

Annual Report - Cashmere Presbyterian Church

Cashmere Presbyterian Church
For the year ended 30 June 2019

Prepared by Presbyterian Church of Aotearoa

Entity Information

Cashmere Presbyterian Church For the year ended 30 June 2020

'Who are we?', 'Why do we exist?'

Legal Name of Entity

Cashmere Presbyterian Church

Other Name of Entity

Cashmere Hills Presbyterian Church

Entity Type and Legal Basis

The entity is a church, established under the Presbyterian Church Property Trustees Act 1865. The rules of the church are detailed in the Presbyterian Church of Aotearoa New Zealand Book of Order.

The entity is a registered charity in New Zealand

Registration Number

51877

Entity's Purpose or Mission

Cashmere Presbyterian Church will make the life and teachings of Jesus Christ known and will share in God's loving purposes of truth, justice, peace and wholeness for all people and the world.

Entity Structure

The church is affiliated to the Presbyterian Church of Aotearoa New Zealand (PCANZ). It is guided by the provisions of the PCANZ Book of Order, however the church is autonomous and governance is the responsibility of a Parish Council, which is elected by members.

Main Sources of Entity's Cash and Resources

Donations and offerings.

Fund raising activities.

Rental of Facilities.

Weddings.

Main Methods Used by Entity to Raise Funds

Fundraising: Specialist exhibitions/fairs; sundry social events throughout the year.

Donations and offerings.

Investment income.

Income from services and activities: hiring out of facilities for social and community events; hiring out of kitchen facilities for food preparation; use of church for weddings.

Entity's Reliance on Volunteers and Donated Goods or Services

The church relies on the time and expertise of volunteers to fulfill its mission activities (community support and outreach), governance (the Parish Council members and Parish Clerk's are volunteers), as well as many pastoral care and assistance roles.

Physical Address

2 Macmillan Avenue

Cashmere

Christchurch

Approval of Financial Report

Cashmere Presbyterian Church For the year ended 30 June 2020

The Church Council is pleased to present the approved financial report including the historical financial statements of Cashmere Presbyterian Church for year ended 30 June 2020.

APPROVED

Elizabeth Taggart
Joint Parish Clerk

Date

Colin Reid
Joint Parish Clerk

Date

Meredith Jane Smith
Treasurer
14 August 2020

Statement of Service Performance

Cashmere Presbyterian Church For the year ended 30 June 2020

'What did we do?', 'When did we do it?'

Description of Entity's Outcomes

As reported in the Entity Information section, the mission of Cashmere Presbyterian Church is to make the life and teachings of Jesus Christ known and will share in God's loving purposes of truth, justice, peace and wholeness for all people and the world.

In furtherance of this objective the church offers a weekly Sunday morning worship service and a monthly Healing Service, attended by congregational members but open to all members of the public. Special services at Easter and Christmas are also held to promote community involvement, and a monthly contemplative service is also open to all members of the public.

The church supports the local community by its involvement with the Cashmere Residents Association and its connection with the Rotary Club of Cashmere.

Pastoral care is available for all who seek it.

Description and Quantification of the Entity's Outputs

	2020	2019
Numbers at Balance Date:		
Number of Church Members on the Role	86	90
Number of Associate Members	9	9
Children in Mainly Music Class	20	41
Youth in Bible Class	-	-
Ministry Staff (Full Time Unit)	1	1
Administrative/Mission Employees (Not Ordained)	1	1
	2020	2019
Activities in the year to balance date:		
Number of Services	56	78
Number of Weddings Performed in the Year to June	16	16
Number of Funerals in the Year to June	4	8
Number of Baptisms in the Year to Balance Date	6	7

Statement of Financial Performance

Cashmere Presbyterian Church For the year ended 30 June 2020

'How was it funded?' and 'What did it cost?'

	NOTES	2020	2019
Revenue			
Offerings	1	62,651	68,532
Charitable Appeals	1	12,274	20,176
Other Grants and Donations Received	1	-	1,000
Property Income	1	44,748	49,622
Investment Income	1	9,415	12,755
Income from Services and Activities	1	11,522	14,782
Other Income	1	11,230	26,735
Total Revenue		151,840	193,602
Expenses			
Minister Stipend & Allowance	2	52,332	58,616
Minister Housing	2	16,173	20,959
Other Staff Costs & Expenses	2	22,658	32,926
Property Expenses	2	40,930	42,296
Administration & Office Expenses	2	20,344	23,654
Total Expenses		152,437	178,452
Surplus/(Deficit) for the Year		(598)	15,150

The notes to these financial statements form part of and should be read in conjunction with this Statement.

Statement of Financial Position

Cashmere Presbyterian Church As at 30 June 2020

'What the entity owns?' and 'What the entity owes?'

	NOTES	30 JUN 2020	30 JUN 2019
Assets			
Current Assets			
Bank Accounts and Cash	3	37,875	27,206
Receivables and Prepayments	3	2,117	5,362
Other Current Assets	3	-	1,650
Total Current Assets		39,992	34,218
Non-Current Assets			
Land and Buildings		1,790,000	1,760,000
Plant and Equipment	5	13,975	12,955
Investments - Non Current	3	325,173	335,037
Total Non-Current Assets		2,129,147	2,107,992
Total Assets		2,169,139	2,142,211
Liabilities			
Current Liabilities			
Accounts Payable	4	2,793	4,257
Loan Payable		1,953	2,080
Income Received in Advance		1,475	3,891
Goods and Services Tax	4	406	244
Other Current Liabilities	4	13,383	12,012
Total Current Liabilities		20,010	22,484
Total Liabilities		20,010	22,484
Total Assets less Total Liabilities (Net Assets)		2,149,129	2,119,727
Accumulated Funds			
Reserves		594,643	574,508
Accumulated surpluses or (deficits)	6	1,554,486	1,545,218
Total Accumulated Funds		2,149,129	2,119,727

The notes to these financial statements form part of and should be read in conjunction with this Statement.

Statement of Cash Flows

Cashmere Presbyterian Church For the year ended 30 June 2020

'How the entity has received and used cash'

	2020	2019
Cash Flows from Operating Activities		
Donations, fundraising and other similar receipts	81,328	106,095
Receipts from providing goods or services	66,921	76,546
Interest, dividends and other investment receipts	9,356	12,714
Cash receipts from other operating activities	3,682	272
GST	(646)	(1,532)
Payments to suppliers and employees	(130,036)	(160,812)
Donations or grants paid	(457)	-
Total Cash Flows from Operating Activities	30,149	33,283
Cash Flows from Investing and Financing Activities		
Receipts from sale of investments	19,261	3,500
Payments to acquire property, plant and equipment	(7,364)	(956,714)
Payments to purchase investments	(9,337)	(12,687)
Repayments of loans borrowed from other parties	(23,616)	(30,232)
Cash Flows from Other Investing and Financing Activities	1,576	956,966
Total Cash Flows from Investing and Financing Activities	(19,480)	(39,167)
Net Increase/ (Decrease) in Cash	10,669	(5,884)
Cash Balances		
Cash and cash equivalents at beginning of period	27,204	33,088
Cash and cash equivalents at end of period	37,872	27,204
Net change in cash for period	10,669	(5,884)

This statement has been prepared without conducting an audit or review engagement.

Statement of Accounting Policies

Cashmere Presbyterian Church For the year ended 30 June 2020

'How did we do our accounting?'

Basis of Preparation

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

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Cashmere Presbyterian Church is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

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

Changes in Accounting Policies

To comply with mandatory accounting standards for registered charities three accounting policies have been changed:

- a) **Transfers from designated reserves:** In previous years, transfers from designated equity reserves were recognised directly in the Statement of Financial Performance. From 2018 transfers to or from reserves are using the Accumulated Surpluses account. The effect of this change is that the organisation's financial performance now accurately reflects surpluses or deficits incurred during the year, and income and expenditure incurred for the respective categories. In previous years the practice of direct recognition of equity transfers in Financial Performance had a 'smoothing out' effect, which distorted the financial activities for that period.
- b) **Netting out of rental income:** Expenses for maintenance of rental properties are recognised as expenditure in Financial Performance from 2018. In previous years such expenditure was netted out with rental income. The effect of this change is a more accurate reflection of financial activity to do with rental property.
- c) **Annual Leave Liability:** Annual leave has been recognised in the financial statements this year. In previous years no accrual was made. The 2018 figures have been adjusted to account for the annual leave liability, this makes the 2018 financial statements different to the audited financial statements.
- d) **Land and Buildings:** Land and Buildings have been re-valued using Government valuation. The historical depreciation recognised on buildings has been reversed to Revaluation Reserve.

Depreciation

Depreciation on fixed assets other than Land and Buildings are charged in the financial statements using the straight line method assuming 8-10 years for Plant, Furniture and Fittings and 15 years for the organ.

Notes to the Performance Report

Cashmere Presbyterian Church For the year ended 30 June 2020

	2020	2019
1. Revenue		
Offerings		
Automatic Payments	37,630	38,584
Envelopes - Weekly	21,345	23,359
Loose Offerings	3,299	5,040
Red Spot - Donations	-	950
Special Offerings	377	600
Total Offerings	62,651	68,532
Charitable Appeals		
Family Ministry Grants & Donations	-	9,759
Fundraising	856	2,379
Rebate Donations	3,496	-
General Donations	3,280	5,545
Plantarama Income	2,556	2,045
Sundry Income	246	448
Thanksgiving Sunday	1,840	-
Total Charitable Appeals	12,274	20,176
Other Grants and Donations Received		
Local Government Grants - Carnival	-	1,000
Total Other Grants and Donations Received	-	1,000
Property Income		
Church House - Rent Received	33,207	36,026
Facilities - Rent Received	11,541	13,597
Total Property Income	44,748	49,622
Investment Income		
Interest Received - BNZ Accounts	19	27
Interest Received - Manse Fund Housing Contribution	8,123	11,061
Interest Received - Special Funds	1,273	1,667
Total Investment Income	9,415	12,755
Income from Services and Activities		
Weddings and Funerals	10,562	13,898
Conference Income	-	264
Foot Clinic Donation	960	620
Total Income from Services and Activities	11,522	14,782
Other Income		
Covid 19 Wages Subsidy	11,230	-
Bequests	-	26,735
Church House Maintenance Appeal-year 2018	-	1,995

Transfer from/(to) Maintenance Reserve	-	(1,995)
Total Other Income	11,230	26,735

2020 2019

2. Analysis of Expenses

Ministers Stipend & Allowance

Ministers wedding Payments	550	1,300
Minister Supervision	925	887
Minister Allowances (Other)	1,796	2,098
Minister Beneficiary Fund - Employer Contribution	2,045	2,318
Ministers Car Allowance	864	1,673
Ministers Recruitment & Relocation	-	893
Ministers Stipend	42,270	46,393
Minister Pulpit Supply	3,800	2,872
Other Ministerial Expenses	83	182
Total Ministers Stipend & Allowance	52,332	58,616

Ministers Housing

Minister Housing	16,173	20,959
Total Ministers Housing	16,173	20,959

Other Staff Costs & Expense

Family Ministry	-	9,248
Cleaner	728	68
Organist	2,050	2,720
Office Administrator	18,914	19,892
Kiwisaver - Employer Contribution	967	998
Total Other Staff Costs & Expense	22,658	32,926

Property Expenses

Church House - Expenses	5,542	5,863
Cleaning	6,547	3,660
Depreciation	6,344	7,298
Insurance	15,668	16,252
Rates	1,104	1,071
Repairs & Maintenance	5,725	8,152
Total Property Expenses	40,930	42,296

Administration & Office Expenses

ACC Levies	229	230
Administration Expenses	1,331	1,323
Advertising	522	90
Assembly Assessment	6,288	7,657
Audit Fee	910	836
Bank Charges	269	69
Carnival Expenses	-	489
Computer Expenses	456	417
Donations	457	-
General Assembly Attendance	-	578

General Expenses	647	175
Interest on Finance Agreements	1,051	1,103
Light Power & Heating	2,839	3,307
Presbytery Levies	1,098	1,892
Printing, Photocopying & Stationery	1,978	2,467
Telephone & Internet	1,517	1,874
Worship Expenses	106	484
Xero for Parishes	645	662
Total Administration & Office Expenses	20,344	23,654
	2020	2019

3. Analysis of Assets

Bank accounts and cash

BNZ Deposit A/C	11,283	16,577
BNZ Main Account	20,759	7,382
BNZ Offering A/C	2,057	1,530
BNZ Weddings A/C	3,709	1,664
Petty Cash	68	53
Total Bank accounts and cash	37,875	27,206

Debtors and prepayments

Accounts Receivable	357	3,542
Prepayments	1,760	1,821
Total Debtors and prepayments	2,117	5,362

Other current assets

Bond Paid	-	1,650
Total Other current assets	-	1,650

Investments

Christian Savings - Estate M M Salmond	2,456	2,399
Christian Savings - Janet Shaw Trust	952	950
PCANZ - Manse Fund	314,623	322,261
PCANZ - Property and Maintenance Fund	4,461	4,348
PCANZ - St David's Building & Maintenance Fund	2,681	5,080
Total Investments	325,173	335,037

2020 **2019**

4. Analysis of Liabilities

Accounts Payable

Accounts Payable	2,793	4,257
Total Accounts Payable	2,793	4,257

Other Current Liabilities

Accrued Expenses	600	-
Bond Received	1,970	1,610
Children and World Vision	563	830
Church House Maintenance Appeal 2018	1,995	1,995
Family Ministry Fund	3,582	3,782

	2020	2019
Foot Clinic	163	163
Kitchen Fund	1,176	1,386
PAYE Payable	2,214	1,305
Rounding	-	-
Trade Aid	1,121	942
Wages Payable - Payroll	(1)	(1)
Total Other Current Liabilities	13,383	12,012
Loan Payable - Current		
Monument Finance	1,953	2,080
Total Loan Payable - Current	1,953	2,080
Good Service Tax		
GST	406	244
Total Good Service Tax	406	244
Income Received in Advance		
Wedding Deposits	1,475	3,891
Total Income Received in Advance	1,475	3,891

	2020	2019
5. Property, Plant and Equipment		
Property		
Buildings	1,150,000	1,120,000
Land	640,000	640,000
Total Property	1,790,000	1,760,000
Furniture, Fittings & Equipment		
Furniture & Fittings	73,870	66,506
Furniture & Fittings Accumulated Depreciation	(66,286)	(62,930)
Plant & Equipment	73,271	73,271
Plant & Equipment Accumulated Depreciation	(66,880)	(63,892)
Total Furniture, Fittings & Equipment	13,975	12,955
Total Property, Plant and Equipment	1,803,975	1,772,955

Land and buildings have been restated to valuation in accordance with the Rateable Valuation report issued by Christchurch City Council dated 1 August 2019, with additions since this date at cost.

Significant Donated Assets Recorded

There have been no significant donated assets.

	2020	2019
6. Accumulated Funds		
Accumulated Surpluses		
Retained earnings/Accumulated funds	1,545,218	1,539,296
Transfers to/from Other Reserves	9,865	(9,227)

	2020	2019
Current year Surplus / (Deficit)	(598)	15,150
Total Accumulated Surpluses	1,554,486	1,545,218
Revaluation Reserve		
Revaluation of Properties	263,997	233,997
Total Revaluation Reserve	263,997	233,997
Other Reserves		
Transfer to/from Accumulated Surpluses	(9,865)	9,227
Reserves	340,511	331,284
Total Other Reserves	330,646	340,511
Total Accumulated Funds	2,149,129	2,119,727
	2020	2019

7. Breakdown of Reserves

Reserves

Estate M M Salmond	2,456	2,399
Janet Shaw Trust Fund	952	950
Manse Fund	314,623	322,261
Property and Maintenance Fund	4,461	4,348
Special Funds	5,474	5,474
St. David's Building and Maintenance Fund	2,681	5,080
Transfers to/from Other Reserves	9,865	(9,227)
Total Reserves	340,511	331,284

Estate M M Salmond

The funds are invested with the Christian Savings. Both the interest and the capital is available for the new life work in the Cashmere Parish.

Janet Shaw Trust Fund

The fund is invested with the Christian Savings. The fund is for really vital work of the Church in Presbytery of Christchurch but not to provide bricks and mortar. The fund must be used for the extension of the Church into areas where there are needs of establishing the means of worship.

Manse Fund

The net proceeds from the sale of the Manse are held by Church Property Trustees and are invested in the Presbyterian Investment Fund. Of the total funds held, \$300,000 is held as a fund to provide fund for the payment of the Minister's housing allowance and \$14,623 being interest earned which is available for general funds.

St. David's Maintenance Fund

The St. David's real property fund was established by the Trustees of the St. David's Trust Fund from which Cashmere Presbyterian Church is entitled to 20%. The funds are invested in the Presbyterian Interest Fund and are available for capital expenditure and maintenance. The capital fund of \$38,186 is held by the Church Property Trustees as trustees. These funds are available for property purposes subject to the Church Property Trustees procedures for use of property funds.

Property and Maintenance Fund

This fund is invested in the Presbyterian Investment Fund and is available for capital and maintenance expenditure.

Special Funds

The balance of the Church House Maintenance Fund is \$5,473.75, it is held in the BNZ deposit account.

2020 2019

8. Commitments**Commitments to lease or rent assets**

Photocopier Lease (to September 2022)	938	938
Rent of Minsters Residence	-	19,968
Total Commitments to lease or rent assets	938	20,906

Commitment to purchase property, plant and equipment

Explanation and timing	-	-
Total Commitment to purchase property, plant and equipment	-	-

Commitments to provide loans or grants

Explanation and timing	-	-
Total Commitments to provide loans or grants	-	-

9. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 30 June 2019 (Last year - nil).

2020 2019

10. Assets Used as Security for Liabilities**Land and Buildings**

Loan - Baptist Savings	-	-
Land and Buildings used as Security	1,626,003	1,596,033
Total Land and Buildings	1,626,003	1,596,033

11. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

12. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

13. Diamond Harbour Land

Diamond Harbour land was transferred from the old Mission Resource Board to the Cashmere parish with the intention that it would be sold to the Anglican Diocese for building a community church which would also provide pastoral care and worship for the Presbyterians and Methodists in the area.

The property was transferred to the Anglican Diocese around 2000, with the sale price of \$115,000 not being paid, but recorded as a contribution by the Cashmere parish to the new church.

In the even of dissolution of the parish of Mount Herbert, or the dissolution of the covenant entered into on 1 July 1996, or upon the sale of the property, the net proceeds shall be divided between the participating churches in proportions agreed but Cashmere's contribution shall not be less than the current market value of the land at the date of the agreement.

2020 2019

14. Related Party Transactions

Parish Council & Finance Committee members - Donations received	12,517	15,295
Parish Council & Finance Committee members - Benefit in kind (purchase of supplies)	257	184
Parish Council & Finance Committee members - Payment for services	210	225
Total Related Party Transactions	12,984	15,704

Depreciation Schedule

Cashmere Presbyterian Church For the year ended 30 June 2020

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Buildings							
Church Buildings at Valuation 1 August 2019	1,150,000	-	1,150,000	-	-	1,150,000	-
Church Buildings at Valuation 1 Dec 2016	1,120,000	1,120,000	-	1,120,000	-	-	-
Total Buildings	2,270,000	1,120,000	1,150,000	1,120,000	-	1,150,000	-
Furniture & Fittings							
Additions to Sound Systems - 30/06/03	6,500	-	-	-	-	-	-
Additions to Sound Systems - 31/08/02	1,270	-	-	-	-	-	-
Advertising Sign	1,540	77	-	-	77	-	-
Blinds	393	28	-	-	28	-	-
Carpet - Lounge	4,248	389	-	-	389	-	-
Carpet/Lino - Church House	4,000	367	-	-	367	-	-
Chairs	9,120	456	-	-	456	-	-
Chairs	1,340	-	-	-	-	-	-
Chiller	1,733	88	-	-	88	-	-
Church Fittings	2,509	-	-	-	-	-	-
Cupboard	239	11	-	-	11	-	-
Desk - Minister	351	18	-	-	18	-	-
Desk - Office	351	18	-	-	18	-	-
Dishwasher	5,031	252	-	-	252	-	-
Drapes Lounge	3,300	385	-	-	330	55	-
Drawer Unit	172	9	-	-	9	-	-
Heat Pump - Church House	3,600	330	-	-	330	-	-
LED Lighting	1,000	458	-	-	100	358	-
Lounge Sound System	1,325	64	-	-	64	-	-
Memorial Plaque	120	-	-	-	-	-	-
Mitsubishi Heat Pump - Rata Lounge	7,364	-	7,364	-	414	6,950	-
Office Furniture	1,107	-	-	-	-	-	-
Panasonic TV and Video	1,215	-	-	-	-	-	-
Pie Warmer	690	86	-	-	69	17	-
Rolling Platform	823	77	-	-	77	-	-
Scope Heater - Church House	720	-	-	-	-	-	-
Servery	1,658	359	-	-	166	193	-
Signs	640	-	-	-	-	-	-
Sound System - Church	7,675	-	-	-	-	-	-
Storage Unit	425	26	-	-	26	-	-

Depreciation Schedule

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE	PRIVATE USE AMOUNT
Study Furniture	767	-	-	-	-	-	-
Sun Blind	690	80	-	-	69	11	-
Table Tennis Table	1,336	-	-	-	-	-	-
White Board	619	-	-	-	-	-	-
Total Furniture & Fittings	73,870	3,576	7,364	-	3,356	7,584	-
Land							
Church and Church Centre	245,000	245,000	-	-	-	245,000	-
Church and Church Centre Revaluation 1 August 2007	183,000	183,000	-	-	-	183,000	-
Church and Church Centre Revaluation 1 November 2013	30,000	30,000	-	-	-	30,000	-
Church and Church Centre Revaluation 1 July 2004	122,000	122,000	-	-	-	122,000	-
Church Land Revaluation 1 Dec 2016	60,000	60,000	-	-	-	60,000	-
Total Land	640,000	640,000	-	-	-	640,000	-
Plant & Equipment							
BBQ(2)	511	175	-	-	51	124	-
Church Organ	23,768	-	-	-	-	-	-
Computer Scanner	2,934	-	-	-	-	-	-
Data Projector	3,612	-	-	-	-	-	-
Defibrillator	2,836	1,397	-	-	596	801	-
Dell Projector	1,364	-	-	-	-	-	-
Electric Cooktop	386	261	-	-	39	222	-
Electric Screen	2,793	-	-	-	-	-	-
Evideo Camera	916	251	-	-	92	159	-
Floor Safe	700	169	-	-	70	99	-
Fridge/Freezer	697	-	-	-	-	-	-
Gas Cage	500	183	-	-	50	133	-
Gas Colifront	2,300	843	-	-	230	613	-
Heat Pump	2,175	106	-	-	106	-	-
Heating	9,714	2,510	-	-	971	1,539	-
Kitchen Zip	1,891	1,229	-	-	189	1,040	-
Laptop	1,688	-	-	-	-	-	-
M50 15" Monitor	488	-	-	-	-	-	-
MS Office Pro Academic	356	-	-	-	-	-	-
Office Computer	711	682	-	-	71	611	-
Oven	1,835	94	-	-	94	-	-
Piano	6,667	-	-	-	-	-	-
Range Hood	248	12	-	-	12	-	-
Speakers and Box	1,927	851	-	-	193	659	-
Television	637	281	-	-	64	218	-
Wall Oven	1,616	336	-	-	162	174	-
Total Plant & Equipment	73,271	9,379	-	-	2,988	6,391	-
Total	3,057,142	1,772,955	1,157,364	1,120,000	6,344	1,803,975	-

Audit Report

Cashmere Presbyterian Church
For the year ended 30 June 2020