

Overview of Financial Statements 2025

EXECUTIVE SUMMARY

This report provides a summary of the 2025 financial results for reporting entities within the Uniting Church in Australia Property Trust (S.A.).

The 2025 financial statements have been audited without qualification. The Church is well served by its governance structures and is grateful for the volunteers and staff who execute good financial stewardship.

Most entities within the Property Trust reported a positive financial performance and a stronger financial position for the year ending 31 December 2025. Entities with significant financial assets experienced growth in equity as investment markets increased asset prices.

Within the context of the Synod Mission and Service Fund, the main operating entity of the Synod, the 2025 operating result was a surplus of \$461.5k (2024: \$462.7k).

In 2024 the SA Synod was called to assist in the sharing of Redress Scheme claims attributed to the National Church. A \$1.1 million payment was provided by the SA Synod relating to claims paid on behalf of survivors of childhood sexual abuse that occurred within the Church. This payment resulted in a 2024 deficit of \$638.6k for the year.

While Redress Claims relating to the SA Synod were paid in 2025 via the National Redress Scheme, there was no call from the National Church for historical claims. After accounting for 2025 SA Redress claims, the resulting surplus for 2025 was \$305.6k for the year.

At its meeting on 21 May, the Resources Board noted and endorsed the audited financial statements for the year ended 31 December 2025 for adoption by the Synod Standing Committee at its meeting on 4 June 2026.

At its meeting on 4 June, Synod Standing Committee:

1. **Noted** the Overview of Financial Statements report for the year ended 31 December 2025.
2. **Noted** the financial statements listed in Attachment 1 and the 2025 operating results and equity positions for these entities as at 31 December 2025.
3. **Commended** the ongoing commitment of congregations to the wider church through their 2025 Mission and Service Fund contributions included in Attachment 2.

4. **Recognised** the diligent oversight provided by the Governors of The Parkin Mission of SA Inc and The Parkin Trust Inc.
5. **Adopted** the audited financial statements as listed in Attachment 1 for the financial year ended 31 December 2025.

BACKGROUND

The Uniting Church in Australia operates with an inter-conciliar framework. The Councils of the Church are:

- Assembly
- Synod
- Presbyteries
- Church Councils i.e. Congregations

The Synod is a separate Council of the Church and consists principally of members elected by Presbyteries. The Synod has a responsibility for South Australia to fulfil the obligations broadly set out at 3.1.5 of The Uniting Church in Australia Regulations.

Historically the financial statements for the *Synod Mission and Service Fund* have been prepared as a separate reporting entity to isolate and reflect the financial impact of mission and ministry activities of the Synod of South Australia.

Commencing from the 2024 financial year, the activities of the Synod Mission and Service Fund were consolidated with Generate Presbytery, Presbytery of Southern SA, Wimala Presbytery and the Property Sale Proceeds Fund. These entities now report as a consolidated *Mission and Service Group*.

The 2025 *Mission and Service Group* financial statements do not include the financial impacts of the following:

1. The operational activities of Church Councils (*i.e. Congregations*)
2. Synod accounts operated for specific purposes, for example, Disaster Fund
3. The commercial activities of Uniting Fund SA (*incorporating the Uniting Church Loan Fund*) or Uniting Church SA Investment Fund Ltd trading as UC Invest
4. Uniting Aboriginal and Islander Christian Congress
5. Uniting Foundation (*incorporating the activities of RH White Settlement and Epworth SA Fund*)
6. Uniting Venues SA

7. Deductible Gift Recipient Funds

All financial statements, except those related to point 1 above, are reported separately and are available for inspection by Synod members. To ensure the timely lodgement of the financial statements with the ACNC, financial statements were tabled for adoption at the 4 June 2026 meeting of Synod Standing Committee.

The Uniting Church in Australia Property Trust (S.A.) was created by an Act of Parliament at the time of Union in 1977. The Property Trust is the legal entity which deals with property sales, purchases and leasing as well as receipt of bequests on behalf of the Synod of South Australia.

The Property Trust is the legal owner of title to all property (including financial) resources of the Synod, Presbyteries, and all Church Councils as any of these assets, although titled within the State of South Australia for Australian constitutional jurisdiction reasons, are owned ultimately for the benefit of the national Church.

Role of Resources Board and Directors

The Resources Board, on behalf of the Synod, has responsibility for complying with the UCA Regulations with a particular emphasis on Sections 3 and 4 of the Regulations dealing with property, finance and budgeting. In formal terms, the Resources Board fulfils the roles set out for a Synod Property Board under Regulation 4.2.1.

Presbyteries have delegated their responsibilities in relation to property to the Synod.

In addition to its mandate to maximise the level of property and finance resources available for the mission of the Church in South Australia, the Resources Board also has the responsibility to ensure that the exposure of the Church to the risk of loss of its property and financial resources is managed.

The members of the Resources Board as of 31 December 2025 were:

Name	Role	Specialisation
Rev Rob Stoner* (concluded December 2025)	Chairperson	Mission Resourcing and UCA Ethos and Polity
Dr Deidre Palmer (commenced December 2025)	Chairperson	Mission Resourcing and UCA Ethos and Polity
Rev Philip Gardner*	Ex-officio (General Secretary) and Executive Member	Mission Planning and UCA Ethos and Polity
Rev Peter Morel*	Ex-officio (Moderator) and Executive Member	Mission Resourcing and UCA Ethos and Polity

Name	Role	Specialisation
Dr Alice McCleary*	Non-executive Member	Corporate Governance and Financial Management
Mr Anton van Bavel	Non-executive Member	Corporate Governance, Law, and UCA Ethos and Polity
Rev Diane Bury (commenced December 2025)	Non-executive Member	Mission Resourcing and UCA Ethos and Polity
Mr Mark Elford	Non-executive Member	Property, Governance, and Strategic Planning
Mr Michael McClaren*	Non-executive Member	Financial Management, Corporate Governance, and Investment
Rev Robyn Caldicott* (concluded December 2025)	Non-executive Member	Mission Resourcing, Financial Management, and UCA Ethos and Polity
Rev Andrew Robertson	Ex-officio (Associate General Secretary, Placements and Safe Church) Executive Member	Mission Planning and UCA Ethos and Polity
Mr Peter Battersby*	Ex-officio (Property Officer) and Executive Member	Financial Management, Corporate Governance, and Strategic Planning

* denotes the names of directors who are also members of the Property Trust and therefore, ex-officio members of the Resources Board.

Summary of Resources Board activities

A summary of the activities of the Resources Board during 2025 was distributed to Synod members in December 2025. The report is available as a public document via the SA Synod website here: [Resources Ministry Centre 2025 Report](#).

Financial Statements, Audit and Review

A list of all entities presenting audited financial statements for the year ended 31 December 2025 is contained in **Attachment 1**.

Accounting services firm William Buck (SA) has provided audit assurance services for the largest operating entities of the UCA SA Synod for the year ending 31 December 2025. William Buck has issued unqualified audit reports for each of these entities.

In addition to the main operating entities referenced above, Barry Atwell (FCPA) and Janine Lynch (CPA), were engaged by the SA Synod to audit several of the smaller entities presenting financial statements for 2025.

Prior to presentation at Resources Board on 21 May, significant financial statements relating to the audit engagements of both the SA Synod and the Uniting Church Investment Committee were reviewed by their respective Financial Statements Review Panel / Audit Committee.

The William Buck audit team, the Financial Statements Review Panel, the UCIC Audit Committee, and the Resources Board have each commended the preparers of the financial statements for their professionalism and expertise during the audit. The excellent quality of the financial statements presented was acknowledged.

INTRODUCTION

While 18 entities prepared financial statements in 2025, specific commentary is provided for the following:

- Mission & Service Group
- Uniting Fund SA
- Uniting Venues SA
- Uniting Aboriginal & Islander Christian Congress
- Uniting Foundation
- The Parkin Trust Incorporated and The Parkin Mission of South Australia Incorporated

MISSION AND SERVICE GROUP

(Incorporating the activities of the Synod Mission & Service Fund, Generate Presbytery, Presbytery of Southern SA, Wimala Presbytery, and Property Sale Proceeds Fund)

The Resources Board and each of the Presbytery Standing Committees have approved the operational consolidation for financial reporting purposes of each Presbytery, the Property Sale Proceeds Fund, and the Synod's Mission & Service Fund into a single consolidated set of accounts.

While consolidation has provided significant operational efficiency (and is entirely appropriate), the change has made it no longer possible for end users to identify individual components associated with each group member within the audited accounts.

Audited financial statements are not the primary source of information used by the Presbyteries, Resources Board or Synod Standing Committee for decision making purposes. Regular management

reporting is provided to each group regarding the individual activities and circumstances of the entity under their respective governance oversight.

SYNOD MISSION AND SERVICE FUND

As this report is provided to Synod, the remaining commentary in this section focuses on the Mission and Service Fund as an individual entity rather than the consolidated group.

Total operating revenue for 2025 of \$12.896 million was \$95k (-0.7%) below the operating budget target of \$12.991 million. While there was some variation within specific budget categories, total income received was largely to budget.

Total operating expenditure of \$12.435 million was \$512k (-3.9%) below the operating budget target of \$12.947 million. This positive variance was primarily the result of temporary vacancies that existed across multiple Ministry Centres. Placement and salary costs for the year were \$450k (6%) below budget.

This under-expenditure contributed to a 2025 operating surplus for the Mission and Service Fund of \$461k against an anticipated break-even budget.

Redress Claims are excluded from the operating result and disclosed separately. In 2025 Redress Claims totalling \$156k were provided to survivors of childhood sexual abuse through the National Redress Scheme.

After deducting Redress Claims from the operating result, the Mission and Service Fund posted a 2025 net surplus for the year of \$305k (2024: deficit of \$639k).

The table below outlines the 2025 budget and actual result compared to the actual results for the years ending 31 December 2024, 2023, and 2022.

Synod Mission and Service Fund	B2025 (\$m)	A2025 (\$m)	Variance Act vs. Bud	A2024 (\$m)	A2023 (\$m)	A2022 (\$m)
Operating Income						
Congregation Contribution ¹	1.607	1.649	0.042	1.516	1.510	1.395
Grant / Investment Income	6.452	6.641	0.189	6.125	5.971	6.698
Cost Recoveries (incl. Synergy)	4.898	4.560	(0.338)	4.737	4.464	3.232
Other Income	0.034	0.046	0.012	0.036	0.059	0.025
Total Income	12.991	12.896	(0.095)	12.414	12.004	11.350
Less Operating Expenditure						
Wider Church	0.579	0.603	(0.024)	0.586	0.632	0.628
Synod Ministry Programs	10.397	9.824	0.573	9.512	8.766	8.404
Presbyteries, UAICC and Congregations	1.160	1.206	(0.046)	1.131	1.074	1.065
Other Expenses	0.811	0.802	0.009	0.723	0.733	0.853
Total Expenses	12.947	12.435	0.512	11.952	11.205	10.950
Operating Surplus / (Deficit)	0.044	0.461	0.417	0.462	0.799	0.400
Less Redress Payments	0.050	0.156	(0.106)	1.101	0.250	0.120
Net Surplus / (Deficit)	(0.006)	0.305	0.311	(0.639)	0.549	0.280

¹ Congregation contributions in this context includes the 10% Mission & Service Fund contribution, 0.17% Redress Levy, and a contribution from Uniting Venues SA.

The key items which have triggered material variances between the agreed budget and 2025 actual results are noted below:

- An unfavourable variance of \$144k (-33%) for UCLT Student Fee Income was due to lower than anticipated enrolments. The 2025 budget for student enrolments was set to the 2024 actuals with

a view that this would provide a more realistic target for student fees. The outcome was a material deviation below this adjusted target.

- As previously noted, the most significant item relation to expenditure was stipend and salary costs for the year being \$450k (6%) below budget due to temporary vacancies that existed across multiple ministry centres. Each ministry centre reported a favourable variance to budget for this expense category.

Congregation Contributions

Within the context of this report, Congregational Contributions refers to the:

- 10% Mission & Service Fund contributions from congregations (“MSF Contributions”) (2025: \$1.55 million)
- 0.17% Redress Levy collected from congregations for the operational benefit of UCA Redress Ltd for processing claims relating to the Royal Commission into Institutional Child Sexual Abuse (2025: \$26.6k)
- Redress Levies collected from organisations associated with the Uniting Church in SA (2025: \$33.3k)
- Contribution received from Uniting Venues SA (2025: \$40k)

A schedule of Mission and Service Fund contributions received from congregations during 2025 is included at **Attachment 2**.

The total Mission and Service Fund contributions collected in 2025 was \$123.5k (8.7%) higher than the expected budget of \$1.425 million. At its meeting on 4 June, the Synod Standing Committee thanked and acknowledged Congregations for their ongoing commitment to the wider church through their contributions to the Mission and Service Fund (which are shared between the Presbyteries and the Synod).

While Mission and Service Fund contributions are a vital part of the overall budget and the broader mission of the Church, it is important to note that in 2025 these contributions represent approximately 7% of total operating revenue for the Synod. Of the \$1.549 million collected, only 60% (2025: \$929k) is retained by the Synod with the remaining 40% being directed to the ‘Presbytery Pool’ for distribution to the Presbyteries.

In 2025, the value of Congregation contributions to the Mission and Service Fund retained by the Synod (after distribution to the Presbyteries) was insufficient to cover grants to the wider Uniting Church of \$1.126 million (2025 National Assembly: \$556k and 2025 UAICC SA: \$570k).

While the financial position of the Mission and Service Fund has improved in recent years, it remains the case that limited capacity exists for the Synod to respond to, or fund, any new strategic directions without significantly reducing existing programs and / or positions. As of 31 December 2025, the Mission and Service Fund held untied reserves of \$4.55 million (2024: \$4.24 million) which is approximately 4 months of annual operating expenditure. This level of reserves remains a sufficient safeguard against short-term unforeseen circumstances however; it requires the Synod to remain

diligent and committed to sound financial management principles such as the balanced budget framework.

Finally, it is worth noting that in Q1 2026 two uninsured historical abuse claims were settled. The financial outcome of these settlements has consumed the equivalent of the entire 2025 Mission and Service Fund surplus.

Uniting Fund SA (UFSA)

(Incorporating the activities of the Uniting Church Loan Fund)

Uniting Fund SA (UFSA) is the treasury / investing entity directly linked to the activities of UC Invest. The 2025 operating profit for the year of \$9.53 million was \$110k higher than the consolidated 2024 operating result. Unlike other entities within the Property Trust reporting structure, this result includes the net movement in fair value of financial assets within the operating profit calculation (*in accordance with accounting standards and general-purpose financial reporting*).

When ignoring movement in market value, the more traditional 'Operating Profit' metric (*i.e. revenue minus administration and finance costs*) contributed \$4.40 million to the bottom line compared to the 2024 result of \$3.40 million. The 2026 grant to the Synod Mission and Service Fund (\$3.7m) is paid out of this surplus. A further \$500k is provided for grants distributed through the Uniting Foundation.

It should be noted that the operations of the Uniting Church Loan Fund are consolidated into the results for UFSA.

Investment revenues of \$18.55 million were higher than the 2024 result of \$18.05 million. This result was slightly below the 2025 budget expectations of \$18.83 million, however a negative variance to budget of \$275k (1%) is essentially an on-budget outcome.

Finance costs are the most significant operating expense within the activities of UFSA. In 2025 total finance costs of \$13.49 million were \$620k below the 2024 result of \$14.11 million. This result was also favourable to the 2025 budget of \$14.58 million by \$461k (11%). There were two key factors that resulted in lower interest costs:

1. A total of 75 bps of RBA cash rate cuts throughout the year
2. A net reduction in wholesale funding received from entities associated with the Church

Key metrics for noting (consolidated accounts):

- Revenue was \$18.55 million which was a 2.8% increase on 2024
- Expenses were \$656k which was a 21.9% increase on 2024
- Finance costs were \$13.49 million which was a 4.4% decrease on 2024

- Investment assets increased in value by \$5.13 million as most asset classes continued to perform well in 2025 following a strong 2024 result.

It is acknowledged, with thanks, that Uniting Fund SA / UC Invest has continued to increase its support to the Mission and Service Fund in alignment with its strategic plan. In 2025 the base MSF grant was \$3.712 million (2024: \$3.536 million).

Uniting Venues SA (UVSA)

The Adare Camp and Caravan Park, Nunyara Conference Centre, Tarooki Campsite, Thuruna Campsite, and Beyond Limits Outdoor Education are entities under the direct control of Uniting Venues SA (UVSA). The financial results relating to these activities have been consolidated into one financial statement. The Emmaus Campsite reports separately via its Management Committee.

During the year over 24,000 (2024: 22,900) guests attended the Venues and/or participated in an outdoor program.

The UVSA group (Adare, Nunyara, Tarooki, Thuruna and Beyond Limits) reported a consolidated surplus of \$145k (2024: \$25k) compared to a budget surplus of \$128k.

- Adare's result was a deficit of (\$3.2k) compared to a budget surplus of \$34.5k
- Nunyara recorded a surplus of \$68.6k compared to a budget surplus of \$58.8k
- Beyond Limits' result was a surplus of \$40.4k compared to a budget surplus of \$10.6k
- Tarooki achieved a surplus of \$59.1k compared to a budget surplus of \$21.7k
- Thuruna recorded a deficit of (\$19.4k) compared to a budget surplus of \$2.0k

The UVSA Committee continues to provide oversight of the UVSA activities. The Committee meets regularly to consider strategic matters related to its mission. Matters considered by the Committee included:

- development and oversight of the 2026 - 2029 UVSA Mission and Business Plan
- oversight of UVSA capital works
- development and oversight of strategy and risk policy
- 2026 budget and 2025 financial performance

UVSA contributed \$40k to the Synod Mission and Service Fund in 2025 (\$40k in 2024).

Uniting Aboriginal and Islander Christian Congress (UAICC)

For the year ending 31 December 2025, the Uniting Aboriginal and Islander Christian Congress reported an operating surplus of \$33.2k compared to an operating surplus of \$60.6k in 2024.

In 2025 the Synod was not provided with an approved budget from UAICC. Annual income expectations for UAICC are largely predictable – grant funding is received from the SA Synod (\$570k) and Frontier Services (\$142k). These two funding sources represented 90.5% of total income in 2025.

With no expenditure budget available, it is unclear whether appropriate financial governance practices were adopted to appropriately steward expenditure. The 2025 operating surplus would appear to be the unintended consequence of a staff vacancy.

As previously reported, UAICC's Finance & Administration Officer resigned in September 2022. This is a key role in assisting with the implementation of good financial management practices. The position remains vacant at the time of reporting.

Outside of stipend and salary costs (\$386k / 51% of total expenditure), motor vehicle expenses (\$117k / 16% of total expenditure) and travel costs (\$101k / 13% of total expenditure) remain UAICC's next largest expenditure items.

During the 2025 audit, the external auditor William Buck reported one Key Audit Finding (KAF) in their closure report. The auditors raised concerns regarding the absence of governance processes in place within UAICC. This audit finding was presented in a meeting with the UAICC State Development Officer, UAICC Resource Officer, General Secretary, and General Manager, Investments & Finance. Within this meeting it was acknowledged that Regional Council did not meet at any time during 2025. There is recognition and acceptance that governance improvements are required. A draft 2026 budget has been provided, however this has not yet been presented or approved by Regional Council. The Resources Board has requested the General Secretary and Resources Board Chair to seek a conversation with representatives of the Regional Council regarding the Key Audit Findings in relation to UAICC Governance matters and offer guidance and/or support regarding possible resolutions to this matter.

UAICC hold a \$1.58 million reserve within its Capital Fund, largely distributions from Property Sale Proceeds. This reserve has increased net \$114k from \$1.47 million in 2024. There are no current capital commitments or approved projects that are expected to call on the Capital Fund.

Respecting UAICC's self-determination, the General Secretary and General Manager Investments and Finance regularly meet with Ken Sumner (UAICC State Development and Outreach Officer) and Ian Dempster (UAICC Resource Officer) to discuss (financial) governance matters. The Synod stands ready to assist with financial management, financial administration, or advice, should UAICC choose.

Uniting Foundation

(Incorporating the activities of RH White Settlement and Epworth SA Fund)

The Uniting Foundation, incorporating the activities of RH White Settlement and Epworth SA Fund, recorded an operating surplus for the year of \$2.80 million for the year ending 31 December 2025 (compared with a surplus of \$1.07 million in 2024).

Revenue generated from the Epworth SA Fund and RH White Settlement are included in the Synod's Mission and Service Fund directed towards shared office and Uniting College expenditure.

The Uniting Foundation has \$250k in grant money for distribution in 2026. Notably, this combined with \$500k provided by UC Invest, (totalling \$750k) is the second largest amount available through the Uniting Foundation granting round process.

The 2025 financial statements show a \$1.23 million increase in revenue compared to the 2024 result. Rather than any significant increase in financial performance from investing activities, the increase in revenue is primarily attributable to the addition of new funds into the New Church and Ministry Development Fund. During the year, \$956k was added to this specific fund following the application of the Property Sale Proceeds Policy. As of 31 December 2025, the New Church and Ministry Development Fund within the Uniting Foundation was valued at \$9.7 million.

Uniting Foundation's equity rose to \$46.72 million (from \$42.02 million in 2024). The Foundation's financial position was strengthened by the favourable movement in the value of its financial assets during the year in addition to operating results.

The Uniting Foundation is the holding vehicle for most bequests, legacies, and gifting vehicles controlled by the SA Synod. Only \$937k of total reported equity relates to the general grants program of the Uniting Foundation. The remaining \$45.78 million is held within the Foundation for the specific purposes of each named bequest or granting body.

The Parkin Trust Incorporated and The Parkin Mission of South Australia Incorporated

It is appropriate to acknowledge the work of the Governors of The Parkin Mission of South Australia Incorporated and The Parkin Trust Incorporated. In particular, the work of the President Paul Frisby, as he has led the Governors through significant governance and operational change.

The Synod's Mission and Service Fund is dependent on the continued grants it receives from Parkin Mission and Parkin Trust. In 2025 the Parkin Mission provided the Synod with a grant of \$1.292 million (2024: \$1.235 million) while the Parkin Trust granted \$336k (2024: \$341k).

In late 2024 the Governors of Parkin Mission and Parkin Trust agreed to shift their investment management function to the Investment Services team of the SA Synod.

The investment performance of Parkin Mission and Parkin Trust portfolios was impacted by two key factors in 2025:

1. A delay in being able to fully enact the preferred investment strategy following the transfer in of assets.
2. Falling yields in early 2025 following 75bps of interest rate cuts.

As a result, both Parkin Mission and Parkin Trust reported operating losses for the year after grants to the Mission and Service Fund. Parkin Mission reported a loss of \$138k while Parkin Trust reported a loss of \$35k.

When accounting for movement in market value, both Parkin Mission and Parkin Trust reported a net profit. Under the rules of the Act, only operating income is distributable. Both the Mission and Trust maintain a future grants reserve to ensure that budgeted amounts can continue to be paid to the Mission and Service Fund in years where investment returns fall short.

It was agreed at the 4 June 2026 Synod Standing Committee to acknowledge and thank the Governors of The Parkin Mission of SA Inc and The Parkin Trust Inc for their generous oversight of these significant legacies.

SUMMARY

At its meeting in May, the Resources Board endorsed for Synod Standing Committee's adoption the financial statements of the entities held within the UCA Property Trust (S.A.) for the year ending 31 December 2025. The Synod Standing Committee, at its meeting on 4 June, adopted these financial statements.

The 2025 financial results for reporting entities within the Uniting Church in Australia Property Trust (S.A.) have been audited without qualification. External audit reports affirm the strong financial governance practices employed by the Church. The Church is well served by its governance structures and is grateful for the volunteers on its Boards and Committees and the professional staff who together execute good financial stewardship.

Most entities within the Property Trust reported a positive financial performance and a stronger financial position for the 2025 year. The Mission and Service Fund, the main operating account of the Synod, continues to operate within a balance budget framework. The Fund has stabilised in recent years, but there is limited capacity for the Synod to respond to, or fund any, new strategic directions without reducing existing programs and / or positions.

The contribution of Congregations to the work of the wider Church through the Synod's Mission and Service Fund were commended. The diligent oversight provided by the Governors of The Parkin Mission of SA and The Parkin Trust were also recognised.

Finally, it is acknowledged that many people (both volunteer and employed) contribute to the good financial management and wise stewardship of the financial assets vested in the Property Trust. Each contribution is greatly appreciated and is acknowledged with thanks.

Peter Battersby

Executive Officer, Resources

5 June 2026

Andrew Fechner

General Manager, Investments and Finance



The Uniting Church in Australia
Synod of South Australia

**UNITING CHURCH IN AUSTRALIA
SYNOD OF SOUTH AUSTRALIA**
**RB/PT ADDENDUM
Attachment 1**
**Financial Statements Index
for the year ended 31 December 2025**

		Operating *		Equity	
		2025	2024	2025	2024
		(\$'000)	(\$'000)	(\$'000)	(\$'000)
1	Mission and Service Consolidated Group ¹	563	421	26,705	24,999
2	Uniting Venues SA ²	157	25	2,635	2,478
3	Peter Wood Devona Trust	(2)	(5)	521	523
4	Parkin Wesley College Library Fund	0	0	2	2
5	Uniting Church South Australia Relief Fund	91	224	6,767	5,603
6	Uniting Church South Australia Building Fund	0	0	0	0
7	UC Arts and Cultural Development Group Incorporated	(1)	(5)	25	26
8	UCASA Disaster Fund	(27)	(5)	214	228
9	Stillpoint Community	(2)	3	10	12
10	Uniting Church Fellowship & Mission Support	11	(9)	358	347
11	Uniting Aboriginal and Islander Christian Congress	33	61	4,276	3,910
12	The Historical Society of the Uniting Church in SA	19	48	3,662	3,331
13	Uniting Fund SA (previously UC Invest) ³	9,530	9,420	101,685	94,435
14	UC Invest Share Fund ⁴	5,009	3,830	126,184	96,350
15	UC Invest Direct Property Fund ⁴	2,364	2,122	55,893	52,075
16	Uniting Foundation ⁵	2,801	1,074	46,715	42,016
17	The Parkin Trust Incorporated	(35)	3	6,897	6,770
18	The Parkin Mission of South Australia Incorporated	(138)	97	26,943	26,433

Notes: 1 Mission and Service Consolidated Group represents the financial activities of the Synod Mission & Service Fund, Generate Presbytery, Presbytery of Southern SA, Wimala Presbytery, and the Property Sales Proceeds Fund.

2 Uniting Venues SA represents the consolidated financial activities of the Adare Camp and Caravan Park, Nanyara Conference Centre, Beyond Limits Outdoor Education, Tarooki Camp Site and Thuruna Campsite.

3 Except for Uniting Fund SA, the operating surplus/(deficit) excludes non-operating items and unrealised gains/(losses) on revaluation of investments. The operating surplus of Uniting Fund SA includes the revaluation of financial assets in accordance with AASB9 which requires the recognition through profit or loss of market movements depending on the contractual cash flow characteristics and business model for managing financial assets.

4 The Uniting Church Investment Committee manages two asset class investment funds on behalf of the Uniting Church SA - an Australian listed equity fund and an Australian commercial property fund. All income received by these funds is distributed directly to their unit holders (many listed above), and the values of these investments are included in the financial statements of these investors, including those listed above.

5 Uniting Foundation represents the financial activities of the Uniting Foundation together with the activities of the RH White Settlement and Epworth SA Fund.

**UNITING CHURCH IN AUSTRALIA
SYNOD OF SOUTH AUSTRALIA**
**RB/PT ADDENDUM
Attachment 2**
Listing of Congregational Contributions for 2025

Congregation	Presbytery	MSF Contribution
Adare Uniting Church	Presbytery of Southern SA	13,561
Adelaide West Uniting Church	Presbytery of Southern SA	23,635
Adelaide Korean Congregation	Generate Presbytery	2,958
Aldinga Uniting Church	Presbytery of Southern SA	1,140
Angaston Uniting Church	Wimala Presbytery	3,000
Ardrossan Uniting Church	Generate Presbytery	1,600
Arno Bay Uniting Church	Wimala Presbytery	127
Ascot Community Uniting Church	Presbytery of Southern SA	14,288
Athelstone Uniting Church	Wimala Presbytery	14,898
Balaklava Uniting Church	Generate Presbytery	8,963
Balhannah Uniting Church	Generate Presbytery	6,451
Belair Uniting Church	Presbytery of Southern SA	4,428
Blackwood Uniting Church	Presbytery of Southern SA	15,410
Booleroo Centre Uniting Church	Generate Presbytery	730
Booleroo Whim Uniting Church	Generate Presbytery	395
Bordertown Uniting Church	Generate Presbytery	1,802
The Branches Community Church	Generate Presbytery	-
Bridgewater Uniting Church	Presbytery of Southern SA	3,226
Brighton Uniting Church	Presbytery of Southern SA	12,564
Brinkworth Uniting Church	Generate Presbytery	278
Brougham Place, North Adelaide	Wimala Presbytery	10,253
Buckingham-Mundulla Uniting Church	Generate Presbytery	1,153
Burnside City Uniting Church	Generate Presbytery	38,890
Burra Uniting Church	Wimala Presbytery	3,338
Campbelltown Uniting Church	Wimala Presbytery	12,121
Ceduna Uniting Church	Generate Presbytery	5,223
Cherry Gardens Uniting Church	Generate Presbytery	400
Christ Church Wayville	Presbytery of Southern SA	11,180
Church of the Trinity	Presbytery of Southern SA	9,983
Clare Uniting Church	Generate Presbytery	11,342
Clarendon Uniting Church	Generate Presbytery	1,519
Clayton Wesley Uniting Church	Wimala Presbytery	7,168
Cleve Uniting Church	Generate Presbytery	1,437
Colonel Light Gardens Uniting Church	Presbytery of Southern SA	15,233
Connexions Uniting Church	Generate Presbytery	1,922
Coolanie Uniting Church	Generate Presbytery	136
The Corner Uniting Church	Presbytery of Southern SA	21,231
Coromandel Valley Uniting Church	Generate Presbytery	38,072
Cowell Uniting Church	Generate Presbytery	1,768
Croydon Park Uniting Church	Wimala Presbytery	5,002
Crystal Brook Uniting Church	Generate Presbytery	1,142
Cudlee Creek Uniting Church	Wimala Presbytery	149
Cummins Uniting Church	Generate Presbytery	2,450
Delamere Uniting Church	Generate Presbytery	1,956
Dernancourt Uniting Church	Wimala Presbytery	13,662
Driver River Uniting Church	Generate Presbytery	815
Dulwich-Rose Park United	Presbytery of Southern SA	7,420

Congregation	Presbytery	MSF Contribution
Echunga Uniting Church	Generate Presbytery	10,300
Edithburgh Uniting Church	Wimala Presbytery	1,246
Elizabeth Grove Uniting Church	Wimala Presbytery	-
Encounter Church, Adelaide	Generate Presbytery	25,439
Enfield Uniting Church	Wimala Presbytery	35,550
Eudunda Uniting Church	Generate Presbytery	490
Flinders Council of Churches	Generate Presbytery	83
Gambier East Uniting Church	Presbytery of Southern SA	3,647
Transform Uniting Church	Generate Presbytery	20,797
Geranium Uniting Church	Presbytery of Southern SA	645
Gladstone Uniting Church	Generate Presbytery	490
Glengowrie Uniting Church	Presbytery of Southern SA	4,285
Glenunga Uniting Church	Generate Presbytery	4,405
Golden Grove Uniting Church	Generate Presbytery	13,613
Goolwa Uniting Church	Generate Presbytery	15,667
Grange Uniting Church	Wimala Presbytery	5,648
Greenwith Uniting Church	Generate Presbytery	1,548
Gumeracha Uniting Church	Wimala Presbytery	2,408
Hallett Uniting Church	Wimala Presbytery	144
Hallett Cove Uniting Church	Generate Presbytery	1,643
Hawker Uniting Church	Wimala Presbytery	905
Henley Fulham Uniting Church	Wimala Presbytery	15,753
Hope Valley Church	Generate Presbytery	54,228
Jamestown Uniting Church	Wimala Presbytery	7,125
The Journey Uniting Church	Generate Presbytery	50,785
Kadina - Wesley Uniting Church	Wimala Presbytery	3,000
Kangarilla Uniting Church	Generate Presbytery	713
Karoonda Uniting Church	Presbytery of Southern SA	2,030
Keith One Church	Generate Presbytery	5,145
Kent Town (Wesley) Uniting Church	Wimala Presbytery	7,500
Kimba Uniting Church	Wimala Presbytery	5,577
Kingston Uniting Church	Generate Presbytery	4,616
Koinonia Faith Community	Generate Presbytery	380
Lameroo Uniting Church	Generate Presbytery	1,514
Langhorne Creek Community Uniting Church	Generate Presbytery	2,453
Lenswood Uniting Church	Generate Presbytery	1,355
Lipson Uniting Church	Generate Presbytery	2,639
Lobethal Uniting Church	Generate Presbytery	1,808
Lock Uniting Church	Generate Presbytery	2,450
Loxton Uniting Church	Generate Presbytery	6,200
Macclesfield Uniting Church	Generate Presbytery	1,397
Maitland Uniting Church	Wimala Presbytery	2,600
Mallala Uniting Church	Generate Presbytery	3,324
Malvern Uniting Church	Presbytery of Southern SA	24,911
Marion - Warradale Congregation	Presbytery of Southern SA	13,340
McLaren Vale Uniting Church	Presbytery of Southern SA	5,580
Meadows Uniting Church	Generate Presbytery	4,338
Meningie Uniting Church	Presbytery of Southern SA	2,677
Midlands Congregation	Wimala Presbytery	2,853
Milang Uniting Church	Presbytery of Southern SA	573

Congregation	Presbytery	MSF Contribution
Millicent Uniting Church	Presbytery of Southern SA	3,603
Minlaton Uniting Church	Generate Presbytery	1,988
Mitcham Village Uniting Church	Presbytery of Southern SA	9,038
Modbury Uniting Church	Wimala Presbytery	7,063
Moonta Uniting Church	Wimala Presbytery	3,253
Morialta Uniting Church	Wimala Presbytery	19,777
Mount Gambier Uniting Church	Generate Presbytery	10,397
Mount Barker (Dunn Memorial) Uniting Church	Presbytery of Southern SA	22,515
Murray Bridge Uniting Church	Presbytery of Southern SA	9,686
Mylor Uniting Church	Generate Presbytery	4,355
Nairne Uniting Church	Generate Presbytery	1,447
Naracoorte Uniting Church	Generate Presbytery	12,188
Newland - Port Elliot Uniting Church	Presbytery of Southern SA	21,232
Noarlunga Uniting Church	Presbytery of Southern SA	18,100
Nuriootpa/Tanunda Uniting Church	Wimala Presbytery	5,230
Old Noarlunga Uniting Church	Presbytery of Southern SA	1,145
One Tree Hill Uniting Church	Wimala Presbytery	2,768
Orroroo Uniting Church	Wimala Presbytery	459
Outpost Uniting Church	Generate Presbytery	-
Padthaway Uniting Church	Presbytery of Southern SA	1,783
Para Hills Uniting Church	Wimala Presbytery	4,580
Para Vista Uniting Church	Wimala Presbytery	5,380
Paracombe Uniting Church	Generate Presbytery	1,484
Payneham Road Uniting Church	Wimala Presbytery	8,810
Pilgrim Church, Adelaide	Presbytery of Southern SA	41,620
Pinnaroo Uniting Church	Generate Presbytery	1,145
Plains Community Churches	Wimala Presbytery	3,942
Playford Uniting Church	Generate Presbytery	8,217
Port Vincent Uniting Church	Generate Presbytery	1,513
Port Wakefield Uniting Church	Generate Presbytery	8,963
Port Adelaide Uniting Church	Wimala Presbytery	5,852
Port Broughton Uniting Church	Generate Presbytery	2,798
Port MacDonnell Uniting Church	Presbytery of Southern SA	918
Lighthouse Church Port Pirie	Generate Presbytery	10,385
Price Uniting Church	Wimala Presbytery	500
Prospect Road Uniting Church	Wimala Presbytery	13,647
Range Road Uniting Church	Generate Presbytery	1,956
Renmark Uniting Church	Generate Presbytery	2,828
Renmark West Union Church	Generate Presbytery	2,828
Robertstown Uniting Church	Generate Presbytery	490
Rockleigh Uniting Church	Presbytery of Southern SA	88
Rosefield Uniting Church	Presbytery of Southern SA	26,840
United Church Royal Park	Wimala Presbytery	2,187
Salisbury Uniting Church	Generate Presbytery	11,650
Sandy Creek Uniting Church	Wimala Presbytery	2,433
Scots Church Adelaide	Wimala Presbytery	32,220
Seacliff Uniting Church	Presbytery of Southern SA	11,431
Seaford Uniting / Church of Christ	Presbytery of Southern SA	6,723
Seaton Uniting Church	Wimala Presbytery	3,847
Seeds Uniting Church	Generate Presbytery	80,500

Congregation	Presbytery	MSF Contribution
Semaphore Uniting Church	Wimala Presbytery	3,472
Southern Yorke Peninsula Uniting Churches	Wimala Presbytery	-
Glenelg - St Andrews by the Sea Uniting Church	Presbytery of Southern SA	24,727
Stansbury Uniting Church	Wimala Presbytery	1,000
Spicer Uniting Church	Wimala Presbytery	21,324
Strathalbyn Uniting Church	Presbytery of Southern SA	7,008
Summertown Uniting Church	Generate Presbytery	4,758
Sunset Rock Uniting Church	Generate Presbytery	11,023
Tarlee Uniting Church	Wimala Presbytery	1,463
Gully Church	Generate Presbytery	29,740
The Vines UC Woodcroft	Generate Presbytery	12,053
Tintinara Uniting Church	Presbytery of Southern SA	462
Tumby Bay Uniting Church	Generate Presbytery	2,639
Two Wells Uniting Church	Wimala Presbytery	9,731
Unity Hill Uniting Church	Generate Presbytery	16,728
Unley Uniting Church	Presbytery of Southern SA	3,808
Upper Sturt Uniting Church	Presbytery of Southern SA	1,075
Vermont Uniting Church	Presbytery of Southern SA	3,559
Village Church Alberton	Wimala Presbytery	3,913
Waikerie Uniting Church	Generate Presbytery	5,890
Walkerville Uniting Church	Generate Presbytery	16,855
Wallaroo Uniting Church	Wimala Presbytery	3,558
Wandearah Uniting Church	Wimala Presbytery	998
Warooka Uniting Church	Wimala Presbytery	428
Watervale Uniting Church	Wimala Presbytery	152
Waypoint Uniting Church	Generate Presbytery	23,151
Westbourne Park Uniting Church	Generate Presbytery	25,155
Western Link Congregation	Wimala Presbytery	9,056
West Lakes United Church	Wimala Presbytery	3,168
Whyalla Uniting Church	Generate Presbytery	-
Whyte Yarcowie Uniting Church	Wimala Presbytery	1,079
Willunga Uniting Church	Presbytery of Southern SA	8,931
Wilmington Uniting Church	Generate Presbytery	775
Gardens Church	Generate Presbytery	4,670
Wirrabara Uniting Church	Generate Presbytery	627
Woodside Uniting Church	Generate Presbytery	3,408
Woodville Uniting Church	Wimala Presbytery	12,293
Wudinna Uniting Church	Generate Presbytery	3,227
Yacka/Gulnare Uniting Church	Wimala Presbytery	262
Yankalilla Uniting Church	Presbytery of Southern SA	5,868
Yeelanna Uniting Church	Generate Presbytery	2,450
Yilki Uniting Church	Presbytery of Southern SA	3,602
Congregation Count: 189		

Congregation	Presbytery	MSF Contribution
	2025 Mission & Service Fund contributions:	1,496,121
	Amounts relating to prior years:	52,429
	Congregational Contributions received during 2025:	1,548,550
	<i>Presbytery Pool payments plus 2025 direct Presbytery Contributions</i>	
	Generate Presbytery:	407,176
	Presbytery of Southern SA:	236,391
	Wimala Presbytery:	233,758
	Total Presbytery pool payments and direct Presbytery contributions:	2,425,875
	Elimination of MSF amounts paid via Presbytery pool:	(579,556)
	Uniting Venues SA 2025 contribution:	40,000
	Redress Levies collected from congregations & associated organisations:	59,983
	Total Congregational Contributions recognised in the 2025 financial statements:	1,946,301
	<i>(Refer to Note 2 of the 2025 financial statements)</i>	