

Parish Financial Statements Amendment Ordinance 2013

No 53, 2013

Long Title

An Ordinance to amend the Cost Recoveries Framework Ordinance 2008 and the Parish Administration Ordinance 2008 with respect to parish prescribed financial statements.

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

1. Name

This Ordinance is the Parish Financial Statements Amendment Ordinance 2013.

2. Amendment to the Cost Recoveries Framework Ordinance 2008

The Cost Recoveries Framework Ordinance 2008 is amended as follows –

- (a) delete the notes accompanying subclauses 12(a), (b), (c) and (e), and
- (b) delete the matter “and presently this is shown as item number 5-4000 in the Prescribed Financial Statements” in the note accompanying subclause 12(d), and
- (c) delete the matter “5-6000” in the note accompanying subclause 12(f) and insert instead the matter “4-6100”, and
- (d) delete the matter “5-8000” in the note accompanying subclause 12(g) and insert instead the matter “4-8000”, and
- (e) delete the matter in the note at the end of clause 12 and insert instead the following matter –

“Except for the amounts noted above the figure for gross operating receipts is the amount shown as “total revenue” at the foot of page 1 of the Prescribed Financial Statements.”, and
- (f) delete subclauses 13(a) and (b) and reletter the remaining subclauses, and
- (g) delete the words “is not intended” in the note accompanying the relettered subclause 13(b) and insert instead the words “does not extend to gifts”, and
- (h) insert the following new subclauses 13(c), (d) and (e) and accompanying notes as follows –
 - “(c) for each leased property: the lesser of the lease rental income and the expenses of that leased property,
Note: Presently shown as item numbers 4-3100 and 6-7000 respectively.
 - (d) for each fundraising event or series of similar events: the lesser of the event income and the associated expenses,
Note: Presently shown as item numbers 4-7200 and 6-8100 respectively.

3. Amendment to the Parish Administration Ordinance 2008

The Parish Administration Ordinance 2008 is amended as follows –

- (a) delete rule 3.9 of Schedule 1 and insert instead the following –

“3.9 Provision of financial documentation to the annual general meeting of parishioners

 - (1) The wardens are to provide the following to the annual general meeting of parishioners in the form last prescribed by the Standing Committee by resolution –
 - (a) a statement of the comprehensive income of the church during the previous financial year, and
 - (b) a statement of the financial position of the church at the close of the financial year, and
 - (c) in the case of wardens of the principal church in a parish having more than one church, if separate financial records are kept in

Parish Financial Statements Amendment Ordinance 2013

connection with matters affecting the parish as a whole and not being the responsibility of any one church only, separate statements of comprehensive income, financial position, and changes in funds in relation to those matters, and

- (d) a warden's and treasurer's report to the parishioners, and
- (e) a statement setting out full particulars of all current insurances effected by them as required by rule 3.7(1)(g), and
- (f) a budget for the then current financial year,
- (g) any other statement or document for the financial year prescribed by the Standing Committee by resolution.

Note: *Under rule 3.3(1)(b) the parish council may approve the budget prepared by the wardens before it is submitted to the annual general meeting of parishioners.*

(2) Before the annual general meeting of parishioners, the wardens are to call on the auditor or auditors duly appointed under these rules to report on the financial statements prepared pursuant to paragraphs (a) to (d) of sub-rule (1) and on the accounting records kept by them and to state, in that report –

- (a) whether anything has come to the auditor's attention that causes the auditor to believe that the financial statements do not give a fair view of the revenue and expenses, assets and liabilities of the church or parish, in accordance with the Parish Administration Ordinance 2008, and
- (b) where not so satisfied, the reasons for not being so satisfied.

(3) On at least one Sunday before the annual general meeting of parishioners, being a Sunday on which at least one service of public worship is conducted, the wardens are to make copies of the documents listed in sub-rule (1) and the auditor's report (if available) available for inspection or distribution (or both) at or near each main entrance to the church, in such quantities and manner as the minister and wardens may reasonably determine, and to cause an announcement to be made at such service to the effect that they are so available.

(4) The wardens are to produce the documents listed in sub-rule (1) and the auditor's report at the annual general meeting of parishioners.

(5) At or within 7 days after the annual general meeting of parishioners, the wardens are to forward copies of the documents listed in sub-rule (1) and the auditor's report to the Diocesan Secretary, and are to comply with rule 2.15 concerning the delivery of keys, documents and funds etc."

(b) delete rule 3.8 of Schedule 2 and insert instead the following –

"3.8 Provision of financial documentation to the annual general meeting of parishioners

(1) The wardens are to provide the following to the annual general meeting of parishioners in the form last prescribed by the Standing Committee by resolution –

- (a) a statement of the comprehensive income of the church during the previous financial year, and
- (b) a statement of the financial position of the church at the close of the financial year, and
- (c) a warden's and treasurer's report to the parishioners, and
- (d) a statement setting out full particulars of all current insurances effected by them as required by rule 3.6(1)(e), and
- (e) a budget for the then current financial year, and
- (f) any other statement or document for the financial year prescribed by the Standing Committee by resolution.

Parish Financial Statements Amendment Ordinance 2013

Note: Under rule 3.2(1)(b) the parish council may approve the budget prepared by the wardens before it is submitted to the annual general meeting of parishioners.

(2) Before the annual general meeting of parishioners, the wardens are to call on the auditor or auditors duly appointed under these rules to report on the financial statements prepared pursuant to paragraphs (a) to (c) of sub-rule (1) and on the accounting records kept by them and to state, in that report –

(a) whether anything has come to the auditor's attention that causes the auditor to believe that the financial statements do not give a fair view of the revenue and expenses, assets and liabilities of the church or parish, in accordance with the Parish Administration Ordinance 2008, and

(b) where not so satisfied, the reasons for not being so satisfied.

(3) At least 7 days before the annual general meeting of parishioners, the wardens are to make copies of the documents listed in sub-rule (1) and the auditor's report (if available) available for inspection or distribution (or both) at or near each main entrance to the place where each congregation of the parish meets, in such quantities and manner as the minister and wardens may reasonably determine, and to cause an announcement to be made at each service to the effect that they are so available.

(4) The wardens are to produce the documents listed in sub-rule (1) and the auditor's report at the annual general meeting of parishioners.

(5) At or within 7 days after the annual general meeting of parishioners, the wardens are to forward copies of the documents listed in sub-rule (1) and the auditor's report to the Diocesan Secretary, and are to comply with rule 2.14 concerning the delivery of keys, documents and funds etc."

4. Transitional

(1) Subject to subclause (2), the amendments made by this Ordinance commence on 1 January 2014.

(2) The amendments in clause 3 do not apply to the preparation of financial documentation for the 2013 year that is produced to an annual general meeting of parishioners held in 2014.

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

R TONG
Chairman of Committees

I Certify that this Ordinance was passed by the Standing Committee of the Synod of the Diocese of Sydney on 9 December 2013.

S LUCAS
Acting Secretary

I Assent to this Ordinance.

GN DAVIES
Archbishop of Sydney
10/12/2013