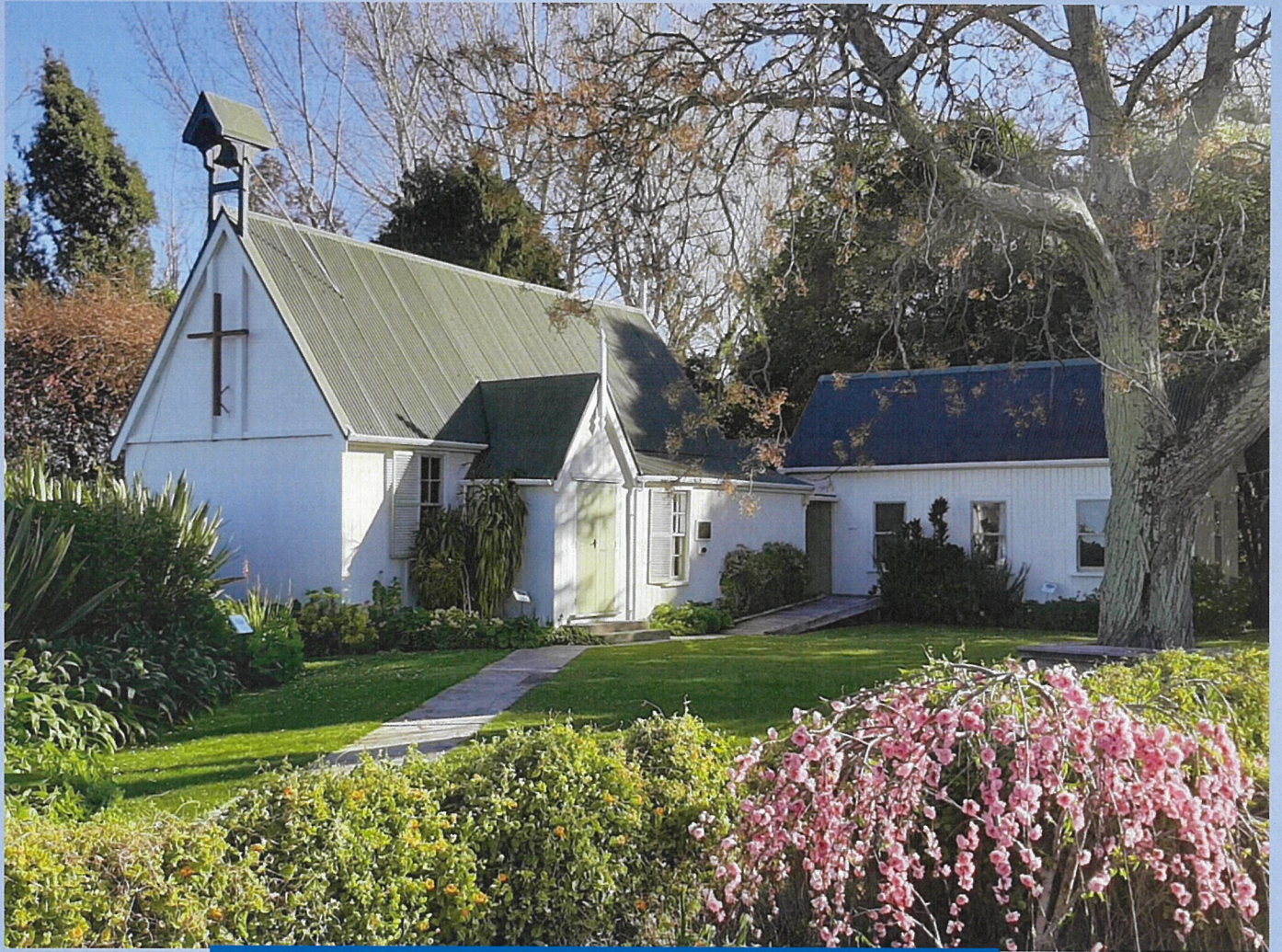




Presbyterian Church of Aotearoa New Zealand



ANNUAL REPORT

For the year ending 30 June 2021

ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

	PAGE
Entity Information	1
Statement of Financial Performance	2
Statement of Movements in Equity	3
Statement of Financial Position	4
Statement of Cash Flows	5
Notes to the Financial Statements	6-24

ENTITY INFORMATION AS AT 30 JUNE 2021

Council of Assembly

Convenor	Rev Jaco Reyneke Rev Richard McLean (<i>resigned November 2021</i>)
Deputy Convenor	Ms Katerina Solomona Ms Anne Edgar (<i>resigned November 2021</i>)
Council Members	Rev A J Harrex Rev Charissa DuRose Nicol Mr Craig Donaldson Mr Winston Timaloa Rev Mo Morgan Rev Ryhan Prasad Ms Diana Baird (<i>resigned August 2020</i>) Rev Rod Watts (<i>resigned September 2020</i>) Rev Wayne Ogden (<i>retired October 2020</i>) Rev Dr Darryl Tempero (<i>resigned November 2020</i>) Rev Tukua Tuwairua (<i>deceased April 2021</i>)

Registered Office

Level 1, Silver Stripe House
275-283 Cuba Street, Te Aro
Wellington, 6011

Nature of Business

Making Jesus Christ known in the Community

Charities Commission Registration Number

CC58963 The Presbyterian Church of Aotearoa New Zealand Group

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$000 Unaudited	2020 \$000 Unaudited
REVENUE			
<i>Revenue from non-exchange transactions</i>			
Offerings, donations, and bequests	6.1	38,509	38,837
Income from mission and ministry activities	6.2	38,433	43,716
		76,942	82,553
<i>Revenue from exchange transactions</i>			
Investment and Interest Income	6.3	2,715	5,400
Property income		10,382	10,361
Income from significant exchange activities	6.4	4,901	5,271
Other revenue		36,303	34,518
Levies and assessments revenue		100	90
Gain/(loss) on investments	6.5	8,578	1,109
Gain from joint ventures	6.6	332	957
		63,311	57,706
Total revenue		140,253	140,259
EXPENSES			
Staff and volunteer costs		61,242	59,409
Worship, mission, and ministry costs		12,625	14,782
Expenditure on significant exchange activities	7.1	2,661	1,374
Property costs	7.2	28,792	25,518
Administration costs	7.3	17,577	18,794
Total expenses		122,898	119,877
Surplus for the year		17,355	20,382
<i>Other comprehensive revenue and expense</i>			
Revaluation of assets		8,418	4,258
		8,418	4,258
Total comprehensive revenue and expense for the year	16	25,772	24,640

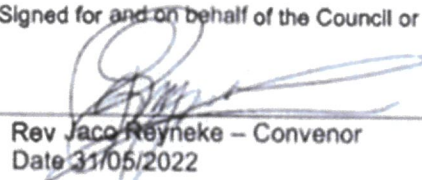
STATEMENT OF MOVEMENTS IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021


	Retained earnings \$000 Unaudited	Asset reval reserve \$000 Unaudited	General reserves \$000 Unaudited	Total equity \$000 Unaudited
For the year ended 30 June 2021				
As at 1 July 2020	1,171,917	50,506	215,146	1,437,570
Consolidation Adjustment	(13,497)			(13,497)
Adjusted Opening Equity	1,158,421	50,506	215,146	1,424,074
Surplus for the year	17,355	0	0	17,355
Other comprehensive revenue and expense	0	8,418	0	8,418
Total comprehensive revenue and expense for the year	17,355	8,418	0	25,772
As at 30 June 2021	1,175,776	58,924	215,146	1,449,846
For the year ended 30 June 2020				
As at 1 July 2019	1,151,536	46,248	215,146	1,412,931
Surplus for the year	20,382	0	0	20,382
Other comprehensive revenue and expense	0	4,258	0	4,258
Total comprehensive revenue and expense for the year	20,381	4,258	0	24,640
As at 30 June 2020	1,171,917	50,506	215,146	1,437,570

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Notes	2021 \$000 Unaudited	2020 \$000 Unaudited
CURRENT ASSETS			
Cash and Cash Equivalents		29,794	25,745
Debtors and Prepayments		15,721	14,549
Short-term investments		13,437	15,088
		58,952	55,382
NON-CURRENT ASSETS			
Long-term investments	8	206,746	200,327
Investment properties		14,257	13,535
Investment in joint ventures	9	120,184	119,172
Fixed assets	10	1,160,165	1,154,189
		1,501,351	1,487,224
Total assets		1,560,303	1,542,606
CURRENT LIABILITIES			
Creditors and Accrued Expenses		22,707	22,471
Current portion of loans		1,915	1,501
Employee entitlements		1,962	1,891
Unspent grants and funds held on behalf of other entities		8,317	7,409
		34,901	33,273
NON-CURRENT LIABILITIES			
Long-term loans		75,556	71,763
		75,556	71,763
Total liabilities		110,457	105,035
TOTAL NET ASSETS		1,449,846	1,437,570
EQUITY			
General Funds and Reserves		1,449,846	1,437,570
TOTAL EQUITY		1,449,846	1,437,570

Signed for and on behalf of the Council or Assembly who authorised the issue of these financial statements.


Rev. Jaco Reyneke – Convenor
Date 31/05/2022


Ms. Katerina Solomona – Deputy Convenor
Date 31/05/2022

STATEMENT OF CASH FLOWS AS AT 30 JUNE 2021

	Notes	2021 \$000 Unaudited
OPERATING ACTIVITIES		
Operating cash inflows		
Offerings, donations, and bequest		38,509
Mission and ministry activities		39,340
Investment and interest income received		2,715
Other operating receipts		50,514
		<u>131,078</u>
Operating cash outflows		
Payments to staff and volunteers		(61,172)
Payments to suppliers		(62,446)
Grants and donations paid		(3,822)
Interest paid		(851)
		<u>(128,291)</u>
Total net cash flows from operating activities		<u><u>2,788</u></u>
INVESTING & FINANCING ACTIVITIES		
Investing and financing cash inflows		
Net investment proceeds		652
Net proceeds from loans raised		3,793
		<u>4,445</u>
Investing and financing cash outflows		
Purchase of fixed assets		(3,184)
Loan repayments		0
		<u>(3,184)</u>
Total net cash flows from investing & financing activities		<u><u>1,261</u></u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		<u><u>4,049</u></u>
CASH & CASH EQUIVALENTS		
Opening cash		25,745
Closing cash		29,794
NET INCREASE/(DECREASE) IN CASH FOR THE PERIOD		<u><u>4,049</u></u>



NOTES TO THE FINANCIAL STATEMENTS AS AT 30 JUNE 2021

1. REPORTING ENTITY

The Presbyterian Church of Aotearoa New Zealand (the "Church") (the "controlling entity") is a charity registered under the Charities Act 2005, domiciled in New Zealand, and is a public benefit entity for the purposes of financial reporting in accordance with the Financial Reporting Act 2013. The Church's registered office and principal place of business is Silver Stripe House, 275 Cuba Street, Te Aro, Wellington.

These consolidated financial statements for the year ended 30 June 2021 comprise the Church, and its parishes, Presbyteries, and other controlled entities (together referred to as the "Group", and individually as "Group entities"). The Group is primarily involved in religious activities.

2. BASIS OF PREPARATION

(a) Statement of compliance

These consolidated financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZGAAP"). They comply with the *Public Benefit Entity Standards* (PBE Standards) and other applicable Financial Reporting Standards, as appropriate for Tier 1 not-for-profit public benefit entities. As a registered charity, the Group is required to prepare financial statements in accordance with NZ GAAP as specified in standard XRB A1. The Group is a Tier 1 reporting entity as it has total expenditure greater than \$30 million in the two preceding reporting periods.

The consolidated financial statements have been prepared on a going concern basis in accordance with the PBE Standards.

These financial statements were approved and authorised for issue by the Council of Assembly on 31 May 2022.

(b) Functional and presentation currency

The consolidated financial statements are presented in New Zealand dollars (\$) which is the Group's functional currency. All amounts have been rounded to the nearest thousand (\$000), unless otherwise indicated.

(c) Measurement basis

The consolidated financial statements have been prepared on the historical cost basis, except for non-derivative financial instruments, investment properties and school land and buildings, which are measured at fair value.

(d) Accounting policies

In preparing the consolidated financial statements, all readily identifiable inter-entity balances and transactions, unrealised gains and losses arising within the Group have been eliminated. The accounting policies of the controlled entities are consistent with the policies adopted by the Group.

3. USE OF JUDGEMENTS, ESTIMATES, AND ASSUMPTIONS

In preparing the consolidated statements, management has made judgements, estimates and assumptions that affect the application of the Group's accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Judgements made in applying accounting policies which have had the most significant effects on the amounts recognised in the financial statements include:

- Valuation of property, plant, and equipment
- Presbyterian Investment Fund

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Revenue

Revenue is recognised when the amount of revenue can be reliably measured, and it is probable that economic benefits will flow to the Group. Revenue is measured at the fair value of consideration received or receivable.

(i) Revenue from non-exchange transactions

Non-exchange transactions are those where the Group receives an inflow of resources (i.e., cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return. Funding received from non-exchange transactions is recognised as non-exchange revenue, to the extent that a liability is not recognised for the same funding received. Liabilities are recognised in relation to funding received when there is a resulting present obligation to perform or satisfy a condition (or milestone), and the failure of which will result in the refund of any funding that has been received in relation to the specified condition (or milestone). The following are the recognition criteria for the Church's non-exchange transactions.

Offerings, donations, and bequests

Offerings, donations, and bequests are recognised as revenue upon receipt and include offerings and donations from the public, donations received for specific purposes, and services- or donations-in-kind. The recognition of non-exchange revenue depends on the nature of any stipulation attached to the inflow of resources received, and whether this creates a liability (i.e., a present obligation to return funds) rather than the recognition of revenue. Donations in kind are recognised where fair value of the service can be reliably estimated.

Income from mission and ministry activities

Income from mission and ministry activities includes grants received and fundraising revenue.

Grants received includes grants received from other charitable organisations, philanthropic organisations, businesses, and public sector agencies. Grants received is recognised as revenue when it is receipted, unless there are conditions, including a use or return obligation, attached to the grant. If such conditions exist, then the grant amount is recognised initially as a deferred income liability, and revenue is recognised as the conditions are fulfilled.

Fundraising revenue is recognised at the point at which cash is received.

(ii) Revenue from exchange transactions

Investment and interest income

Income from investments is recognised at market fair value with all fair value movements being recognised in the statement of comprehensive revenue and expenses. Dividend income is recognised when the Group's right to receive payment is established, and the amount can be reliably measured.

Interest income is recognised using the effective interest method.

Property income

Income is recognised when the rental period is completed, or on a straight-line basis over the rental income.

Other revenue

All other revenue is recognised when it is received.

(b) Employee entitlements

A provision for employee entitlements is recognised for benefits earned by employees but not paid at the reporting date. Employee benefits include salaries, wages, annual leave, long service leave, and sick leave.

(c) Property, plant, and equipment (PPE)

Items of PP&E are stated at cost, less any accumulated depreciation and impairment losses, except for school land and buildings which are recorded at cost and valuation. The cost of PP&E is generally the purchase cost, together with any incidental costs of integration or acquisition.

Upon transition to the PBE standards, the Group has decided to measure parish land and buildings using the cost method. The Group has elected to apply the transitional provisions under PBE IPSAS 17 *Property, Plant and Equipment* and has used the fair value of land as at 30 June 2021 as the deemed cost at that date.

Depreciation

Depreciation is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost of PP&E (except land) less any estimated residual value over its remaining useful economic life.

The estimated useful lives or depreciation rates of assets are:

Buildings	50 years
Plant & Equipment	3-10 years

(d) Intangible assets

Intangible assets are measured at cost less accumulated amortisation and impairment losses. Intangible assets are amortised over their useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired.

(e) Receivables

Receivables are recognised at the original invoice amount, less impairment losses. Receivables are assessed for impairment at each balance date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Comprehensive Revenue and Expenses.

(f) Cash and Cash Equivalents

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

(g) Investments

(i) Short term investments

Short term, or current, investments comprise deposits in which capital and income are both accessible, and the term of the deposit is less than one year.

(ii) Long term investments

Long-term investments comprise deposits for which only income is accessible, or the use of capital is restricted to specific purposes under the terms of the Trust deed. These investments are not expected to be realised in the next 12 months.

(iii) Shares, bonds, and equities held

Shares, bonds, and equities held in unlisted financial institutions are carried at fair value through surplus or deficit. Fair value is determined based on evidence of arms-length transactions that occurred, discounted in consideration of the lack of liquidity in trading the shares.

(h) Investment Properties

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the cost of replacing part of an existing investment property at the time that cost is incurred if the recognition criteria is met and excludes the cost of day-to-day maintenance of an investment property. Subsequent to initial recognition, investment properties are measured at fair value, which is based on active market prices adjusted, if necessary, for any difference in the nature, location or condition of the specific asset at the reporting date. Gains or losses arising from changes in the fair values of investment properties are represented in the surplus or deficit in the year in which they arise.

(i) Investment in Joint Ventures

The investment in Joint Ventures represents the Group's equity share of Uniting Congregations of Aotearoa New Zealand (UCANZ) parishes. Each parish's share is based on the Capital Ratio established between PCANZ and UCANZ when the parish was first formed as a UCANZ parish.

(j) Payables

Trade and other payables are usually settled within 30 days. Given their short-term nature, the carrying values are considered a reasonable approximation of their fair values.

(k) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

The Group is risk averse and seeks to minimise its exposure to risks associated with financial assets and liabilities. The main risks arising from the Group's financial instruments are interest rate risk, liquidity risk, and credit risk.

(i) Interest rate risk

The estimated fair value of the Group's financial instruments is equivalent to their carrying amounts in the financial statements. The Group is exposed to interest rate risk through its interest-bearing financial assets and liabilities. There is also a risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Investments issued at variable interest rates expose the Group to this risk. The Group holds a mixture of fixed rate and floating rate deposits and investments.

(ii) Liquidity risk

The Group pays trade and other payables when they fall due.

(iii) Credit risk

The Group does not anticipate non-performance by counter-parties and has no significant concentrations of credit risk. The Group further minimises its credit exposure by using only registered banks and other nominated institutes.

(l) Equity

Equity is measured as the difference between total assets and total liabilities. Equity comprises the Group's accumulated comprehensive revenue and expenses, adjusted for transfers to and from specific reserves. Equity is categorised into general reserves, asset revaluation reserves, and retained earnings adjusted for net operating surplus/deficit for the year (as defined in the Consolidated Statement of Changes in Net Assets/Equity).

(m) Income Tax

The Group is wholly exempt from NZ income tax and gift duty having fully complied with all statutory conditions for these exemptions.

(n) Goods and Services Tax

The financial statements have been prepared so that all components are stated on a GST exclusive basis, except for receivables and payables which are stated as GST inclusive.

(o) Comparatives

Certain prior year comparatives have been reclassified to align with current year disclosures.

(p) Accounting Standards not yet Effective

There are no new, revised, or amended standards that have been issued but are not yet effective that would have a significant effect on the Group's financial statements except as disclosed below.

PBE FRS 48 Service Performance Reporting

This standard establishes requirements for Tier 1 and Tier 2 Public Benefit Entities to select and present service performance information. This standard is effective for annual periods beginning on or after 1 January 2022. As a Tier 1 not-for-profit entity, the Group will be required to present service performance information for the first time in its financial statements for the year ended 30 June 2023.

5. CAPITAL MANAGEMENT

For the purposes of the Group's capital management, the Group's capital is its equity, including accumulated comprehensive revenue and expense and all equity reserves attributable to the Church. Equity is represented by net assets.

The primary objective of the Group's capital management is to adequately resource the mission of the group in making Jesus Christ known in the community.

No changes were made to the objectives, policies, or processes for managing capital during the years ended 30 June 2021 and 30 June 2020.

6. REVENUE

6.1 Offerings, Donations, and Bequests

	2021 \$000 Unaudited	2020 \$000 Unaudited
Offerings	26,062	25,581
Donations received	11,760	12,086
Bequests	687	1,170
	38,509	38,837

6.2 Income from Mission and Ministry Activities

	2021 \$000 Unaudited	2020 \$000 Unaudited
Early childhood and after school activities grants	3,436	3,807
Grants received	9,114	9,203
Fundraising revenue	1,871	2,362
Other mission and ministry income	24,012	28,344
	38,433	43,716

6.3 Investment and Interest Income

	2021 \$000 Unaudited	2020 \$000 Unaudited
Investment income	1,049	752
Interest income	1,666	4,648
	2,715	5,400

6.4 Income from Significant Exchange Activities

	2021 \$000 Unaudited	2020 \$000 Unaudited
Camp revenue	1,564	1,740
Early childcare fees	1,112	1,450
Farm revenue	2,225	2,081
	4,901	5,271

6.5 Gain on Investments

	2021 \$000 Unaudited	2020 \$000 Unaudited
Gain on revaluation of investment properties	56	862
Gain on revaluation of financial instruments	5,442	102
Gain on disposal of assets	3,080	145
	8,578	1,109

6.6 Gain from Joint Ventures

	2021 \$000 Unaudited	2020 \$000 Unaudited
Total revenue for joint ventures	13,035	13,808
Total expenses for joint ventures	(12,160)	(12,075)
Net result for joint ventures	875	1,733
Gain relating to PCANZ share of joint ventures	332	957

7. EXPENSES

7.1 Expenditure on Significant Exchange Activities

	2021 \$000 Unaudited	2020 \$000 Unaudited
Camp expenses	137	65
Early childcare expenses	162	177
Farm expenses	2,362	1,132
	2,661	1,374

7.2 Property Costs

	2021 \$000 Unaudited	2020 \$000 Unaudited
Repairs and maintenance	10,079	6,805
Rates and insurance	5,009	3,993
Power and heating	1,320	1,212
Rent paid	994	985
Other property costs	3,348	4,970
Depreciation	8,042	7,553
	28,792	25,518

7.3 Administration Costs

	2021 \$000 Unaudited	2020 \$000 Unaudited
Accounting and audit costs	851	734
Interest paid	1,502	1,866
Office costs	15,224	16,194
	17,577	18,794

8. LONG TERM INVESTMENTS

	2021 \$000 Unaudited	2020 \$000 Unaudited
Other non-bank investments	203,017	194,266
Shares, bonds, and equities held	3,714	6,036
Loans and advances (assets)	15	25
	206,746	200,327

9. INVESTMENT IN JOINT VENTURES

	2021 \$000 Unaudited	2020 \$000 Unaudited
PCANZ opening share of joint ventures	119,172	100,188
Net movement in joint ventures	1,012	18,984
PCANZ closing share of joint ventures	120,184	119,172

10. PROPERTY PLANT & EQUIPMENT

	Land & Buildings \$000 Unaudited	School Land & Buildings \$000 Unaudited	Plant & Equipment \$000 Unaudited	Total equity \$000 Unaudited
Cost or Valuation				
Opening 1 July 2019	950,404	227,665	57,857	1,235,926
Additions/purchases	2,162	12,641	0	14,803
Revaluations	0	4,258	0	4,258
Sales/Disposals	(6,303)	0	0	(6,303)
Plant & Equipment Change ²	0	0	9,088	9,088
Closing 30 June 2020	946,263	244,554	66,955	1,257,772
Additions/purchases	2,673	7,138	0	9,811
Revaluations	0	8,418	0	8,418
Sales/Disposals	(10,694)	0	0	(10,694)
Plant & Equipment Change ²	0	0	5,585	5,585
Closing 30 June 2021	938,242	260,110	72,540	1,270,892
Accumulated Depreciation				
Opening 1 July 2019	52,148	21,406	24,219	97,773
Depreciation expense	2,121	2,964	2,468	7,553
Depreciation on Disposals	(236)	0	0	(236)
Plant & Equipment Change ²	0	0	(1,507)	(1,507)
Closing 30 June 2020	54,033	24,370	25,180	103,583
Depreciation expense	2,121	4,275	1,646	8,042
Depreciation on Disposals	(939)	0	0	(939)
Plant & Equipment Change ²	0	0	41	41
Closing 30 June 2021	55,215	28,645	26,867	110,727
Net Book Value				
At 30 June 2020	892,230	220,184	41,775	1,154,189
At 30 June 2021	883,027	231,465	45,673	1,160,165

² Plant & Equipment Change reflects net movement in Plant & Equipment as detailed breakdown not available.

11. CAPITAL COMMITMENTS

There were no Group capital commitments at 30 June 2021 (2020: nil).

12. CONTINGENT ASSETS AND LIABILITIES

There were no Group contingent assets or liabilities at 30 June 2021 (2020: nil).

13. RELATED PARTY TRANSACTIONS

The Group's controlled entities carry out a significant number of transactions between them, reflecting the interconnectedness of the Group. The main examples are the provision of centralised investment services by the Church Property Trustees, and mission and ministry functions carried out by the National Office, the latter of which are recovered through a cost allocation method called the Assembly Assessment. Refer Note 17 for a list of Controlled Entities.

13.1 Grants to Presbyterian Churches

Key management personnel, as defined in PBE IPSAS 20 *Related Party Disclosures*, are the members of the Presbyterian Church of Aotearoa New Zealand Council of Assembly and the Resource and Leadership subcommittees. Remuneration is paid to some members of these groups, either personally or to their churches in recognition of their contribution to church management.

	2021 \$000 Unaudited	2020 \$000 Unaudited
<i>Payments to:</i>		
Council of Assembly Convenors or their parish	13	12
Convenors of the Leadership Sub Committee and Resource Sub Committee	6	12
Moderator's parish	73	67
	<u>92</u>	<u>91</u>

13.2 Presbyterian Investment Fund

Presbyterian Church Property Trustees manages the investments held in the Presbyterian Investment Fund.

13.3 Trustees of Controlled Trusts

Honorariums or other voluntary payments may be made to Trustees of controlled trusts within the Group. These payments are discretionary, and the information was not separately identifiable.

14. COVID-19

The community and investment markets have been impacted to varying degrees by the COVID-19 pandemic throughout the financial year and subsequent to balance date. The Church has monitored the impact on its operations and its financial interests and taken risks into consideration in the preparation of these financial statements.

15. EVENTS AFTER BALANCE DATE

The Council of Assembly and management are not aware of any other matters or circumstances since the end of the reporting period, not otherwise dealt with in these financial statements, that have significantly or may significantly affect the operations of the General Assembly.

16. SCHOOL OPERATIONS

	2021 \$000 Unaudited	2020 \$000 Unaudited
Total revenue attributable to schools	70,538	64,700
Total expenses attributable to schools	(60,354)	(57,672)
Net surplus attributable to schools	10,184	7,028
Total assets attributable to schools	263,265	250,028
Total liabilities attributable to schools	(63,002)	(60,992)
Net assets attributable to schools	200,263	189,036
Total equity attributable to schools	200,263	189,036

17. THE PRESBYTERIAN CHURCH OF AOTEAROA NEW ZEALAND GROUP CONTROLLED ENTITIES

17.1 Presbyterian Parishes and Presbyteries

- Akaroa Banks Peninsula Presbyterian Trinity Church
- Alpine Presbytery
- Ashburton Hakatere Presbyterian Parish
- Ashburton St Andrews Presbyterian Church
- Ashburton The Plains Presbyterian Parish
- Auckland Albany Presbyterian Church
- Auckland Birkenhead St Andrews Presbyterian Church
- Auckland Blockhouse Bay Iona Presbyterian Church
- Auckland Botany St Columba Presbyterian Church
- Auckland Browns Bay/Torby Presbyterian Parish
- Auckland Central St Andrews First Presbyterian, Symonds Street
- Auckland Central St Davids Church Grafton Khyber Pass
- Auckland Central St James Church and Community, Quay St
- Auckland Chinese Presbyterian Church
- Auckland Clevedon Presbyterian Church
- Auckland Clevedon Presbyterian Church Takanini
- Auckland Ellerslie Mount Wellington St Peters Presbyterian Church
- Auckland Forrest Hill Presbyterian Church
- Auckland Glen Eden Pacific Islanders
- Auckland Glendowie Presbyterian Church
- Auckland Glenfield North Shore Pacific Islanders
- Auckland Glenfield Presbyterian Church
- Auckland Greenlane Presbyterian Church
- Auckland Grey Lynn Pacific Island Presbyterian Church
- Auckland Greyfriars Eden Epsom Presbyterian Church
- Auckland Henderson St Andrews Presbyterian Church
- Auckland Howick St Andrews Presbyterian Church
- Auckland Kohimarama Presbyterian Church
- Auckland Korean Presbyterian Church of Auckland
- Auckland Mairangi and Castor Bays Presbyterian Church
- Auckland Mangere East Saint Marks Presbyterian Church

- Auckland Mangere Lords Church of Auckland (Korean)
- Auckland Mangere Pacific Islanders
- Auckland Mangere Presbyterian Church
- Auckland Manukau Pacific Islanders (Samoan)
- Auckland Manurewa St Andrews Presbyterian Church
- Auckland Manurewa St Pauls Presbyterian Church
- Auckland Maraetai Pohutukawa Coast Presbyterian Church
- Auckland Massey Riverhead Presbyterian Church
- Auckland Mt Albert Presbyterian Church
- Auckland Mt Eden Pacific Islanders Presbyterian Church
- Auckland Mt Roskill Owairaka Pacific Islands
- Auckland Mt Roskill St Johns Presbyterian Church
- Auckland Newton Pacific Islanders Presbyterian Church
- Auckland Niue Takanini Pacific Islanders
- Auckland Parnell Knox Presbyterian Church
- Auckland North Shore Korean Presbyterian Church
- Auckland Northcote The Community of St Aidans Northcote
- Auckland Onehunga Samoa Presbyterian Church
- Auckland Otahuhu St Andrews Community Presbyterian Church
- Auckland Otara Pacific Islanders
- Auckland Pacific Island Presbyterian Church Avondale
- Auckland Pacific Islanders Presbyterian Church Papakura
- Auckland Papakura and Districts First Presbyterian Church
- Auckland Papakura East and Hunua Presbyterian Church
- Auckland Papatoetoe St Johns Presbyterian Church
- Auckland Papatoetoe St Martins Presbyterian Church
- Auckland Ponsonby St Stephens Presbyterian Church
- Auckland Pukekohe St James Presbyterian Church
- Auckland Ranui Pacific Islanders Presbyterian Church
- Auckland Remuera Somervell Memorial Presbyterian Church
- Auckland Remuera St Lukes Presbyterian Church
- Auckland St Heliers Presbyterian Church
- Auckland Taiwanese Presbyterian Church
- Auckland Takanini St Aidans Presbyterian Church (Deregistered 07/03/2021)
- Auckland Takapuna St Georges Presbyterian Church
- Auckland Tamaki Pacific Islanders
- Auckland Te Atatu St Giles Presbyterian Church
- Auckland Titirangi Presbyterian Church
- Balclutha Owaka Presbyterian Church
- Balclutha Presbyterian Parish
- Bay of Plenty Tanatana/Waimana Maori Pastorate
- Belmont St Margarets Presbyterian Church
- Blenheim St Andrews Presbyterian Church
- Blenheim Wairau Presbyterian Parish
- Bulls/Turakina Presbyterian Parish
- Carterton St Davids Church
- Central Southland Presbyterian Parish
- Christchurch Avonhead/Upper Riccarton St Marks Presbyterian Church
- Christchurch Bishopdale St Margarets Presbyterian Church
- Christchurch Burwood St Kentigerns United Parish
- Christchurch Cashmere Presbyterian Church
- Christchurch Hoon Hay Presbyterian Church
- Christchurch Hope Presbyterian Church



- Christchurch Kiwi Church Halswell
- Christchurch Knox Presbyterian Church
- Christchurch Korean Presbyterian Church
- Christchurch Linwood Aranui St Georges Iona Presbyterian Church
- Christchurch Linwood Avenue Union Church
- Christchurch North St Lukes Presbyterian Church
- Christchurch Papanui The Village Presbyterian Church
- Christchurch Riccarton St Ninians Presbyterian Church
- Christchurch St Martins Presbyterian Church
- Christchurch St Pauls Trinity Pacific Church
- Clutha Valley Presbyterian Church
- Cromwell & Districts Presbyterian Church
- Dannevirke Knox Presbyterian Church
- Dargaville St Andrews Presbyterian Church
- Dunedin Chinese Presbyterian Church
- Dunedin Coastal Unity Parish
- Dunedin Deacons Court of Knox Church Incorporated
- Dunedin First Presbyterian Church of Otago
- Dunedin Flagstaff Community Church
- Dunedin Highgate Presbyterian Church
- Dunedin Kaikorai Presbyterian Church
- Dunedin Leith Valley St Stephens Presbyterian Church
- Dunedin Mornington Presbyterian Church
- Dunedin North Dunedin Pacific Island Presbyterian Church
- Dunedin Opoho Presbyterian Church
- Dunedin Pine Hill St Marks Presbyterian Church
- Dunedin South Presbyterian Church
- Dunedin St Philips Church Grants Braes
- Dunedin The Blue Lagoon North East Valley
- Dunedin United Church of Port Chalmers
- Dunedin Waikouaiti Karitane Presbyterian Parish
- East Taieri Church
- Feilding Oroua Presbyterian Parish
- Feilding St Pauls Presbyterian Church
- Geraldine St Andrews Presbyterian Church
- Gisborne Presbyterian Parish
- Gisborne St Davids Presbyterian Church
- Gore Calvin Community Church
- Gore St Andrews Presbyterian Church
- Hamilton Fairfield (Discovery) Presbyterian Parish
- Hamilton Knox Christian Centre
- Hamilton Nawton Community Presbyterian Church
- Hamilton Scots Presbyterian Church
- Hamilton St Andrews Presbyterian Church
- Hamilton St Stephens Presbyterian Church
- Hamilton Westside Presbyterian Church
- Hastings St Andrews Presbyterian Church
- Hastings St Johns Presbyterian Church
- Havelock North St Columbas Presbyterian Church
- Hawera Presbyterian Church
- Helensville South Kaipara Presbyterian Church
- Hunterville St Andrews Presbyterian Church
- Invercargill First Presbyterian (incorporating PIC Samoan)

- Invercargill Knox Presbyterian Church
- Invercargill Richmond Grove Presbyterian Church
- Invercargill St Andrews Presbyterian Church
- Invercargill St Davids Presbyterian Church
- Invercargill St Pauls Presbyterian Church
- Invercargill St Stephens Presbyterian Church
- Invercargill Windsor Community Church
- Invercargill Woodlands Presbyterian Church
- Kaikoura St Pauls Presbyterian Church
- Kaimai Presbytery
- Kaitangata Stirling Lovells Flat (KSL) Presbyterian Church
- Katikati St Pauls Presbyterian Church
- Kawakawa Bay Presbyterian Church
- Kawerau Presbyterian Church
- Kihikihi St Andrews Presbyterian Church
- Knapdale Waikaka Presbyterian Church
- Kowai/Cheviot Presbyterian Parish
- Kurow Presbyterian Parish
- Lower Hutt Eastbourne St Ronans Community Church
- Lower Hutt Knox Presbyterian Church
- Lower Hutt Petone St Davids Multicultural Parish
- Lumsden/Balfour/Kingston (LBK) Presbyterian Church
- Mahurangi St Columba Presbyterian Church
- Mangatangi Crossroads Christian Centre
- Martinborough First Presbyterian Church
- Marton St Andrews Presbyterian Church
- Matamata St Andrews Presbyterian Church
- Maungatua Presbyterian Church
- Morrinsville Knox Presbyterian Church
- Mosgiel North Taieri Presbyterian Church
- Mt Maunganui St Andrews Presbyterian Church
- Murupara St Mark's Presbyterian Church
- Napier Ahuriri/Putorino Presbyterian Church
- Napier St Pauls Presbyterian Church
- Napier Taradale St Columbas Presbyterian Church
- Nelson/Whakatu Presbyterian Church
- New Plymouth Knox Presbyterian Church, Fitzroy
- New Plymouth St Andrews Presbyterian Church
- New Plymouth St James Presbyterian Church
- Northern Presbytery
- Oamaru St Pauls Maheno Otepopo Presbyterian Church
- Orakei Presbyterian Church
- Orewa Hibiscus Coast Presbyterian Church
- Otago Clinton Presbyterian Church
- Otago Lawrence Waitahuna Presbyterian Church
- Otago Maniototo Presbyterian Parish
- Otaki Waikanae Presbyterian Parish
- Otorohanga St Davids Presbyterian Church
- Pacific Island Presbytery
- Palmerston Dunback St James Presbyterian Church
- Palmerston North Presbyterian New Church
- Palmerston North St Albans Presbyterian Church
- Papamoa St Andrews Church

- Plimmerton Presbyterian Church
- Porirua Pacific Islanders Church of Christ The King
- Presbyterian Maori Synod (Synod of Te Aka Puaho)
- Presbytery Central
- Pukerau Waikaka Valley Presbyterian Church
- Putaruru St Aidans Presbyterian Church
- Rangiora John Knox Presbyterian Church
- Riversdale Waikaia Presbyterian Church
- Rotorua District Presbyterian Church
- Ruawai Community Church
- Southern Presbytery
- Southland Edendale Presbyterian Church
- Southland Heriot Presbyterian Church
- Southland Maitua Presbyterian Church
- Southland Mossburn Presbyterian Church
- Southland Wallacetown Presbyterian Parish
- Stewart Island Oban Presbyterian Church
- Stratford St Andrews Presbyterian Church
- Taihape/Waimarino St Davids Presbyterian Church
- Takaka St Andrews Presbyterian Church
- Taneatua Maori Pastorate
- Tapanui Presbyterian Church on the Way
- Tauranga Bethlehem Community Church
- Tauranga St Columba Presbyterian Church
- Tauranga St Enochs Presbyterian Church
- Tauranga St Peters Presbyterian Church
- Tauranga Welcome Bay Lighthouse Presbyterian Church
- Te Anau Presbyterian Lakeside Church
- Te Awamutu St Andrews Presbyterian Church
- Te Kauwhata St Andrews Presbyterian Church
- Te Puke St Andrews Presbyterian Church
- Temuka Trinity Presbyterian Church
- Thornbury Limestone Plains Presbyterian Church
- Timaru Albion/Pleasant Point Presbyterian Parish
- Timaru Presbyterian Parish
- Titahi Bay St Timothys Presbyterian Church
- Tokoroa St Lukes Pacific Islanders
- Tokoroa St Marks Presbyterian Church
- Tuatapere Waiau Valley Presbyterian Parish
- Upper Clutha Presbyterian Church (Wanaka Community Church)
- Upper Hutt Silverstream St Margarets Presbyterian Church
- Waiareka Weston Presbyterian Church
- Waiheke Island St Pauls Presbyterian Church
- Waihi St James Presbyterian Church
- Waikari Presbyterian Parish
- Waimate Knox Presbyterian Church
- Waipu Presbyterian Church
- Waipukurau St Andrews Presbyterian Church
- Waitaki Presbyterian Parish
- Waitara Knox Presbyterian Church
- Wakatipu Community Presbyterian Church
- Wellington Cook Islands Presbyterian Church
- Wellington Island Bay Presbyterian Parish

- Wellington Khandallah Presbyterian Church
- Wellington Kilbirnie St James (Niuean) Presbyterian Church
- Wellington Newtown Pacific Islanders
- Wellington St Andrews on the Terrace
- Wellington St Johns in the City
- Wellington Wadestown Presbyterian Church
- Whakatane Maori Pastorate
- Whakatane Presbyterian Parish
- Whanganui St Andrews Presbyterian Church
- Whanganui St James Presbyterian Church
- Whanganui St Pauls/St Marks Presbyterian Church
- Whanganui Westmere Memorial Congregation
- Whangarei Hope Church
- Wyndham Presbyterian Church

17.2 Uniting Congregations

- Alexandra Clyde Lauder Union Parish
- Amuri Co-operating Church
- Ashburton Hinds Co-operating Parish
- Ashburton St Davids Union Church
- Auckland Avondale Union Parish
- Auckland Bucklands Beach St Johns Co-operating Parish
- Auckland Hillsborough St Davids- in-the-Fields Presbyterian Methodist Church
- Auckland New Lynn St Austells Uniting Congregation
- Auckland Onehunga Cooperating Parish
- Auckland Pt Chevalier Homestead Community Co-operating Church
- Auckland Te Atatu Union Church
- Bay of Islands Uniting Parish
- Cambridge Trinity St Pauls Union Church
- Christchurch Lincoln Union Church
- Christchurch New Brighton Union Church
- Christchurch North Avon Crossway Community Church
- Christchurch Port Hills Uniting Parish
- Christchurch St Albans Uniting Parish
- Christchurch St Lukes Halswell Union Parish
- Clive/Haumoana St Francis Co-operating Church
- Dunedin Brockville Co-operating Church
- Ellesmere Co-operating Church
- Fairlie MacKenzie Co-operating Parish
- Featherston St Andrews Union Church
- Foxton/Shannon Co-operating Church
- Gisborne Mangapapa Union Church
- Greerton St James Union Parish
- Greymouth District Uniting Parish
- Greytown St Andrews Union Church
- Hamilton Chartwell Co-operating Parish
- Hamilton St Clares Co-operating Church
- Hamilton St Francis Co-operating Community Church
- Hauraki Plains Co-operating Parish
- Hikurangi Christian Fellowship Union Parish
- Hokitika South Westland St Andrews United Parish
- Huntly Co-operating Parish

- Invercargill Otatara Community Church
- Kaeo Kerikeri Union Parish
- Kaiapoi Co-operating Parish
- Kaikohe Union Parish
- Kaitaia Union Parish (Hope Christian Centre)
- Kapiti Uniting Parish
- Levin Uniting Parish
- Lower Hutt Hutt City Uniting Congregations
- Malvern Co-operating Parish
- Masterton Crossway Church
- Masterton St James Union Church
- Milton Tokomairiro Co-operating Parish
- Motueka Uniting Parish
- Nelson St Lukes Union Parish
- New Plymouth Bell Block/Lepperton Co-operating Church
- New Plymouth Brooklands Co-operating Parish
- Ngaruawahia Union Community Church
- Opotiki St Johns Union Parish
- Otamatea Co-operating Church
- Oxford District Union Parish
- Paeroa Cooperating Parish
- Pahiatua St Pauls Union Church
- Palmerston North Milson Combined Church
- Papamoa St Pauls Co-operating Church
- Picton Union Parish
- Piopio Aria Mokau Co-operating Parish
- Pukaki Co-operating Church
- Reefton District Union Parish
- Reporoa St Stephens Co-operating Church
- Rongotea Uniting Church
- Roxburgh Teviot Union Parish
- Southland Bluff/Greenhills Co-operating Parish
- Southland Riverton Union Parish
- Tamatea Community Church
- Taranaki Eltham Kaponga Co-operating Church
- Taranaki Inglewood United Church
- Taranaki Opunake Co-operating Church
- Taranaki Patea Co-operating Church
- Taranaki Waverley/Waitotara Co-operating Church
- Taumaranui St Pauls Co-operating Church
- Taupo St Pauls Union Church
- Te Aroha Co-operating Church
- Thames Union Parish
- Timaru St Davids Marchwiell Union Church
- Tirau Co-operating Church
- Turangi Co-operating Parish
- Upper Hutt Uniting Parish
- Waikato Tuakau Union Parish
- Waikohu Co-operating Church
- Waimate District Co-operating Venture
- Waipawa St Johns Co-operating Parish
- Wairoa Union Parish
- Waiuku and Districts Combined Churches

- Wellington Johnsonville Uniting Church
- Wellington Karori St Ninians Uniting Parish
- Wellington Miramar Uniting Church
- Wellington Ngaio Union Church
- Wellington Tawa Union Church
- Wellsford Co-operating Parish
- Whangamata Community Church Association Incorporated
- Whangamata Trinity United Parish
- Whangarei Kaurihohore Kamo Cooperating Parish
- Whangarei St Johns Co-operating Golden Church
- Whangarei Tutukaka Coast Community Church
- Whitianga Mercury Bay Co-operating Parish

17.3 Schools

- Hutt Valley Presbyterian College for Girls Incorporated The Proprietor
- Lindisfarne College Proprietors Trust Board
- Rangi Ruru Girls School Board of Governors Incorporated
- Scots College Incorporated
- The Foundation for Knox College and Salmond College
- The Solway College Board of Proprietors Incorporated

17.4 Presbyterian Church Property Trustees Funds and Trusts

- Burnett Loans
- Elsie Mary Steel
- Estate C A Clark
- Glen Innis Beneficiary Waipukurau
- Glen Innis Station Waipukurau
- J M Drummond Trust
- Nellie Inglis Memorial Scholarship
- Presbyterian Benevolent Fund
- Presbyterian Bureau Services Trust (PBST)
- Presbyterian Church Insurance Collective (PCIC)
- Presbyterian Investment Fund (PIF)
- Te Whaiti-Nui-A-Toi Trust
- Thornton Blair International Travelling Scholarship Fund

17.5 Other Controlled Entities

- Ashburton Hakatere Presbyterian Parish Charitable Trust
- Auckland Clevedon Community Trust
- Auckland Clevedon Kidz Early Childhood Centre
- Auckland Clevedon Kidz Get Set 4 School
- Auckland Glenfield Community Trust
- Auckland Howick St Andrews Kindergarten Trust
- Auckland Howick Youth and Community Development Trust
- Auckland Kohimarama Presbyterian Church Trust (P)
- Auckland Manurewa St Andrews Preschool Centre
- Auckland Northcote St Aidans Presbyterian Property Trust
- Auckland Otahuhu St Andrews Church Christian Preschool
- Auckland Papakura First Presbyterian Church Preschool Trust
- Auckland Papatoetoe Fatugatiti Preschool Incorporated

- Auckland St Heliers Community Centre Trust
- Auckland St Heliers Glendowie Community Centre Trust
- Auckland St Heliers Small Miracles Preschool Trust
- Awhitu Presbyterian Camp Charitable Trust
- Blenheim Wairau Youth and Family Trust
- Christchurch Avonhead/Upper Riccarton St Marks Presbyterian St Marks Charitable Trust
- Christchurch Hornby Presbyterian Community Trust
- Christchurch Papanui The Village Presbyterian Church Community Centre
- Gore Camp Columba Trust
- Hamilton Narrows Park Trust
- Houghtons Bush Presbyterian Camp Charitable Trust
- Hunua Presbyterian Camp Charitable Trust
- James Winks Presbyterian Church Trust
- Katikati St Pauls Apollos Charitable Foundation Trust
- Katikati St Pauls BABs Ltd Trust
- Mahu Vision Community Trust
- Mayfield Presbyterian Parish Religious and Charitable Trust
- Ohope Christian Camp Committee
- Ohope Marae Committee
- Otago Maniototo Presbyterian Church Fund Trust
- Paeroa Community Support Trust
- Plimmerton Presbyterian Bonfire Community Trust
- Putaruru Overdale Village Charitable Trust
- St Martins Trust
- Tauranga St Peters Care & Counselling Charitable Trust
- Thee Kings Trust Inc (formerly Hawera Presbyterian Charitable Trust)
- Tukituki Christian Camp (HB Presbyterian Bible Class Campsite Committee)