

# Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013

No 43, 2013

## 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 2014, to authorise the application of such charges and for incidental purposes, and to indicate the Synod's intentions for the costs and levy for 2015.

## 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 5(2) of the Framework Ordinance, the Standing Committee is to prepare for the third ordinary session of the 49<sup>th</sup> Synod a proposed ordinance which specifies the cost recoveries charge to be paid by each parochial unit in 2014 and authorises the Standing Committee to apply such cost recoveries charges toward ministry costs and parochial network costs, and indicates the Synod's intention for the amounts to be paid and applied in 2015.

C. The statement of funding principles and priorities prepared by the Standing Committee for the second ordinary session of the 49<sup>th</sup> Synod under clause 3(1) of the Synod Estimates Ordinance 1998 contemplates the payment of a levy by parochial units in 2014 and 2015 for the acquisition of land for church sites.

The Synod of the Diocese of Sydney Ordains as follows.

## 1. Name of Ordinance

This Ordinance is the Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013.

## 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) a \$506,000 contribution towards the costs for the year of the Professional Standards Unit, and
- (d) the cost of the safe ministry program, and
- (e) a \$67,500 contribution towards the costs of the Diocesan Archives, and
- (f) a \$20,000 provision for the relief or remission of parochial cost recoveries charges, and
- (g) the cost of supporting a standard accounting system for parishes, and
- (h) the cost of the Sydney Diocesan Secretariat's fee for managing the Parochial Cost Recoveries Fund 951.

"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.

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“church land acquisition projects” means the acquisition of land for church sites in greenfields 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 2014 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.

(3) The Synod directs that the Standing Committee pass all such ordinances as may be necessary from time to time to give effect to the Synod’s intention in relation to the payment and application of a cost recoveries charge payable by all parochial units in 2015.

#### **4. Church land levy**

(1) In 2014 each parochial unit is to pay a levy calculated as 2.16% of the Net Operating Receipts of the relevant parochial unit for 2012 determined under Part 3 of the Framework Ordinance.

(2) For 2015 the Standing Committee is to pass all such ordinances as may be necessary, from time to time, to give effect to the Synod’s intention that each parochial unit pay a levy calculated as 2.07% of the Net Operating Receipts of the relevant parochial unit for 2013 determined under Part 3 of the Framework Ordinance.

(3) The levy is payable by 10 equal instalments, the first due and payable on 1 March 2014 and subsequent instalments due and payable on the first day of each succeeding month.

(4) 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 2014 is the sum of –

- (a) the minister and assistant minister charge for that year, and
- (b) 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 1990 licensed to the parochial unit.

“minister” means –

- (a) the person licensed to the parochial unit as rector or curate-in-charge, and
- (b) in the absence or incapacity of a person referred to in paragraph (a) or during any vacancy in office of the rector or curate-in-charge 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 or curate-in-charge.

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“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 1992, and
- (c) the costs of the contribution or contributions to fund the Sydney Diocesan Sickness and Accident Fund, and
- (d) the costs of effecting stipend continuance insurance.

“variable charge” means the determined percentage of the Net Operating Receipts of the parochial unit for 2011 under the Framework Ordinance.

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

$$\frac{PC}{TR}$$

where –

PC is the total estimated amount of all parochial network costs payable in 2014, and

TR is the total of the Net Operating Receipts of all parochial units for 2012,

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.

R TONG  
Chairman of Committees

We Certify that this Ordinance was passed by the Synod of the Diocese of Sydney on 15 October 2013.

CJ MORONEY  
R WICKS  
Secretaries of Synod

I Assent to this Ordinance.

GN DAVIES  
Archbishop of Sydney  
17/10/2013