

Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2018

Explanatory Report

Key Points

- Parochial network costs are expected to rise sharply in 2019 due principally to –
 - the large increase in the expected cost of the ACPT's parish property and liability insurance program,
 - the additional cost of the expanded role of the Professional Standards Unit,
 - the funding needed for the new Ministry Spouse Support Fund,
 - the introduction of the ACPT's new management fee structure payable by all parishes through PCR, and
 - from 2020, the cost of funding the Diocesan contribution to the proposed Voluntary Relinquishment of Incumbency program.
- These increased parochial network costs will require an increase in the variable PCR charge from approximately 5.0% in 2018 to 6.1% in 2019 and then 6.6% and 7.0% in the following years.
- Fixed Ministry Costs (for clergy licensed to the parish) are expected to increase only slightly, mainly due to the expected annual increases in stipends.
- The Church Land Acquisition Levy continues at 2% each year.

Purpose

1. The purpose of this report is to provide explanatory comments on the specific proposed sources and applications of funds to be recovered from and levied on parishes. The report should be read in conjunction with the broader explanations provided in the *Statement of Funding Principles and Priorities 2016 – 2018* (the "Statement").

Recommendation

2. The Synod pass the bill as an ordinance of the Synod.

Background

3. Under the *Synod Estimates Ordinance 1998* the Standing Committee is required to prepare for the second ordinary session of the 51st Synod a proposed ordinance reflecting the Statement which contains Synod funding estimates for 2019-2021.

4. The *Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2018* (the "Ordinance") has been prepared to give effect to the Statement with respect to funds recovered from and levied on parishes.

5. The details of the cost recoveries charge in respect of ministry costs and parochial network costs and the levy to acquire land for future church sites under the *Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2018* are shown in Attachment 1 to this report. The estimate of the amount of the variable parochial cost recoveries charge and the church land acquisitions levy to be paid by each parochial unit are shown in Attachment 2 to this report.

Parochial network costs

6. The aggregate of the estimated amount of parochial network costs to be recovered from parishes in the form of the variable parochial cost recovery charge for 2019 is \$7,141,000. This is a 29% increase over the total for 2018. The estimates of the amounts to be recovered for 2020 and 2021 are \$7,991,000 and \$8,646,000 respectively. There are 5 main drivers for this very significant increase in parochial network costs.

Parish insurance program

7. At its meeting on 21 September 2018 the Board of the Property Trust approved the following revised forecast of costs for the parish insurance program –

2019 = \$4,562,341 (an increase of 11.3% or approximately 0.41% of net operating receipts)

2020 = \$5,003,912 (an increase of 10.0%)

2021 = \$5,538,369 (an increase of 10.7%)

8. The Property Trust continues to work with its insurance broker and other advisors to maximise the insurance cover for parishes at the most efficient cost. However, there has been a significant hardening of the insurance market over the past year and the terms of the renewal negotiated from 31 August 2018 reflect significant increases in premiums for most classes of insurance –

- (a) The current estimates of the premium applicable to the Industrial Special Risks (ISR) policy covering building and contents (which represents 30% of the cost of the parish insurance program) represent increases of 11% (2019), 17% (2020) and 19% (2021).
- (b) The cost of public liability cover is expected to jump 68% in 2019 reflecting the hardening market and reduced appetite of insurers to take on risks associated with faith-based organisations. For the following two years public liability and all other classes of insurance cover (collectively representing 10% of the total program cost) are estimated to experience annual premium increases around 7% pa.
- (c) Significant increases of approximately 15% pa are expected for the next three years in the aggregate deductible applicable to the ISR and public liability policies (representing 14% of the program cost).
- (d) The cost of most other elements of the parish insurance program is expected to rise relatively less steeply, with broker and other advisor fees increasing approximately 7% pa and Secretariat fees by 10% pa (collectively these fees amount to 16% of the program cost). The contribution to uninsured risks (which is currently 30% of the total program cost) is expected to increase by 3% on 2019 and then remain steady.

Professional Standards Unit (PSU)

9. The parish related work of the PSU has increased significantly from 1 November 2017 as the PSU has been given responsibility for handling complaints about various forms of misconduct, including bullying and domestic abuse, as a result of the commencement of the *Ministry Standards Ordinance 2017* and the adoption of the Responding to Domestic Abuse: Provisional Policy and Good Practice Guidelines. As a result the PSU's actual parish related costs for 2018 and forecast costs for 2019-2021 are substantially higher than the amount being recovered from parishes through the variable PCR charge for 2018. The amount to be recovered each year from parishes has therefore been increased by \$150,000, plus inflation.

10. In a report prepared in April 2018 the PSU identified the principal contributors to its increased work load as being –

- (a) An urgent review of the Diocese's Safe Ministry position in light of the final recommendations made by the Royal Commission into Institutional Responses to Child Sexual Abuse (estimated to cost \$25,000).
- (b) Its new responsibility for dealing with complaints about "misconduct", which includes bullying and a variety of other matters such as domestic abuse, arising from the commencement of the *Ministry Standards Ordinance 2017* and the adoption of a provisional policy and guidelines for responding to domestic abuse. The investigation of these matters will involve the need for contact persons, counselling, mediation, investigations, pastoral support and PSU staff time.

11. The PSU has identified that this increased workload will require –

Assistant Director and support staff – increase staff time	\$60,000
Counselling – increase budget from \$50,000 to \$60,000	\$10,000
Investigations – increase budget from \$6,000 to \$30,000	\$24,000
Contact Persons – increase budget from \$34,000 to \$50,000	\$16,000
ADR/mediation – new recurring item not previously budgeted	\$20,000
DV support (incl. training) – new recurring item not previously budgeted	\$20,000
Total	\$150,000

12. In addition, a new line has been added to recognise the reality that the PSU is called upon to provide the initial funding for a number of non-standard expenses such as the costs of tribunals investigating allegations of child sexual abuse and payments to parishes to cover the cost of clergy stood down as a result of a complaint brought under the *Ministry Standards Ordinance 2017*. These non-standard expenses of the PSU then also need to be recovered from parishes.

Ministry Spouse Support Fund

13. This is a new initiative recommended by the Episcopal team and endorsed by Standing Committee in response to Synod resolutions 16/17 and 32/17. The Fund is to be used to provide assistance for spouse and families of clergy and lay stipendiary workers where separation has occurred due to the misconduct of the clergy or lay stipendiary worker.

Property Trust management fee

14. As part of a move to a more equitable basis for the management fees charged by the Property Trust for its services, Standing Committee agreed to add a new item into the parochial network costs to enable the Property Trust to recover some of its costs from all parishes. This new fee of \$521,000, equal to approximately 0.46% of each parish's net operating receipts, is designed to cover the cost of the Property Trust's service to parishes in property title administration, administration of government grants, compliance with heritage requirements, fire safety compliance, leasing and licencing, development applications, and political advocacy in relation to zoning and information for parish officers. (Offsetting this new cost the Property Trust's fee for managing client funds has been reduced from 1.1% pa to 0.5% pa of the balance of invested funds.)

Voluntary Relinquishment of Incumbency fund

15. It is estimated that the amount needed to fund the Diocesan contribution to the proposed Voluntary Relinquishment of incumbency scheme will be approximately \$200,000 per year. The scheme envisages that where the rector, the Archbishop and the parish council agree to the rector voluntarily relinquishing his licence in circumstances where no suitable opportunity for his re-deployment in other ministry has been identified, a 'relinquishment payment' funded 50% by the parish and 50% by the Diocese may be appropriate. The Diocesan contribution is to be funded in the first instance from the Archbishop's Discretionary Trust, on the understanding that the Archbishop's Discretionary Trust may later be reimbursed from a new component of the parochial network costs.

Other components

16. The expected cost of the parish risk management program, which has recently been refreshed with the addition of a number of short videos, has been based on 2018 actual plus CPI of 2.4% in 2019 and 2.5% pa each year thereafter.

17. The safe ministry training program is now managed and delivered directly by the PSU. Significant one-off additional funding was provided in 2017 to enable the PSU to develop and roll out online training resources. At the time it was anticipated that the availability of online training would reduce the ongoing cost of the PSU delivering their core programs. While the online material has been well received and has reduced the need for some of the traditional face-to-face training, at the same time the PSU has been called upon to develop new training resources, particularly in relation to domestic abuse and violence. The result has been that the increased scope of the training required has absorbed the resources that had been freed up as a result of the use of the online material and the overall annual cost of the program is now expected to remain similar to 2018, with a modest increase each year to cover inflation.

18. A provision for relief and remission of cost recovery charges based on the Finance Committee's previous recommendation has been retained at \$10,000 pa.

19. Approximately 50% of the cost of the Diocesan archives is considered an essential component of the parish network and the amount of the allocation for this purpose in 2019, and the estimates of the amounts for 2020 and 2021, have been increased to allow for inflation.

20. The amount of the Secretariat's charge for administration and accounting services provided for the PCR Fund 951, approved by the Finance Committee, is based on 2018 actual plus CPI of 2.4% in 2019 and 2.5% pa each year thereafter.

Ministry costs

21. The ministry costs to be recovered through the 'fixed' portion of the parochial cost recoveries charge consist of the contributions required on behalf of each of ordained ministry staff member licensed to the parochial unit.

22. Superannuation – Standing Committee's recommended minimum stipends for rectors and assistant ministers in 2019 represents a 1.6% increase over the equivalent rate for 2018. The superannuation contribution rate of 17% remains unchanged, so the annual superannuation charge for 2019 is therefore expected to increase by 1.6% to \$11,354 for a rector. A 3% pa increase in stipends has been assumed for 2020 and 2021, giving a corresponding increase in the superannuation charge in each of those years.

23. Long service leave – The Anglican Church of Australia Long Service Leave Fund is not expected to advise the member contribution rate for 2019 until sometime in the 4th quarter of 2018. It is expected the rate determined will reflect the increase in the national stipend (which we have assumed will be approximately 3% pa). Accordingly, after maintaining the existing level of LSL administration fee, an overall increase of 3% has been assumed for each of the 3 years.

24. Stipend continuance insurance – Our broker's advice is that we should expect continuing premium rate increases for this insurance, although the annual increase should be less than experienced recently. Accordingly, while the amount of the premium rate increase to take effect from 2019 cannot be accurately predicted at this stage, Standing Committee considers it prudent to provide for a 5% increase in 2019 and then a further 3% increase in 2020, on top of the expected stipend increases.

25. Clergy Assistance Program – For 2018 the cost of this program was reduced slightly to \$120 per clergy person licensed to a parish, based on initial experience. The program itself has been well received and is apparently continuing to meet a real need. Coverage has also been extended to enable the spouse of parish clergy to access the program independent of the clergy person. The net result has been an increase in the average number of counselling sessions conducted per month, and hence the cost of the program, but at this stage it is expected a continuation of the present charge of \$120 per clergy person should be sufficient to cover these costs in 2019 and the following two years.

26. Sickness and Accident Fund – This is a self-insured risk and the recent experience of claims paid indicates that the 2019-2021 charge for all ministers can be maintained at the same rate as 2018.

27. The amount of both the variable PCR percentage and the ministry costs to be recovered through the 'fixed' portion of the parochial cost recoveries charge for 2019, and the estimates for 2020 and 2021, may need to be varied if the actual amount of any of the components of the parochial network costs or ministry costs for any of these years differs materially from the estimates identified above when this report was compiled for Synod.

28. Details of the estimated amount of each of the parochial network costs and the ministry costs are shown in Attachment 2.

29. The levy of 2% of each parish's net operating receipts continues with all of the funds raised allocated to the Mission Property Fund to acquire land for future church sites in the expanding greenfield areas of the Diocese, which remains a major long term Mission initiative. The proceeds of the levy are expected to be approximately \$2,254,000 in 2019 rising to \$2,299,000 and then \$2,345,000 in the later years, which is probably sufficient to purchase one new church site every two years. This is a significant contribution to this initiative and will go a long way toward enabling a permanent ministry presence to be established in new housing areas. The Mission Property Committee's most recent acquisition of land funded by the levy was at 162 Badgerys Creek Road Bringelly in July 2017. Since then the NSW Government has announced the release of land for 30,000 homes in the nearby South West Creek.

30. In addition to the parochial network costs and the ministry costs defined in the Ordinance, in March 2019 only, each parochial unit is to also pay a contribution of \$100 towards the cost of the purchase of the Community Social Profiles produced by NCLS. (Standing Committee has resolved to apply an amount of up to \$35,000 from Synod Fund Contingencies in 2019 to purchase the Community Social Profile for each parochial unit, and the contribution of \$100 per parish will be used to partly offset this initial purchase price.)

For and on behalf of the Standing Committee.

BISHOP PETER HAYWARD
Chair, Diocesan Resources Committee

25 September 2018

Parochial Cost Recovery Charges & Church Land Acquisitions Levy for 2019 – 2021

	Actual for 2018	Proposal for		
		2019	2020	2021
Parochial Network Costs				
Parish property and liability insurance program	4,100,000	4,562,341	5,003,912	5,538,369
Parish risk management program	230,000	236,000	241,000	247,000
Professional Standards Unit -				
Parish related costs	781,000	950,000	973,000	998,000
Reimbursing Synod Risk Reserve for non-standard expenses	-	50,000	50,000	50,000
Safe ministry training program	145,000	148,000	152,000	156,000
Ministry Spouse Support Fund	-	150,000	150,000	150,000
Provision for relief and remission of PCR charges	10,000	10,000	10,000	10,000
Parish contribution to the cost of Diocesan archives	68,000	70,000	71,000	73,000
SDS fee for managing the PCR Fund 951	201,000	206,000	211,000	216,000
ACPT management fee payable by all parishes with property	-	521,000	533,000	546,000
Voluntary relinquishment of incumbency fund	-	-	200,000	200,000
	5,535,000	6,903,341	7,594,912	8,184,369
<i>\$ increase on previous year</i>		25%	10%	8%
Total Net Operating Receipts 2016	110,074,059			
Total Net Operating Receipts 2017-2019 - estimate 30 August 2018		112,692,346	114,946,193	117,245,117
Variable PCR charge percentage (parochial units with property)	5.05%	6.14%	6.63%	7.00%
Variable PCR charge percentage (parochial units without property)	3.03%	3.44%	3.71%	3.92%
Ministry costs (per F/T minister)				
Ministers, Assistant Ministers (7+ years, Senior Assistant Ministers)				
Superannuation contribution	11,171	11,354	11,695	12,045
Long service leave contribution	1,654	1,704	1,755	1,808
Clergy Care -				
Stipend Continuance Insurance	2,161	2,269	2,407	2,480
Clergy Assistance Program	120	120	120	120
Clergy Contact Person Program	62	-	-	-
Sickness & accident fund	125	125	125	125
Cost per minister	15,294	15,573	16,103	16,578
Assistant Ministers				
Superannuation contribution	10,054	10,218	10,525	10,840
Long service leave contribution	1,654	1,704	1,755	1,808
Clergy Care -				
Stipend Continuance Insurance	2,161	2,269	2,407	2,480
Clergy Assistance Program	120	120	120	120
Clergy Contact Person Program	62	-	-	-
Sickness & accident fund	125	125	125	125
Cost per minister	14,177	14,437	14,933	15,373
Church Land Acquisitions Levy				
Contribution to the acquisition of land for future church sites	2,201,000	2,254,000	2,299,000	2,345,000
Parish levy percentage	2.00%	2.00%	2.00%	2.00%
Contribution to the cost of NCLS Community Social Profiles	-	\$100 per parish, payable in March 2019	-	-

Variable PCR Charge and Church Land Acquisitions Levy for 2019

	\$	Parishes with property	Parishes without property
Parochial Network Costs to be recovered in 2019	6,903,341	6.144140%	3.440718%
Contribution to the acquisition of land for future church sites	2,253,847	2.00%	2.00%
Total Net Operating Receipts for 2017 (<i>estimate 30 August 2018</i>)	112,692,346		

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2017 Net Operating Receipts	2019 Variable PCR charge for parishes with property	2019 Variable PCR charge for parishes without property	2019 Church Land Acquisition Levy
1	PP	S	Abbotsford	182,301	11,201		3,646
2	P	W	Albion Park	272,024	16,714		5,440
3	P	S	Annandale	567,480	34,867		11,350
4	P	N	Artarmon	288,095	17,701		5,762
5	P	S	Ashbury	254,884	15,660		5,098
6	P	S	Ashfield Five Dock and Haberfield	927,555	56,990		18,551
7	P	N	Asquith / Mt Colah / Mt Kuring-gai	390,453	23,990		7,809
8	P	WS	Auburn - St Philip	324,598	19,944		6,492
9	PP	WS	Auburn - St Thomas	166,219	10,213		3,324
10	P	W	Austinmer	406,618	24,983		8,132
11	P	N	Balgowlah	356,402	21,898		7,128
12	P	S	Balmain	130,178	7,998		2,604
13	P	G	Bankstown	152,957	9,398		3,059
14	P	N	Barrenjoey	397,039	24,395		7,941
15	P	WS	Baulkham Hills	291,250	17,895		5,825
16	PP	G	Bayside (formerly Arncliffe)	299,183	18,382		5,984
17	P	N	Beecroft	432,955	26,601		8,659
18	P	S	Bellevue Hill	212,501	13,056		4,250
19	P	G	Belmore with McCallums Hill & Clemton Park	154,364	9,484		3,087
20	P	N	Belrose	369,559	22,706		7,391
21	PP	WS	Berala	182,830	11,233		3,657
22	P	N	Berowra	369,544	22,705		7,391
23	P	W	Berry	131,112	8,056		2,622
24	P	G	Beverly Hills with Kingsgrove	508,657	31,253		10,173
25	P	WS	Blackheath	177,593	10,912		3,552
26	P	WS	Blacktown	504,086	30,972		10,082
27	P	G	Blakehurst	188,363	11,573		3,767
28	P	W	Bomaderry	203,602	12,510		4,072
29	P	S	Bondi and Waverley	499,617	30,697		9,992
30	P	W	Bowral	594,530	36,529		11,891
31	P	G	Brighton / Rockdale	193,319	11,878		3,866

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2017 Net Operating Receipts	2019 Variable PCR charge for parishes with property	2019 Variable PCR charge for parishes without property	2019 Church Land Acquisition Levy
32	P	S	Broadway	1,209,210	74,296		24,184
33	P	W	Bulli	408,779	25,116		8,176
34	P	S	Burwood	364,049	22,368		7,281
35	PP	G	Cabramatta	422,914	25,984		8,458
36	P	WS	Cambridge Park	152,599	9,376		3,052
37	P	W	Camden	677,868	41,649		13,557
38	P	W	Campbelltown	738,617	45,382		14,772
39	P	G	Campsie	228,511	14,040		4,570
40	P	G	Canterbury with Hurlstone Park	179,855	11,051		3,597
41	P	W	Caringbah	664,773	40,845		13,295
42	P	WS	Carlingford and North Rocks	1,576,853	96,884		31,537
43	P	WS	Castle Hill	2,254,787	138,537		45,096
44	P	S	Centennial Park	656,318	40,325		13,126
45	P	N	Chatswood	542,430	33,328		10,849
46	RC (np)	WS	Cherrybrook #	296,894		10,215	5,938
47	PP	G	Chester Hill with Sefton	229,200	14,082		4,584
48	P	N	Christ Church Northern Beaches	229,003	14,070		4,580
49	PRC (np)	G	Church at the Peak Peakhurst South #			0	0
50	P	S	Church Hill	1,264,945	77,720		25,299
51	P	S	Clovelly	362,448	22,269		7,249
52	PP	W	Cobbitty	265,698	16,325		5,314
53	P	S	Concord & Burwood	128,792	7,913		2,576
54	PP	S	Concord North	246,154	15,124		4,923
55	P	S	Concord West	135,097	8,301		2,702
56	P	S	Coogee	191,332	11,756		3,827
57	P	S	Cooks River	157,508	9,678		3,150
58	P	W	Corrimal	215,211	13,223		4,304
59	P	WS	Cranebrook with Castlereagh	376,716	23,146		7,534
60	P	N	Cremorne	297,255	18,264		5,945
61	P	W	Cronulla	257,155	15,800		5,143
62	P	S	Croydon	783,514	48,140		15,670
63	PP	W	Culburra Beach	109,083	6,702		2,182
64	P	W	Dapto	881,934	54,187		17,639
65	P	S	Darling Point	838,774	51,535		16,775
66	P	S	Darling Street	644,412	39,594		12,888
67	P	S	Darlinghurst	637,953	39,197		12,759
68	P	N	Dee Why	268,949	16,525		5,379
69	PP	W	Denham Court	108,522	6,668		2,170
70	PP	WS	Doonside	80,119	4,923		1,602
71	P	S	Drummoyne	173,684	10,671		3,474
72	PP	G	Dulwich Hill	144,925	8,904		2,899
73	P	WS	Dundas / Telopea	334,189	20,533		6,684

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2017 Net Operating Receipts	2019 Variable PCR charge for parishes with property	2019 Variable PCR charge for parishes without property	2019 Church Land Acquisition Levy
74	P	WS	Dural District	502,061	30,847		10,041
75	P	W	Eagle Vale	254,014	15,607		5,080
76	P	G	Earlwood	326,875	20,084		6,538
77	P	N	East Lindfield	281,800	17,314		5,636
78	P	S	Eastgardens	508,294	31,230		10,166
79	P	N	Eastwood	705,997	43,377		14,120
80	P	WS	Emu Plains	355,018	21,813		7,100
81	P	S	Enfield and Strathfield	726,651	44,646		14,533
82	P	W	Engadine	646,629	39,730		12,933
83	P	S	Enmore / Stanmore	209,321	12,861		4,186
84	P	N	Epping	325,282	19,986		6,506
85	PP	N	Ermington	102,051	6,270		2,041
86	PP	G	Fairfield with Bossley Park	413,105	25,382		8,262
87	P	W	Fairy Meadow	264,903	16,276		5,298
88	P	W	Figtree	1,354,864	83,245		27,097
89	P	N	Forestville	448,599	27,563		8,972
90	P	N	Frenchs Forest	385,480	23,684		7,710
91	P	N	Freshwater	305,376	18,763		6,108
92	P	G	Georges Hall	136,896	8,411		2,738
93	P	W	Gerringong	332,097	20,405		6,642
94	P	N	Gladesville	1,059,500	65,097		21,190
95	P	S	Glebe	338,463	20,796		6,769
96	P	WS	Glenhaven	468,225	28,768		9,365
97	P (np)	WS	Glenmore Park #	836,758	51,412		16,735
98	P	N	Gordon	519,859	31,941		10,397
99	P	WS	Granville	134,722	8,278		2,694
100	PP	G	Greenacre	131,944	8,107		2,639
101	P	N	Greenwich	132,510	8,142		2,650
102	P	WS	Greystanes - Merrylands West	107,731	6,619		2,155
103	PP	WS	Guildford with Villawood	276,745	17,004		5,535
104	P	W	GyMEA	400,422	24,602		8,008
105	RC (np)	W	Harbour Church #	207,743		7,148	4,155
106	P	W	Helensburgh and Stanwell Park	359,633	22,096		7,193
107	P	N	Hornsby	135,282	8,312		2,706
108	PRC (np)	N	Hornsby Anglican Chinese Church #	177,301		6,100	3,546
109	P	N	Hornsby Heights	118,603	7,287		2,372
110	P	G	Hoxton Park	310,814	19,097		6,216
111	P	N	Hunters Hill	265,796	16,331		5,316
112	P	G	Hurstville	688,209	42,285		13,764
113	P	G	Hurstville Grove	476,327	29,266		9,527
114	P	W	Huskisson	155,498	9,554		3,110
115	P	W	Ingleburn	360,027	22,121		7,201

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2017 Net Operating Receipts	2019 Variable PCR charge for parishes with property	2019 Variable PCR charge for parishes without property	2019 Church Land Acquisition Levy
116	PP	W	Jamberoo	84,910	5,217		1,698
117	P	W	Jannali	768,576	47,222		15,372
118	P	W	Kangaroo Valley	107,217	6,588		2,144
119	P	WS	Katoomba	288,214	17,708		5,764
120	P	W	Keiraville	190,823	11,724		3,816
121	P	WS	Kellyville	668,670	41,084		13,373
122	P	S	Kensington Eastlakes	214,137	13,157		4,283
123	P	W	Kiama	537,961	33,053		10,759
124	P	N	Killara	495,074	30,418		9,901
125	P	S	Kingsford	192,634	11,836		3,853
126	P	WS	Kingswood	764,051	46,944		15,281
127	P	N	Kirribilli	1,308,558	80,400		26,171
128	P	WS	Kurrajong	256,668	15,770		5,133
129	PP	G	Lakemba	65,753	4,040		1,315
130	P	WS	Lalor Park and Kings Langley	214,554	13,182		4,291
131	P	N	Lane Cove and Mowbray	585,873	35,997		11,717
132	P	N	Lavender Bay	275,681	16,938		5,514
133	P	WS	Lawson	108,011	6,636		2,160
134	P	S	Leichhardt	406,986	25,006		8,140
135	P	WS	Leura	136,678	8,398		2,734
136	P	WS	Lidcombe	284,087	17,455		5,682
137	P	N	Lindfield	557,727	34,268		11,155
138	P	WS	Lithgow	252,143	15,492		5,043
139	P	G	Liverpool	392,774	24,133		7,855
140	P	G	Liverpool South	130,044	7,990		2,601
141	P	N	Longueville	207,777	12,766		4,156
142	PP	S	Lord Howe Island	16,549	1,017		331
143	P	WS	Lower Mountains	587,110	36,073		11,742
144	P	G	Lugarno	122,127	7,504		2,443
145	P	N	Macquarie	519,818	31,938		10,396
146	P	S	Malabar	330,141	20,284		6,603
147	P	N	Manly	1,512,101	92,906		30,242
148	P	S	Maroubra	359,674	22,099		7,193
149	P	G	Marrickville	423,683	26,032		8,474
150	P	W	Menai	876,718	53,867		17,534
151	P	W	Menangle	142,603	8,762		2,852
152	P	WS	Merrylands	254,791	15,655		5,096
153	P	WS	Minchinbury	308,928	18,981		6,179
154	P	W	Minto	301,293	18,512		6,026
155	P	W	Miranda	964,905	59,285		19,298
156	P	W	Mittagong	499,635	30,698		9,993
157	P	N	Mona Vale	373,604	22,955		7,472

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2017 Net Operating Receipts	2019 Variable PCR charge for parishes with property	2019 Variable PCR charge for parishes without property	2019 Church Land Acquisition Levy
158	P	G	Moorebank	437,075	26,854		8,742
159	P	N	Mosman - St Clement's	791,942	48,658		15,839
160	P	N	Mosman - St Luke's	343,848	21,127		6,877
161	P	W	Moss Vale	185,275	11,384		3,706
162	P	WS	Mt Druitt	137,688	8,460		2,754
163	P	WS	Mulgoa	191,466	11,764		3,829
164	P	W	Narellan	292,050	17,944		5,841
165	P	N	Naremburn / Cammeray	977,442	60,055		19,549
166	P	N	Narrabeen	829,965	50,994		16,599
167	P	N	Neutral Bay	437,201	26,862		8,744
168	P	N	Newport	160,817	9,881		3,216
169	P	S	Newtown with Erskineville	698,021	42,887		13,960
170	P	S	Norfolk Island		0		0
171	P	N	Normanhurst	640,891	39,377		12,818
172	P	N	North Epping	518,019	31,828		10,360
173	P	N	North Ryde	147,840	9,083		2,957
174	P	N	North Sydney	1,782,771	109,536		35,655
175	P	N	Northbridge	464,463	28,537		9,289
176	P	WS	Northmead and Winston Hills	725,212	44,558		14,504
177	P	WS	Norwest	1,074,011	65,989		21,480
178	P	W	Nowra	411,778	25,300		8,236
179	P	W	Oak Flats	247,860	15,229		4,957
180	P	WS	Oakhurst	308,372	18,947		6,167
181	P	G	Oatley	202,318	12,431		4,046
182	P	G	Oatley West	186,246	11,443		3,725
183	PP	W	Oran Park	269,072	16,532		5,381
184	P	S	Paddington	189,319	11,632		3,786
185	P	G	Padstow	107,836	6,626		2,157
186	P	G	Panania	405,742	24,929		8,115
187	P	WS	Parramatta	1,853,945	113,909		37,079
188	P	WS	Parramatta North with Harris Park	265,070	16,286		5,301
189	P	G	Peakhurst / Mortdale	317,042	19,480		6,341
190	P	WS	Penrith	306,705	18,844		6,134
191	P	G	Penshurst	246,582	15,150		4,932
192	P	S	Petersham	299,548	18,405		5,991
193	PRC (np)	N	Philadelphia Anglican Church #	131,194		4,514	2,624
194	P	W	Picton	131,605	8,086		2,632
195	PP	WS	Pitt Town	659,202	40,502		13,184
196	PP	W	Port Kembla	146,867	9,024		2,937
197	P	N	Pymble	798,799	49,079		15,976
198	P	WS	Quakers Hill	866,275	53,225		17,326
199	P	S	Randwick	866,811	53,258		17,336

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2017 Net Operating Receipts	2019 Variable PCR charge for parishes with property	2019 Variable PCR charge for parishes without property	2019 Church Land Acquisition Levy
200	PP	G	Regents Park	47,682	2,930		954
201	PP	G	Revesby	87,175	5,356		1,744
202	P	WS	Richmond	210,062	12,907		4,201
203	PP	WS	Riverstone	101,173	6,216		2,023
204	P	G	Riverwood - Punchbowl	292,311	17,960		5,846
205	P	W	Robertson	170,972	10,505		3,419
206	P	WS	Rooty Hill	1,474,422	90,591		29,488
207	PP	W	Rosemeadow	208,501	12,811		4,170
208	P	N	Roseville	1,065,106	65,442		21,302
209	P	N	Roseville East	332,374	20,422		6,647
210	PP	WS	Rouse Hill	360,488	22,149		7,210
211	P	N	Ryde	721,987	44,360		14,440
212	PP	G	Sadleir	235,341	14,460		4,707
213	P	G	Sans Souci	165,768	10,185		3,315
214	P	N	Seaforth	274,985	16,895		5,500
215	P	WS	Seven Hills	279,568	17,177		5,591
216	P	W	Shellharbour	172,281	10,585		3,446
217	P	W	Shellharbour City Centre	333,665	20,501		6,673
218	P	W	Shoalhaven Heads	150,690	9,259		3,014
219	P	G	Smithfield Road	307,904	18,918		6,158
220	RC (np)	W	Soul Revival Church #	472,319		16,251	9,446
221	P	G	South Carlton	341,895	21,007		6,838
222	P	S	South Coogee	117,229	7,203		2,345
223	P	W	South Creek	405,970	24,943		8,119
224	P	G	South Hurstville	284,070	17,454		5,681
225	P	S	South Sydney	292,256	17,957		5,845
226	P	WS	Springwood	812,642	49,930		16,253
227	PP	WS	St Clair	145,031	8,911		2,901
228	P	G	St George	161,910	9,948		3,238
229	P	G	St George North	850,731	52,270		17,015
230	P	N	St Ives	2,109,952	129,638		42,199
231	P	WS	St Marys	206,609	12,694		4,132
232	RC (np)	WS	Stanhope #			0	0
233	P	S	Strathfield and Homebush	255,552	15,701		5,111
234	P	S	Summer Hill	317,032	19,479		6,341
235	PP	S	Surry Hills	870,388	53,478		17,408
236	PP	W	Sussex Inlet	122,045	7,499		2,441
237	P	W	Sutherland	380,775	23,395		7,616
238	P	W	Sutton Forest	266,434	16,370		5,329
239	P	S	Sydney - Cathedral of St Andrew	0	0		0
240	P	S	Sydney - Christ Church St Laurence	855,491	52,563		17,110
241	P	S	Sydney - St James, King Street	1,676,769	103,023		33,535

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2017 Net Operating Receipts	2019 Variable PCR charge for parishes with property	2019 Variable PCR charge for parishes without property	2019 Church Land Acquisition Levy
242	P	W	Sylvania	284,750	17,495		5,695
243	P	W	The Oaks	152,800	9,388		3,056
244	P	N	Thornleigh - Pennant Hills	541,851	33,292		10,837
245	P	WS	Toongabbie	479,024	29,432		9,580
246	P	N	Turrumurra	1,162,929	71,452		23,259
247	P	N	Turrumurra South	415,493	25,528		8,310
248	P	W	Ulladulla	275,144	16,905		5,503
249	RC (np)	S	Unichurch (Uni. NSW) #	<i>610,956</i>		<i>21,021</i>	<i>12,219</i>
250	P	S	Vaucluse and Rose Bay	<i>348,712</i>	<i>21,425</i>		<i>6,974</i>
251	P	N	Wahroonga - St Andrew's	371,505	22,826		7,430
252	P	N	Wahroonga - St Paul's	228,463	14,037		4,569
253	P	N	Waitara	273,273	16,790		5,465
254	P	S	Watsons Bay	291,910	17,935		5,838
255	P	WS	Wentworth Falls	261,065	16,040		5,221
256	P	WS	Wentworthville	124,908	7,675		2,498
257	P	N	West Lindfield	230,851	14,184		4,617
258	P	WS	West Pennant Hills	927,788	57,005		18,556
259	P	N	West Pymble	785,574	48,267		15,711
260	P	N	West Ryde	534,612	32,847		10,692
261	P	W	West Wollongong	477,765	29,355		9,555
262	P	WS	Westmead	384,789	23,642		7,696
263	P	WS	Wilberforce	299,619	18,409		5,992
264	P	N	Willoughby	424,848	26,103		8,497
265	P	N	Willoughby Park	277,684	17,061		5,554
266	P	WS	Windsor	147,161	9,042		2,943
267	P	W	Wollondilly	246,054	15,118		4,921
268	P	W	Wollongong	998,913	61,375		19,978
269	P	S	Woollahra	178,158	10,946		3,563
270	P	G	Yagoona	259,001	15,913		5,180

112,692,346	6,838,091	65,250	2,253,847
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Notes

The net operating receipts, and hence the variable PCR charge and the Church Land Acquisition Levy, for the 9 parishes that have not yet submitted 2017 audited financial statements have been estimated based on the 2016 net operating receipts for those parishes + 20% (shown in italics above), in accordance with a resolution of Standing Committee made 23 July 2018. However, in order to avoid overstating the likely total net operating receipts, and hence underestimate the PCR charge and church land levy for all other parishes, the totals have been adjusted to reflect no increase over 2016 figures for these 9 parishes.

The 9 parochial units without property (shown marked with #) are charged a lower rate of variable PCR reflecting the absence of any property insurance cost (part of the parish property and liability insurance program) and no ACPT management fee, except that Glenmore Park has volunteered to pay the variable charge percentage applicable to parishes with property.