

MEMO 2021-003:

*Prepared on behalf of Linda Wilson,
Corporation Secretary and Registrar*



ANNUAL GENERAL MEETING & ANNUAL PARISH RETURNS INFORMATION PACK

**Information prepared for Diocese of Newcastle Parishes'
2021 Annual General Meeting AND
Annual Parish Returns Process**

Document last reviewed 2 February 2021

ANNUAL GENERAL MEETING

All Parishes are required under Part 5 of the *Administration of Parishes Ordinance 2010* to hold the Annual General Meeting before 31 March each year. Due to COVID-19, AGM's were suspended in late March 2020. This suspension has now been repealed. Parishes are requested to hold an AGM by 31 March 2021.

To assist in preparing for and holding this meeting, please refer to the following documents available on the Anglican Diocese of Newcastle website:

- Part 5 of the Administration of Parishes Ordinance 2010 – Parish Annual General Meeting
- Section 5.2 of the Diocesan Handbook concerning the Parish Electoral Roll
- Section 5.3 of the Diocesan Handbook concerning the Annual General Meeting
- Section 3.9 of the Diocesan Handbook concerning the Code of Conduct

Attached separately to this document are the following:

- An Annual General Meeting Checklist
- A notice of the Annual General Meeting for posting on the main entrance door to the Church
- Position Descriptions and Responsibilities for:
 - Churchwardens
 - Missions Secretary
 - Parish Council Secretary
 - Parish Council Treasurer
- Declaration for Ministry Team Members, Synod Representatives, Churchwardens and Parish Councillors.

It should be noted that election of Synod Representatives, Incumbency Board members and Alternate Incumbency Board members occur in the year of the First Session of a Synod. The election of Synod Representatives occurred in late 2020. This year each Parish is required to elect Incumbency Board Members and alternate Incumbency Board Members at their 2021 AGM.

The election of two People's Wardens, the Mission Secretary and members of the Resourcing team or Parish Council should occur at the Annual General Meeting as these are annual appointments.

All members appointed to the Parish Council are to be asked to endorse the Code of Conduct and return a signed copy to the Parish Secretary for retention in the Parish's Delegated Authority Register. You are not required to send a copy to the Diocesan Office as we do not retain these records.

The Code of Conduct can be found on the Diocesan website in the Diocesan Handbook at Section 3.9: newcastleanglican.org.au/parish-portal/diocesan-handbook/

ANNUAL PARISH RETURNS

The Annual Parish Returns process consists of two sections:

SECTION 1: Financial Information:

- Part A: Parish Financial Statements
- Part B: ACNC Annual Information Statement
- Part C: Update records of Account Signatories and Office Bearers
- Part D: Exemption From Audit

SECTION 2: Administrative Information:

- Part A: Parish Contact and Statistical information
- Part B: Building Checklist
- Part C: Cemeteries Return
- Part D: Insurance Return (mid-year)

Submission due dates:

ALL Parish returns are to be completed and sent back to the Diocesan Office by the following dates:

- Section 1: Financial Information is **due within seven days of the Parish AGM**, in accordance with Section 78 of *Administration of Parishes Ordinance*.
- Section 2: Administrative Information is **due by no later than 31 March 2020**.

We ask for all returns once complete to be returned via email to:

parishreturns@newcastleanglican.org.au.

SECTION 1: ANNUAL PARISH RETURNS – FINANCIAL INFORMATION

The following financial information is required to be submitted to the Diocesan Office within 7 days of the Parish AGM:

- A copy of the Financial Reports for each Parish the year ended 31 December 2020 prepared and audited or reviewed in accordance with the requirements outlined in the Administration of Parishes Ordinance 2010
- A copy of the Auditor's or Reviewer's Report in relation to the above Financial Report.
- 2021 Budget for the Parish
- 2021 Mission Giving Target

Where there are changes, Parishes are also required to update the signatories and Office Bearer information with the Anglican Savings and Development Fund and Australian Charities and Not for Profit Commission.

Information on all the Parish reporting requirements is provided below.

Part A: Parish Financial Reports

The requirements for preparation of a Parish's Financial Reports are detailed in the Administration of Parishes Ordinance 2010. The Financial Reports should be prepared as "Special Purpose Financial Reports" in accordance with the guidelines issued by the Australian Charities and Not for profits Commission.

the Parish Council Treasurer is to ensure that the Parish Council Secretary is provided a copy of the Parishes' Financial Reports and Auditor's or Reviewer's Report along with a copy of the adopted 2021 Annual Budget and the 2021 Mission Giving Target Statement.

Where the Income of a Parish Organisation exceeds \$50,000 or where the Parish Council has determined that the finances of the Parish Organisation be reviewed, a Review of the Parish Organisation shall be undertaken as a Review of a medium sized charity in accordance with the *Australian Charities and Not for profits Commission Act 2012*.

These documents, are to be forwarded to the Diocesan Office by the Parish Council Secretary.

Your Parish Financial Report for 2020 will be used to assess your Parish Contribution for 2022. Please ensure that any transfers between entities such as the Parish, Parish Organisations, Op -Shops and Retirement Villages are appropriately disclosed... Please also ensure any Parish Offsets (ie items approved by Diocesan Council as "exempt" for the purpose of assessing the Parish Contribution) are appropriately disclosed to ensure that amount can be deducted Parish Income. Currently approved Parish Offsets include:

1. Diocesan missions
2. Bequests (capital received in 1st year)
3. Government grants
4. GST Refunds
5. Mission monies raised for the Samaritans Foundation
6. Monies raised by Mothers Union in pursuit of Mothers Union objectives
7. Contributions from parishioners towards farewell and retirement gifts for clergy
8. Fund Raising for the Christ Church Cathedral
9. Insurance claims monies

10. Retirement Village income to be assessed on the basis of net contribution to Parish Income
11. Parish Aid and Assistance Grants
12. Monies remitted from the Long Service Leave Fund
13. Any contributions raised by the Parish towards a donation to the diocese for redress.
14. Drought relief funds donated to Upper Hunter Parishes
15. Bush fire relief donations for 2019 and 2020 fire events
16. Unrealised gains in the value of Endowment Funds

ALL Financial Returns information is due within 7 days of the Parish Annual General Meeting or Special General Meeting via email to: parishreturns@newcastleanglican.org.au

A **Parish Organisation refers to every organisation or group formed, approved or created under the auspices of the Parish and shall not be limited to organisations approved under any ordinance of this Diocese, or of Provincial Synod, or under any General Synod Canon.*

Part B: Annual Information Statement

Each year, the Parish will also need to complete an Annual Information Statement (AIS) for the Australian Charities and Not for Profit Commission (ACNC). Parishes are to use figures from the 2020 Financial Statements to complete the AIS.

This statement should be lodged with ACNC as soon as possible after the Parish Financial Statements are confirmed and by no later than 30 June 2021.

For more information, please see the 2020 Annual Information Statement Hub page on the ACNC website:

<https://www.acnc.gov.au/for-charities/annual-information-statement/2020-annual-information-statement-hub>

Part C: Account Signatories

Following your Annual General Meeting you may need to update various records of Office Bearers and Signatories.

Anglican Savings and Development Fund

Attached is a form for those Parishes where there has been a change of signatories for the Anglican Savings and Development Fund. If any new signatories have not previously been identified by the ASDF, this information will also need to be provided. In this case, please have the new signatory complete the Identification Procedure Form. This form contains the instructions for what needs to be provided.

Should you have any questions, please contact asdf@newcastleanglican.org.au

Australian Charities and Not for Profit Commission

All Parishes must be registered with the ACNC. It was recommended to Parishes that the 'responsible people' for each Parish should be the Incumbent, the Parish Secretary and the Parish Treasurer.

You must notify the ACNC every time a 'responsible person' takes on or finishes a role they have as a responsible person. This includes any change in their role (for example, if the Treasurer has been elected at the Annual General Meeting as the new Secretary).

Any changes can be notified on-line by going to:

www.acnc.gov.au/for-charities/manage-your-charity/make-changes-your-charity-details

If you are adding a new responsible person you will be asked a series of questions, such as name, date of birth, residential address, position held, the date they became a responsible person and if you have searched the ASIC Register of Banned or Disqualified Persons for this responsible person. Some are mandatory and some are optional. ONLY the responsible person's name and position will appear on the ACNC Register.

Parish Passwords and Log-in Details

Please ensure that Passwords for the Parish Website, Social Media, ACNC, Working with Children Checks and any other access information is handed on to the new officeholders. This information should be readily available to selected users at all times. Please also ensure that any clergy undertaking locums or new to the parish are given access rights as part of any introduction/handover.

Part D: Exemption From Audit Requirements

A Parish may qualify for an audit exemption if it meets the requirements set out by the *Administration of Parishes Ordinance 2010*. You must be using XERO Accounting Software and the prescribed Standard Chart of Accounts for Parishes. If you would like to make any enquiries or apply for an exemption for future years, please email accounts@newcastlean Anglican.org.au If you are applying for the exemption, please include a Parish Council Minute requesting the audit exemption.

Parish Accounting Records to be Audited or Reviewed

75. The Diocesan Council may exempt a Parish from the requirement to undertake an Audit or Review where the Parish maintains its accounting records utilising accounting software approved by the Diocesan Chief Executive, maintains its accounting records utilising the Standard Chart of Accounts approved by the Diocesan Chief Executive, and meets such other conditions for exemption from Audit or Review as may be determined by the Board of the Newcastle Anglican Church Corporation.
76. The Audit or Review of the finances of the Parish shall be undertaken in the following manner:
 - (a) where a Parish has Income in excess of \$250,000 in any Financial Year an Audit of the Parish shall be undertaken as an Audit of a medium sized charity in accordance with the *Australian Charities and Not for profits Commission Act 2012*;
 - (b) where a Parish has Income less than \$250,000 and is not an Exempt Parish, a Review of the Parish shall be undertaken as a Review of medium sized charity in accordance with the *Australian Charities and Not for profits Commission Act 2012*;
 - (c) where a Parish has Income less than \$250,000 and has been determined to be an Exempt Parish, it will not be required to undertake an Audit or Review; and
 - (d) where the Income of a Parish Organisation exceeds \$50,000 or where the Parish Council has determined that the finances of the Parish Organisation be reviewed, a Review of the Parish Organisation shall be undertaken as a Review of a medium sized charity in accordance with the *Australian Charities and Not for profits Commission Act 2012*.

SECTION 2: ANNUAL PARISH RETURNS – ADMINISTRATIVE INFORMATION

Each year, Parishes are required to submit administrative and statistical information to the Diocesan Office to help inform key functions of the Diocese. The information required includes:

Part A: Parish Contact and Statistical Information

The Declaration to be signed by office holders is no longer required at the Diocesan Office. This should be held at the parish. As such it is distributed in a separate document. Licences and Authority for Laity is no longer required to be sent to the Diocesan Office, however proactive management around expiring licences remains the responsibility of the Incumbent.

Part B: Building Checklists (for every Parish site)

The 2020 Annual Building Checklist should be completed for each Parish site and include submission of all relevant document for each site. This year the Building Checklists will be reviewed by the Asset Management team. Please ensure the detail is fully completed. For any property related enquiries you can email ACPropertyServices@anglican care.com.au

Part C: Cemeteries Annual Activity Reporting Form

As issued by Cemeteries & Crematoria NSW (CCNSW), after submission, please forward a copy of the Operator Activity Reporting Form for 2020. An individual form is to be completed for each cemetery, columbarium and memorial garden site. This return is required to be completed for all Parishes with cemeteries, columbarium's and memorial gardens.

Part D: Insurance Return (mid-year)

The Quality and Risk team will be completing the Diocesan Insurance Renewal later in the year. Further requests for information may be forwarded later in the year.



Annual Parish Returns and the Privacy Act

The contact information collected by the Anglican Diocese of Newcastle via these Parish Returns is for the purposes of communicating with Parish Officers as required from time to time.

The contact details for Parish Council Secretaries and Parish Council Treasurers appear in the Year Book which is available on the Parish Portal of the website.

Attached is a copy of the Diocesan Privacy Statement which is provided to all people whose personal details are provided in the Parish return. This statement is a summary of the Diocesan Privacy policy which can be found on the website.

Parish to Retain a Copy of their Returns

A copy of the Parishes' Annual Returns is also to be retained in the Parish.