

# Parochial Cost Recoveries Ordinance 2024

## Explanatory Report

### Key Points

- The total parochial network costs for 2025 (Attachment 1), are expected to be 12.3% higher in 2025 than in 2024, 8.4% higher in 2026 and 8.7% higher in 2027.
- The main factors contributing to the increase in parochial network costs for 2025 are an increase in the expected costs of the Parish property and liability insurance program, an increase in the parish related costs of the Office of the Director of Safe Ministry and an increase in the cost of the Anglican Church Property Trust's management fee for property related services to parishes.
- The variable Parochial Cost Recoveries (**PCR**) charge for parishes with property is expected to be 8.31% in 2025, 8.60% in 2026 and 9.07% in 2027 (compared to 8.03% in 2024). The percentages for 2026 and 2027 are based on assumptions about future network costs and parish net operating receipts.
- The increase in the variable PCR charge percentage for 2025, due to the increase in the parochial network costs, has been mitigated by an increase of 9% in parish Net Operating Receipts (**NOR**) for 2023.
- The variable PCR charge for parishes without property has been set at 50% (2024 and previous years: 60%) of the amount of the charge for parishes with property. The reduction in the PCR percentage has arisen from a review of the cost of the various elements of the Parish property and liability insurance program applicable to parishes with and without property.
- The estimated total ministry costs per clergy in 2025 is expected to rise by approximately 9% for ministers and 6% for Assistant Ministers. This is due to an expected increase in the cost of the Stipend Continuance insurance and the increase in superannuation and long service leave contributions as a result of an increase of 4.1% in the recommended minimum stipend for 2025.
- While these estimates represent the best figures currently available, the proposed Parochial Cost Recoveries Ordinance 2024 allows Standing Committee to set the actual charge for 2025, based on the formula in the Schedule to the Ordinance.
- The Church Land Acquisition Levy will continue at the previous rate of 2% of the net operating receipts of each parochial unit, in accordance with the *Church Land Acquisitions Levy Ordinance 2022*. Attachment 2 contains the details of the amount payable by each parish in 2025 for the Church Land Acquisition levy.
- Attachment 2 also includes the property income received by each parish in 2023 and the resulting Levy payable in 2025 in accordance with the *Property Receipts Levy Ordinance 2018*.

## Purpose

1. The purpose of this report is to provide explanatory comments on the specific proposed sources and applications of funds to be recovered from and levied on parishes in 2025 and an indication of the amounts for 2026 and 2027.

## Recommendations

2. Synod receive this report.
3. Synod pass the Bill for the proposed Parochial Cost Recoveries Ordinance 2024 as an ordinance of the Synod.

## Background

4. The Bill for the proposed Parochial Cost Recoveries Ordinance 2024 (**the Bill**) and this Explanatory Report have been prepared in accordance with the requirements of clause 5 of the *Cost Recoveries Framework Ordinance 2008*. The Bill provides for the charges to be recovered from and levied on parishes in 2025 in a manner that is broadly similar to the actual charges and levies payable in 2024. This report should be read in conjunction with the broader statements of policy intent and explanations contained in the ‘*Statement of Funding Principles and Priorities 2025 – 2027*’ (p258ff.).
5. The details of the components of the cost recoveries charge in respect of parochial network costs and ministry costs under the Bill are shown in **Attachment 1** to this report. The estimate of the amount of the variable Parochial Cost Recoveries charge, the Church Land Acquisitions Levy and the Property Receipts Levy to be paid by each parochial unit in 2025 are shown in **Attachment 2** to this report.

## Parochial network costs

6. The estimated parochial network costs expected to be recovered in 2025 from the variable Parochial Cost Recovery (**PCR**) charge is \$11,282,499. In 2026 and 2027, the corresponding amounts are \$12,224,708 and \$13,284,339.
7. The estimated variable PCR charge percentages are 8.31% in 2025, 8.6% in 2026 and 9.07% in 2027. This represents a 3.5% increase in the charge percentage from 8.03% in 2024 to 8.31% in 2025. The percentages for 2026 and 2027 are based on assumptions about future network costs and parish net operating receipts.
8. The parochial network costs are expected to rise by 12.3% in 2025. The main contributors to this are an increase in the parish property and liability insurance program, an increase in the parish related costs of the Office of the Director of Safe Ministry and an increase in the cost of the Anglican Church Property Trust’s (**ACPT**) management fee for property related services to parishes. We note that ACPT is now proposed to be a part of Sydney Anglican Property, subject to the ratification of the Synod, but for this report it will be referred to as the ACPT.
9. The increase in the parochial network costs for 2026 and 2027 and the corresponding increases in the PCR charge percentages are due to a forecast increase of 10% p.a. in the cost of the parish property and liability program. It is noted that it is difficult to forecast future insurance costs due to the many variables involved, and the forecasted increases therefore take a conservative view.

## PCR charge for parishes without property

10. The variable PCR charge for parishes without property is lower than the charge for parishes with property, reflecting that there is no property insurance costs attributable if a parish does not own property. For the 2025 – 2027 triennium, the variable PCR charge for parishes without property has been set at 50% (2024 and previous years: 60%) of that applicable to parishes with property. The reduction from 60% to 50% has arisen from an analysis of the property insurance cost component of the parish property and liability insurance program. It is intended that this percentage be reconsidered for each triennium.
11. The Bill includes a provision clarifying that if a parish or recognised church owns only strata title property, it will be treated as if it was a parish without property. This provides an equitable outcome as in the case of strata the body corporate is responsible for paying for the insurance of the building. Currently this provision is expected to benefit only one recognised church.

## Office of the Director of Safe Ministry

12. The volume and nature of the parish related work of the Office of the Director of Safe Ministry (**ODSM**), formerly the Professional Standards Unit, has expanded over time due to the inclusion of complaints of “misconduct”, including bullying and domestic abuse, in the scope of the ODSM’s work. Accordingly, the overall cost of the ODSM is expected to rise by 22% or \$277,000 in 2025. This

increase is due to a combination of increased SDS cost recovery charges, staffing and investigation costs.

### ACPT management fee payable by parishes with property

13. The ACPT has advised that the cost of managing parish property will increase by 15% in 2025, reflecting an increase in the SDS cost recovery charge. This is due to an historical under recovery of the full costs by SDS and the normal increase in costs for staff and overheads (including rent) in 2025. The Diocesan Resources Committee will monitor the cost of the ACPT management fee to ensure that the amount covers only the costs of Sydney Anglican Property (**SAP**) managing parish property, given that it is intended that SAP's other work is funded from the Property Receipts Levy.

### Parish property and liability insurance program

14. The balance of the parish property and liability insurance program is expected to cost \$8.16 million in 2025 (a 12% increase compared to the 2024 budget amount). This increase is due to ongoing increases in insured values for property, the costs of uninsured risks relating to historical matters and the PCR absorbing a higher component of the Cathedral's insurance costs in 2025.
15. For some time, the Synod has recognised that the work of the Cathedral is both a responsibility of the Diocese as a whole (i.e., the Synod) and of the parishioners of the Cathedral. With that in mind, in recent years the Synod has worked to take on board as much of the costs of insurance of the Cathedral as possible by transferring all (or at least a proportion) of those costs from the PCR budget to the Synod budget, specifically the Cathedral's -
  - (a) share of the normal parish insurance program costs, the largest part of which is the building insurance (the Industrial and Special Risks (**ISR**) policy covering fire and theft etc up to \$150 million per location), and
  - (b) ISR Excess of Loss policy, and
  - (c) 4th Excess Liability policy.
16. The cost of the two Cathedral specific policies is estimated to be \$551,000 in 2025. The cost of these policies has been included in the Synod budget and is excluded from the parochial network costs. This is consistent with the Synod's practice in recent years.
17. The Cathedral's share of the cost of the normal parish insurance program is estimated at \$565,000 for 2025. In 2025, due to the prioritisation of other funding recipients, the Synod budget cannot accommodate as high a proportion of the Cathedral's insurance compared to 2024, and as a result, \$390,000 referable to the cost of the Cathedral's insurance has been included in the parochial network costs.

### Parish Risk Management program

18. The Parish Risk Management Program is estimated at \$278,000 in 2025, a 3.2% increase on 2024. The main component of this item is the cost of legal advice provided to parishes by the SDS Senior Legal Counsel and other legal staff.

### Safe ministry training program

19. The amount allocated for the Safe Ministry Program in 2025 remains unchanged from 2024 with any increased costs being funded from the additional amount allocated to ODSM.

### Ministry Spouse Support Fund

20. The balance of the Ministry Spouse Support Fund has been reviewed and is sufficient given the number and amount of support payments from the fund. Accordingly, no new funding has been allowed for in 2025.

Parish contribution to the cost of the Diocesan archives

- 21. The amount allocated in 2025 for the parish contribution to the Diocesan archives has been increased by CPI only.

SDS cost recovery charge for managing the PCR Fund 951

- 22. The SDS cost recovery charge is expected to increase by 4.5% in 2025 reflecting SDS's increases in costs for staff and overheads (including rent) in 2025.

Voluntary relinquishment of incumbency

- 23. There have been no further calls on the Archbishop's Discretionary Trust (**ADT**) to contribute on behalf of the Diocese in connection with the Voluntary Relinquishment of Incumbency Policy. Accordingly, nothing has been required to be included in the parochial network costs for 2025 to reimburse the ADT.

Generally

- 24. Following a review of the amounts held in all the funds under the control of the Synod, including the PCR group of funds, the Finance Committee has identified that the working capital of the PCR Fund 951 contains \$258,000 in excess of current or likely future requirements. This arises from a reassessment of the amount of working capital required by the fund as the timing of receipts and payments within the fund have been aligned. It is recommended that this excess be utilised to reduce the amount of the parochial network costs in 2025 in recognition that the Ministry Costs component of PCR will increase as a result of higher Stipend Continuance insurance costs.
- 25. The Standing Committee has been seeking to limit the impact on parish finances and rise in the variable PCR percentage, given the consistent increase in costs over the last 10 years. The following table shows the movements in parochial network costs, total net operating receipts and the variable PCR percentage payable by parishes with property over the last 10 years –

Year	Parochial network costs	Total operating receipts	Variable PCR percentage
2025	\$11.3m	\$138.0m	8.3%
2024	\$10.0m	\$126.6m	8.0%
2023	\$9.7m	\$122.7m	8.0%
2022	\$9.3m	\$136.6m ( <i>incl. JobKeeper</i> )	6.9%
2021	\$8.3m	\$122.9m	6.8%
2020	\$7.5m	\$116.9m	6.4%
2019	\$6.9m	\$112.5m	6.2%
2018	\$5.5m	\$110.0m	5.1%
2017	\$5.3m	\$104.3m	5.1%
2016	\$5.2m	\$101.2m	5.2%

Net operating receipts

- 26. Audited financial statements have been received from all parishes due to report for the year ended 31 December 2023. All these financial statements have been reviewed, queries resolved, and the relevant data captured in the SDS database.
- 27. The aggregated data reveals total net operating receipts have increased from \$126.6m in 2022 to \$138.0m in 2023 (an increase of 9.0%).
- 28. The net effect of a 12% increase in total parochial network costs and a 9% increase in aggregate net operating receipts results in the variable PCR charge percentage payable in 2025 by parishes with property increasing from 8.03% to 8.31% (4.15% for parishes without property).

## Ministry costs

29. As is usual, some of the components of the ministry costs for 2025 are estimated because the relevant information is not available. The actual PCR charge for 2025 may be adjusted to reflect the actual cost of these components. The main unknown amount is the cost of the Stipend Continuance Insurance (**SCI**) premium. Based on the information available at this stage, in aggregate the ministry costs for 2025 are expected to be approximately 9.1% higher than the 2024 cost for rectors and 6.3% for assistant ministers (see Attachment 1).

## Superannuation

30. Standing Committee has determined the recommended minimum stipend to apply from 1 January 2025 to be \$79,293 representing a 4.1% increase on 2024. Accordingly, the superannuation contribution required for 2025 is \$13,480 for rectors and assistant ministers with >7 years of service, based on a 17% superannuation contribution rate.

## Long service leave

31. The actual Long Service Leave (**LSL**) contribution for 2025 will not be known until set by the General Synod LSL Fund in late 2024. Accordingly, for now the LSL contribution has been estimated based on a 4.1% increase over the figure for 2024 to account for the known Sydney diocese stipend increases for 2025.

## Stipend Continuance Insurance

32. In 2021, Standing Committee agreed to renew the SCI cover on the basis that rectors should continue to be covered until age 65 (since they had tenure), but for assistant ministers the cover would be limited to age 65 or 5 years, whichever occurred sooner. This change in the conditions of the cover resulted in a significant saving in the premium for the SCI cover for assistant ministers, beginning in 2022.
33. A three-year rate guarantee period expires on 31 December 2024 resulting in the need to re-tender the SCI policy. The final results of the tender will not be available until Q4 2024. The broker assisting SDS with the tender has advised that the market for this type of insurance is tight and premiums are rising significantly on renewal, principally due to insurers suffering underwriting losses. The SCI premiums for 2025 have been estimated based on an assumed 25% increase in the cost of premiums. For a rector, a 25% increase would result in an increase of \$1,184 p.a. in the premium component of PCR ministry costs.

## Other matters

34. The estimated parochial network and ministry costs represent the best available amounts. However, if the actual costs later vary from the estimates, the Bill to be passed by Synod in September this year allows for the actual charge for 2025 to be based on the formula in the Schedule to the Ordinance.
35. It is expected that the actual cost of a number of the components will vary from the estimates in this report and that both the final variable PCR charge percentage and the final ministry costs per clergy will vary slightly from the estimates in this report when determined by the Standing Committee later this year.
36. The *Church Land Acquisitions Levy Ordinance 2022* provides for the Levy to continue for the 10 years 2023-2032 under the current formula with the Levy payable by each parish calculated at 2% of that parish's net operating receipts from the year two years prior. For convenience the amount of the Church Land Acquisitions Levy payable by each parish in 2025 is shown in Attachment 2 to this report.

## Property Receipts Levy

37. For convenience, Attachment 2 to this report also shows the amount of property income subject to the Property Receipts Levy (**the Levy**) received by each parish in 2023, and the amount of the Levy payable on that property income in 2025. The total property income subject to the Levy was 11.6m (2022: \$10.3m), an increase of 21%. The total amount of the Levy payable by 82 parishes in 2025 is \$1.14 million (2024: 69 parishes and \$850,000).
38. 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.
39. 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 and parishes for which the Standing Committee declares by ordinance or resolution that the Levy does not apply to the whole or part of their property income (indicated by a \* next to their levy amount) pay no Levy on that income subject to an ordinance or resolution, but pay a higher rate of Levy on their other property income that is subject to the Levy (unless the Standing Committee declares by ordinance or resolution that such income is not to be included in the calculations).

For and on behalf of the Standing Committee.

BRIONY BOUNDS  
**Diocesan Secretary**

22 July 2024

## Parochial Cost Recovery charges for 2025, 2026 and 2027

	Actual for	Proposal for		
	2024	2025	2026	2027
	\$	\$	\$	\$
<b>Parochial Network Costs</b>				
<b>Anglican Church Property Trust (ACPT)</b>				
ACPT management fee payable by all parishes with property	1,028,380	1,185,000	1,220,550	1,257,167
Parish property and liability insurance program	7,270,472	8,157,288	8,952,000	9,854,000
Parish risk management program	269,223	277,838	286,173	294,758
<b>Office of Director of Safe Ministry</b>				
Parish related costs	1,253,000	1,530,000	1,575,900	1,623,177
Reimbursing Synod Risk Reserve for non-standard expenses	-	-	-	-
Safe ministry training program	162,240	162,240	167,107	172,120
Ministry Spouse Support Fund	-	-	-	-
Provision for relief and remission of PCR charges	-	-	-	-
Parish contribution to the cost of Diocesan archives	79,559	82,105	84,568	87,105
SDS cost recovery charge for managing the PCR Fund 951	235,434	246,029	253,410	261,012
<u>less</u> amount drawn from the working capital in PCR Fund 951	(255,000)	(258,000)	(215,000)	(215,000)
<u>less</u> amount drawn from the working capital in Long Service leave Fund 953		(100,000)	(100,000)	(50,000)
	<b>10,043,308</b>	<b>11,282,499</b>	<b>12,224,708</b>	<b>13,284,339</b>
<i>% increase on previous year</i>	3.5%	12.3%	8.4%	8.7%
Total Net Operating Receipts 2022, 2023, 2024 and 2025.	126,639,652	138,020,571	142,161,188	146,426,024
<b>Variable PCR charge percentage</b> (parochial units with property)	<b>8.03%</b>	<b>8.31%</b>	<b>8.60%</b>	<b>9.07%</b>
<b>Variable PCR charge percentage</b> (parochial units without property)	<b>4.82%</b>	<b>4.15%</b>	<b>5.16%</b>	<b>5.44%</b>
<b>Ministry costs (per F/T minister)</b>				
	Actual for	Proposal for		
	2024	2025	2026	2027
	\$	\$	\$	\$
<b>Ministers</b>				
Superannuation contribution	12,949	13,480	14,019	14,440
Long service leave contribution	1,855	1,931	2,008	2,069
Clergy Care -				
Stipend Continuance Insurance	4,737	5,921	6,158	6,343
Clergy Assistance Program	150	156	162	167
Sickness & accident fund	125	125	130	134
<b>Cost per minister</b>	<b>\$ 19,816</b>	<b>\$ 21,613</b>	<b>\$ 22,478</b>	<b>\$ 23,152</b>
<i>% increase on previous year</i>	3.7%	9.1%	4.0%	3.0%
<b>Assistant Ministers (7+ years, Senior Assistant Ministers)</b>				
Superannuation contribution	12,949	13,480	14,019	14,440
Long service leave contribution	1,855	1,931	2,008	2,069
Clergy Care -				
Stipend Continuance Insurance	1,757	2,196	2,284	2,353
Clergy Assistance Program	150	156	162	167
Sickness & accident fund	125	125	130	134
<b>Cost per minister</b>	<b>\$ 16,836</b>	<b>\$ 17,888</b>	<b>\$ 18,604</b>	<b>\$ 19,162</b>
<i>% increase on previous year</i>	4.4%	6.3%	4.0%	3.0%

<b>Assistant Ministers (1-6 years)</b>				
Superannuation contribution	11,654	12,132	12,617	12,996
Long service leave contribution	1,855	1,931	2,008	2,069
Clergy Care -				
Stipend Continuance Insurance	1,757	2,196	2,284	2,353
Clergy Assistance Program	150	156	162	167
Sickness & accident fund	125	125	130	134
<b>Cost per minister</b>	<b>\$ 15,541</b>	<b>\$ 16,540</b>	<b>\$ 17,202</b>	<b>\$ 17,718</b>
<i>% increase on previous year</i>	4.3%	6.4%	4.0%	3.0%



**Variable PCR charge, Church Land Acquisition Levy and Property Receipts Levy for 2025**

Total Net Operating Receipts for 2023  
 Parochial network costs to be recovered in 2024  
**Variable PCR percentage for parishes with property**  
**Variable PCR percentage for parishes without property (= 50%)**  
**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

2023 Net Operating Receipts	Variable PCR charge for 2025	Church Land Acquisition Levy for 2025	2023 Property Income subject to Levy	Property Receipts Levy for 2025
\$138,020,571	\$11,282,499 <b>8.31%</b> <b>4.15%</b>	<b>2.00%</b> \$2,760,411	\$11,556,719	<b>\$1,138,360</b>

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2023 Net Operating Receipts \$	Variable PCR charge for 2025 \$	Church Land Acquisition Levy for 2025 \$	2023 Property Income subject to Levy \$	Property Receipts Levy for 2025 \$
1	PP	SS	Abbotsford	184,872	15,360	3,697	68,971	2,846
2	P	W	Albion Park	319,120	26,515	6,382	44,481	-
3	P	SS	Annandale	665,987	55,335	13,320	-	-
4	PP(np)	WS	Arise Anglican Church #	296,129	12,302	5,923	8,399	-
5	P	N	Artarmon	436,693	36,284	8,734	2,556	-
6	P	N	Asquith/Mt Colah/Mt Kuring-gai	423,776	35,210	8,476	17,499	-
7	P	WS	Auburn-St Philip	520,189	43,221	10,404	31,576	-
8	PP	WS	Auburn-St Thomas	140,465	11,671	2,809	60	-
9	P	W	Austinmer	460,966	38,300	9,219	23,398	-
10	P	N	Balgowlah	453,812	37,706	9,076	104,929	8,732
11	PP	SS	Balmain	207,138	17,210	4,143	-	-
12	P	SW	Bankstown	161,454	13,415	3,229	48,290	-
13	P	N	Barrenjoey	664,757	55,233	13,295	192,868	30,717
14	P	WS	Baulkham Hills	282,463	23,469	5,649	31,340	-
15	P	SS	Bayside	367,511	30,535	7,350	-	-
16	P	N	Beecroft	564,859	46,933	11,297	40,559	-
17	P	SS	Bellevue Hill	252,373	20,969	5,047	161,866	22,967
18	P	SW	Belmore with McCallums Hill & Clemton Park	202,958	16,863	4,059	58,552	1,283
19	P	N	Belrose	379,743	31,552	7,595	115,695	11,424
20	P	WS	Berala	353,945	29,408	7,079	26,950	-
21	P	N	Berowra	462,625	38,438	9,253	30,645	-
22	P	W	Berry	152,031	12,632	3,041	10,581	-
23	P	SW	Beverly Hills with Kingsgrove	252,556	20,984	5,051	110,188	10,047
24	P	SS	Birchgrove	153,145	12,724	3,063	12,390	-
25	P	WS	Blackheath	212,967	17,695	4,259	10,511	-
26	P	WS	Blacktown	542,864	45,105	10,857	90,475	6,071

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2023 Net Operating Receipts \$	Variable PCR charge for 2025 \$	Church Land Acquisition Levy for 2025 \$	2023 Property Income subject to Levy \$	Property Receipts Levy for 2025 \$
27	P	SW	Blakehurst	229,908	19,102	4,598	57,409	1,111
28	P	W	Bomaderry	184,487	15,328	3,690	1,471	-
29	P	SS	Bondi and Waverley	693,387	57,612	13,868	-	-
30	P	W	Bowral	816,291	67,823	16,326	26,881	-
31	P	SS	Brighton/Rockdale	435,469	36,182	8,709	79,137	4,371
32	P	SS	Broadway	1,537,187	127,720	30,744	213,511	65,148
33	P	W	Bulli	569,182	47,292	11,384	23,195	-
34	P	SS	Burwood	400,031	33,237	8,001	30,261	-
35	PP	SW	Cabramatta	642,596	53,391	12,852	37,210	-
36	P	WS	Cambridge Park	196,545	16,330	3,931	6,267	-
37	P	SW	Camden	553,312	45,973	11,066	77,822	4,173
38	P	SW	Camden Valley	650,108	54,016	13,002	-	-
39	P	SW	Campbelltown	1,344,155	111,682	26,883	56,623	25,480
40	P	SW	Campsie	260,659	21,657	5,213	35,877	-
41	P	SS	Canterbury with Hurlstone Park	475,715	39,526	9,514	32,801	-
42	P	W	Caringbah	835,268	69,400	16,705	31,865	-
43	P	WS	Carlingford and North Rocks	2,032,826	168,902	40,657	27,121	-
44	P	N	Castle Hill	3,323,162	276,112	66,463	74,351	3,653
45	P	SS	Centennial Park	792,399	65,838	15,848	79,582	4,437
46	P	N	Chatswood	427,272	35,501	8,545	24,204	-
47	RC(np)	N	Cherrybrook #	451,863	18,772	9,037	-	-
48	PP	SW	Chester Hill with Sefton	254,930	21,181	5,099	20,320	-
49	P	SS	Christ Church Inner West	1,085,720	90,209	21,714	-	-
50	P	N	Christ Church Northern Beaches	233,186	19,375	4,664	56,306	946
51	PRC(np)	SW	Church at the Peak, Peakhurst South #	413,562	17,181	8,271	-	-
52	P	SS	Church Hill	2,465,678	204,866	49,314	67,823	30,520
53	P	SS	Clovelly	499,106	41,469	9,982	26,830	-
54	P	SW	Cobbitty	322,523	26,798	6,450	57,707	1,156
55	P	SS	Concord and Burwood	144,251	11,985	2,885	65,220	2,283
56	PP	SS	Concord North	222,000	18,445	4,440	27,039	-
57	P	SS	Concord West	196,860	16,357	3,937	83,736	5,060
58	P	SS	Coogee	235,868	19,598	4,717	27,602	6,901
59	P	SS	Cooks River	143,505	11,923	2,870	36,433	-
60	P	WS	Cranebrook with Castlereagh	403,811	33,551	8,076	38,665	-
61	P	N	Cremorne	341,579	28,381	6,832	163,925	23,481
62	P	W	Cronulla	281,733	23,408	5,635	56,133	920
63	P	SS	Croydon	890,744	74,009	17,815	-	-
64	PP	W	Culburra Beach	150,806	12,530	3,016	576	-
65	P	W	Dapto	861,427	71,573	17,229	115,293	11,323
66	P	SS	Darling Point	919,447	76,394	18,389	177,238	26,809
67	P	SS	Darling Street	279,374	23,212	5,587	235,204	44,821
68	P	SS	Darlinghurst	684,233	56,851	13,685	190,946	67,571
69	P	N	Dee Why	653,774	54,320	13,075	25,089	-
70	PP	SW	Denham Court	199,803	16,601	3,996	44,679	-

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2023 Net Operating Receipts \$	Variable PCR charge for 2025 \$	Church Land Acquisition Levy for 2025 \$	2023 Property Income subject to Levy \$	Property Receipts Levy for 2025 \$
71	PP	WS	Doonside	112,956	9,385	2,259	14,487	-
72	PP	SW	Dulwich Hill	282,780	23,495	5,656	104,093	8,523
73	P	WS	Dundas/Telopea	390,150	32,416	7,803	90,410	6,061
74	P	N	Dural District	601,187	49,951	12,024	69,395	2,909
75	P	SW	Eagle Vale	191,598	15,919	3,832	2,955	-
76	P	SS	Earlwood	225,585	18,743	4,512	28,076	-
77	P	SS	Eastgardens	1,029,062	85,502	20,581	-	-
78	P	N	Eastwood	1,184,927	98,452	23,699	62,479	1,872
79	P	WS	Emu Plains	439,446	36,512	8,789	22,060	-
80	P	SS	Enfield and Strathfield	1,258,464	104,562	25,169	31,028	-
81	P	W	Engadine	871,965	72,449	17,439	-	-
82	P	SS	Enmore/Stanmore	220,558	18,326	4,411	51,716	257
83	P	N	Epping	436,724	36,286	8,734	192,277	39,722
84	P	SW	Fairfield with Bossley Park	543,959	45,196	10,879	51,180	177
85	P	W	Fairy Meadow	342,506	28,458	6,850	7,941	-
86	P	W	Figtree	1,381,585	114,792	27,632	24,497	-
87	P	N	Forestville	554,631	46,083	11,093	-	-
88	P	N	Frenchs Forest	468,154	38,898	9,363	8,050	-
89	P	N	Freshwater	376,785	31,306	7,536	9,951	-
90	P	SW	Georges Hall	199,164	16,548	3,983	5,333	-
91	P	W	Gerrigong	317,671	26,394	6,353	17,731	-
92	P	N	Gladesville	1,340,343	111,365	26,807	105,706	8,927
93	P	SS	Glebe	447,653	37,194	8,953	174,813	26,203
94	P	N	Glenhaven	480,710	39,941	9,614	7,764	-
95	P	WS	Glenmore Park and Mulgoa	704,376	58,525	14,088	-	-
96	P	N	Gordon	398,816	33,136	7,976	28,256	-
97	RC(np)	SS	Grace City Church #	1,163,991	48,356	23,280	59,831	1,475
98	P	WS	Granville	202,332	16,811	4,047	30,956	-
99	PP	SW	Greenacre	192,545	15,998	3,851	24,624	-
100	P	N	Greenwich	111,812	9,290	2,236	45,768	-
101	PP	WS	Greystanes-Merrylands West	82,856	6,884	1,657	40,265	-
102	PP	WS	Guildford	237,273	19,714	4,745	101,267	7,817
103	P	W	Gymea	457,605	38,021	9,152	18,332	-
104	P	W	Helensburgh and Stanwell Park	347,283	28,855	6,946	30,673	-
105	P	N	Hornsby	176,014	14,624	3,520	42,404	-
106	PRC(np)	N	Hornsby Anglican Chinese Church #	173,351	7,202	3,467	6,388	-
107	P	N	Hornsby Heights	214,446	17,818	4,289	12,630	-
108	P	SW	Hoxton Park	344,849	28,653	6,897	53,156	473
109	P	N	Hunters Hill	367,199	30,510	7,344	120,558	12,640
110	P	SW	Hurstville	794,812	66,039	15,896	11,728	-
111	P	SW	Hurstville Grove	497,826	41,363	9,957	2,156	-
112	P	SW	Ingleburn	285,318	23,706	5,706	-	-
113	P	W	Jamberoo	325,223	27,022	6,504	25,488	-
114	P	W	Jannali	955,825	79,417	19,117	23,427	-

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2023 Net Operating Receipts \$	Variable PCR charge for 2025 \$	Church Land Acquisition Levy for 2025 \$	2023 Property Income subject to Levy \$	Property Receipts Levy for 2025 \$
115	P	W	Jervis Bay and St Georges Basin	205,597	17,082	4,112	6,978	-
116	P	W	Kangaroo Valley	182,849	15,192	3,657	44,731	-
117	P	WS	Katoomba	269,560	22,397	5,391	1,052	-
118	P	W	Keiraville	343,490	28,540	6,870	40,386	-
119	P	WS	Kellyville	917,733	76,252	18,355	44,714	-
120	P	SS	Kensington Eastlakes	221,576	18,410	4,432	69,301	2,895
121	P	W	Kiama	404,593	33,616	8,092	29,282	-
122	P	N	Killara and East Lindfield	708,281	58,849	14,166	211,385	36,485
123	P	SS	Kingsford	270,883	22,507	5,418	16,998	-
124	P	WS	Kingswood	272,411	22,634	5,448	7,622	-
125	P	N	Kirribilli and Neutral Bay	2,722,344	226,192	54,447	123,945	13,486
126	P	WS	Kurrajong	272,003	22,600	5,440	-	-
127	PP	SW	Lakemba	137,727	11,443	2,755	10,010	-
128	P	WS	Lalor Park and Kings Langley	238,751	19,837	4,775	9,595	-
129	P	N	Lane Cove and Mowbray	654,336	54,367	13,087	51,568	235
130	P	N	Lavender Bay	333,552	27,714	6,671	79,196	4,379
131	P	WS	Lawson	220,833	18,348	4,417	33,529	-
132	P	SS	Leichhardt	363,771	30,225	7,275	141,846	17,962
133	PP	SW	Leppington	662,509	55,046	13,250	1,979	-
134	P	WS	Leura	213,102	17,706	4,262	16,202	-
135	P	WS	Lidcombe	259,246	21,540	5,185	3,755	-
136	P	N	Lindfield	653,621	54,307	13,072	22,995	-
137	P	WS	Lithgow	290,105	24,104	5,802	42,811	-
138	P	SW	Liverpool	627,991	52,178	12,560	44,417	11,104 *
139	P	SW	Liverpool South	144,068	11,970	2,881	9,143	-
140	P	N	Longueville	224,841	18,681	4,497	47,245	-
141	PP	SS	Lord Howe Island	14,292	1,187	286	1,526	-
142	P	WS	Lower Mountains	819,861	68,120	16,397	4,617	-
143	P	SW	Lugarno	173,915	14,450	3,478	21,530	-
144	P	N	Macquarie	549,923	45,692	10,998	88,766	5,815
145	P	SS	Malabar	392,153	32,583	7,843	134,872	16,218
146	P	N	Manly	1,871,619	155,507	37,432	314,297	72,504 *
147	P	SS	Maroubra	382,924	31,816	7,658	33,119	-
148	P	SS	Marrickville	366,793	30,476	7,336	208,767	35,568
149	PP(np)	WS	Marsden Park #	282,348	11,730	5,647	21,109	-
150	P	W	Menai	1,088,328	90,426	21,767	7,899	-
151	P	SW	Menangle	135,513	11,259	2,710	6,012	-
152	P	WS	Merrylands	324,349	26,949	6,487	145,276	18,819
153	P	WS	Minchinbury	408,570	33,947	8,171	20,097	-
154	P	SW	Minto	364,916	30,320	7,298	27,692	-
155	P	W	Miranda	1,142,437	94,922	22,849	30,146	- *
156	P	W	Mittagong	443,165	36,821	8,863	18,863	-
157	P	SW	Moorebank	438,997	36,475	8,780	41,504	-
158	P	N	Mosman-St Clement	752,232	62,501	15,045	237,651	45,678

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2023 Net Operating Receipts \$	Variable PCR charge for 2025 \$	Church Land Acquisition Levy for 2025 \$	2023 Property Income subject to Levy \$	Property Receipts Levy for 2025 \$
159	P	N	Mosman-St Luke	282,143	23,442	5,643	141,136	17,784
160	P	W	Moss Vale	164,681	13,683	3,294	9,563	-
161	PP	WS	Mt Druitt	194,899	16,194	3,898	24,619	-
162	P	SW	Narellan	399,101	33,160	7,982	26,886	-
163	P	N	Naremburn/Cammeray	1,123,017	93,308	22,460	11,849	-
164	P	N	Narrabeen	938,067	77,941	18,761	44,579	-
165	P	N	Newport	178,036	14,792	3,561	2,227	-
166	P	SS	Newtown with Erskineville	732,819	60,888	14,656	-	-
167	P	SS	Norfolk Island	-	-	-	-	-
168	P	N	Normanhurst	864,366	71,818	17,287	-	-
169	P	N	North Epping	482,655	40,102	9,653	11,487	-
170	P	N	North Ryde	477,230	39,652	9,545	10,356	-
171	P	N	North Sydney	2,117,535	175,940	42,351	-	-
172	P	N	Northbridge	643,533	53,469	12,871	107,109	9,277
173	P	WS	Northmead and Winston Hills	799,513	66,429	15,990	-	-
174	P	WS	Norwest	1,377,645	114,465	27,553	17,934	-
175	P	W	Nowra	501,982	41,708	10,040	-	-
176	P	W	Oak Flats	205,706	17,092	4,114	2	-
177	P	WS	Oakhurst	255,802	21,254	5,116	87,916	5,687
178	P	SW	Oatley	306,094	25,432	6,122	117,282	11,821
179	P	SW	Oatley West	186,723	15,514	3,734	371	-
180	P	SW	Oran Park	618,195	51,364	12,364	-	-
181	P	SS	Paddington	197,161	16,382	3,943	23,950	3,132
182	P	SW	Padstow	120,612	10,021	2,412	6,991	-
183	P	SW	Panania	456,403	37,921	9,128	2,658	-
184	P	WS	Parramatta	1,308,667	108,733	26,173	-	-
185	P	WS	Parramatta North with Harris Park	358,853	29,816	7,177	80,864	4,630
186	P	SW	Peakhurst/Mortdale	236,417	19,643	4,728	3,770	-
187	P	WS	Penrith	382,707	31,798	7,654	100,499	7,625
188	P	SW	Penshurst	274,056	22,770	5,481	32,073	-
189	P	SS	Petersham	371,866	30,897	7,437	21,133	-
190	PRC(np)	N	Philadelphia Anglican Church #	151,211	6,282	3,024	5,246	-
191	P	W	Picton and Wilton	261,215	21,704	5,224	10,001	-
192	P	WS	Pitt Town	653,132	54,267	13,063	-	-
193	PP	W	Port Kembla	168,154	13,971	3,363	63,857	2,079
194	P	N	Pymble	825,849	68,617	16,517	5,666	-
195	P	WS	Quakers Hill	741,078	61,574	14,822	51,507	226
196	P	SS	Randwick	783,023	65,059	15,660	113,000	35,116
197	PP	SW	Regents Park	-	-	-	-	-
198	PP	SW	Revesby	92,783	7,709	1,856	20,771	-
199	P	WS	Richmond	370,267	30,764	7,405	33,626	-
200	PP	WS	Riverstone	296,901	24,669	5,938	77,228	4,084
201	P	SW	Riverwood-Punchbowl	319,378	26,536	6,388	102,151	8,038
202	P	W	Robertson	258,279	21,460	5,166	1,217	-

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2023 Net Operating Receipts \$	Variable PCR charge for 2025 \$	Church Land Acquisition Levy for 2025 \$	2023 Property Income subject to Levy \$	Property Receipts Levy for 2025 \$
203	P	WS	Rooty Hill	1,749,222	145,338	34,984	10,372	-
204	PP	SW	Rosemeadow	187,576	15,585	3,752	40,925	-
205	P	N	Roseville	964,330	80,123	19,287	24,029	-
206	P	N	Roseville East	428,439	35,598	8,569	72,343	3,351
207	P	WS	Rouse Hill	575,848	47,846	11,517	26,053	-
208	P	N	Ryde	833,942	69,290	16,679	61,073	27,483 *
209	PP	SW	Sadleir	235,476	19,565	4,710	5,459	-
210	P	SS	Sans Souci	240,714	20,000	4,814	32,037	-
211	P	N	Seaforth	229,226	19,046	4,585	32,613	-
212	P	WS	Seven Hills	329,362	27,366	6,587	2,609	-
213	P	W	Shellharbour	161,881	13,450	3,238	9,557	-
214	P	W	Shellharbour City Centre	691,893	57,487	13,838	7,329	-
215	P	W	Shoalhaven Heads	171,784	14,273	3,436	1,367	-
216	RC(np)	W	Soul Revival Church, Sutherland Shire #	945,183	39,266	18,904	1,970	-
217	P	SW	South Carlton	367,033	30,496	7,341	11,827	-
218	P	SS	South Coogee	173,192	14,390	3,464	-	-
219	P	SS	South Head	638,014	53,011	12,760	304,063	68,922
220	P	SW	South Hurstville	205,371	17,064	4,107	-	-
221	P	SS	South Sydney	368,098	30,584	7,362	20,169	5,042 *
222	P	WS	Springwood	944,400	78,467	18,888	28,529	-
223	P	SS	St George	201,700	16,759	4,034	-	-
224	P	SW	St George North	1,114,177	92,574	22,284	28,583	-
225	P	N	St Ives	2,118,775	176,043	42,376	14,687	-
226	P	SW	St Johns Park	371,964	30,905	7,439	76,039	3,906
227	P	WS	St Marys and St Clair	302,858	25,164	6,057	18,223	-
228	P	WS	Stanhope	519,102	43,131	10,382	12,745	-
229	P	SS	Strathfield and Homebush	313,681	26,063	6,274	111,265	10,316
230	P	SS	Summer Hill	352,524	29,290	7,050	76,869	4,030
231	P	SS	Surry Hills	945,676	78,573	18,914	35,342	- *
232	PP	W	Sussex Inlet	146,300	12,156	2,926	9	-
233	P	W	Sutherland	399,099	33,160	7,982	44,869	-
234	P	W	Sutton Forest	321,437	26,707	6,429	54,591	689
235	P	SS	Sydney-Cathedral of StAndrew	-	-	-	-	-
236	P	SS	Sydney-Christ Church St Laurence	767,332	63,755	15,347	56,883	17,251 *
237	P	SS	Sydney-St James King Street	2,114,052	175,650	42,281	69,919	31,464 *
238	P	W	Sylvania	319,539	26,550	6,391	129,058	14,764
239	P	N	Terrey Hills	216,441	17,983	4,329	1,607	-
240	P	SW	The Oaks	221,091	18,370	4,422	39,108	-
241	P	N	Thornleigh-Pennant Hills	673,134	55,929	13,463	451	-
242	P	WS	Toongabbie	734,659	61,041	14,693	9,962	-
243	P	N	Turrumurra	1,654,663	137,481	33,093	44,688	-
244	P	N	Turrumurra South	459,651	38,191	9,193	24,808	-
245	P	W	Ulladulla	568,570	47,241	11,371	28,211	-
246	RC(np)	SS	Unichurch (UNSW)#	581,098	24,141	11,622	25,065	-

	Parish, Prov. P, R. Church, Prov. R.C.	Region	Parochial Unit	2023 Net Operating Receipts \$	Variable PCR charge for 2025 \$	Church Land Acquisition Levy for 2025 \$	2023 Property Income subject to Levy \$	Property Receipts Levy for 2025 \$
247	P	N	Wahroonga	880,098	73,125	17,602	51,775	266
248	P	N	Waitara	324,608	26,971	6,492	-	-
249	P	WS	Wentworth Falls	321,817	26,739	6,436	12,129	-
250	P	WS	Wentworthville	263,392	21,884	5,268	32,946	-
251	P	N	West Pennant Hills	893,485	74,237	17,870	23,610	-
252	P	N	West Pymble with West Lindfield	1,386,682	115,215	27,734	50,310	46
253	P	N	West Ryde	582,815	48,424	11,656	25,572	-
254	P	W	West Wollongong	495,020	41,130	9,900	57,675	1,151
255	P	WS	Westmead	195,690	16,259	3,914	52,794	419
256	P	WS	Wilberforce	363,154	30,173	7,263	41,017	-
257	P	N	Willoughby	633,494	52,635	12,670	55,813	872
258	P	N	Willoughby Park	402,331	33,429	8,047	83,779	5,067
259	P	WS	Windsor	130,821	10,870	2,616	25,745	-
260	P	W	Wollondilly	217,351	18,059	4,347	7,203	-
261	P	W	Wollongong	1,617,382	134,384	32,348	-	- *
262	P	SS	Woollahra	231,979	19,274	4,640	46,652	-
263	P	SW	Yagoona	392,629	32,622	7,853	115,459	11,365
				<b>138,020,571</b>	<b>11,282,499</b>	<b>2,760,411</b>	<b>11,556,719</b>	<b>1,138,360</b>

#### Notes

The nine 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 nine parochial units without property are charged only 50% 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, and parishes for which the Standing Committee has declared the Property Receipts Levy (**the Levy**) does not apply to the whole or part of that income (indicated by a \* next to their Levy amount) pay no Levy on the income subject to an ordinance, but pay a higher rate of Levy on their other property income that is subject to the Levy unless the Standing Committee has declared that such income is not to be included in the calculations.

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

Norfolk Island has Nil income because it does not pay the parochial network costs part of PCR. The Archbishop and Diocese of Sydney has exercised ecclesiastical jurisdiction over the Church of England in Norfolk Island since 1938 (see *Norfolk Island Ordinance 1979*). In accordance with the *Norfolk Island Ordinance 1981* ordinances of the Synod do not apply to Norfolk Island (except under certain circumstances); however it does pay the Ministry Costs component of PCR because Sydney clergy are licenced to the parish.

Sydney - Cathedral of St Andrew is not a 'parish' as it is constituted under the *Cathedral Ordinance 1969*, not the Parish Administration Ordinance. The Cathedral is therefore exempt from the Land Acquisition Levy and the Property Receipts Levy.