

# Anglican Church Diocese of Sydney

## Annual Financial Return: 2006

*The Synod, through the Assessment and Charges Ordinance 1975 [ACO], requires the churchwardens of the principal or only church in a parish together with the minister to lodge this return with the Diocesan Secretary by 15 April 2007. Cost recoveries to be approved by the Synod in 2006 based on the information in this return will be payable in 2008. If a return is not lodged by 15 April 2007 the Standing Committee may estimate the gross receipts and allowable deductions for 2006 [ACO s5].*

Please refer to the Guide Notes at the back of this document or phone Martin Thearle on 9265 1682 if you have any questions.

### Parochial Unit – Incorporating all relevant funds and parish organisations.

1. Please print the name of your parochial unit in block letters -

.....

2. Correspondence will be sent to the Minister and Churchwardens, but a contact is helpful for questions.

**CONTACT PERSON**

Mr/Ms

**Daytime Telephone Number:**

Home. ....

Business. ....

### Summary of Financial Details

3. Australian Business Number -

(Please enter the registered ABN for all entities in your parish)

ENTITY	ABN
.....	.....
.....	.....
.....	.....

4. Audited Accounts

Please attach a copy of your audited accounts in the format of the Prescribed Financial Statements. [Church Administration Ordinance 1990 s20(1)(o)]

5. Complete this table from the details in this return -

Item	Amount (whole \$)	Office Use
Gross Receipts (item 7)		
Less Exclusions from Gross Receipts (item 21)		
Adjusted Gross Receipts		
Less Allowable Deductions (item 26)		
Net Receipts		

## Certificate

6. We hereby certify that -

- (a) to the best of our knowledge and belief, this return has been prepared in accordance with the Assessment and Charges Ordinance 1975;
- (b) the Prescribed Financial Statements attached as item 4 have been audited;
- (c) adequate provision has been made to cover the liability of the parish in respect of long service leave for all full-time employees; and
- (d) Surplice fees are –
  - (i) not accepted by the Minister; or
  - (ii) fully recorded in the receipts of the General Fund; or
  - (iii) ..... (insert explanation).

	Name in Block Letters	Signature
Minister	.....	.....
Churchwardens	.....	.....
	.....	.....
	.....	.....

(In multi-church parochial units the churchwardens of the principal church are responsible with the Minister for completing the return. The Minister and the churchwardens should all sign. If a signature cannot be obtained, print the name of the person and give a one word explanation in the signature column, ill, leave, overseas etc.)

7. Gross Receipts from Audited Financial Statements – **being each church in the parish and the net surplus of parish organisations**

Please list the total receipts of your parochial unit from all sources during 2005. Refer to the Prescribed Financial Statements for each Fund and Church, plus the net receipts of any trust fund administered by separate trustees on behalf of the parochial unit which is not included in your Prescribed Financial Statements. [ACO 3.(a)-(j)] –

Refer also to the *Guide Notes* at the back of this document.

Church or Trust	Fund Name	Amount (whole \$)	
			Total item 7

## Exclusions from Gross Receipts (shown at Item 7)

Amounts can only be excluded from Gross Receipts if they are included as a Receipt within item 7 above

### 8. Legacies

List any legacies (testamentary dispositions) during the year [ACO s3.(i)] -

Estate Etc	Fund	Amount (whole \$)	
			Total item 8

### 9. Borrowings - (Only include if this amount was included in Gross Receipts item 7)

List any money which was borrowed during the year [ACO s3.(ii)] -

Church	Fund	Amount (whole \$)	
			Total item 9

### 10. Proceeds from Sale of Assets and Redemption of Investments - (Only include if this amount was included in Gross Receipts item 7)

List any proceeds from the sale of any real or personal property (including the capital amount of any investment redeemed) [ACO s3(iii)] -

Description of Property or Investment	Church	Fund	Amount (whole \$)	
				Total item 10

### 11. Money received from an Insurance Policy

List any money received pursuant to a claim under an insurance policy [ACO s3.(iv)] -

Policy	Fund	Amount (whole \$)	
			Total item 11

## Exclusions from Gross Receipts

12. Receipts for Maintenance/Restoration of Churches Listed on the State Heritage Register.  
(Only include if this amount was included in Gross Receipts Item 7)

List any money **received** by the parish expressly designated for the maintenance and/or restoration of buildings (churches, rectories, halls and other buildings) which are subject to listing on the State Heritage Register. (This exclusion does not apply to money received from your parishioners or from organisations of your parish) [ACO s3.(vi)] -

Building	Date of Order	Fund	Amount (whole \$)	
				Total item 12

13. Grants Received

List any grants **received** from the Archbishop's Vision for Growth Appeal, the Sydney Anglican Home Mission Society (Anglicare), the Regional Councils, the Governments of Australia or NSW, your local Council or any other person or body approved for the time being by the Standing Committee [ACO s3.(vii)] -

Granting Body	Church	Fund	Amount (whole \$)	
				Total item 13

14. Contra Items

List any contra items including, for example -

- (i) amounts included in one of the items shown in the Gross Receipts at item 7 which were received from another Fund or Church or Trust within the parochial unit,
- (ii) contributions from clergy towards electricity, phone etc and other reimbursements of amounts paid through the churchwardens accounts –
- (iii) reimbursement from the LSL Fund to be retained by the parish to offset additional stipends for a locum.
- (iv) GST refunds should be netted off the relevant payment in the accounts.
- (v) Ministry Expense Accounts (MEA) should be handled through Payables and Receivables.

Fund Name	Description of amount	Amount (whole \$)	
			Total item 14

**Exclusions from Gross Receipts (shown at Item 7)**

15. Single Gifts of \$2,000 or more **received** for Building projects

A separate account code should be established in your financial statements, or list individual gifts by one donor of at least \$2,000 for the purpose of:

- (a) expenditure on buildings;
- (b) purchase of land or reduction of debt on that land; or
- (c) toward the cost of a specific article for use in any of your parish buildings or grounds [ACO s4.(a)] -

Donor (if known)	Purpose (a) (b) or (c)	Fund	Amount (whole \$)	
				Total item 15

16. Gifts Received for New Church Sites and Building New Churches on those sites

List total money **received** -

- (a) for the purchase of a site for a new centre of worship which, in the opinion of the Archbishop-in-Council, is desirable;
- (b) for the erection of a building for divine worship on that site; or
- (c) for the liquidation of any debt incurred on or in connection with such land and building -

(The maximum amount allowable under this paragraph for a particular site, or building on that site, or debt incurred on or in connection with that site or building is \$100,000 per annum for seven years from the date the site was purchased.) [ACO s4.(b)] -

Site/Building	Date of A-in-C Opinion	Fund	Amount (whole \$)	
				Total item 16

17. Designated Donations received from parishioners

Show the total of any amounts **received** as designated donations by parishioners to organisations, bodies and societies outside the control of the parochial unit. [ACO s4.(c)]

Church	Fund	Amount (whole \$)	
			Total item 17

**Exclusions from Gross Receipts (shown at Item 7)**

18. Received from parishioners for Testimonials and gifts.

List any testimonials and gifts paid to clergy and lay workers from money **received** for those testimonials and gifts [ACO s4.(h)] -

Recipient	Fund	Amount (whole \$)	
			Total item 18

19. Received from parishioners for Restoring or Repairing Historic Churches (built before - 1900)

List any amounts **received** solely or donated specifically to your parish for restoring or repairing a church where:-

- (a) the total amount received during the year was not less than \$2,000;
- (b) the money was applied during the year in meeting the cost of restoring or repairing a church;
- (c) the Standing Committee has expressed the opinion that the church is of major historical or architectural importance, that it is suitable for contemporary worship and that it should be retained for this purpose; and
- (d) the church was substantially completed before 1900.

(If the money was not applied during the year, the minister and churchwardens must attach an undertaking, in writing, that the money will be applied to restoring or repairing the church.) [ACO s4(i)] -

Church	Date Completed	Fund	Amount (whole \$)	
				Total item 19

20. Received from parishioners for Reinstatement of Buildings Destroyed by Disasters

List any money **received** (other than pursuant to a policy of insurance), for the reinstatement of a building totally or substantially destroyed by fire, flood, tempest or any other disaster.

(This deduction is available only if the Standing Committee has approved the extent of the deduction to be allowed.) [ACO s4.(j)] -

Building	Fund	Amount (whole \$)	
			Total item 20

21. TOTAL EXCLUSIONS FROM GROSS RECEIPTS

Add Items 8 to 20 and print the total in this box

Total item 21

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## ALLOWABLE DEDUCTIONS

22. **Mission Donations paid from parish funds**

List any amounts paid to missionary societies and other extra-parochial bodies from parish funds. (Amounts paid from designated donations received should be shown at Item 17. If space is insufficient attach a list of bodies and amounts unless such a list is attached to your Prescribed Financial Statements.) [ACO s4.(d)] - The Chancellor has authorised deductions for payments in support of SRE at local high schools.

Fund	Missionary	Amount (whole \$)	
			Total item 22

23. **Poor Relief paid from parish funds**

List any amounts applied by way of poor relief [ACO s4.(e)] -

Church	Fund	Amount (whole \$)	
			Total item 23

24. **Amounts paid from parish funds to another Parish or Provisional Parish**

List any amounts given to other parochial units [ACO s4.(f)] -

Parish	Purpose	Fund	Amount (whole \$)	
				Total item 24

25. **Support of Ordination Candidates paid from parish funds**

List any amounts applied towards the support of any candidate in training for the ordained ministry of the Anglican Church of Australia. (This does not include payment to or on behalf of a catechist for work performed in your parish) [ACO s4.(g)] -

Candidate	Fund	Amount (whole \$)	
			Total item 25

26. **Total Allowable Deductions**

Total item 26

Add items 22 to 25 and print the total in this box –

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## Property Income

Income received from property held on behalf of the parish (including property held by the Anglican Church Property Trust Diocese of Sydney under specific trust or ordinance).

	Gross rental income (Item 8-4000)	Expenses related to leased properties (Item 9-4000)	Net
Lease rentals			
Licence use fees			
Casual booking fees			

## Guide Notes for the preparation of the Annual Financial Return : 2006

- 1) Obtain a copy of the audited financial statements for all churches in the parish.
- 2) If the church's financial statements do not already incorporate all the relevant Funds and parish organisations, then the financial statements for these Funds and organisations should be obtained and the relevant totals included in the AFR
  - a) Include Funds administered by separate trustees on behalf of the parish.
  - b) Funds that own commercial properties, cemeteries, ACPT client funds, include the net surplus (total receipts less any expenses incurred) in item 7,
  - c) Parish organisations (eg Sunday School, Youth fellowship, Guild, other similar organisation formed under s.43 of the Church Administration Ordinance 1990) the net surplus (total receipts less payments, should be included at Item 7,
  - d) House parties, fund raising etc include the net surplus in item 7
  - e) Payments for normal parish purposes such as the stipends and allowances of the minister and other staff of the parish are not to be considered as expenses that reduce the net surplus of an organisation or activity
- 3) Record the gross receipts from each church and the net surplus from each separate fund at item 7 in the AFR and proceed to identify any exclusions and deductions based on the following table.

AFR Item number	SAPAS Account number	PFS Item number
7	total 4-xxxx	"SUB-TOTAL RECEIPTS" total 4-xxxx
8	4-6400	4-6400
9	n/a	n/a (5-3000 not incl. in 4-xxxx)
10	n/a (4-6xxx records any profit)	n/a (analyse 4-6600 or 5-2000 for any profit)
11	4-6100	4-6100
12	analyse 4-1210	analyse 4-1100 & 4-1200
13	4-4000	4-4000
14	4-6900	4-8100 analyse 4-6600
15	analyse 4-1210	analyse 4-1100 & 4-1200
16	analyse 4-1210	analyse 4-1100 & 4-1200
17	4-2100	4-2100
18	analyse 4-2300	4-2340
19	analyse 4-1210	analyse 4-1100 & 4-1200
20	analyse 4-1210	analyse 4-1100 & 4-1200
22	6-2310	6-2310
23	6-2360	6-2360
24	6-2330	6-2330
25	6-2120	analyse 6-8000

ACPT = Anglican Church Property Trust

AFR = Annual Financial Return

SAPAS = Sydney Anglican Parish Accounting System

PFS = Prescribed Financial Statements (the format to be used by parishes not using



SAPAS)