

Anglican Church - Diocese of Sydney

Parish	Campbelltown	
ABN	49 486 762 266	
Church	St Peters and St Andrews	

WARDENS' AND TREASURER'S REPORT TO THE PARISHIONERS

In our opinion, the financial statements of
for the year ended 31 December 2023 have been –

- (a) properly drawn up so as to give a true and fair view of the financial performance during the year and the financial position at the end of the year, and
- (b) comply with the provisions of the *Parish Administration Ordinance 2008*.

Warden's name (print)	Signature
Warden's name (print)	Signature
Warden's name (print)	Signature
Treasurer's name (print)	Signature
Date	

Contact person for enquiries (Diocesan copy only) -

name	email	phone (office hours)

**WARDENS' DECLARATION
in relation to obligations under the Australian Charities and Not-for-profits Commission (ACNC)**

Parish		
ABN		
Entity Name		

Is the above ABN/entity the main or only entity used by the parish? (Y/N)

Has the parish complied with all notification and reporting obligations to the ACNC in respect of the above entity, and any other registered entities controlled by the parish? (Y/N)

ACNC reporting obligations include -

Promptly (within 60 days, or 28 days if revenue >\$250k) notifying any change in -

- the membership of your parish council,
- the legal name of your parish, or
- the address or contact person(s) details for your parish?

Lodging the Annual Information Statement each year before the following 30 June.

Please identify any such other entities.

ABN	Legal name

Is the main or only parish entity entitled to remain a Basic Religious Charity (BRC)? (Y/N)

BRCs are exempt from certain requirements under the ACNC legislation, including -

- mandatory governance standards,
- requirement to prepare and lodge audited/reviewed annual financial reports,
- requirement to include financial information in Annual Information Statements.

Factors that will disqualify your parish from being a BRC include -

- If the main or only parish entity is endorsed to operate a Deductible Gift Recipient (DGR) fund or funds and the aggregate DGR fund revenue in the current year is more than \$250k.
- If the main or only parish entity received Commonwealth or State Government grants and the annual total of such grants received during the current year or either of the 2 prior years was more than \$100k.

Warden's name (print)	Signature
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Warden's name (print)	Signature
Date	

DECLARATION OF PARISH NET OPERATING RECEIPTS - year ended 31 December 2023

	Notes (see below)	PFS Item No.	Actual \$	Included in NOR
REVENUE				
Offeratories & Donations	1	4-1000	721,590	721,590
less Exempt gifts designated for buildings	2	4-1300		
COVID-19 Financial support - Cash Flow Boost	3	4-2100		
COVID-19 Financial support - JobKeeper payments	4	4-2200		
COVID-19 Financial support - JobSaver payments	5	4-2300		
less JobKeeper Topup payments to employees	5	6-1130 / 6-3650		-
For each leased property -				
Lease rental from Commercial Property	6	4-31xx	604,998	533,002
less Expenses re commercial property	7	6-7000	71,996	
Lease rental from Ministry Residence(s)	8	4-3150		
less Housing benefit paid to ministry staff unable to live in parish	9	6-1155	35,360	-
Licence fee income (re Licence agreements)	10	4-3200		-
One-off and casual booking fees	11	4-3300	4,510	4,510
Income from columbarium or cemetery	13	4-3400	21,271	21,271
Finance Income	12	4-5000	73,801	73,801
For each ministry event type -				
Ministry Events - gross receipts	13	4-7100	19,857	
less Expenses	14	6-8100	20,430	-
For each fundraising event type -				
Fund Raising Events - gross receipts	15	4-7200		
less Expenses/supplies	16	6-8200		-
Parish Ministry activities	17	4-7300		-
Other Income	18	4-6000	19,857	
less Insurance claims received	19	4-6100		
less LSL reimbursed to parish	20	4-6630	9,822	
less Parental leave pay (from Centrelink)	21	4-6xxx		10,035
EXPENSES				
Parish Donations				
To Christian Organisations from general parish funds	22	6-2310	26,606	
To another Parish from general parish funds	23	6-2330		26,606
NET OPERATING RECEIPTS				1,337,603

The calculation of a parish's 'Net Operating Receipts' is defined in cl. 11-14 of the *Cost Recoveries Framework Ordinance 2008*.

Notes	CRFO ref.
1 Includes all Offeratories and Donations, including bequests (other than a bequest in the form of an endowment).	12(d)
2 Exempt gifts for buildings are any gifts specifically designated for -	13(b)
(i) the purchase of land,	
(ii) the purchase, construction or renovation of buildings, fixtures or fittings situated on church trust property held for the purposes of the parish, or	
(iii) the reduction of debt undertaken for the purposes of (i) or (ii).	
3 Cash Flow Boost payments received through ATO.	2(1)
4 JobKeeper payments received through ATO.	2(1)
5 JobSaver payments received through Service NSW.	2(1)
6 Amounts paid to employees to Topup their earnings to the level necessary to meet the JobKeeper wage condition.	13(g)
7 Gross lease rental income, less any managing agents fees, from each parish property other than ministry residences.	
8 Expenses directly related of the particular leased property. <i>(Net impact on NOR cannot be negative).</i>	13(c)
9 Gross lease rental income, less any managing agents fees, from all parish ministry residences.	
10 Housing benefits/allowances paid to ministers unable to live in parish-owned property. <i>(Net impact on NOR cannot be negativ</i>	13(f)
11 Gross income from licencing parish property. <i>(No deduction for expenses).</i>	
12 Gross income from one-off and casual booking fees. <i>(No deduction for expenses).</i>	
13 Gross income from a columbarium or cemetery. <i>(No deduction for expenses).</i>	
14 Bank interest and investment income, including ACPT client fund income (interest/distributions).	
15 Gross income from each irregular or infrequent ministry event type (see Explanatory Notes for definition).	
16 Expenses directly attributable to, and only incurred as a result of, the event type. <i>(Net impact on NOR cannot be negative).</i>	13(e)
17 Gross income from each fundraising event type (eg. fair, opportunity shop, market day, garage sale, etc).	
18 Expenses directly attributable to, and only incurred as a result of, the event type. <i>(Net impact on NOR cannot be negative).</i>	13(d)
19 Gross income from other parish activities (see Explanatory Notes for definition). <i>(No deduction for expenses).</i>	
20 Total of all other income/receipts of the parish, but excluding -	12
movements in B/S items (ie. redemption of investments, sale of assets, new or additional borrowings),	12(a)-(c)
receipts to contra non-parish payments,	12(e)
grants from Diocesan organisations, or Federal, State or Local Government,	13(a)
specific income items listed here under items 1-13, 15 & 16.	
21 Proceeds from insurance claims.	12(f)
22 Parish portion of reimbursement from LSL Fund.	12(h)
23 Parental leave pay received from Centrelink.	12(i)
24 Donation of parish funds to any Christian organisation outside the control of the parish.	14
25 Donation of parish funds to another parish.	14

Warden's name (print) Signature

Warden's name (print) Signature

Warden's name (print) Signature

Date

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the parishioners of

Report on the annual Financial Statements

ST PETER'S ANGLICAN CHURCH

I have reviewed the accompanying Financial Statements of which comprise the Statement of Comprehensive Income, the Statement of Financial Position and the Notes to the Financial Statements for the year ended 31 December 2023.

I have also reviewed the Property Income Worksheet which has been prepared in accordance with the provisions of the *Property Receipts Levy Ordinance 2018*.

Wardens' responsibility for the annual Financial Statements

The wardens of the church/parish are responsible for the preparation and fair presentation of the Financial Statements in accordance with the *Parish Administration Ordinance 2008*. This responsibility includes establishing and maintaining internal control relevant to the preparation of the Financial Statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Assurance Practitioner's responsibility

My responsibility is to express a conclusion on the Financial Statements based on my review. I conducted my review in accordance with Standard on Review Engagements ASRE 2400 *Review of a Financial Report performed by an Assurance Practitioner Who is Not the Auditor of the Entity*, in order to state whether, on the basis of the procedures described, anything has come to my attention that causes me to believe that the Financial Statements are not presented fairly, in all material respects, in accordance with the *Parish Administration Ordinance 2008*. ASRE 2400 requires me to comply with the requirements of the applicable code of professional conduct of a professional accounting body.

A review of the Financial Statements consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly I do not express an audit opinion.

Conclusion

Based on my review, which is not an audit, nothing has come to my attention that causes me to believe that the Financial Statements of **ST PETER'S ANGLICAN CHURCH** do not give a fair view of the income and expenses of **ST PETER'S ANGLICAN CHURCH** for the year ended 31 December 2023 and the assets and liabilities as at that date, in accordance with the *Parish Administration Ordinance 2008*.

Furthermore, I am satisfied that the Declaration of Parish Net Operating Receipts has been accurately compiled from the Financial Statements of the parish and conforms to the requirements of the *Cost Recoveries Framework Ordinance 2008*.

Assurance Practitioner's signature



Name (print) **Rodney Wagner**

Date of the Assurance Practitioner's review report **29 February 2024**

Qualification (if applicable) **Registered Company Auditor
433830**

Assurance Practitioner's address Suite 2201, Level 2, 31B Lasso Road GREGORY HILLS NSW 2557
phone number 02 4628 9555

PROPERTY INCOME WORKSHEET

Key: data entry
locked formula

Where a single invoice or other charge (eg. loan interest or repayment) relates to more than one property, the calculation of Property Income subject to the Levy requires the parish to calculate and charge only the appropriate portion of that invoice to the expenses shown in E1, E2, E5, E6 or E7 (with the balance of that invoice charged elsewhere under the group item 6-6000).

	<u>Item No.</u>			Parish total
Rental income from the lease of a place of public worship	4-3130	<i>new item no.</i>	I1	-
Rental income from the lease of a ministry residence	4-3150		I2	25,738
Rental income from the lease of property (other than I1, I2 or I8)	4-3100		I3	-
Licence fees (ie income from property subject to a licence agreement)	4-3200		I4	-
Casual booking fees	4-3300		I5	17,357
			S1	43,095
<u>less</u> Lease/rent payments for a place of public worship	6-6800	<i>new item no.</i>	E1	-
<u>less</u> Mortgage repayments, lease payments or housing benefit paid to ministry staff unable to live in ministry residence	6-1155	<i>new item no.</i>	E2	(35,360)
<u>less</u> Expenses of property leased for income (utilities, r&m, improvements, agency fees, etc) (other than E8)	6-7100 to 6-7400		E3	(13,172)
<u>less</u> Expenses of property generating income from a licence agreement (utilities, r&m, improvements, agency fees, etc)	6-6700	<i>new item no.</i>	E4	-
			SE	(48,532)
	subtotal 1 real property		S1	(5,437)
<u>less</u> Interest payments on loans relating to property generating rental income from a lease or licence	6-7500	<i>new item no.</i>	E5	-
<u>less</u> Principal repayments on loans relating to property generating rental income from a lease or licence	(part of movement in B/S item 2-2000)		E6	-
<u>less</u> Property insurance component of variable PCR charge ((S1 - E2 - E3 + T8) x 6.14% x 38%)			E7	(12,309)
	subtotal 2 real property		S2	(17,746)
Finance income	4-5000		I6	73,741
Property Income subject to the Levy			T1	55,995
			I8	604,998
Rental income from the lease of property subject to an ordinance applying some portion for non-parish purposes	4-3120	<i>new item no.</i>	E8	(71,996)
<u>less</u> Expenses of property leased for income subject to an ordinance applying some portion of the income for non-parish purposes	6-7020	<i>new item no.</i>	T8	533,002
	total subject to ordinance			

PROPERTY RECEIPTS LEVY calculation

The amount of the Levy is determined by reference to this table -

Net Property Income	Levy
< \$50k	0
\$50k - \$100k	15% of every \$ > \$50k
\$100k - \$200k	\$7.5k + 25% of every \$ > \$100k
\$200k - \$400k	\$32.5k + 35% of every \$ > \$200k
> \$400k	\$102.5k + 45% of every \$ > \$400k

Levy applicable to Property Income from all sources

less Levy applicable to Property Income subject to an ordinance applying some portion for non-parish purposes

Levy applicable to Property Income subject to levy

Net Operating Receipts (calculated on page 1 of Prescribed Financial Statements)

Actual **Property Receipts Levy** payable

187,549
162,351
25,198
911,855
25,198

Bands	Minimum Levy	Rate	Property income all sources	Levy on all income
			588,997	
50,000	-	15%	FALSE	-
100,000	7,500	25%	FALSE	-
200,000	32,500	35%	FALSE	-
400,000	102,500	45%	TRUE	187,549
				187,549

Bands	Minimum Levy	Rate	Property income excluded	Levy on excluded income
			533,002	
50,000	-	15%	FALSE	-
100,000	7,500	25%	FALSE	-
200,000	32,500	35%	FALSE	-
400,000	102,500	45%	TRUE	162,351
				162,351

ATTACHMENT 1

Comments

If, for any reason, the worksheet is not responding as expected or you believe there is a need to vary the information provided to correctly report the situation and property income in your parish, you can use the space below to explain your situation or concern.

I1
I2
I3
I4
I5
S1
E1
E2
E3
E4
SE
S1
E5
E6
E7
S2
I6
T1

I8
E8
T8

Account 4-3120 (Kable Rd) & 4-3121 (St Andrews Rectory)

Account 4-3501 & 4-3300

Account 6-1608

PKAB (Kable Rd), PSTAND (St Andrews) & CEMTY (Cemetery) Expenses

Account 4-3105 & 4-3110
PGRDS & PCLITH Expenses

Password to unprotect this sheet: PIW2019

Balance sheet report

Cash mode
31 Dec 2023

	Total	
	Actual	Last Year
Assets		
Current assets		
Bank Accounts	211,181.26	734,170.00
Trust Accounts	0.00	0.24
Debtors	2,480.00	4,140.00
Total Current assets	213,661.26	738,310.24
Fixed Assets		
Land	8,669,000.00	7,429,000.00
Buildings	13,082,368.00	12,742,386.00
Building Contents	1,797,710.00	1,739,904.00
Motor vehicles	10,000.00	10,000.00
Total Fixed Assets	23,559,078.00	21,921,290.00
Investments		
CBA TD #1 - 9 Apr 2024	525,305.84	921,083.66
CBA TD #2 - 17 Jun 2024	442,936.18	0.00
CBA TD #3 - 29 Jul 2024	505,301.41	0.00
CBA TD #4 - 13 Mar 2024	500,000.00	0.00
CBA TD #5 - 8 May 2024	500,000.00	0.00
CBA TD #6 - 28 Aug 2024 (Kable Rd Sale)	790,506.17	0.00
Geelong Bank Saver Account	319.53	462,764.13
Geelong TD - 10 Aug 2024	475,958.57	0.00
Westpac Cash Reserve	56,234.70	602,201.33
Total Investments	3,796,562.40	1,986,049.12
ACPT Client Fund	1,604.25	0.00
Total Assets	27,570,905.91	24,645,649.36
Liabilities		
Current Liabilities		
MIC Bus Grant	0.00	77.45
St. Peter's 200 years	1,689.97	0.00
Employee Liabilities	49,440.40	45,871.99
Taxes Summary	(2,458.47)	(1,935.47)
Mission Deposits for Payment	5,976.31	5,684.06
Church Groups	13,296.75	9,987.91
Youth Minister	0.00	38,316.04
Twist Farewell	0.00	50.00
MTS Apprenticeship Grant	17,000.00	22,000.00
Owed to Ministers re MDBA bal.	64,731.53	47,522.52
Total Current Liabilities	149,676.49	167,574.50

	Total	
	Actual	Last Year
Total Liabilities	149,676.49	167,574.50
Net Assets	27,421,229.42	24,478,074.86
Parish Funds		
Accumulated Funds	12,236,155.36	12,128,995.51
Current Surplus / (Deficit)	1,167,366.56	107,159.85
Asset Revaluation Reserve	14,046,440.98	12,270,652.98
Lith Maint Reserve	26,751.00	26,751.00
Historical Balancing	(0.30)	(0.30)
Total Parish Funds	27,476,713.60	24,533,559.04

Profit and loss report

Cash mode

01 Jan 2023 - 31 Dec 2023

	Total	
	Actual	Last Year
4-0000 Income		
4-1000 Offerings & Donations		
4-1100 St Peter's Offerings	647,546.73	555,490.69
4-1150 St Andrew's Offertory	39,624.35	34,386.19
4-1160 MIC Offertory	35,419.30	19,736.36
4-1200 Donations for Parish(No Prop)	4,817.70	7,276.10
Total Offerings & Donations	727,408.08	616,889.34
4-2200 Jobkeeper	0.00	29,700.00
4-3000 Property Income		
4-3100 Property Lease Rental Income	630,736.73	362,624.08
4-3200 License Fees	2.00	0.00
4-3300 Casual Booking Fees	4,510.00	4,300.00
Total Property Income	635,248.73	366,924.08
4-3500 Cemetery/Columbarium		
4-3501 Columbarium Niches	12,847.44	11,968.90
4-3510 Interment Fee	0.00	1,233.16
4-3520 Plaques Sales	1,809.10	350.00
4-3530 Removal of Ashes	0.00	365.00
4-3550 Graves/Columb Maintenance	915.00	0.00
4-3600 Cemetery Services	5,700.00	19,289.17
Total Cemetery/Columbarium	21,271.54	33,206.23
4-4100 Anglicare Grants - E	1,061.43	9,592.45
4-4201 Macarthur Indigenous - SAIPM-E	22,500.00	25,000.00
4-4205 Anglican Aid Grant - E	20,531.95	30,209.49
4-4502 JobKeeper Payment	0.00	(29,700.00)
4-5000 Finance Income		
4-5100 Bank Interest Received	6,619.55	4,635.88
4-5200 Investment Interest Rec'd	66,977.99	7,599.96
Total Finance Income	73,597.54	12,235.84
4-6000 Other Income		
4-6120 St Peter's Grammar Chaplaincy	10,035.08	5,017.54
4-6300 Profit from Sale of Property	652,560.17	0.00
4-6913 St Andrews Contribution	0.00	200.00
4-6935 Sundries	9,822.86	110.00
Total Other Income	672,418.11	5,327.54
4-7100 Ministry Activities Income		
4-7101 Ministry Activity Income	899.70	0.00
Total Ministry Activities Income	899.70	0.00

	Total	
	Actual	Last Year
4-7110 Wedding Services	0.00	1,825.00
4-7120 Funeral Services	600.00	2,698.99
4-7500 Fundraising Event Income		
4-7510 Sales	35.00	583.55
Total Fundraising Event Income	35.00	583.55
4-8000 Receipts from Within Parish		
4-8010 St Andrews Payment for J Moss	0.00	10,441.02
4-8110 St Peter's Donation for MIC	0.00	9,999.96
Total Receipts from Within Parish	0.00	20,440.98
Total Income	2,175,572.08	1,124,933.49
Gross Profit	2,175,572.08	1,124,933.49
6-0000 Expenses		
6-1000 Ministry Staffing		
6-1100 Stipends & Salaries	562,861.05	537,154.98
6-1990 Parish Cost Recoveries	175,475.50	203,722.10
Total Ministry Staffing	738,336.55	740,877.08
6-2000 Resources		
6-2100 Resources for Ministry	5,885.56	9,569.18
6-2200 Resources for Worship	1,010.68	1,408.28
Total Resources	6,896.24	10,977.46
6-2300 Donations		
6-2310 Donation from Parish Funds	24,606.80	23,278.24
6-2311 Donations to CAHSM	2,000.00	0.00
6-2340 Gifts & Testimonials	0.00	350.00
Total Donations	26,606.80	23,628.24
6-3000 Parish Administration		
6-3100 Office Expenses	46,869.63	27,017.36
6-3600 Administration Staffing	57,875.86	56,050.48
6-5000 Professional services	48,370.25	26,745.67
Total Parish Administration	153,115.74	109,813.51
6-6000 Parish Property & Vehicles		
6-6001 School Hall Rental	(2,338.00)	0.00
6-6100 Utilities	20,365.14	28,189.20
6-6205 Air Conditioning - Repairs	330.00	748.75
6-6210 Electrical Repairs	2,253.00	960.00
6-6215 Fire Safety Check/Equipment	2,062.80	744.82
6-6220 Plumbing Repairs	10,253.18	2,600.00
6-6225 Church Organ	1,034.00	1,857.50
6-6230 Painting	0.00	454.55
6-6231 Pest Control	3,520.00	0.00
6-6240 General [Handyman] Repairs	1,966.31	482.14
6-6251 Floor Coverings	4,364.55	0.00
6-6260 Cleaning & Waste Removal	14,236.32	15,144.52
6-6270 Landscaping / Grounds Care	310.47	500.00
6-6280 Music/Sound System Repairs	530.56	813.57
6-6300 Improvements-O/P Sinking Fund	0.00	32,747.90
6-7170 Cemetery/Columb Expenses	3,931.40	1,901.17
Total Parish Property & Vehicles	62,819.73	87,144.12

	Total	
	Actual	Last Year
6-8000 Extraordinary Expenses		
6-8100 Ministry Activities Expense	20,430.46	35,333.27
6-8800 Payments Within Parish	0.00	9,999.96
Total Extraordinary Expenses	20,430.46	45,333.23
Total Expenses	1,008,205.52	1,017,773.64
Operating Profit	1,167,366.56	107,159.85
Net Profit	1,167,366.56	107,159.85