

# Synod Funding Arrangements

(A report from the Standing Committee.)

## Key Points

- Owing to the postponement of the first and second ordinary sessions of the Synod (in 2020 and 2021 respectively), the Standing Committee has temporarily reordered arrangements regarding Synod funding in order to provide funding for Diocesan organisations and ministries in 2022.
- Documents attached to this report set out the funding arrangements and the amounts allocated by the Standing Committee in place of the Synod, for 2022.

## Purpose

1. The purpose of this report is to provide information to the Synod regarding the arrangements for Synod Funding.

## Recommendation

2. Synod receive this report.

## Background

3. It has been the Synod's practice to utilise a triennial funding model. At the first ordinary session of each Synod (e.g., 2020 *should have* included the first ordinary session of the 52<sup>nd</sup> Synod) a set of principles and priorities would be confirmed by the Synod, as the basis for the preparation of a three year budget to be formally adopted by the Synod at its second ordinary session (e.g., in 2021). The budget would then apply from the following year, for three years in duration (e.g., from 2022 to 2024).
4. Owing to the postponement of the first and second ordinary sessions of the Synod (in 2020 and 2021 respectively), the Standing Committee has temporarily reordered these arrangements in order to provide for funding in 2022.

## Discussion

5. Standing Committee passed the *Synod Funding Arrangements Amendment Ordinance 2021* to give effect to the changes in timing of the Statement of Funding Principles and Priorities as recommended in the attached report from the Diocesan Resources Committee (Annexure A).
6. Standing Committee also amended the *Synod Estimates Ordinance 1998* and the *Cost Recoveries Framework Ordinance 2008* to enable the Standing Committee to pass the necessary ordinances in 2021, to distribute funding in 2022.
7. Standing Committee then passed –
  - (a) the *Synod Appropriations and Allocations Ordinance 2021*, which appropriated and allocated funds for 2022 in a manner that is consistent with the Synod's intention as reflected in the Statement of Funding Principles and Priorities 2019-2021, and is broadly similar to the actual appropriations and allocations made for 2021; and
  - (b) the *Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2021*, which provided for charges to be recovered from and levied on parishes in 2022 in a manner that is broadly similar to the actual charges and levies payable in 2021.

8. Explanatory material and a copy of the ordinances as passed are attached as follows –
- Annexure A Timing of the Statement of Funding Principles and Priorities (A report from the Diocesan Resources Committee provided to the Standing Committee in February 2021)
  - Annexure B Explanatory Report and *Synod Appropriations and Allocations Ordinance 2021*
  - Annexure C Explanatory Report and *Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2021*

For and on behalf of the Standing Committee.

DANIEL GLYNN  
**Diocesan Secretary**

2 November 2021

# Standing Committee of Synod

## Statement of Funding Principles

### Purpose

1. The purpose of this report is recommend Standing Committee amend the timing of the next Statement of Funding Principles and Priorities in view of the re-scheduling of the Archbishop Election Synod caused by the restrictions resulting from the COVID-19 pandemic.

### Recommendations

2. Standing Committee receive this report.
3. Standing Committee ask the Diocesan Legal Counsel to prepare for a future meeting an amending ordinance to give effect to the recommendations in this report.

### Discussion

4. At its meeting on 17 February 2020 Standing Committee received a report from the Diocesan Resources Committee concerning the timing of the Statement of Funding Principles and Priorities and the funding ordinances required under the *Synod Estimates Ordinance 1998* and the *Cost Recoveries Framework Ordinance 2008* and agreed to **ask** the Diocesan Legal Counsel to prepare for a future meeting an amending ordinance to give effect to the recommendations in that report. At its meeting on 27 July 2020 the Standing Committee passed the *Synod Funding Arrangements Amendment Ordinance 2020* to give effect to the changes agreed.
5. In essence, last year the Standing Committee agreed to –
  - (a) defer the next Statement of Funding Principles and Priorities from 2020 until 2021 and reduce its application to just 2023-2024, and
  - (b) limit the scope of the Synod Appropriations and Allocations Ordinance and the Parochial Cost Recoveries and Church Land Acquisition Levy Ordinance required in 2021 to apply just to 2022, and
  - (c) require the Synod Appropriations and Allocations Ordinance and the Parochial Cost Recoveries and Church Land Acquisition Levy Ordinance required in 2022 (giving effect to the Statement of Funding Principles and Priorities) to apply just to 2023-2024.
6. The reasons given for these changes were that 2020 was expected to be the last year of the current iteration of the Diocesan Mission, and Synod was due to elect a new Archbishop in August 2020.
7. Of course, the restrictions and disruption caused by the COVID-19 pandemic have meant that the next Archbishop will now not be elected until May 2021 and the 2<sup>nd</sup> session of the 52<sup>nd</sup> Synod will be held in September 2021. It would make sense therefore to further delay the preparation of the next Statement of Funding Principles and Priorities until the 3<sup>rd</sup> session of the 52<sup>nd</sup> Synod in 2022 to give the new Archbishop adequate time to consider his priorities and for the Archbishop and Standing Committee to consider a new iteration of the Diocesan Mission. The delay would then also give the Synod adequate time consider any changes or new initiatives that it may want to see incorporated into the next Statement of Funding Principles and Priorities.
8. Given the timing of the triennium funding ordinances this change will have a flow-on effect. It is proposed therefore that, rather than have a Statement of Funding Principles and Priorities that applies only for 1 year, as a one-off measure the next Statement should apply for the last year of the current funding triennium and the 3 years of the following funding triennium.

9. The following table illustrates the effect of the proposed changes –

<b>Year</b>	<b>Synod</b>	<b>Requirements prior to 2020</b>	<b>Arrangements agreed in 2020</b>	<b>Proposed arrangements</b>
2020	1 <sup>st</sup> session 52 <sup>nd</sup> Synod	Statement of Funding Principles and Priorities (for 2022-2024)	-	-
2021	2 <sup>nd</sup> session 52 <sup>nd</sup> Synod	-	Statement of Funding Principles and Priorities (for 2023-2024)	-
		Synod Appropriation and Allocation Ordinance (for 2022-2024)	Synod Appropriation and Allocation Ordinance (for 2022 only)	Synod Appropriation and Allocation Ordinance (for 2022 only)
		PCR and Levy Ordinance (for 2022-2024)	PCR and Levy Ordinance (for 2022 only)	PCR and Levy Ordinance (for 2022 only)
2022	3 <sup>rd</sup> session 52 <sup>nd</sup> Synod	-	-	Statement of Funding Principles and Priorities (for 2024-2027)
		-	Synod Appropriation and Allocation Ordinance (for 2023-2024)	Synod Appropriation and Allocation Ordinance (for 2023 only)
		-	PCR and Levy Ordinance (for 2023-2024)	PCR and Levy Ordinance (for 2023 only)
2023	1 <sup>st</sup> session 53 <sup>rd</sup> Synod	Statement of Funding Principles and Priorities (for 2025-2027)	Statement of Funding Principles and Priorities (for 2025-2027)	-
		-	-	Synod Appropriation and Allocation Ordinance (for 2024 only)
		-	-	PCR and Levy Ordinance (for 2024 only)
2024	2 <sup>nd</sup> session 53 <sup>rd</sup> Synod	Synod Appropriation and Allocation Ordinance (for 2025-2027)	Synod Appropriation and Allocation Ordinance (for 2025-2027)	Synod Appropriation and Allocation Ordinance (for 2025-2027)
		PCR and Levy Ordinance (for 2022-2024)	PCR and Levy Ordinance (for 2022-2024)	PCR and Levy Ordinance (for 2025-2027)

PETER HAYWARD  
Chair, Diocesan Resources Committee

8 February 2021

# Standing Committee of Synod

## Synod Appropriations and Allocations Ordinance 2021

### Explanatory Report

#### Key Points

- The Bill for the proposed Synod Appropriations and Allocations Ordinance 2021 has been prepared in accordance with the requirements of clause 4(c) of the *Synod Estimates Ordinance 1998*.
- The total funds available for distribution in 2022 are \$272,000 less than in 2021 (a decrease of 3.7%).
- Amongst the 'Immediate Requirements' individual allocations have been maintained at the same level as for 2021 unless information is available indicating the requirement has changed. However, the cost of the majority of the special insurance cover required for the Cathedral has been transferred back to the Parochial Network Costs which are funded through the variable PCR charge, leaving just \$230,000 to be funded from Synod funds.
- The only change to the allocations for 'Long Term Mission Commitments' has been to increase the temporary reduction to the allocation to Moore Theological College from \$80,000 to \$110,000, with the College's agreement.
- The only significant change to the allocations for 'Current Mission Activities' has been to replace the funding previously provided for the Anglican Education Commission with a small annual reserve to fund suitably qualified consultants to continue the education advocacy work.

#### Purpose

1. The purpose of this Report is to provide explanatory comments on the specific proposed sources and uses of Synod funds for 2022.

#### Recommendation

2. Standing Committee **pass** the attached Bill for the Synod Appropriations and Allocations Ordinance 2021.

#### Background

3. At its meeting on 15 February 2021 the Standing Committee –
  - (a) received a report from the Diocesan Resources Committee which recommended the delay of the preparation of the next Statement of Funding Principles and Priorities (presently due at the 2<sup>nd</sup> session of the 52<sup>nd</sup> Synod in September 2021) until the 3<sup>rd</sup> session of the 52<sup>nd</sup> Synod to give the new Archbishop adequate time to consider his priorities and for the Archbishop, the Standing Committee and the Synod to consider a new iteration of the Diocesan Mission, and
  - (b) resolved to ask the Diocesan Legal Counsel to prepare for a future meeting an amending ordinance to give effect to the recommendations in that report.
4. Standing Committee has not yet considered such an amending ordinance, but the Bill for the proposed Synod Appropriations and Allocations Ordinance 2021 and this Explanatory Report have been prepared on the assumption that Standing Committee will pass the required amending ordinance before considering and passing the Bill for the proposed Synod Appropriations and Allocations Ordinance 2021.

5. As the Archbishop now plans to convene the second ordinary session of the 52<sup>nd</sup> Synod on the dates of 28 February to 2 March 2022 it will not be possible for the Synod to pass the Bill for the proposed Synod Appropriations and Allocations Ordinance 2021 in time for the appropriations and allocations to take effect from 1 January 2022. Accordingly the Bill has been converted to a form for Standing Committee to pass at a meeting of the Standing Committee during 2021.
6. The Bill for the proposed Synod Appropriations and Allocations Ordinance 2021 and this Explanatory Report have been prepared in accordance with the requirements of clause 4(c) of the *Synod Estimates Ordinance 1998*, except that the Bill only appropriates and allocates funds for 2022. However, the Bill appropriates and allocates funds in a manner that is consistent with the Synod's intention as reflected in the *Statement of Funding Principles and Priorities 2019-2021*, and is broadly similar to the actual appropriations and allocations made for 2021.
7. The actual individual amounts appropriated and allocated by last year's ordinance for 2021 can be compared with the individual amounts proposed to be appropriated and allocated under the Bill for 2022, as shown in the respective columns in the Attachment.

#### *Source of funds*

8. In aggregate, the total funds available under this Bill as distributions from the Diocesan Endowment, the Synod's 50% share of St Andrew's House Trust, and the parish trusts listed in the Source of Funds section is \$161,000 less than the equivalent figure in 2021, due to the lower distribution from St Andrew's House Trust.
9. In addition, the funds available for 2022 as a result of unspent allocations from the previous year is \$111,000 less than the equivalent figure in 2021, mainly because of higher amounts of one-off unspent allocations in 2020 compared to 2021 caused by the COVID-19 related restrictions.
10. The total funds available therefore for distribution in 2022 are \$272,000 less than in 2021 (a decrease of 3.7%).

#### *Use of funds*

11. In view of the reduction in total funds available to Synod in 2022 it has not been possible to increase the allocations to most organisations. The absence of an upward adjustment to the allocations for inflation may be seen as a necessary sharing of the pain resulting from the reduced income. An exception has been made in the case of the allocations for SDS in supporting the Synod, Standing Committee and parishes and to cover the Diocesan Overheads because it is estimated that SDS's cost base will increase by 2.75% in 2022. Under the *Synod Estimates Ordinance 1998* Standing Committee is required to prepare the annual Synod funding ordinance in a way which –
  - (a) contains estimates of the amount required to meet the costs of maintaining the diocesan offices and the expenses of related activities and commitments, and
  - (b) provides grants to organisations under the control of Synod.
12. There has been a modest increase in the allocation needed to meet the Diocese's General Synod statutory assessment. The estimate of the amount of this item for 2022 has been based on advice from Sydney Diocese's members on the General Synod Standing Committee. As noted in the Explanatory Report to last year's Ordinance, Sydney's share of this cost in 2021 was artificially low and it was expected that our share of the statutory assessment for 2022 would increase significantly. However, it appears now that the further delay in holding the General Synod (now not expected to take place until 2022) will mean that our share of the cost in 2022 will be based on clergy numbers relevant to the previous Synod.
13. For several years now the annual cost of the Provincial Synod has been held to just under \$8,000, some \$4,000 less than the amounts allocated for those years. Accordingly, the allocation proposed for 2022 has been reduced to \$8,000.
14. The allocation proposed for the cost of Sydney's representatives at General Synod has been reduced for 2022 only. While the accommodation and venue costs have increased so that an allocation of \$40,000 pa for 3 years is now insufficient, for 2022 this has been offset by the postponement of the meeting of General Synod from 2021 until 2022. When combined with the previous accruals (\$40,000

- x 3) an allocation of \$30,000 in 2022 should therefore be sufficient to cover the expected costs of approximately \$150,000 in 2022.
15. The allocation provided in 2022 to cover the cost of the Diocese's participation in the National Church Life Survey (NCLS) is \$40,000. The NCLS is conducted every 5 years and based on previous experience it is expected the total cost of the Diocese's participation in 2021 will be approximately \$135,000. The majority of this cost will be covered by the accrual built up since the last NCLS (4 years of allocations of \$15,000) plus an amount of \$40,000 to be funded in 2022. The balance of \$35,000 has previously been covered by parishes contributing to the cost of their own participation. However, it appears that assurances have been made to parishes that no such charge will be asked for on this occasion. Accordingly, this balance will have to be funded as an additional Parochial Network Cost recovered as part of the variable PCR charge in 2022. For 2023 and beyond it is proposed the annual allocation of Synod funds should be increased from \$15,000 to \$20,000 pa.
  16. The proposed allocation of \$200,000 for our own Diocesan Synod consists of –
    - (a) a carry forward of the \$110,000 allocation originally made to cover a 3 day Synod at the International Convention Centre (the postponed 2<sup>nd</sup> session of the 52<sup>nd</sup> Synod) now scheduled for 28 February – 2 March 2022, plus
    - (b) \$90,000 to cover the cost of a 5 day Synod (the 3<sup>rd</sup> session of the 52<sup>nd</sup> Synod) to be held over 2 weeks in September 2022 at the Wesley Centre.

However, the cost of 3 days at the ICC has not yet been confirmed, and if there are government restrictions or other health advice affecting large indoor gatherings (for example, the 4m<sup>2</sup> rule) in force in September the cost of a suitable alternative venue could be considerably greater than the amount allowed for the Wesley Centre. At this stage, given the uncertainty it is believed that \$200,000 is a sufficient amount to set aside to cover the costs of the two Synods.
  17. The proposed allocation for Committee members' car parking in SAH has been reduced considerably for 2022. Experience over the last 2 years has shown, even without the effect of COVID-19 forcing a move to video conferencing for some months, members' limited use of this service has meant the annual cost is expected to be approximately \$10,000 compared with the \$23,000 provided in previous years.
  18. God willing, there will be no allocation needed to cover the cost of an Archbishop's Election Synod in 2022.
  19. The amounts allocated to SDS to provide support for the Synod, Standing Committee and parishes and to cover the Diocesan overhead have been increased by 2.75%, being the estimated amount of the increase in SDS's cost base for 2022.
  20. Again this year there has been no need to allocate funds to replenish the Synod Fund 131 as the balance of that fund at 30 June 2021 was well above the level at which replenishment is triggered.
  21. For 2021 an allocation of \$405,000 was made to cover the cost of 2 insurance policies (the ISR excess over \$250 million and the Liability 4<sup>th</sup> excess layer) required specifically to cover St Andrew's Cathedral. For 2022 the estimated cost of these 2 policies has risen to \$544,000 and the Diocesan Resources Committee has recommended that the majority of this (some \$314,000) be added back into the cost of the Parish Property and Liability Insurance Program (where it had been prior to 2021). The Parish Property and Liability Insurance Program is a component of the Parochial Network Costs recovered from all parishes as part of the variable PCR charge. The rest of the cost (some \$230,000) will be funded with an allocation of Synod funds. Whilst many items are clearly Diocesan (covered by this Ordinance) or Parochial (covered by the Parochial Cost Recovery Charges and Church Land Acquisition Levy Ordinance) this item could be included in either. In 2021 it was removed from the PCR Ordinance at least partially to take pressure off the rise in PCR costs to the parishes. However, that cannot be sustained in total in 2022 due to the decrease in Synod income and rise in the cost of the insurance.
  22. Recognising the additional workload required to maintain the expanded information in relation to parishes, clergy, authorised lay persons and other parish office holders, the allocation of \$28,000 to the EOS to cover the increased costs of new Diocesan database has been continued.
  23. The base amount allocated to Moore Theological College for 2022 has been continued at the level \$1,463,000, however for the second year now the College has agreed to a temporary reduction (this

time of \$110,000). Acceptance of this temporary reduction in the Synod's annual allocation toward the operating costs of the College is seen as a gesture of partnership with the Diocese, and in recognition of the healthy financial position the College at the end of 2020 which was in part due to COVID-19 related savings achieved and benefits received by the College during 2020. The committee expresses its thanks to Moore College for this act of generosity to the wider Diocese.

24. Having already decided that the continuation of the Anglican Education Commission (AEC) in its current form was not financially viable, at its meeting on 12 July 2021 Standing Committee received a further report that recommended that an annual allocation of \$10,000 be provided to fund a suitably qualified educational consultant(s) who could be engaged as required to allow the advocacy work currently undertaken by the AEC to continue beyond 2021. Accordingly, an allocation of \$10,000 has been provided for this purpose.
25. The amount allocated to the Work Outside the Diocese Committee to support gospel ministry outside the Diocese has been maintained at 5% of the total income available to Synod, although the dollar amount of this allocation is \$8,000 less than in 2021 as a result of the reduction in total income.
26. An amount of \$100,000 remains available for Contingencies in 2022. This figure is considered the realistic minimum needed in order for Standing Committee to be able to respond adequately to unforeseen circumstances that arise during the year.

CANON PHILLIP COLGAN  
**Interim Chair, Diocesan Resources Committee**

26 August 2021



## Synod Funding for 2022

	Actual for 2021 \$000	Standing Committee proposal for 2022 \$000
<b>SOURCE OF FUNDS</b>		
GAB distribution from Diocesan Endowment	3,239	3,249
GAB additional distribution from DE (in lieu of proposed distribution from DCIF)	-	96
GAB distribution from Diocesan Cash Investment Fund	96	-
Synod - SAH Fund 134 distribution from Synod's 50% share of SAHT	2,693	2,477
Parish trusts		
Bondi (lease income from preschool at 34 Ocean St)	22	17
Church Hill (lease income from No. 1 York St office block)	268	272
Church Hill (investment income)	5	5
King St - St James (lease income from Phillip Street office block) - received in 2020	231	342
Manly (lease income from shops on the Corso)	-	-
Narellan (investment income from sale proceeds)	25	24
Paddington (lease income from 241 Glenmore Rd)	15	7
Ryde (lease income from Kirkby Gardens residential unit block)	549	525
South Sydney (investment income from sale proceeds)	7	5
Surry Hills (investment income from sale proceeds)	2	1
Wollongong (lease income from hotel/university accommodation)	25	26
Miranda (lease income from former service station)	4	4
ACPT Synod Fund (C/F 400 interest less ACPT fees)	12	-
Interest earned in Synod Fund 129 (2nd half 2020 = \$548, 1st quarter 2021 = \$422)	21	1
subtotal parish trusts	1,185	1,229
<u>less</u> 1% added to capital of SAIPMF	(72)	(71)
subtotal all sources	7,141	6,980
Amounts appropriated for prior year that will not be spent/required that year		
General Synod statutory assessment	47	-
Provincial Synod	4	4
Sydney Synod - Venue Hire and Printing	80	110
Sydney Synod - committee members car parking	17	14
Sydney Synod - Archbishop's Election Synod - venue hire and printing	80	-
Standing Committee venue hire and catering (incl. subcommittees)	8	-
St Andrew's Cathedral staff car parking in SAH ( <i>previously in Contingencies</i> )	7	4
total funds available	7,384	7,112

**Synod Funding for 2022**

	<b>Actual for 2021 \$000</b>	<b>Standing Committee proposal for 2022 \$000</b>
<b>USE OF FUNDS</b>		
<b>Long Term Requirements</b>		
Archbishop's PR (Media Officer)	161	161
<b>Immediate Requirements</b>		
Membership/affiliation -		
General Synod	530	541
Provincial Synod	12	8
Sydney Reps at General Synod	40	30
Freedom4Faith - affiliation fee	20	20
NSW Council of Churches	18	18
NCLS	15	40
Sydney Synod -		
Venue Hire & Printing	110	200
Printing & mailing hard copy Synod materials to members who opt-in	10	10
Committee members car parking	23	10
Archbishop's election Synod - venue hire and printing	80	-
Standing Committee venue hire and catering (incl. subcommittees)	12	12
St Andrew's Cathedral staff car parking in SAH	10	10
SDS - Synod, Standing Committee & parishes	1,021	1,049
SDS - Diocesan Overhead	435	447
Synod Fund 131 replenishment	-	-
Cathedral - Diocesan contribution to recurrent funding needs	269	269
Insurance cover for the Cathedral - ISR excess over \$250m & Liability - 4th excess layer	405	230
EOS Expenditure Fund - increased costs to maintain expanded Diocesan database	28	28
<b>Long Term Mission Commitments</b>		
Ministry Training & Development	397	397
OTF - new ordinands' tests & conference	43	43
- qualified persons to interview ordination candidates in relation to domestic abuse	11	11
Moore Theological College	1,463	1,463
<u>less</u> temporary reduction to partner with Diocese given COVID-19 benefits and savings	(80)	(110)
Youthworks College	75	75
<b>Current Mission Activities</b>		
Anglican Education Commission / Education advocacy consultant(s)	128	10
Anglican Media Council	199	199
Anglicare - research	108	108
Evangelism & New Churches	274	274
Additional funding to support new position of Assistant Director (Parish Evangelism)	100	100
TEMOC - Anglican chaplaincy in tertiary education	108	108

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Work Outside the Diocese Committee -		
Supporting gospel ministry outside the Diocese ( <i>5% of total available funds</i> )	357	349
Funding the Diocese of Bathurst ( <i>\$250k pa for 6 years from 2019</i> )	250	250
Youthworks - Ministry Support Team	293	293
SRE Office - SRE Primary Upgrade	215	215
Lord Howe Island	22	22
Diocesan Researcher	47	47
Contribution to cost of Parish HR Partner	75	75
Contingencies	100	100
	7,384	7,112

## Synod Appropriations and Allocations Ordinance 2021

No 34, 2021

### Long Title

An Ordinance to authorise financial appropriations and allocations for 2022 and for incidental matters.

### Preamble

By clause 4(c) of the *Synod Estimates Ordinance 1998*, as amended by the Synod Funding Arrangements Amendment Ordinance 2021, the Standing Committee is to pass an ordinance during 2021 which contains estimates for the 2022 financial year of –

- (a) the amount required for meeting the cost of sittings of the Synod, the maintenance of the diocesan offices and the expenses of such other diocesan activities and commitments as, in the opinion of the Standing Committee, should be supported,
- (b) the amount which, in the opinion of the Standing Committee, should be granted to organisations under the control of Synod or to other organisations, and
- (c) the amount available for distribution from endowments or other trusts for meeting the amounts referred to in paragraphs (a) and (b) which, in the opinion of the Standing Committee, may prudently be applied towards meeting the amounts referred to in paragraphs (a) and (b) in the relevant financial year.

The Standing Committee of the Synod of the Diocese of Sydney Ordains as follows.

#### 1. Name

This Ordinance is the Synod Appropriations and Allocations Ordinance 2021.

#### 2. Declaration

By reason of circumstances arising after the creation of the trusts on which the amounts referred to in the column “Standing Committee proposal for 2022” in the “SOURCE OF FUNDS” section of the Attachment to the Standing Committee’s Explanatory Report about the 2021 Ordinance are held, it is inexpedient to carry out or observe those trusts or to apply those amounts solely for the same or like purposes as those trusts.

#### 3. Variation of trusts

The trusts referred to in clause 2 are varied to such extent as is necessary to permit the directions referred to in clause 4.

#### 4. Appropriations and allocations for 2021

(1) The Synod directs that the amounts referred to in the column “Standing Committee proposal for 2021” in the “SOURCE OF FUNDS” section of the Attachment to the Standing Committee’s Explanatory Report about this Ordinance be appropriated in the manner specified in that same column in the “USE OF FUNDS” section of the same Attachment.

(2) If, in the opinion of the Standing Committee, all or any part of an amount referred to in subclause (1) is not required or cannot be applied for the specified purpose, the Standing Committee may by resolution reallocate that amount or part to another purpose.

I Certify that the Ordinance as printed is in accordance with the Ordinance as reported.

MICHAEL STEAD  
Deputy Chair of Committee

I Certify that this Ordinance was passed by the Standing Committee of the Synod of the Diocese of Sydney on 6 September 2021.

D GLYNN  
Secretary

I Assent to this Ordinance.

KANISHKA RAFFEL  
Archbishop of Sydney

06/09/2021

## 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 Fund 131 for non-standard expenses incurred by the PSU*

12. During 2020 the Synod Fund 131 was required to reimburse the PSU some \$47,000 for non-standard (investigation) expenses. No such expenses have been reimbursed from the Fund 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>		
<i>Ministers, Assistant Ministers (7+ years, Senior Assistant Ministers)</i>		
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%
<i>Assistant Ministers</i>		
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

	Net Operating Receipts	PCR	Church Land Acquisition Levy	Property Income	PRL
Total Net Operating Receipts for 2020 (as at 19 August 2021)	136,310,641				
Parochial Network Costs to be recovered in 2022		9,289,661			
Variable PCR percentage for parishes with property		6.8825645%			
Variable PCR percentage for parishes without property (=60%)		4.1295387%			
Church Land Acquisitions Levy percentage			2.00%		
Contribution to the acquisition of land for future church sites			2,726,213		
Property Income subject to the Levy				7,962,482	
Property Receipts Levy payable (at 67% of full variable rate)					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	15,309	4,449	58,219	826
2	P	W	Albion Park	298,499	20,544	5,970	19,460	-
3	P	SS	Annandale	773,049	53,206	15,461	40,052	-
4	PP (np)	WS	Arise Anglican Church #	85,482	3,530	1,710	-	-
5	P	N	Artarmon	398,243	27,409	7,965	2,112	-
6	P	SS	Ashbury	330,642	22,757	6,613	21,326	-
7	P	SS	Ashfield Five Dock and Haberfield	1,053,305	72,494	21,066	-	-
8	P	N	Asquith/Mt Colah/Mt Kuring-gai	462,516	31,833	9,250	11,536	-
9	P	WS	Auburn – St Philip	412,288	28,376	8,246	10,252	-
10	PP	WS	Auburn – St Thomas	182,086	12,532	3,642	29	-
11	P	W	Austinmer	528,744	36,391	10,575	21,631	-
12	P	N	Balgowlah	385,560	26,536	7,711	56,494	653
13	PP	SS	Balmain (St Mary's, formerly part of Darling Street)	80,130	5,515	1,603	17,523	-
14	P	SW	Bankstown	170,739	11,751	3,415	3,589	-
15	P	N	Barrenjoey	374,978	25,808	7,500	90,927	4,113
16	P	WS	Baulkham Hills	321,931	22,157	6,439	-	-
17	PP	SS	Bayside (formerly Arncliffe)	401,565	27,638	8,031	1,668	-
18	P	N	Beecroft	578,196	39,795	11,564	31,514	-
19	P	SS	Bellevue Hill	254,980	17,549	5,100	175,866	17,733
20	P	SW	Belmore with McCallums Hill & Clemton Park	157,893	10,867	3,158	-	-
21	P	N	Belrose	433,568	29,841	8,671	82,098	3,226
22	PP	WS	Berala	323,780	22,284	6,476	5,512	-
23	P	N	Berowra	447,671	30,811	8,953	3,086	-
24	P	W	Berry	180,478	12,422	3,610	11,687	-
25	P	SW	Beverly Hills with Kingsgrove	313,711	21,591	6,274	44,483	-
13	P	SS	Birchgrove (formerly Balmain – St John's)	151,705	10,441	3,034	23,195	-
26	P	WS	Blackheath	215,748	14,849	4,315	5,855	-
27	P	WS	Blacktown	529,377	36,435	10,588	83,120	3,329
28	P	SW	Blakehurst	255,749	17,602	5,115	45,550	-
29	P	W	Bomaderry	185,458	12,764	3,709	12,868	-
30	P	SS	Bondi and Waverley	704,455	48,485	14,089	-	-
31	p	W	Bowral	762,241	52,462	15,245	22,178	-
32	P	SS	Brighton/Rockdale	412,729	28,406	8,255	62,260	1,232

	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
33	P	SS	Broadway	1,393,419	95,903	27,868	-	-
34	P	W	Bulli	459,198	31,605	9,184	40,791	-
35	P	SS	Burwood	374,834	25,798	7,497	13,926	-
36	PP	SW	Cabramatta	485,664	33,426	9,713	56,356	639
37	P	WS	Cambridge Park	204,544	14,078	4,091	1,717	-
38	P	SW	Camden	673,425	46,349	13,469	77,774	2,791
39	P	SW	Camden Valley (formerly South Creek)	594,335	40,905	11,887	41	-
40	P	SW	Campbelltown	1,643,417	113,109	32,868	-	-
41	P	SW	Campsie	254,950	17,547	5,099	52,284	229
42	P	SS	Canterbury with Hurlstone Park	309,488	21,301	6,190	17,352	-
43	P	W	Caringbah	762,120	52,453	15,242	84,101	3,427
44	P	WS	Carlingford and North Rocks	2,114,233	145,513	42,285	3,152	-
45	P	N	Castle Hill	2,820,396	194,116	56,408	37,860	-
46	P	SS	Centennial Park	716,925	49,343	14,339	-	-
47	P	N	Chatswood	1,345,577	92,610	26,912	94,153	4,437
48	RC (np)	N	Cherrybrook#	331,458	13,688	6,629	-	-
49	PP	SW	Chester Hill with Sefton (+ Villawood 1 Jan 21)	389,624	26,816	7,792	2,049	-
50	P	N	Christ Church Northern Beaches	318,774	21,940	6,375	84,937	3,511
51	PRC (np)	SW	Church at the Peak (Peakhurst South) #	347,005	14,330	6,940	-	-
52	P	SS	Church Hill	1,299,509	89,440	25,990	18,606	5,610
53	P	SS	Clovelly	479,407	32,995	9,588	28,191	-
54	PP	SW	Cobbitty	319,485	21,989	6,390	32,910	-
55	P	SS	Concord & Burwood	190,250	13,094	3,805	30,814	-
56	PP	SS	Concord North	276,922	19,059	5,538	8,533	-
57	P	SS	Concord West	182,228	12,542	3,645	49,188	-
58	P	SS	Coogee	251,857	17,334	5,037	38,141	6,389
59	P	SS	Cooks River	176,257	12,131	3,525	51,019	102
60	P	W	Corrimal	247,242	17,017	4,945	6,407	-
61	P	WS	Cranebrook with Castlereagh	465,979	32,071	9,320	-	-
62	P	N	Cremorne	350,217	24,104	7,004	109,120	-
63	P	W	Cronulla	231,514	15,934	4,630	10,061	-
64	P	SS	Croydon	922,572	63,497	18,451	17,684	-
65	PP	W	Culburra Beach	146,985	10,116	2,940	16	-
66	P	W	Dapto	1,078,350	74,218	21,567	78,141	2,828
67	P	SS	Darling Point	808,812	55,667	16,176	143,852	12,370
68	P	SS	Darling Street (now without St Mary's)	707,659	48,705	14,153	307,526	46,990
69	P	SS	Darlinghurst	744,013	51,207	14,880	275,377	39,451
70	P	N	Dee Why	324,167	22,311	6,483	20,237	-
71	PP	SW	Denham Court	155,513	10,703	3,110	35,749	-
72	PP	WS	Doonside	90,233	6,210	1,805	-	-
73	P	SS	Drummoyne	242,043	16,659	4,841	13,254	-
74	PP	SW	Dulwich Hill	230,118	15,838	4,602	82,753	3,292
75	P	WS	Dundas/Telopea	611,404	42,080	12,228	230,459	-
76	P	N	Dural District	539,816	37,153	10,796	10,579	-
77	P	SW	Eagle Vale	282,615	19,451	5,652	3,751	-
78	P	SS	Earlwood	272,861	18,780	5,457	-	-
79	P	N	East Lindfield	271,798	18,707	5,436	38,957	-
80	P	SS	Eastgardens	642,201	44,200	12,844	9,465	-
81	P	N	Eastwood (now incorporates Errington 1 Jan 21)	1,012,162	69,663	20,243	44,524	-
82	P	WS	Emu Plains	482,543	33,211	9,651	188	-
83	P	SS	Enfield and Strathfield	1,028,626	70,796	20,573	27,477	-
84	P	W	Engadine	791,751	54,493	15,835	257	-
85	P	SS	Enmore/Stanmore	200,283	13,785	4,006	25,692	-

	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
86	P	N	Epping	368,764	25,380	7,375	48,838	-
87	PP	SW	Fairfield with Bossley Park	637,689	43,889	12,754	-	-
88	P	W	Fairy Meadow	358,717	24,689	7,174	25,803	-
89	P	W	Figtree	1,521,590	104,724	30,432	5,218	-
90	P	N	Forestville	487,060	33,522	9,741	27,360	-
91	P	N	Frenchs Forest ( <i>incorporating Beacon Hill</i> )	453,462	31,210	9,069	13,331	-
92	P	N	Freshwater	379,289	26,105	7,586	3,476	-
93	P	SW	Georges Hall	139,689	9,614	2,794	1,123	-
94	P	W	Gerringong	352,978	24,294	7,060	9,533	-
95	P	N	Gladesville	1,764,174	121,420	35,283	175,981	17,752
96	P	SS	Glebe	452,478	31,142	9,050	122,055	8,719
97	P	N	Glenhaven	572,721	39,418	11,454	5,190	-
98	P	WS	Glenmore Park and Mulgoa	896,975	61,735	17,940	4,381	-
99	P	N	Gordon	437,642	30,121	8,753	24,592	-
100	RC (np)	SS	Grace City Church ( <i>1 Jan 21</i> ) #		-	-		-
101	P	WS	Granville	308,542	21,236	6,171	26,341	-
102	PP	SW	Greenacre	94,358	6,494	1,887	21,827	-
103	P	N	Greenwich	152,004	10,462	3,040	11,960	-
104	P	WS	Greystanes – Merrylands West	126,115	8,680	2,522	21,305	-
105	PP	WS	Guildford ( <i>formerly Guilford with Villawood</i> )	477,540	32,867	9,551	87,903	-
106	P	W	GyMEA	445,569	30,667	8,911	11,328	-
107	RC (np)	W	Harbour Church #		-	-		-
108	P	W	Helensburgh and Stanwell Park	415,680	28,609	8,314	23,174	-
109	P	N	Hornsby	176,338	12,137	3,527	32,543	-
110	PRC (np)	N	Hornsby Anglican Chinese Church #	204,070	8,427	4,081	4,395	-
111	P	N	Hornsby Heights	178,185	12,264	3,564	7,935	-
112	P	SW	Hoxton Park	377,775	26,001	7,556	36,532	-
113	P	N	Hunters Hill	312,146	21,484	6,243	81,185	-
114	P	SW	Hurstville	822,016	56,576	16,440	-	-
115	P	SW	Hurstville Grove	532,960	36,681	10,659	-	-
116	P	W	Jervis Bay and St Georges Basin ( <i>formerly Huskisson</i> )	201,478	13,867	4,030	1,256	-
117	P	SW	Ingleburn ( <i>incorporating Glenquarie</i> )	367,483	25,292	7,350	-	-
118	PP	W	Jamberoo	235,769	16,227	4,715	28,180	-
119	P	W	Jannali	1,072,841	73,839	21,457	32,747	-
120	P	W	Kangaroo Valley	141,174	9,716	2,823	27,894	-
121	P	WS	Katoomba	360,286	24,797	7,206	17,141	-
122	P	W	Keiraville	307,707	21,178	6,154	6,209	-
123	P	WS	Kellyville	1,019,322	70,155	20,386	2,245	-
124	P	SS	Kensington Eastlakes	282,611	19,451	5,652	76,204	2,634
125	P	W	Kiama and Minnamurra	558,849	38,463	11,177	-	-
126	P	N	Killara	556,182	38,280	11,124	90,234	4,043
127	P	SS	Kingsford	246,170	16,943	4,923	3,322	-
128	P	WS	Kingswood	309,775	21,320	6,196	2,920	-
129	P	N	Kirribilli and Neutral Bay	2,251,958	154,992	45,039	88,620	3,881
130	P	WS	Kurrajong	316,310	21,770	6,326	16,196	-
131	PP	SW	Lakemba	69,025	4,751	1,381	7,964	-
132	P	WS	Lalor Park and Kings Langley	240,173	16,530	4,803	10,687	-
133	P	N	Lane Cove and Mowbray	701,014	48,248	14,020	42,284	-
134	P	N	Lavender Bay	381,669	26,269	7,633	69,543	1,964
135	P	WS	Lawson	163,984	11,286	3,280	10,609	-
136	P	SS	Leichhardt	364,884	25,113	7,298	21,880	-
137	P	WS	Leura	177,594	12,223	3,552	2,902	-
138	P	WS	Lidcombe	319,660	22,001	6,393	1,177	-

	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
139	P	N	Lindfield	518,268	35,670	10,365	3,373	-
140	P	WS	Lithgow	291,492	20,062	5,830	26,662	-
141	P	SW	Liverpool	444,165	30,570	8,883	39,220	6,569
142	P	SW	Liverpool South	249,803	17,193	4,996	714	-
143	P	N	Longueville	339,100	23,339	6,782	30,004	-
144	PP	SS	Lord Howe Island	15,403	1,060	308	-	-
145	P	WS	Lower Mountains	672,961	46,317	13,459	-	-
146	P	SW	Lugarno	167,106	11,501	3,342	16,629	-
147	P	N	Macquarie	560,932	38,607	11,219	70,077	2,018
148	P	SS	Malabar	384,884	26,490	7,698	83,472	3,364
149	P	N	Manly	1,601,649	110,235	32,033	45,068	-
150	P	SS	Maroubra	452,297	31,130	9,046	-	-
151	P	SS	Marrickville	265,578	18,279	5,312	85,671	3,585
152	P	W	Menai	955,661	65,774	19,113	348	-
153	P	SW	Menangle	205,477	14,142	4,110	55	-
154	P	WS	Merrylands	330,997	22,781	6,620	119,255	8,250
155	P	WS	Minchinbury	330,680	22,759	6,614	-	-
156	P	SW	Minto	333,573	22,958	6,671	7,363	-
157	P	W	Miranda	1,075,850	74,046	21,517	26,259	-
158	P	W	Mittagong	470,130	32,357	9,403	20,327	-
159	P	N	Mona Vale	321,403	22,121	6,428	77	-
160	P	SW	Moorebank	514,346	35,400	10,287	12,885	-
161	P	N	Mosman – St Clement's	784,777	54,013	15,696	140,275	11,771
162	P	N	Mosman – St Luke's	378,433	26,046	7,569	112,755	7,161
163	P	W	Moss Vale	253,286	17,433	5,066	14,427	-
164	PP	WS	Mt Druitt	167,993	11,562	3,360	37,791	-
165	P	SW	Narellan	341,561	23,508	6,831	-	-
166	P	N	Naremburn/Cammeray	1,212,245	83,434	24,245	981	-
167	P	N	Narrabeen	983,755	67,708	19,675	47,906	-
168	P	N	Newport	208,130	14,325	4,163	41,386	-
169	P	SS	Newtown with Erskineville	719,845	49,544	14,397	14,522	-
170	P	SS	Norfolk Island	0	-	-	-	-
171	P	N	Normanhurst	948,114	65,255	18,962	-	-
172	P	N	North Epping	526,040	36,205	10,521	48,252	-
173	P	N	North Ryde	326,262	22,455	6,525	17,040	-
174	P	N	North Sydney	1,986,427	136,717	39,729	-	-
175	P	N	Northbridge	606,330	41,731	12,127	57,822	786
176	P	WS	Northmead and Winston Hills	750,299	51,640	15,006	-	-
177	P	WS	Norwest	1,384,390	95,282	27,688	-	-
178	P	W	Nowra	508,870	35,023	10,177	-	-
179	P	W	Oak Flats	184,079	12,669	3,682	-	-
180	P	WS	Oakhurst	237,029	16,314	4,741	77,156	2,729
181	P	SW	Oatley	251,107	17,283	5,022	35,336	-
182	P	SW	Oatley West	226,563	15,593	4,531	297	-
183	PP	SW	Oran Park	417,160	28,711	8,343	-	-
184	P	SS	Paddington	193,158	13,294	3,863	-	-
185	P	SW	Padstow	148,872	10,246	2,977	2,239	-
186	P	SW	Panania	491,322	33,816	9,826	373	-
187	P	WS	Parramatta	1,332,508	91,711	26,650	31,626	-
188	P	WS	Parramatta North with Harris Park	400,879	27,591	8,018	64,966	1,504
189	P	SW	Peakhurst/Mortdale	312,831	21,531	6,257	2,319	-
190	P	WS	Penrith	524,904	36,127	10,498	82,359	3,252
191	P	SW	Penshurst	254,238	17,498	5,085	30,997	-
192	P	SS	Petersham	380,751	26,205	7,615	12,587	-
193	PRC (np)	N	Philadelphia Anglican Church #	167,952	6,936	3,359	810	-
194	P	W	Picton and Wilton	202,684	13,950	4,054	8,899	-

	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
195	PP	WS	Pitt Town	705,267	48,540	14,105	25,312	-
196	PP	W	Port Kembla	204,469	14,073	4,089	47,849	-
197	P	N	Pymble	854,756	58,829	17,095	3,317	-
198	P	WS	Quakers Hill	989,197	68,082	19,784	29,623	-
199	P	SS	Randwick	711,023	48,937	14,220	19,834	3,322
200	PP	SW	Regents Park	50,653	3,486	1,013	696	-
201	PP	SW	Revesby	130,791	9,002	2,616	3,810	-
202	P	WS	Richmond	342,900	23,600	6,858	15,447	-
203	PP	WS	Riverstone	322,823	22,219	6,456	94,901	4,513
204	P	SW	Riverwood – Punchbowl	382,507	26,326	7,650	70,397	2,050
205	P	W	Robertson	204,677	14,087	4,094	-	-
206	P	WS	Rooty Hill	2,243,705	154,424	44,874	-	-
207	PP	SW	Rosemeadow	232,788	16,022	4,656	43,280	-
208	P	N	Roseville	1,095,751	75,416	21,915	935	-
209	P	N	Roseville East	400,396	27,558	8,008	27,187	-
210	P	WS	Rouse Hill	531,552	36,584	10,631	17,002	-
211	P	N	Ryde	846,041	58,229	16,921	15,881	4,788
212	PP	SW	Sadleir	237,076	16,317	4,742	49,756	-
213	P	SS	Sans Souci	227,751	15,675	4,555	34,074	-
214	P	N	Seaforth	326,462	22,469	6,529	6,918	-
215	P	WS	Seven Hills	316,343	21,773	6,327	759	-
216	P	W	Shellharbour	206,380	14,204	4,128	7,860	-
217	P	W	Shellharbour City Centre	444,163	30,570	8,883	188	-
218	P	W	Shoalhaven Heads	190,225	13,092	3,805	13,636	-
219	RC(np)	W	Soul Revival Church #	649,352	26,815	12,987	98	-
220	P	SW	South Carlton	311,730	21,455	6,235	2,725	-
221	P	SS	South Coogee	175,193	12,058	3,504	-	-
222	P	SS	South Head (formerly Vaucluse + Watsons Bay)	683,350	47,032	13,667	225,897	27,848
223	P	SW	South Hurstville	267,084	18,382	5,342	47,367	-
224	P	SS	South Sydney	286,457	19,716	5,729	85	-
225	P	WS	Springwood	919,874	63,311	18,397	-	-
226	P	SS	St George	197,994	13,627	3,960	13,843	-
227	P	SW	St George North	1,123,548	77,329	22,471	226	-
228	P	N	St Ives	2,110,523	145,258	42,210	1,296	-
229	P	SW	St Johns Park (formerly Smithfield Road)	224,363	15,442	4,487	23,118	-
230	P	WS	St Marys and St Clair Anglican Churches (from 1 Nov 21)	322,311	22,183	6,446	73	-
231	RC(np)	WS	Stanhope #	255,832	10,565	5,117	97	-
232	P	SS	Strathfield and Homebush	295,504	20,338	5,910	91,715	4,192
233	P	SS	Summer Hill	387,187	26,648	7,744	63,282	1,335
234	PP	SS	Surry Hills	820,866	56,497	16,417	93,240	4,346
235	PP	W	Sussex Inlet	137,622	9,472	2,752	1,367	-
236	P	W	Sutherland	450,331	30,994	9,007	30,432	-
237	P	W	Sutton Forest	342,126	23,547	6,843	32,113	-
238	P	SS	Sydney – Cathedral of St Andrew			-	-	-
239	P	SS	Sydney – Christ Church St Laurence	1,556,845	107,151	31,137	39,945	6,045
240	P	SS	Sydney – St James, King Street	1,762,182	121,283	35,244	-	-
241	P	W	Sylvania	343,809	23,663	6,876	78,863	2,901
242	PP	N	Terry Hills	129,929	8,942	2,599	55	-
243	P	SW	The Oaks	180,087	12,395	3,602	32,867	-
244	P	N	Thornleigh – Pennant Hills	757,669	52,147	15,153	1,169	-
245	P	WS	Toongabbie	734,818	50,574	14,696	1,391	-
246	P	N	Turramurra	1,626,829	111,968	32,537	23,318	-
247	P	N	Turramurra South	442,212	30,436	8,844	6,377	-

	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
248	P	W	Ulladulla	336,191	23,139	6,724	5,279	-
249	RC(np)	SS	Unichurch (Uni. NSW) #	1,300,880	53,720	26,018	462	-
250	P	N	Wahroonga – St Andrew's	580,487	39,952	11,610	-	-
251	P	N	Wahroonga – St Paul's	443,894	30,551	8,878	57,213	725
252	P	N	Waitara	334,090	22,994	6,682	-	-
253	P	WS	Wentworth Falls	344,987	23,744	6,900	10,268	-
254	P	WS	Wentworthville	146,265	10,067	2,925	59	-
255	P	N	West Pennant Hills	981,630	67,561	19,633	4,493	-
256	P	N	West Pymble with West Lindfield (from 1 Jan 21)	1,424,413	98,036	28,488	32,087	-
257	P	N	West Ryde	544,888	37,502	10,898	20,723	-
258	P	W	West Wollongong	482,167	33,185	9,643	68,935	1,903
259	P	WS	Westmead	228,885	15,753	4,578	61,707	1,177
260	P	WS	Wilberforce	257,828	17,745	5,157	40,943	-
261	P	N	Willoughby	517,898	35,645	10,358	17,084	-
262	P	N	Willoughby Park	328,396	22,602	6,568	57,718	776
263	P	WS	Windsor	139,021	9,568	2,780	8,936	-
264	P	W	Wollondilly	229,439	15,791	4,589	2,112	-
265	P	W	Wollongong	1,077,235	74,141	21,545	-	-
266	P	SS	Woollahra	192,148	13,225	3,843	14,432	-
267	P	SW	Yagoona	332,877	22,910	6,658	76,794	2,693
				<b>136,310,641</b>	<b>9,289,661</b>	<b>2,726,213</b>	<b>7,962,482</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.



## Attachment 3

## 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 Fund 131 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>
Total Net Operating Receipts 2019 & 2020	122,928,013	136,310,641
<b>Variable PCR charge percentage</b> (parochial units with property)	<b>6.83773%</b>	<b>6.8825645%</b>
<b>Variable PCR charge percentage</b> (parochial units without property)	<b>4.10264%</b>	<b>4.1295387%</b>

# Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2021

No 35, 2021

## Long Title

An Ordinance to determine the costs for parochial units and for a levy for the acquisition of land for church sites payable by parochial units in 2022, to authorise the application of such charges and for incidental purposes.

## Preamble

A. Under clause 4 of the *Cost Recoveries Framework Ordinance 2008* (the “Framework Ordinance”), a parochial unit is to pay a cost recoveries charge each year in respect of ministry costs and parochial network costs specified or determined in accordance with an ordinance referred to in clause 5 of the Framework Ordinance.

B. By clause 5A of the Framework Ordinance, as amended by the *Synod Funding Arrangements Amendment Ordinance 2021*, the Standing Committee is to pass an ordinance which specifies the cost recoveries charge to be paid by each parochial unit in 2022, or the method or methods by which such charge may be determined by the Standing Committee, and authorises the Standing Committee to apply such cost recoveries charges paid by parochial units in a financial year toward ministry costs and parochial network costs.

The Standing Committee of the Synod of the Diocese of Sydney Ordains as follows.

### 1. Name

This Ordinance is the Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2021.

### 2. Definitions

In this Ordinance –

“year” means a period of 12 calendar months commencing on 1 January.

“ministry costs” means the costs, expenses, charges or contributions for the year referred to or contemplated under clause 2(2)(a) of the Framework Ordinance.

“parochial network costs” means –

- (a) the costs, expenses, charges or contributions for the year referred to or contemplated under clause 2(2)(b) of the Framework Ordinance, and
- (b) the cost of the parish risk management program, and
- (c) the parish related costs for the year of the Professional Standards Unit, and
- (d) the cost of reimbursing Synod Fund 131 for non-standard expenses previously incurred by the Professional Standards Unit and paid from Synod Fund 131, and
- (e) the cost of the safe ministry training program, and
- (f) the cost of the Ministry Spouse Support Fund, and
- (g) any provision for the relief or remission of parochial cost recoveries charges, and
- (h) the cost of the Sydney Diocesan Service’s fee for managing the Parochial Cost Recoveries Fund 951, and
- (i) the cost of the Property Trust’s management fee for property related services to parishes with property, and
- (j) the cost of the Diocesan contribution to the Voluntary Relinquishment of Incumbency Fund.

“parochial unit” means a parish, provisional parish, recognised church or provisional recognised church in the Diocese of Sydney.

“parochial unit with property” means a parochial unit for which real property is held on trust or which has the use of real property held as part of the fund constituted under the *Mission Property Ordinance 2002*.

“church land acquisition projects” means the acquisition of land for church sites in areas in the Diocese which are experiencing or are likely to experience a rapid increase in population in accordance with the priorities determined under clause 5C of the *Mission Property Ordinance 2002*.

“Mission Property Fund” means the fund constituted under the *Mission Property Ordinance 2002*.

### 3. Cost Recoveries Charge

- (1) In 2022 each parochial unit is to pay a cost recoveries charge calculated according to the formula in the Schedule.
- (2) The cost recoveries charge paid by a parochial unit under subclause (1) is to be applied to the payment of the ministry costs and parochial network costs incurred, or to be incurred, in the year for which that charge is paid.

### 4. Church Land Levy

- (1) In 2022 each parochial unit is to pay a levy calculated as 2.0% of the Net Operating Receipts of the relevant parochial unit for 2020, determined under Part 3 of the Framework Ordinance.
- (2) The levy is payable by 12 equal instalments in each year, the first due and payable on 1 January and subsequent instalments due and payable on the first day of each succeeding month.
- (3) The levy paid by a parochial unit under subclause (1) is to be paid as an addition to the Mission Property Fund and applied towards church land acquisition projects.

#### Schedule: Cost Recoveries Charge

- (1) The cost recoveries charge payable by a parochial unit for a year is –
- (a) in the case of St Andrew's Cathedral, the minister and assistant minister charge for that year, and
  - (b) in the case of any other parochial unit, the sum of –
    - (i) the minister and assistant minister charge for that year, and
    - (ii) the variable charge for that year,

but if –

- (c) the contributions, costs and charges for a minister or assistant minister are paid by another parochial unit or body, or do not apply to the minister or assistant minister, a pro rata rebate of the appropriate portion of the minister or assistant minister charge is granted for that part or parts of the year for which that minister or assistant minister is licensed, and
- (d) if a minister or assistant minister is licensed to the parochial unit only for part or parts of the year, an appropriate portion of the minister and assistant minister charge is payable for such part or parts.

- (2) In this Schedule –

“assistant minister” means an assistant minister or a senior assistant minister within the meaning of the *Assistant Ministers Ordinance 2017* licensed to the parochial unit.

“minister” means –

- (a) the person licensed to the parochial unit as rector, and
- (b) in the absence or incapacity of a person referred to in paragraph (a) or during any vacancy in office of the rector of the parochial unit, the person appointed under rule 9.7 in Schedule 1 or Schedule 2 of the *Parish Administration Ordinance 2008* for the time being to exercise all or any of the functions of the rector.

“minister and assistant minister charge” means, for each minister and assistant minister licensed to the parochial unit, the sum of the following costs and charges –

- (a) the costs of the contribution or contributions to a superannuation fund at the rate determined from time to time under the *Sydney Diocesan Superannuation Fund Ordinance 1961*, and
- (b) the costs of the contribution required to the Sydney Long Service Leave Fund in order to enable that Fund to make the payment or payments required to be made under the *Long Service Leave Canon 2010* in 2022, and
- (c) the costs of Clergy Care, including the costs of effecting stipend continuance insurance and funding the Clergy Assistance Program, and
- (d) the costs of the contribution or contributions to fund the Sydney Diocesan Sickness and Accident Fund.

“variable charge” in 2022 means the determined percentage of the Net Operating Receipts of the parochial unit for 2020 under the Framework Ordinance.

“determined percentage” means the ratio, expressed as a percentage, determined by the Standing Committee in accordance with the following formula –

PC / TR

where –

PC is the total estimated amount of all parochial network costs payable in 2022, and  
TR is the total of the Net Operating Receipts of all parochial units, except for St Andrew's  
Cathedral, for 2020,

provided that –

- (a) in the case of a parochial unit with property, the determined percentage is adjusted upwards to the extent necessary to meet any shortfall in the recovery of the estimated amount of all parochial network costs associated with property payable in a year due to the reduction in the determined percentage for parochial units without property under paragraph (b), and
- (b) in the case of a parochial unit without property, the determined percentage is 60% of the determined percentage calculated under paragraph (a).

I Certify that the Ordinance as printed is in accordance with the Ordinance as reported.

MICHAEL STEAD  
Deputy Chair of Committee

I Certify that this Ordinance was passed by the Standing Committee of the Synod of the Diocese of Sydney on 6 September 2021.

D GLYNN  
Secretary

I Assent to this Ordinance.

KANISHKA RAFFEL  
Archbishop of Sydney

06/09/2021