

Parochial Cost Recovery Charges and Church Land Acquisition Levy for 2021

(A report from the Standing Committee.)

Key Points

- The total parochial network costs for 2021 are slightly more than the estimate provided to Synod in 2018.
- Notwithstanding action taken by the Anglican Church Property Trust Diocese of Sydney (ACPT) to consider options to limit the cost of the parish property and liability insurance program from 2021 onwards there has still been a further substantial increase in the cost of this program.
- The contribution required from parishes in 2021 to cover the cost of the ACPT's management fee has been reduced as a result of decision taken this year by the ACPT to offer a 50% reduction in that fee for the period May to June 2020.
- Both the Voluntary Relinquishment of Incumbency Fund and the Ministry Spouse Support Fund have sufficient accumulated funds, and consequently no reimbursement of either of those funds will be required from parochial network costs in 2021.
- The network costs will be recovered from parishes in 2021 by means of the variable PCR charge which is estimated now at approximately 6.84% (or 4.10% for parishes without property) of each parish's net operating receipts for 2019.
- In aggregate, the ministry costs for 2021 are now expected to be slightly higher than the estimate provided to Synod in 2018. The anticipated increase in the superannuation contribution has not occurred as there has been no increase in the recommended minimum stipend. However, this has been offset by the increased cost of Stipend Continuance Insurance.
- After being suspended during 2020 the Church Land Acquisition Levy is to be re-instated for 2021 at the previous rate of 2% of the net operating receipts of each parochial unit.

Purpose

1. The purpose of this report is to inform the Synod of the nature and amount of the proposed parochial cost recovery charges and church land acquisition levy payable by parishes in 2021.

Recommendation

2. Synod receive this report.

Background

3. Under clause 2(4) of the *Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2018* (the **Ordinance**) Standing Committee is to report to the first ordinary session of the 52nd Synod in 2020 about –
 - (a) the ministry costs and parochial network costs payable in 2021 and an estimate of the amounts payable, and
 - (b) the cost recoveries charge estimated to be payable by each parochial unit in 2021 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 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 7 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. In 2019 we decided to limit the amount to be recovered from parishes in 2020 for the parish property and liability insurance program to just over \$5m, with the ACPT asked to fund the difference from its reserves. We then asked the ACPT to consider options to limit the cost of the parish property and liability insurance program from 2021 onwards.
7. In response to that request the ACPT reported that it proposed to take the following action to limit the cost of the parish property and liability insurance program for 2021 –
 - (a) discontinue 6 particular insurance products all of which were considered an acceptable commercial risk,
 - (b) increase the aggregate deductible on the Industrial and Special Risks (ISR) insurance policy (covering buildings and contents) and increase the excess per ISR claim.
8. We noted that, even after the actions proposed by the ACPT, the expected premium rises for 2021 would mean the likely cost of the parish property and liability insurance program for 2021 would be a further substantial increase over 2020. Accordingly, we asked the ACPT to –
 - (a) consider increasing the aggregate deductible under the ISR policy to the maximum that gives offsetting savings in premium/charges,
 - (b) increase the excess on each individual claim with further increases for 2nd and 3rd claims,
 - (c) explore the cost benefit of limiting the heritage cover to just the state listed properties,
 - (d) discontinue the General Liability - self-insure molestation policy, and
 - (e) recover the cost of two specific policies which primarily relate to St Andrews Cathedral and Chapter House from a direct allocation of funds we provided for that purpose under the annual Synod and Appropriations and Allocation Ordinance.
9. Notwithstanding having taken each of the actions described above, the cost of the parish property and liability insurance program for 2021 will be \$6.2m.
10. The main reason for the increase in the cost of the parish property and liability insurance program for 2021 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.

Ministry Spouse Support Fund

11. During its first year of operation in 2019 the Ministry Spouse Support Fund received \$150,000 in funding from the variable PCR charge and made payments of approximately \$54,000, leaving it with a balance at 31 December 2019 of a little over \$96,000. In the 6 months to 30 June 2020 the fund has received a further \$75,000 in funding from the variable PCR charge and has not been required to make any payments. Accordingly, at 30 June 2020 the Fund has an uncommitted balance of approximately \$171,000. The Fund will receive a further \$75,000 from the variable PCR charge by the end of 2020. Standing Committee's report to Synod estimates there may be 2 further payments, in addition to one of \$4,000 made recently, before the end of 2020.
12. Accordingly, it is proposed that for 2021 there should not be any further charge on parishes through the variable PCR charge to replenish the Ministry Spouse Support Fund. During 2021 a new assessment can to be made based on movements in the Fund up to that time to determine whether

an amount should be included in the Parochial Network Costs for 2022 to replenish the Ministry Spouse Support Fund.

ACPT management fee payable by parishes with property

13. In June Standing Committee received a report from the ACPT advising that it had resolved to offer some financial relief to parishes through a 50% reduction in the ACPT management fee from May to December 2020. Standing Committee then agreed to a recommendation from the Diocesan Resources Committee to use the resulting over-recovery of the ACPT management fee in 2020 to create a modest reserve or buffer against some of the expected increases in other parochial network costs in 2021 (in particular the cost of the parish property and liability insurance program).
14. As a result of the reduction in the ACPT management fee for 2020 there is an amount of some \$176,667 ($\$533,000 \times 50\% \times 8/12$ months) available to offset the amount of the ACPT management fee in 2021, reducing the expected cost of \$546,000 to a net \$370,000.

Voluntary relinquishment of incumbency

15. During the period to 30 June 2020 the Archbishop's Discretionary Trust has not been 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 2021.

Other matters

16. 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 will now be \$8,320,000 (see Attachment A).
17. It appears at this stage the total of the 2019 net operating receipts across all parochial units is likely to be about \$123.9 million (compared with the estimate provided to Synod in 2018 of \$117.2 million). This is largely due to the higher than expected increase in 2019 net operating receipts compared to the previous years. The annual increase of 5.8% recorded in 2019 is the highest rate of increase for quite a number of years, and something for which we should all give thanks to God. As a result, the variable charge percentage payable by parochial units with property in 2021 is expected to be approximately 6.8%, which is a little less than the estimate of 7.0% provided in 2018.
18. Later this year Standing Committee will be asked to approve the actual variable charge percentage to be charged to parishes in 2021, once the actual 2019 net operating receipts for all parishes have been finalised.

Ministry costs

19. The quantum of three of the components of the ministry costs for 2021 will now be slightly different to the estimates provided to Synod in 2018. In aggregate the ministry costs are expected to be marginally more per clergy than the estimate provided to Synod in 2018 (see Attachment A).

Superannuation

20. The actual superannuation contribution is derived directly from the recommended minimum stipend. As a result of the extreme uncertainty that existed last year about economic conditions due to the COVID-19 pandemic, we deferred making any decision about stipend increases. In February 2021, we approved an increase of 2.4% to take effect from 1 July 2021.
21. As a result, for the first half of 2021 the superannuation contribution, which is the largest component of the ministry costs, will be less than the estimate provided to Synod in 2018 as that estimate had allowed for a 3% increase in the recommended minimum stipend in both 2020 and 2021. However, as a result of the increase in the recommended minimum stipend from 1 July 2021 it will now be necessary to increase the amount of the ministry cost component of the PCR charge for the second half of 2021.

Long service leave

22. The actual long service leave (**LSL**) contribution will not be known until set by the General Synod LSL Fund in late 2020. Accordingly, for now the estimated LSL contribution has been maintained at the same figure advised to Synod in 2018.

Stipend Continuance Insurance

23. The cost of all salary continuance insurance has risen very substantially in recent years. 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 2018. However, Standing Committee decided to renew the cover under the previous benefit structure which incurred a 25% increase in the premium rate. As a result, the Stipend Continuance Insurance Fund recorded a significant loss during 2019.
24. For 2020 the Standing Committee again decided to maintain the existing benefit structure and this required an increase in the amount of the recovery from parishes to \$3,022. It will be necessary to maintain the amount recovered from parishes at this same level for 2021 (which will be the last of the current 3 year fixed rate agreement). If benefits under the policy are to be maintained at the current levels parishes can expect a further significant increase in the premium for the stipend continuance insurance cover in 2022 and beyond.

Clergy Assistance Program

25. The Finance Committee has advised that the recovery of the cost of this program for clergy licensed to parishes will need to be increased to \$150 per person in order to cover the costs of the program in 2021, compared with the estimate of \$120 contained in the ordinance passed by Synod in 2018. The increase is needed in order to recover the costs being incurred by Anglicare in delivering and administering a program which is now in its fifth year and continues to experience a significant level of demand.

Other matters

26. 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 2021 based on the formula in the Schedule to the Ordinance, the actual amount of some elements of which may not be finalised until later in the year.
27. The Ordinance also specifies that in addition to the cost recoveries charge, in 2021 each parochial unit is to pay a church land acquisition levy calculated at 2% of the net operating receipts of that parochial unit for 2019. The Standing Committee has agreed that the Church Land Acquisition Levy, which was suspended for 2020 as part of the Standing Committee's response to the COVID-19 pandemic, should be reinstated in 2021 at its intended rate of 2% of net operating receipts.

For and on behalf of the Standing Committee.

DANIEL GLYNN
Diocesan Secretary

6 April 2021

Parochial Cost Recovery Charges & Church Land Acquisitions Levy for 2021

	Actual for 2020	Synod Estimate for 2021	DRC/Standing Committee proposal for 2021
Parochial Network Costs			
Parish property and liability insurance program	5,070,000	5,538,369	6,200,000
Parish risk management program	241,000	247,000	247,000
Professional Standards Unit -			
Parish related costs	973,000	998,000	998,000
Reimbursing Synod Risk Reserve for non-standard expenses	50,000	50,000	50,000
Safe ministry training program	152,000	156,000	156,000
Ministry Spouse Support Fund	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	71,000	73,000	73,000
SDS fee for managing the PCR Fund 951	211,000	216,000	216,000
ACPT management fee payable by all parishes with property	533,000	546,000	370,000
Voluntary relinquishment of incumbency fund		200,000	-
	7,461,000	8,184,369	8,320,000
	<i>\$ increase on previous year</i>		
	25%	10%	12%
Total Net Operating Receipts 2017 & 2018	116,897,424	117,245,117	122,841,864
Variable PCR charge percentage (parochial units with property)	6.43941%	7.00%	6.8404095%
Variable PCR charge percentage (parochial units without property)	3.86365%	4.20%	4.1042457%
Ministry costs (per F/T minister)			
Ministers, Assistant Ministers (7+ years, Senior Assistant Ministers)			
Superannuation contribution	11,536	12,045	11,536
Long service leave contribution	1,755	1,808	1,808
Clergy Care -			
Stipend Continuance Insurance	3,022	2,480	3,022
Clergy/Churchworker Assistance Program	120	120	150
Sickness & accident fund	125	125	125
Cost per minister	16,558	16,578	16,641
Assistant Ministers			
Superannuation contribution	10,381	10,840	10,381
Long service leave contribution	1,755	1,808	1,808
Clergy Care -			
Stipend Continuance Insurance	3,022	2,480	3,022
Clergy Assistance Program	120	120	150
Sickness & accident fund	125	125	125
Cost per minister	15,403	15,373	15,486
Church Land Acquisitions Levy			
Contribution to the acquisition of land for future church sites	-	2,344,902	2,456,837
Parish levy percentage	0.00%	2.00%	2.00%

Variable PCR Charge and Church Land Acquisitions Levy for 2021

Total Net Operating Receipts for 2019 (as at 30 September 2020)
 Parochial Network Costs to be recovered in 2021
Variable PCR percentage
Church Land Acquisitions Levy percentage
 Contribution to the acquisition of land for future church sites

\$	Parishes with property	Parishes without property
8,320,000	119,812,568	3,029,296
2,456,837	6.8404095% 2.00%	4.1042457% 2.00%

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2019 Net Operating Receipts for parishes with property	2019 Net Operating Receipts for parishes without property	Variable PCR charge for 2021	Church Land Acquisition Levy for 2021
1	PP	S	Abbotsford	181,257		12,399	3,625
2	P	W	Albion Park	279,618		19,127	5,592
3	P	S	Annandale	694,659		47,518	13,893
4	P	N	Artarmon	327,815		22,424	6,556
5	P	S	Ashbury	332,249		22,727	6,645
6	P	S	Ashfield Five Dock and Haberfield	848,628		58,050	16,973
7	P	N	Asquith / Mt Colah / Mt Kuring-gai	401,751		27,481	8,035
8	P	WS	Auburn - St Philip	306,432		20,961	6,129
9	PP	WS	Auburn - St Thomas	171,769		11,750	3,435
10	P	W	Austinmer	513,168		35,103	10,263
11	P	N	Balgowlah	268,362		18,357	5,367
12	P	S	Balmain	136,744		9,354	2,735
13	P	G	Bankstown	139,741		9,559	2,795
14	P	N	Barrenjoey	427,489		29,242	8,550
15	P	WS	Baulkham Hills	294,289		20,131	5,886
16	PP	G	Bayside (formerly Arncliffe)	326,206		22,314	6,524
17	P	N	Beecroft	536,393		36,691	10,728
18	P	S	Bellevue Hill	262,681		17,968	5,254
19	P	G	Belmore with McCallums Hill & Clemton Park	149,651		10,237	2,993
20	P	N	Belrose	400,251		27,379	8,005
21	PP	WS	Berala	200,720		13,730	4,014
22	P	N	Berowra	363,441		24,861	7,269
23	P	W	Berry	259,416		17,745	5,188
24	P	G	Beverly Hills with Kingsgrove	276,283		18,899	5,526
25	P	WS	Blackheath	162,856		11,140	3,257
26	P	WS	Blacktown	491,144		33,596	9,823
27	P	G	Blakehurst	233,721		15,987	4,674
28	P	W	Bomaderry	166,609		11,397	3,332
29	P	S	Bondi and Waverley	670,526		45,867	13,411
30	p	W	Bowral	665,903		45,550	13,318
31	P	G	Brighton / Rockdale	194,823		13,327	3,896
32	P	S	Broadway	1,213,061		82,978	24,261
33	P	W	Bulli	405,472		27,736	8,109
34	P	S	Burwood	390,662		26,723	7,813
35	PP	G	Cabramatta	423,465		28,967	8,469
36	P	WS	Cambridge Park	146,383		10,013	2,928
37	P	W	Camden	705,296		48,245	14,106
38	P	W	Campbelltown	1,001,489		68,506	20,030
39	P	G	Campsie	257,393		17,607	5,148
40	P	G	Canterbury with Hurlstone Park	202,427		13,847	4,049
41	P	W	Caringbah	755,443		51,675	15,109
42	P	WS	Carlingford and North Rocks	1,636,846		111,967	32,737
43	P	WS	Castle Hill	2,842,342		194,428	56,847
44	P	S	Centennial Park	689,514		47,166	13,790
45	P	N	Chatswood	602,327		41,202	12,047
46	RC (np)	WS	Cherrybrook #		287,921	11,817	5,758
47	PP	G	Chester Hill with Sefton	389,744		26,660	7,795
48	P	N	Christ Church Northern Beaches	280,696		19,201	5,614

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2019 Net Operating Receipts for parishes with property	2019 Net Operating Receipts for parishes without property	Variable PCR charge for 2021	Church Land Acquisition Levy for 2021
49	PRC (np)	G	Church at the Peak (Peakhurst South) #		296,749	12,179	5,935
50	P	S	Church Hill	1,248,039		85,371	24,961
51	P	S	Clovelly	416,516		28,491	8,330
52	PP	W	Cobbitty	283,172		19,370	5,663
53	P	S	Concord & Burwood	170,984		11,696	3,420
54	PP	S	Concord North	247,489		16,929	4,950
55	P	S	Concord West	175,231		11,987	3,505
56	P	S	Coogee	234,313		16,028	4,686
57	P	S	Cooks River	153,544		10,503	3,071
58	P	W	Corrimal	204,776		14,008	4,096
59	RC (np)	WS	Cranebrook with Castlereagh #		417,306	17,127	8,346
60	P	N	Cremorne	362,251		24,779	7,245
61	P	W	Cronulla	317,800		21,739	6,356
62	P	S	Croydon	844,681		57,780	16,894
63	PP	W	Culburra Beach	129,830		8,881	2,597
64	P	W	Dapto	885,047		60,541	17,701
65	P	S	Darling Point	870,950		59,577	17,419
66	P	S	Darling Street	678,663		46,423	13,573
67	P	S	Darlinghurst	629,036		43,029	12,581
68	P	N	Dee Why	286,960		19,629	5,739
69	PP	W	Denham Court	91,044		6,228	1,821
70	PP	WS	Doonside	80,357		5,497	1,607
71	P	S	Drummoyne	334,152		22,857	6,683
72	PP	G	Dulwich Hill	209,789		14,350	4,196
73	P	WS	Dundas / Telopea	596,488		40,802	11,930
74	P	WS	Dural District	593,121		40,572	11,862
75	P	W	Eagle Vale	298,529		20,421	5,971
76	P	G	Earlwood	266,131		18,204	5,323
77	P	N	East Lindfield	297,380		20,342	5,948
78	P	S	Eastgardens	564,131		38,589	11,283
79	P	N	Eastwood	778,732		53,268	15,575
80	P	WS	Emu Plains	403,119		27,575	8,062
81	P	S	Enfield and Strathfield	843,127		57,673	16,863
82	P	W	Engadine	717,307		49,067	14,346
83	P	S	Enmore / Stanmore	175,902		12,032	3,518
84	P	N	Epping	400,784		27,415	8,016
85	PP	N	Ermington	102,231		6,993	2,045
86	PP	G	Fairfield with Bossley Park	501,848		34,328	10,037
87	P	W	Fairy Meadow	323,849		22,153	6,477
88	P	W	Figtree	1,335,957		91,385	26,719
89	P	N	Forestville	570,776		39,043	11,416
90	P	N	Frenchs Forest (incorporating Beacon Hill)	457,100		31,268	9,142
91	P	N	Freshwater	310,701		21,253	6,214
92	P	G	Georges Hall	138,177		9,452	2,764
93	P	W	Gerringong	274,343		18,766	5,487
94	P	N	Gladesville	1,166,471		79,791	23,329
95	P	S	Glebe	385,419		26,364	7,708
96	P	WS	Glenhaven	489,908		33,512	9,798
97	P	WS	Glenmore Park and Mulgoa	827,448		56,601	16,549
98	P	N	Gordon	546,518		37,384	10,930
99	P	WS	Granville	211,845		14,491	4,237
100	PP	G	Greenacre	161,792		11,067	3,236
101	P	N	Greenwich	161,665		11,059	3,233
102	P	WS	Greystanes - Merrylands West	131,663		9,006	2,633
103	PP	WS	Guildford with Villawood	274,315		18,764	5,486
104	P	W	Gymea	460,534		31,502	9,211
105	RC (np)	W	Harbour Church #		181,951	7,468	3,639
106	P	W	Helensburgh and Stanwell Park	349,836		23,930	6,997
107	P	N	Hornsby	186,563		12,762	3,731
108	PRC (np)	N	Hornsby Anglican Chinese Church #		157,385	6,459	3,148
109	P	N	Hornsby Heights	141,475		9,677	2,830

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2019 Net Operating Receipts for parishes with property	2019 Net Operating Receipts for parishes without property	Variable PCR charge for 2021	Church Land Acquisition Levy for 2021
110	P	G	Hoxton Park	285,646		19,539	5,713
111	P	N	Hunters Hill	298,373		20,410	5,967
112	P	G	Hurstville	859,007		58,760	17,180
113	P	G	Hurstville Grove	486,083		33,250	9,722
114	P	W	Huskisson	163,813		11,206	3,276
115	P	W	Ingleburn <i>(incorporating Glenquarie)</i>	322,432		22,056	6,449
116	PP	W	Jamberoo	190,436		13,027	3,809
117	P	W	Jannali	813,868		55,672	16,277
118	P	W	Kangaroo Valley	119,020		8,141	2,380
119	P	WS	Katoomba	341,532		23,362	6,831
120	P	W	Keiraville	216,897		14,837	4,338
121	P	WS	Kellyville	962,389		65,831	19,248
122	P	S	Kensington Eastlakes	240,347		16,441	4,807
123	P	W	Kiama And Minnamurra	479,129		32,774	9,583
124	P	N	Killara	488,422		33,410	9,768
125	P	S	Kingsford	233,854		15,997	4,677
126	P	WS	Kingswood	251,336		17,192	5,027
127	P	N	Kirribilli <i>(incorporating Neutral Bay from 1/1/20)</i>	1,951,310		133,478	39,026
128	P	WS	Kurrajong	285,613		19,537	5,712
129	PP	G	Lakemba	30,121		2,060	602
130	P	WS	Lalor Park and Kings Langley	218,577		14,952	4,372
131	P	N	Lane Cove and Mowbray	676,572		46,280	13,531
132	P	N	Lavender Bay	311,676		21,320	6,234
133	P	WS	Lawson	139,537		9,545	2,791
134	P	S	Leichhardt	390,757		26,729	7,815
135	P	WS	Leura	128,719		8,805	2,574
136	P	WS	Lidcombe	302,625		20,701	6,053
137	P	N	Lindfield	537,907		36,795	10,758
138	P	WS	Lithgow	300,424		20,550	6,008
139	P	G	Liverpool	436,547		29,862	8,731
140	P	G	Liverpool South	150,270		10,279	3,005
141	P	N	Longueville	235,545		16,112	4,711
142	PP	S	Lord Howe Island	32,335		2,212	647
143	P	WS	Lower Mountains	594,939		40,696	11,899
144	P	G	Lugarno	147,470		10,088	2,949
145	P	N	Macquarie	511,210		34,969	10,224
146	P	S	Malabar	1,157,585		79,184	23,152
147	P	N	Manly	1,619,348		110,770	32,387
148	P	S	Maroubra	554,223		37,911	11,084
149	P	G	Marrickville	396,674		27,134	7,933
150	P	W	Menai	951,672		65,098	19,033
151	P	W	Menangle	152,899		10,459	3,058
152	P	WS	Merrylands	297,624		20,359	5,952
153	P	WS	Minchinbury	345,739		23,650	6,915
154	P	W	Minto	322,755		22,078	6,455
155	P	W	Miranda	1,031,056		70,528	20,621
156	P	W	Mittagong	446,433		30,538	8,929
157	P	N	Mona Vale	257,655		17,625	5,153
158	P	G	Moorebank	493,342		33,747	9,867
159	P	N	Mosman - St Clement's	802,314		54,882	16,046
160	P	N	Mosman - St Luke's	320,888		21,950	6,418
161	P	W	Moss Vale	201,346		13,773	4,027
162	PP	WS	Mt Druitt	139,540		9,545	2,791
163	P	W	Narellan	367,389		25,131	7,348
164	P	N	Naremburn / Cammeray	1,078,294		73,760	21,566
165	P	N	Narrabeen	887,422		60,703	17,748
166	P	N	Newport	225,305		15,412	4,506
167	P	S	Newtown with Erskineville	687,616		47,036	13,752
168	P	S	Norfolk Island	n/a			
169	P	N	Normanhurst	735,082		50,283	14,702
170	P	N	North Epping	448,940		30,709	8,979

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2019 Net Operating Receipts for parishes with property	2019 Net Operating Receipts for parishes without property	Variable PCR charge for 2021	Church Land Acquisition Levy for 2021
171	P	N	North Ryde	294,902		20,173	5,898
172	P	N	North Sydney	1,677,565		114,752	33,551
173	P	N	Northbridge	469,134		32,091	9,383
174	P	WS	Northmead and Winston Hills	724,340		49,548	14,487
175	P	WS	Norwest	1,164,317		79,644	23,286
176	P	W	Nowra	416,239		28,472	8,325
177	P	W	Oak Flats	171,557		11,735	3,431
178	P	WS	Oakhurst	235,759		16,127	4,715
179	P	G	Oatley	215,392		14,734	4,308
180	P	G	Oatley West	186,485		12,756	3,730
181	PP	W	Oran Park	393,103		26,890	7,862
182	P	S	Paddington	191,810		13,121	3,836
183	P	G	Padstow	109,598		7,497	2,192
184	P	G	Panania	443,441		30,333	8,869
185	P	WS	Parramatta	1,484,289		101,531	29,686
186	P	WS	Parramatta North with Harris Park	334,869		22,906	6,697
187	P	G	Peakhurst / Mortdale	313,629		21,454	6,273
188	P	WS	Penrith	410,293		28,066	8,206
189	P	G	Penshurst	262,098		17,929	5,242
190	P	S	Petersham	302,151		20,668	6,043
191	PRC (np)	N	Philadelphia Anglican Church #		166,379	6,829	3,328
192	P	W	Picton	164,673		11,264	3,293
193	PP	WS	Pitt Town	768,592		52,575	15,372
194	PP	W	Port Kembla	179,821		12,300	3,596
195	P	N	Pymble	979,949		67,033	19,599
196	P	WS	Quakers Hill	742,874		50,816	14,857
197	P	S	Randwick	738,759		50,534	14,775
198	PP	G	Regents Park	51,404		3,516	1,028
199	PP	G	Revesby	101,825		6,965	2,037
200	P	WS	Richmond	235,979		16,142	4,720
201	PP	WS	Riverstone	131,046		8,964	2,621
202	P	G	Riverwood - Punchbowl	311,417		21,302	6,228
203	P	W	Robertson	201,326		13,772	4,027
204	P	WS	Rooty Hill	1,689,586		115,575	33,792
205	PP	W	Rosemeadow	242,716		16,603	4,854
206	P	N	Roseville	1,032,823		70,649	20,656
207	P	N	Roseville East	329,785		22,559	6,596
208	PP	WS	Rouse Hill	426,436		29,170	8,529
209	P	N	Ryde	781,038		53,426	15,621
210	PP	G	Sadleir	252,601		17,279	5,052
211	P	G	Sans Souci	191,122		13,074	3,822
212	P	N	Seaforth	274,394		18,770	5,488
213	P	WS	Seven Hills	306,928		20,995	6,139
214	P	W	Shellharbour	267,072		18,269	5,341
215	P	W	Shellharbour City Centre	432,708		29,599	8,654
216	P	W	Shoalhaven Heads	163,366		11,175	3,267
217	RC (np)	W	Soul Revival Church #		761,779	31,265	15,236
218	P	G	South Carlton	269,045		18,404	5,381
219	P	S	South Coogee	135,446		9,265	2,709
220	P	W	South Creek	447,350		30,601	8,947
221	P	S	South Head (formerly Vaucuse + Watsons Bay)	657,345		44,965	13,147
222	P	G	South Hurstville	268,219		18,347	5,364
223	P	S	South Sydney	240,056		16,421	4,801
224	P	WS	Springwood	810,701		55,455	16,214
225	PP	WS	St Clair	110,325		7,547	2,207
226	P	G	St George	201,304		13,770	4,026
227	P	G	St George North	899,609		61,537	17,992
228	P	N	St Ives	1,663,481		113,789	33,270
229	P	G	St Johns Park (formerly Smithfield Road)	196,597		13,448	3,932
230	P	WS	St Marys	205,617		14,065	4,112
231	RC (np)	WS	Stanhope #		227,514	9,338	4,550

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2019 Net Operating Receipts for parishes with property	2019 Net Operating Receipts for parishes without property	Variable PCR charge for 2021	Church Land Acquisition Levy for 2021
232	P	S	Strathfield and Homebush	302,747		20,709	6,055
233	P	S	Summer Hill	391,890		26,807	7,838
234	PP	S	Surry Hills	818,404		55,982	16,368
235	PP	W	Sussex Inlet	140,789		9,631	2,816
236	P	W	Sutherland	383,008		26,199	7,660
237	P	W	Sutton Forest	261,187		17,866	5,224
238	P	S	Sydney - Cathedral of St Andrew	n/a		n/a	n/a
239	P	S	Sydney - Christ Church St Laurence	985,015		67,379	19,700
240	P	S	Sydney - St James, King Street	2,828,877		193,507	56,578
241	P	W	Sylvania	306,395		20,959	6,128
242	PP	N	Terrey Hills	120,829		8,265	2,417
243	P	W	The Oaks	153,223		10,481	3,064
244	P	N	Thornleigh - Pennant Hills	625,011		42,753	12,500
245	P	WS	Toongabbie	576,910		39,463	11,538
246	P	N	Turrumurra	1,410,651		96,494	28,213
247	P	N	Turrumurra South	382,737		26,181	7,655
248	P	W	Ulladulla	522,146		35,717	10,443
249	RC (np)	S	Unichurch (Uni. NSW) #		532,312	21,847	10,646
250	P	N	Wahroonga - St Andrew's	447,686		30,624	8,954
251	P	N	Wahroonga - St Paul's	206,022		14,093	4,120
252	P	N	Waitara	275,689		18,858	5,514
253	P	WS	Wentworth Falls	293,128		20,051	5,863
254	P	WS	Wentworthville	124,488		8,515	2,490
255	P	N	West Lindfield	237,224		16,227	4,744
256	P	WS	West Pennant Hills	1,036,823		70,923	20,736
257	P	N	West Pymble	945,940		64,706	18,919
258	P	N	West Ryde	518,229		35,449	10,365
259	P	W	West Wollongong	478,489		32,731	9,570
260	P	WS	Westmead	224,513		15,358	4,490
261	P	WS	Wilberforce	277,451		18,979	5,549
262	P	N	Willoughby	427,772		29,261	8,555
263	P	N	Willoughby Park	301,168		20,601	6,023
264	P	WS	Windsor	148,928		10,187	2,979
265	P	W	Wollondilly	218,922		14,975	4,378
266	P	W	Wollongong	1,018,714		69,684	20,374
267	P	S	Woollahra	172,842		11,823	3,457
268	P	G	Yagoona	361,575		24,733	7,232
				119,812,568	3,029,296	8,320,000	2,456,837

Notes

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, which approximates what the network costs would be if the property insurance component was excluded from the ACPT's parish property and liability insurance program.