

10.4 PARISH CONTRIBUTIONS

10.4.1 (a) Definitions

‘Financial Year’ for the Parish and all organisations within the Parish shall be from 1 January to 31 December in each year.

‘Nett Income’ means, in respect of a financial year, the difference between the Parish Income and Parish Offsets for that financial year;

‘Parish Income’ means, in respect of a financial year, all money received, raised by or contributed to or endowed upon a Parish or Parish organisation within that financial year, and includes all money from whatever source expended on behalf of or for the purposes of or in connection with a Parish, its activities or its ministry, not being sums to which subsections (d) (e) or (f) apply;

‘Parish Offsets’ means, in respect of a financial year such expenditure within that financial year for specific purposes as Diocesan Council shall prescribe.

- (b) The Diocesan Council may publish guidelines with respect to the expenditure or classes of expenditure which will be allowed for the purposes of subsection (a).
- (c) The Diocesan Council may, generally or in respect of a particular Parish or a particular expenditure or a particular financial year, disallow expenditure for the purposes of subsection (a).
- (d) Money received by a Parish on behalf of and on terms requiring payment to mission agencies shall not be accounted as Parish income.
- (e) The capital amount endowed upon a parish that is deposited on Permanent Trust with the Trustees and on such temporary trusts as approved by Diocesan Council shall not be counted as parish income for purposes of Parish assessments. Any interest earned on such endowments will form part of the Parish assessment calculation.
- (f) The Diocesan Council may upon on its own initiative or on application of a Parish, either generally or otherwise, declare that money that would otherwise be Parish income shall not be included in Parish income.

10.4.2 Subject to Part 9 of the Administration of Parishes Ordinance a Parish is obliged to pay the Parish Contribution each year.

10.4.3 The Parish contribution in respect of a year is a sum determined in accordance with

- Every parish with Nett Income less than \$100,000 will be required to contribute \$5,000;
- Every parish with Nett Income in excess of \$100,000 but less than \$200,000 will be

- required to contribute \$5,000 plus 6.5% of Nett income in excess of \$100,000;
- Every parish with Nett Income in excess of \$200,000 will be required to contribute \$11,500 plus 8% of Nett income in excess of \$200,000.

[Nett Income is defined as Gross Income less approved exemptions.]

- 10.4.4 (a) Every Parish shall forward to the Diocesan Business Manager by 31st March in each year a statement setting out the Parish Income and Parish Offsets in respect of the previous financial year.
- (b) Where a Parish wishes to submit that, for any reason, its Parish Contribution for that year should be some other sum or nil, the statement required by subsection (a) shall be accompanied by a written submission setting out the reasons relied upon by the parish.
- (c) Where a statement under subsection (a) is received but no submission is received under subsection (b) the Diocesan Business Manager shall issue a certificate under his hand setting out in respect of a Parish and in accordance with section 81 the Parish Contribution for that year.
- (d) Where a Parish fails to comply with subsection (a) the Diocesan Business Manager may
- (i) where a sum was determined in the previous year as the Parish Contribution – issue a certificate under his hand in respect of the current year setting the Parish Contribution as that sum plus ten per cent;
 - (ii) where no sum was determined in the previous year as the Parish Contribution – make a reasonable estimate of the Parish income for the previous financial year and issue a certificate under his hand setting the Parish Contribution at a sum equal to ten per cent of that estimate.
 - (iii) A Parish aggrieved by a decision of the Diocesan Business Manager under subsection (d) may request the Diocesan Council to review the decision.
 - (iv) A decision of the Diocesan Council by way of review shall be final.
- 10.4.5 (a) Where a Parish has made a submission under 10.4.4(a) (subsection 84(b) of the Ordinance) the Diocesan Business Manager shall refer the matter to the Diocesan Council.
- (b) The Diocesan Council may appoint a person (whether or not a member of the Council) to engage in discussion with the Parish Council and such other persons as he or she shall think fit and such person shall report to Diocesan Council.
- (c) The Diocesan Council shall consider and determine a submission under 10.4.4(a) (subsection 84(b) of the Ordinance) and in its determination shall direct the Diocesan Business Manager to issue a certificate under his hand in respect of the Parish in question setting out the Parish Contribution for that year as nil or such other sum as Diocesan Council shall direct.
- (d) A certificate under the hand of the Diocesan Business Manager issued under 10.4.4 (c) & (d) or 10.4.5(c) (subsection 84(c), 84(d) or 85(c) of the Ordinance) in respect of a Parish Contribution of a Parish in respect of a year shall be conclusive as to the obligation of

such Parish in respect of that year.

- 10.4.6 (a) Payment of the Parish Contribution shall be made at such times as Diocesan Council may direct.
- (b) To ameliorate hardship, Diocesan Council may at any time make a direction either generally or otherwise, as it shall think fit.

10.4.7 Assessments for Parishes with an Annual Income less than \$50,000

In accordance with Section 86(b) of the Administration of Parishes Ordinance 2010, the following assessments will apply to Parishes with Nett Income of less than \$50,000, i.e.

- \$250 for assessable income less than \$5,000
- \$500 for income between \$5,000 and \$15,000
- \$1,000 for income between \$15,000 and \$25,000
- \$2,000 for income between \$25,000 and \$50,000.

Every parish with Nett Income in excess of \$100,000 but less than \$200,000 will be required to contribute \$5,000 plus 6.5% of Nett Income in excess of \$100,000.

Every parish with Nett Income in excess of \$200,000 will be required to contribute \$11,500 plus 8% of Nett Income in excess of \$200,000.

10.4.8 Exemptions from Nett Income

Income received for the following are exempt from inclusion in the Nett Income for the purposes of calculation of the Parish Assessment in accordance with Part 9 of the Administration of Parishes Ordinance 2010:

- a) Contributions to Diocesan missions
- b) Bequests (capital received in 1st year)
- c) Government grants
- d) GST
- e) Monies applied to permanent capital repayments on Parish loans secured by Episcopal certificates, and
- f) Interest received on ASDF accounts
- g) Contributions from parishioners towards a retirement gift for the Bishop; and
- h) Contributions from parishioners towards a farewell gift for their Priest.

The following exemptions have been approved for the financial year 2012:

- a) Interest and Commission earned on accounts held with the Anglican Savings and Development Fund
- b) Monies raised for the Samaritans Foundation
- c) Grants by Parishes to the Diocese to assist funding the Upper Hunter Ministry Development Officer position

10.4.9 Purpose of the Policy

The Diocesan Council reaffirmed at its meeting on 28 February 2012 that this method of assessing the annual Parish Contribution to the Diocese is the simplest and most equitable method of assessment.