

Parochial Cost Recovery charges for 2020

(A report from the Standing Committee.)

Key Points

- Parochial Cost Recovery (**PCR**) charges are made up of parochial network costs and ministry costs.
- The total parochial network costs for 2020 are slightly less than the estimate provided to Synod in 2018. The parochial network costs will be recovered from parishes in 2020 by means of the variable PCR charge which is estimated at approximately 6.44% of each parish's net operating receipts for 2018.
- In aggregate the ministry costs for 2018 are expected to be significantly higher than the estimate provided to Synod in 2018. A small reduction in the superannuation contribution will be more than offset by a 25% increase in the cost of Stipend Continuance Insurance.

Purpose

1. The purpose of this report is to inform the Synod of the nature and amount of the PCR charges payable by parishes in 2020.

Recommendation

2. Synod receive this report.

Background

3. Under clause 2(3) of the *Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2018 (the Ordinance)* Standing Committee is to report to the third ordinary session of the 51st Synod in 2019 about –
 - (a) the ministry costs and parochial network costs payable in 2020 and an estimate of the amounts payable, and
 - (b) the cost recoveries charge estimated to be payable by each parochial unit in 2020 and details of how that charge is calculated.
4. Except as explained below, the nature and amount of the costs to be incurred and therefore the charge payable by parochial units is largely unchanged from the estimates provided in the Ordinance. The details are shown in the following 2 tables attached –

Attachment A details each of the components of the parochial network costs and the ministry costs.

Attachment B details the amount of the variable PCR charge and Levy per parochial unit.

Parochial network costs

5. It is anticipated that the amount of 10 of the 11 components of the parochial network costs to be recovered from parishes will be unchanged from the estimates provided to Synod in 2018.

Parish property and liability insurance program

6. The Anglican Church Property Trust (**ACPT**) has advised that the cost of the 2020 Parish Insurance Program will be \$6.145m compared to the estimate of \$5.0m provided to Synod last year.

7. The main reason for this change is a substantial increase in the premium rate on the renewal of the Industrial and Special Risks (**ISR**) insurance policy (covering buildings and contents). The current ISR policy has come to the end of a 3 year fixed rate agreement, and the insurance market has hardened significantly during that time. Preliminary estimates from the tender responses indicate a premium rise of approximately 80% (from 0.0283% to approximately 0.05% of insured value).
8. The increase in the premium rate of other policies is expected to be much more modest and should be within the 10% increase allowed for in the estimates provided to Synod last year.
9. The Standing Committee considered the impact such an increase would have on parishes and has agreed that the actual amount to be recovered from parishes in 2020 be limited to \$5,070,000. The shortfall in funding next year will be covered by reserves pending a review of the insurance program by the ACPT to consider options to limit the cost from 2021 onwards.

Voluntary relinquishment of incumbency

10. During the period to 30 June 2019 the Archbishop's Discretionary Trust was not required to make any contributions on behalf of the Diocese in connection with this new initiative. Accordingly, there will not be any reimbursement required from parochial network costs in 2020.

Parish HR expertise

11. In July 2019 Standing Committee approved a 12 month pilot program for the provision of HR expertise to support bishops, rectors, wardens and church staff.
12. The DRC recognises that this decision was a response to numerous concerns pertaining to the appointment of assistant ministers and stipendiary lay workers, including recruitment, appointment, performance management, dispute resolution and termination. There have been occasions, and quite possibly an increasing number of occasions, where –
 - (a) rectors and wardens have been unable to effectively manage these HR matters in relation to their assistant ministers and other church staff, and
 - (b) assistant ministers and other church staff have not clearly understood or been prepared to accept the responsibilities that rectors and wardens have in relation to such matters,with the result that there have been misunderstandings, damaged relationships, and distress both to the parties and the broader parish concerned.
13. After noting that Sydney Diocesan Services (**SDS**) and the ACPT have each agreed to contribute \$50,000 to the total expected cost of the program of \$150,000, Standing Committee authorised the application of \$50,000 as the final one-third contribution to the pilot program to be paid from the working capital of the PCR Fund. If the planned review of this program next year confirms its value to parishes, consideration will need to be given to having parishes contribute to the cost in a more direct way from 2021 onwards.

Finalisation of parochial network costs for 2020

14. There are no other elements of the parochial network costs for 2020 which are expected to vary from the estimates approved by Synod in 2018, so the total cost to be recovered is \$7,461,000 (see Attachment A).
15. The total of the 2018 net operating receipts across all parochial units is likely to be about \$116.9 million (compared with the estimate provided to Synod in 2018 of \$114.9 million). As a result, the variable charge percentage payable by parochial units with property in 2020 is expected to be approximately 6.44%, which is slightly less than the estimate of 6.63% provided in 2018.
16. Later this year Standing Committee will approve the actual variable charge percentage to be charged to parishes in 2020, once the actual 2018 net operating receipts for all parishes have been finalised.

Ministry costs

17. The quantum of at least two of the components of the ministry costs for 2020 will now be slightly different to the estimates provided to Synod in 2018. In aggregate the ministry costs are expected to be significantly more per clergy than the estimate provided to Synod in 2018 (see Attachment A).

Superannuation

18. The actual superannuation contribution is now known, as it is derived directly from the recommended minimum stipend which Standing Committee has determined will be increased by 1.6% over 2018. As a result this element, which is the largest component of the ministry costs, will be slightly less than the estimate provided to Synod in 2018 as that estimate had allowed for a 3% increase in the recommended minimum stipend.

Long service leave

19. The actual long service leave (**LSL**) contribution will not be known until set by the General Synod LSL Fund in late 2019. Accordingly, for now the estimated LSL contribution has been maintained at the same figure advised to Synod in 2018.

Stipend Continuance Insurance

20. The cost of all salary continuance insurance has risen substantially. In December 2018 Standing Committee considered a recommendation from the Finance Committee to renew the Stipend Continuance Insurance Policy for 2019 onwards on terms which would have reduced the benefits slightly in order to contain the cost within the estimates incorporated in the ordinance passed by Synod in October 2018. However, Standing Committee decided to renew the cover under terms which retained the previous long standing (and very generous) benefit structure, notwithstanding that incurred a 25% increase in the premium rate. During 2019 that increased premium could not be fully recovered from parishes and as a result the Stipend Continuance Insurance Fund has recorded a significant loss during 2019 and has completely exhausted its reserves.
21. In August 2019 Standing Committee agreed to renew this insurance cover for 2020 with a slightly reduced benefit structure in order to contain the cost to something approximating the estimates incorporated in the ordinance passed by Synod in 2018. However, after initially providing an indicative premium quote that would have achieved that objective, the current insurer then withdrew that offer and has indicated that, notwithstanding the reduced benefits, any revised quote is now likely to be significantly more expensive than the existing cover.
22. Last year the current insurer agreed to a 3 year fixed rate agreement (2019-2021) for the existing benefit structure, so although the cost is significantly more than is being recovered from parishes in 2019, we can rely on that agreement and continue the current benefit structure for 2020 (and potentially also 2021) provided we are able to recover the actual cost of the premium.
23. In September 2019 Standing Committee encouraged the Finance Committee to continue to explore other options to provide reasonable cover at a cost closer to the estimate incorporated in the ordinance passed by Synod last year. The advice from our broker is that the market for income protection insurance in general has 'hardened' significantly over the last year and as a consequence the premium rates continue to rise. Despite continuing negotiations with the current insurer and an approach to the insurer who provided the second most competitive quotes during the open tender process undertaken in 2018, at the date of this report there is still no firm premium quote from either the current or an alternative insurer below the cost of the agreement currently in place.
24. Consideration has also been given to the possibility of self-insuring, however this is not a viable option with anything similar to the current benefit structure, at least for 2020, because –
- (a) the Stipend Continuance Insurance Fund has no capital it could draw on to pay claims, particularly in the short term, and
 - (b) a review of the history of the movements in that Fund has shown that, over the last ten years, the aggregate value of claims received has exceeded both the total insurance premiums paid and the total amount recovered from parishes, and the gap is particularly evident over the last five years.

25. Unless we are able to secure agreement in the next few months for a lower premium on the basis of a slightly reduced, but still acceptable, benefit structure we will have no option but to increase the amount to be recovered from parishes in 2020 to cover the cost of the premium for the existing insurance under the current benefit structure.
26. Accordingly, the proposed cost of Stipend Continuance Insurance for 2020 shown in Attachment A has been increased from the estimate of \$2,407 to \$3,022 (a 25% increase) per F/T clergy person. The actual charge to parishes during 2020 will of course be reduced if we are able to secure a more cost effective benefit structure to take effect from 1 January 2020.

Clergy Assistance Program

27. The recovery of the cost of this program for clergy licensed to parishes will be maintained at \$120 per person, which was the estimate contained in the ordinance passed by Synod in 2018.
28. The Standing Committee agreed not to extend the program to authorised lay ministers from January 2020 because to do so would require parishes being charged an amount of \$120 pa for each such person and this cost was not included in the estimates incorporated in the Ordinance passed by the Synod in 2018.

Finalisation of ministry costs

29. While these estimates are the best figures currently available, the Ordinance allows Standing Committee to report an estimate of the amounts payable to Synod in October this year and then set the actual charge for 2020 based on the formula in the Schedule to the Ordinance, some elements of which may not be finalised until later in the year.
30. The Ordinance also specifies that in addition to the cost recoveries charge, in 2020 each parochial unit is to pay a church land acquisition levy calculated at 2% of the net operating receipts of that parochial unit for 2018.

For and on behalf of the Standing Committee.

BISHOP PETER HAYWARD
Chair, Diocesan Resources Committee

26 September 2019

Parochial Cost Recovery Charges & Church Land Acquisitions Levy for 2020

	Actual for 2019	Synod Estimate for 2020	DRC/Standing Committee proposal for 2020
Parochial Network Costs			
Parish property and liability insurance program	4,562,341	5,003,912	5,070,000
Parish risk management program	236,000	241,000	241,000
Professional Standards Unit -			
Parish related costs	950,000	973,000	973,000
Reimbursing Synod Risk Reserve for non-standard expenses	50,000	50,000	50,000
Safe ministry training program	148,000	152,000	152,000
Ministry Spouse Support Fund	150,000	150,000	150,000
Provision for relief and remission of PCR charges	10,000	10,000	10,000
Parish contribution to the cost of Diocesan archives	70,000	71,000	71,000
SDS fee for managing the PCR Fund 951	206,000	211,000	211,000
ACPT management fee payable by all parishes with property	521,000	533,000	533,000
Voluntary relinquishment of incumbency fund		200,000	-
	6,903,341	7,594,912	7,461,000
<i>\$ increase on previous year</i>	25%	10%	8%
Total Net Operating Receipts 2017 & 2018	112,494,251	114,946,193	116,897,424
Variable PCR charge percentage (parochial units with property)	6.16386%	6.63%	6.4394130%
Variable PCR charge percentage (parochial units without property)	3.69832%	3.98%	3.8636478%
Ministry costs (per F/T minister)			
Ministers, Assistant Ministers (7+ years, Senior Assistant Ministers)			
Superannuation contribution	11,354	11,695	11,536
Long service leave contribution	1,704	1,755	1,755
Clergy Care -			
Stipend Continuance Insurance	2,269	2,407	3,022
Clergy/Churchworker Assistance Program	120	120	120
Sickness & accident fund	125	125	125
Cost per minister	15,572	16,102	16,558
Assistant Ministers			
Superannuation contribution	10,218	10,525	10,381
Long service leave contribution	1,704	1,755	1,755
Clergy Care -			
Stipend Continuance Insurance	2,269	2,407	3,022
Clergy/Churchworker Assistance Program	120	120	120
Sickness & accident fund	125	125	125
Cost per minister	14,436	14,932	15,404
Church Land Acquisitions Levy			
Contribution to the acquisition of land for future church sites	2,249,885	2,298,924	2,337,948
Parish levy percentage	2.00%	2.00%	2.00%

Variable PCR Charge and Church Land Acquisitions Levy for 2020

	\$	Parishes with property	Parishes without property
Total Net Operating Receipts for 2018 (as at 9 August 2019)	116,897,424	114,315,355	2,582,069
Parochial Network Costs to be recovered in 2020	7,461,000		
Variable PCR percentage		6.439413%	3.8636478%
Church Land Acquisitions Levy percentage		2.00%	2.00%
Contribution to the acquisition of land for future church sites	2,337,948		

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2018 Net Operating Receipts for parishes with property	2018 Net Operating Receipts for parishes without property	Variable PCR charge for 2020	Church Land Acquisition Levy for 2020
1	PP	S	Abbotsford	186,858		12,033	3,737
2	P	W	Albion Park	303,090		19,517	6,062
3	P	S	Annandale	599,874		38,628	11,997
4	P	N	Artarmon	288,794		18,597	5,776
5	P	S	Ashbury	300,554		19,354	6,011
6	P	S	Ashfield Five Dock and Haberfield	944,861		60,844	18,897
7	P	N	Asquith / Mt Colah / Mt Kuring-gai	403,799		26,002	8,076
8	P	WS	Auburn - St Philip	313,402		20,181	6,268
9	PP	WS	Auburn - St Thomas	168,382		10,843	3,368
10	P	W	Austinmer	464,211		29,892	9,284
11	P	N	Balgowlah	342,894		22,080	6,858
12	P	S	Balmain	128,008		8,243	2,560
13	P	G	Bankstown	114,551		7,376	2,291
14	P	N	Barrenjoey	388,881		25,042	7,778
15	P	WS	Baulkham Hills	279,462		17,996	5,589
16	PP	G	Bayside (formerly Arncliffe)	352,966		22,729	7,059
17	P	N	Beecroft	530,771		34,179	10,615
18	P	S	Bellevue Hill	242,451		15,612	4,849
19	P	G	Belmore with McCallums Hill & Clemton Park	146,524		9,435	2,930
20	P	N	Belrose	401,450		25,851	8,029
21	PP	WS	Berala	197,241		12,701	3,945
22	P	N	Berowra	363,554		23,411	7,271
23	P	W	Berry	118,118		7,606	2,362
24	P	G	Beverly Hills with Kingsgrove	375,698		24,193	7,514
25	P	WS	Blackheath	165,539		10,660	3,311
26	P	WS	Blacktown	481,716		31,020	9,634
27	P	G	Blakehurst	213,435		13,744	4,269
28	P	W	Bomaderry	201,439		12,971	4,029
29	P	S	Bondi and Waverley	616,647		39,708	12,333

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2018 Net Operating Receipts for parishes with property	2018 Net Operating Receipts for parishes without property	Variable PCR charge for 2020	Church Land Acquisition Levy for 2020
30	p	W	Bowral	614,989		39,602	12,300
31	P	G	Brighton / Rockdale	194,823		12,545	3,896
32	P	S	Broadway	1,199,881		77,265	23,998
33	P	W	Bulli	392,050		25,246	7,841
34	P	S	Burwood	351,715		22,648	7,034
35	PP	G	Cabramatta	377,785		24,327	7,556
36	P	WS	Cambridge Park	156,499		10,078	3,130
37	P	W	Camden	721,630		46,469	14,433
38	P	W	Campbelltown	816,718		52,592	16,334
39	P	G	Campsie	229,284		14,765	4,586
40	P	G	Canterbury with Hurlstone Park	206,676		13,309	4,134
41	P	W	Caringbah	796,361		51,281	15,927
42	P	WS	Carlingford and North Rocks	1,533,957		98,778	30,679
43	P	WS	Castle Hill	2,524,215		162,545	50,484
44	P	S	Centennial Park	710,685		45,764	14,214
45	P	N	Chatswood	543,269		34,983	10,865
46	RC (np)	WS	Cherrybrook #		288,089	11,131	5,762
47	PP	G	Chester Hill with Sefton	285,908		18,411	5,718
48	P	N	Christ Church Northern Beaches	265,206		17,078	5,304
49	PRC (np)	G	Church at the Peak Peakhurst South		118,287	4,570	2,366
50	P	S	Church Hill	1,277,105		82,238	25,542
51	P	S	Clovelly	388,677		25,029	7,774
52	PP	W	Cobbitty	269,819		17,375	5,396
53	P	S	Concord & Burwood	171,844		11,066	3,437
54	PP	S	Concord North	221,305		14,251	4,426
55	P	S	Concord West	156,700		10,091	3,134
56	P	S	Coogee	273,871		17,636	5,477
57	P	S	Cooks River	104,804		6,749	2,096
58	P	W	Corrimal	206,627		13,306	4,133
59	RC (np)	WS	Cranebrook with Castlereagh		365,158	14,108	7,303
60	P	N	Cremorne	375,579		24,185	7,512
61	P	W	Cronulla	228,719		14,728	4,574
62	P	S	Croydon	863,277		55,590	17,266
63	PP	W	Culburra Beach	128,394		8,268	2,568
64	P	W	Dapto	707,682		45,571	14,154
65	P	S	Darling Point	930,248		59,903	18,605
66	P	S	Darling Street	678,349		43,682	13,567
67	P	S	Darlinghurst	696,833		44,872	13,937
68	P	N	Dee Why	264,385		17,025	5,288
69	PP	W	Denham Court	151,815		9,776	3,036
70	PP	WS	Doonside	72,791		4,687	1,456

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2018 Net Operating Receipts for parishes with property	2018 Net Operating Receipts for parishes without property	Variable PCR charge for 2020	Church Land Acquisition Levy for 2020
71	P	S	Drummoyne	294,382		18,956	5,888
72	PP	G	Dulwich Hill	159,700		10,284	3,194
73	P	WS	Dundas / Telopea	677,151		43,605	13,543
74	P	WS	Dural District	509,246		32,792	10,185
75	P	W	Eagle Vale	329,548		21,221	6,591
76	P	G	Earlwood	236,022		15,198	4,720
77	P	N	East Lindfield	284,316		18,308	5,686
78	P	S	Eastgardens	596,273		38,396	11,925
79	P	N	Eastwood	710,247		45,736	14,205
80	P	WS	Emu Plains	355,046		22,863	7,101
81	P	S	Enfield and Strathfield	846,925		54,537	16,939
82	P	W	Engadine	693,268		44,642	13,865
83	P	S	Enmore / Stanmore	210,196		13,535	4,204
84	P	N	Epping	340,256		21,910	6,805
85	PP	N	Ermington	92,477		5,955	1,850
86	PP	G	Fairfield with Bossley Park	507,000		32,648	10,140
87	P	W	Fairy Meadow	292,261		18,820	5,845
88	P	W	Figtree	1,350,512		86,965	27,010
89	P	N	Forestville	508,086		32,718	10,162
90	P	N	Frenchs Forest (incorporating Beacon Hill)	358,879		23,110	7,178
91	P	N	Freshwater	294,918		18,991	5,898
92	P	G	Georges Hall	144,289		9,291	2,886
93	P	W	Gerringong	306,607		19,744	6,132
94	P	N	Gladesville	1,238,048		79,723	24,761
95	P	S	Glebe	348,543		22,444	6,971
96	P	WS	Glenhaven	471,727		30,376	9,435
97	P	WS	Glenmore Park and Mulgoa	965,310		62,160	19,306
98	P	N	Gordon	531,518		34,227	10,630
99	P	WS	Granville	142,877		9,200	2,858
100	PP	G	Greenacre	127,019		8,179	2,540
101	P	N	Greenwich	165,138		10,634	3,303
102	P	WS	Greystanes - Merrylands West	116,336		7,491	2,327
103	PP	WS	Guildford with Villawood	274,315		17,664	5,486
104	P	W	GyMEA	475,887		30,644	9,518
105	RC (np)	W	Harbour Church # Helensburgh and Stanwell Park		225,300	8,705	4,506
106	P	W		322,049		20,738	6,441
107	P	N	Hornsby	155,757		10,030	3,115
108	PRC (np)	N	Hornsby Anglican Chinese Church #		93,521	3,613	1,870
109	P	N	Hornsby Heights	139,345		8,973	2,787
110	P	G	Hoxton Park	359,878		23,174	7,198
111	P	N	Hunters Hill	316,630		20,389	6,333

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2018 Net Operating Receipts for parishes with property	2018 Net Operating Receipts for parishes without property	Variable PCR charge for 2020	Church Land Acquisition Levy for 2020
112	P	G	Hurstville	728,631		46,920	14,573
113	P	G	Hurstville Grove	488,694		31,469	9,774
114	P	W	Huskisson	153,520		9,886	3,070
115	P	W	Ingleburn (incorporating Glenquarie)	335,105		21,579	6,702
116	PP	W	Jamberoo	53,492		3,445	1,070
117	P	W	Jannali	772,414		49,739	15,448
118	P	W	Kangaroo Valley	108,866		7,010	2,177
119	P	WS	Katoomba	307,144		19,778	6,143
120	P	W	Keiraville	184,508		11,881	3,690
121	P	WS	Kellyville	731,172		47,083	14,623
122	P	S	Kensington Eastlakes	230,719		14,857	4,614
123	P	W	Kiama And Minnamurra	529,590		34,102	10,592
124	P	N	Killara	474,685		30,567	9,494
125	P	S	Kingsford	191,143		12,308	3,823
126	P	WS	Kingswood	373,461		24,049	7,469
127	P	N	Kirribilli	1,295,596		83,429	25,912
128	P	WS	Kurrajong	310,252		19,978	6,205
129	PP	G	Lakemba	55,880		3,598	1,118
130	P	WS	Lalor Park and Kings Langley	205,528		13,235	4,111
131	P	N	Lane Cove and Mowbray	629,950		40,565	12,599
132	P	N	Lavender Bay	263,363		16,959	5,267
133	P	WS	Lawson	117,868		7,590	2,357
134	P	S	Leichhardt	480,929		30,969	9,619
135	P	WS	Leura	143,191		9,221	2,864
136	P	WS	Lidcombe	283,534		18,258	5,671
137	P	N	Lindfield	557,609		35,907	11,152
138	P	WS	Lithgow	291,111		18,746	5,822
139	P	G	Liverpool	356,137		22,933	7,123
140	P	G	Liverpool South	117,021		7,535	2,340
141	P	N	Longueville	237,718		15,308	4,754
142	PP	S	Lord Howe Island	32,335		2,082	647
143	P	WS	Lower Mountains	591,895		38,115	11,838
144	P	G	Lugarno	122,832		7,910	2,457
145	P	N	Macquarie	504,762		32,504	10,095
146	P	S	Malabar	362,396		23,336	7,248
147	P	N	Manly	1,526,212		98,279	30,524
148	P	S	Maroubra	403,009		25,951	8,060
149	P	G	Marrickville	575,501		37,059	11,510
150	P	W	Menai	888,441		57,210	17,769
151	P	W	Menangle	156,786		10,096	3,136
152	P	WS	Merrylands	280,569		18,067	5,611

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2018 Net Operating Receipts for parishes with property	2018 Net Operating Receipts for parishes without property	Variable PCR charge for 2020	Church Land Acquisition Levy for 2020
153	P	WS	Minchinbury	318,274		20,495	6,365
154	P	W	Minto	306,723		19,751	6,134
155	P	W	Miranda	1,006,775		64,830	20,136
156	P	W	Mittagong	439,786		28,320	8,796
157	P	N	Mona Vale	226,542		14,588	4,531
158	P	G	Moorebank	431,736		27,801	8,635
159	P	N	Mosman - St Clement	791,433		50,964	15,829
160	P	N	Mosman - St Luke	572,954		36,895	11,459
161	P	W	Moss Vale	158,950		10,235	3,179
162	PP	WS	Mt Druitt	127,170		8,189	2,543
163	P	W	Narellan	292,963		18,865	5,859
164	P	N	Naremburn / Cammeray	1,062,170		68,398	21,243
165	P	N	Narrabeen	874,041		56,283	17,481
166	P	N	Neutral Bay	408,744		26,321	8,175
167	P	N	Newport	161,839		10,421	3,237
168	P	S	Newtown with Erskineville	671,810		43,261	13,436
169	P	S	Norfolk Island	163,405		10,522	3,268
170	P	N	Normanhurst	750,805		48,347	15,016
171	P	N	North Epping	523,579		33,715	10,472
172	P	N	North Ryde	181,934		11,715	3,639
173	P	N	North Sydney	1,660,311		106,914	33,206
174	P	N	Northbridge	469,734		30,248	9,395
175	P	WS	Northmead and Winston Hills	683,612		44,021	13,672
176	P	WS	Norwest	1,018,860		65,609	20,377
177	P	W	Nowra	427,574		27,533	8,551
178	P	W	Oak Flats	276,967		17,835	5,539
179	P	WS	Oakhurst	227,759		14,666	4,555
180	P	G	Oatley	199,199		12,827	3,984
181	P	G	Oatley West	183,662		11,827	3,673
182	PP	W	Oran Park	347,035		22,347	6,941
183	P	S	Paddington	191,016		12,300	3,820
184	P	G	Padstow	110,277		7,101	2,206
185	P	G	Panania	404,406		26,041	8,088
186	P	WS	Parramatta	1,852,284		119,276	37,046
187	P	WS	Parramatta North with Harris Park	356,456		22,954	7,129
188	P	G	Peakhurst / Mortdale	307,574		19,806	6,151
189	P	WS	Penrith	296,052		19,064	5,921
190	P	G	Penshurst	229,280		14,764	4,586
191	P	S	Petersham	308,750		19,882	6,175
192	PRC (np)	N	Philadelphia Anglican Church #		131,374	5,076	2,627
193	P	W	Picton	131,064		8,440	2,621

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2018 Net Operating Receipts for parishes with property	2018 Net Operating Receipts for parishes without property	Variable PCR charge for 2020	Church Land Acquisition Levy for 2020
194	PP	WS	Pitt Town	540,647		34,814	10,813
195	PP	W	Port Kembla	121,677		7,835	2,434
196	P	N	Pymble	865,019		55,702	17,300
197	P	WS	Quakers Hill	742,874		47,837	14,857
198	P	S	Randwick	859,068		55,319	17,181
199	PP	G	Regents Park	48,283		3,109	966
200	PP	G	Revesby	91,065		5,864	1,821
201	P	WS	Richmond	426,091		27,438	8,522
202	PP	WS	Riverstone	131,046		8,439	2,621
203	P	G	Riverwood - Punchbowl	332,230		21,394	6,645
204	P	W	Robertson	165,621		10,665	3,312
205	P	WS	Rooty Hill	1,543,327		99,381	30,867
206	PP	W	Rosemeadow	231,627		14,915	4,633
207	P	N	Roseville	1,024,154		65,950	20,483
208	P	N	Roseville East	468,950		30,198	9,379
209	PP	WS	Rouse Hill	407,391		26,234	8,148
210	P	N	Ryde	783,123		50,429	15,662
211	PP	G	Sadleir	263,649		16,977	5,273
212	P	G	Sans Souci	166,130		10,698	3,323
213	P	N	Seaforth	261,950		16,868	5,239
214	P	WS	Seven Hills	313,194		20,168	6,264
215	P	W	Shellharbour	182,671		11,763	3,653
216	P	W	Shellharbour City Centre	373,456		24,048	7,469
217	P	W	Shoalhaven Heads	150,046		9,662	3,001
218	RC (np)	W	Soul Revival Church		642,932	24,841	12,859
219	P	G	South Carlton	221,029		14,233	4,421
220	P	S	South Coogee	130,455		8,401	2,609
221	P	W	South Creek	415,383		26,748	8,308
222	P	G	South Hurstville	238,031		15,328	4,761
223	P	S	South Sydney	257,987		16,613	5,160
224	P	WS	Springwood	847,537		54,576	16,951
225	PP	WS	St Clair	103,626		6,673	2,073
226	P	G	St George	168,719		10,865	3,374
227	P	G	St George North	902,801		58,135	18,056
228	P	N	St Ives	1,963,040		126,408	39,261
229	P	G	St Johns Park (formerly Smithfield Road)	200,842		12,933	4,017
230	P	WS	St Marys	202,278		13,026	4,046
231	RC (np)	WS	Stanhope		165,459	6,393	3,309
232	P	S	Strathfield and Homebush	258,088		16,619	5,162
233	P	S	Summer Hill	325,026		20,930	6,501
234	PP	S	Surry Hills	948,103		61,052	18,962
235	PP	W	Sussex Inlet	131,181		8,447	2,624

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2018 Net Operating Receipts for parishes with property	2018 Net Operating Receipts for parishes without property	Variable PCR charge for 2020	Church Land Acquisition Levy for 2020
236	P	W	Sutherland	409,746		26,385	8,195
237	P	W	Sutton Forest	257,278		16,567	5,146
238	P	S	Sydney - Cathedral of St Andrew	0		-	-
239	P	S	Sydney - Christ Church St Laurence	835,913		53,828	16,718
240	P	S	Sydney - St James, King Street	1,767,996		113,849	35,360
241	P	W	Sylvania	285,548		18,388	5,711
242	PP	N	Terry Hills	93,218		6,003	1,864
243	P	W	The Oaks	165,707		10,671	3,314
244	P	N	Thornleigh - Pennant Hills	597,670		38,486	11,953
245	P	WS	Toongabbie	505,926		32,579	10,119
246	P	N	Turramurra	806,630		51,942	16,133
247	P	N	Turramurra South	380,571		24,507	7,611
248	P	W	Ulladulla	208,778		13,444	4,176
249	RC (np)	S	Unichurch (Uni. NSW) #		551,949	21,325	11,039
250	P	S	Vaucluse and Rose Bay	249,908		16,093	4,998
251	P	N	Wahroonga - St Andrew's	386,490		24,888	7,730
252	P	N	Wahroonga - St Paul's	541,919		34,896	10,838
253	P	N	Waitara	289,453		18,639	5,789
254	P	S	Watsons Bay	407,437		26,237	8,149
255	P	WS	Wentworth Falls	248,802		16,021	4,976
256	P	WS	Wentworthville	147,985		9,529	2,960
257	P	N	West Lindfield	213,439		13,744	4,269
258	P	WS	West Pennant Hills	926,835		59,683	18,537
259	P	N	West Pymble	1,077,937		69,413	21,559
260	P	N	West Ryde	534,612		34,426	10,692
261	P	W	West Wollongong	503,359		32,413	10,067
262	P	WS	Westmead	222,540		14,330	4,451
263	P	WS	Wilberforce	254,384		16,381	5,088
264	P	N	Willoughby	483,364		31,126	9,667
265	P	N	Willoughby Park	283,938		18,284	5,679
266	P	WS	Windsor	126,610		8,153	2,532
267	P	W	Wollondilly	194,960		12,554	3,899
268	P	W	Wollongong	1,030,109		66,333	20,602
269	P	S	Woollahra	183,627		11,825	3,673
270	P	G	Yagoona	304,550		19,611	6,091
				114,315,355	2,582,069	7,461,000	2,337,948

Note

The 9 parochial units without property are charged only 60% of the normal variable PCR percentage, which approximates what the network costs would be if the property insurance premium was excluded from the ACPT's parish property and liability insurance program.