

# Parochial Cost Recovery Charges, Church Land Acquisition Levy and Property Receipts Levy for 2022

## Key Points

- The total Parochial Network Costs for 2022 are expected to be 12% higher than in 2021.
- The main contributors to the 12% increase in Parochial Network Costs are the Parish property and liability insurance program (increasing 16% due to premium rate increases and the inclusion of part of the cost of insurance specific to the Cathedral), and the ACPT management fee (increasing 96% because 2021 benefited from one-off reduction in response to COVID-19 and 2022 will need to increase to cover the absence of a management fee on client funds invested in the Diocesan Cash Investment Fund).
- The variable PCR charge percentage increases slightly from 6.8% in 2021 to 6.9% in 2022. However, it should be noted that this would have been substantially higher were it not for the 11% increase in total Net Operating Receipts (NOR). The NOR for 2020 included the one-off effect of COVID-19 financial support in the form of JobKeeper and Cash Flow Boost payments.
- The estimated total Ministry Costs per clergy are expected to rise by 10%. This is almost entirely driven by an expected 40%-50% increase in the premium rate for Stipend Continuance Insurance at the end of the 3 year fixed rate agreement. The final cost of this insurance will not be known until Q4 2021 when a decision on the future benefit structure and insurer is made following a review of the results of an open tender.
- While these estimates represent the best figures currently available, the Ordinance allows Standing Committee to report an estimate of the amounts payable, and then set the actual charge for 2022 during Q4 of 2021 based on the formula in the Schedule to the Ordinance.
- The Church Land Acquisition Levy continues at the previous rate of 2% of the NOR of each parochial unit.
- Information in relation to the Property Income received in 2020 and Levy payable by each parish in 2022 in accordance with the *Property Receipts Levy Ordinance 2018* is included in Attachment 2.

## Background

1. At its meeting on 6 September 2021 Standing Committee passed the *Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2021*. The Ordinance details the estimated costs to be recovered from parishes in 2022. The Property Receipts Levy Ordinance 2018 details the basis on which parishes are to pay a property receipts levy in 2022.
2. The details of the components of the cost recoveries charge in 2022 in respect of Ministry Costs are shown in Attachment 1. The relevant costs are recovered from each parochial unit as part of the PCR system, based on the number of ordained ministers licensed to that parochial unit.
3. The estimate of the amount of the variable Parochial Cost Recoveries charge, the Church Land Acquisition Levy and the Property Receipts Levy to be paid by each parochial unit in 2022 are shown in Attachment 2. The individual components of the parochial Network Costs recovered through the variable Parochial Cost Recoveries charge are shown in Attachment 3.

## Parochial network costs

4. The total of the Parochial Network Costs is expected to rise by 12% in 2022. The main drivers of this increase are the increasing cost of the ACPT's parish property and liability insurance program and the significant increase in the ACPT management fee payable by all parishes with property. The cost of some line items is expected to increase by the 2.75% increase in SDS's cost base.

### *Parish property and liability insurance program*

5. At the request of the Standing Committee, during 2020 the ACPT undertook a thorough review designed to limit the cost of the parish insurance program. As a result of that review 7 individual policies were discontinued, and the aggregate deductible on the Industrial and Special Risks (ISR) insurance policy covering buildings and contents was significantly increased (with the excess per individual ISR claim also increased). Standing Committee also decided that for 2021 the cost of 2 particular policies that relate directly to St Andrew's Cathedral should be removed from the parish property and liability insurance program and be funded through a direct allocation of Synod funds.
6. Even with the changes the cost of the parish property and liability insurance program for 2021 increased to \$6.2 million. The ACPT has now estimated that the cost of the equivalent parish property and liability insurance program for 2022 will be \$6.9 million. This figure may change if the results of the ACPT's insurance renewal process which is being finalised this month indicate the actual premium cost will be significantly different to the amount included in the above estimate.
7. In addition, Standing Committee has now decided that the majority of the cost of the 2 insurance policies that specifically relate to St Andrew's Cathedral should be transferred back to form part of the parish property and liability insurance program for 2022. The estimated cost of both these policies for 2022 has risen so that the ISR excess of loss over \$250m is now \$507,000 (up 30%) and the Excess Umbrella liability - 4th excess layer is now \$37,000 (up 142%), giving a total of \$544,000. \$314,000 of this cost will be included in the parish property and liability insurance program for 2022 and the other \$230,000 will be funded from an allocation made under the *Synod Appropriations and Allocations Ordinance 2021*.
8. In aggregate therefore the estimated cost of the parish property and liability insurance program for 2022 is \$7,214,000, a 16.4% increase over 2021. 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.

### *Professional Standards Unit – parish related costs*

9. The cost of this program for 2022 has been estimated based on the amount allocated for the previous year, plus \$98,279 for the cost of additional work expected in 2022 (salary increases and additional rent, extra casual support hours and additional time for a consultant dealing with bullying complaints).
10. However, the expected cost has then been reduced by requesting the PSU to utilise \$150,000 of the reserves it has accumulated since January 2020 (\$236,000 in 2020 and a further \$144,000 in the first 6 months of 2021). Given that the PSU is a cost recovery organisation it is considered that they should only hold reserves that are specifically necessary for their operation.
11. In aggregate therefore the amount to be recovered from parishes to fund the PSU in 2022 will be approximately \$50,000 less than in 2021.

### *Reimbursing the Synod Risk Reserve for non-standard expenses incurred by the PSU*

12. During 2020 the Synod Risk Reserve was required to reimburse the PSU some \$47,000 for non-standard (investigation) expenses. No such expenses have been reimbursed from the Risk Reserve to date this year, so there will be no charge on parishes for this item in 2022.

### *Ministry Spouse Support Fund*

13. \$150,000 of Synod funds were allocated for this purpose in each of 2019 (the Fund's first year of operation) and 2020. Grants totalling \$54,000 were made in 2019 and a further \$16,000 in 2020. At 30 June 2021 this Fund had an uncommitted balance of approximately \$230,000. No allocation of Synod Funds was made in 2021, and it is proposed that no further allocation be made in 2022.

### *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 2022.

### *ACPT management fee payable by parishes with property*

15. In 2021 the expected cost of \$546,000 was reduced by \$176,000 leaving a net of \$370,000 as a result of the ACPT's decision the previous year to offer parishes some COVID-19 relief in the form of a 50% reduction in the ACPT's fee for 8 months.
16. It was expected therefore that the ACPT management fee for 2022 would need to return to \$546,000, plus an allowance for the increase in SDS's cost base. However, as a result of the very low returns being earned on investments in the Diocesan Cash Investment Fund (DCIF), this year the ACPT decided to suspend the 0.5% fee it charges on all parish related trust funds held in the DCIF. The ACPT has now asked that from the beginning of 2022 it be compensated for its decision to suspend the fee it charged on invested funds with a corresponding increase in the annual amount of the ACPT management fee payable by all parishes with property. The Standing Committee has asked the ACPT to provide a report to the Finance Committee with more information to substantiate the amount of the increase it is seeking in the ACPT management fee. While that report has not yet been received, this report and its Attachments have been prepared on the assumption that Standing Committee will approve the ACPT's request to increase the ACPT management fee by the ACPT's estimate of \$158,000 (whilst not offering an opinion on whether that is the correct course of action).
17. As a result, after allowing for the estimated increase in SDS's cost base of 2.75%, for 2022 the ACPT management fee payable by all parishes with property has been estimated at \$723,360 ( $(\$546,000 + \$158,000) \times 1.0275$ ).

### *Voluntary relinquishment of incumbency*

18. Prior to 30 June 2021 the Archbishop's Discretionary Trust (ADT) has not been required to make any contributions on behalf of the Diocese in connection with Voluntary Relinquishment of Incumbency Policy adopted by Synod in 2018. However, it is now likely the ADT will contribute 80% of a \$50,000 'relinquishment payment' later this year. An amount of \$40,000 has been included in the Parochial Network Costs for 2022 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 based on previous experience it is expected the total cost of Sydney's participation in 2021 will be approximately \$135,000. The majority of this cost will be covered by the annual allocation of Synod funds accumulated since the last NCLS (4 years of allocations of \$15,000 plus an amount of \$40,000 to be funded in 2022). This year the organisers of the Diocese's participation in the NCLS have decided not to charge individual parishes directly for the number of survey forms ordered (estimated at \$35,000 in total), accordingly it is necessary to instead recover that cost from all parishes as an additional line item in the Parochial Network Costs for 2022.

### *Generally*

20. The estimated cost of each of the following programs has been increased to allow for the estimated 2.75% increase in SDS's cost base for 2022, since in each case SDS provides the majority of the staff and facilities involved in delivering the particular program –
  - (a) Parish risk management program;
  - (b) Safe ministry training program;
  - (c) Parish contribution to the cost of Diocesan archives; and
  - (d) SDS fee for managing the PCR Fund 951.
21. 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 \$300,000 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.

22. As the balance of the Ministry Spouse Support Fund has grown to significantly more than the \$150,000 originally allocated by Synod for this purpose, it has been decided to utilise the excess of \$80,000 to reduce the amount of the total parochial network costs to be funded by parishes in 2022. This fund will need to be topped up in future years should claims decrease the balance to the point where that is necessary.

### *Net operating receipts*

23. As of 19 August 2021 the 2020 audited financial statements have been received from all parishes due to report. Each of these financial statements have been reviewed, any queries resolved and the relevant data captured in the SDS database.
24. The aggregated data from these parish financial statements reveals the net operating receipts have increased from \$122.9m to \$136.5m (an increase of 11%).
25. The combined effect of a 12% increase in total Parochial Network Costs and a 11% increase in aggregate net operating receipts results in the variable PCR charge percentage for parishes with property increasing slightly from 6.8% to 6.9%.
26. Of course, while the variable PCR percentage for 2022 is being 'protected' by the substantial Government COVID-19 financial support received in 2020, that financial support was a one-off and without an equivalent external 'boost' in 2021 the likelihood is that aggregate net operating receipts this year will decline significantly from 2020 levels. It must be expected therefore that the combination of continuing increases in the cost of insurance and a decrease in aggregate net operating receipts is likely to lead to a substantial rise in the variable PCR charge percentage for 2023 above the current level of 6.8%.

### *Ministry costs*

27. The estimated cost of several of the components of the ministry costs for 2022 is dependent on decisions that have yet to be made. Where necessary the actual PCR charge for 2022 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 2022 are expected to be at least 10% more per clergy than the actual cost for 2021 (see Attachment 1).

### *Superannuation*

28. Standing Committee has now determined the recommended minimum stipend will increase by 2.4% from 1 July 2022. The amount of the superannuation contribution required for 2022 has therefore been calculated as 17% of the average recommended minimum stipend for 2022 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*

29. 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 LSL contribution has been estimated based on a 2% increase over the figure for 2021 to allow for a possible rise in the average national stipend (calculated by the General Synod office).

### *Stipend Continuance Insurance*

30. 2021 is the last year of a 3-year fixed rate agreement and, as foreshadowed in the Standing Committee's report to Synod last year in relation to the PCR charges for 2021, the cost of all salary continuance insurance continues to rise very significantly. The current insurer has estimated a 40% to 50% increase in the premium rate for 2022 if the current benefit structure is maintained. The Standing Committee has approved an open tender process later this year to identify the insurer with the lowest premium rate.
31. As part of that tender process each potential insurer is being asked to quote on a number of alternative benefit structures. It is expected that several of those alternatives will offer significant premium savings and Standing Committee is intending to carefully review those alternatives in order to select an insurer and a benefit structure that minimises the cost of this insurance while still providing an appropriate level of cover for parish clergy.

32. The results of the tender process and the final negotiations with the selected insurer will not be known until Q4 2021. Accordingly, for the purpose of this Report it has been assumed the premium rate for this insurance will increase by 45% over the rate for 2021.

## Other matters

33. While these estimates represent the best figures currently available, the Ordinance allows Standing Committee to report an estimate of the amounts payable to Synod in September this year and then set the actual charge for 2022 based on the formula in the Schedule to the Ordinance.
34. It is expected that the actual cost of a number of the components will vary from the estimates in this Report. 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 from the estimates in this Report.
35. Continuing an important initiative that has been in place for a number of years now, although temporarily suspended for 2020, the Ordinance also specifies that in addition to the cost recoveries charge, in 2022 each parochial unit is to pay a Church Land Acquisition Levy calculated at 2% of the net operating receipts of that parochial unit for 2020.

## Property Receipts Levy

36. 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 2020, and the amount of Levy payable on that Property income in 2022. In total the property income decreased from \$11.6m to \$8.0m (a decrease of 31%). The total amount of Levy payable in 2022 is \$321,773.
37. 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.
38. 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.

DANIEL GLYNN  
**Diocesan Secretary**

15 September 2021

## Parochial Cost Recovery Charges for 2022

	Actual for 2021	Standing Committee estimate for 2022
<b>Ministry costs (per F/T minister)</b>		
<b>Ministers, Assistant Ministers (7+ years, Senior Assistant Ministers)</b>		
Superannuation contribution	11,677	11,959
Long service leave contribution	1,726	1,758
Clergy Care -		
Stipend Continuance Insurance	3,000	4,296
Clergy Assistance Program	150	150
Sickness & accident fund	125	125
<b>Cost per minister</b>	<b>\$ 16,678</b>	<b>\$ 18,288</b>
	<i>\$ increase on previous year</i>	
	1%	10%
<b>Assistant Ministers</b>		
Superannuation contribution	10,509	10,763
Long service leave contribution	1,726	1,758
Clergy Care -		
Stipend Continuance Insurance	3,000	4,296
Clergy Assistance Program	150	150
Sickness & accident fund	125	125
<b>Cost per minister</b>	<b>\$ 15,510</b>	<b>\$ 17,092</b>
	<i>\$ increase on previous year</i>	
	1%	10%

## Variable PCR Charge, Church Land Acquisition Levy and Property Receipts Levy for 2022

Total Net Operating Receipts for 2020 (as at 19 August 2021)  
 Parochial Network Costs to be recovered in 2022  
**Variable PCR percentage for parishes with property**  
**Variable PCR percentage for parishes without property (= 60%)**  
**Church Land Acquisitions Levy percentage**  
 Contribution to the acquisition of land for future church sites  
 Property Income subject to the Levy  
 Property Receipts Levy payable (at 67% of full variable rate)

Net Operating Receipts	PCR	Church Land Acquisition Levy	Property Income	PRL
136,568,847	9,289,661 6.8694230% 4.1216538%	2.00% 2,731,377	7,962,481	321,773

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2020 Net Operating Receipts	Variable PCR charge for 2022	Church Land Acquisition Levy for 2022	2020 Property Income subject to Levy	Property Receipts Levy (at 67% rate) for 2022
1	PP	SS	Abbotsford	222,433	15,280	4,449	58,219	826
2	P	W	Albion Park	298,499	20,505	5,970	19,460	-
3	P	SS	Annandale	773,049	53,104	15,461	40,052	-
4	PP (np)	WS	Arise Anglican Church #	85,482	3,523	1,710	-	-
5	P	N	Artarmon	398,243	27,357	7,965	2,112	-
6	P	SS	Ashbury	330,642	22,713	6,613	21,326	-
7	P	SS	Ashfield Five Dock and Haberfield	1,053,305	72,356	21,066	-	-
8	P	N	Asquith / Mt Colah / Mt Kuring-gai	462,516	31,772	9,250	11,536	-
9	P	WS	Auburn - St Philip	412,288	28,322	8,246	10,252	-
10	PP	WS	Auburn - St Thomas	182,086	12,508	3,642	29	-
11	P	W	Austinmer	528,744	36,322	10,575	21,631	-
12	P	N	Balgowlah	385,560	26,486	7,711	56,494	653
13	PP	SS	Balmain (St Mary's, formerly part of Darling Street)	80,130	5,504	1,603	17,523	-
14	P	SW	Bankstown	170,739	11,729	3,415	3,589	-
15	P	N	Barrenjoey	374,978	25,759	7,500	90,927	4,113
16	P	WS	Baulkham Hills	321,931	22,115	6,439	-	-
17	PP	SS	Bayside (formerly Arncliffe)	401,565	27,585	8,031	1,668	-
18	P	N	Beecroft	578,196	39,719	11,564	31,514	-
19	P	SS	Bellevue Hill	254,980	17,516	5,100	175,866	17,733
20	P	SW	Belmore with McCallums Hill & Clemton Park	157,893	10,846	3,158	-	-
21	P	N	Belrose	433,568	29,784	8,671	82,098	3,226
22	PP	WS	Berala	323,780	22,242	6,476	5,512	-
23	P	N	Berowra	447,671	30,752	8,953	3,086	-
24	P	W	Berry	180,478	12,398	3,610	11,687	-
25	P	SW	Beverly Hills with Kingsgrove	313,711	21,550	6,274	44,483	-
13	P	SS	Birchgrove (formerly Balmain - St John's)	151,705	10,421	3,034	23,195	-
26	P	WS	Blackheath	215,748	14,821	4,315	5,855	-
27	P	WS	Blacktown	529,377	36,365	10,588	83,120	3,329
28	P	SW	Blakehurst	255,749	17,568	5,115	45,550	-
29	P	W	Bomaderry	185,458	12,740	3,709	12,868	-
30	P	SS	Bondi and Waverley	704,455	48,392	14,089	-	-
31	p	W	Bowral	762,241	52,362	15,245	22,178	-
32	P	SS	Brighton / Rockdale	412,729	28,352	8,255	62,260	1,232
33	P	SS	Broadway	1,393,419	95,720	27,868	-	-
34	P	W	Bulli	459,198	31,544	9,184	40,791	-
35	P	SS	Burwood	374,834	25,749	7,497	13,926	-
36	PP	SW	Cabramatta	485,664	33,362	9,713	56,356	639
37	P	WS	Cambridge Park	204,544	14,051	4,091	1,717	-
38	P	SW	Camden	673,425	46,260	13,469	77,774	2,791
39	P	SW	Camden Valley (formerly South Creek)	594,335	40,827	11,887	41	-
40	P	SW	Campbelltown	1,643,417	112,893	32,868	-	-
41	P	SW	Campsie	254,950	17,514	5,099	52,284	229
42	P	SS	Canterbury with Hurlstone Park	309,488	21,260	6,190	17,352	-
43	P	W	Caringbah	762,120	52,353	15,242	84,101	3,427
44	P	WS	Carlingford and North Rocks	2,114,233	145,236	42,285	3,152	-
45	P	N	Castle Hill	2,820,396	193,745	56,408	37,860	-
46	P	SS	Centennial Park	716,925	49,249	14,339	-	-

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2020 Net Operating Receipts	Variable PCR charge for 2022	Church Land Acquisition Levy for 2022	2020 Property Income subject to Levy	Property Receipts Levy (at 67% rate) for 2022
47	P	N	Chatswood	1,345,577	92,433	26,912	94,153	4,437
48	RC (np)	N	Cherrybrook #	331,458	13,662	6,629	-	-
49	PP	SW	Chester Hill with Sefton (+ Villawood 1 Jan 21)	389,624	26,765	7,792	2,049	-
50	P	N	Christ Church Northern Beaches	318,774	21,898	6,375	84,937	3,511
51	PRC (np)	SW	Church at the Peak (Peakhurst South) #	347,005	14,302	6,940	-	-
52	P	SS	Church Hill	1,299,509	89,269	25,990	18,606	5,610
53	P	SS	Clovelly	479,407	32,932	9,588	28,191	-
54	PP	SW	Cobbitty	319,485	21,947	6,390	32,910	-
55	P	SS	Concord & Burwood	190,250	13,069	3,805	30,814	-
56	PP	SS	Concord North	276,922	19,023	5,538	8,533	-
57	P	SS	Concord West	182,228	12,518	3,645	49,188	-
58	P	SS	Coogee	251,857	17,301	5,037	38,141	6,389
59	P	SS	Cooks River	176,257	12,108	3,525	51,019	102
60	P	W	Corrimal	247,242	16,984	4,945	6,407	-
61	P	WS	Cranebrook with Castlereagh	465,979	32,010	9,320	-	-
62	P	N	Cremorne	350,217	24,058	7,004	109,120	-
63	P	W	Cronulla	231,514	15,904	4,630	10,061	-
64	P	SS	Croydon	922,572	63,375	18,451	17,684	-
65	PP	W	Culburra Beach	146,985	10,097	2,940	16	-
66	P	W	Dapto	1,078,350	74,076	21,567	78,141	2,828
67	P	SS	Darling Point	808,812	55,561	16,176	143,852	12,370
68	P	SS	Darling Street (now without St Mary's)	707,659	48,612	14,153	307,526	46,990
69	P	SS	Darlinghurst	744,013	51,109	14,880	275,377	39,451
70	P	N	Dee Why	324,167	22,268	6,483	20,237	-
71	PP	SW	Denham Court	155,513	10,683	3,110	35,749	-
72	PP	WS	Doonside	90,233	6,198	1,805	-	-
73	P	SS	Drummoyne	242,043	16,627	4,841	13,254	-
74	PP	SW	Dulwich Hill	230,118	15,808	4,602	82,753	3,292
75	P	WS	Dundas / Telopea	611,404	42,000	12,228	230,459	-
76	P	N	Dural District	539,816	37,082	10,796	10,579	-
77	P	SW	Eagle Vale	282,615	19,414	5,652	3,751	-
78	P	SS	Earlwood	272,861	18,744	5,457	-	-
79	P	N	East Lindfield	271,798	18,671	5,436	38,957	-
80	P	SS	Eastgardens	642,201	44,116	12,844	9,465	-
81	P	N	Eastwood (now incorporates Ermington 1 Jan 21)	1,012,162	69,530	20,243	44,524	-
82	P	WS	Emu Plains	482,543	33,148	9,651	188	-
83	P	SS	Enfield and Strathfield	1,028,626	70,661	20,573	27,477	-
84	P	W	Engadine	791,751	54,389	15,835	257	-
85	P	SS	Enmore / Stanmore	200,283	13,758	4,006	25,692	-
86	P	N	Epping	368,764	25,332	7,375	48,838	-
87	PP	SW	Fairfield with Bossley Park	637,689	43,806	12,754	-	-
88	P	W	Fairy Meadow	358,717	24,642	7,174	25,803	-
89	P	W	Figtree	1,521,590	104,524	30,432	5,218	-
90	P	N	Forestville	487,060	33,458	9,741	27,360	-
91	P	N	Frenchs Forest (incorporating Beacon Hill)	453,462	31,150	9,069	13,331	-
92	P	N	Freshwater	379,289	26,055	7,586	3,476	-
93	P	SW	Georges Hall	139,689	9,596	2,794	1,123	-
94	P	W	Gerrigong	352,978	24,248	7,060	9,533	-
95	P	N	Gladesville	1,764,174	121,189	35,283	175,981	17,752
96	P	SS	Glebe	452,478	31,083	9,050	122,055	8,719
97	P	N	Glenhaven	572,721	39,343	11,454	5,190	-
98	P	WS	Glenmore Park and Mulgoa	896,975	61,617	17,940	4,381	-
99	P	N	Gordon	437,642	30,063	8,753	24,592	-
100	RC (np)	SS	Grace City Church (1 Jan 21) #	-	-	-	-	-
101	P	WS	Granville	308,542	21,195	6,171	26,341	-
102	PP	SW	Greenacre	94,358	6,482	1,887	21,827	-
103	P	N	Greenwich	152,004	10,442	3,040	11,960	-
104	P	WS	Greystanes - Merrylands West	126,115	8,663	2,522	21,305	-
105	PP	WS	Guildford with Villawood (- Villawood 1 Jan 21)	477,540	32,804	9,551	87,903	-
106	P	W	Gymea	445,569	30,608	8,911	11,328	-
107	RC (np)	W	Harbour Church #	-	-	-	-	-
108	P	W	Helensburgh and Stanwell Park	415,680	28,555	8,314	23,174	-
109	P	N	Hornsby	176,338	12,113	3,527	32,543	-
110	PRC (np)	N	Hornsby Anglican Chinese Church #	204,070	8,411	4,081	4,395	-



	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2020 Net Operating Receipts	Variable PCR charge for 2022	Church Land Acquisition Levy for 2022	2020 Property Income subject to Levy	Property Receipts Levy (at 67% rate) for 2022
111	P	N	Hornsby Heights	178,185	12,240	3,564	7,935	-
112	P	SW	Hoxton Park	377,775	25,951	7,556	36,532	-
113	P	N	Hunters Hill	312,146	21,443	6,243	81,185	-
114	P	SW	Hurstville	822,016	56,468	16,440	-	-
115	P	SW	Hurstville Grove	532,960	36,611	10,659	-	-
116	P	W	Huskisson	201,478	13,840	4,030	1,256	-
117	P	SW	Ingleburn (incorporating Glenquarie)	367,483	25,244	7,350	-	-
118	PP	W	Jamberoo	235,769	16,196	4,715	28,180	-
119	P	W	Jannali	1,072,841	73,698	21,457	32,747	-
120	P	W	Kangaroo Valley	141,174	9,698	2,823	27,894	-
121	P	WS	Katoomba	360,286	24,750	7,206	17,141	-
122	P	W	Keiraville	307,707	21,138	6,154	6,209	-
123	P	WS	Kellyville	1,019,322	70,022	20,386	2,245	-
124	P	SS	Kensington Eastlakes	282,611	19,414	5,652	76,204	2,634
125	P	W	Kiama And Minnamurra	558,849	38,390	11,177	-	-
126	P	N	Killara	556,182	38,206	11,124	90,234	4,043
127	P	SS	Kingsford	246,170	16,910	4,923	3,322	-
128	P	WS	Kingswood	309,775	21,280	6,196	2,920	-
129	P	N	Kirribilli and Neutral Bay	2,524,773	173,437	50,495	88,620	3,881
130	P	WS	Kurrajong	316,310	21,729	6,326	16,196	-
131	PP	SW	Lakemba	69,025	4,742	1,381	7,964	-
132	P	WS	Lalor Park and Kings Langley	240,173	16,498	4,803	10,687	-
133	P	N	Lane Cove and Mowbray	701,014	48,156	14,020	42,284	-
134	P	N	Lavender Bay	381,669	26,218	7,633	69,543	1,964
135	P	WS	Lawson	163,984	11,265	3,280	10,609	-
136	P	SS	Leichhardt	364,884	25,065	7,298	21,880	-
137	P	WS	Leura	177,594	12,200	3,552	2,902	-
138	P	WS	Lidcombe	319,660	21,959	6,393	1,177	-
139	P	N	Lindfield	518,268	35,602	10,365	3,373	-
140	P	WS	Lithgow	291,492	20,024	5,830	26,662	-
141	P	SW	Liverpool	444,165	30,512	8,883	39,220	6,569
142	P	SW	Liverpool South	249,803	17,160	4,996	714	-
143	P	N	Longueville	339,100	23,294	6,782	30,004	-
144	PP	SS	Lord Howe Island	15,403	1,058	308	-	-
145	P	WS	Lower Mountains	672,961	46,229	13,459	-	-
146	P	SW	Lugarno	167,106	11,479	3,342	16,629	-
147	P	N	Macquarie	560,932	38,533	11,219	70,077	2,018
148	P	SS	Malabar	384,884	26,439	7,698	83,472	3,364
149	P	N	Manly	1,601,649	110,024	32,033	45,068	-
150	P	SS	Maroubra	452,297	31,070	9,046	-	-
151	P	SS	Marrickville	265,578	18,244	5,312	85,671	3,585
152	P	W	Menai	955,661	65,648	19,113	348	-
153	P	SW	Menangle	205,477	14,115	4,110	55	-
154	P	WS	Merrylands	330,997	22,738	6,620	119,255	8,250
155	P	WS	Minchinbury	330,680	22,716	6,614	-	-
156	P	SW	Minto	333,573	22,915	6,671	7,363	-
157	P	W	Miranda	1,075,850	73,905	21,517	26,259	-
158	P	W	Mittagong	470,130	32,295	9,403	20,327	-
159	P	N	Mona Vale	321,403	22,079	6,428	77	-
160	P	SW	Moorebank	514,346	35,333	10,287	12,885	-
161	P	N	Mosman - St Clement's	784,777	53,910	15,696	140,275	11,771
162	P	N	Mosman - St Luke's	378,433	25,996	7,569	112,755	7,161
163	P	W	Moss Vale	253,286	17,399	5,066	14,427	-
164	PP	WS	Mt Druitt	167,993	11,540	3,360	37,791	-
165	P	SW	Narellan	341,561	23,463	6,831	-	-
166	P	N	Naremburn / Cammeray	1,212,245	83,274	24,245	981	-
167	P	N	Narrabeen	983,755	67,578	19,675	47,906	-
168	P	N	Newport	208,130	14,297	4,163	41,386	-
169	P	SS	Newtown with Erskineville	719,845	49,449	14,397	14,522	-
170	P	SS	Norfolk Island	0	-	-	-	-
171	P	N	Normanhurst	948,114	65,130	18,962	-	-
172	P	N	North Epping	526,040	36,136	10,521	48,252	-
173	P	N	North Ryde	326,262	22,412	6,525	17,040	-
174	P	N	North Sydney	1,986,427	136,456	39,729	-	-

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2020 Net Operating Receipts	Variable PCR charge for 2022	Church Land Acquisition Levy for 2022	2020 Property Income subject to Levy	Property Receipts Levy (at 67% rate) for 2022
175	P	N	Northbridge	606,330	41,651	12,127	57,822	786
176	P	WS	Northmead and Winston Hills	750,299	51,541	15,006	-	-
177	P	WS	Norwest	1,384,390	95,100	27,688	-	-
178	P	W	Nowra	508,870	34,956	10,177	-	-
179	P	W	Oak Flats	184,079	12,645	3,682	-	-
180	P	WS	Oakhurst	237,029	16,283	4,741	77,156	2,729
181	P	SW	Oatley	251,107	17,250	5,022	35,336	-
182	P	SW	Oatley West	226,563	15,564	4,531	297	-
183	PP	SW	Oran Park	417,160	28,656	8,343	-	-
184	P	SS	Paddington	193,158	13,269	3,863	-	-
185	P	SW	Padstow	148,872	10,227	2,977	2,239	-
186	P	SW	Panania	491,322	33,751	9,826	373	-
187	P	WS	Parramatta	1,332,508	91,536	26,650	31,626	-
188	P	WS	Parramatta North with Harris Park	400,879	27,538	8,018	64,966	1,504
189	P	SW	Peakhurst / Mortdale	312,831	21,490	6,257	2,319	-
190	P	WS	Penrith	524,904	36,058	10,498	82,359	3,252
191	P	SW	Penshurst	254,238	17,465	5,085	30,997	-
192	P	SS	Petersham	380,751	26,155	7,615	12,587	-
193	PRC (np)	N	Philadelphia Anglican Church #	167,952	6,922	3,359	810	-
194	P	W	Picton and Wilton	202,684	13,923	4,054	8,899	-
195	PP	WS	Pitt Town	705,267	48,448	14,105	25,312	-
196	PP	W	Port Kembla	204,469	14,046	4,089	47,849	-
197	P	N	Pymble	854,756	58,717	17,095	3,317	-
198	P	WS	Quakers Hill	989,197	67,952	19,784	29,623	-
199	P	SS	Randwick	711,023	48,843	14,220	19,834	3,322
200	PP	SW	Regents Park	50,653	3,480	1,013	696	-
201	PP	SW	Revesby	130,791	8,985	2,616	3,810	-
202	P	WS	Richmond	342,900	23,555	6,858	15,447	-
203	PP	WS	Riverstone	322,823	22,176	6,456	94,901	4,513
204	P	SW	Riverwood - Punchbowl	382,507	26,276	7,650	70,397	2,050
205	P	W	Robertson	204,677	14,060	4,094	-	-
206	P	WS	Rooty Hill	2,243,705	154,130	44,874	-	-
207	PP	SW	Rosemeadow	232,788	15,991	4,656	43,280	-
208	P	N	Roseville	1,095,751	75,272	21,915	935	-
209	P	N	Roseville East	400,396	27,505	8,008	27,187	-
210	P	WS	Rouse Hill	531,552	36,515	10,631	17,002	-
211	P	N	Ryde	846,041	58,118	16,921	15,881	4,788
212	PP	SW	Sadleir	237,076	16,286	4,742	49,756	-
213	P	SS	Sans Souci	227,751	15,645	4,555	34,074	-
214	P	N	Seaforth	326,462	22,426	6,529	6,918	-
215	P	WS	Seven Hills	316,343	21,731	6,327	759	-
216	P	W	Shellharbour	206,380	14,177	4,128	7,860	-
217	P	W	Shellharbour City Centre	444,163	30,511	8,883	188	-
218	P	W	Shoalhaven Heads	190,225	13,067	3,805	13,636	-
219	RC (np)	W	Soul Revival Church #	649,352	26,764	12,987	98	-
220	P	SW	South Carlton	311,730	21,414	6,235	2,725	-
221	P	SS	South Coogee	175,193	12,035	3,504	-	-
222	P	SS	South Head (formerly Vauclose + Watsons Bay)	683,350	46,942	13,667	225,897	27,848
223	P	SW	South Hurstville	267,084	18,347	5,342	47,367	-
224	P	SS	South Sydney	286,457	19,678	5,729	85	-
225	P	WS	Springwood	919,874	63,190	18,397	-	-
226	P	SS	St George	197,994	13,601	3,960	13,843	-
227	P	SW	St George North	1,123,548	77,181	22,471	226	-
228	P	N	St Ives	2,110,523	144,981	42,210	1,296	-
229	P	SW	St Johns Park (formerly Smithfield Road)	224,363	15,412	4,487	23,118	-
230	P	WS	St Marys with St Clair (from 1 Nov 21)	322,311	22,141	6,446	73	-
231	RC (np)	WS	Stanhope #	255,832	10,545	5,117	97	-
232	P	SS	Strathfield and Homebush	295,504	20,299	5,910	91,715	4,192
233	P	SS	Summer Hill	387,187	26,598	7,744	63,282	1,335
234	PP	SS	Surry Hills	820,866	56,389	16,417	93,240	4,346
235	PP	W	Sussex Inlet	137,622	9,454	2,752	1,367	-
236	P	W	Sutherland	450,331	30,935	9,007	30,432	-
237	P	W	Sutton Forest	342,126	23,502	6,843	32,113	-
238	P	SS	Sydney - Cathedral of St Andrew		-	-		-

	Parish, Prov.P, R.Church, Prov.R.C.	Region	Parochial Unit	2020 Net Operating Receipts	Variable PCR charge for 2022	Church Land Acquisition Levy for 2022	2020 Property Income subject to Levy	Property Receipts Levy (at 67% rate) for 2022
239	P	SS	Sydney - Christ Church St Laurence	1,556,845	106,946	31,137	39,945	6,045
240	P	SS	Sydney - St James, King Street	1,762,182	121,052	35,244	-	-
241	P	W	Sylvania	343,809	23,618	6,876	78,863	2,901
242	PP	N	Terry Hills	129,929	8,925	2,599	55	-
243	P	SW	The Oaks	180,087	12,371	3,602	32,867	-
244	P	N	Thorndale - Pennant Hills	757,669	52,047	15,153	1,169	-
245	P	WS	Toongabbie	734,818	50,478	14,696	1,391	-
246	P	N	Turrumurra	1,612,221	110,750	32,244	23,318	-
247	P	N	Turrumurra South	442,212	30,377	8,844	6,377	-
248	P	W	Ulladulla	336,191	23,094	6,724	5,279	-
249	RC (np)	SS	Unichurch (Uni. NSW) #	1,300,880	53,618	26,018	462	-
250	P	N	Wahroonga - St Andrew's	580,487	39,876	11,610	-	-
251	P	N	Wahroonga - St Paul's	443,894	30,493	8,878	57,213	725
252	P	N	Waitara	334,090	22,950	6,682	-	-
253	P	WS	Wentworth Falls	344,987	23,699	6,900	10,268	-
254	P	WS	Wentworthville	146,265	10,048	2,925	59	-
255	P	N	West Pennant Hills	981,630	67,432	19,633	4,493	-
256	P	N	West Pymble with West Lindfield (from 1 Jan 21)	1,424,413	97,849	28,488	32,087	-
257	P	N	West Ryde	544,888	37,431	10,898	20,723	-
258	P	W	West Wollongong	482,167	33,122	9,643	68,935	1,903
259	P	WS	Westmead	228,885	15,723	4,578	61,707	1,177
260	P	WS	Wilberforce	257,828	17,711	5,157	40,943	-
261	P	N	Willoughby	328,395	22,559	6,568	57,717	776
262	P	N	Willoughby Park	517,898	35,577	10,358	17,084	-
263	P	WS	Windsor	139,021	9,550	2,780	8,936	-
264	P	W	Wollondilly	229,439	15,761	4,589	2,112	-
265	P	W	Wollongong	1,077,235	74,000	21,545	-	-
266	P	SS	Woollahra	192,148	13,199	3,843	14,432	-
267	P	SW	Yagoona	332,877	22,867	6,658	76,794	2,693
				<b>136,568,847</b>	<b>9,289,661</b>	<b>2,731,377</b>	<b>7,962,481</b>	<b>321,773</b>

#### Notes

The 10 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 10 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.

## Parochial Cost Recovery Charges for 2022

	Actual for 2021	Standing Committee estimate for 2022
<b>Parochial Network Costs</b>		
Parish property and liability insurance program	6,200,000	7,214,000
Parish risk management program	247,000	253,793
Professional Standards Unit -		
Parish related costs	998,000	1,096,279
<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
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
SDS fee for managing the PCR Fund 951	216,000	221,940
ACPT management fee payable by all parishes with property	370,000	723,360
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)
<u>less</u> amount drawn from the working capital in MSS Fund		(80,000)
	<b>8,320,000</b>	<b>9,289,661</b>
	<i>12%</i>	<i>12%</i>
	<i>\$ increase on previous year</i>	
Total Net Operating Receipts 2019 & 2020	122,928,013	136,568,847
<b>Variable PCR charge percentage</b> (parochial units with property)	<b>6.83773%</b>	<b>6.8694230%</b>
<b>Variable PCR charge percentage</b> (parochial units without property)	<b>4.10264%</b>	<b>4.1216538%</b>