

Synod Appropriations and Allocations Ordinance 2013 Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013

Explanatory Report

Introduction

1. Under the Synod Estimates Ordinance 1998 the Standing Committee is required to prepare for the third ordinary session of the 49th Synod a proposed ordinance reflecting the Statement of Funding Principles and Priorities for 2013 (the "Statement") which contains Synod funding estimates for 2014 and 2015.
2. The Synod Appropriations and Allocations Ordinance 2013 and the Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013 (the "Ordinances") have been prepared to give effect to the Statement.
3. The details of specific appropriations of individual Synod and parish trust funds and the amounts allocated to particular purposes and organisations under the Synod Appropriations and Allocations Ordinance 2013 are shown in the Schedule which forms Attachment 1 to this report.
4. The details of the cost recoveries charge in respect of ministry costs and parochial network costs and the levy to acquire land for future church sites under the Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2012 are shown in the Schedule which forms Attachment 2 to this report. The estimate of the amount of the variable parochial cost recoveries charge and the church land acquisitions levy to be paid by each parochial unit are shown in the Schedule which forms Attachment 3 to this report.
5. This report provides explanatory comments on the specific proposed sources and uses of such funds. The report should be read in conjunction with the broader explanations provided in the Statement.

Source of funds

6. The Glebe Administration Board (the "GAB") has advised the Standing Committee that the amount which may prudently be distributed from the Diocesan Endowment for spending by the Synod in 2014 is \$3,600,000. The GAB has also indicated that it currently considers the amount for 2015 will be \$3,600,000 plus CPI.
7. The amount of Synod's share of the distribution received under each of the 9 parish trust ordinances that provide for a portion of the income generated to be distributed to Synod is detailed in the Schedule in Attachment 1. In aggregate, Synod's share of the income derived from these ordinances will be \$1,143,000 in 2014. The estimate of the amount of this income available in 2015 is expected to decline because Standing Committee has passed two ordinances which effectively reduce the share of parish property income flowing to the Synod for 2015. In the case of Manly the proportion of lease income retained by the parish to help fund a proposed future redevelopment of their rental properties increases from 35% to 50% in 2015 (and then 100% in 2016 and 2017), and in the case of Ryde the share of net rental income flowing to Synod has been reduced from 50% to 42.5% from 2015 onwards.
8. In accordance with the established formula, in each year one percent of the total income available to Synod is appropriated and added to the capital of the Sydney Anglican Indigenous Peoples Ministry Fund. For 2013 this was shown as an allocation under Uses of funds, but in this report, as in previous years, it is shown as a direct deduction from the Sources of funds.
9. In 2012 the Standing Committee recommended that the majority of the reserves in the Synod Fund, which were then estimated at approximately \$1,000,000, be used to supplement the income available to Synod over the next few years, beginning with an allocation of \$200,000 in 2013. However, in 2013 the Standing Committee passed an ordinance to use of some of these funds to meet the expected costs to prepare for and respond to the Royal Commission into Institutional Responses to Child Sexual Assault, and then agreed to transfer all of the remaining balance not required for working capital in this Fund to a new 'holding' fund as part of a 'risk' reserve for Synod. As a result there are now no further funds available to supplement Synod income for 2014 or 2015.
10. The aggregate of all sources of funds available to Synod in 2014 will be \$4,696,000, which represents a decline of \$319,000 or 6.4% compared with 2013. A further slight decline is expected in 2015.
11. The aggregate of the estimated amount required as a parish contribution to the cost of Diocesan archives and the parish property and liability insurance program and the other parochial network costs

results in a total amount of \$4,597,000 to be recovered from parishes in the form of the variable parochial cost recovery charge for 2014. The estimate of the amount to be recovered for 2015 is \$4,697,000.

12. A parish levy of \$2,000,000 pa will be raised in 2014 and 2015 to provide the funds needed by the Mission Property Fund to continue to acquire land for new church sites in the greenfield areas of the Diocese.

Use of funds

Long term requirements

13. The role undertaken by the Archbishop's Public Relations (Media Officer) is considered an essential element of the Diocesan ministry network. Therefore, while such a person is employed by the Anglican Media Council, an allocation from Synod Funds will be paid to the Council to be applied for this specific purpose. The amount of this allocation in 2014, and the estimate of the amount for 2015, remains unchanged from the 2013 allocation as the role is considered essential.

14. As in previous years, one of the requirements of our ministry network is that we maintain an archive record of parish material. Following a review of the component space and time costs to maintain the archive function it has been decided that approximately 50% of the overall cost of \$135,000pa is related to parishes. As a result the amount to be funded through the variable parochial cost recoveries charge as the parish contribution to the Diocesan Archives has been increased from \$50,000 in 2013 to \$67,500 for 2014, and for the estimate of the amount for 2015.

Immediate requirements

15. For 2014 our estimated membership and affiliation costs in the wider Anglican Church (ie, the assessment raised by the General Synod and the accommodation and travel costs of Sydney representatives attending the General Synod, and the costs of the Provincial Synod) are to be funded through an allocation of Synod funds. The estimate of the General Synod assessment in 2014 and 2015 is based on the amount of their invoice for 2013, although negotiations over whether this invoice will be paid in full are still continuing. The amount of the allocation in 2014, and the estimate for 2015, of the other elements of our membership and affiliation costs in the wider Anglican Church remain unchanged from the 2013 allocation. Funding for our membership of Freedom4Faith has been added as a new item in 2014, after having been paid from Contingencies in 2013.

16. The direct external costs of each ordinary session of Synod, such as venue hire and printing costs, are again funded through an allocation of Synod funds with the amount unchanged from 2013. The estimated cost for 2014 and 2015 assumes a continuation of the traditional venue (Wesley Theatre), format (afternoon and evening sessions) and duration (5 days) of the Synod.

17. The cost of Standing Committee (and subcommittee) members' car parking in St Andrew's House is considered an appropriate use of Synod funds. The amount of the allocation in 2014, and the estimate for 2015, remain unchanged from the 2013 allocation.

18. The allocation of Synod funds in 2014, and the estimate for 2015, to cover the costs incurred by the Secretariat in providing services to the Synod, Standing Committee and parishes under its ordinance has been increased to equal the Secretariat's estimate of the actual cost of providing the agreed services. Standing Committee has recognised that in the past the Synod allocation for this work has been insufficient to cover the cost, and the Secretariat's other clients have effectively been subsidising the Synod.

19. The parochial network costs (recovered through the variable portion of the parochial cost recoveries charge) consist of the estimated cost of or parish-related contribution to –

- (a) The annual parish property and liability insurance program – the preliminary estimates allow for an overall increase of 3.3%. In arriving at this amount the Property Trust has made allowance for –
 - (i) an average 5% increase in premiums,
 - (ii) the cost of financing the annual premium in advance of receiving the 10 instalments of parochial cost recovery charges,
 - (iii) an estimate for the continuing amortisation of the cost of new insurance valuations obtained in 2012 for all the properties, and
 - (iv) the cost of reimbursing Care and Assistance payments authorised by the Professional Standards Unit.
- (b) The parish risk management program – unchanged,
- (c) Parish related work by the Professional Standards Unit (PSU) – in anticipation of recommendations to come from a review of the Pastoral Care and Assistance Scheme (“the

Scheme”), the allocation of funds for the PSU in 2014 and the estimate for 2015 have both been increased by \$11,000 compared with 2013 to allow for the cost of a suitably qualified consultant to oversee the administration of the Scheme,

- (d) The safe ministry training program (provided by Youthworks on behalf of the PSU) – unchanged,
- (e) A provision for relief and remission of cost recovery charges – unchanged,
- (f) Support for the Sydney Anglican Parish Accounting System (SAPAS) – unchanged, and
- (g) The Secretariat’s administration and accounting fee, approved by the Finance Committee, for the PCR Fund 951 – unchanged.

20. The ministry costs to be recovered through the ‘fixed’ portion of the parochial cost recoveries charge consist of the contributions required on behalf of each of the ordained ministry staff licensed to the parochial unit in relation to –

- (a) Superannuation – Standing Committee has recommended the minimum stipend for 2014 be \$61,855, which is a 5.8% increase over 2103. The superannuation contribution rate of 17% remains unchanged. Therefore the annual superannuation charge per minister for 2014 is expected to increase by 5.8%. A further 5% increase in stipends has been assumed for 2015, with a corresponding increase in the superannuation charge.
- (b) Long service leave – The Anglican Church of Australia Long Service Leave Fund has advised there will be a 9.26% increase in the member contribution rate for 2014. This larger than expected increase is based in actuarial advice obtained by the Fund and is designed to progressively increase the ‘buffer’ of assets over liabilities to maintain the historically conservative coverage to fund future member liabilities. Accordingly, after maintaining the existing level of LSL administration fee, an overall increase of approximately 9% has been assumed for both 2014 and 2015.
- (c) Stipend continuance insurance – The premium rate for this insurance has remained fixed for 3 years, although the actual premium is recalculated each year in the light of increases in the recommended minimum stipend. The 3 year term ends on 31 December 2013 and our broker’s advice is that the whole life insurance market has hardened significantly in the last year or so and insurers are seeking increases of 30% and more, or are simply declining to quote for new business. While some saving in this rate of premium increase is expected, there will also be a 5.8% increase in stipends for 2014, so the best estimate at this stage is for an overall 30% increase in 2014, with a further 5% increase in 2015 based on an increase in stipends.
- (d) Sickness and Accident Fund – This is a self-insured risk and the amounts paid out of the fund in recent years have not exceeded the amount recovered through the PCR charge. There is a sufficient reserve of funds held to cover known and anticipated claims and so it is expected that the 2014 and 2015 charge for all Ministers can be maintained at \$50.

21. The actual amount of the ministry costs recovered through the ‘fixed’ portion of the parochial cost recoveries charge for 2014 and 2015 may need to be varied if the actual amount of any of the components of these ministry costs differs materially from the estimates identified above when compiling this report for Synod.

22. Details of the estimated amount of each of the parochial network costs and the ministry costs are shown in the Schedule in Attachment 2.

Long term mission commitments

23. As a result of the lower total amount of total funds available from all sources for 2014, and lower again for 2015, and with a necessary increase in a couple of the items of “Immediate requirements” for use of funds, there are now less funds available for “Long term mission commitments” and “Current mission activities”.

24. Along with a number of the other programs that receive substantial Synod funds, the amount allocated to support the work of Ministry, Training and Development has been reduced by approximately 5% in 2014, and the estimate for 2015 is for a reduction of approximately 12%, compared with 2013 levels. Nevertheless the Department retains primary responsibility for recruiting, guiding and selecting for ministry in the Diocese, as well as providing continuing education for ministers.

25. A new specific purpose allocation of \$40,000 to the Ordination Training Fund has been provided for both 2014 and 2015. This is the estimated cost of undertaking psychological testing of all new ordinands,

and arranging and delivering the new ordinands' conference. For many years up until 2013 these costs have been met from a specific trust fund, but that fund has now been exhausted.

26. In 2013 the critical importance of acquiring land for future church sites in the expanding greenfield areas of the Diocese was recognised as a major long term Mission initiative. The Standing Committee believes that initiative should be continued, and accordingly a further amount of \$2,000,000 has been set aside in both 2014 and 2015 for this purpose, to be funded again by way of a levy on all parochial units. While such an amount will probably not be sufficient to purchase even one new church site, it is a significant contribution to this initiative. If this level of annual funding can be maintained in the future it will go a long way to enabling a permanent ministry presence to be established in new housing areas. All these funds will be directed towards greenfield areas because there is currently no permanent ministry presence in these areas, whereas in brownfield areas there is at least some existing church plant available to support ministry to the growing population in those areas. At the same time as the parish levy is providing money to purchase new church sites, the Archbishop has been encouraged to establish a new Fundraising Unit to work on a multi-faceted campaign to raise the funds for the building work needed. A number of Diocesan organisations including the Department of Evangelism and New Churches, Moore Theological College, Youthworks College and Ministry Training and Development are working to identify, equip and nurture the church planters to lead these new churches.

27. Along with a number of the other programs that receive substantial Synod funds, the amount allocated to support the work of Moore Theological College has been reduced by approximately 5% in 2014, and the estimate for 2015 is for a reduction of approximately 12%, compared with 2013 levels. The College will continue to receive the majority of the funds allocated under long term mission commitments, reflecting the strategic long term importance of the College to the Mission of the Diocese.

28. Similarly, along with a number of the other programs that receive substantial Synod funds, the amount allocated to support the work of Youthworks College has been reduced by approximately 5% in 2014, and the estimate for 2015 is for a reduction of approximately 12%, compared with 2013 levels. Youthworks College continues to be recognised for its important role in providing future leadership for our churches and for the Mission.

Current mission activities

29. The amount of Synod funds allocated to support the work of the Anglican Education Commission in 2014, and the estimate for of the amount for 2015, has been maintained at the same level as in 2013. This is considered the minimum reasonable allocation commensurate with maintaining the Synod's interest in the work of the Commission. As noted last year, the Anglican Education Commission already draws much of the income it needs directly from the Anglican Schools it supports, and apart from some previous seed funding, the provision of central funds is primarily directed to supporting the Commission's role in advocacy.

30. The amount of the Synod allocation for the Anglican Media Council to provide internal communication and evangelism, including through their website and Southern Cross, in 2014, and the estimate of the amount for 2015, remains unchanged from the 2013 allocation. This level of funding is considered the minimum viable for the Council to maintain this work.

31. The Synod funding allocated in 2014, and the estimate of the amount to be allocated for 2015, for the research function provided by Anglicare has been maintained at the same level as in 2013 in recognition that the research provided, including that derived from the NCLS data, has proven integral to much of the mission planning and this allocation only covers part of the actual cost incurred by Anglicare.

32. For 2014, and in the estimates for 2015, there is no allocation from Synod towards support for the Episcopal team, which leaves the costs of the Archbishop, 4 assistant bishops, 2 archdeacons, 1 bishop's assistant, 1.35 executive assistants and 2 personal assistants to be funded from the Endowment of the See.

33. Along with a number of the other programs that receive substantial Synod funds, the amount allocated to support the work of the Department of Evangelism and New Churches has been reduced by approximately 5% in 2014, and the estimate for 2015 is for a reduction of approximately 12%, compared with 2013 levels. The Department provides resources which support local evangelism and directly assist the planting of new Sydney Anglican congregations as well as having responsibility for developing a Diocesan wide approach to ethnic, cross cultural and multicultural gospel ministry in the regions and parishes.

34. There is no new allocation of Synod funds in 2014 or 2015 to provide ongoing support and assistance for Mission Areas. Standing Committee recognises that it is expected that the Mission Areas Fund will have a balance of approximately \$290,000 at the end of 2013, comprising approximately \$40,000 remaining for the parishes of Mission Area Leaders as a result of the mid-year start in 2010 and

\$250,000 from the one-off allocation in 2010 of \$300,000 for 'Mission Area training'. In both 2014 and 2015 specific training initiatives may be funded from the accumulated reserves of the Mission Areas Fund, with the approval of the Archbishop or his delegate. For 2014 only the accumulated reserves of the Mission Areas Fund may also be used to provide support (traditionally \$2,500 per parish per quarter) to those parishes whose minister is a Mission Area Leader, on approval of the Regional Bishop if he is satisfied that good work is proceeding.

35. The amount of the allocation of Synod funds to support the work of the Tertiary Education Ministry Oversight Committee ("TEMOC") in 2014, and the estimate of the amount for 2015, has been reduced to \$100,000. The Standing Committee recognises the strategic importance of maintaining a clear Anglican presence amongst evangelical Christians ministering in the tertiary education sector, which is underpinned by the Archbishop's role in licensing a number of the university chaplains.

36. The amount of the allocation of Synod funds to support gospel work outside the Diocese has been maintained at 4% of the total available funds in 2014 and 2015. The Standing Committee recognises that Synod resolution 40/09 "encourages it to consider how in future the Diocese may return to 5% of income that would be made available for Gospel work beyond the Diocese", however the reduction in the total funds available to Synod in 2014 makes any increased allocation impractical.

37. Along with a number of the other programs that receive substantial Synod funds, the amount allocated to Youthworks for resourcing children's and youth ministry and Special Religious Education has been reduced by approximately 5% in 2014, and the estimate for 2015 is for a reduction of approximately 12%, compared with 2013 levels.

38. For 2014 and 2015 there is no new allocation of funds to Youthworks for recruiting to and running the Year 13 Program. Standing Committee considers that while of course it would be desirable to do more, the seed funding provided in recent years has contributed to the success of this program which is now operating at a break even with around 90 students. Youthworks should be able to continue to run the program at this level. Accordingly, despite this program continuing to be of high priority, the reduction in total funds available to Synod has meant that no allocation has been provided in this ordinance.

39. In response to resolution 14/12 which called for the Standing Committee to address the need for sufficient funds to sustain high quality Special Religious Education ("SRE") within all Government primary schools within the Diocese, a new allocation of \$100,000 in 2014 rising to \$200,000 in 2015 is proposed. There will shortly be two reviews of SRE (a Diocesan review in 2013 using external experts overseen by the Anglican Education Commission and a NSW Department of Education and Communities state-wide independent review in 2014). The exact nature of what will be needed in order for the Diocese to maintain and grow SRE is likely to become much clearer when the results of these reviews become available. However, it is likely that additional resources will be required to establish an office with overall responsibility for SRE to improve the accreditation, training, monitoring and delivery of SRE and to meet expectations of a 'quality' education experience in primary schools. Given the time required to agree the details and related governance issues, the proposed allocation is intended to cover the "SRE Primary Upgrade" for part of 2014 and all of 2015. Youthworks, in conjunction with the Anglican Education Commission, has been invited to bring a proposal to the Mission Board as to the best model for the delivery of SRE, before the money budgeted for "SRE Primary Upgrade" is distributed. The previously discussed upgrade of SRE Connect Resources to digital format will be put on hold for the next 18 months and reconsidered in a future budget.

40. The amount of the allocation in 2014, and the estimate of the amount for 2015, to support the ministry on Lord Howe Island has been continued at the same level as in 2013.

41. In both 2014 and 2015 an amount of \$100,000, which is slightly less than the 2013 amount, has been allocated to Contingencies to give the Standing Committee some flexibility and capacity to respond to changed circumstances that may arise during those years.

Recommendation

42. It is recommended that the Synod receive this report and pass the Ordinances.

For and on behalf of the Standing Committee.

ROBERT WICKS
Diocesan Secretary

29 August 2013

Funding estimates for 2014 and 2015

	Actual 2013			Proposed 2014			Estimate 2015		
	Synod Appro. & Alloc. Ord.	Parish Cost Recov. Ord.	Church Land Acquis. Levy	Synod Appro. & Alloc. Ord.	Parish Cost Recov. Ord.	Church Land Acquis. Levy	Synod Appro. & Alloc. Ord.	Parish Cost Recov. Ord.	Church Land Acquis. Levy
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
SOURCE OF FUNDS									
GAB distribution from DE	3,335			3,600			3,672		
Parish trusts									
St James Sydney Phillip Street	133			141			141		
St Matthew's Manly	221			254			178		
ACPT Synod Fund (C/F 400)	38			33			33		
Hunters Hill (Woolwich)	4			-			-		
Narellan (Elderslie Lands)	32			29			29		
Ryde (Kirkby Gardens, etc.)	527			509			433		
St Phillip's Sydney	6			5			5		
St Phillip's Sydney York Street	78			160			160		
Wollongong (Leasing)	-			12			12		
subtotal	1,039			1,143			990		
less 1% added to capital of SAIPMF	-			(47)			(47)		
Synod Fund	129			-			-		
Synod Fund reserves	200			-			-		
Back rent from No.1 York Street	312			-			-		
Parish Cost Recovery (variable charge)		4,457			4,597			4,697	
Church Land Acquisitions Levy			2,000			2,000			2,000
	5,015	4,457		4,696	4,597	2,000	4,616	4,697	2,000

% change in total from previous year

-6.4% 3.1%

-1.7% 2.2% 0.0%

total Net Operating Receipts in 2011 = 88,800

assume 4.5% increase in total NOR for 2012 = 92,800

assume further 4.0% increase in total NOR for 2013 = 96,500

Variable PCR charge approx.

5.02%

4.95%

4.87%

\$2m Church land acquisition levy approx.

2.25%

2.16%

2.07%

	Actual 2013			Proposed 2014			Estimate 2015		
	Synod Appro. & Alloc. Ord.	Parish Cost Recov. Ord.	Church Land Acquis. Levy	Synod Appro. & Alloc. Ord.	Parish Cost Recov. Ord.	Church Land Acquis. Levy	Synod Appro. & Alloc. Ord.	Parish Cost Recov. Ord.	Church Land Acquis. Levy
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
USE OF FUNDS									
Long Term Requirements									
Archbishop's PR (Media Officer)	150			150			150		
Parish contribution to Archives		50			68			68	
Balance of Archives (ex EOS)	-			-			-		
Immediate Requirements									
Membership/affiliation -									
General Synod	321			348			348		
Provincial Synod	12			12			12		
Sydney Reps at General Synod	20			20			20		
Freedom4Faith - affiliation fee	-			10			10		
Sydney Synod -									
Venue Hire & Printing	76			76			76		
Committee members' car parking	23			23			23		
Archbishop's Election Synod	53			-			-		
Secretariat - Synod, StanCom & parishes	630			780			780		
Parish Insurance Program		3,389			3,500			3,600	
Parish Risk Management Program		207			207			207	
Professional Standards Unit		495			506			506	
Safe Ministry Training Program		100			100			100	
Provision for PCR remission		20			20			20	
Support for SAPAS		11			11			11	
Secretariat fee for managing PCR Fund		185			185			185	
Long Term Mission Commitments									
Ministry Training & Development	333			315			293		
OTF - new ordinands' tests & conference	-			40			40		
Mission Property Committee - new church land			2,000			2,000			2,000
Moore Theological College	1,577			1,493			1,386		
Youthworks College	80			76			70		
Current Mission Activities									
Anglican Education Commission	60			60			60		
Anglican Media Council	135			135			135		
Anglicare - research	80			80			80		
Episcopal team - staff support	176			-			-		
Archdeacon for Women - net (ex EOS)	-			-			-		
Evangelism & New Churches	290			275			255		
Indigenous Ministry (SAIPMC)	48			-			-		
Mission Areas Fund	80			-			-		
Anglican chaplaincy in tertiary education (TEMOC)	158			100			100		
Work Outside the Diocese Committee	175			190			186		
Youthworks - children & youth, SRE	310			294			272		
Youthworks - Year 13	100			-			-		
SRE Primary Upgrade	-			100			200		
Lord Howe Island	20			20			20		
Contingencies	108			100			100		
	5,015	4,457	2,000	4,696	4,597	2,000	4,616	4,697	2,000

Parochial Cost Recovery Charges for 2014-2015

	Actual for 2013 \$	Proposed for 2014 \$	% change	Estimate for 2015 \$	% change
Parochial Network Costs					
Parish property and liability insurance program	3,389,000	3,500,000	3.3%	3,600,000	2.9%
Parish risk management program	207,000	207,000	0.0%	207,000	0.0%
Parish related work by the Professional Standards Unit	495,000	506,000	2.2%	506,000	0.0%
Safe ministry training program	100,000	100,000	0.0%	100,000	0.0%
Provision for relief and remission of PCR charges	20,000	20,000	0.0%	20,000	0.0%
Parish contribution to the cost of Diocesan archives	50,000	68,000	36.0%	68,000	0.0%
Support for Sydney Anglican Parish Accounting System (SAPAS)	11,000	11,000	0.0%	11,000	0.0%
Fee for managing the PCR Fund 951	185,000	185,000	0.0%	185,000	0.0%
	4,457,000	4,597,000	3.1%	4,697,000	2.2%
Total Net Operating Receipts - 2011 actual	88,800,000				
Total Net Operating Receipts - 2012 estimate		92,825,880	4.5%		
Total Net Operating Receipts - 2013 estimate				96,538,915	4.0%
Variable PCR charge percentage (approximate)	5.02%	4.95%	-1.3%	4.87%	-1.8%
Ministry costs (per F/T minister)					
Ministers, Assistant Ministers (7+ years, Senior Assistant Ministers)					
Superannuation contribution	9,937	10,513	5.8%	11,039	5.0%
Long service leave contribution	1,268	1,378	8.7%	1,502	9.0%
Stipend continuance insurance	1,055	1,372	30.0%	1,441	5.0%
Sickness & accident fund	50	50	0.0%	50	0.0%
Cost per minister	12,310	13,313	8.1%	14,031	5.4%
Assistant Ministers					
Superannuation contribution	8,943	9,462	5.8%	9,935	5.0%
Long service leave contribution	1,268	1,378	8.7%	1,502	9.0%
Stipend continuance insurance	1,055	1,372	30.0%	1,441	5.0%
Sickness & accident fund	50	50	0.0%	50	0.0%
Cost per minister	11,316	12,262	8.4%	12,928	5.4%
Church land Acquisitions Levy					
Contribution to the acquisition of land for future church sites	2,000,000	2,000,000	0.0%	2,000,000	0.0%
Parish levy percentage	2.25%	2.15%	-4.3%	2.07%	-3.8%

Variable PCR Charge and Church Land Acquisitions Levy for 2014

	\$	Parishes with property	Parishes without property
Parochial Network Costs	4,597,000	4.97%	2.98%
Contribution to the acquisition of land for future church sites	2,000,000	2.15%	2.15%
Total Net Operating Receipts for 2012	92,825,880		

	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit (Note 2)	Net Operating Receipts for 2012 (Note 1) \$	Variable PCR charge for 2014 \$	Church Land Acquisition Levy for 2014 \$
1	PP	SS	Abbotsford	126,670	6,300	2,729
2	P	W	Albion Park	335,714	16,696	7,233
3	P	SS	Annandale	224,627	11,172	4,840
4	PP	GR	Arncliffe	204,199	10,156	4,400
5	P	N	Artarmon	193,447	9,621	4,168
6	P	SS	Ashbury	166,077	8,260	3,578
7	P	SS	Ashfield and Five Dock and Haberfield	643,419	32,000	13,863
8	P	N	Asquith/Mt Colah/Mt Kuring-gai	360,385	17,923	7,765
9	P	WS	Auburn – St Philip	68,544	3,409	1,477
10	PP	WS	Auburn – St Thomas'	128,141	6,373	2,761
11	P	W	Austinmer	286,983	14,273	6,183
12	P	N	Avalon with Palm Beach	252,121	12,539	5,432
13	P	N	Balgowlah	287,678	14,307	6,198
14	P	SS	Balmain	108,959	5,419	2,348
15	P	GR	Bankstown	114,635	5,701	2,470
16	P	WS	Baulkham Hills	240,462	11,959	5,181
17	P	N	Beacon Hill	87,114	4,332	1,877
18	P	N	Beecroft	327,194	16,273	7,050
19	P	SS	Bellevue Hill	185,382	9,220	3,994
20	P	GR	Belmore with McCallums Hill & Clemton Park	151,236	7,522	3,258
21	P	N	Belrose	443,639	22,064	9,559
22	PP	WS	Berala	13,050	649	281
23	P	N	Berowra	307,213	15,279	6,619
24	P	W	Berrima cum Moss Vale	127,555	6,344	2,748
25	P	W	Berry	118,045	5,871	2,543
26	P	GR	Beverly Hills with Kingsgrove	334,833	16,652	7,214
27	P	WS	Blackheath	139,193	6,923	2,999
28	P	WS	Blacktown	475,993	23,673	10,256
29	P	GR	Blakehurst	152,695	7,594	3,290
30	P	W	Bomaderry	234,169	11,646	5,045
31	PP	SS	Bondi	181,314	9,017	3,907
32	P	W	Bowral	452,740	22,516	9,755
33	P	GR	Brighton/Rockdale	170,831	8,496	3,681
34	P	SS	Broadway	762,318	37,913	16,425
35	P	W	Bulli	284,404	14,144	6,128
36	P	SS	Burwood	267,507	13,304	5,764
37	PP	GR	Cabramatta	356,340	17,722	7,678
38	P	WS	Cambridge Park	155,775	7,747	3,356
39	P	W	Camden	606,090	30,143	13,059
40	P	W	Campbelltown	554,489	27,577	11,947
41	P	GR	Campsie	177,463	8,826	3,824
42	P	GR	Canterbury with Hurlstone Park	155,237	7,721	3,345
43	P	W	Caringbah	708,931	35,258	15,274
44	P	WS	Castle Hill	1,743,067	86,689	37,556
45	P	SS	Centennial Park	660,605	32,854	14,233
46	P	N	Chatswood	834,532	41,504	17,981

	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit (Note 2)	Net Operating Receipts for 2012 (Note 1) \$	Variable PCR charge for 2014 \$	Church Land Acquisition Levy for 2014 \$
47	RC	WS	Cherrybrook #	204,560	6,104	4,407
48	PP	GR	Chester Hill with Sefton	46,033	2,289	992
49	P	N	Christ Church Northern Beaches	310,882	15,461	6,698
50	PP	SS	Clovelly	221,041	10,993	4,762
51	P	SS	Concord and Burwood	198,694	9,882	4,281
52	P	SS	Concord West with Concord North	226,687	11,274	4,884
53	P	SS	Coogee	103,584	5,152	2,232
54	P	SS	Cooks River	144,089	7,166	3,105
55	P	W	Corrimal	123,956	6,165	2,671
56	P	WS	Cranebrook with Castlereagh	255,632	12,714	5,508
57	P	N	Cremorne	351,289	17,471	7,569
58	P	W	Cronulla	217,723	10,828	4,691
59	P	WS	Crossway	1,723,898	85,736	37,143
60	P	SS	Croydon	603,879	30,033	13,011
61	PP	W	Culburra Beach	105,165	5,230	2,266
62	P	W	Dapto	638,502	31,755	13,757
63	P	SS	Darling Point	680,211	33,829	14,656
64	P	S	Darling Street	478,584	23,802	10,311
65	P	SS	Darlinghurst	643,883	32,023	13,873
66	P	N	Dee Why	219,097	10,896	4,721
67	PP	W	Denham Court	80,707	4,014	1,739
68	PP	WS	Doonside	64,972	3,231	1,400
69	P	SS	Drummoyne	169,715	8,441	3,657
70	PP	GR	Dulwich Hill	152,197	7,569	3,279
71	P	WS	Dundas/Telopea	311,804	15,507	6,718
72	P	WS	Dural District	341,566	16,987	7,359
73	PP	W	Eagle Vale	218,547	10,869	4,709
74	P	GR	Earlwood	219,965	10,940	4,739
75	P	N	East Lindfield	248,227	12,345	5,348
76	P	SS	Eastgardens	411,717	20,476	8,871
77	P	N	Eastwood	422,692	21,022	9,107
78	P	WS	Emu Plains	315,135	15,673	6,790
79	P	SS	Enfield and Strathfield	490,913	24,415	10,577
80	P	W	Engadine	603,393	30,009	13,001
81	P	SS	Enmore/Stammore	140,105	6,968	3,019
82	P	N	Epping	400,598	19,923	8,631
83	PP	N	Ermington	92,806	4,616	2,000
84	PP	GR	Fairfield with Bossley Park	407,636	20,273	8,783
85	P	W	Fairy Meadow	309,703	15,403	6,673
86	P	W	Figtree	1,161,020	57,742	25,015
87	P	N	Forestville	323,991	16,113	6,981
88	P	N	Frenchs Forest	229,378	11,408	4,942
89	P	N	Freshwater	215,907	10,738	4,652
90	P	GR	Georges Hall	152,189	7,569	3,279
91	P	W	Gerringong	208,898	10,389	4,501
92	P	N	Gladesville	1,170,151	58,196	25,212
93	P	SS	Glebe	254,316	12,648	5,479
94	PP	N	Glenhaven	365,320	18,169	7,871
95	PP	WS	Glenmore Park #	572,655	28,480	12,338
96	P	W	Glenquarie	93,633	4,657	2,017
97	P	N	Gordon	541,454	26,928	11,666
98	P	WS	Granville	219,566	10,920	4,731
99	PP	GR	Greenacre	125,194	6,226	2,697
100	P	N	Greenwich	306,579	15,247	6,605
101	P	WS	Greystanes – Merrylands West	99,483	4,948	2,143
102	PP	WS	Guildford with Villawood	260,211	12,941	5,606
103	P	W	GyMEA	415,020	20,640	8,942
104	RC	W	Harbour Church #	105,314	3,143	2,269

	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit (Note 2)	Net Operating Receipts for 2012 (Note 1) \$	Variable PCR charge for 2014 \$	Church Land Acquisition Levy for 2014 \$
105	P	W	Helensburgh and Stanwell Park	291,600	14,502	6,283
106	P	N	Hornsby	170,874	8,498	3,682
107	PRC	N	Hornsby Anglican Chinese Church #	135,916	4,056	2,928
108	P	N	Hornsby Heights	150,537	7,487	3,243
109	P	GR	Hoxton Park	236,158	11,745	5,088
110	P	N	Hunters Hill	299,490	14,895	6,453
111	P	GR	Hurstville	450,106	22,385	9,698
112	P	GR	Hurstville Grove	403,015	20,043	8,683
113	P	W	Huskisson	202,334	10,063	4,359
114	P	W	Ingleburn	224,132	11,147	4,829
115	PP	W	Jamberoo	47,119	2,343	1,015
116	P	W	Jannali	627,540	31,210	13,521
117	PP	W	Kangaroo Valley	94,601	4,705	2,038
118	PP	WS	Katoomba	175,939	8,750	3,791
119	P	W	Keiraville	138,035	6,865	2,974
120	P	WS	Kellyville	420,291	20,903	9,055
121	P	SS	Kensington	236,590	11,766	5,098
122	P	W	Kiama	388,968	19,345	8,381
123	P	N	Killara	356,603	17,735	7,683
124	P	SS	Kingsford	157,137	7,815	3,386
125	P	WS	Kingswood	218,770	10,880	4,714
126	P	N	Kirribilli	908,802	45,198	19,581
127	P	WS	Kurrajong	219,085	10,896	4,720
128	PP	GR	Lakemba	67,879	3,376	1,463
129	P	WS	Lalor Park and Kings Langley	155,476	7,732	3,350
130	P	N	Lane Cove and Mowbray	854,769	42,511	18,417
131	P	N	Lavender Bay	272,992	13,577	5,882
132	P	WS	Lawson	91,353	4,543	1,968
133	P	SS	Leichhardt	360,291	17,919	7,763
134	P	WS	Leura	116,478	5,793	2,510
135	P	WS	Lidcombe	225,554	11,218	4,860
136	P	N	Lindfield	545,627	27,136	11,756
137	P	WS	Lithgow	219,559	10,919	4,731
138	P	GR	Liverpool	362,553	18,031	7,811
139	PP	GR	Liverpool South	123,184	6,126	2,654
140	P	N	Longueville	242,737	12,072	5,230
141	PP	SS	Lord Howe Island	23,157	1,152	499
142	P	WS	Lower Mountains	441,828	21,974	9,520
143	P	GR	Lugarno	112,305	5,585	2,420
144	P	N	Macquarie	511,778	25,453	11,027
145	PP	SS	Malabar	322,279	16,028	6,944
146	P	N	Manly	1,369,411	68,106	29,505
147	P	SS	Maroubra	276,045	13,729	5,948
148	P	GR	Marrickville	265,670	13,213	5,724
149	P	W	Menai	712,487	35,435	15,351
150	P	W	Menangle	151,711	7,545	3,269
151	P	WS	Merrylands	258,565	12,859	5,571
152	PP	WS	Minchinbury	219,124	10,898	4,721
153	P	W	Minto	238,542	11,864	5,140
154	P	W	Miranda	848,914	42,220	18,290
155	P	W	Mittagong	304,645	15,151	6,564
156	P	N	Mona Vale	242,423	12,057	5,223
157	P	GR	Moorebank	321,669	15,998	6,931
158	P	N	Mosman – St Clement	692,432	34,437	14,919
159	P	N	Mosman – St Luke	278,291	13,840	5,996
160	P	WS	Mt Druitt	120,351	5,985	2,593
161	P	WS	Mulgoa	141,577	7,041	3,050
162	P	W	Narellan	394,531	19,621	8,500

	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit (Note 2)	Net Operating Receipts for 2012 (Note 1) \$	Variable PCR charge for 2014 \$	Church Land Acquisition Levy for 2014 \$
163	P	N	Naremburn/Cammeray	1,150,203	57,204	24,782
164	P	N	Narrabeen	740,890	36,847	15,963
165	P	N	Neutral Bay	283,564	14,103	6,110
166	P	N	Newport	144,334	7,178	3,110
167	P	SS	Newtown with Erskineville	386,843	19,239	8,335
168	P	SS	Norfolk Island	-	-	-
169	P	N	Normanhurst	464,467	23,100	10,007
170	P	N	North Epping	320,439	15,937	6,904
171	P	N	North Ryde	128,753	6,403	2,774
172	P	N	North Sydney	1,265,394	62,933	27,264
173	P	N	Northbridge	385,385	19,167	8,303
174	P	WS	Northmead and Winston Hills	588,990	29,293	12,690
175	P	WS	Norwest	467,118	23,231	10,064
176	P	W	Nowra	391,805	19,486	8,442
177	P	W	Oak Flats	144,623	7,193	3,116
178	P	WS	Oakhurst	227,723	11,325	4,906
179	P	GR	Oatley	125,984	6,266	2,714
180	P	GR	Oatley West	167,206	8,316	3,603
181	P	SS	Paddington	142,382	7,081	3,068
182	P	GR	Padstow	108,213	5,382	2,332
183	P	GR	Panania	348,306	17,323	7,505
184	P	WS	Parramatta	1,620,704	80,604	34,919
185	P	WS	Parramatta North with Harris Park	425,766	21,175	9,173
186	P	GR	Peakhurst/Mortdale	260,889	12,975	5,621
187	P	WS	Penrith	323,805	16,104	6,977
188	P	GR	Penshurst	202,381	10,065	4,360
189	P	SS	Petersham	265,264	13,193	5,715
190	PRC	N	Philadelphia Anglican Church #	88,855	2,651	1,914
191	P	W	Picton	92,943	4,622	2,003
192	PP	WS	Pitt Town	278,422	13,847	5,999
193	P	W	Port Kembla	93,500	4,650	2,015
194	PP	N	Putney	97,133	4,831	2,093
195	P	N	Pymble	731,075	36,359	15,752
196	P	WS	Quakers Hill	795,202	39,548	17,133
197	P	SS	Randwick	666,665	33,156	14,364
198	PP	GR	Regents Park	42,173	2,097	909
199	PP	GR	Revesby	68,308	3,397	1,472
200	P	WS	Richmond	146,684	7,295	3,160
201	PP	WS	Riverstone	79,944	3,976	1,722
202	P	GR	Riverwood-Punchbowl	232,553	11,566	5,011
203	PP	W	Robertson	112,858	5,613	2,432
204	P	WS	Rooty Hill	893,203	44,422	19,245
205	PP	W	Rosemeadow	123,414	6,138	2,659
206	P	N	Roseville	868,088	43,173	18,704
207	P	N	Roseville East	214,223	10,654	4,616
208	PP	WS	Rouse Hill	232,912	11,584	5,018
209	P	N	Ryde	622,219	30,945	13,406
210	PP	GR	Sadleir	248,346	12,351	5,351
211	P	GR	Sans Souci	151,421	7,531	3,262
212	P	N	Seaforth	230,426	11,460	4,965
213	P	WS	Seven Hills	231,867	11,532	4,996
214	P	W	Shellharbour	162,311	8,072	3,497
215	P	W	Shellharbour City Centre	426,409	21,207	9,187
216	PP	W	Shoalhaven Heads	102,081	5,077	2,199
217	P	GR	Smithfield Road	238,558	11,864	5,140
218	P	GR	South Carlton	289,470	14,396	6,237
219	P	SS	South Coogee	145,446	7,234	3,134
220	P	W	South Creek	203,466	10,119	4,384

	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit (Note 2)	Net Operating Receipts for 2012 (Note 1) \$	Variable PCR charge for 2014 \$	Church Land Acquisition Levy for 2014 \$
221	P	GR	South Hurstville	143,252	7,124	3,086
222	P	SS	South Sydney	199,664	9,930	4,302
223	P	WS	Springwood	603,874	30,033	13,011
224	PP	WS	St Clair	113,088	5,624	2,437
225	P	GR	St George	170,975	8,503	3,684
226	P	GR	St George North	765,775	38,085	16,499
227	P	N	St Ives	1,601,619	79,654	34,508
228	P	WS	St Marys	296,246	14,733	6,383
229	P	SS	Strathfield and Homebush	254,977	12,681	5,494
230	P	SS	Summer Hill	238,594	11,866	5,141
231	PP	SS	Surry Hills	261,667	13,014	5,638
232	PP	W	Sussex Inlet	107,000	5,322	2,305
233	P	W	Sutherland	328,151	16,320	7,070
234	P	W	Sutton Forest	246,917	12,280	5,320
235	P	SS	Sydney – Cathedral of St Andrew	932,026	46,353	20,081
236	P	SS	Sydney – Christ Church St Laurence	536,086	26,662	11,550
237	P	SS	Sydney – Holy Trinity Millers Point	193,978	9,647	4,179
238	P	SS	Sydney – St James King Street (Note 3)	1,625,273	80,831	35,018
239	P	SS	Sydney – St Philip York Street	1,693,689	84,233	36,492
240	P	W	Sylvania	280,826	13,967	6,051
241	P	W	The Oaks	118,626	5,900	2,556
242	P	N	Thornleigh – Pennant Hills	358,389	17,824	7,722
243	P	WS	Toongabbie	343,564	17,087	7,402
244	P	N	Turramurra	856,991	42,621	18,464
245	P	N	Turramurra South	480,329	23,889	10,349
246	P	W	Ulladulla	238,926	11,883	5,148
247	RC	SS	Unichurch (UNSW) #	449,082	13,401	9,676
248	P	SS	Vaucluse and Rose Bay	244,027	12,136	5,258
249	P	N	Wahroonga – St Andrew	225,828	11,231	4,866
250	P	N	Wahroonga – St Paul	190,675	9,483	4,108
251	P	N	Waitara	161,885	8,051	3,488
252	P	SS	Watsons Bay	251,060	12,486	5,409
253	P	SS	Waverley	313,059	15,570	6,745
254	P	WS	Wentworth Falls	205,002	10,195	4,417
255	P	WS	Wentworthville	124,083	6,171	2,673
256	P	N	West Lindfield	203,654	10,128	4,388
257	P	WS	West Pennant Hills	822,935	40,928	17,731
258	P	N	West Pymble	579,804	28,836	12,492
259	P	N	West Ryde	259,651	12,913	5,594
260	P	W	West Wollongong	326,902	16,258	7,043
261	PP	WS	Westmead	137,973	6,862	2,973
262	P	WS	Wilberforce	255,804	12,722	5,511
263	P	N	Willoughby	485,010	24,121	10,450
264	P	N	Willoughby East	157,716	7,844	3,398
265	P	WS	Windsor	174,417	8,674	3,758
266	PP	W	Wollondilly	188,319	9,366	4,057
267	P	W	Wollongong	633,953	31,529	13,659
268	P	SS	Woollahra	148,818	7,401	3,206
269	P	GR	Yagoona	233,204	11,598	5,025
				92,825,880	4,597,000	2,000,000

Notes

- 1 For parishes that had not lodged audited financial statements for 2012 by 14 August 2013 (shown in italics, shaded) an estimate of their 2012 Net Operating Receipts has been calculated by taking 2011 NOR + 4.5%. If the 2012 audited financial statements are still outstanding at the time the actual 2014 parochial cost recovery charges are due to be invoiced later this year, the Finance Committee has approved the use of a charge based on 2011 NOR + 20%.
- 2 Parishes without property (shown marked with #) are charged a lower rate of variable PCR reflecting the absence of the component for the property insurance premium, except that Glenmore Park has volunteered to pay the variable charge percentage applicable to parishes with property.
- 3 NOR for 2012 not yet confirmed.