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*Assessment Authorisation Ordinance 1975*

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No. 37, 1975

AN ORDINANCE to authorise assessments on parishes, provisional parishes and provisional districts in the Diocese of Sydney.

WHEREAS it is desirable that the base on which assessments are imposed on parishes provisional parishes and provisional districts in the Diocese of Sydney be revised NOW the Synod of the Diocese of Sydney HEREBY ORDAINS DECLARES RULES AND DIRECTS as follows:—

1. (1) This Ordinance may be cited as "Assessment Authorisation Ordinance 1975".

(2) The General Assessment Authorisation Ordinance 1959 as amended is hereby repealed provided that such repeal shall not affect anything done in pursuance thereof or any obligations imposed thereby.

## INTERPRETATION

2. In this Ordinance, unless the context or subject matter otherwise indicates or requires:—

- (a) "Churchwardens" shall mean the churchwardens of the principal or only church in each parochial unit;
- (b) "Financial Year" means a period of 12 calendar months commencing on the 1st of January;
- (c) "Incumbent" means the rector or curate-in-charge of a parochial unit;
- (d) "Parochial Unit" means a parish, provisional parish or provisional district in the Diocese of Sydney;
- (e) "Standing Committee" means the Committee for the time being holding office under the provisions of the Standing Committee Ordinance 1897-1948 or any ordinance amending or taking the place of the same;
- (f) "Synod" means the Synod of the Diocese of Sydney.

3. The gross receipts of a parochial unit for any financial year comprise all moneys received by or on behalf of the churchwardens during the financial year irrespective of the purposes for which those moneys will be or have been used and, without limiting the generality of the foregoing, includes all of the following:—

- (a) offertories, donations and gifts;
- (b) rents, licence fees or similar payments in relation to property;
- (c) income from investments;
- (d) interest;
- (e) gross receipts from trading activities;
- (f) money received from any organisation within and associated with the Parochial unit;
- (g) the cost of any project or disbursement by organisations within and associated with the Parochial unit for general parochial purposes, but excluding money disbursed for the equipment conduct and maintenance of the objects of such organisation;

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- (h) grants from diocesan sources, from other parochial units and from other sources; and
- (i) income received by Church of England Property Trust Diocese of Sydney or by any other trustee on a trust for the parochial unit or any part thereof — whether paid to the said churchwardens or not

PROVIDED THAT moneys which fall within any one of paragraphs (a) to (g) shall be excluded from all of the other paragraphs and there shall not be included (or if included, there shall be excluded) each of the following, namely:—

- (h) testamentary dispositions;
  - (i) moneys which have been borrowed;
  - (j) the proceeds from the sale of any real or personal property; and
  - (k) moneys received pursuant to an insurance policy.
4. The allowable deductions of a parochial unit for any financial year shall be the aggregate of the following:—
- (a) Assessments imposed by ordinance of Synod which are paid by the date on which the same are payable;
  - (b) One half of any arrears of assessments paid in accordance with an arrangement under clause 8;
  - (c) Contributions from the parochial unit to Sydney Diocesan Superannuation Fund other than arrears;
  - (d) Contributions from the parochial unit to the General Synod Long Service Leave Fund other than arrears;
  - (e) Contributions from the parochial unit to the Sydney Diocesan Sickness and Accident Fund;
  - (f) Any gift by one donor of \$500 or more for the purpose of expenditure on buildings; or purchase of land or reduction of debt thereon;
  - (g) Any gift of \$50 or more towards the cost of a specific article for use in any building (being church trust property) within the parochial unit or the grounds thereof;
  - (h) Moneys received
    - (i) for the purchase of a site for a new centre of worship, which, in the opinion of the Archbishop, is desirable,
    - (ii) for the erection thereon of a building for divine worship, or
    - (iii) for the liquidation of any debt incurred on or in connection with such land and building.
- PROVIDED THAT the maximum amount allowable under this paragraph in respect of a particular site or improvements thereon or debt incurred on or in connection therewith shall be \$30,000.
- (i) Interest on moneys borrowed;
  - (j) Expenses incurred in trading activities;
  - (k) Fund raising expenses;
  - (l) The sum of \$300 for each centre (being church trust property which is licensed for the conduct of divine worship) in the parochial unit, other than the principal church, in which divine worship has been conducted regularly during the financial year and where the gross receipts less allowable

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- deductions of that centre during the financial year did not exceed \$1,000:
- (m) In the case of a parochial unit where
- (i) there are two or more church buildings in which divine worship has been conducted regularly during the financial year, and
  - (ii) a curate, assistant minister, catechist, deaconess or parish sister was paid a salary or stipend by the churchwardens during that financial year,
- an amount equal to the number of centres described in paragraph (i) times one quarter of the stipend or salary described in paragraph (ii);
- provided that the sum which may be deducted under this sub-clause (m) shall not exceed the greater of the amounts paid during the financial year to any one of the persons described in paragraph (ii) (and where any such person is replaced during the financial year by another such person, those persons shall be deemed to be one person for the purposes of this proviso);
- (n) Amounts paid to missionary societies and other extra parochial bodies;
  - (o) Amounts applied by way of poor relief;
  - (p) Amounts given to other parochial units;
  - (q) Amounts applied towards the support of any specific candidate in training for the ordained ministry of the Church of England in Australia;
  - (r) The amount of testimonials and gifts to clergy and lay workers from moneys given for the purpose of such testimonials and gifts;
  - (s) Amounts received solely for the purpose of restoring or repairing a church where:—
    - (i) the total amount received during the financial year was not less than \$1,000,
    - (ii) the moneys were applied during the financial year in meeting the cost of restoring or repairing a church or the rector and churchwardens undertake, in writing, to ensure that the moneys will be so applied,
    - (iii) such church, in the opinion of the Standing Committee, is of major historical or architectural importance,
    - (iv) the erection of such church was substantially completed not less than 100 years prior to the financial year, and
    - (v) such church, in the opinion of the Standing Committee, is a suitable place for contemporary worship and should be retained for this purpose.
  - (t) Moneys received for the reinstatement of a building totally or substantially destroyed by fire, flood, tempest or any other disaster, to such an extent as may be approved by the Standing Committee.

#### ANNUAL FINANCIAL RETURNS

5. (1) The incumbent and churchwardens of each parochial unit shall forward to the Diocesan Secretary by the 15th day of April in every year a return in the form last prescribed by the Standing Committee by resolution thereof. Such return shall contain:—

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- (a) a statement of gross receipts for the preceding financial year;
- (b) a statement of allowable deductions for the preceding financial year; and
- (c) such other information as may be required by ordinance or be requested by resolution of the Standing Committee.

(2) If a parochial unit fails to forward a return which complies with sub-clause (1) to the Diocesan Secretary on or before the 15th of April, the Standing Committee may estimate the gross receipts and the allowable deductions of that parochial unit for the preceding financial year and such estimate shall be deemed to be the actual gross receipts and the actual allowable deductions of that parochial unit for that financial year.

(3) If the Standing Committee considers that any return forwarded pursuant to sub-clause (1) is incomplete, it shall request the incumbent and churchwardens concerned to complete the same and, if they fail so to do within one month of such request, the Standing Committee may make such adjustment to the gross receipts and allowable deductions disclosed therein as it thinks fit and the gross receipts as adjusted and the allowable deductions as adjusted shall be deemed to be the gross receipts and the allowable deductions of the parochial unit concerned for the financial year to which the return relates.

(4) If the Standing Committee considers that the statement in any return forwarded pursuant to sub-clause (1) as to the gross receipts of a parochial unit for a financial year or as to the allowable deductions of that parochial unit for that financial year is inaccurate, it may correct the same provided that it thereafter gives notice of such correction to the incumbent and churchwardens concerned. Unless the incumbent and churchwardens within two months of the Standing Committee giving such notice notify the Diocesan Secretary that they consider the change made by the Standing Committee is inconsistent with this Ordinance and give their reasons for that view, the gross receipts and the allowable deductions of the parochial unit for that financial year shall be the respective amounts after such correction has been made. If the incumbent and churchwardens so notify the Diocesan Secretary, a dispute shall be deemed to exist unless the same is resolved by agreement between the Standing Committee and the said incumbent and churchwardens made within one month of the date on which such notification is given.

#### LEVY

6. In any ordinance by which an assessment is levied on parochial units the assessable receipts of a parochial unit for a financial year shall be the amount (if any) by which the gross receipts of the parochial unit for that financial year exceed the allowable deductions of the parochial unit for that financial year.

#### PAYMENT OF ASSESSMENTS

7. All assessments imposed by ordinance of Synod, unless the ordinance otherwise directs, shall be paid by four equal instalments to Sydney Diocesan Secretariat and shall be payable respectively on or before the 15th days of March, June, September and December as

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fall within the financial year in respect of which such contributions are payable provided that Standing Committee shall have power by resolution to approve alternative arrangements for payment.

#### RELIEF FROM ASSESSMENTS

8. (1) Except where an ordinance of the Synod which imposes assessments otherwise provides:—

- (a) the assessment payable by a provisional parish shall be three-fourths of the amount which would have been payable had the provisional parish been a parish, and
- (b) the assessment payable by a provisional district shall be one-half of the amount which would have been payable had the provisiona<sup>l</sup> district been a parish.

(2) In any case where:—

- (a) two or more parochial units are amalgamated,
- (b) a parochial unit is dissolved,
- (c) the area of a parochial ur changes, or
- (d) the status of a parochial unit changes,

the relief allowable by sub-clause (1) shall be provided to such extent as to the Standing Committee seems equitable in the circumstances.

(3) The Standing Committee shall have power to enter into an arrangement with a parochial unit for the payment of accumulated arrears of assessments over a period of time.

(4) The Standing Committee is hereby authorised to remit the whole or any part of the arrears of assessments owing to any parochial unit if it shall by resolution declare the circumstances which in its opinion make it expedient so to do PROVIDED that any such remission shall be reported to the Synod.

#### ESTIMATES

9. (1) The Standing Committee shall prepare for each ordinary session of the Synod, in a proposed ordinance, estimates for the following financial year of:—

- (a) the amount required for meeting the cost of sittings of the Synod, the maintenance of the diocesan offices and the expenses of such other diocesan activities and commitments as, in the opinion of the Standing Committee, should be supported,
- (b) the amount which, in the opinion of the Standing Committee, should be granted to organisations under the control of Synod or to other organisations,
- (c) the amount of income available from endowments for meeting the amounts referred to in paragraphs (a) and (b) hereof,
- (d) the amount which will need to be raised by assessment to meet the said amounts.

(2) The Standing Committee shall distribute a copy of the proposed ordinance to all members of the Synod by post or otherwise not less than 14 days before the first day of that session.

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(3) A reference in any ordinance to "registry and synod assessments under the provisions of the Registry and Synod Assessments Ordinance of 1895 as amended" or to "general assessments" shall be deemed to be a reference to an assessment raised to meet an amount described in paragraph (c) of sub-clause (1) hereof and a reference in any ordinance to "special purpose assessments" shall be deemed to be a reference to an assessment raised to meet an amount described in paragraph (b) of sub-clause (1) hereof.

**CONTROL OF EXPENDITURE**

10. The Standing Committee shall have control of all expenditure on account of the Diocesan Registry and of the Synod in all cases where such control has not been exercised by Synod itself and shall be responsible for collecting all moneys assessed and for distributing and applying the same.

**DELEGATION**

11. The Standing Committee is hereby authorised to delegate all or any of its powers under this Ordinance to a committee composed of members of the Standing Committee.

**DISPUTES**

12. If a dispute arises as to the meaning or application of this Ordinance the dispute shall be determined by the Chancellor of the Diocese or by some person appointed by him and the decision of the Chancellor or that person shall be final and binding on the parties involved.

I certify that the Ordinance as printed is in accordance with the Ordinance as reported.

E. D. CAMERON,  
Deputy Chairman of Committees.

We certify that this Ordinance was passed by the Synod of the Diocese of Sydney this 13th day of October 1975.

W. G. S. GOTLEY,  
R. J. BOMFORD,  
Secretaries of Synod.

I assent to this Ordinance.

A. JACK DAIN,  
Commissary.

13/10/1975.