

Annual Report to Congregation 2023



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Minister

James Snare (Moderator)

Elders

Tim Collard, Wade Iedema, Mal Griffin, John Wallace (Session Clerk and Treasurer)

Counsellors

Sandra Hinrichsen, Lorraine Eastwell, Danae Woodward (to April 2023)

Committee of Management

Rob Storrs, Andrew Tobin, Ryan White, Thomas Neville, Brian Whitwell, Paul Fitzgerald, Kerrie Dahler, Nathan Pennings (to March 2023), Melissa Neville (from April 2023)

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MODERATORS STATEMENT

At the start of 2023, I began my second year as the Minister at Living Church. After spending a lot of time in 2022 attending growth groups and different ministries, getting to know the ministry staff, and reworking our Living Church Board structure, I was ready for us as a church family to get to work on living out the values and cultural markers we'd set for ourselves. I was particularly keen to start towards deliberately and intentionally achieving our vision to be an ever-growing community of people who love the Lord and each other, and fulfilling our mission to make Christlike disciples in South-East Brisbane and beyond.

The start of 2023 saw some changes in the staff team with the departure of two long time staff members; Vicki Meehan (Communications) and Josiah Wilson (Springfield Pastor). Vicki moved on to a role at Queensland Theological College and Josiah Wilson has found a new home at Adelaide Presbyterian Church (Norwood) after the decision was made to close the Springfield Campus of Living Church. Both, however, were sent out well and we are encouraged to know that both continue to faithfully serve the Lord in their roles. These changes meant that the staff team at the beginning of 2023 consisted of myself, Andrea Pryde (Adult Ministries) Chris Pine (Youth and Young Adults), Tom Fittel (Kids), Janet Sutton (Finance) and Zoe Bates (Church Administration).

There were also changes at the Board level to start 2023. Wes Fittell and Tim Hewlitt finished up as Elders at Living Church after several decades of faithful service. In their place, Wade Iedema and Tim Collard were chosen by the Elders to be inducted into the Living Church Session and they were heartily approved by the congregation at the end of 2022. Alongside these men, three women were selected to sit on the Board as 'counsellors' in line with the previous Board restructuring that was made in 2022. These were Danae Woodward, Sandra Hinrichsen, and Lorraine Eastwell.

At the start of 2023, the staff recognised that while there was a lot of good ministry happening at Living Church, we saw some weakness with regards to our heart for mission, the number of new believers coming to faith and a lack of clarity about what maturity looked like for those believers who have been with us for some time. As a staff, and with the Board's backing, we decided to focus on addressing our definition of maturity and began to rework some of our training and equipping ministries to line up with this definition. (See 'Appendix 3' for the full definition and scriptural support).

This meant that some of our leaders' trainings that had been held separately for growth groups, kids, youth, and young adult leaders were combined so as to start to work towards a unified discipleship culture across the church. While we are happy with the changes so far, we think we still have work to do with regards to making sure our leaders are given the practical skills necessary to carry out the work of bringing people to maturity in Christ.

Similarly, we began to run quarterly workshops on Saturday mornings to go deeper into tough theological questions and spend extra time on certain skills that need time for practical application to really be taken up well. This year the workshops focused on 'How to Read the Bible Well', 'Parenting', 'Sex and Gender' and 'Marriage'. These were received very well by those who attended, and the feedback has been very encouraging. While there are definitely things we can continue to improve upon, these workshops have been an excellent addition to the church calendar.

Kids Community Connect became Level Up in 2023 in accordance with the renewed focus on developing the maturity of our teams and our kids in church. After several long conversations analysing the outcomes from Kids Community Connect over the last several years, it was identified that we were not achieving our goals of seeing kids come to know Christ for the first time through

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this ministry. However, we were seeing excellent results in the relationships between the kids in our ministries, in seeing new families plug into church, and in seeing young and old leaders develop in their ministry skills. As a result, we decided to make the focus of our holiday program discipleship and leadership training. See 'Appendix 4' for the letter that explained these changes in full at the time.

While the above changes were helping us to work on growing in maturity, it has also been an encouraging year in terms of numerical growth. In term 4 of 2022, our average attendance across our two Sunday services was 401 people (249 Adults, 31 Youth, 60 Kids). In term 1 of 2023 our average attendance across our two Sunday services was 400 (288 Adults, 36 Youth, 77 Kids). In Term 4 of 2023 our average attendance across our two Sunday services was 449 (315 Adults, 39 Youth, 95 Kids). These are encouraging numbers, but it is worth noting that a large percentage of this growth has come from fellow Christians who have joined us in worship over the past year. We have seen several salvations through new believers coming to faith (and we rejoice in these!) but we have a heart to grow more and more through seeing the lost come to know Christ as their Lord and Saviour. See 'Appendix 5' for the full Sunday attendance data.

All in all, we performed a total of 7 baptisms this year (5 adults and 2 infants).

Another change this year was the rebranding of our term time fortnightly activities to 'Living Church Fridays'. The idea was for Living Church Fridays to become 'all in' community moments with something for everyone (kids, youth, parents, singles, young adults, seniors) The main changes to our Friday program was the introduction of a drinks hour for adults while our Kids Connect program runs. This has become an excellent space for adults to invite their faith curious (or even faith sceptical) friends into church community and enjoy cheap drinks and cheap food. One unanticipated benefit has been Living Church Fridays becoming a fantastic way for new church families to get to know people and plug into the church community.

The Board, Committee of Management, and Staff all had a fruitful year and it's been a pleasure to work with them and see them grow their relationships to one another, and find their rhythm as ministry teams more and more. One sad note was the short duration of Danae Woodward's service on the Board after her husband, Nick, took a job in Tasmania which relocated the family.

There were several ministry highlights through the year. Level Up was a resounding success for the kids, leaders and core team. It was an incredibly encouraging time and a great refresh for the beloved mid-year holiday program here at Living Church.

Our Carols Carnival was another incredible highlight as 1200 people (up from 900 the previous year) came across the two carnivals to listen to the gospel be sung, hear from God's word, watch friends and family perform, and have all sorts of fun at our carnival activities.

For me personally, the biggest highlight has been seeing how our church has responded so positively to the above changes out of a desire to grow in Christ, and see more people come to know him too.

I'm really looking forward to continuing to build upon the work we've done in the maturity space, while beginning to address some of the weaknesses we've identified with regards to seeing lost people come to know the Lord Jesus.

In order to facilitate this, we are beginning the week with a three-week series looking at the approach we are going to take as a church community in reaching the lost. Through the year, we are going to focus at least one of our workshops and two of our Ministry Equipping and Training sessions

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on mission skills for our people. We are also going to look for opportunities to celebrate mission success stories so that we have clear examples of what we want to build at Living Church.

Connected to this, I'm also really excited to continue to grow our Living Church Fridays ministry and see more and more non-Christians and new people come into this fun, social space, so that, we as a church community can get to know more and more people and love them as Christ has loved us.

Also, while at the time of writing this report, this is still to be finalised, I'm looking forward to the likely appointment of a new staff member to join our team and getting to work with them here at Living Church. I'm also looking forward to the Board growing into their long term planning and oversight role more and more.

Please be praying for continued growth (in number and maturity) across all our ministries.

for our church to have a missional heart and be active in inviting people into our church community and telling them the gospel

loving relationships between our people

strength of character and Christlikeness for all our leaders

God to be glorified in all that we do.

SESSION REPORT FROM ELDERS

The Elders and Councillors pray and discern our vision to be:

An ever-growing community of people who love God and one another in the name of Jesus Christ

Our mission is to make Christlike disciples in South-East Brisbane and Beyond. We seek to do this in a culture that is authentic, intentional, welcoming, encouraging and grace filled. All of these are based on our foundational values of being biblical, Christ-centred and loving.

The members of Living Church encourage us by being loving, intentional and grace filled. Thank you for embracing and living these values! We feel it. We see it. We hear it. We warmly anticipate God continuing his work here at Living Church.

During 2023, the Board spent much time praying and thinking about the longer-term ministry for Living Church. With ideas gathered, data from various sources (including Brisbane City Council) and Church Life evenings, and input from the staff and two board members who attended the REACH Australia annual conference, the board seeks God's wisdom for our community at Living Church.

The early part of the year saw the Session and Counsellors form a Board team as our new Elders and Counsellors came together. Unfortunately, Danae had to resign as a Counsellor as she moved to Tasmania with her family in April. The Board has continued to support Josiah and Bloss Wilson during 2023 as they transitioned from the Springfield congregation and sought God's wisdom for their future ministry role. Various discussions with Ipswich Presbyterian Church session concerning Josiah did not come to fruition. However, we are encouraged by the Adelaide ministry opportunity that God has opened for Josiah.

At the same time, the session has been concerned about support for James and the staff team, as church statistics show constant growth. We spent time developing a position for an assistant to minister role. The role will provide practical teaching and theological support for Living Church

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ministries. The role was advertised, and some possible candidates were interviewed. A preferred candidate will be presented to the annual congregation meeting for approval to commence in the second term of 2024.

One of the Board's roles is to oversee Living Church and how the team is performing ministry. To this end, the Board has determined a review process for the Minister and staff team using a 360-degree tool developed by Christ College in NSW. This will be implemented over the coming months with annual updates and complete revisions every three years. This information will help the board and individuals focus on areas for team development and gaps in ministry and inform the board on progress toward ministry goals.

While the Committee of Management has rightly focussed on our facilities, the Board has encouraged COM to incorporate appropriate benchmarks for staff remuneration in budget planning, particularly given our region's high housing costs. The board has also received regular updates from the partnerships committee. It has approved recommendations for a new partnership with a new mission family in China and requested a shared commitment to support Queensland Theological College (QTC) as a partner.

As a church community, there has been a loss of long-standing church members this year, and while we grieve, our comfort is knowing they rest in the kingdom of God. We pray and care for those who have struggled with this loss, for those suffering ill health and difficulties in life, loss of employment or a relationship. New relationships with our community are being built whether at Kids and youth events, Friday Night drinks and dinners, playgroup, growth group, Christianity Explored, PWA and Sunday church or the many other ways we individually interact with our community.

It is this community of people living out the love of Jesus that each of us has been blessed with in 2023. Please engage with us as we oversee God's work at Living Church. To Him be the glory!

COMMITTEE OF MANAGEMENT REPORT

The Committee of Management (COM) has the responsibility for finance and property matters for Living Church. The members of COM have enthusiastically taken on these tasks in 2023, establishing a maintenance and project list and support system to allow staff and others to quickly add items and fix tasks. In conjunction with the board, COM has administered the 2023 budget and recommended a conservative budget for 2024 but one that challenges our church to focus on ministry development towards maturity.

In preparing the 2024 budget, COM recognised the current higher costs of living and the need to supplement PCQ recommended salary for staff by establishing a group to explore appropriate benchmarking salaries for the staff team. This work will be completed in 2024. At the same time, COM have instigated efficiencies in the management of the staff team payroll with PCQ Payroll taking over administration of non-ministry staff in 2024 thus freeing up some administration activity. Contracts and conditions have been handed over to PCQ under continuity of service arrangements. The PCQ payroll allows authorisation and access by Living Church.

The receivers for PCQ continue to manage financial matters of PCQ and will continue to do so in 2024. The Board and Committee of Management has continued to seek advice and updates from the Legal Facilitation Group supporting a number of congregations and has renewed our commitment into 2024 to the group. While this is at a cost, we believe there is value in seeking a congregation focused advice with similar PCQ congregations. PCQ have continued to administer our insurance

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cover with the significant premium increases across the industry kept to the minimum although above CPI.

Over 40 maintenance tasks and projects have been undertaken during 2023, coordinated by COM after determining the scope of works, quotes and contractors or volunteers involved. There are 30 or more tasks identified as in progress or to be investigated going into 2024. We have been blessed to have reasonable savings to enable these things to be undertaken. The COM is mindful to spend these funds wisely to support ministry.

Carina general facility operations

The major works undertaken during 2023 include:

ITEM	\$
Replacement of projector, auditorium speakers	60,906
New crowd microphones, hazer and lighting console	3,236
Replace the Softfall in Kids Play Area	7,967
Deposit on Replacement Chiller Unit (installation due April 2024)	40,740
Replace Turf, Fence and undertake Earthworks in Eastside Outdoor Area	43,476
Replace computers and screens	6,865
Replace Car Park Lighting fittings	3,927
Install Gutter Guard to Roof and repair fixes	8,204
Total	175,321

A number of lighting and electrical repairs and minor improvements have been undertaken including movement sensors on certain lights, replacing timers on outdoor lighting and installing energy monitoring equipment. Minor repairs to the building have been undertaken as the needs require.

The COM would like to thank all the volunteers who generously give their time in helping to maintain the facilities especially the mowing and gardening team, sound team and working bee team. Thanks to each of you.

Finance Report

2023 has seen a reinvestment in our ministry facilities and resources. Our accumulated savings have allowed this to take place despite a reduction in our giving this past year. While this reduction was partly due to the ceasing of giving from our Springfield Congregation (22% impact) there has been a further 4% reduction in our income. Some of this was expected with loss of interest, rental and investment income, however the circumstances of the economy has impacted general giving. The challenge to all for 2024, as economic circumstances ease, is to review your giving to church.

Overall, our expenses were managed to remain slightly under 2022 (1%). Some of this has been due to a temporary reduction in depreciation of assets due to age (we will replace certain assets in 2024). This offsets an increase in Ministry expenses (7%), Facility and Utility costs (12%), Insurance (34%), PCQ Assessment (15%) and License and Subscriptions (21%). Personnel costs were 3% under 2022 as one position was not replaced with a full time equivalent and the session determined to continue support for the Assistant Minister (Josiah Wilson) during the transition period. The final surplus after depreciation was \$66,561, down on 2022 for the above reasons.

The cash position for 2023 reduced by \$64,653 after \$175,321 was spent on asset purchases offset by the surplus, depreciation and timing of supplier payments. The balance sheet cash position remains at \$1,695,638 with \$1,109,647 available to Living Church until the PCQ receivership is

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resolved (\$585,992 is at risk of not recovered from PCQ). COM has invested \$650,000 in medium term bank deposits (12 mths) to earn higher interest. The COM medium term capital expenditure plan (5 years) has budgeted for \$194,050 estimated expenditure in 2024, thus keeping a safety margin of \$265,5973 for operating costs. This investment is likely to roll over when due later this year.

The audit is still being finalised. The draft financial statements in Appendix 1 will be provided in final form once the audit is completed.

The Committee of Management thanks the finance team (Janet Sutton) as well as the counters, advisors and auditors for their diligence. We also express our thanks for the continued generosity from the people of Living Church. What a blessing to have a Lord and Saviour who shows us what it looks like to live generous lives.

Partnerships

The Partnership Committee continued to be active in 2023 with profile raising of our partners' and bridging between 'interest' and 'commitment' for the congregation. To this end, the committee executed a year-long series of 'Partner Spotlights' to bring our partners and their various ministries to the forefront of our Sunday services. In addition, a small team was able to visit our partner in the Phillipines.

The committee is confident that Living Church continued to care, think and pray for our partners both new and old. The committee has identified new partners heading to China and local support for QTC as initiatives in 2023. Further to this, our general giving (almost \$128,876) was organised in financial support for our partners, ranging from overseas (including Phillipines, Japan, Tanzania) and local missionaries (home assignment or redeployed to 'send'), as well as AFES staff workers and school chaplains. We are proud of this diverse group and look forward to deepen and broaden our bonds, both to existing and new partners.

MINISTRY REPORTS

Kids

In Term 4 of 2023, *KIDS Church Average Attendance* reached 68 kids which is 18 more than 2022 coming from 40 families up 11 over 2022. The peak attendance was 84 kids from 52 families while our lowest was 56 kids from 32 families. We were blessed with lots of year 7 Junior leaders joining the team and many new families connecting throughout the year. Ideally, as we move ahead to 2024, we need 1 or 2 more Male Junior leaders and further diversification of the age of the team.

KIDS CONNECT Term 4 Average Attendance was 27 kids which is up 1 from 2022 and covers 19 families, an increase of 5 from 2022. The peak attendance was 32 kids from 22 families with a low of 19 kids from 13 families. There is a great bunch of Junior Leaders with many year 12's transitioning to become 'adult leaders'. Zoe Webb & Rachel Stein stepped up and hit their stride as leaders. We would love to see more kids/families bringing friends as lots of new families come to church to connect with other families over dinner, and Friday dinners have become less connected to kids connect and more associated with the broader Living Church Fridays ministry.

PLAYTIME CONNECT on Tuesdays has a Term 4 Average Attendance of 23 kids from 19 families with a peak of 31 kids from 25 families and a low of 14 kids from 10 families. This team functions well and flourishing independently with a consistently high % of church families involved in leading connect conversations and invitations to many new families and non church families who come to Playtime. It is been great fun to have past families reconnecting and bringing new families along.

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SCHOOLS CONNECT is a great opportunity to reach out to our local community of kids. The Chappy-Cino Days @ Camp Hill SS, Carina SS & Mayfield SS with our keen partner, Roast by Yili (our coffee supplier), is a great time for conversations and follows on our semi regular catch ups with local chappies from Camp Hill SS, Carina SS & Mayfield SS. At LOOP Easter Camp, 6 campers and 5 leaders from Living Church attended. Pray that we can build on this engagement in 2024.

Living Youth and Young Adults

Coming out of some growth in numbers in our youth ministry in 2022, and with settled team leaders for each of the teams, we started 2023 with optimism that God would continue to bless the youth & young adults ministry,

It was a great year to continue investing in each of the team leaders as they continued on - Joel Bulow & Zoe Bates for Youth Growth Groups, Sam Tobin for Youth Connect and Scott & Zoe Jones for Young Adults. Chris was able to take 6 weeks long service leave knowing that each of the ministries were in good hands and would thrive.

In the young adults space, we worked through a consultation with the young adults and leaders to see whether we would open up the ministry to a 4th year out of high school. After consultation it was decided to have the option of staying for a 4th year. In the end though most of the 3rd year young adults have decided to graduate out and join an adult growth group.

Youth Connect continues to grow in 2023, thanks to some good leadership from Sam Tobin and also a settled team that became quite adept at creating a wonderful welcoming culture at Youth Connect. We saw our grade 12 youth growth group grow significantly in 2023, including a couple of people who came from non-Christian families and backgrounds. It was wonderful seeing God work through the faithfulness of our youth to reach their friends. It would be great to see a lot more of that in 2024. Both youth camp and serve week were significant events in the year that led to key growth in our youth and their faith.

For young adults, we had a lot of growth due to people inviting friends, particularly from other churches, as they heard about the culture and the teaching they would get which is great. Young adults were able to do 'Real Chat' nights around key discipleship topics in terms 1-3, focusing on personal growth of the young adults. We saw 2 youth and 2 young adults baptised in 2023. As mentioned above it was also wonderful to have settled team leaders that continued to develop and grow throughout 2023.

While there were a bunch of youth starting to attend youth growth groups, there were a similar number tapping out. There will of course be some of these fluctuations, but it would be much better to see more youth coming in than leaving. It would also be good to see more of the growth in Youth Connect transferring to Youth Growth Groups where the long term relational discipleship takes place.

I am looking forward to continuing to invest in key leaders, and see them invest in their teams. Sam Tobin is taking a break from Youth Connect so there will be two new leaders stepping into that space – Maria-Grace Iles and Tim Royce. The rest are staying the same, and I look forward to taking their growth to the next level. We will also continue to play a role denominationally as we are hosting

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two combined youth nights in 2024, and I will also be personally helping oversee and deliver content for the PCQ Gap Year program if we get enough participants.

Please be praying for all our leaders. That they can remain in Christ and be sustainable as they play the long game of relational discipleship with our young people.

Statistics 2022

	Term 1	Term 2	Term 3	Term 4
YOUTH CONNECT				
Average Attendance	40	41	45	54
YOUTH GROWTH GROUPS				
Average Attendance	48	51	49	55
New Youth Added	7	5	1	3
Youth Removed	7	0	0	3
YOUNG ADULTS				
Average Attendance	19	19	21	19

Statistics 2023

	Term 1	Term 2	Term 3	Term 4
YOUTH CONNECT				
Average Attendance	60	56	50	48
YOUTH GROWTH GROUPS				
Average Attendance	63	53	53	51
New Youth Added	5	0	2	2
Youth Removed	5	0	1	4
YOUNG ADULTS				
Average Attendance	19	19	21	29

Adults

More than 400 Adults call Living Church their home church. There are many more who are connected in some way – family members, parents of our Youth, visitors and people who are still checking us out. What a blessing to have such a large and diverse group. We minister to people from 21 years old to several people in their 90s. We actively seek to welcome people into our church from the moment they walk through the doors, as they check out the claims of Jesus, to creating a Growth Group home through one of our 26 Adult Growth Groups. More than 80% our regular Living Church people are a member of a Growth Group. Our Friday night program provides a place for newcomers to “dip their toe in”, a place for regulars to catch-up and paints a picture of the links between Kids, Youth and Adult ministries.

In 2023, the significant activities included the ongoing development and “bedding down” of the Friday Night ministries for adults, ongoing development of the Welcoming Team and the establishment of a strong leadership within the Team, Provision of Christianity Explored courses over the year and the assessment and adoption of Hope Explored as the next option for this ministry in 2024. The continuing development and provision of Adult Growth Group ministry towards increasing focus on maturity, pastoral care and growth group establishment.

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Highlights include seeing many people come to our church and express that they have felt welcomed and included from the outset. The development of loving, focused leadership across the Adult Ministries Teams. Resulting in our ministries developing and flourishing in new ways that align with our mission and values.

Keeping ministry fresh, developing, and responsive is the biggest challenge. Living Church is blessed with many great ministries, but it is alluring to settle back & relax. This has been and must be challenged. As we move into 2024, we are looking forward to meeting new people, building relationships with old friends, and helping all of us discover, in a growing way, the beauty of Jesus. So, pray for our ability to minister to each individual and help them love God, for guidance as to where and how to develop adult ministries and for wisdom and bravery to stop the ministries that are not helping us be an ever-growing community in South-East Brisbane and beyond.

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Supporting Information

Appendix 1 - Financial Statements

Income and Expenditure Statement for the period 1 January 2023 to 31 December 2023

	Notes	2023	2022
Income			
Revenue from General Offerings	2	1,057,494	1,328,143
Revenue from Fabinrose	1	12,000	13,000
Interest Income		9,935	(16,263)
Other income		6,764	45,882
Total Income		1,086,192	1,370,762
Expenses			
PCQ Expenses		84,600	76,752
Depreciation		26,996	54,777
Salaries & Wages		617,742	636,560
Other Operating Expenses		186,462	151,801
Gifts		-	133
Partner Support		103,832	112,359
Total Expenses		1,019,631	1,032,383
Surplus/(deficit) for the year		66,561	338,380
Opening accumulated surplus		4,910,760	4,572,380
Outstanding Partnership Contributions			
Closing accumulated surplus		4,977,321	4,910,760

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Balance Sheet as at 31 December 2023

	Notes	2023	2022
Current Assets			
Cash at Bank	3	1,695,638	1,760,201
Sundry Debtors		17,352	8,133
Total Current Assets		1,712,991	1,768,334
Non-Current Assets			
Land and Buildings		3,047,999	3,048,000
Audio Visual Equipment		77,880	22,726
Other Plant and Equipment		190,194	97,023
Non-Current Assets	4	3,316,074	3,167,749
TOTAL ASSETS		5,029,064	4,936,082
Current Liabilities			
Trade Creditors		21,931	6,199
Sundry Creditors		4,211	2,718
Provision for Annual Leave		25,600	16,405
Total Current Liabilities		51,743	25,322
Non-Current Liabilities			
		-	-
TOTAL LIABILITIES		51,743	25,322
NET ASSETS		4,977,321	4,910,760
Equity			
Current Year Surplus/(Deficit)		66,561	338,380
Accumulated Surplus		4,910,760	4,572,380
TOTAL EQUITY		4,977,321	4,910,760

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Notes to the Financial Statements for the period ended 31 December 2023

Note 1

These financial statements are special purpose financial reports that have been prepared in order to satisfy the reporting requirements of the Living Church as required by the Standing Orders and Rules of Procedures – Queensland of the Presbyterian Church of Australia.

The Committee of Management of the Living Church has determined that the Church is not a reporting entity as defined in the Statement of Accounting Concepts 1: “Definition of the Reporting Entity” and therefore, there is no requirement to apply Accounting Standards and other mandatory professional reporting requirements in the preparation and presentation of these financial statements unless it chooses so to do.

The financial statements have been prepared in accordance with the requirements of the Living Church.

Non-current assets are depreciated in accordance with the Church’s policy. The financial statements are prepared on an accrual basis. The statements are based on historic costs and so do not take into account changing money values. The accounting policies are consistent with the previous period, unless otherwise stated.

Income Tax

The Church is not subject to income tax on its funds however it is subject to the Goods and Services Tax laws.

Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

- i. Where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- ii. For receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

Cash and Cash Equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand, deposits held at call with bank, other short-term highly liquid investments with original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and bank overdrafts.

Revenue

Revenue from general offering is recognised upon receipt of funds. A limitation exists in relation to the recording of cash receipts from general offerings. Revenue from all their sources is recognised on an accrual basis in the financial year in which the revenue was earned. All revenue is stated net of the amount of goods and services tax (GST).

Fabinrose Distribution

Fabinrose is a trust that operates a gym at Algester. Living Church is one of three churches who are beneficiaries of the trust.

Property Plant & Equipment

All capital costs relative to the land, building and its fixtures and fittings situated at 1541 Creek Road, Carina have been included in their respective values at 31 December 2023 and 2022.

All non-current depreciable fixed assets are depreciated.

Employee Benefits

Benefits such as Sick and Annual Leave are paid as incurred. Employer Superannuation contributions are made monthly in respect of our staff members. Provision for Long Service Leave for our ministers is made by a monthly payment to the Presbyterian Church of Queensland (PCQ). No Long Service Leave provision has been made for staff who are not ordained ministers.

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Note 2 Revenue from Ordinary Activities

	2023	2022
	\$	\$
General Offerings	1,057,494	1,328,143
TOTAL GENERAL OFFERINGS	1,057,494	1,328,143

Note 3 Cash at Bank and on Hand

	2023	2022
	\$	\$
Commonwealth Bank of Australia – Creek Road A/c	19,897	287,455
Commonwealth Bank of Australia - Online Saver A/c	158,146	625,464
Commonwealth Bank of Australia - Project	186,419	199,253
Commonwealth Bank of Australia – Springfield A/c	-	40
Commonwealth Bank of Australia - Support A/c	6,487	6,637
Commonwealth Bank of Australia - Term Deposit A/c	650,000	-
Commonwealth Bank of Australia - Cross Cultural Connect	76,924	52,344
Commonwealth Bank of Australia - Charge Card Facility	(188)	(42)
PayPal	11,962	3,059
PCQ Capital Fund Investments at call -		
Capital	487,717	487,717
OPEX	98,275	98,275
TOTAL CASH AT BANK AND ON HAND	1,695,638	1,760,201

In May 2022, the receivers to the Presbyterian Church of Queensland submitted a report to the Supreme Court of Queensland of the findings from their investigation. In that report, the receivers concluded that PCQ has a right of indemnity by way of exoneration against the assets comprising, and derived from, the Capital Fund to pay expenses properly incurred in connection with the performance of the Church's General Charitable Trust. Living Church, as an investor in the Capital Fund, would be considered an ordinary unsecured creditor of PCQ in respect of the General Charitable Trust. The receivers further concluded there exists a net shortfall on a stand-alone basis of the capital fund to meet claims. Should the court accept the submission, Living Church funds invested in the capital fund (\$585,992) are at risk of being required to support the General Charitable Trust.

Note 4 Asset Movements					
2022					
	Opening Balance	Additions	Disposals	Depreciation	Closing Balance
Land and Buildings	3,083,163	-	-	35,164	3,048,000
Audio Visual Equipment	21,108	8,050	-	6,432	22,726
Other Plant and Equipment	43,809	66,395	-	13,181	97,023
	3,148,080	74,445	-	54,777	3,167,749
2023					
Land and Buildings	3,048,000	-	-	-	3,048,000
Audio Visual Equipment	22,726	63,599	-	8,445	77,880
Other Plant and Equipment	97,023	111,722	-	18,550	190,194
	3,167,749	175,321	-	26,995	3,316,074

Statement of the Living Church Committee of Management

In the opinion of the Living Church Committee of Management, the special purpose financial statements and notes are drawn up so as to show a true and fair view of the surplus for the financial year ended 31 December 2023 and the state of affairs of the Committee of Management of the Living Church as at 31 December 2023.

J Wallace
Secretary

J Sutton
Finance Manager

Dated: 23 January 2024

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Appendix 2 – PWA Report

REPORT OF THE CREEK ROAD PRESBYTERIAN WOMEN’S ASSOCIATION FOR THE YEAR 2023

Total Membership : 10 New Members: -- 0 Average Attendance: 9

Office Bearers:			
President:	Mrs. P. Cupit	Hospitality Convenor:	Mrs. R. Everest
Vice President:	Mrs. R. Everest	Birthday Secretary:	Mrs. L. Blumel
Treasurer:	Mrs. O. Kelly	Catering for P.W.A. Functions:	Mrs. R. Everest
Secretary:	Mrs. M. Horsell	P.W.A. Stall:	
Assist. Secretary/Treasurer:		Auditor:	

Representatives to P.W.A. & Standing Committee & Auxiliaries	
P.W.A. State Council:	Miss C. Rafter
P.W.A. Voting Rep at Conference:	Mrs P. Cupit
P.W.M.U. :	Miss C. Rafter

In presentation of the 77th Annual Report for the Creek Road P.W.A. we must first give thanks to Our Heavenly Father who has guided us through the last year. We give thanks to the many dedicated ladies who have served the P.W.A through those past 77 years.

The P.W.A. meetings are held on the third Wednesday of each month from February to November with meetings beginning at 9:30 a.m. New members are always welcome.

We begin our meetings with Devotions, consisting of Scripture Reading, Prayer and a short devotional message. Meetings are closed with a prayer. Following the meetings, we share morning tea and fellowship, often with our speakers or guests.

The first meeting for the year in February, is used as a “Planning Meeting” for the coming year where the monthly meeting program is discussed, with members suggestions for various themes and for guest speakers.

The guest speaker for our meeting in March was Mr. Keith Benn. Keith spoke about the Wycliffe Aust. Israel Study Tour – understanding the Bible. A number of Bible translators and others from different countries visited various Biblical sites in Israel. A few people from Living Church were also on this tour.

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Keith showed a number of photos and videos of all the people who attended, and of the places visited. The aim of the tour was to link the Bible with the actual places mentioned, so that these visitors could experience the connection to the Bible by physically being in those places.

It was so interesting to see some of these places that don't seem to have changed from the Biblical times. Watching some of the videos you could believe you were actually there at that time.

Following our meeting in May, our guest speaker was Mrs. Di Fettell from Living Church.

She spoke about a number of projects that she was involved in. Di and her family create a number of children's workbooks for workshop activities by the children's groups at the Church depending on what topics are being preached. These workbooks are well structured and arranged and take a lot of time, but this investment is for the benefit of the children.

Di is also involved in conducting Bible Studies with various groups, which also includes some Muslim ladies.

She is also involved in fundraising for the school Chaplain at Mansfield State School. Once a year, parents of the children are invited for a meal, and Di does a lot of the baking, catering for different cultural and diet requirements so everyone of different backgrounds feels included.

The Annual State Conference in June at Ann St. was held prior to our scheduled monthly meeting, however a number of ladies expressed their interest in attending the conference.

At our July meeting, our guest speaker was Mrs. Lorraine Eastwell, who told us of her very interesting life, and her & her late husband's Christian projects.

Our August meeting was cancelled due to it being the public holiday for the Brisbane Exhibition.

There were no guest speakers for our meetings in September or October, so we just enjoyed our fellowship together. Especially as we had lost three members – Mrs. Robyn Everest, Mrs. Joan Biggs & Mrs. Joan Fear.

We continue to support the Burning Bush project and P.W.M.U.- Qld Missions through Qld P.W.A.

We thank all of those who have helped us this year and give Thanks to God for his many Blessings.

Mrs. Pat Cupit

President

Appendix 3 – Discipling People to Maturity in Christ

It is our mission at Living Church ‘to make Christlike disciples in South-East Brisbane and beyond’. A Christlike disciple is one who is mature in Christ. They have grown into Christlikeness. So, making Christlike disciples means maturing people in the faith. To fulfil our mission then we need to have clarity about what maturity in Christ is. Thankfully, the scriptures give a clear picture of this.

What is ‘Maturity in Christ’?

We can summarise what the bible says about someone who is mature in Christ by saying they will have the following characteristics.

- 1) Wisdom in distinguishing good and evil

‘But solid food is for the mature, **who by constant use have trained themselves to distinguish good from evil.**’ (Hebrews 5:14)

- 2) A deep knowledge of God’s word and will

Epaphras, who is one of you and a servant of Christ Jesus, sends greetings. He is always wrestling in prayer for you, **that you may stand firm in all the will of God, mature and fully assured.** (Colossians 4:12)

Therefore let us move beyond the elementary teachings about Christ and be taken forward to maturity, not laying again the foundation of repentance from acts that lead to death, and of faith in God, instruction about cleansing rites, the laying on of hands, the resurrection of the dead, and eternal judgment. And God permitting, we will do so. (Hebrews 5:13-6:3)

What good is it, my brothers and sisters, if someone claims to have faith but has no deeds?...Suppose a brother or a sister is without clothes and daily food. If one of you says to them, ‘Go in peace; keep warm and well fed,’ but does nothing about their physical needs, what good is it? In the same way, **faith by itself, if it is not accompanied by action, is dead.** (James 2:14-17)

- 3) An assured faith with works that has stood firm through trials and tests

Consider it pure joy, my brothers and sisters, whenever you face trials of many kinds, because you know that the testing of your faith produces perseverance. **Let perseverance finish its work so that you may be mature and complete, not lacking anything.** (James 1:2-4)

- 4) A continuous focus on the heavenward goal God has for us

Not that I have already obtained all this, or have already arrived at my goal, but I press on to take hold of that for which Christ Jesus took hold of me. Brothers and sisters, I do not consider myself yet to have taken hold of it. But one thing I do: forgetting what is behind and straining towards what is ahead, I press on

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towards the goal to win the prize for which God has called me heavenwards in Christ Jesus. *All of us, then, who are mature should take such a view of things.* (Philippians 3:12-15)

Corporate Maturity

There is a fifth characteristic to maturity that can only come when a church community together practices Christlikeness.

- 5) Unity in the faith, knowledge of the Son of God and attaining the whole measure of Christ (Eph 4:11-16)

So, Christ himself gave the apostles, the prophets, the evangelists, the pastors and teachers, to equip his people for works of service, *so that the body of Christ may be built up until we all reach unity in the faith and in the knowledge of the Son of God and become mature, attaining to the whole measure of the fullness of Christ.*

Then *we will no longer be infants*, tossed back and forth by the waves, and blown here and there by every wind of teaching and by the cunning and craftiness of people in their deceitful scheming. Instead, speaking the truth in love, *we will grow to become in every respect the mature body of him who is the head*, that is, Christ. From him the whole body, joined and held together by every supporting ligament, grows and builds itself up in love, as each part does its work. (Ephesians 4:11-16)

What brings about maturity in Christ?

The above texts also give us clarity on what sort of actions bring about maturing in Christ. We therefore believe that, amongst other things, these are the means by which we may become mature:

- 1) Proclaiming, admonishing, teaching (Col 1:28)
- 2) Teaching about righteousness (Heb 5:11-14)
- 3) Advanced teaching (Heb 6:1-2)
- 4) Testing of faith and perseverance (James 1:2-4)
- 5) Pressing on toward the goal of our prize in heaven (Phil 3:10-16)
- 6) Prayer (Col 4:12)
- 7) The work of the apostles, prophets, evangelists, pastors and teachers (Eph 4)
- 8) Works of Service (Col 4:12)

In all of our discipleship work, we want to make sure that we are working with the above goals and methods in mind.

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Appendix 4 – Holiday Program Change Letter

Hi Friends

I'm writing to give you an update on our plans for this year's mid-year school holiday program. We've hinted at some changes for a little while and I want to let you know what is changing and what is (mostly) staying the same.

Last year I got the chance to be here in person to watch the wonder that is Kids Community Connect (KCC). It was an awesome experience that was such an encouragement to see. Kids being taught the gospel, young and old leaders alike giving of their time and effort, and an incredible atmosphere created by everyone involved. My big conclusion from seeing KCC in person was, 'I can see why everyone loves this so much!'

In the debrief afterwards, the core team and I worked through the details of what went well and what could be improved from 2022, and then we entered into an evaluation about how KCC was doing according to its stated goals. The core team was clear that the goal of KCC was to see kids (and families) come to know Christ through the gospel proclamation that takes place during the week. Part of this also meant a child or family building relationship in our church community and then joining some of our ongoing ministries (Kids Connect, Sundays, Kids church, etc).

However, as we looked at the figures over the last few years, it became apparent that in recent times, this goal was not being achieved. Over the last five years, 90 children have attended on average, but very few of these were non-Christian kids. The team's best estimate for how many kids or their family members have come to faith over the last ten years is approximately 2-5. It seemed fair to ask, given how much time and effort goes into KCC, whether this is the best means of seeing kids come to salvation in Christ.

When the team reflected further though, while it was clear that our goal of seeing kids come to faith in Christ was not being achieved through KCC, some other really good and awesome things were happening. Specifically, the team believe that:

- Church kids grew in their faith during the week.
- Church kids deepened relationship with each other during the week.
- New families to church felt more connected and involved after KCC.
- Youth were given an amazing opportunity to serve and start to learn leadership and ministry skills.
- Opportunities for people who did not have regular service roles in church were opened up so people could become more involved.

These observations led us to do a full SWOT analysis on the ministry and led us as a group to seeing an opportunity to be more deliberate about what KCC does really well, while recognising what wasn't working. This led us to the decision to change the focus of our kids mid-year holiday program to from connecting with the community to maturing our kids, and our youth and adult leaders in their faith. This is reflected in the stated goal that we've arrived at for our mid-year holiday program.

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Our new goals are:

- 1) Be a peak experience event for KIDS to grow in their Faith and Maturity;
- 2) Develop YOUTH and ADULTS in leadership and ministry skills;
- 3) Feed participants and leaders into ongoing Living Church ministries.

While the mid-year program will remain something that people in the community *can* be invited to, and we will be mindful of community people amongst us, we will be designing our program first for discipleship and the maturing of our kids and leaders.

As a leadership group, we see this as a recognition in many ways of what was already happening with the mid-year program, rather than a major change in what we are doing. The very fact that we have had so few community people amongst us of late has necessarily meant that we have been doing more discipleship and ministry skill building, rather than direct outreach. One of the biggest benefits of this change of goals is to be more deliberate about what we are already doing, and see even more fruit come from this.

Finally, in accordance with all this, we believe that a new name for our mid-year program was appropriate given that the goal was no longer to connect, but rather to take our faith and Christian walk to the next level. So, with our new goal in mind, we are re-branding our mid-year program as 'Level Up' because it's where kids (and leaders!) come to level up their faith, and their ministry and leadership skills.

We've shared all this with you now so you can have a chance to think through and process all this before our first full team meeting on:

We'll also be explaining all this to our church more broadly at Church Life in Term 2, but we wanted all of you who have been involved in the mid-year program recently to hear what's happening first, process it, and think about any questions you might have for us before then.

I'm looking forward to talking with you all more about this and am incredibly excited for what this change in emphasis is going to mean for the new mid-year program, and for the impact it's going to have on our kids and leaders as we seek to level up in the faith together.

In Christ,

A handwritten signature in black ink that reads "James Snare".

James Snare

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Appendix 5 – Sunday Attendance Data

2022 – 2023 Sunday Service Attendance Statistics

Term 1	2022	2023	Year to Year Diff
Overall Term Time	339	430	21%
Overall Holiday	282	425	34%
Kids	60	75	20%
Youth	31	41	25%
Morning Adults	165	195	15%
Morning Total Term Time	232	280	17%
Morning Total Holiday	207	304	32%
Night Adults	84	109	23%
Night Total Term Time	107	146	26%
Night Total Holiday	75	96	22%
Adults Total	249	301	17%
Total			23%

Term 2	2022	2023	Year to Year Diff
Overall Term Time	334	426	22%
Overall Holiday	336	400	16%
Kids	58	79	26%
Youth	36	41	11%
Morning Adults	162	178	9%
Morning Term Time	229	265	14%
Morning Holiday	222	253	12%
Night Adults	77	109	29%
Night Total Term Time	105	142	26%
Night Total Holiday	114	126	10%
Adults Total	239	287	17%
Total			17%

Term 3	2022	2023	Year to Year Diff
Overall Term Time	348	436	20%
Overall Holiday	317	320	1%
Kids	56	87	36%
Youth	33	40	16%
Morning Adults	157	198	20%
Morning Total Term Time	221	291	24%
Morning Total Holiday	211	221	5%
Night Adults	102	111	8%
Night Total Term Time	127	146	13%
Night Total Holiday	106	99	-7%
Adults Total	259	309	16%
Total			14%

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Term 4	2022	2023	Year to Year Diff
Overall Term Time	401	449	11%
Overall Holiday	444	536	17%
Kids	77	95	19%
Youth	36	39	7%
Morning Adults	187	202	7%
Morning Total Term Time	273	299	9%
Morning Total Holiday	311	313	1%
Night Adults	100	112	11%
Night Total Term Time	128	150	15%
Night Total Holiday	133	223	41%
Adults Total	288	315	9%
Total			13%

Whole Year	2022	2023	Year to Year Diff
Overall	359	417	14%
Overall Term Time	356	430	17%
Overall Holiday	364	425	14%
Morning Total	244	280	13%
Morning Adults	176	195	10%
Morning Term Time	239	284	16%
Morning Holiday	253	280	10%
Night Total	122	140	13%
Night Adults	97	109	11%
Night Total Term Time	117	146	20%
Night Total Holiday	111	145	23%
Adults Total	268	301	11%
Kids	61	75	19%
Youth	34	41	17%
Total			15%