

Parochial Cost Recoveries Ordinance 2022

Explanatory Report

Key Points

- The total Parochial Network Costs for 2023 are expected to be 8% higher than in 2022.
- The main contributors to the 8% increase in Parochial Network Costs for 2023 are the Parish property and liability insurance program (increasing 11% due to premium rate increases despite the exclusion in 2023 of part of the cost of insurance specific to the Cathedral), and the ACPT management fee (increasing 37% in 2023 to cover the absence of a 0.5% pa asset management fee on client funds invested in the Long Term Pooling Fund).
- The variable PCR charge percentage increases significantly from approximately 6.5% in 2022 to 8.0% in 2023. Apart from the increase in the Parochial Network Costs, as foreshadowed last year, there has been a significant decline in total Net Operating Receipts (NOR) after it was artificially boosted in 2020 by the one-off effect of COVID-19 financial support in the form of JobKeeper and Cash Flow Boost payments. The NOR for 2021 has actually decreased to a level slightly below that of 2019 (the most recent pre-COVID year).
- The estimated total Ministry Costs per clergy are expected to rise by 2%. This is almost entirely due to the effect of the increase in the recommended minimum stipend for 2023.
- While these estimates represent the best figures currently available, the Ordinance allows Standing Committee to set the actual charge for 2023 during Q4 of 2022 based on the formula in the Schedule to the Ordinance.
- It is anticipated that the Church Land Acquisition Levy will continue at the previous rate of 2% of the NOR of each parochial unit, but for 2023 this will be determined by a separate Church Land Acquisitions Levy ordinance designed to cover 2023-2032. [See separate report.]
- Information in relation to the Property Income received in 2021 and Levy payable by each parish in 2023 in accordance with the *Property Receipts Levy Ordinance 2018* is included in Attachment 2.

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 in 2023.

Recommendation

2. Synod received this report and pass the Bill for the Parochial Cost Recoveries Ordinance 2022 as an ordinance of the Synod.

Background

3. The Bill for the proposed Parochial Cost Recoveries Ordinance 2022 and this Explanatory Report have been prepared in accordance with the requirements of clauses 5 and 5A of the *Cost Recoveries Framework Ordinance 2008*. The Bill provides for the charges to be recovered from and levied on parishes in 2023 in a manner that is broadly similar to the actual charges and levies payable in 2022.
4. The details of the components of the cost recoveries charge in respect of parochial network costs and ministry costs and the levy to acquire land for future church sites under the Bill for the proposed Parochial Cost Recoveries Ordinance 2022 are shown in **Attachment 1** to this report. The estimate of the amount of the variable Parochial Cost Recoveries charge, the Church Land Acquisitions Levy

and the Property Receipts Levy to be paid by each parochial unit in 2023 are shown in **Attachment 2** to this report.

Parochial network costs

6. The total of the Parochial Network Costs is expected to rise by 8% in 2023. The main drivers of this increase are the increasing cost of the Anglican Church Property Trust's (**ACPT's**) parish property and liability insurance program and the additional amount of the ACPT management fee payable by all parishes with property. This latter amount is a result of a decision of the Standing Committee that the ACPT should stop charging an asset management fee of 0.5% pa on all parish and EOS investments in the Long Term Pooling Fund (LTPF) from the end of 2022, and instead recover the equivalent amount through Parish Cost Recoveries. The cost of some line items is expected to increase by the 2.0% increase in SDS's cost base.

Parish property and liability insurance program

7. In 2020 the Standing Committee asked the ACPT to undertake a thorough review of the parish insurance program with a view to minimising the ongoing costs. A number of smaller policies were discontinued, the aggregate deductible on the Industrial and Special Risks policy (ISR) covering building and contents was significantly increased and the cost of 2 particular policies that relate directly to St Andrew's Cathedral were removed from the parish property and liability insurance program and be funded through a direct allocation of Synod funds. For 2022 there was insufficient income available to Synod to cover the full cost of the two policies specific to the Cathedral, so 58% of the premium cost on those two policies was added back into the cost of the parish property and liability insurance program. For 2023 the income available to Synod is sufficient to allow a return to the principle adopted for 2021. As a result the cost of the parish property and liability insurance program does not include the premium for two insurance policies specific to the Cathedral –
 - (a) the ISR excess over \$150 million costing \$517,000 which lifts the maximum liability for the Cathedral (the only building with an insured value in excess of \$150 million) to the full insured value of the Cathedral, and
 - (b) the Liability 4th excess layer costing \$24,000 which lifts the Public Liability cover for the Cathedral (due to the concentration of people and commercial buildings in that location) above \$200 million limit which applies to all other parish properties.
8. Even after the removal of the cost of these Cathedral-specific policies the ACPT have estimated the cost of the parish property and liability insurance program for 2023 will increase by more than \$700,000 to \$7.5 million (a 11% increase). The main driver of this increase is the continuing increases in the premium rate for the renewal of the Industrial and Special Risks (ISR) insurance policy (covering buildings and contents), and the associated heritage contingency cover. This figure may change if the results of the ACPT's annual insurance renewal process in August indicate the actual aggregate premium cost will be significantly different to the amount included in the above estimate.

Professional Standards Unit

9. The PSU Oversight Committee have estimated the cost of this program for 2023 based on a return to the amount of \$998,000 allocated for 2021, effectively reversing the additional costs of \$98,279 anticipated for 2022.
10. However, the impact of the rise in operating costs in 2022 was largely offset by requesting the PSU to utilise \$150,000 of the reserves it has accumulated since January 2020. Realistically there is no further opportunity to reduce the reserves held by PSU as they are now at an appropriately low level.
11. In aggregate therefore the amount to be recovered from parishes to fund the PSU in 2023 will be approximately \$52,000 (or 0.5%) more than in 2023.

Safe ministry training program

12. The Professional Standards Unit Oversight Committee which administers this program have estimated that the cost in 2023 will be similar to the level of \$156,000 required in 2021.

Ministry Spouse Support Fund

13. For the first two years of this initiative in 2019 and 2020 funding was provided at the rate of \$150,000 pa. No further funding was required in 2021 or 2022 and the Ministry Spouse Support Fund still had a balance of approximately \$217,000 at 31 March 2022 after making a payment of \$13,000 in the first 3 months of this year. As it is not expected that any significant payments will be required in the second half of 2022, it is proposed that no new allocation be made in 2023.

Provision for relief and remission of PCR charges

14. In recent years the Finance Committee has not been required to provide relief or remit the arrears of PCR charges owing by an individual parish, so no provision has been made for this item in 2023.

Parish contribution to the cost of Diocesan archives and SDS fee for managing the PCR Fund 951

15. It is expected the cost of both these items will increase by the estimated 2.0% increase in SDS's cost base for 2023.

ACPT management fee payable by parishes with property

16. Normally the ACPT management fee for 2023 would need to equal the fee for 2022 of \$723,360, plus an allowance for the 2.0% increase in SDS's cost base. However, in May 2022 Standing Committee agreed to the ACPT's request that from the beginning of 2023 it be compensated for its decision to suspend the fee 0.5% pa fee it charged on investments in the Long-Term Pooling Fund (estimated at approximately \$251,000) with a corresponding increase in the annual amount of the ACPT management fee payable by all parishes with property.
17. Accordingly, after allowing for the estimated increase in SDS's cost base of 2.0%, for 2023 the ACPT management fee payable by all parishes with property has been estimated at \$988,827 ($\$723,360 \times 1.02\% + \$251,000$).

Voluntary relinquishment of incumbency

18. There have been no further calls on the Archbishop's Discretionary Trust (ADT) to contribute on behalf of the Diocese in connection with Voluntary Relinquishment of Incumbency Policy since the first payment made last year. Accordingly, nothing has been required to be included in the Parochial Network Costs for 2023 to reimburse the ADT in accordance with the Policy which says "that the ADT may later be reimbursed through the PCR charge".

Parish contribution to the cost of the 2021 NCLS

19. The National Church Life Survey (NCLS) NCLS is conducted every 5 years and the final part of the cost of Sydney's participation in the 2021 survey was covered as part of the Parochial Network Costs in 2022. No provision has been made in the allocation of funds for 2023 for the cost of the Diocese's participation in the next National Church Life Survey. Given the next Survey is not due until 2026 it is recommended that any decisions on funding be made closer to that time.

Generally

20. In order to mitigate the effects of the increases in the ACPT's parish property and liability insurance program and the ACPT management fee to some extent, it has been decided to draw a further \$600,000 (in addition to the \$300,000 drawn in 2022) from the accumulated funds (i.e. the working capital) in the Parochial Cost Recoveries Fund 951. The Fund 951 needs a reasonable balance of working capital to cover normal cash flow requirements. The main source of funds for Fund 951 is the monthly instalments of PCR charges paid by parishes, and while some of the outflows from this Fund are monthly, others are less frequent and/or lumpy and some are unpredictable. It is expected that this diminution in the balance will not adversely impact the Fund's operation, but the matter will be kept under close review and it is unlikely that the Fund will be able to sustain any further drawings of such significant amounts in future years.

Net operating receipts

21. Audited financial statements have been received from all but 2 of the parishes due to report for the year ended 31 December 2021. The great majority of these financial statements have been reviewed, any queries resolved and the relevant data captured in the SDS database. In a relatively small number of cases queries remain outstanding or the parish is yet to provide some of the required information.
22. Now the review of parish financial statements is complete the aggregated data reveals total net operating receipts have decreased from \$136.6m in 2020 to \$122.8m in 2021 (a decrease of 10.1%). In large part this decrease is due to the ending of the Government COVID-19 stimulus (mainly JobKeeper payments), most of which were received during 2020. However, the total net operating receipts in 2021 is slightly lower than the level in 2019 (pre-COVID).
23. The combined effect of a 9.5% increase in total Parochial Network Costs and a 10.1% decrease in aggregate net operating receipts results in the variable PCR charge percentage payable in 2023 by parishes with property increasing very significantly from 6.5% to 8.0%.

Ministry costs

24. The estimated cost of some of the components of the ministry costs for 2023 is dependent on decisions that have yet to be made. Where necessary the actual PCR charge for 2023 will be adjusted to reflect the actual cost of these components. However, based on the information available at this stage, in aggregate the ministry costs for 2023 are expected to be approximately 2% more per clergy than the actual cost for 2022 (see Attachment 1).

Superannuation

25. At its meeting on 9 August 2021 Standing Committee determined the recommended minimum stipend will increase by 2.4% from 1 July 2023. The amount of the superannuation contribution required for 2023 has therefore been calculated as 17% of the average recommended minimum stipend for 2023 for the relevant position (ministers and assistant ministers with more than 7 years' service, and other assistant ministers with 3-4 years' experience).

Long service leave

26. The actual long service leave ("LSL") contribution for 2023 will not be known until set by the General Synod LSL Fund in late 2022. Accordingly, for now the LSL contribution has been estimated based on a 3% increase over the figure for 2022 to allow for a possible rise in the average national stipend (calculated by the General Synod office).

Stipend Continuance Insurance

27. Given the continuing increase in the cost of SCI cover, last year Standing Committee agreed to renew the SCI cover on the basis that rectors should continue to be covered until age 65 (since they had tenure), but for assistant ministers the cover would be limited to age 65 or 5 years, whichever occurred sooner. This change in the conditions of the cover resulted in a significant saving in the premium for the SCI cover for assistant ministers in 2022.
28. As 2023 will be the second year of the current 2-year fixed rate agreement with the insurer the cost should remain unchanged from the rates applying in 2022.

Other matters

29. While these estimates represent the best figures currently available, if the actual costs later vary from the estimates the Bill to be passed by Synod in September this year allows for the actual charge for 2023 to be based on the formula in the Schedule to the Ordinance.

30. It is expected that the actual cost of a number of the components will vary from the estimates in this Report. Similarly, work is continuing to finalise the calculation of net operating receipts for those few parishes for which some required information is still outstanding or for which queries remain unresolved. It is probable therefore that both the final variable PCR charge percentage to be determined by Standing Committee later this year and the final Ministry costs per clergy will vary slightly from the estimates in this Report.
31. The practice in recent years has been for the Parochial Cost Recoveries Ordinance to also make provision for the Church Land Acquisitions Levy. This year a separate ordinance provides for the Church Land Acquisitions Levy to continue for the 10 years 2023-2032, although the formula remains as before with the Levy payable by each parish calculated at 2% of that parish's net operating receipts from the year 2 years prior. For convenience the amount of the Church Land Acquisitions Levy payable by each parish in 2023 is shown in Attachment 2 to this Report.

Property Receipts Levy

32. For convenience, Attachment 2 to this Report also shows the amount of property income subject to the Property Receipts Levy received by each parish in 2021, and the amount of Levy payable on that Property income in 2023. The property income subject to the Levy was \$8.3m (2020 \$8.0m), an increase of 4%. The total amount of Levy payable by 56 parishes in 2023 is just over \$570k (2022 55 parishes and \$330k). Part of the increase in the Levy payable in 2023 is due to the ending of the transitional arrangements (in 2022 the Levy payable was only 67% of the normal rate).
33. Where a parish's property income subject to the Levy calculated in accordance with the Property Income Worksheet would otherwise be a negative number it has been shown in Attachment 2 as '-' so that the total income figure is not distorted.
34. In accordance with clause 4 of the *Property Receipts Levy Ordinance 2018*, parishes that receive property income that is subject to an ordinance applying some of that income for non-parish purposes (indicated by a * next to their Levy amount) pay no Levy on that income subject to an ordinance, but pay a higher rate of Levy on their other property income that is subject to the Levy.

For and on behalf of the Standing Committee.

DANIEL GLYNN
Diocesan Secretary

25 July 2022

Parochial Cost Recovery Charges for 2023

	Actual for 2021	Actual for 2022	Standing Committee proposal for 2023
Parochial Network Costs			
Parish property and liability insurance program	6,200,000	6,783,767	7,500,000
Parish risk management program	247,000	253,793	258,868
Professional Standards Unit -			
Parish related costs	998,000	1,096,279	998,000
<u>less</u> amount drawn from the reserves of the PSU	-	(150,000)	-
Reimbursing Synod Risk Reserve for non-standard expenses	50,000	-	-
Safe ministry training program	156,000	160,290	156,000
Ministry Spouse Support Fund	-	-	-
Provision for relief and remission of PCR charges	10,000	-	-
Parish contribution to the cost of Diocesan archives	73,000	75,000	76,449
SDS fee for managing the PCR Fund 951	216,000	221,940	226,379
ACPT management fee payable by all parishes with property	370,000	723,360	988,827
Voluntary relinquishment of incumbency fund	-	40,000	-
Parish contribution to cost of the 2021 National Church Life Survey	-	35,000	-
<u>less</u> amount drawn from the working capital in PCR Fund 951	-	(300,000)	(500,000)
<u>less</u> amount drawn from the working capital in MSS Fund	-	(80,000)	-
	8,320,000	8,859,428	9,704,574
<i>\$ increase on previous year</i>	12%	6%	9.4%
Total Net Operating Receipts 2019, 2020 & 2021	122,928,013	136,625,688	122,812,518
Variable PCR charge percentage (parochial units with property)	6.83773%	6.5485263%	7.9990010%
Variable PCR charge percentage (parochial units without property)	4.10264%	3.9291158%	4.7994006%
	Actual for 2021	Actual for 2022	Standing Committee proposal for 2023
Ministry costs (per F/T minister)			
Ministers, Assistant Ministers (7+ years, Senior Assistant Ministers)			
Superannuation contribution	11,677	11,959	12,246
Long service leave contribution	1,726	1,731	1,783
Clergy Care -			
Stipend Continuance Insurance	3,000	4,737	4,737
Clergy Assistance Program	150	150	150
Sickness & accident fund	125	125	125
Cost per minister	\$ 16,678	\$ 18,702	\$ 19,041
<i>\$ increase on previous year</i>	1%	12%	2%
Assistant Ministers			
Superannuation contribution	10,509	10,763	11,021
Long service leave contribution	1,726	1,731	1,783
Clergy Care -			
Stipend Continuance Insurance	3,000	1,757	1,757
Clergy Assistance Program	150	150	150
Sickness & accident fund	125	125	125
Cost per minister	\$ 15,510	\$ 14,526	\$ 14,836
<i>\$ increase on previous year</i>	1%	-6%	2%

Variable PCR Charge, Church Land Acquisition Levy and Property Receipts Levy for 2023

Total Net Operating Receipts for 2021 (as at 19 July 2022)
 Parochial Network Costs to be recovered in 2023
Variable PCR percentage for parishes with property 7.9990010%
Variable PCR percentage for parishes without property (= 60%) 4.7994006%
Church Land Acquisitions Levy percentage 2.00%
 Contribution to the acquisition of land for future church sites
 Property Income subject to the Levy 8,343,491
 Property Receipts Levy payable 570,635

Net Operating Receipts	PCR	Church Land Acquisition Levy	Property Income	PRL
122,812,518	9,704,574			
	7.9990010%			
	4.7994006%			
		2.00%		
		2,456,250	8,343,491	
				570,635

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2021 Net Operating Receipts	Variable PCR charge for 2023	Church Land Acquisition Levy for 2023	2021 Property Income subject to Levy	Property Receipts Levy for 2023
1	PP	SS	Abbotsford	163,628	13,089	3,273	53,839	576
2	P	W	Albion Park	320,007	25,597	6,400	19,414	-
3	P	SS	Annandale	662,345	52,981	13,247	57,087	1,063
4	PP(np)	WS	Arise Anglican Church #	225,409	10,818	4,508	-	-
5	P	N	Artarmon	333,273	26,659	6,665	421	-
6	P	SS	Ashbury	188,702	15,094	3,774	12,334	-
7	P	SS	Ashfield Five Dock and Haberfield	915,288	73,214	18,306	-	-
8	P	N	Asquith / Mt Colah / Mt Kuring-gai	453,390	36,267	9,068	9,392	-
9	P	WS	Auburn – St Philip	476,133	38,086	9,523	24,139	-
10	PP	WS	Auburn – St Thomas	157,460	12,595	3,149	39	-
11	P	W	Austinmer	506,673	40,529	10,133	31,477	-
12	P	N	Balgowlah	274,853	21,985	5,497	29,494	-
13	PP	SS	Balmain (St Mary's, formerly part of Darling Street)	202,755	16,218	4,055	43,678	-
14	P	SW	Bankstown	161,793	12,942	3,236	14,004	-
15	P	N	Barrenjoey	433,952	34,712	8,679	147,135	19,284
16	P	WS	Baulkham Hills	302,142	24,168	6,043	-	-
17	PP	SS	Bayside (formerly Arncliffe)	358,272	28,658	7,165	-	-
18	P	N	Beecroft	495,375	39,625	9,908	40,362	-
19	P	SS	Bellevue Hill	242,027	19,360	4,841	186,476	29,119
20	P	SW	Belmore with McCallums Hill & Clemton Park	173,105	13,847	3,462	16,758	-
21	P	N	Belrose	358,858	28,705	7,177	89,972	5,996
22	PP	WS	Berala	266,411	21,310	5,328	24,712	-
23	P	N	Berowra	362,919	29,030	7,258	-	-
24	P	W	Berry	128,370	10,268	2,567	6,595	-
25	P	SW	Beverly Hills with Kingsgrove	214,698	17,174	4,294	23,087	-
26	P	SS	Birchgrove (formerly Balmain – St John's)	113,841	9,106	2,277	20,202	-
27	P	WS	Blackheath	163,246	13,058	3,265	6,327	-
28	P	WS	Blacktown	482,327	38,581	9,647	60,689	1,603
29	P	SW	Blakehurst	220,062	17,603	4,401	26,641	-
30	P	W	Bomaderry	206,104	16,486	4,122	-	-
31	P	SS	Bondi and Waverley	544,834	43,581	10,897	-	-
32	p	W	Bowral	712,389	56,984	14,248	27,673	-
33	P	SS	Brighton/Rockdale	365,837	29,263	7,317	36,320	-
34	P	SS	Broadway	1,231,651	98,520	24,633	120,142	12,536
35	P	W	Bulli	410,573	32,842	8,211	27,344	-
36	P	SS	Burwood	358,688	28,691	7,174	-	-
37	PP	SW	Cabramatta	490,476	39,233	9,810	47,706	-

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2021 Net Operating Receipts	Variable PCR charge for 2023	Church Land Acquisition Levy for 2023	2021 Property Income subject to Levy	Property Receipts Levy for 2023
38	P	WS	Cambridge Park	175,581	14,045	3,512	501	-
39	P	SW	Camden	569,467	45,552	11,389	49,293	-
40	P	SW	Camden Valley (formerly South Creek)	604,827	48,380	12,097	38,121	-
41	P	SW	Campbelltown	956,039	76,474	19,121	-	-*
42	P	SW	Campsie	237,235	18,976	4,745	44,317	-
43	P	SS	Canterbury with Hurlstone Park	805,436	64,427	16,109	9,993	-
44	P	W	Caringbah	707,368	56,582	14,147	15,585	-
45	P	WS	Carlingford and North Rocks	1,869,376	149,531	37,388	-	-
46	P	N	Castle Hill	2,858,366	228,641	57,167	51,654	248
47	P	SS	Centennial Park	718,543	57,476	14,371	-	-
48	P	N	Chatswood	485,765	38,856	9,715	7,441	-
49	RC(np)	N	Cherrybrook#	292,798	14,053	5,856	-	-
50	PP	SW	Chester Hill with Sefton (+Villawood 1 Jan 21)	323,753	25,897	6,475	5,868	-
51	P	N	Christ Church Northern Beaches	217,757	17,418	4,355	24,403	-
52	PRC(np)	SW	Church at the Peak (Peakhurst South) #	338,471	16,245	6,769	-	-
53	P	SS	Church Hill	1,095,975	87,667	21,920	1,963	883*
54	P	SS	Clovelly	540,367	43,224	10,807	25,517	-
55	PP	SW	Cobbitty	324,748	25,977	6,495	39,455	-
56	P	SS	Concord & Burwood	155,995	12,478	3,120	42,108	-
57	PP	SS	Concord North	215,829	17,264	4,317	7,245	-
58	P	SS	Concord West	158,754	12,699	3,175	42,835	-
59	P	SS	Coogee	237,950	19,034	4,759	22,823	5,706*
60	P	SS	Cooks River	115,885	9,270	2,318	20,574	-
61	P	W	Corrimal	145,785	11,661	2,916	5,804	-
62	P	WS	Cranebrook with Castlereagh	364,530	29,159	7,291	33,662	-
63	P	N	Cremorne	308,679	24,691	6,174	-	-
64	P	W	Cronulla	267,473	21,395	5,349	19,456	-
65	P	SS	Croydon	908,070	72,637	18,161	-	-
66	PP	W	Culburra Beach	120,749	9,659	2,415	3	-
67	P	W	Dapto	853,864	68,301	17,077	82,421	4,863
68	P	SS	Darling Point	863,666	69,085	17,273	155,612	21,403
69	P	SS	Darling Street (now without St Mary's)	565,029	45,197	11,301	252,908	51,018
70	P	SS	Darlinghurst	525,579	42,041	10,512	205,828	34,540
71	P	N	Dee Why	808,995	64,712	16,180	8,529	-
72	PP	SW	Denham Court	116,289	9,302	2,326	18,108	-
73	PP	WS	Doonside	97,033	7,762	1,941	19,153	-
74	P	SS	Drummoyne	200,870	16,068	4,017	10,835	-
75	PP	SW	Dulwich Hill	223,733	17,896	4,475	86,961	5,544
76	P	WS	Dundas / Telopea	492,654	39,407	9,853	235,476	-
77	P	N	Dural District	497,509	39,796	9,950	21,117	-
78	P	SW	Eagle Vale	215,889	17,269	4,318	2,000	-
79	P	SS	Earlwood	180,754	14,459	3,615	2,620	-
80	P	N	East Lindfield	244,960	19,594	4,899	34,423	-
81	P	SS	Eastgardens	650,795	52,057	13,016	8,359	-
82	P	N	Eastwood (now incorporates Errington 1 Jan 21)	937,067	74,956	18,741	29,751	-
83	P	WS	Emu Plains	416,686	33,331	8,334	13,416	-
84	P	SS	Enfield and Strathfield	1,075,869	86,059	21,517	28,092	-
85	P	W	Engadine	723,765	57,894	14,475	48	-
86	P	SS	Enmore / Stanmore	188,335	15,065	3,767	28,812	-
87	P	N	Epping	375,320	30,022	7,506	94,842	6,726
88	PP	SW	Fairfield with Bossley Park	469,869	37,585	9,397	11,881	-
89	P	W	Fairy Meadow	296,310	23,702	5,926	-	-
90	P	W	Figtree	1,168,228	93,447	23,365	10,181	-
91	P	N	Forestville	495,294	39,619	9,906	25,262	-
92	P	N	Frenchs Forest (incorporating Beacon Hill)	390,655	31,248	7,813	4,648	-
93	P	N	Freshwater	342,922	27,430	6,858	4,517	-
94	P	SW	Georges Hall	157,501	12,599	3,150	-	-

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2021 Net Operating Receipts	Variable PCR charge for 2023	Church Land Acquisition Levy for 2023	2021 Property Income subject to Levy	Property Receipts Levy for 2023
95	P	W	Gerringong	274,343	21,945	5,487	11,312	-
96	P	N	Gladesville	1,256,438	100,502	25,129	70,289	3,043
97	P	SS	Glebe	447,216	35,773	8,944	211,177	36,412
98	P	N	Glenhaven	529,440	42,350	10,589	3,784	-
99	P	WS	Glenmore Park and Mulgoa	705,286	56,416	14,106	22,831	-
100	P	N	Gordon	423,719	33,893	8,474	24,322	-
101	RC(np)	SS	Grace City Church (1 Jan 21) #	987,043	47,372	19,741	32,923	-
102	P	WS	Granville	209,643	16,769	4,193	47,860	-
103	PP	SW	Greenacre	138,457	11,075	2,769	6,068	-
104	P	N	Greenwich	127,572	10,205	2,551	20,434	-
105	P	WS	Greystanes-Merrylands West	138,374	11,069	2,767	37,904	-
106	PP	WS	Guildford (formerly Guilford with Villawood)	379,249	30,336	7,585	131,376	15,344
107	P	W	Gymea	407,741	32,615	8,155	39,827	-
108	P	W	Helensburgh and Stanwell Park	390,551	31,240	7,811	6,228	-
109	P	N	Hornsby	229,562	18,363	4,591	40,306	-
110	PRC(np)	N	Hornsby Anglican Chinese Church #	176,862	8,488	3,537	1,306	-
111	P	N	Hornsby Heights	186,069	14,884	3,721	7,992	-
112	P	SW	Hoxton Park	324,207	25,933	6,484	45,519	-
113	P	N	Hunters Hill	274,172	21,931	5,483	22,545	-
114	P	SW	Hurstville	817,015	65,353	16,340	3,218	-
115	P	SW	Hurstville Grove	459,146	36,727	9,183	174	-
116	P	SW	Ingleburn (incorporating Glenquarie)	315,950	25,273	6,319	13,475	-
117	PP	W	Jamberoo	224,141	17,929	4,483	22,172	-
118	P	W	Jannali	859,942	68,787	17,199	16,354	-
119	P	W	Jervis Bay and St Georges Basin (formerly Huskisson)	132,253	10,579	2,645	2,154	-
120	P	W	Kangaroo Valley	146,801	11,743	2,936	24,267	-
121	P	WS	Katoomba	306,998	24,557	6,140	25,193	-
122	P	W	Keiraville	308,733	24,696	6,175	28,437	-
123	P	WS	Kellyville	767,619	61,402	15,352	36,748	-
124	P	SS	Kensington Eastlakes	223,743	17,897	4,475	64,623	2,193
125	P	W	Kiama and Minnamurra	421,607	33,724	8,432	14,125	-
126	P	N	Killara	423,439	33,871	8,469	82,835	4,925
127	P	SS	Kingsford	247,389	19,789	4,948	3,838	-
128	P	WS	Kingswood	255,714	20,455	5,114	9,853	-
129	P	N	Kirribilli and Neutral Bay	2,197,789	175,801	43,956	119,351	12,338
130	P	WS	Kurrajong	233,357	18,666	4,667	-	-
131	PP	SW	Lakemba	76,293	6,103	1,526	5,233	-
132	P	WS	Lalor Park and Kings Langley	206,307	16,502	4,126	6,100	-
133	P	N	Lane Cove and Mowbray	626,144	50,085	12,523	49,716	-
134	P	N	Lavender Bay	390,954	31,272	7,819	72,077	3,312
135	P	WS	Lawson	169,753	13,579	3,395	16,366	-
136	P	SS	Leichhardt	303,976	24,315	6,080	64,482	2,172
137	P	WS	Leura	142,200	11,375	2,844	3,614	-
138	P	WS	Lidcombe	305,080	24,403	6,102	-	-
139	P	N	Lindfield	503,712	40,292	10,074	8,174	-
140	P	WS	Lithgow	313,943	25,112	6,279	33,039	-
141	P	SW	Liverpool	496,789	39,738	9,936	38,839	9,710 *
142	P	SW	Liverpool South	233,595	18,685	4,672	112	-
143	P	N	Longueville	177,060	14,163	3,541	35,965	-
144	PP	SS	Lord Howe Island	21,584	1,726	432	834	-
145	P	WS	Lower Mountains	720,393	57,624	14,408	2,058	-
146	P	SW	Lugarno	139,797	11,182	2,796	15,171	-
147	P	N	Macquarie	540,191	43,210	10,804	72,890	3,433
148	P	SS	Malabar	310,977	24,875	6,220	104,766	8,691
149	P	N	Manly	1,561,083	124,871	31,222	63,794	2,069 *
150	P	SS	Maroubra	411,481	32,914	8,230	9,413	-
151	P	SS	Marrickville	337,529	26,999	6,751	149,745	19,936

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2021 Net Operating Receipts	Variable PCR charge for 2023	Church Land Acquisition Levy for 2023	2021 Property Income subject to Levy	Property Receipts Levy for 2023
152	PP(np)	WS	Marsden Park #	240,754	11,555	4,815	29,112	-
153	P	W	Menai	955,935	76,465	19,119	4,038	-
154	P	SW	Menangle	126,089	10,086	2,522	51	-
155	P	WS	Merrylands	272,346	21,785	5,447	92,572	6,386
156	P	WS	Minchinbury	338,800	27,101	6,776	-	-
157	P	SW	Minto	249,942	19,993	4,999	19,182	-
158	P	W	Miranda	1,023,838	81,897	20,477	34,721	- *
159	P	W	Mittagong	415,998	33,276	8,320	29,575	-
160	P	N	Mona Vale	241,708	19,334	4,834	375	-
161	P	SW	Moorebank	450,010	35,996	9,000	12,988	-
162	P	N	Mosman – St Clement's	703,751	56,293	14,075	201,368	32,979
163	P	N	Mosman – St Luke's	399,364	31,945	7,987	143,970	18,493
164	P	W	Moss Vale	218,752	17,498	4,375	4,635	-
165	PP	WS	Mt Druitt	177,896	14,230	3,558	40,066	-
166	P	SW	Narellan	337,139	26,968	6,743	934	- *
167	P	N	Naremburn / Cammeray	1,070,634	85,640	21,413	2,943	-
168	P	N	Narrabeen	940,837	75,258	18,817	37,666	-
169	P	N	Newport	190,495	15,238	3,810	1,787	-
170	P	SS	Newtown with Erskineville	691,744	55,333	13,835	57,944	1,192
171	P	SS	Norfolk Island	-	-	-	-	-
172	P	N	Normanhurst	875,786	70,054	17,516	-	-
173	P	N	North Epping	421,608	33,724	8,432	14,253	-
174	P	N	North Ryde	259,685	20,772	5,194	62,762	1,914
175	P	N	North Sydney	2,374,094	189,904	47,482	-	-
176	P	N	Northbridge	541,524	43,317	10,830	79,490	4,423
177	P	WS	Northmead and Winston Hills	732,558	58,597	14,651	-	-
178	P	WS	Norwest	1,197,263	95,769	23,945	-	-
179	P	W	Nowra	439,048	35,119	8,781	-	-
180	P	W	Oak Flats	196,517	15,719	3,930	355	-
181	P	WS	Oakhurst	212,921	17,032	4,258	70,601	3,090
182	P	SW	Oatley	226,907	18,150	4,538	55,775	866
183	P	SW	Oatley West	222,257	17,778	4,445	82	-
184	PP	SW	Oran Park	430,510	34,436	8,610	-	-
185	P	SS	Paddington	175,880	14,069	3,518	15,730	- *
186	P	SW	Padstow	102,638	8,210	2,053	3,274	-
187	P	SW	Panania	401,375	32,106	8,028	287	-
188	P	WS	Parramatta	1,024,687	81,965	20,494	69,819	- *
189	P	WS	Parramatta North with Harris Park	334,580	26,763	6,692	39,575	-
190	P	SW	Peakhurst / Mortdale	244,608	19,566	4,892	-	-
191	P	WS	Penrith	361,604	28,925	7,232	65,197	2,280
192	P	SW	Penshurst	229,978	18,396	4,600	31,970	-
193	P	SS	Petersham	298,675	23,891	5,974	13,238	-
194	PRC(np)	N	Philadelphia Anglican Church #	183,530	8,808	3,671	710	-
195	P	W	Picton and Wilton	214,537	17,161	4,291	9,438	-
196	PP	WS	Pitt Town	518,084	41,442	10,362	-	-
197	PP	W	Port Kembla	168,231	13,457	3,365	48,871	-
198	P	N	Pymble	909,002	72,711	18,180	29,640	-
199	P	WS	Quakers Hill	665,985	53,272	13,320	20,162	-
200	P	SS	Randwick	882,742	70,611	17,655	25,238	11,357 *
201	PP	SW	Regents Park	34,277	2,742	686	175	-
202	PP	SW	Revesby	90,725	7,257	1,815	3,169	-
203	P	WS	Richmond	313,510	25,078	6,270	17,400	-
204	PP	WS	Riverstone	280,826	22,463	5,617	105,597	8,899
205	P	SW	Riverwood - Punchbowl	275,385	22,028	5,508	45,752	-
206	P	W	Robertson	213,478	17,076	4,270	-	-
207	P	WS	Rooty Hill	1,814,138	145,113	36,283	1,170	-
208	PP	SW	Rosemeadow	209,568	16,763	4,191	44,358	-
209	P	N	Roseville	875,596	70,039	17,512	111	-
210	P	N	Roseville East	360,751	28,856	7,215	-	-
211	P	WS	Rouse Hill	465,027	37,198	9,301	16,064	-
212	P	N	Ryde	767,178	61,367	15,344	62,632	28,184 *
213	PP	SW	Sadleir	253,028	20,240	5,061	51,011	152
214	P	SS	Sans Souci	187,751	15,018	3,755	1,776	-
215	P	N	Seaforth	256,401	20,510	5,128	-	-

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2021 Net Operating Receipts	Variable PCR charge for 2023	Church Land Acquisition Levy for 2023	2021 Property Income subject to Levy	Property Receipts Levy for 2023
216	P	WS	Seven Hills	310,904	24,869	6,218	288	-
217	P	W	Shellharbour	192,918	15,432	3,858	13,955	-
218	P	W	Shellharbour City Centre	504,414	40,348	10,088	3,981	-
219	P	W	Shoalhaven Heads	182,303	14,582	3,646	9	-
220	RC(np)	W	Soul Revival Church #	690,571	33,143	13,811	6	-
221	P	SW	South Carlton	270,173	21,611	5,403	7,326	-
222	P	SS	South Coogee	192,526	15,400	3,851	66	-
223	P	SS	South Head (formerly Vaucluse + Watsons Bay)	676,812	54,138	13,536	286,258	62,690
224	P	SW	South Hurstville	226,636	18,129	4,533	48,816	-
225	P	SS	South Sydney	234,683	18,772	4,694	4,320	1,080 *
226	P	WS	Springwood	851,143	68,083	17,023	-	-
227	P	SS	St George	173,603	13,887	3,472	49,815	-
228	P	SW	St George North	931,841	74,538	18,637	1,159	-
229	P	N	St Ives	1,813,505	145,062	36,270	-	-
230	P	SW	St Johns Park (formerly Smithfield Road)	214,398	17,150	4,288	20,088	-
231	P	WS	St Marys and St Clair Anglican Churches (from 1 Nov 21)	298,191	23,852	5,964	19,534	-
232	RC	WS	Stanhope	369,164	29,529	7,383	1,915	-
233	P	SS	Strathfield and Homebush	264,945	21,193	5,299	78,877	4,332
234	P	SS	Summer Hill	370,390	29,627	7,408	64,790	2,219
235	PP	SS	Surry Hills	850,500	68,032	17,010	124,078	13,519 *
236	PP	W	Sussex Inlet	129,837	10,386	2,597	1,779	-
237	P	W	Sutherland	410,643	32,847	8,213	64,654	2,198
238	P	W	Sutton Forest	262,475	20,995	5,250	27,276	-
239	P	SS	Sydney – Cathedral of St Andrew	-	-	-	-	-
240	P	SS	Sydney – Christ Church St Laurence	982,721	78,608	19,654	34,852	5,228 *
241	P	SS	Sydney – St James, King Street	1,874,970	149,979	37,499	33,753	15,189 *
242	P	W	Sylvania	303,466	24,274	6,069	93,388	6,508
243	PP	N	Terry Hills	131,681	10,533	2,634	12	-
244	P	SW	The Oaks	166,482	13,317	3,330	31,654	-
245	P	N	Thornleigh – Pennant Hills	586,236	46,893	11,725	188	-
246	P	WS	Toongabbie	625,820	50,059	12,516	3,591	-
247	P	N	Turrumurra	1,217,988	97,427	24,360	26,813	-
248	P	N	Turrumurra South	423,915	33,909	8,478	10,445	-
249	P	W	Ulladulla	230,327	18,424	4,607	5,414	-
250	RC(np)	SS	Unichurch (Uni. NSW) #	590,055	28,319	11,801	182	-
251	P	N	Wahroonga (combined, previously St Andrew's)	762,839	61,019	15,257	77,287	4,093
252	P	N	Waitara	292,033	23,360	5,841	-	-
253	P	WS	Wentworth Falls	302,493	24,196	6,050	16,342	-
254	P	WS	Wentworthville	141,974	11,357	2,839	753	-
255	P	N	West Pennant Hills	808,067	64,637	16,161	3,634	-
256	P	N	West Pymble with West Lindfield (from 1 Jan 21)	1,340,175	107,201	26,804	33,661	-
257	P	N	West Ryde	525,850	42,063	10,517	20,107	-
258	P	W	West Wollongong	504,295	40,339	10,086	68,892	2,834
259	P	WS	Westmead	244,368	19,547	4,887	72,773	3,416
260	P	WS	Wilberforce	222,170	17,771	4,443	28,854	-
261	P	N	Willoughby	454,481	36,354	9,090	-	-
262	P	N	Willoughby Park	285,766	22,858	5,715	55,199	780
263	P	WS	Windsor	102,842	8,226	2,057	3,118	-
264	P	W	Wollondilly	199,019	15,920	3,980	1,635	-
265	P	W	Wollongong	983,421	78,664	19,668	-	- *
266	P	SS	Woollahra	168,423	13,472	3,368	10,273	-
267	P	SW	Yagoona	316,286	25,300	6,326	60,983	1,647
				122,812,518	9,704,574	2,456,250	8,343,491	570,635

Notes

The 9 parochial units without property are indicated with "#" after the name of the parochial unit and "(np)" in the column showing the type of parochial unit (Parish, Provisional Parish, Recognised Church or Provisional Recognised Church).

In accordance with the formula in the Schedule to the *Parochial Cost Recoveries and Church Land Acquisition Levy Ordinance 2018*, the 9 parochial units without property are charged only 60% of the normal variable PCR percentage. The lower percentage approximates what the network costs would be after excluding - (i) the property insurance component of the ACPT's parish property and liability insurance program, and (ii) the ACPT's management fee.

In accordance with clause 4 of the *Property Receipts Levy Ordinance 2018*, parishes that receive property income that is subject to an ordinance applying some of that income for non-parishes purposes (indicated by a * next to their Levy amount) pay no Levy on that income subject to an ordinance, but pay a higher rate of Levy on their other property income that is subject to the Levy.

Where the Property income subject to the Levy is negative, the actual figure has been replaced with "-" to avoid distorting the total.