



ST ANDREW'S | BRIGHTON

ANNUAL REPORT
2020

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Notice and Agenda of the Parish Annual Meeting

Saturday 28 November 2020 at 11am via the ZOOM app

(depending on State Government & Diocesan restrictions applicable at the time, some parishioners without internet access may be able to come to the church and participate in the Zoom meeting from there. You will be advised if this is possible when the Annual Report is posted to those without internet access).

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 14 November 2020

by email 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
6. the Parish Council report on its proceedings
7. the Parish Council report on the parish's pastoral care, evangelism, community service, social and ecumenical programmes, and future plans for the Parish
8. Churchwardens' report on the fabric, goods and ornaments of the church, the vicarage and other Parish buildings
9. reports of other parish groups

Financial reports

10. **Motion:** THAT the audited accounts for the year ending 30 September 2020 be received and adopted. *(queries regarding the accounts must be submitted in writing by 5.00pm 25 November by email to: office@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).*
11. The budget approved by the Parish Council for the year commencing 1 October 2020 will be presented.

Elections and appointments

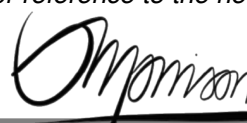
(Due to the fact that parishioners on the Parish Electoral Roll may not be able to be present in person at the meeting, alternate arrangement, approved by Archbishop-in-Council, will apply to any election. If an election is necessary, then voting papers will be distributed to all parishioners on the Parish Electoral Roll prior to the meeting, with instructions on how to return them. Consequently, if this procedure is necessary, the results of an election will not be declared until 6 December 2020 to ensure any postal returns are received).

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

12. Churchwardens (2 to be elected)
13. Parish Council (6 to be elected)
14. Parish Incumbency Committee (2 to be elected)
15. **Motion:** THAT Stannards be appointed as the Parish Auditor for the year 2020/21.

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

Closure



Vicar

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

DATE	25 November 2019 at 11.35am	
VENUE	St Andrew's Church	
PRESENT	Peter Gray Rohini Jayaratne Greg Kissane Wendy Johnstone Vivian Wang Elizabeth Pearce Margaret Gilmour Felicity Stretch Brian Comport Philippa McKenna Dale Dobson William Palmer Sally Allmand Pat Phair Robyn Greenhalgh Roger Sanderson Rebecca Liu Diarne Revelle Ann Martin Charles Williams Susie Douglas Margaret Masters Judith Hancock Tricia Harper Alice King Tim Renouf Kelaai Richardson	Paul Lovell Dwight King Barry Martin Ken Pearse Li Ping Li Robert Timms Richard Gilmour Liam Price Val Comport Wendy Harnetty Keith Jones Simon Cee Kevin Richardson Barbara Goodey Heather Sanderson Roger Pym Andrew Bottomley Victoria Freckleton Barry Martin Gerald Douglas John Masters Alf Hancock Allan Harper Kaye McNaught Jin Li Nick Stretch
APOLOGIES	Frank Sims Priscilla Nanveris Helen Lovell Michael Hanlon Tony Avery Jan Warneke	Bruce Clifton Peter Nankervis Nereda Hanlon David Greenhalgh Jill Timms
IN ATTENDANCE	The Reverends Christine Croft and Michelle Wang	
CHAIR	The Reverend Ian Morrison (Vicar)	
SECRETARY	The Vicar	
Item	Topic	
	Opening, Attendance & Minutes	
1.	Welcome and opening prayer The meeting opened with prayer.	
2.	Attendance list & apologies Apologies were accepted from those noted above.	
3.	Reception of the Parish Electoral Roll The Vicar tabled a copy of the Parish Electoral Roll with 145 parishioners recorded on it.	
4.	Confirmation of minutes of previous meeting Motion That the minutes of the last Annual Meeting on 19 November 2017.	

	be confirmed. Carried
5.	Matters arising – to be referred to the Parish Council. Nil.
6.	Statutory Reports The statutory reports be tabled.
7.	Clergy Reports & Report on the Parish Registers The Vicar tabled his report and those of Roger Featherston, Christine Croft and Michelle Wang, and spoke to his own report, highlighting: <ul style="list-style-type: none"> • the appointment of the Reverend Christine Croft as chaplain to Firbank Grammar; • the memoranda of Understandings entered into with both our schools, regarding our choir and also mutual support for church and school; • the need to increase giving commensurate with the costs associated with running a parish and heritage site of this size. <ul style="list-style-type: none"> • The Report on the Parish Registers was noted.
8.	Parish Council Report on its proceedings 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.
8.	Parish Council Report on the pastoral care, evangelism, community service, social & ecumenical programmes and future plans for the Parish 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 & ecumenical programmes within the Parish during the past year, and also the future plans for the Parish.
9.	Churchwardens' Report on the fabric, goods and ornaments of the church, vicarage and other Parish buildings The Churchwardens' Reports was tabled.
10.	Audited Accounts The Vicar tabled the signed accounts for the year ending 30 September 2018, to be audited by Stannards. He then spoke to the results in written report. It was noted that the format used for the budget provided more detailed information. Now that the auditor's format was known, a comparative result for the year in the form used for the budget can be provided in subsequent years, noting that the budget was prepared on a cash basis but that the accounts were presented on an accruals basis. Motion: THAT the audited accounts for the year ending 30 September 2020 be received and adopted. Carried.
11.	Budget for 2019-20 The Vicar presented the budget for the year commencing 1 October 2019 which formed part of the Annual Report. The budget had been approved by the Parish Council.
12.	Reports of other Parish groups The reports from other Parish groups were tabled.
	Elections & Appointments
13.	Churchwardens

	<p>The Vicar advised that 2 nominations had been received for the 2 elected positions as Churchwardens and the following were declared elected:</p> <p>Felicity Stretch and Dwight King</p> <p>The Vicar further advised that he had appointed Susie Douglas as a Churchwarden.</p>
14.	<p>Parish Council</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 declared elected:</p> <p style="text-align: center;">Felicity Stretch Susie Douglas Peter Gray Dwight King Kevin Richardson Roger Pym</p> <p>The Vicar advised that he had appointed David Noble to the Parish Council and that he reserved his right to nominate 2 further Parish Councillors.</p>
15.	<p>Incumbency Committee</p> <p>The Vicar advised that as 2 nominations had been received for the 2 elected positions to the Incumbency Committee, the following were declared elected:</p> <p>Nick Stretch and Heather Sanderson</p> <p>The Churchwardens advised that their nominee to that committee would be determined following this meeting.</p>
16.	<p>Auditor</p> <p>The Treasurer advised that Stannards had agreed to audit the current year's accounts.</p> <p>Motion: That Stannards be appointed auditor for 2019-20 accounts. Carried</p>
	<p>Other matters of parochial or general church business</p>
	<p>Nil.</p>
	<p>Closure</p> <p>The meeting closed at 12 noon.</p>
	<p>Confirmation</p> <p>Signed as a true and correct record</p>

Vicar's Report

Well 2020 has been quite a year! We have lived through an historic period - 111 days of stage-4 lockdown in Melbourne with restrictions on our movements and on the use of our church and facilities since April.

By the time this report issues we are having services in the church again, but with restricted numbers, social distancing, mandatory face masks and sanitiser use, directional signage, open doors for ventilation, check-in desk, limited singing, pre-registration for services, no communal singing and mandatory church cleaning between services. We hope that the Coronavirus COVID-19 has been contained in Melbourne but office workers are still working from home and not yet filling public transport to and from the city, using lifts, working in open-plan offices and walking the city streets. There is still uncertainty about the future. Until a major part of the population has been vaccinated (presuming that tests for an effective and safe vaccine are successful), we will continue with a restricted regime our state government calls 'COVID normal'. I might only be reporting on the final relaxation of these restrictions in next year's Annual Report!

We will never return to what we knew as 'normal', and post-COVID reality remains somewhat unpredictable. In some ways this is a good opportunity to reflect on what needs to change rather than going back to old ways. How we do things in the future will not be based on what has been done in the past. No more passing the collection plate from hand to hand. Will we ever be able to shake hands again at 'the greeting of Peace'?

We missed Easter altogether this year, our weekly video services commencing when the church closed. Permits were required by those accessing the church to record the video services. What will Christmas be like? Not the crowds we have been used to. A significant reduction in the number of people who can join us for Christmas services – both inside and outside sadly. Those numbers should be announced by the state government soon, but the devil is always in the detail which is specified by the Department of Health well after the Premier has made his generalised announcements.

There have been some fortunate side-effects, if 'fortunate' is a word applicable in a pandemic. On the plus side, there have been fewer deaths this year, only one COVID death involving a parishioner in an aged-care facility. The Federal Government's *Jobkeeper* scheme and prudent stewardship of our resources and cost by the Parish Council have prevented the Parish from financial loss during lockdown as you will read elsewhere in this, and in the Treasurer's report. On the negative side, billions of dollars have been borrowed by the Federal government to fund this initiative and this debt will be a burden on generations to come.

Those with internet connections have adapted to using the Zoom application with great aplomb – and so we have been able to join together for on-line services on Sundays, for bible studies, for Parish Council and Churchwardens meetings, and for general chat get-togethers (albiet via a screen). Clergy have learnt much about video recording and we have been pre-recording and publishing a weekly Eucharist service on our YouTube channel. Our communications have also been largely on-line as the Parish Office has been and remains closed. We have a weekly *Vicar's News* which goes to more than 400 people, and the arrangements for the Parish Annual Meeting to be held on-line are in hand. Some of these new initiatives will continue into the future and arrangements will be made to keep those without the internet informed, once the Parish Office is allowed to reopen. At the moment, Angela and the clergy remain working from home.

THE PAST

Worship & community

As indicated above, much of this year has seen all activity in our church restricted. We are still not permitted to work from the Parish Office, other than for printing the pewsheets.

Our in-church services ended just prior to the commencement of Holy Week. Since then we have been posting weekly video services on our YouTube channel, the first being for Palm Sunday. These have been strongly supported during lockdown, averaging about 100 views per week. We have also had a video 'Chat with the Vicar and Friends' and an (English) bible study, though both these have been only attended by 2 people, so I presume no one was lonely during lockdown. A Morning Prayer service [:Mattins:] was also celebrated on-line and this was quite popular with an average of 15 attending each Sunday morning at 10am.

There have also been regular services in Chinese. A Bilingual service on Sundays at 11am has been well attended with about 35 people logging in via the Zoom app. In addition there has been a Morning Prayer service on Wednesdays at 10am, and a Chinese Bible Study on Friday evenings at 7.30pm. At the present time, Michelle is running an Alpha course for people enquiring about Christianity and we have 12 new people who we hope the Spirit might encourage to become Christians.

During the various stages of lockdown we had several funerals, some with only 10 mourners permitted, some in the church, the Pioneer and in Lady Chapels. I conducted one wedding with only 10 guests, but it was a beautiful event.

Post stage 4 lockdown, the church reopened for services on Remembrance Day, Wednesday 11 November, and we now have 4 services each week in the church:

Sat@6, Sunday 8am & 10am and Wednesday at 10.30am

There are a host of COVID restrictions with which we must comply, the oddest one being that presently only 20 people plus one clergy are allowed in the church for a service, and those 20 have to be in 2 groups of 10, each group separated by 5 metres. It is an odd configuration but at least we are in the church and have the space to comply. The expensive aspect is that the church must be cleaned between each service; this means four times per week, including twice on a Sunday morning - before the 8am service following Sat@6, and after the 8am service - before the 10am. This is an additional cost which may have to be borne for many months to come. I trust that some of the restrictions will be removed at the end of November. I may have an update by the time of our Annual Meeting.

Stewardship & appeal

In February, and pre-COVID, we conducted our stewardship campaign to raise funds for what we imagined would be a difficult financial year and for the future, having regard to last year's loss. We asked that parishioners to review as that appeared to have remained static for some time. I suggested that parishioners to reflect on the biblical image of the tithing of the first crops, or income. This is what powers large Evangelical churches as people zealously give to God through their parish church.

The result of our stewardship campaign was rather underwhelming. The increase in planned giving pledges was only \$5,500 overall, nowhere near our target of \$70,000. The financial result (before extraordinary items) shows that the need for those additional funds was insightful as the result for the for the year was a loss of \$74,816.

We have to recognise that St Andrew's is an expensive parish to operate and requires higher giving from those who attend than might otherwise apply elsewhere.

Concerned that we may suffer even more when the COVID pandemic spread to Melbourne, and with the uncertainty of whether we would be entitled to JobKeeper, we instituted the 'SOS Save Our St Andrew's'

That appeal only raised around \$20,000 from the whole parish, apart from 2 stand-out donations of \$10K and \$20K to the Music Foundation. It is difficult to market the obvious need for additional funds to the community at large when our parishioners seem financially uncommitted to the parish going forward. The St Andrew's Grand War Memorial Organ requires some \$300,000 spent on it (according to the most recent quote) but we have only \$30,000 to hand so far.

Review of operations

The closure of the church and of many of our programs led the Parish Council to review our income, our outgoings and our physical resources in light of the uncertainty of our future financial position, particularly as we did not get confirmation that we were entitled to Jobkeeper until mid-year.

Part of that difficulty is that the Diocese, through the Melbourne Anglican Diocesan Corporation, has insisted on taking charge of all employment arrangements including the payment of stipends. Consequently no employees appear on the Parish's Business Activity Statement (BAS). As both the Federal and State Governments use the number of employees noted on the BAS statement to determine a business's entitlement to COVID grants and JobKeeper assistance. This meant, despite the Diocese pleading the case to the State government, that we have missed out on possible grants from the Federal and State Governments of \$20,000.

In June it was confirmed that we would be receiving JobKeeper and, as you will see from the financial report, this made a significant difference to our financial result for the year. But only for this past year. JobKeeper is now at a reduced rate and it ends in March 2021 so it will not have the same impact on this current 2020-21 year.

Some difficult decisions had to be made in an endeavour to maximise our net income going forward.

We had to retrench our **Director of Music**, Christopher Roache in June. This was a sad occasion for everyone which I hope will not have to be repeated. We organised a farewell meeting on Zoom so that the choristers could say goodbye.

We were grateful that our Organist, Dr Calvin Bowman, has agreed to assume the role of Director of Music at no additional cost to us at this time, other than the provision of the house at 230B New Street. Calvin was received into the Anglican Church by Bishop Paul Barker during the lockdown period and this is recorded in one of our YouTube service videos.

Our **bookkeeper**, Sharmaine, who came from the Diocesan Registry to do our bookkeeping each week, was married in Sri Lanka in December 2019. Her husband was not able to get a visa, so Sharmaine returned to her home country in March this year. As part of the arrangements with Brighton Grammar negotiated last year, they had agreed to review our financial operations and the school has subsequently undertaken to provide bookkeeping services to both the Parish and for the separate Op Shop accounts. This represents a significant saving of \$16,000 per year. The new arrangements are working well, and we are able to access financial information more readily now.

Further enquiry revealed that the tenant of the **café** had exercised their option in 2016 for a further 5 year lease, contrary to the Parish records. The tenant indicated that it had a buyer for the business but that transaction was protracted during the COVID period when the café was closed for some period of time. Eventually the sale was completed at the end of October and there is now a new lease in place through to 2026 with one further 5 year option. The rent remained the same, despite these events occurring during the lockdown.

However, in accordance with state legislation, we have received, and remain receiving, only one-half rent from 1 April 2020, and possibly through to 31 March 2021, with the remaining half-rent written off.

I thank Gadens Lawyers for handling the lease for us *pro bono* despite us no longer having a direct contact in that firm.

A review of the then arrangements relating to our **Opportunity Shop** found that the Parish was disadvantaged compared to the distribution of funds arrangements for Op Shops run by the other parishes in our Deanery. The residual allocated to the Parish was low, and the parish also had to foot the increased assessment arising from donations to activities which were not run by Christian organisations. Last year this extra assessment was \$8,000. Following research into this aspect elsewhere in our Deanery, the Parish Council decided that the arrangements, which had been in place for the past 25 years, should be varied to bring us closer to the distribution regimes that apply in neighbouring parishes. Parish Council advised me that such a change would not be well received and they were correct. However it was a necessary change to the way funds are distributed in the future.

We are grateful to those members of the Op Shop Management Committee who have stayed the course, reorganised the Op Shop displays and who reopened briefly in June until the second wave of COVID struck Melbourne. Finally, on Wednesday 4 November with a fresh look, the Op Shop reopened. The atmosphere is very harmonious with much enthusiasm for a successful outcome, and a lot of hard work.

Despite being closed for a greater part of the year, the on-going members of the Op Shop Management Committee committed \$30,000 to the parish this year and they were able to distribute a further \$20,000 to charities as you will read in the Op Shop report.

Hall hire ceased in March. Our biggest hirer was unable to reopen this year as COVID began its run in Wuhan preventing flights from China, resulting in a reduced need for English tuition. This one loss has on-going significance because it was expected they would contribute up to \$40,000 per annum to hall hire.

The review of this area of our operations suggested that it was inefficient to run the hall hire from the Parish Office and we were fortunate that 'Share Community Campus', an enterprise of Brighton Grammar has picked up management our halls. The processing of invoices and collection of fees has been streamlined. With the lifting of some COVID restrictions, two regular hall hirers have recommenced. Hooray.

The Licence with the **Tennis Club** was to expire in October after 15 years. There was no licence fee payable under that document although the club has made annual donations to the Parish on a handshake agreement. Handshakes seem to be a thing of the past in COVID times, so we have entered into a Memorandum of Understanding with the Tennis Club regarding the continuation of the existing licence until the site is redeveloped. There will then be a new license once the new rooftop courts are completed. The Club will continue to make a substantial donation each year while in occupation under the old or eventual new license agreements.

THE FUTURE

'WE are the body of Christ'

One thing is certain about the future is that we are not going back to the way things were in the past. Those ways may have served us well then, but COVID has been the circuit breaker that enables a fresh consideration about who we are and how we live as the body of Christ in Brighton into the future. Our bishops in the Melbourne Diocese have encouraged all parishes to reflect on the future with new eyes, particularly ensuring that we understand and participate in the mission of the Parish which is the responsibility of all parishioners, not the clergy alone. For instance, have you mentioned the possibility of choir scholarships to your family or neighbours with school aged children?

To this end the Parish Council has also been reflecting on a number of issues, particularly how we can better bring a sense of belonging to the whole Parish community as opposed to a group of separate services entities, and how we can better exhibit an inclusive, inviting and welcoming ethos, particularly in the two Sunday services.

Embracing the future may require a change of attitude on the part of some if we are to become an attractive place for people to come to worship and engage in meaningful fellowship. We need to reflect on the Parish's past and be transformed into the kind of community that truly reflects the Kingdom of God.

Mission Action Plan

In an effort to guide us on a way forward the Parish Council has adopted a new Mission Action Plan for 2020-24. A copy is attached to this Vicar's Report. This a step in encouraging all of us to be involved in the transformation spoken of above.

The Parish has a low participation rate – all the work seems to be done by the same few people – is this because others don't feel there is room for them to participate? Prior to COVID we struggled to get enough volunteers to assist with morning tea after the 10am service.

Recognising that we are all getting older, and that the narthex was never intended to be a function space, some changes will be made to the narthex area seating to encourage people to stay for refreshments and fellowship, particularly after our main service 10am on Sunday. The prior service is now at 8am to facilitate the clergy joining parishioners for refreshments at local cafes afterwards. The other services already have arrangements for meaningful fellowship and this is to be encouraged.

Brighton & Firbank Grammar Schools

We are negotiating a new Memorandum of Understanding with Brighton Grammar to guide us over the next few years. Last year we had an interim agreement allowing for their review of our operating and cost bases so that they could see how they might be of further assistance. I am hoping that they will be able to provide additional support but we must realise that there will be a limit to the extent that they can financial assistance and we may be approaching that limit.

Both schools make significant provision through the offer of choral scholarships for those who sing in our choir. Next year we will have 5 new choir members thanks to the generosity of Brighton Grammar and Firbank. The scholarships represent a major saving in school fees to two of the best schools in Melbourne and greatly assist in our rebuilding the choir

numbers. But we simply cannot fill all the places available. Do you know someone with a child who can sing and would like to go to a private school?

New St Andrew's Exchange building

I am squeezing this item in under the section on 'The Future' because that is when this project will be undertaken, but I am really letting you know where it is up to at the moment. COVID, of course, reduced the school's ability to continue raising funds for this project during this calendar year and the building work is now slated for commencement in late 2022, meaning a 2024 finish date.

Earlier in the year Bayside City Council unanimously approved the development application for the new building on our tennis court site. The development has the working title 'St Andrew's Exchange Building' because we have exchanged our land (under a long-term lease) for new facilities erected and maintained by the school. Each councillor took the time to individually speak of the project in glowing terms.

However, despite the Council's pleasure, Heritage Victoria are more impressed with our depression-era Parish Hall than with the development proposal as it stands. This is despite the admitted fact that the Parish Hall would not, on its own, merit inclusion on the heritage register. However it does warrant conservation as part of the heritage value of the whole Church site.

This month there has been a 2-day hearing as BGS and the Parish have appealed against Heritage Victoria's refusal to issue a permit for the development as currently configured. A committee of three will make a determination based on the evidence presented at the hearing. Written and oral representations were made by me and the headmaster, and the 2 highly qualified heritage experts representing the school. I was cross-examined extensively about our financial position and the rather unusual arrangements regarding the school's occupation of our land rent-free. That was a concept that entirely at odds with Heritage Victoria's understanding of normal commercial arrangements, though I'm not sure why it was any of their business so far as it relates to the approval sought.

The final hearing day was on 6 November so we now await the determination of our appeal. It should issue within 60 days, most likely before Christmas. If approved, there will be some conditions attached and we trust that these don't require a realignment of the building envelope such that it diminishes our proposed reception area nor the layout of the rooftop courts.

Heritage Conservation

One significant issue arising from the discussions with Heritage Victoria is whether we are adequately maintaining our heritage site and the important heritage buildings and objects within it. My concern is that there has been years of neglect to some of our buildings and that the day of reckoning may be upon us soon.

An inspection of the site by the heritage representatives took place last week. It was to be an unaccompanied visit so I have no idea of the impression left by their inspection of the exterior of our buildings. However, even before that inspection, Heritage Victoria was concerned that we have no Heritage Conservation Management Plan for this heritage site as a whole, only for the cemetery.

Even if the proposed new building does not proceed, St Andrew's is likely to be required by Heritage Victoria to have such a report prepared and to immediately undertake the work necessary to bring all our heritage items up what they consider to be an acceptable standard. The only buildings excluded from this report would be 230 A & B, the Op Shop

and the tennis pavilion. Even a cursory glance at the exterior of the Parish Hall and the Schoolhouse suggests this will be quite undertaking (given our limited financial resources). Both the exterior and interior of both buildings require extensive conservation work.

Whilst we do not yet know whether we will be forced to undertake this report and conservation work, I raise this now because it bears on our overall future financial resources.

Financial future

In many respects St Andrew's is unlike any other suburban parish, except perhaps Christ Church South Yarra. Some churches have a heritage listing, but our whole site is listed, and this impacts heavily on what we can do in terms of additional infrastructure. Some parishes are listed by the National Trust and can benefit from grants for extensive works. This only applies to our cemetery.

Our current church was built as the proposed cathedral for the proposed Diocese of Mornington. The building went ahead but the Diocese didn't (not that it makes any difference to our current financial position).

However we are left with enormous standing costs of having a cathedral-sized church - for instance our Diocesan assessment (based on our gross income before expenditures) and our insurance premium together exceed \$100,000 every year, even when the church is closed. Our buildings have a replacement cost of \$28million and prudent management suggests we should have at least 5% of that amount (\$1.4m) on hand in case substantial work is required. However, a glance at our budget projections for the next 5 years shows we are on a trajectory to run out of cash within that period.

These maintenance expenses have been the bane of Parish Councils' discussions since at least 1963, as you can read in the Parish minute books. In an endeavour to keep the books balanced and live with our means, much necessary maintenance has been avoided over decades.

Now we face the possibility that Heritage Victoria will no longer allow us to put off facing up to our corporate responsibility as the owners of a heritage site. The cost of rectifying postponed maintenance will really test our determination to preserve St Andrew's as a parish church going forward. Hence the Parish Council's idea of the SOS campaign - 'Save our St Andrew's'. Judging by the response so far, however, there is currently no great appetite amongst the congregation to save St Andrew's as it currently operates. I hope that this will change. As you can see from the forward budgets prepared by our Treasurer, we face certain impoverishment in the not-so-distant future (and that is before any conservation work is undertaken), so drastic changes will otherwise have to be made within the next 2 years.

I am hoping that our incoming Parish Council, drawn from a wide spectrum of the Parish's activities, will bring fresh eyes and ideas to assist in arresting our decline and bring new enthusiasm to the tasks that lie before us.

Parish Statistics

Attached is the usual table of our parish statistics for the year. I don't think you can really read anything into them this year because of the tremendous upheaval brought about by COVID-19. I am pleased to report there are several baptisms booked in for December and a few weddings in 2021. I propose moving away from having baptisms on the third Sunday of the month as, despite cutting the normal service down severely, our own parishioners seem to avoid that day. So we are having our December baptisms outside of our regular services times.

Thank yous

Last year was a difficult year and this 2019-20 year has been nothing but extraordinarily difficult, and the Parish Council members have risen to the occasion, stepping in to do many tasks during this lockdown period when they could have chosen isolation. Thank you to our Churchwardens and Parish Council members, especially to Peter Gray, our Child Safety Officer, who is leaving us as he has moved to Canterbury. He has been a soothing voice during our troubles.

Thank you to Angela Alomes, our Parish Administrator who has, with relish, taken to the task of bring out administrative records into line with modern digital practice and good governance principles. I haven't seen her since April but I am sure to recognise her again when we are permitted to reopen the Parish Office.

There are no words to adequately describe the work undertaken by our Treasurer, Philippa McKenna. She came into this role during the changeover between bookkeeper and BGS and has finally been permitted to clean up our accounting records, bringing much needed clarity to Parish Council's understanding of our financial position and refining the system of communication between our new bookkeepers, our administration and the wardens who authorise payments. We owe her much and are grateful for positioning our financial records to afford transparency and accessibility.

Thank you to our clergy – to Michelle Wang for her unending and effervescent love for us all and her diligent work with our Chinese parishioners and in the wider Brighton Chinese community; to the inimitable Roger Featherston who continues to be of great assistance and relishes his evenings with Sat@6; to Barry Martin for his sage advice and continued offers of assistance; to Christine Croft who continues as one of our associate priests together with her position as chaplain to Firbank and whom we will see more of next year once the schools are able to use the church again; and our friend Chester Lord who has been juggling roles as chaplain to both junior and senior schools at Brighton Grammar and who has continued through the lockdown to record services for BGS in the Lady Chapel.

A special shout-out to our music team – Dr Calvin Bowman (and now my neighbour), Zac Hamilton-Russell who emails music to me for our video services (his turn this month), to James Hardy who is reprising his role on the piano for Sat@6, and our choir and lay clerks who are awaiting permission to return to church – we are missing you.

And thank you to those who have kept in contact with Michelle and I and expressed their concern for us during this lonely lockdown year.

Fr Ian Morrison SCP
Vicar

November 2020

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

Parish Statistics for the year ending 30 September 2020

	2017	2018	2019	2020
Baptisms	25	25	21	17
Admission to Communion	0	0	0	0
Confirmations	9	0	0	0
Reception as Anglican	8	8	9	2
Weddings	6	7	1	5
Funerals	41	37	24	19
Public services	364	347	328	261*
Sunday services	147	135	126	130*
Residential Care services	41	17	16	8
Sunday Communions	5849	5815	5311	2739
Weekday Communions	2913	1728	2202	1399
Home Communions	292	234	429	121
Total Communions	9054	7777	7513	4259
Sunday Attendances	9261	8219	6992	7215*
Weekday Attendances	5616	4082	4416	1947*
Total Attendance	14877	12301	11408	9162*

	2017	2018	2019	2020
Christmas				
Communions	383	528	395	535
Attendance	1387	1635	1336	1374
Easter				
Communions	296	130	492	2
Attendance	534	748	730	343*

*includes YouTube video & Zoom services

Mission Action Plan

Mission & values

To make the Word of God fully known in Bayside Melbourne through worship in the liberal catholic Anglican tradition, cherishing word and sacrament, embedded in:

- liturgy, prayer and music of the highest quality, worshipping God in the beauty of holiness and with all our senses, heart, soul, mind and strength
- scriptural teaching that challenges and encourages
- our care for people, our schools and our community.

We are committed to experiencing and expressing God's love in worship, fellowship, action and service. We are the chapel church for Firbank and Brighton Grammar Schools and St Mary's Pre-school.

St Andrew's is an inclusive parish community welcoming people of all ages, gender, race, place of birth, and identity & sexuality.

Parish renewal

Our MAP goals

- Achieving the highest standard of worship through the liturgy & music in our choral worship and musical offerings in worship & in concert performances
- Encouraging and expanding our Chinese ministry, connecting broadly with the Chinese community in Bayside
- Recognizing that St Mary's Pre-school is integral to our future: more visibly integrating St Mary's, St Andrew's and Horsely Court residents, and St Andrew's Tennis Club, into St Andrew's community
- Connecting with people outside our worship community and age demographic to increase their participation in our church community
- Seek to establish a strong financial foundation for the parish into the future.

Strategic Directions

What we will do

- Support music staff & choir rebuilding
- Financially resource concerts
- Foster uptake of our music & voice lessons
- Widely publicise our choral services and all concerts at St Andrew's
- Encourage schools to make use of our church and facilities
- connect through various WeChat groups (vicar to join WeChat)
- English Conversation classes
- Reintroduce bi-monthly Chinese service
- Use of translation headphones at our main choral service
- Consider bi-lingual family service
- Regular contact with and invitations to specific activities for St Mary's staff and parents, our housing residents & tennis club members
- More interaction with St Mary's kids at their on-site functions
- Consider children & youth ministries for parish, school & community youth; and BGS school chaplaincy
- Encourage and resource our Op Shop
- Foster a culture of engagement with those who come to our concerts, Op Shop, tennis club and the Farmers' Market
- Preserve our relationships with, and increase our engagement with both Firbank and Brighton Grammar schools
- Expand our SOS Appeal to ex-school student families and choir alumni
- Ensure we can fund 1.5 FTE Assistant Curate

Resources

Funding parish
renewal

Key enablers

This is our MAP

Mission Action Plan 2020-24



St Andrew's Brighton

- Conscientiously strive to attain our **giving targets** for each budget year, encouraging the use of direct deposits to ensure regular and realistic contributions to the mission of God's church in this place
- Seek, so far as available funds permit, to ensure that the parish **plant and equipment** are commensurate with, and well maintained to, the standard expected of facilities in our location for the comfort and enjoyment of parishioners & guests
- Maximise ministry & mission resources while minimising all costs incurred by the parish
- Preserve, so far as possible, **bequests** for future maintenance and mission
- Maximise the return on parish **investments and facilities** to fund ministry, maintenance and mission

It is God's mission and our action plan.

The future of the Anglican Church in Brighton depends on all of us –

- all our parishioners, including Parish Council members & the Churchwardens
- our office & music staff
- our clergy
- our schools

to work consistently to achieve the goals set out in this Mission Action plan

to the glory of God in this parish of

St Andrew's Brighton

Curate's Report – The Reverend Michelle Wang

I am so blessed in this very unusual year, 2020. Thank God for He is good! I thank the Reverend Ian Morrison, my supervisor, for teaching and guiding me, and for our regular meeting at 3-4 pm on Thursdays; Thank you to all parish brothers and sisters in Christ for journeying with me in my learning steps. I value your love, prayer and support so much.

- The ordination service and the first Eucharist celebration service on 24 November were milestones in my entire life. I thank God for his providence in me.
- I had the opportunity to visit my family in China and returned to Melbourne safely.
- My family is so grateful that we moved into the parish Unit 230A in March.
- I completed my theological study in June.
- My frozen shoulder and dizziness which I suffered through the year are now getting better.
- Most importantly, during the COVID-19, we have been able to continue our church ministries.

Worship Ministry

It is an honour to celebrate the Eucharist as a priest; many thanks to the Reverend Ian Morrison and the Reverend Roger Featherston for teaching me the ways to celebrate. I celebrated Eucharist at the diocesan service at St. David's Anglican Church Moorabbin on 30 August. Learning to worship in different ways through video recording and virtual zoom is another step of learning.

Pastoral Ministry

I thank God that our congregation came through the COVID-19, and that no one affected badly.

I enjoyed the experience of phone conversations and prayer with some brothers and sisters, I also had the pleasure meeting with some our Chinese parishioners in the park or on the beach while maintain distancing. Not only have I ministered to you, but you also have ministered to me too!

Fr Ian and I are grateful that three Chinese families from the Brighton community donated 1000 disposable face masks at the beginning of the pandemic on 24 March.



We also thank Golden Moon, Chinese restaurant for providing free delicious food to ten parishioners on Sundays from 11 April until we decided to protect our people from any chance affected by the COVID-19 on 19 July. Thanks to Vivian Wang and her son Eric



who tirelessly and joyfully delivered the food for the entire 14 Sundays. What a commitment!

Preaching

I understand that my sermons are always too long. I am still on a learning curve to limit the sermons to 8-9 minutes to produce Bible-based, Jesus-centered, discipleship purposed

sermons.

Mission Pathway Program A -- English Conversation Group (ECG)

We had our face to face celebration for the English Conversation Group in our beautiful cloister garden on 6 December 2019 with a theme of “Chinese Tea Culture”. We started weekly Zoom conversation on 12 May with some 25-40 participants and eight regular leaders from the Brighton community and our parish. This program has been a blessing to the Chinese community during COVID-19.

Many thanks to Brian Comport, Angela Edwards, Allan & Tricia Harper, and Roger Pym for the faithful presence, love and wisdom. Praise God that 13 people accepted our invitation and joined our Mandarin Alpha Course which started on 16 October!

Mission Pathway Program B -- *mainly music*

I joined *mainly music* in February. Many thanks to Andrew Bottomley, who took the coordination of the program after Christine left. Thank you also to Betty Carlyle, Victoria Freckleton, Carolyn Harris and Helen Yao. Without any of you, the program wouldn't work!

I enjoyed being the visual desk person, chatting with the adults, and have conversations with the cute infants and toddlers who normally won't respond. Please join me to pray for our volunteers and families, and that the program will bring people to Jesus. I have been sending the videos specially produced by the *mainly music* organisation to the families for the period of COVID-19.

Chinese Ministry

- Our weekly *10 am Zoom Bilingual Service* started on 29 March. We have had 30-50 participants during different weeks. The Zoom technology enables some people who like to explore Christianity to join us from Melbourne and China. Later in July, we added the “Story Sharing” part, which helped the English and Chinese parishioners know one another better. Thank you to the Chinese parishioners and the English-speaking brothers and sisters for being together with our Chinese community. Thank you also, Father Ian and Father Roger for preaching and supporting the service. Special thanks to James & Alan Hardy, Alice King, Derrick Cee, Coco Zhang, Iris Lee for their talent.
- Our *Mandarin Parishioners Bible Reading Group* completed its first round of Bible reading within nine months on 30 March. We had a maximum of 18 readers, 4 parishioners were so determined and they completed without missing a single day. More people now have joined our second round of readings.



- Before the lockdown, on 22 March, I baptised three Chinese Christians at Brighton beach.
- We had the 2020 New Year Kids Talent Show at my house in Oakleigh South.



- We continued our *Weekly Friday Bible Study* and *Wednesday Morning Prayer*; God has been helping us to grow in faith and knowledge of Him.

Other Zoom Events

I have attended regular Post-ordination Training, the Deanery and the Brighton Covenant of Churches meetings, the Diocesan Multicultural and the Diocesan Chinese Ministry Meetings. I also attended some Zoom training seminars, a Chinese preaching seminar, and a church planting seminar.

I would especially like to thank my Field Committee, Allan Harper (Chair), Heather Sanderson, Anne Barry, Johnson Xu, and Vivian Wang. Even during the lockdown, we met monthly via Zoom. Your ministries are so invaluable to me. Thank you!

Thank you to Grace Ni, Johnson Xu and Kathy Zhang for helping with all the translations for the weekly Pewsheets, The Vicar's News and the sermons when needed. May God continue to use your gifts and talents to serve Him!

Churchwardens' Report

Despite the challenges provided by the COVID-19 lockdowns and accompanying restrictions, this year has afforded the Churchwardens and Parish Council time for reflection, the opportunity to action plans formulated last year, and to plan for the future of the Parish.

Whilst still settling into his new home and beginning to know his parishioners and the various aspects of the parish, our Vicar, the Reverend Ian Morrison, had to quickly adjust to a very different ministry. No services conducted with a congregation, no meetings in person and no visits to homes or hospitals. Not daunted by the challenge, he quickly mastered video services and implemented Zoom meetings and chats. We have come to know and appreciate the Vicar's understanding of all aspects of Parish business - his guidance and leadership have been invaluable.

Finance

We again began the year with a deficit budget and no Treasurer. We felt blessed when Philippa McKenna agreed to take on the role of Parish Treasurer and we greatly appreciate her forensic financial skills and accounting clarity and wisdom.

A decision made by the Planning Committee (formed early in 2020) was to launch a fundraising appeal to assist in addressing the serious financial issues facing our Parish. The *SOS Appeal* was unfortunately impacted by the COVID-19 lockdowns, and to date has disappointingly fallen short of our hopes and needs, only raising \$55,450 (\$21,450 to the Parish and \$34,000 to the St Andrew's Music Foundation). We are grateful to, and very appreciative of those parishioners and community members who engaged with the appeal and donated so generously.

A number of cost saving initiatives were enacted in an endeavour to limit our costs during this period of reduced income.

Early in the year, as a result of last year's negotiations of a new Memorandum of Understanding with Brighton Grammar, Brighton Grammar School (BGS) took over the bookkeeping role formerly provided by the Diocese. This is a cost saving to the Parish of \$16,000 annually.

The churchwardens gratefully accepted the Vicar's decision to take a 50% reduction in his stipend during part of the COVID period. Bishop Paul allowed this reduction to take place until the end of September.

To further cut costs we reluctantly reduced the music staff by terminating the employment of Mr Christopher Roache, our Director of Music, and appointing Dr Calvin Bowman, our Organist, to the combined roles of Director of Music and Organist. Our Parish Administrator, Angela Alomes obliged when she was asked to take her accrued time in lieu and leave entitlements whilst the office was required to be closed.

As we have not had regular weekly services, or special services like Easter and ANZAC Day, we have not received any income from the open plate during March to September. This is a significant loss of income. We acknowledge with thanks all the parishioners who

have kept their pledges/envelopes coming throughout this most difficult time, especially members of our Chinese community who have increased their use of direct payments into the Parish's bank account and this is reflected our accounts.

Our income has also been impacted by the legislated 50% reduction in rent from the Brighton Schoolhouse Café, which could possibly continue until April 2021. We have also lost over six months of projected income from the hiring of our buildings and at least one of our big hirers.

Attached to this report is the Budget for the Church's year 2020/2021, which the Churchwardens and Parish Council have deliberated over and now present to the Parish.

Hire of Buildings

Our chapels and the main church were hired for the first six months (October to March) by a variety of schools and other organisations for worship, seminars, meetings and concerts. Under COVID-19 restrictions no hire of these buildings was allowed, therefore we received no income from this source, from March to September 2020.

The story is repeated with our hall hire. Whilst our regular hirers were on site, and many casual bookings for parties, markets and meetings occurred in the October to March period no further hiring occurred, and therefore no income was received, for the period March to September (the second half of our financial year).

Last year the Churchwardens explored the idea of our hall hire being managed by Brighton Grammar School's 'Share Community Campus'. This year we have made that a reality. The Share Community Campus has a dedicated administrator, and this will greatly assist Angela Alomes our Parish Administrator by relieving her of the time-consuming detail involved in hall hire.

Grounds Maintenance

We appreciate the generous support that Brighton Grammar give us by having their ground staff maintain our church gardens and grounds. We thank Gail Quilliam, who in her own time works tirelessly at maintaining the Gardens of Remembrance.

For safety reasons lopping of trees outside the Brighton Schoolhouse Café and in the gardens along the Church Street frontage was needed. We engaged the service of professionals to remove the branches overhanging the Brighton Schoolhouse roof, and storm damaged limbs and dead branches from a few trees at the front of our grounds. As COVID-19 restrictions eased, cafes were able to open and serve takeaway food and drink,

St Andrews began hosting large numbers of people picnicing in our grounds. This has continued and it is indeed a lovely sight to see groups on the grass at the front and sides of the Church enjoying the wonderful areas around St Andrews Church. Boys and girls on bicycles and skateboards have discovered the paths and Church steps. The Church grounds have become a popular meeting place for young people.

Buildings

Although there is much work to be done in maintaining all our buildings, this year we have only carried out essential upkeep and dealt with emergencies that have risen due to our concern that the impact of expenditure on our financial result for the year.

We have:

- replaced the deteriorated unsafe electricity pole situated on the tennis courts, which supplies electricity to our site using funds received in last year's accounts from the Op Shop and Tennis Club.
- replaced a burst a main water supply pipe and managed to ensure the Brighton Schoolhouse had water during this process.
- replaced the Brighton Schoolhouse Cafe hot water system, which is our responsibility under the lease.
- repaired the thermostat in the hot water system in the hall roof space which supplies the kitchen.
- had the annual cleaning of the gutters of all buildings on our site including the church (so far as is practicable), the required 6 monthly inspection of essential safety measures, and testing and tagging of electrical extension leads.
- replaced the unservicable air conditioner in the Parish Office.
- undertaken the necessary repairs, and cleaning of the Church houses in readiness for the arrival of Reverend Michelle Wang and Dr Calvin Bowman respectively.
- repaired and refurbished the wall vents in the main Church and Lady Chapel. This work was generously done by a parishioner at no cost to the parish.

On Boxing Day we discovered a break-in and robbery had occurred in the Parish Offices. Significant sound equipment was stolen and extensive damage done to the floor of the office corridor and the counting room, to a safe and some of our locks. Consequently we have installed, an alarm and [cameras](#) in the office area. Some re- keying of the locks has also been done to prevent access. Insurance enabled us to replace a damaged safe and all the sound equipment. However, the replacement of the flooring in the office corridors and the total rekeying of the master key system has not yet been undertaken. An amount of some \$19,500 shown as cash in the bank are the proceeds of our insurance claim relating to these damaged items which we were reluctant to replace at the time.

In relation to the proposed new building to be constructed by Brighton Grammar on our tennis courts, an update is included in the Vicar's report as he has been our representative appearing before both Bayside City Council and Heritage Victoria.

Thank you

The Churchwardens, Felicity Stretch, Dwight King and Susie Douglas thank sincerely all clergy, parishioners, Parish Council, volunteers, staff, community supporters, generous donors and our families for your understanding and support of us as we worked our way through a very different year. We have enjoyed the year and are humbled by having been entrusted as your Churchwardens.

*Felicity Stretch
Dwight King
Susie Douglas*

Director of Music's Report

The year 2020 has been like no other we've experienced. I count myself fortunate that, during this unprecedented time, I've been welcomed to St Andrew's as Director of Music having previously held the post of Organist for approximately six months.

It's incumbent upon me to thank my predecessor in the role, Mr Christopher Roache, for his efforts. I always enjoyed playing the organ for Chris, and I wish him well in his further endeavours. I sincerely hope to see him back at St Andrew's in the future as a musical guest.

The Choir has been in recess since March, so that we now look forward to a fresh start in 2021 with both returning choristers and a number of new faces. What a moment that will be when we're finally able to sing God's praises after such a hiatus.

The situation with regards to the condition of our magnificent pipe organ is of grave concern. Mr Ian Wakeley has provided a comprehensive report as to the work required in order to allow the instrument to function reliably. If, indeed, we want the instrument to function at all, we shall need a sizeable financial investment. Exactly how this might be facilitated in the current economic environment is yet to be determined, but we must do something now.

Similarly, if the music program is to develop as it might, and ought, a good piano is an essential piece of infrastructure for rehearsals, services, and concerts. Mr Stewart Kelly has provided a report which discusses some ideas as to suitable instruments for our grand space.

Speaking of concerts, I've been communicating with many fine musicians over the past few months who are keen to contribute to the musical life of St Andrew's in some novel and interesting ways. 2021 should be an exciting year in this respect.

I would especially like to thank Ian and Michelle for their collegiality and friendliness this year, Angela and Gail for their helpfulness in the remote office, and the Churchwardens for their support. Many people have shown me great kindnesses in ways overt and subtle, and I thank them also.

Let us now be inspired by Psalm 150 as we look forward to making a joyful noise in 2021 with our combined musical resources and talents.

Dr Calvin Bowman
DMA (Yale)
Director of Music

Events Committee: Events, Social & Fundraising

With a small Events Committee and an equally small window of opportunity for events we raised the following net funds from specific events held:

- St Andrew's Day Dinner Raffle \$415
- St Andrew's Day Dinner \$1,680
- Organ Concerts \$ 2,750
- Christmas Cakes Sales \$1,906
- Farmers Markets Hire Fees \$ 6,089
- Farmers Markets Donations \$2,894
- Funeral Catering \$454.

We undertook the following events prior to the COVID lockdown and throughout the remainder of the year:

- 6 October: Monthly Grand Organ Master Series – Christopher Cook
- 13 October: Blessing of the Animals/Music Staff Commissioning
- 13 October: Teddy Bears' Picnic
- 13 October: Trinity College Evensong
- 19 October: Farmers Market
- 20 October: Jazz Service/Fr Roger Featherston's thank you morning tea
- 22 October: Commissioning of Fr Ian Morrison, including hospitality
- 24 October: Anglican Society of Catholic Priests Symposium
- Oct– Dec: Sale of Fr Jan's Christmas Cakes
- 3 November: Monthly Grand Organ Master Series – Dr Calvin Bowman
- 10 November: Remembrance Sunday – Faure's Requiem Mass
- 10 November: Concert – What a charming notion...
- 16 November: Brighton Farmers Market
- 17 November: Concert – Australian Chamber Choir
- 23 November: Rev'd Michelle Wang's Ordination Celebration
- 30 November: Parish Patronal Festival Dinner with Greek theme
- 1 December: 10am Sunday School Event
- 1 December: Advent Hymns
- 7 December: Bayside Makers Market
- 8 December: St Mary's Nativity Service hospitality
- 8 December: Advent Festal Evensong
- 9 December: Haileybury Carols
- 21 December: Farmers Market
- 24– 15 December: Christmas Services and related activities
- Christmas Church decorations and removal
- 18 January: Farmers Market
- 2 February: Parish Welcome BBQ Lunch, provided by SACPA



- 25 February: Shrove Tuesday Parish Dinner
- 28 February: Mentone Girls' Grammar School Commissioning
- 1 March: Grand Organ Master Series – Bach Series for 2020
- 4 March: Victims of Child Abuse Service
- March: Commenced pre-recorded videoed services
- March: Commenced weekly *Catch Up with the Vicar*
- 21 March: Farmers Market
- 18 April: Farmers Market
- May: Commenced SOS Appeal
- 16 May: Farmers Market
- 20 June: Farmers Market
- 18 July: Farmers Market
- 15 August: Farmers Market
- August: Commenced Mattins Service
- 19 September: Farmers Market



Events from financial year end for remainder of 2020:

- 17 October: Farmers Market
- 21 November: Farmers Market
- 19 December: Farmers Market

Thank you to all those that have generously provided this time, talent or treasure throughout this challenging year.

Christian Meditation group

Our weekly meditation group sessions for 2019 concluded on 16 December with our 'Christmas Cheer' gathering, which was a happy time of sharing. All members of our group were very sad that our dearly loved and respected Rev'd Barry Martin was unable to continue his spiritual leadership in 2020 due to ill health. We miss his wisdom and guidance, and are grateful for his teaching, encouragement and support throughout the last three years.

During 2019, as well as the weekly meditation, several of the group were able to join with other Victorian members of the World Community for Christian Meditation Australia to attend Community Days at St George's Malvern and St Mary's Parish Altona, where we met representatives from groups across Melbourne and renewed acquaintance with members from our neighbouring parish at All Saints Sandringham, who had joined our meditation group on several occasions. Arrangements were made for both groups to meet for a shared meditation afternoon in April this year. St Andrew's group resumed our meditation on 3 February 2020, however we only met for four weeks before the COVID-19 shutdown commenced, putting all plans on hold, and our group has not met since. We hope that we may resume our group meditation before the end of this year, and eagerly await directions from the Victorian Government which will enable the Rev'd Ian Morrison to give us his blessing to continue Christian Meditation in St Andrew's Church again.

Wendy Johnstone
Group Leader

St Andrew's Choir Parents Association (SACPA)

Given COVID-19 restrictions, SACPA has had quiet 2020 undertaking the following:

- December 2019 Christmas SACPA events – drinks, dinner, breakfast.
- Summer holidays Choir robe laundering.
- February – Choir Parents Information Evening, AGM and Social Drinks; First Choir Sunday BBQ; 10am Hospitality; Ash Wednesday Choristers Dinner.
- Arranging two Zoom catch ups for the choir families during the lock down period.
- August – Release of the *St Andrew's Chorus* to choir parents, Alumni and 'Friends of the St Andrew's Choir'.
- October – 2020 COVID-19 Choir Photo being rendered.
- To come...Dec 2020 Summer holidays Choir robe laundering.

Significant Expenditure Items:

- Funded a gift to farewell Mr Roache.
- Funded for purpose casters for the Choir's electric piano.

SACPA Finance Report:

- Amount of SACPA funds as at 1/10/19: \$11,407.41
- Total income for 2019 (1/11/19 to 30/9/20): \$1,256.01
- Total expenses for 2019 (1/11/19 to 30/9/20): \$5,285.45
- Amount of SACPA funds as at 30/9/20: \$7,377.97

Thank you:

While their hands-on involvement has been limited during the COVID-19 lockdown, the 2020 SACPA Committee, the Vicar (President), Felicity Stretch (Chair), Con Livissianos (Vice-Chair), Rebecca Rowe (Secretary), Greg Kissane (Treasurer), Kisane Soriano, Dianne Noulikas, Wayne Moulton 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, sponsors and local businesses who have assisted and supported the Choir where possible during the Church 2019/20 year.



2020 First Choir Sunday



2020 First Choir Sunday BBQ

St Andrew's Opportunity Shop 2019 – 2020

The year just ended has provided a number of challenges for our Opportunity Shop, particularly when we were advised that our shop had to be closed from Monday 20 March, 2020, due to the world-wide COVID-19 pandemic.

On 24 June, following a special meeting of the Committee of Management, several members of the Committee resigned regarding issues around necessary changes for the distribution of funds from the Opportunity Shop, which of course, is part of the parish.

The remaining members of the Committee of Management (Jan Atkins, Tony Cross, Maxine McKiggan, Heather Sanderson, Janet Seymour and Lorraine Winkler) agreed that they wanted to continue to keep the Op Shop open. Heather was invited to be Convenor, Tony to continue as Treasurer and Maxine as Roster Secretary.

Following several weeks of hard work and rearranging the shop to conform with new COVID-19 safety requirements, with regard to volunteer staff and customers (including hand sanitizer at the door, sneeze shield above the counter, restricted numbers in the shop and social distancing) we re-opened the shop on July 15, 16, 22, 23 and 29.

Customers were delighted and we enjoyed some excellent days of trading and many favorable comments about the shop and the invaluable EFTPOS facility. However, once the 'state of disaster' was announced on 2 August the shop was closed immediately and only re-opened again on 4 & 5 November – once again with many happy customers and excellent trading.

Our plan is to continue opening the Shop until Christmas on Wednesday and Thursday only, from 10am to 3pm.

Grateful thanks to our Vicar, Fr. Ian Morrison, for his support and encouragement during challenging times and designing our new Op Shop logo.

Opportunity Shop AGM – Our AGM normally held in October, has this year due to the COVID-19 restrictions, been set for Monday 7 December at 2.30pm when afternoon tea will be provided. This date remains subject to restrictions, in the hope we might be able to host 50 people at either the parish hall or in the church.

Distribution of Funds – As our Op Shop was closed for almost seven months, \$21,800 was available for distribution (after the \$30,000 promised to the church in late June to assist with urgent fundraising).

Recipients, being a Committee-only decision, were as follows:

- Anglicare
- Cottage by the Sea
- Backpacks for Homeless
- Green Cross Outreach Buses

each of whom will receive \$5,000.

Coats and jackets for homeless – During the depth of winter 35 warm coats and jackets were provided to an organisation seeking help for those in need.

Volunteers – The valuable work of each and every volunteer has been greatly appreciated, and my thanks to the small team of hard-working Committee members who came on board from the end of June.

Special thanks is extended to Sally Allmand for her tireless work as Chair of the Op Shop for almost three years; to Sue Brown who served as Treasurer and worked in the Shop for many years, and to Astraea Feldhorst, Lurlene Garfield and Cine Sharp, all of whom have now left the Management Committee.

Grateful thanks also to Jacqui Woodyatt for her many years of service assisting with pricing, sorting and serving in the Shop.

It is our hope that when the Shop re-opens early in 2021 that our team of volunteers will return and continue the good work that has made such a difference in our community.

Heather Sanderson
Convenor – St Andrew's Opportunity Shop

Photos next page





Proudly part of the St Andrew's Parish Church

2020 St Andrew Tennis Club Annual Report

2020 saw seismic change not only to the St Andrew's Tennis Club, but to the world at large. COVID-19 has altered everything and it will remain with us for some time to come.

The pandemic meant the Committee were by law, forced to close the club for some of the latter part of the financial year. There was some short-lived respite, but this was temporary.

As well as the COVID-19 crisis, there remained the uncertainty surrounding the Brighton Grammar School development on the site of the St Andrew's Tennis Club in terms of approvals and timing. To date neither has been finalized and the development remains on hold for the duration of 2020 and possibly to mid 2021. As a result, the Tennis Club will remain *in situ* until all of the above has been resolved.

Not all remains negative for the Tennis Club with an in-principle agreement between the Parish of St Andrew's Church and the Tennis Club having been reached. This is a momentous achievement and takes the relationship back to where it was some 17 years ago. As a result, the Tennis Club has been granted a further 10-year license agreement. Special thanks must go the Reverend Ian Morrison and to Susie Douglas of the Tennis Club.

During the 2019-2020 financial year the annual Trivial Pursuit night was a big occasion in terms of enjoyment and entertainment for attendees as well being very profitable. The running of the Australian Open was another highlight with a strong turnout blessed with clear skies yet again.

The St Andrew's Club Junior Comps were also interrupted by COVID-19 but enjoyed some mixed success in the time available, and have remained an intrinsic component of the Club. Results were:

- One of the girls teams won a premiership
- The season 1 competition this year was cut short, however the Juniors were involved in Club Championships and Challenge Ladder Matches outside of the restrictions time period.

The Senior Club Intraclub Competitions remained highly competitive and well attended as were the numerous cardio sessions conducted over the course of the year (when allowed).

St Andrew's Tennis Club Re-development

As was announced at the last AGM, the St Andrew's Parish Church and Brighton Grammar School have agreed to re-develop the site of the existing St Andrew's Tennis Club for the provision of a two-level basement carpark, subterranean auditorium and two-level building housing a science and art wing. The top level will accommodate the new tennis facility dedicated to St Andrew's Tennis Club.

Approvals have gone through Council but have been held up by a Heritage Victoria objection which (it is anticipated), will be worked through in mid 2021. In the meantime, the Tennis Club will remain fully operational pending any additional state government rules enforcement.

The Committee will begin updating the Club website as further details come to hand.

St Andrew's Tennis Club Committee



187 Dendy St, Brighton East 3187
e: Secretary@stmaryspreschool.com.au
ABN: 40 781 249 627



2020 has certainly been a strange year for St Mary's. We have been off-site for the majority of the year, with the children finally able to return to the classroom in Term 4. Our usual projects, incursions and excursions were not able to go ahead as planned and we all had to navigate the new world of online learning. The children and staff took to it like ducks to water and there were some fantastic learning moments throughout the year.

St Mary's and St Andrew's have had a wonderful relationship for many years, which would normally mean the children's participation in the annual Nativity Play, but this won't be able to go ahead this year due to COVID-19. We look forward to continuing our relationship with St Andrew's in 2021 and continue to lease the property on Dendy St from the Melbourne Anglican Trust. We are hopeful that we will be able to have many social events and activities throughout the new year and to participate in the events at St Andrew's.



Madeleine Power
President
St Mary's Pre School Centre Inc.

Report of the Treasurer

Included in the Annual Report you will find both the Audited Financial Statements for the year ended 30 September 2020 and a schedule outlining the Budget for both the next financial year, ending 30 September 2021, and the four years following.

The Financial Statements show an excess of income over expenses of \$54,814 compared to a deficit of \$70,779 last year. There were three once off boosts to income that together provided over \$104,000 of revenue being:

- **Jobkeeper:** St Andrew's received significant help from this Government initiative over the lockdown at a net \$73,000 of additional income.
- **St Andrew's Appeal:** The launch of the Appeal just as the first lockdown was happening was not ideal, however, the need for an injection of funds to support the long term future of St Andrew's is undeniable. \$21,450 was received by St Andrew's. This campaign will be reignited once we reach a 'COVID normal' reaching out to members of the local community.
- **Diocesan Assessment:** The Diocese gave a once off \$10,000 reduction in the Assessment for the current year, this will not be repeated in 2021 at this stage. The Assessment for 2021, as advised by the Diocese will be kept at the same level as this year (without the \$10,000 credit).

At the same time, action was taken by the Parish Council to reduce costs wherever possible to minimise the impact of a loss in income from traditional sources resulting from COVID -19. The financial year ending 30 September 2020 has been a challenging one and St Andrew's faces a challenging financial future.

To aid your understanding of the financial statements and changes from last year I note below some key points:

Income Statement

Income

- **Institutional Donations:** This includes amounts received from Brighton Grammar School as part of the Memorandum of Understanding, Firbank Grammar School, the Tennis Club and St Mary's Kindergarten. The significant fall in income from this source results largely from the ending of the Chaplaincy agreement with Firbank following Rev. Christine Croft being employed by them as a fulltime Chaplain from the beginning of the year. In addition, there was a once off contribution made by Brighton Grammar School last year to fund the employment of adult choristers over a two year period.
- **Offertory, Pledges and Planned Giving:** The importance of Giving has been highlighted through the lockdown and we thank everyone who has maintained their pledge despite not being able to come to Church. It was our largest single source of income. However, Stewardship Sunday, early in the year, saw a decline in the level of

pledges, a trend that has been apparent in the last couple of years. Offertory, being all giving that is not done through a formal pledge, has seen a small increase on last year, despite the church being closed, due to electronic deposits directly into the Church bank account.

- **Properties:** This includes both Hall hire and the café rental income. Hall hire has been impossible since March, with the lockdown. In accordance with Federal Government directions on commercial leases the café rental income has been reduced by half for the period April to September and will continue at that level at least until December 2020.
- **Opportunity Shop:** We are grateful for the work that the Opportunity Shop does and for the significant contribution they have made this year towards the Church. As is mentioned elsewhere, a new agreement has been negotiated with them and St Andrew's received not only the distribution from last year's operations, at \$27,500, but a further \$30,000 as an additional distribution. Unlike in the past, where we have been able to use the distribution for a specific project, this year we have had to use the monies to fund our day to day operations.

Expenditure

- **Choir and Organ:** A reduction in the number of paid music staff members in general and the difficult decision to end the employment of our Director of Music, in particular, led to a reduction of costs.
- **Office and Staff Salary:** The reduction in the need for temporary office staff, the Office Manager taking time off as annual leave and the transfer of bookkeeping services from the Diocese to Brighton Grammar all combined to reduce costs.
- **Repairs and Maintenance:** Despite a halt in all repairs other than essential items the level of expenditure was still only slightly reduced on last year. The major item this year was expenditure of over \$15,000 on a replacement electricity pole on the Tennis Courts, required for safety purposes. Repairs following the break in after Christmas last year were all covered by insurance. There is still approximately \$16,000 from the insurance reimbursement that is available for spending.
- **Stipends:** A reduction in the number of Clergy to only 1.5 full time equivalents helped to reduce this cost. Further relief was voluntarily and generously given by our Vicar when he reduced his paid hours for several months during the lockdown.
- **Other Expenses:** A careful and thorough review of all Accounts in the general ledger, including the collectability of old debts, resulted in the need for write off. This is a once off expense.

Other Income

- **Sick Leave writeback:** An accounting entry to remove an audit error from last year's Accounts.

Assets and Liabilities

Assets

- Cash includes monies held for specific purposes such as the Historic Graveyard.
- Accounts receivable have been reviewed in detail and historic amounts that are unlikely to be collected have been written off. Sundry debtors include amounts due from the Diocese of approximately \$22,000 for Jobkeeper which has now been received.

Liabilities

- Other payables include approximately \$16,500 unspent insurance monies received to repair damage following the break in just after Christmas. In addition, approximately \$8,500 received in advance for rent of the café on the changeover of lessees.
- Employee entitlements have fallen largely due to a prior year audit error of \$25,000 and leave being used during the lockdown

Philippa McKenna

Treasurer

Budget for 2021 and following:

The budget for the next financial year is shown compared against both the current and prior year actuals. An indication of the results that could be expected for the following four years, if St Andrew's continues its current activities, is also shown. All of these budgets are forecasts, based on the knowledge we have to hand now. They show quite clearly that without changes, be that an increase in income or a reduction in expenditure, St Andrew's will not be able to continue operating as it is currently.

To assist your understanding, key assumptions made in the budgets are:

- **Jobkeeper:** St Andrew's will be eligible and will receive approximately \$56,000 net income from this short-term Government programme in 2020/21.
- **Café rent:** The rent reduction will continue until the end of March 2021 at 50% of the full rate. Currently this reduction has only been confirmed to the end of December 2020. This is lost income of approximately \$25,000.
- **Hall rental:** Hall rentals will be able to be maintained at the same level as prior to the COVID -19 lockdown from January 2021. Three months of income for 2020/21 has already been lost due to restrictions arising from COVID-19.
- **Pledges:** Envelope pledges will return once services recommence. A general decline over time is expected as the congregation ages without new pledge donors. This follows the trend of the last few years.
- **Offertory:** It is expected that offertory will increase when the church reopens adjusted for a reduction in numbers at Christmas 2020 due to government restrictions, a time when we have traditionally received a significant boost in income.
- **Diocesan Assessment:** The Diocese has advised that they are in the midst of reviewing the method of determining the level of Assessment for each Parish. Although it may be different, it is unlikely that St Andrew's will have a significantly lower cost.
- **Stipends:** The cost reflects two full time clergy plus a further half time Curate and Theological Student.
- **Repairs and Maintenance:** Reflects only minimal repairs and maintenance a campus the size and age of St Andrew's, covering the church, Hall, café and houses, could expect. It allows for no unexpected large costs.

ST ANDREWS BRIGHTON
BUDGET/FORECAST
5 YEARS 2020/21 -2024/25

	ACTUAL	ACTUAL	BUDGET/FORECAST				
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$	\$	\$	\$
Income							
Offertory	41,772	45,735	47,000	53,000	53,000	53,000	53,000
Pledges & Planned Giving	160,586	134,209	140,000	135,660	131,455	127,379	123,431
General Donation	24,343	8,559	10,000	10,000	10,000	10,000	10,000
Institutional	118,396	45,862	44,100	44,612	29,112	29,324	29,541
Op Shop		57,500	60,000	60,000	60,000	60,000	60,000
Fundraising	37,908	20,435	21,200	21,624	22,056	22,498	22,948
Services	43,195	28,280	38,640	41,953	42,782	43,627	44,490
Property Income	94,419	65,315	76,952	102,938	104,997	107,097	109,239
Hall Facilities	44,546	29,510	35,519	44,251	45,136	46,038	46,959
Parish Programmes	3,196	1,606	2,200	2,244	2,289	2,335	2,381
Interest	10,530	6,371	3,880	3,880	3,880	3,880	3,880
Other Income	759						
Total Income	579,650	443,382	479,491	520,162	504,707	505,179	505,869
Expenses							
Diocesan Assessment	49,153	54,095	54,288	46,104	50,014	48,528	48,573
Stipends	220,046	158,517	205,275	241,859	244,793	249,271	253,835
Conferences	500	31	1,000	1,020	1,040	1,061	1,082
Sacristy Costs	2,165	1,792	2,500	2,550	2,601	2,653	2,706
Office Costs and Office Staff salaries	79,464	60,886	58,530	60,256	61,719	63,232	64,784
Fundraising and Social Events	11,777	7,636	10,000	10,200	10,404	10,612	10,824
Choir & Organ	102,489	73,878	62,487	66,678	71,230	76,176	81,559
Services	18,941	8,067	11,750	15,198	15,502	15,812	16,128
Parish Programmes	12,516	3,157	5,968	6,267	6,393	6,521	6,651
Utilities, Tel., Rates and Land Tax	54,843	40,706	55,000	56,375	57,784	59,229	60,710
Property Repairs and Maintenance	53,995	46,671	60,000	65,000	66,300	67,626	68,979
Insurance & Finance costs	44,540	37,647	41,916	42,754	43,609	44,482	45,371
Other Expenses		25,115					
Total Expenses	650,429	518,198	568,715	614,261	631,389	645,203	661,202
Excess/(Deficit) of Income over Expenses	(70,779)	(74,816)	(89,224)	(94,099)	(126,683)	(140,025)	(155,333)
Abnormal Items							
Jobkeeper Income		97,373	61,092				
Less: Jobkeeper Top up		(24,215)	(4,306)				
Assessment Reduction		10,000					
Appeal Income		21,450					
Prior year once off adjustment		25,022					
		<u>129,630</u>		<u>56,786</u>			
Overall (Deficit)/Surplus	(70,779)	54,814	(32,438)	(94,099)	(126,683)	(140,025)	(155,333)
Total Cash available							
Not on Trust		381,077	348,639	254,540	127,857	(12,168)	(167,501)
On Trust for specific purposes		78,184	78,184	78,184	78,184	78,184	78,184
		<u>459,261</u>	<u>426,823</u>	<u>332,724</u>	<u>206,041</u>	<u>66,016</u>	<u>(89,317)</u>

ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

**AUDITED FINANCIAL STATEMENTS -
SPECIAL PURPOSE MEMBERS' REPORT
FOR THE YEAR ENDED
30 SEPTEMBER 2020**

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 2020

	2020	2019
	\$	\$
Donations	8,560	24,343
Fundraising and Social	20,435	37,908
Institutional Donations	45,862	118,397
Interest	6,371	10,530
Offertory, Pledges & Planned Giving	179,943	202,358
Other Donations	-	-
Parish Programmes	1,606	3,196
Properties	94,825	138,964
Services Income	28,280	43,195
Other Revenue	-	759
Opportunity Shop	57,500	-
Total	443,382	579,650
Choir and Organ	73,877	102,489
Conferences	31	500
Diocesan Assessment	54,095	49,153
Fundraising & Social	7,636	11,777
General Ministry Expenses	2,437	12,516
Insurance and Finance Costs	37,647	44,540
Office & Staff Salary	60,886	79,464
Outreach	-	-
Repairs and Maintenance	46,671	53,995
Sacristy Cost	1,792	2,165
Stipends	158,517	220,046
Utilities	40,706	54,843
Services	8,787	18,941
Other Expenses	25,116	-
Total	518,198	650,429
Other Income		
Jobkeeper	97,373	-
Jobkeeper Top Up	(24,215)	-
St Andrew's Appeal Fund	21,450	-
Other Income (Sick Leave Writeback)	25,022	-
Diocesan Assessment Reduction	10,000	-
Total	129,630	-
Net Surplus / (Deficit)	54,814	(70,779)
Other comprehensive income for the year (net of tax)	-	-
Total Comprehensive Income for the year attributable to the members	54,814	(70,779)

The accompanying notes form part of these financial statements.

ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

Statement of Financial Position as at 30 September 2020

	Note	2020 \$	2019 \$
Current Assets			
Cash and Cash Equivalents	5	459,261	419,599
Trade Receivables & Other Assets	2	42,816	49,137
Total Current Assets		502,077	468,736
Total Assets			
		502,077	468,736
Current Liabilities			
Trade and Other Payables	3	32,334	21,769
Employee Provisions	4	24,658	56,696
Total Current Liabilities		56,992	78,465
Total Liabilities			
		56,992	78,465
Net Assets			
		445,085	390,271
Equity			
Parishioners' Funds		351,410	256,724
General Reserve		93,675	133,547
Total Equity		445,085	390,271

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 2020

	Parishioners' Funds	General Reserve	Total
	\$		\$
Balance at 1 October 2018	311,275	149,775	461,050
Transfers from reserve	16,228	(16,228)	-
Deficit attributable to members	(70,779)	-	(70,779)
Balance at 1 October 2019	256,724	133,547	390,271
Transfers from reserve	39,872	(39,872)	-
Surplus attributable to members	54,814	-	54,814
Balance at 30 September 2020	351,410	93,675	445,085

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 2020

	Note	2020 \$	2019 \$
Cash Flows from Operating Activities			
Donations and other receipts		572,961	635,252
Payments to suppliers and employees		(539,670)	(651,410)
Interest received		6,371	10,533
Net cash inflow from operating activities	5(b)	39,662	(5,625)
Net increase in cash held		39,662	(5,625)
Cash at beginning of financial year		419,599	425,224
Cash at end of financial year	5(a)	459,261	419,599

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 2020

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 2020 (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 2020 (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 2020 (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 2020 (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 2020 (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 2020 (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.

ST ANDREW'S ANGLICAN CHURCH, BRIGHTON

Notes To and Forming Part of the Financial Statements for the Year Ended 30 September 2020 (cont'd)

	2020	2019
	\$	\$
2 TRADE RECEIVABLES & OTHER ASSETS		
Current		
Accounts receivable	10,438	40,639
Sundry debtors	32,378	6,310
Prepayments	-	2,188
	42,816	49,137
3 TRADE & OTHER PAYABLES		
Current		
Trade creditors	3,361	8,541
Other payables	28,973	13,228
	32,334	21,769
4 EMPLOYEE PROVISIONS	24,658	56,696

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 2020 (cont'd)

	2020	2019
	\$	\$
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	991	718
Cash available	380,086	348,376
Cash held for specific purposes	78,184	70,505
Total	459,261	419,599
 (b) Reconciliation of Net Cash provided by Operating Activities to Operating Surplus or Deficit		
Operating (loss) / surplus	54,815	(70,779)
<i>Change in Operating Assets & Liabilities:</i>		
(Increase) / decrease in receivables and other assets	6,320	66,132
(Decrease) / increase in trade creditors and accruals	10,565	3,519
(Decrease) / increase in provision for employee entitlements	(32,038)	(4,497)
Net cash from / (used in) operating activities	39,662	(5,625)

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 2020 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.

Title CHURCH WARDEN

Signature 

DULCIET E. KIPL


Title Churchwarden

Signature 

Felicity Stretch

Dated: 5/11/2020

Title CHURCHWARDEN

Signature 

SUSIE DOUGLAS

**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 2020, 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 2020 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' has 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

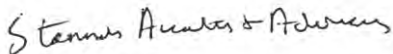
The Churchwardens' are responsible for the preparation of the financial report that gives a true and fair view in accordance with the Acts of Synod and Note 1 of the financial report and for such internal control as the Churchwardens' determine is necessary to enable the preparation of the financial 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 and Advisors



Michael Shulman
Partner
Dated: 5th November 2020

ST ANDREW'S OPPORTUNITY SHOP BRIGHTON

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 SEPTEMBER 2020**

Contents

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**Statement of Comprehensive Income
for the Year Ended 30 September 2020**

	2020 \$	2019 \$
Income		
Sales	61,960	130,321
Interest	899	1,620
Other Income	-	1,027
Total Income	62,859	132,968
Expenditure		
Distributions to St Andrew's Church	155,000	103,000
Petty cash	483	572
Bank and Merchant Fees	676	-
AGM	461	428
Telephone	526	619
Waste	853	1,429
Council Rates	2,249	1,368
Water	109	251
Repairs	164	1,879
Shop Fittings	497	228
Electricity	1,000	1,414
Insurance	1,569	1,336
Other Expenses	500	-
Total Expenditure	164,087	112,524
(Loss) / profit for the year	(101,228)	20,444
Total comprehensive income / (loss)	(101,225)	20,444

The accompanying notes form part of these financial statements.

**Statement of Financial Position
as at 30 September 2020**

	2020 \$	2019 \$
ASSETS		
Current Assets		
Cash	-	729
Westpac Cheque Account	16,714	13,474
Building Maintenance Account	2,002	2,000
Westpac Term Deposits	-	91,872
Bendigo Eftpos Account	17,892	19,745
Total Current Assets	36,608	127,820
TOTAL ASSETS	36,608	127,820
CURRENT LIABILITIES		
Trade Creditors	10,000	-
GST	16	-
TOTAL LIABILITIES	10,016	-
NET ASSETS	26,592	127,820
EQUITY		
Accumulated funds	26,592	127,820
TOTAL EQUITY	26,592	127,820

The accompanying notes form part of these financial statements

**Statement of Cash Flows
for the Year Ended 30 September 2020**

	2020 \$	2019 \$
Cash Flows from Operating Activities		
Cash receipts	61,960	131,348
Interest received	899	1,620
Cash payments	(154,071)	(112,524)
Net Cash from operating activities	(91,212)	20,444
Net increase/(decrease) in cash held	(91,212)	20,444
Cash at the beginning of the financial year	127,820	107,376
Cash at the end of the financial year	36,608	127,820

NOTES TO THE STATEMENT OF CASH FLOWS
1) Reconciliation of Cash

Cash at the end of 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 assets	36,608	127,820
Cash at the end of the financial year	36,608	127,820

2) Reconciliation of Net Cash from Operating Activities to Operating (Loss)

Profit / (Loss) for the year	(101,228)	20,444
Changes in Operating Assets and Liabilities:		
- Increase/(Decrease) in Payables	10,016	-
Net Cash from operating activities	(91,212)	20,444

**Notes to and forming part of the Financial Statements
for the Year Ending 30 September 2020**

1. Statement of Significant Accounting Policies

The financial report is a special purpose financial report, which has been prepared specifically for distribution to its members. The Members have determined that the entity is not a reporting entity.

Basis of Preparation

The information in this report is from 1 October 2019 to 30 September 2020. The 2020 financial year is the first year of audit.

The financial report has been prepared on a cash basis with the exception of trade payables which is recognised on an accrual basis.

The statement of comprehensive income has been prepared on a cash basis, whereby items are brought into account as money is paid or received from the records of the Opportunity Shop.

Accounting Standards and any other professional reporting requirements are not applicable to the basis of reporting adopted by St Andrew's Opportunity Shop.

The following material accounting policies have been adopted in the preparation of this report.

Income Tax

The Income of the Opportunity Shop is exempt from Income Tax according to the provisions of Section 50-5 of the Income Tax Assessment Act 1997.

GST

Revenues and expenditure are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of an item of the expenditure.

Inventory

Inventory is not recorded by the Opportunity Shop in the statement of financial position. All stock is donated to it free of charge. The Opportunity Shop does not buy any new stock for resale. Inventory is therefore held but not recognised as an asset given its fair value cannot be reliably estimated.

**Notes to and forming part of the Financial Statements
for the Year Ending 30 September 2020**

2. Equity

	2020
	\$
Opening Balance – 1 October 2019	127,820
Profit / (Loss) for the year	(101,228)
Closing Balance – 30 September 2020	26,592

3. Contingent Liabilities

There were no contingent liabilities existing at report date.

4. Financing Arrangements

The Opportunity Shop does not have and has not entered into any borrowing facilities, including finance and operating leases, as at reporting date.

5. Events Occurring After Reporting Date

There were no events subsequent to balance date requiring further disclosure or amendment to the financial position or performance of the financial report of St Andrew's Opportunity Shop for the year ended 30 September 2020.

6. Commitments

There are no commitments existing at report date not disclosed in this financial report.

Statement by the Members

The Members have determined that St Andrew's Opportunity Shop Brighton is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the Financial Statements.

In the opinion of the Members, the statement of financial position and the income statement:

1. Present fairly the financial position of St Andrew's Opportunity Shop Brighton, as at 30 September 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that St Andrew's Opportunity Shop Brighton will be able to pay its debts as they fall due.

This Statement is made in accordance with a resolution of the Members.

Chairperson: Heather Sanderson

Heather d. Sanderson

Honorary Treasurer: Anthony M Cross

Anthony M Cross

Date:

6/11/2020

Independent Audit Report to the Members of St Andrew's Opportunity Shop Brighton

Report on the Audit of the Financial Report

Auditor's Opinion

We have audited the accompanying financial report, being a special purpose financial report, of St Andrew's Opportunity Shop Brighton ('Opportunity Shop'), which comprises the Statement of Financial Position as at 30 September 2020, the statement of comprehensive income, statement of cash flows, a summary of significant accounting policies for the year then ended and the statement by the Member.

In our opinion, except for the effects on the financial report of such adjustments, if any, as might have been required had the limitation on our audit procedures referred to in the Basis of Qualified Auditor's Opinion paragraph not existed, the financial report presents fairly, in accordance with the accounting policies described in Note 1 to the financial statements, the financial position of St Andrew's Opportunity Shop Brighton as at 30 September 2020 and the results of its operations and cashflows for the year then ended.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibility 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 Opportunity Shop in accordance with the 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 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 auditor's opinion

We were appointed as auditor of St Andrew's Opportunity Shop Brighton in 2020. Accordingly, we have not audited the 2020 opening balances of the Opportunity Shop as reported in its Statement of Financial Position. The operating result of the Opportunity Shop for the year ended 30 September 2020 would be affected to the extent of any misstatement of financial information in the preceding year's statement of financial position.

Cash sales are a significant source of revenue for the Opportunity Shop. The Members have determined that it is impracticable to establish controls over the collection of income prior to entry into its financial records. Accordingly, as the evidence available to us regarding revenue from these sources was limited, our audit procedures with respect to sales income had to be restricted to the amounts initially recorded in the financial records. We cannot express an opinion as to whether sales income of the Opportunity Shop is completely and accurately reported.

Emphasis of Matter – Basis of Accounting

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 requirements of the Members of the Opportunity Shop. As a result, the financial report may not be suitable for another purpose.

The Member's responsibility for the financial report

The Members are responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation and the accounting policies described in Note 1 to the financial report, are consistent with the financial reporting requirements to meet the needs of the members. The members' responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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

Those charged with governance are responsible for overseeing the Opportunity Shop's financial reporting process.

**Independent Audit Report to the Members of
St Andrew's Opportunity Shop Brighton (cont'd)**

Report on the Audit of the Financial Report (cont'd)

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 the 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 the 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 and Advisors

Michael B Shulman
Partner
Date

ANNUAL MEETING 2020-21
ELECTION OF OFFICEBEARERS

NOMINATIONS HAVE BEEN RECEIVED FOR THE FOLLOWING POSITIONS:

CHURCHWARDEN

Susie Douglas

Dwight King

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

Vicar's appointment

Jonathan Hough

PARISH COUNCIL

Andrew Bottomley

Dwight King

Greg Kissane

Roger Pym

Felicity Stretch

Robert Timms

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

Vicar's appointments

Cathy Zhang, Johnson Xu

The Vicar reserves the right to make a further appointment.

INCUMBENCY COMMITTEE

Alice King

Philippa McKenna

Nicholas Stretch

Robert Timms

There being **2** positions to be filled and **4** nominations. An election will be held. Forms will be distributed to those on the electoral role.

Churchwarden's appointment

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

Fr Ian Morrison
Vicar
14.11.20