaching out to us late in 2021 and are very glad she has decided to stay on into 2023. Robyn has been involved with St Mary's over many years and has always participated in the monthly management meetings. With a more relaxed Covid environment, we hope to strengthen our relationship by recommencing regular activities, such as the Nativity play later in the year. We also welcomed The Vicar, Revd. Ian also at our recent Parent night held for incoming 2023 families.

Some other Highlights at St Mary's in 2023 include:

- Under the guidance of our Vice President and local designer, Prue Walstab (She.DesignsCo) St Mary's has undergone a logo transformation. The new logo incorporates our much-loved Kinder pet, Nosey the Turtle (whose been with us for 30+ years) and demonstrates the longevity of our kinder, Established in 1958.

This new branding has led to the installation of new signage on the corner of Dendy and Hughes Street, and the aim is to ensure that local families know about us and consider us an option when considering the kindergartens available to them. This focus on increased visibility has been underpinned by an increasing social media presence with more regular posts on our Facebook and Instagram pages.

Fundraising has been back on the agenda this year, with much needed funds being raised via Easter and Halloween raffles, with all prizes donated entirely by

families. Additionally, we were lucky to secure a last-minute Bunnings Sausage sizzle at Moorabbin Bunnings, held on the 23<sup>rd</sup> of October. Fundraising will continue to be a large focus for the kindergarten into 2023.

- We were lucky enough to be able to open our doors without any restrictions in Term 2 to hold a Disco at the kinder. This was the first social event held in over two years and was a great opportunity for families to come together and celebrate. We will be hosting another disco at the end of November.
- All incursions and excursions have been reintroduced in 2023. Children across the groups had visits from the Drama Toolbox, African Drumming, Holly's Backyard bees and Port Phillip Eco Centre, to name a few. The 4-year old's will be going on their Excursions later in the year with the Penguins off to Chesterfield Farm and the Koala's off to the Royal Botanical Garden for an Indigenous learning program.
- St Mary's was lucky enough to secure a Grant through the Bayside Council to incorporate an Indigenous Garden, including a new veggie patch and Artwork into our grounds. Additionally, we are looking at ways to establish a relationship with a Local Elder in our community. We hope to continue to teach the children and grow their understanding about Indigenous culture and sustainability through this project.
- The Committee of Management have decided that it's time to reimagine the playground and are looking at cost effective ways to develop this space in 2023.

While we had some lovely outcomes for children in 2023, the year was not without its challenges. Some major considerations for the Committee of Management have included:

- The increase of funded kindergarten hours offered to 3-year old's in 2023 from 6 hours to 15 hours. This change has meant adjusting our enrolment numbers down from a 77 to 55, to ensure we are able to deliver the required hours to both the 3- and 4-year-old children moving forward. This change alone means the kinder will take a significant financial hit from a reduction in government funding into 2023.

Additionally, the current Labour government has introduced a new policy from 2023 that makes Kindergarten free to all 3- and 4-year-old families. The introduction of this new policy means St Mary's Pre School will be put under further financial strain moving through 2023 into 2024. With fewer enrolments and a reliance on voluntary donations from families moving forward, we face a very uncertain financial future.

We continue to include information about the many activities at St Andrew's on our foyer noticeboard and thank you for your ongoing support of the Kindergarten.

*Sophie Craig*  
*Administration and Enrolments Manager*  
*St Mary's Pre School Centre Inc.*

## Report of The Treasurer

Included in the Annual Report you will find the Audited Financial Statements for the year ended 30 September 2022 and a schedule outlining the Budget for next financial year ending 30 September 2023.

The 2021/22 Financial Statements show a deficit of income against expenses of \$27,716, compared to a deficit of \$1,531 the previous year, which was minimized by \$61,399 JobKeeper payable till 31 March 2021 (and a surplus of \$54,814 the year before that, bailed out by \$97,373 JobKeeper that year).

Without any JobKeeper this year, the higher loss initially budgeted has been mitigated by \$95,000 of other non-recurring abnormal income items as listed, including a welcome \$70,000 in bequests. However, \$50,000 of bequest funds are specifically nominated for ongoing maintenance of our Garden of Memory, as a result of which our Cash Available position has deteriorated from \$440,156 to \$378,694 over the last 12 months.

The next few years ahead look very challenging financially for our parish.

Here are some notes on key Income and Expense Items during 2021/22:

### ***Income***

- **Fundraising & Social** this mainly comprised Farmers Market Fees, Donations, and BBQ plus Rev Jan Joustra's popular Christmas Cakes – which are on again this Christmas!
- **Institutional Donations** This includes amounts received from Brighton Grammar School & Firbank under their Memorandums of Understanding with us; also a pleasing \$16,854 Donation from our Tennis Club and Rent from St Mary's Kindergarten.
- **Offertory, Pledges and Planned Giving (“Live Giving”)** Cash Offertory held steady last year but is still well below pre-Covid levels. Of still more concern, our Regular Envelope Pledging and Automated Giving via the Anglican Development Fund, which has been our lifeblood during the last few difficult years, is now tailing off sharply. Our loyal band of Pledgers is shrinking at an alarming rate, with insufficient new Pledgers coming on board or Annual Pledge Boosts to counter-balance normal age-based attrition. I am again very grateful for the dedicated ongoing work of Philippa McKenna as our Warden & Pledge Recorder and for her strong Accounting Support for me personally as Treasurer. Philippa may be contacted on 0409 260 801 by anyone ready to initiate a new Pledge and will be very pleased to talk you through the process.

- **Properties** This relates to Rental Received from our School House Café & Hall Hire. A 21% Café Covid Rental Concession continued for the first four months to 31 January 2022. Hall Hire Income held up as well as could be expected, but will be on hold for the next two years while our Hall is used as a Site Office for the New Building Project.
- **Opportunity Shop** The Statement shows \$52,251 contributed to St Andrew's this year, a very strong and commendable effort, compared to only \$27,000 to us in 2020/1 (plus \$20,000 for external Christian Charitable Donations in October 2020 as a hang-over from 2019/20).

### **Expenses**

- **Diocesan Assessment** This was at a higher level than the previous year because it included an Assessment of our JobKeeper Support during 2020/1. We are budgeting for a modest reduction in the year ahead.
- **Choir and Organ** This included our new Assistant Director of Music from February 2022.
- **Repairs and Maintenance** This included installation costs for our striking new Digital Sign.
- **Insurance and Finance Costs** Insurance premiums are ever-increasing and the Diocese has flagged another 20% increase from November 2022.

### **Assets and Liabilities**

#### **Assets**

- Of the \$32,165 Accounts Receivable as at 30 September 2022 Year End, all but \$1,854 had been paid by end-October.

#### **Liabilities**

- Included in other payables is \$15,841 Rent in Advance (which was Invoiced in advance for Schoolhouse Café October 2022 Rental and for St Mary's Kindergarten Rental prepaid through to 31 Jan 2023) and ~\$16,500 of insurance proceeds from 2020 unexpended to date.

*Robert Timms*  
*Treasurer*

**ST ANDREWS BRIGHTON**  
**ACTUALS WITH BUDGET AND FORECASTS**  
**4 YEARS 2022/23 -2025/26**

	ACTUAL	ACTUAL	BUDGET/FORECAST			
	2020/21	2021/22	2022/23*	2023/24*	2024/25*	2025/26*
	\$	\$	\$	\$	\$	\$
<b>Income</b>						
Offertory	31,657	32,764	30,000	31,500	33,075	34,729
Pledges & Planned Giving	133,789	112,118	100,000	98,800	97,614	96,443
General Donation	6,180	6,500	5,000	5,000	5,000	5,000
Institutional. Inc. Op Shop	110,636	107,239	92,000	94,340	96,774	99,305
Fundraising	11,325	14,719	14,000	14,560	15,142	15,748
Services	41,897	50,672	44,000	45,760	47,590	49,494
Property Income	72,260	93,476	110,000	114,400	118,976	123,735
Hall Facilities	29,365	32,070	-	-	40,000	45,000
Parish Programmes	968	497	-	-	-	-
Interest	3,450	2,110	2,000	2,000	2,000	2,000
<b>Total Income</b>	<b>441,527</b>	<b>452,165</b>	<b>397,000</b>	<b>406,360</b>	<b>456,172</b>	<b>471,453</b>
<b>Expenses</b>						
Diocesan Assessment	54,900	59,075	55,000	49,558	50,701	58,302
Stipends	152,599	161,274	171,557	177,621	183,920	190,463
Conferences	600	776	1,500	1,560	1,622	1,687
Sacristy Costs	350	1,330	1,500	1,560	1,622	1,687
Office Costs and Office Staffs	65,475	64,148	68,000	70,922	74,663	77,564
Fundraising and Social Event	3,338	6,983	6,000	6,240	6,490	6,749
Music Salaries	57,921	88,286	7,500	0	79,752	83,458
Music	1,136	1,352	5,000	5,200	5,408	5,624
Organ/Piano Maintenance	1,360	1,800	5,000	5,250	5,513	5,788
Choir Expenses	532	514	500	500	500	501
Services	12,192	12,441	13,000	13,520	12,165	12,651
Parish Programmes	7,235	3,620	3,600	3,744	3,894	4,050
Utilities, Tel., Rates and Land	38,509	45,964	50,000	50,851	55,889	57,925
Property Repairs and Mainte	47,659	76,659	80,000	79,602	92,136	95,572
Finance charges	-1,137	2,680	600	624	649	675
Insurance	41,786	47,261	57,600	59,904	62,300	64,792
Op Shop Donations distribut	20,000	-	-	-	-	-
<b>Total Expenses</b>	<b>504,456</b>	<b>574,163</b>	<b>526,357</b>	<b>526,655</b>	<b>637,224</b>	<b>667,489</b>
<b>DEFICIT / SURPLUS</b>	<b>-62,929</b>	<b>-121,998</b>	<b>-129,357</b>	<b>-120,295</b>	<b>-181,052</b>	<b>-196,036</b>
<b>Abnormal Items</b>						
Jobkeeper Income	61,399					
Government Grant Income		10,000				
Bequest - Non Specific		20,000				
Bayside Council Rent of Grounds		15,000				
	61,399	45,000				
<b>Net Cash Change</b>	<b>-1,530</b>	<b>-76,998</b>	<b>-129,357</b>	<b>-120,295</b>	<b>-181,052</b>	<b>-196,036</b>
<b>Operating Cash Balance</b>	<b>440,371</b>	<b>379,454</b>	<b>250,097</b>	<b>129,802</b>	<b>-51,250</b>	
ANZ, floats & Bendigo						
Bank	180,286	117,695				
ADF	198,669	235,625				
Diocesan Trust Funds	67,140	67,808				
CF 7066	30,170	30,352				
	476,265	451,479				
excluding:						
Historical Graveyard	-7,430	-7,448				
Sanctuary	-9,111	-9,133				
Rusden Bequest	-1,975	-1,983				
Specific Bequests	-3,038	-53,134				
New Choir Fund	-14,340	-327				
<b>Operating Cash Balance</b>	<b>440,371</b>	<b>379,454</b>				

**ANNUAL MEETING 2022-23**  
**ELECTION OF OFFICEBEARERS**

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**NOMINATIONS HAVE BEEN RECEIVED FOR THE FOLLOWING POSITIONS:**

**CHURCHWARDEN**

Jonathan Hough

Philippa McKenna

There being **2** positions to be filled and **2** nominations, the nominees will be declared elected at the Parish Annual Meeting.

Vicar's appointment

Johnson Xu

**PARISH COUNCIL**

Andrew Bottomley

Helen Cong

Simon Farrow

Apple Liu

Roger Pym

There being up to **6** positions to be filled, and **5** nominations, the nominees will be declared elected at the Parish Annual Meeting.

Vicar's appointment

*The Vicar reserves his right to nominate **2** additional members to Parish Council*

**INCUMBENCY COMMITTEE**

Jonathan Hough

Philippa McKenna

There being **2** positions to be filled, and **2** nominations, the nominees will be declared elected at the Parish Annual Meeting.

Churchwarden's appointment

*The churchwardens will appoint one other of their number to the Incumbency Committee following the declaration of the election of Churchwardens.*

Fr Ian Morrison  
Vicar  
12.11.2022

**ST ANDREW'S ANGLICAN CHURCH, BRIGHTON**

**AUDITED FINANCIAL STATEMENTS -  
SPECIAL PURPOSE MEMBERS' REPORT  
FOR THE YEAR ENDED  
30 SEPTEMBER 2022**



# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

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## ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

### Statement of Surplus or Deficit and other Comprehensive Income for the Year Ended 30 September 2022

	2022	2021
	\$	\$
Donations	6,500	6,180
Fundraising and Social	14,719	11,325
Institutional Donations	54,988	63,636
Interest	2,110	3,450
Offertory, Pledges & Planned Giving	144,882	165,446
Parish Programmes	497	968
Properties	125,546	101,625
Services Income	50,672	41,897
Opportunity Shop	52,251	47,000
<b>Total</b>	<b>452,165</b>	<b>441,527</b>
Choir and Organ	91,959	60,950
Conferences	776	600
Diocesan Assessment	59,075	54,900
Donations Distribution	-	20,000
Fundraising & Social	6,983	3,338
General Ministry Expenses	3,620	7,235
Insurance and Finance Costs	49,941	40,649
Office & Staff Salary	64,148	62,943
Repairs and Maintenance	76,659	47,659
Sacristy Cost	1,330	350
Stipends	161,994	152,599
Utilities	45,964	38,509
Services	12,441	12,192
Other Expenses	-	2,533
<b>Total</b>	<b>574,890</b>	<b>504,457</b>
Other Income		
Jobkeeper	-	61,399
Government Grant Income	10,000	-
Bequest - Non Specific	20,000	-
Bequest - Specific	50,009	-
Bayside Council Rent of Grounds	15,000	-
<b>Total</b>	<b>95,009</b>	<b>61,399</b>
<b>Net (Deficit) / Surplus</b>	<b>(27,716)</b>	<b>(1,531)</b>
Other comprehensive income for the year (net of tax)	-	-
<b>Total Comprehensive Income for the year attributable to the members</b>	<b>(27,716)</b>	<b>(1,531)</b>

The accompanying notes form part of these financial statements.

# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Statement of Financial Position as at 30 September 2022

	Note	2022 \$	2021 \$
<b>Current Assets</b>			
Cash and Cash Equivalents	5	451,475	476,265
Trade Receivables & Other Assets	2	32,202	27,073
<b>Total Current Assets</b>		<b>483,677</b>	<b>503,338</b>
<b>Total Assets</b>		<b>483,677</b>	<b>503,338</b>
<b>Current Liabilities</b>			
Trade and Other Payables	3	39,190	30,251
Employee Provisions	4	36,376	29,483
<b>Total Current Liabilities</b>		<b>75,566</b>	<b>59,734</b>
<b>Total Liabilities</b>		<b>75,566</b>	<b>59,734</b>
<b>Net Assets</b>		<b>408,111</b>	<b>443,604</b>
<b>Equity</b>			
Parishioners' Funds		322,163	349,879
General Reserve		85,948	93,725
<b>Total Equity</b>		<b>408,111</b>	<b>443,604</b>

The accompanying notes form part of these financial statements.

# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Statement of Changes in Equity for the Year Ended 30 September 2022

	Parishioners' Funds	General Reserve	Total
	\$		\$
<b>Balance at 1 October 2020</b>	351,410	93,675	445,085
Transfers (from)/to reserve		50	50
Deficit attributable to members	(1,531)	-	(1,531)
<b>Balance at 1 October 2021</b>	349,879	93,725	443,604
Transfers (from)/to reserve	-	(7,777)	(7,777)
Deficit attributable to members	(27,716)	-	(27,716)
<b>Balance at 30 September 2022</b>	322,163	85,948	408,111

The accompanying notes form part of these financial statements.

## ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

### Statement of Cash Flows for the Year Ended 30 September 2022

	Note	2022 \$	2021 \$
<b>Cash Flows from Operating Activities</b>			
Donations and other receipts		545,064	515,219
Payments to suppliers and employees		(571,964)	(501,665)
Interest received		2,110	3,450
<b>Net cash inflow from operating activities</b>	5(b)	<b>(24,790)</b>	<b>17,004</b>
<b>Net increase in cash held</b>		<b>(24,790)</b>	<b>17,004</b>
Cash at beginning of financial year		476,265	459,261
<b>Cash at end of financial year</b>	5(a)	<b>451,475</b>	<b>476,265</b>

The accompanying notes form part of these financial statements.

# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 September 2022

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### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

In the opinion of the Churchwardens, the Parish is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act of Synod.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations. An accrual basis of accounting has been adopted, based on historical costs, modified where applicable, by the measurement at fair value of selected assets, financial assets and financial liabilities. Significant accounting policies adopted in the preparation of this report are presented below and are consistent with the previous year unless stated otherwise.

#### **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand and cash held at bank.

#### **Land & Buildings**

The Statement of Assets and Liabilities does not incorporate the value of the Grant of Land nor does it include the cost of the Church, Parish Hall, Vicarage and other properties, since these properties are situated upon the land registered in the name of the Melbourne Anglican Trust Corporation on behalf of the Diocese of Melbourne and are held in trust for the Parish of St Andrew, Brighton.

#### **Financial Instruments**

##### **Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the Parish becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the Parish commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

##### **Classification and subsequent measurement**

###### *Financial liabilities*

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit and loss.

A financial liability is measured at fair value through profit and loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;

# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 September 2022 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### Financial instruments (cont'd)

- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability, that is, it is the rate that discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if:

- it is incurred for the purpose of repurchasing or repaying in the near term;
- it is part of a portfolio where there is an actual pattern of short-term profit taking; or
- it is a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships)

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of a financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to accumulated surplus upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses are taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

#### *Financial asset*

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit and loss

on the basis of the two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principle amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured fair value through other comprehensive income:

# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 September 2022 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### Financial instruments (cont'd)

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principle amount outstanding on specified dates; and
- the business model for managing the financial assets comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the conditions of amortised cost and fair value through other comprehensive income's measurement conditions are subsequently measured at fair value through profit and loss.

The entity initially designates a financial instrument as measured at fair value through profit and loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as accounting mismatch) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the entity was documented appropriately, so as the performance of the financial liability that was part of an entity's financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit and loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

#### Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the entity made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the entity's accounting policy.

#### Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

#### *Derecognition of financial liabilities*

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.



# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 September 2022 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### Financial instruments (cont'd)

##### *Derecognition of financial assets*

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the entity no longer controls the asset (i.e. no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as at fair value through other comprehensive income, the cumulative gain or loss previously accumulated in an investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the entity elected to classify under fair value through comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

The entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised costs or fair value through other comprehensive income;
- lease receivables;
- contract assets (e.g. amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The entity uses the following approaches to impairment, as applicable under AASB 9:

- the general approach;
- the simplified approach;
- the purchased or originated credit impaired approach; and
- low credit risk operational simplification.

# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 September 2022 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### Financial instruments (cont'd)

##### *General approach*

Under the general approach, at each reporting period, the entity assesses whether the financial instruments are credit impaired, and if:

- the credit risk of the financial instrument has increased significantly since initial recognition, the entity measures the loss allowance of the financial instrument at an amount equal to the lifetime expected credit losses; and
- there is no significant increase in credit risk since initial recognition, the entity measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

##### *Simplified approach*

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables
- lease receivables; and

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to derive an expected credit loss, (i.e. diversity of its customer base, appropriate groupings of its historical loss experience etc).

##### *Purchased or originated credit-impaired approach*

For a financial asset that is considered to be credit impaired (not on acquisition or origination), the entity measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (e.g. default or past due event);
- where a lender has granted to the borrower a concession, due to borrower's financial difficulty, that the lender would not otherwise consider;
- where it is probable the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

##### *Low credit risk operational simplification approach*

If a financial asset is determined to have low credit risk at the initial reporting date, the entity assumes that the credit risk has not increased significantly since initial recognition and accordingly can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such determination that the financial asset has low credit risk, the entity applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 September 2022 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### Financial instruments (cont'd)

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

#### *Recognition of expected credit losses in financial statements*

At each reporting date, the entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

#### Employee entitlements

Provision is made in respect of the Parish's liability for annual leave and long service leave at balance date. Long service leave is accrued in respect of all employees with more than 7 years service with the Parish which it is believed approximates the provisions of all Australian Accounting Pronouncements.

Contributions are made to an employee superannuation fund and are charged as expenses when incurred. The Parish has no legal obligation to provide benefits to employees on retirement.

#### Revenue

Revenue from the rent of properties is recognised on a straight line basis over the life of the lease. Revenue from the sale of goods is recognised once ownership passes.

Revenue from donations is recognised upon receipt.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Revenue from the dividends and distributions is recognised when the entity's right to receive payment is established.

#### Income Tax

The Parish is exempt from income tax under Section 50 of the ITAA 97.

#### Goods and Services Tax (GST)

Revenues and expenses are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST. Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financial activities, which are disclosed as operating cash flows.

# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 September 2022 (cont'd)

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

#### **Comparative Figures**

Comparative figures have been adjusted to conform to changes in presentation for the current financial year.

#### **Critical Accounting Estimates and Judgements**

The Churchwardens evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Parish. There were no key estimates in the compilation of the financial report.

#### **Leases**

The Parish assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. AASB 16: Leases standards have not impacted financial information at reporting date.

#### **New Accounting Standards for Application in Future Periods**

There are no new Accounting Standards issued by the AASB that are not yet mandatory applicable to the Parish, that are expected to have a significant impact on the Parish when adopted in future periods.

## ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

### Notes To and Forming Part of the Financial Statements for the Year Ended 30 September 2022 (cont'd)

	2022	2021
	\$	\$
<b>2 TRADE RECEIVABLES &amp; OTHER ASSETS</b>		
<b>Current</b>		
Accounts receivable	32,165	27,073
Sundry	37	-
	<u>32,202</u>	<u>27,073</u>
<b>3 TRADE &amp; OTHER PAYABLES</b>		
<b>Current</b>		
Trade creditors	1,183	417
Other payables	38,007	29,834
	<u>39,190</u>	<u>30,251</u>
<b>4 EMPLOYEE PROVISIONS</b>	<u>36,376</u>	<u>29,483</u>

#### **Provision for Employee Benefits**

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Parish does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Parish does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Notes To and Forming Part of the Financial Statements for the Year Ended 30 September 2022 (cont'd)

2022

2021

\$

\$

### 5 NOTES TO THE STATEMENT OF CASH FLOWS

#### (a) Reconciliation of Cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Cash on hand	756	216
Cash available	378,694	440,155
Cash held for specific purposes	72,025	35,894
<b>Total</b>	<b>451,475</b>	<b>476,265</b>

#### (b) Reconciliation of Net Cash provided by Operating Activities to Operating Surplus or Deficit

Operating (loss) / surplus	(27,716)	(1,531)
<i>Change in Operating Assets &amp; Liabilities:</i>		
(Increase) / decrease in receivables and other assets	(5,129)	15,743
(Decrease) / increase in trade creditors and accruals	8,939	(2,083)
(Decrease) / increase in reserves	(7,777)	50
(Decrease) / increase in provision for employee entitlements	6,893	4,825
<b>Net cash from / (used in) operating activities</b>	<b>(24,790)</b>	<b>17,004</b>

# ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

## Declaration by the Churchwardens

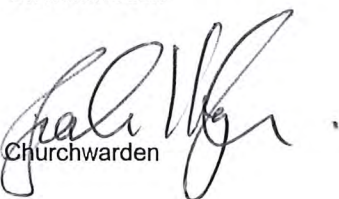
The Churchwardens have determined that the Parish is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.


The Churchwardens declare that:

- 1 The financial statements and notes are in accordance with the Acts of Synod;
  - a. Comply with Accounting Standards as described in Note 1 to the financial statements; and
  - b. Give a true and fair view of the financial position as at 30 September 2022 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 of the financial statements.
- 2 In the Churchwardens opinion, there are reasonable grounds to believe that the Parish will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Churchwardens.

Signature   
Title Churchwarden

Signature   
Title Churchwarden

Signature   
Title Churchwarden

Dated: 3 / 11 / 2022

**Independent Audit Report  
To the Members of St Andrew's Anglican Church, Brighton**

**Report on the Audit of the Financial Report**

**Opinion**

We have audited the accompanying financial report, being a special purpose financial report, of St Andrew's Anglican Church, Brighton, ("the Parish"), which comprises the statement of financial position as at 30 September 2022, the statement of surplus or deficit and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies, and the Churchwardens' declaration.

In our opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, the accompanying financial report of the Parish:

- a) gives a true and fair view of the Parish's financial position as at 30 September 2022 and of its financial performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
- b) complying with Australian Accounting Standards to the extent described in Note 1.

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Parish in accordance with the independence and ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

**Basis of Qualified Opinion**

Donations and fundraising income are significant sources of cash receipts for St Andrew's Anglican Church, Brighton. The Churchwardens' have determined that it is impracticable to establish control over the collection of such cash proceeds prior to entry into the financial records. Accordingly, our audit procedures with respect to cash proceeds from these sources had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether these cash proceeds obtained by St Andrew's Anglican Church, Brighton are complete.

**Emphasis of Matter – Basis of Accounting**

Without modifying our opinion, we draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Churchwardens' financial reporting responsibilities under the Acts of Synod. As a result, the financial report may not be suitable for another purpose.



**Independent Audit Report  
To the Members of St Andrew's Anglican Church, Brighton (cont'd)**

***Responsibilities of the Churchwardens' for the Financial Report***

The Churchwardens' are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Acts of Synod and Note 1 of the financial report and for such internal control as the Churchwardens' determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Churchwardens' are responsible for assessing the ability of the Parish to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Churchwardens' either intend to liquidate the Parish or to cease operations, or have no realistic alternative but to do so.

***Auditor's Responsibilities for the Audit of the Financial Report***

Our objectives are to obtain reasonable assurance about whether the financial 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 Australian Auditing Standards 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 financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

*Stannards Accountants & Advisors*

Stannards Accountants and Advisors



Michael Shulman  
Partner  
Dated: 4<sup>th</sup> November 2022