

Parochial Cost Recoveries for 2011

(A report from the Standing Committee.)

Background

1. This report is made under clause 3(2) of the Parochial Cost Recoveries Ordinance 2009 (the “2009 Ordinance”) which requires that we report to the 3rd session of the 48th Synod about –

- (a) the ministry and property costs payable in the following year and an estimate of the amounts so payable, and
- (b) the cost recoveries charge estimated to be payable by each parochial unit in the following year and details of how that charge is calculated.

2. In the 2009 Ordinance, the Synod agreed to the formula by which ministry and property costs would be recovered from parochial units in 2010, 2011 and 2012. The agreed formula is set out in the Schedule to the 2009 Ordinance. The amount determined by that formula to be payable by each parochial unit as its contribution to total ministry and property costs is known as a “cost recoveries charge”.

3. The agreed formula provides for the cost recoveries charge payable by each parochial unit in a particular year to be the sum of –

- (a) The minister and assistant minister charge for that year (calculated as the sum of the costs of superannuation, long service leave, stipend continuance insurance and assistance to cover the cost of a temporary minister during sickness or accident), *plus*
- (b) The variable charge for that year (consisting of the central ministry and property costs). For 2011, these costs comprise the parochial property and public liability insurance program, the cost of the parish risk management program, a contribution towards two-thirds of the costs of the Professional Standards Unit, the cost of the safe ministry training program, and the provision for relief or remission of cost recoveries charges.

4. If the contributions, costs and charges for a minister or assistant minister are paid by another parochial unit or body, or do not apply to the minister or assistant minister, a pro rata rebate of the appropriate proportion of the minister and assistant minister charge is granted in respect of that part or parts of the year. Similarly, if a minister or an assistant minister is licensed to the parochial unit only for part or parts of the year, an appropriate proportion of the minister and assistant minister’s charge is payable for such part or parts.

Minister and Assistant Minister charge for 2011

5. The following is a description of the minister and assistant minister costs which are payable in 2011 and an estimate of the expected increase in the amount of each of those costs.

Superannuation

6. It is expected that the cost per minister will increase 5%, due to the anticipated increase in stipends for 2011.

Long service leave

7. The anticipated cost for 2011 assumes a 5% increase in the notional stipend amount set by the General Synod LSL Fund.

Stipend continuance

8. The stipend continuance insurance policy is due to be renewed in late 2010 through a formal tender process. Recent discussions with the broker indicate that the premium is likely to increase, but the quantum of the increase can only be estimated at this time. The proposed cost reflects a 15% increase in the premium rate, which is consistent with advice received from the broker to date.

9. Both the benefit payable, currently 75% of the minimum package, and the scope of the cover provided may vary depending on the outcome of the tender process.

Assistance to cover sickness and accident

10. As a result of lower than expected claims history in 2009 and 2010 the Standing Committee recommends that the charge per member of the clergy be reduced to \$50 for 2011.

11. The following table details the components of these charges –

| Summary of Minister and Assistant Minister charges | | | | |
|---|---|--------------------------------|---|--------------------------------|
| | <i>Actual 2010</i> | | <i>Proposed 2011</i> | |
| | <i>Minister & Senior Asst Minister (7+ yrs)</i> | <i>Asst Minister (1-6 yrs)</i> | <i>Minister & Senior Asst Minister (7+ yrs)</i> | <i>Asst Minister (1-6 yrs)</i> |
| Superannuation | 8,614 | 7,753 | 9,045 | 8,141 |
| Long service leave | 1,120 | 1,120 | 1,176 | 1,176 |
| Stipend continuance plan | 990 | 990 | 1,140 | 1,140 |
| Sickness/Accident Fund | 80 | 80 | 50 | 50 |
| Estimated Total Charge | 10,804 | 9,943 | 11,411 | 10,507 |
| Increase over previous year | (0.4%) | (0.4%) | 5.6% | 5.7% |

Central ministry and property costs*Parish insurance program*

12. The insurance cost for PCR purposes for 2011 has been estimated at \$3,029,000, a 7.5% increase over 2010. Because the insurance renewal date is 31 August 2010 and terms are not agreed between the Property Trust and Insurers until very close to the renewal date, it is only possible to make an estimate of the costs for 2010/2011. However, the estimate reflects discussions with the diocesan Insurance Broker following responses from existing and potential alternate insurers to initial market soundings. The final result of the insurance renewal process will be known early in the 4th quarter of 2010.

Parish risk management program

13. This program is an integral part of the diocesan insurance program and continues to be the subject of positive feedback from the diocesan insurance broker and insurers. In 2011 there will be continued training and resources provided to parishes to facilitate compliance with applicable occupational health and safety legislation, codes of practice and relevant Australian Standards. The estimated cost of the program for 2011 is \$225,000. This includes the cost of external advice of consultants and professional trainers, resource preparation, printing and publishing, delivering training programs across the Diocese and SDS staff time in administering the program and providing legal support to parishes in managing risks.

Professional Standards Unit

14. No change is expected in the annual budget for the Professional Standards Unit. Accordingly, the cost of the two-thirds contribution funded as part of the central ministry and property costs will remain unchanged at \$395,000 for 2011.

Safe ministry program

15. The training program for lay and ordained leaders who work with children will be continued and the cost of this program is expected to remain unchanged at \$100,000 for 2011.

Relief or remission from cost recoveries charge

16. It is proposed to set the 2011 contribution towards the provision for relief or remission from the cost recoveries charge at \$20,000, unchanged from 2010.

17. The following table details the components of these charges –

| Summary of central ministry and property costs | | | |
|---|------------------------|--------------------------|-----------------------|
| | Actual 2010 | Proposed 2011 | % increase |
| | \$000s | \$000s | |
| Parish insurance program | 2,818 | 3,029 | 7.5% |
| Parish risk management program | 215 | 225 | 4.7% |
| Professional Standards Unit | 395 | 395 | – |
| Safe ministry program | 100 | 100 | – |
| Provision for relief or remission | 20 | 20 | – |
| Total | 3,548 | 3,769 | 6.2% |

Cost recoveries charge for 2011

18. The formula agreed by the Synod in the 2009 Ordinance has been applied to estimate the cost recoveries payable by each parochial unit in 2011. Appendix A sets out the method of calculation of this charge together with an estimate of the variable cost component for each parochial unit.

19. Where the actual net operating receipts for a parochial unit for 2009 had not been finalised at the time of this report, an estimate is shown in Appendix A. Actual net operating receipts may not be finalised if the parochial unit has not submitted its 2009 audited financial statements, or if some aspect of the calculation has been queried and the query has not been resolved at the time of this report.

20. The total charge for each parochial unit will be the sum of the minister and assistant minister costs per member of the clergy multiplied by the number of such persons licensed to and paid by the parochial unit in 2011, and the variable charge calculated for that parochial unit.

Minister and assistant minister charge

21. Based on the costs estimated above, for 2011 the minister and senior assistant minister charge is estimated to be \$11,411 (2010 - \$10,804). For each other assistant minister the charge is estimated to be \$10,507 (2010 - \$9,943).

22. The actual minister and assistant minister charge may vary slightly from these estimates if the actual increase in stipends to be approved after this report is printed differs from the estimate used in this calculation.

Variable charge

23. As indicated above, the variable charge is calculated as a percentage of the net operating receipts of a parochial unit. Based on information available at the date of this report it is estimated the total net operating receipts of all parochial units in 2009 was approximately 4.8% higher than in 2008.

24. For 2011 the variable charge payable by each parochial unit with property is estimated to be 4.823% (2010 - 4.739%) of the parochial unit's net operating receipts for 2009.

25. In calculating the rate of variable charge for 2011 the costs included are the full cost of the parochial property and liability insurance program of \$3.029 million (2010 - \$2.818 million), the risk management program \$225,000 (2010 - \$215,000), the two-thirds contribution to the PSU costs of \$395,000 (2010 - \$395,000), the safe ministry program of \$100,000 (2010 - \$100,000) and the provision for relief or remission of \$20,000 (2010 - \$20,000).

26. The actual variable percentage charge may vary from these estimates if the actual increase in insurance premiums differs significantly from estimates used in this calculation or if the actual net operating receipts of parishes that have not yet submitted their 2009 audited financial statements differs significantly from the estimates used in Appendix A.

Recommendation

27. The Standing Committee recommends that the Synod receive this report.

For and on behalf of the Standing Committee

PETER KELL

24 August 2010

Appendix**PAROCHIAL COST RECOVERY CHARGES for 2011**

(based on audited parish financial statements received up to 23 August 2010)

MINISTER and ASSISTANT MINISTER COSTS

| | |
|---|-----------------|
| Fixed charge per Minister | \$11,411 |
| Fixed charge per Assistant Minister with 7 or more years service | \$11,411 |
| Fixed charge per other Assistant Minister | \$10,507 |

VARIABLE CHARGE

| | |
|---|------------------|
| Cost of parochial property and liability insurance program | 3,029,000 |
| Cost of parish risk management program | 225,000 |
| Cost of 2/3 rd contribution to Professional Standards Unit | 395,000 |
| Cost of safe ministry program training | 100,000 |
| Provision for relief or remission of cost recoveries charges | <u>20,000</u> |
| | <u>3,769,000</u> |
| total Net Operating Receipts for 2009 | 78,728,771 |
| <i>Prima facie variable charge percentage for 2010</i> | <i>4.78732%</i> |

Variable charge percentage for 2011 for parishes with property **4.82296%**

Variable charge percentage for 2011 for parishes without property (identified with *) **2.65263%**

Accordingly, the PCR charge for each parochial unit in 2011 will consist of the sum of –

- (i) the actual minister and assistant minister costs, based on the cost per person shown above, multiplied by the number of such persons licensed to and paid by the parochial unit in 2010, plus
- (ii) the variable charge shown below, which is based on the variable charge percentage shown above multiplied by the Net Operating Receipts of the parochial unit for 2009 (shown below). In the case of the six parochial units without property (identified with shading and * in the table below) the variable charge percentage is 55% of the percentage applicable to parochial units with property.

Note that the PCR charge does not include any costs for any Lay Ministers employed by the parochial unit.

DETAIL OF ESTIMATED VARIABLE CHARGE BY PAROCHIAL UNIT –

If a parochial unit had not lodged its audited financial statements for 2009 prior to the date of this report, or an aspect of those financial statements has been queried but not yet resolved, the table below shows an estimate of the Net Operating Receipts figure for 2009 based on the actual 2008 figure.

If the 2009 audited financial statements for a parish is still outstanding at the time the actual 2011 parochial cost recovery charges are due to be invoiced later this year, the Finance Committee has approved the use of a charge based on the parochial unit's Net Receipts for 2008 + 20%.

| | P / PP / RC / PRC | Region | Parochial Unit | Net Operating Receipts | | Variable PCR charge | |
|----|-------------------|--------|------------------------------------|------------------------|------------------------|---------------------|----------|
| | | | | Actual 2009 | Estimate = actual 2008 | Actual | Estimate |
| | | | | \$ | \$ | \$ | \$ |
| 1 | PP | S | Abbotsford | 108,465 | - | 5,231 | - |
| 2 | P | W | Albion Park | 247,026 | - | 11,914 | - |
| 3 | PP | S | Annandale | 357,482 | - | 17,241 | - |
| 4 | PP | G | Arncliffe | 187,437 | - | 9,040 | - |
| 5 | P | N | Artarmon | 131,392 | - | 6,337 | - |
| 6 | PP | S | Ashbury | 123,433 | - | 5,953 | - |
| 7 | P | S | Ashfield with Five Dock/Haberfield | 522,193 | - | 25,185 | - |
| 8 | P | N | Asquith / Mt Colah / Kuring-gai | 303,679 | - | 14,646 | - |
| 9 | P | WS | Auburn - St Philip | 108,114 | - | 5,214 | - |
| 10 | PP | WS | Auburn - St Thomas | 77,717 | - | 3,748 | - |
| 11 | P | W | Austinmer | 272,020 | - | 13,119 | - |
| 12 | P | N | Avalon with Palm Beach | 241,282 | - | 11,637 | - |
| 13 | P | N | Balgowlah | 331,162 | - | 15,972 | - |
| 14 | P | S | Balmain - St John | 95,404 | - | 4,601 | - |
| 15 | P | G | Bankstown | 100,559 | - | 4,850 | - |
| 16 | P | WS | Baulkham Hills | 287,486 | - | 13,865 | - |
| 17 | P | N | Beacon Hill | 91,472 | - | 4,412 | - |
| 18 | P | N | Beecroft | 269,002 | - | 12,974 | - |
| 19 | P | S | Bellevue Hill | 140,508 | - | 6,777 | - |
| 20 | P | G | Belmore / Clemton Park | 129,955 | - | 6,268 | - |
| 21 | P | N | Belrose | 413,997 | - | 19,967 | - |
| 22 | PP | WS | Berala | 1,047 | - | 50 | - |
| 23 | P | N | Berowra | 258,468 | - | 12,466 | - |

| | P / PP / RC / PRC | Region | Parochial Unit | Net Operating Receipts | | Variable PCR charge | |
|----|-------------------|--------|-------------------------------|------------------------|------------------------|---------------------|----------|
| | | | | Actual 2009 | Estimate = actual 2008 | Actual | Estimate |
| | | | | \$ | \$ | \$ | \$ |
| 24 | P | W | Berrima cum Moss Vale | 123,620 | - | 5,962 | - |
| 25 | P | W | Berry / Kangaroo Valley | 183,760 | - | 8,863 | - |
| 26 | P | G | Beverly Hills with Kingsgrove | 476,523 | - | 22,983 | - |
| 27 | P | WS | Blackheath | 128,591 | - | 6,202 | - |
| 28 | P | WS | Blacktown | 379,238 | - | 18,290 | - |
| 29 | P | G | Blakehurst | 114,709 | - | 5,532 | - |
| 30 | P | W | Bomaderry | 147,610 | - | 7,119 | - |
| 31 | PP | S | Bondi (includes Bondi Beach) | 149,070 | - | 7,190 | - |
| 32 | P | W | Bowral | 355,102 | - | 17,126 | - |
| 33 | P | G | Brighton / Rockdale | 127,596 | - | 6,154 | - |
| 34 | P | S | Broadway | 801,470 | - | 38,655 | - |
| 35 | P | W | Bulli / Woonona | 277,652 | - | 13,391 | - |
| 36 | P | S | Burwood | 228,169 | - | 11,004 | - |
| 37 | PP | G | Cabramatta | 266,752 | - | 12,865 | - |
| 38 | P | WS | Cambridge Park | 170,719 | - | 8,234 | - |
| 39 | P | W | Camden | 510,331 | - | 24,613 | - |
| 40 | P | W | Campbelltown | 425,132 | - | 20,504 | - |
| 41 | P | G | Campsie | 166,770 | - | 8,043 | - |
| 42 | P | G | Canterbury / Hurlstone Park | 115,545 | - | 5,573 | - |
| 43 | P | W | Caringbah | 647,950 | - | 31,250 | - |
| 44 | P | WS | Carlingford / North Rocks | 1,566,511 | - | 75,552 | - |
| 45 | P | WS | Castle Hill | 1,654,141 | - | 79,779 | - |
| 46 | P | S | Centennial Park | 666,315 | - | 32,136 | - |
| 47 | P | N | Chatswood and East Chatswood | 966,326 | - | 46,606 | - |
| 48 | RC | WS | Cherrybrook * | 200,484 | - | 5,318 | - |
| 49 | PP | G | Chester Hill with Sefton | 70,127 | - | 3,382 | - |
| 50 | PP | S | Clovelly | 63,573 | - | 3,066 | - |
| 51 | P | S | Concord & Burwood | 162,601 | - | 7,842 | - |
| 52 | P | S | Concord West & Concord North | 262,615 | - | 12,666 | - |
| 53 | P | S | Coogee | 140,586 | - | 6,780 | - |
| 54 | P | S | Cooks River | 145,429 | - | 7,014 | - |
| 55 | P | W | Corrimal | 88,908 | - | 4,288 | - |
| 56 | P | WS | Cranebrook | 170,497 | - | 8,223 | - |
| 57 | P | N | Cremorne | 203,515 | - | 9,815 | - |
| 58 | P | W | Cronulla | 191,998 | - | 9,260 | - |
| 59 | P | S | Croydon | 516,782 | - | 24,924 | - |
| 60 | PP | W | Culburra Beach | 107,483 | - | 5,184 | - |
| 61 | P | W | Dapto | 596,319 | - | 28,760 | - |
| 62 | P | S | Darling Point | 571,337 | - | 27,555 | - |

| | P / PP / RC / PRC | Region | Parochial Unit | Net Operating Receipts | | Variable PCR charge | |
|-----|-------------------|--------|---------------------------------|------------------------|------------------------|---------------------|----------|
| | | | | Actual 2009 | Estimate = actual 2008 | Actual | Estimate |
| | | | | \$ | \$ | \$ | \$ |
| 63 | P | S | Darling Street | 415,133 | - | 20,022 | - |
| 64 | P | N | Dee Why | 205,099 | - | 9,892 | - |
| 65 | PP | W | Denham Court | 85,996 | - | 4,148 | - |
| 66 | PP | WS | Doonside | 84,924 | - | 4,096 | - |
| 67 | P | S | Drummoyne | 118,580 | - | 5,719 | - |
| 68 | PP | G | Dulwich Hill | 121,491 | - | 5,859 | - |
| 69 | P | WS | Dundas / Telopea | 240,833 | - | 11,615 | - |
| 70 | P | WS | Dural District (incl Kenthurst) | 290,965 | - | 14,033 | - |
| 71 | PP | W | Eagle Vale | 135,803 | - | 6,550 | - |
| 72 | P | G | Earlwood | 178,348 | - | 8,602 | - |
| 73 | P | N | East Lindfield | 211,499 | - | 10,201 | - |
| 74 | P | S | East Sydney | 446,987 | - | 21,558 | - |
| 75 | P | S | Eastgardens | 391,572 | - | 18,885 | - |
| 76 | P | N | Eastwood | 370,163 | - | 17,853 | - |
| 77 | P | WS | Emu Plains | 258,907 | - | 12,487 | - |
| 78 | P | S | Enfield | 137,180 | - | 6,616 | - |
| 79 | P | W | Engadine | 517,769 | - | 24,972 | - |
| 80 | P | S | Enmore / Stanmore | 137,746 | - | 6,643 | - |
| 81 | P | N | Epping | 304,829 | - | 14,702 | - |
| 82 | PP | N | Ermington | 92,997 | - | 4,485 | - |
| 83 | PP | G | Fairfield with Bossley Park | 294,877 | - | 14,222 | - |
| 84 | P | W | Fairy Meadow | 241,003 | - | 11,623 | - |
| 85 | P | W | Figtree | 1,385,491 | - | 66,822 | - |
| 86 | P | N | Forestville | 257,079 | - | 12,399 | - |
| 87 | P | N | Frenchs Forest | 176,027 | - | 8,490 | - |
| 88 | P | N | Freshwater / Harbord | 163,598 | - | 7,890 | - |
| 89 | P | G | Georges Hall | 114,602 | - | 5,527 | - |
| 90 | P | W | Gerrington | 250,700 | - | 12,091 | - |
| 91 | P | N | Gladesville | 843,364 | - | 40,675 | - |
| 92 | P | S | Glebe | 186,281 | - | 8,984 | - |
| 93 | PP | WS | Glenmore Park * | 480,156 | - | 12,737 | - |
| 94 | P | W | Glenquarie | 133,849 | - | 6,455 | - |
| 95 | P | N | Gordon | 439,507 | - | 21,197 | - |
| 96 | P | WS | Granville | 116,286 | - | 5,608 | - |
| 97 | P | G | Greenacre | 59,171 | - | 2,854 | - |
| 98 | P | N | Greenwich | 175,833 | - | 8,480 | - |
| 99 | P | WS | Greystanes - Merrylands West | 94,129 | - | 4,540 | - |
| 100 | PP | WS | Guilford with Villawood | 171,802 | - | 8,286 | - |
| 101 | P | W | Gymea | 471,549 | - | 22,743 | - |
| 102 | P | W | Helensburgh / Stanwell Park | 221,925 | - | 10,703 | - |
| 103 | P | N | Hornsby | 147,457 | - | 7,112 | - |

| | P / PP / RC / PRC | Region | Parochial Unit | Net Operating Receipts | | Variable PCR charge | |
|-----|-------------------|--------|-------------------------------|------------------------|------------------------|---------------------|----------|
| | | | | Actual 2009 | Estimate = actual 2008 | Actual | Estimate |
| | | | | \$ | \$ | \$ | \$ |
| 104 | PRC | N | Hornsby Anglican Chinese * | 103,666 | - | 2,750 | - |
| 105 | P | N | Hornsby Heights | 155,575 | - | 7,503 | - |
| 106 | P | G | Hoxton Park | | 195,328 | - | 9,421 |
| 107 | P | N | Hunters Hill | 286,703 | - | 13,828 | - |
| 108 | P | G | Hurstville | 422,763 | - | 20,390 | - |
| 109 | P | G | Hurstville Grove | 343,385 | - | 16,561 | - |
| 110 | P | W | Huskisson | 120,402 | - | 5,807 | - |
| 111 | P | W | Ingleburn | 189,617 | - | 9,145 | - |
| 112 | PP | W | Jamberoo | 85,094 | - | 4,104 | - |
| 113 | P | W | Jannali / Como | 516,172 | - | 24,895 | - |
| 114 | PP | WS | Katoomba | 151,451 | - | 7,304 | - |
| 115 | P | W | Keiraville | 115,844 | - | 5,587 | - |
| 116 | P | WS | Kellyville | 344,542 | - | 16,617 | - |
| 117 | P | S | Kensington | 171,470 | - | 8,270 | - |
| 118 | P | W | Kiama | 290,390 | - | 14,005 | - |
| 119 | P | N | Killara | 284,541 | - | 13,723 | - |
| 120 | P | S | Kingsford | 135,475 | - | 6,534 | - |
| 121 | P | WS | Kingswood | 217,520 | - | 10,491 | - |
| 122 | PP | N | Kirribilli | 553,682 | - | 26,704 | - |
| 123 | P | WS | Kurrajong | 184,330 | - | 8,890 | - |
| 124 | P | G | Lakemba | 55,504 | - | 2,677 | - |
| 125 | P | WS | Lalor Park / Kings Langley | 115,791 | - | 5,585 | - |
| 126 | P | N | Lane Cove and Mowbray | 376,140 | - | 18,141 | - |
| 127 | P | N | Lavender Bay (Christ Church) | 239,855 | - | 11,568 | - |
| 128 | P | WS | Lawson | 84,468 | - | 4,074 | - |
| 129 | P | S | Leichhardt | 282,178 | - | 13,609 | - |
| 130 | P | WS | Leura | 99,794 | - | 4,813 | - |
| 131 | P | WS | Lidcombe | 232,292 | - | 11,203 | - |
| 132 | P | N | Lindfield | 586,849 | - | 28,303 | - |
| 133 | P | WS | Lithgow / Littleton | 205,176 | - | 9,896 | - |
| 134 | P | G | Liverpool | 434,474 | - | 20,955 | - |
| 135 | PP | G | Liverpool South | 94,099 | - | 4,538 | - |
| 136 | P | N | Longueville | 357,782 | - | 17,256 | - |
| 137 | PP | S | Lord Howe Island | 25,712 | - | 1,240 | - |
| 138 | P | WS | Lower Mountains | 399,460 | - | 19,266 | - |
| 139 | P | G | Lugarno | 112,311 | - | 5,417 | - |
| 140 | P | N | Macquarie | 579,130 | - | 27,931 | - |
| 141 | PP | S | Malabar | 297,680 | - | 14,357 | - |
| 142 | P | N | Manly | 963,401 | - | 46,464 | - |
| 143 | P | N | Manly Vale / Allambie Heights | 200,815 | - | 9,685 | - |
| 144 | P | S | Maroubra | 265,048 | - | 12,783 | - |
| 145 | P | G | Marrickville | 194,476 | - | 9,379 | - |

| | P / PP / RC / PRC | Region | Parochial Unit | Net Operating Receipts | | Variable PCR charge | |
|-----|-------------------|--------|-----------------------------------|------------------------|------------------------|---------------------|----------|
| | | | | Actual 2009 | Estimate = actual 2008 | Actual | Estimate |
| | | | | \$ | \$ | \$ | \$ |
| 146 | P | W | Menai | 582,971 | - | 28,116 | - |
| 147 | P | W | Menangle | 159,054 | - | 7,671 | - |
| 148 | P | WS | Merrylands ex Woodville Road | 237,091 | - | 11,435 | - |
| 149 | PP | WS | Minchinbury | 195,088 | - | 9,409 | - |
| 150 | P | W | Minto | 191,373 | - | 9,230 | - |
| 151 | P | W | Miranda | 767,751 | - | 37,028 | - |
| 152 | P | W | Mittagong | 296,747 | - | 14,312 | - |
| 153 | P | N | Mona Vale | 241,671 | - | 11,656 | - |
| 154 | P | G | Moorebank | 294,643 | - | 14,211 | - |
| 155 | P | N | Mosman - St Clement | 637,119 | - | 30,728 | - |
| 156 | P | N | Mosman - St Luke | 296,821 | - | 14,316 | - |
| 157 | P | WS | Mt Druitt | 107,756 | - | 5,197 | - |
| 158 | P | WS | Mulgoa | 115,125 | - | 5,552 | - |
| 159 | P | W | Narellan | 353,185 | - | 17,034 | - |
| 160 | P | N | Nareburn / Cammeray | 779,832 | - | 37,611 | - |
| 161 | P | N | Narrabeen | 684,396 | - | 33,008 | - |
| 162 | P | N | Neutral Bay | 303,503 | - | 14,638 | - |
| 163 | P | N | Newport | 141,597 | - | 6,829 | - |
| 164 | P | S | Newtown / Erskineville | 355,232 | - | 17,133 | - |
| 165 | P | S | Norfolk Island | | | | |
| 166 | P | N | Normanhurst | 306,520 | - | 14,783 | - |
| 167 | P | N | North Epping | 235,083 | - | 11,338 | - |
| 168 | P | N | North Ryde | 184,644 | - | 8,905 | - |
| 169 | P | N | North Sydney - St Thomas | 1,319,525 | - | 63,640 | - |
| 170 | P | N | Northbridge | 111,252 | - | 5,366 | - |
| 171 | P | WS | Northmead / Winston Hills | 629,616 | - | 30,366 | - |
| 172 | P | WS | Norwest | 222,258 | - | 10,719 | - |
| 173 | P | W | Nowra | 291,723 | - | 14,070 | - |
| 174 | P | W | Oak Flats | 159,974 | - | 7,715 | - |
| 175 | P | WS | Oakhurst | 214,904 | - | 10,365 | - |
| 176 | P | G | Oatley West | 121,830 | - | 5,876 | - |
| 177 | P | G | Oatley | 156,515 | - | 7,549 | - |
| 178 | P | S | Paddington | 130,132 | - | 6,276 | - |
| 179 | P | G | Padstow | 98,396 | - | 4,746 | - |
| 180 | P | G | Panania | 305,176 | - | 14,719 | - |
| 181 | P | WS | Parramatta | 1,037,627 | - | 50,044 | - |
| 182 | P | WS | Parramatta North with Harris Park | 278,655 | - | 13,439 | - |
| 183 | P | G | Peakhurst / Mortdale | 234,810 | - | 11,325 | - |
| 184 | P | WS | Penrith | 252,058 | - | 12,157 | - |

| | P / PP / RC / PRC | Region | Parochial Unit | Net Operating Receipts | | Variable PCR charge | |
|-----|-------------------|--------|---|------------------------|------------------------|---------------------|----------|
| | | | | Actual 2009 | Estimate = actual 2008 | Actual | Estimate |
| | | | | \$ | \$ | \$ | \$ |
| 185 | P | G | Penshurst | 162,878 | - | 7,856 | - |
| 186 | P | S | Petersham | 174,534 | - | 8,418 | - |
| 187 | PRC | N | Philadelphia Anglican Church * (see Note 1) | - | - | - | - |
| 188 | P | W | Picton | 84,691 | - | 4,085 | - |
| 189 | PP | WS | Pitt Town | 264,233 | - | 12,744 | - |
| 190 | P | W | Port Kembla | 94,308 | - | 4,548 | - |
| 191 | PP | N | Putney | 91,544 | - | 4,415 | - |
| 192 | P | N | Pymble | 701,599 | - | 33,838 | - |
| 193 | P | WS | Quakers Hill | 421,333 | - | 20,321 | - |
| 194 | P | S | Randwick | 329,854 | - | 15,909 | - |
| 195 | PP | G | Regents Park | 23,548 | - | 1,136 | - |
| 196 | PP | G | Revesby | 71,192 | - | 3,434 | - |
| 197 | P | WS | Richmond | 181,314 | - | 8,745 | - |
| 198 | PP | WS | Riverstone | 116,861 | - | 5,636 | - |
| 199 | P | G | Riverwood / Punchbowl | 226,250 | - | 10,912 | - |
| 200 | PP | W | Robertson | 91,336 | - | 4,405 | - |
| 201 | P | WS | Rooty Hill | 444,845 | - | 21,455 | - |
| 202 | PP | W | Rosemeadow (Cataract / Ambarvale) | | 319,478 | - | 15,408 |
| 203 | P | N | Roseville | 515,818 | - | 24,878 | - |
| 204 | P | N | Roseville East | 149,035 | - | 7,188 | - |
| 205 | PP | WS | Rouse Hill | 142,438 | - | 6,870 | - |
| 206 | P | N | Ryde | 508,202 | - | 24,510 | - |
| 207 | PP | G | Sadleir | 229,091 | - | 11,049 | - |
| 208 | P | G | Sans Souci | 138,626 | - | 6,686 | - |
| 209 | P | N | Seaforth | 188,861 | - | 9,109 | - |
| 210 | P | WS | Seven Hills | 261,906 | - | 12,632 | - |
| 211 | P | W | Shellharbour | 163,093 | - | 7,866 | - |
| 212 | P | W | Shellharbour City Centre | 497,065 | - | 23,973 | - |
| 213 | P | G | Smithfield Road | 230,313 | - | 11,108 | - |
| 214 | P | G | South Carlton | 231,178 | - | 11,150 | - |
| 215 | P | S | South Coogee | 152,116 | - | 7,336 | - |
| 216 | PP | W | South Creek | 138,802 | - | 6,694 | - |
| 217 | P | G | South Hurstville | 144,525 | - | 6,970 | - |
| 218 | P | S | South Sydney | 165,472 | - | 7,981 | - |
| 219 | P | WS | Springwood | 576,494 | - | 27,804 | - |
| 220 | PP | WS | St Clair | 103,159 | - | 4,975 | - |
| 221 | P | G | St George | 140,180 | - | 6,761 | - |
| 222 | RC | G | St George - Christ Church * | 92,148 | - | 2,444 | - |
| 223 | P | G | St George North | 562,078 | - | 27,109 | - |
| 224 | P | N | St Ives | 1,463,096 | - | 70,565 | - |

| | P / PP / RC / PRC | Region | Parochial Unit | Net Operating Receipts | | Variable PCR charge | |
|-----|-------------------|--------|--------------------------------------|------------------------|------------------------|---------------------|----------|
| | | | | Actual 2009 | Estimate = actual 2008 | Actual | Estimate |
| | | | | \$ | \$ | \$ | \$ |
| 225 | P | WS | St Marys | 223,118 | - | 10,761 | - |
| 226 | PP | S | Strathfield - St Andrew | 270,097 | - | 13,027 | - |
| 227 | P | S | Strathfield & Homebush | 217,237 | - | 10,477 | - |
| 228 | P | S | Summer Hill | 139,183 | - | 6,713 | - |
| 229 | PP | S | Surry Hills - St Michael | 204,858 | - | 9,880 | - |
| 230 | PP | W | Sussex Inlet | 105,523 | - | 5,089 | - |
| 231 | P | W | Sutherland | 295,672 | - | 14,260 | - |
| 232 | P | W | Sutton Forest | | 159,858 | - | 7,710 |
| 233 | P | S | Sydney - Christ Church St Laurence | 469,524 | - | 22,645 | - |
| 234 | P | S | Sydney - Holy Trinity, Millers Point | 248,114 | - | 11,966 | - |
| 235 | P | S | Sydney - St Andrew's Cathedral | 1,021,317 | - | 49,258 | - |
| 236 | P | S | Sydney - St James, King Street | 1,555,260 | - | 75,010 | - |
| 237 | P | S | Sydney - St Philip's, York Street | 604,846 | - | 29,171 | - |
| 238 | P | W | Sylvania | 227,448 | - | 10,970 | - |
| 239 | P | W | The Oaks | 115,461 | - | 5,569 | - |
| 240 | P | N | Thornleigh / Pennant Hills | 278,098 | - | 13,413 | - |
| 241 | P | WS | Toongabbie | 257,089 | - | 12,399 | - |
| 242 | P | N | Turrumurra | 599,961 | - | 28,936 | - |
| 243 | P | N | Turrumurra South | 465,997 | - | 22,475 | - |
| 244 | P | W | Ulladulla | 205,368 | - | 9,905 | - |
| 245 | RC | S | Unichurch (Uni NSW)* | 416,216 | - | 11,041 | - |
| 246 | P | S | Vaucluse / Rose Bay | 265,698 | - | 12,815 | - |
| 247 | P | N | Wahroonga - St Andrew | 257,488 | - | 12,419 | - |
| 248 | P | N | Wahroonga - St Paul | 162,824 | - | 7,853 | - |
| 249 | P | N | Waitara | 139,141 | - | 6,711 | - |
| 250 | P | S | Watsons Bay | 185,008 | - | 8,923 | - |
| 251 | P | S | Waverley | 240,793 | - | 11,613 | - |
| 252 | P | WS | Wentworth Falls | 250,299 | - | 12,072 | - |
| 253 | P | WS | Wentworthville | 139,147 | - | 6,711 | - |
| 254 | P | N | West Lindfield | 179,023 | - | 8,634 | - |
| 255 | P | WS | West Pennant Hills | 744,989 | - | 35,931 | - |
| 256 | P | N | West Pymble | 440,312 | - | 21,236 | - |
| 257 | P | N | West Ryde | 179,940 | - | 8,678 | - |
| 258 | P | W | West Wollongong | 336,274 | - | 16,218 | - |
| 259 | PP | WS | Westmead | 145,311 | - | 7,008 | - |

| | P / PP / RC / PRC | Region | Parochial Unit | Net Operating Receipts | | Variable PCR charge | |
|-----|-------------------|--------|-----------------|------------------------|------------------------|---------------------|----------|
| | | | | Actual 2009 | Estimate = actual 2008 | Actual | Estimate |
| | | | | \$ | \$ | \$ | \$ |
| 260 | PP | WS | Wilberforce | 313,613 | - | 15,125 | - |
| 261 | P | N | Willoughby | 473,884 | - | 22,855 | - |
| 262 | P | N | Willoughby East | 187,212 | - | 9,029 | - |
| 263 | P | WS | Windsor | 146,368 | - | 7,059 | - |
| 264 | PP | W | Wollondilly | 172,975 | - | 8,343 | - |
| 265 | P | W | Wollongong | 519,247 | - | 25,043 | - |
| 266 | P | S | Woolahra | 160,725 | - | 7,752 | - |
| 267 | P | G | Yagoona | 200,060 | - | 9,649 | - |

| | | | |
|------------|---------|-----------|--------|
| 78,054,107 | 674,664 | 3,736,463 | 32,539 |
|------------|---------|-----------|--------|

Estimated total net operating receipts,
based on the figures shown above

| |
|------------|
| 78,728,771 |
|------------|

Estimated total variable PCR charge for 2010,
based on figures shown above for each parochial unit

3,769,002

Note 1 *Although established as a PRC from November 2009, the Philadelphia Anglican Church did not begin operating as a financially independent entity until February 2010 and hence was not required to submit annual financial statements for the period to 31 December 2009.*