Anglican Church - Diocese of Sydney

Parish	parish name
ABN	11 digit number
Church	church name

Financial Statements for the year ended 31 December 2018

STATEMENT OF COMPREHENSIVE INCOME

			ACTUAL	ACTUAL	BUDGET
	г		2017	2018	2019
	L	Item No.	\$	\$	\$
REVENUE Offertories & Donations					(not audited)
		4-1000	-	-	-
Congregation offerings		4-1100			
Donations for the parish (excluding donations for buildings) Exempt gifts specifically designated for buildings #	F	4-1200			
Other gifts for buildings (eg. maintenance)		4-1300 4-1400			
Gifts for other restricted funds (eq. organ, technology)		4-1400			
Grants		4-1500	_	_	-
Anglicare	Е	4-4000	_	-	-
Regional Council	F	4-4100			
Other Diocesan organisations	Ē	4-4200			
Commonwealth or State Government agencies	Ē	4-4300			
Local Government agencies	F	4-4400			
Property Income		4-4500	_	_	
Lease rental from commercial property	Fi	4-3000	_	-	-
Lease rental from ministry residences		4-3150			
Licence fees		4-3150			
Casual booking fees		4-3200			
Finance Income		4-5000	_	_	
Bank Interest		4-5000	_	-	-
Investment Income		4-5200			
ACPT Client Fund Income (interest/distribution)		4-5200			
Income from trading activities		4-5300	_	_	_
Ministry Events - gross receipts	Fi	4-7100			
Fundraising Events - gross receipts	Fi	4-7200			
Parish Ministry activities		4-7200			
Other Income		4-6000	_	_	
Insurance claims received	F	4-6100			
Sundry receipts	Ľ	4-6600			
LSL received (just the notional stipend portion)	Е	4-6630			
Receipts from within the Parish	F	4-8000	_	-	_
from other Churches or Funds	-	4-8000	_	_	
		- 0100			
TOTAL REVENUE			-	-	-

The statement of comprehensive income is to be read in conjunction with the attached notes.

- # This account is only to be used for any gift received which is specifically designated for the purpose of -(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).

The calculation of 'Net Operating Receipts' is defined in the Cost Recoveries Framework Ordinance 2008		
Total revenue (see above)	=	-
less exclusions (the 8 line items marked with an "E" in Revenue - see above)	=	-
less conditional exclusions (the 3 Revenue items marked "Ei" and the 3 Expense items marked "Ee")		
For each categoriy, if Ei > Ee, the exclusion is Ee, otherwise it is Ei.		
 for each leased property: Lease income (part of 4-3100) - direct Expenses (part of 6-700 	=	-
 for each event type: Ministry event income (4-7100) - Ministry event expenses (6-8100) 	=	-
• for each event type: Fundraising event income (4-7200) - Fundraising event expenses (6-8200)	=	-
less the lesser of -		
Lease rental income from ministry residences (4-3150) =	-	
 Housing benefit paid to staff unable to occupy the above residences (part of 6-1150) 	?	-
less deductions (the 2 line items marked with an "D" in Expenses - see below)		-
= 'Net Operating Receipts' (used to calculate variable PCR charge & Church Land Acqisition levy)	=	-

Parish	parish name	
ABN	11 digit number	
Church	church name	

Financial Statements for the year ended 31 December 2018

STATEMENT OF COMPREHENSIVE INCOME (continued)

		ACTUAL	ACTUAL	BUDGET
		2017	2018	2019
EXPENSES	Item No.	\$	\$	\$
	0.4000			(not audited)
Ministry Staffing	6-1000	-	-	-
Stipends & Salaries (taxable portion) Staff Allowances & MEA entitlements	6-1100 6-1150			
Ministry on-costs including superannuation (part of PCR charge)	6-1150			
Superannuation for Lay staff	6-1200			
Professional (ministry) development expenses	6-1300			
Parochial Network Costs including insurance (part of PCR charge)	6-1990			
Church Land Acquisition Levy	6-1995			
Resources for Ministry	6-2000	-	-	-
Ministry	6-2100			
Church services	6-2200			
Parish Donations	6-2300	-	-	-
To Christian organisations outside the parish from				
general parish funds D	6-2310			
To another Parish from general parish funds D	6-2330			
Gifts & Testimonials	6-2340			
Hospitality	6-2350			
Poor Relief	6-2360			
Parish Administration	6-3000	-	-	-
Office Expenses	6-3100			
Salaries and superannuation of administrative staff	6-3600			
Consumables Professional Services	6-4000			
Advertising	6-5000 6-5700			
Expenses re Parish Property (& MV) used for Ministry	6-6000	_	_	_
Utilities (council rates, electricity, gas, water, etc)	6-6100			
Repairs & Maintenance	6-6200			
Improvement Projects (small amounts not capitalised)	6-6300			
Interest Paid	6-6400			
Lease/Rent paid for Assistant Minister(s) residence	6-6500			
Motor Vehicle expenses	6-6600			
Expenses re Parish Property Leased for Income Ee	6-7000	-	-	-
Utilities (council rates, electricity, gas, water, etc)	6-7100			
Repairs & Maintenance	6-7200			
Improvement Projects (small amounts not capitalised)	6-7300			
Agency Management Fees	6-7400			
Expenses related to trading/ministry activities	6-8000	-	-	-
Ministry Events - supplies Ee	6-8100			
Fundraising Event - supplies Ee	6-8200			
Parish Ministry activities	6-8300			
Other Expenses	6-8800			
Payments within the Parish	6-8900	-	-	-
to other Churches or Funds	6-8910			
TOTAL EXPENSES		-	-	-
NET SURPLUS / (DEFICIT) FOR THE YEAR		-	-	-
Other comprehensive income		-	-	-
Net change in fair value of investments movement in	3-2100			
Revaluation of land and buildings movement in	3-3100			
Net change in employee liabilities (if not expensed) movement in	2-1200			
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		-	-	-
				1

The statement of comprehensive income is to be read in conjunction with the attached notes.

Anglican Church - Diocese of Sydney

Parish	parish name	
ABN	11 digit number	
Church	church name	

Financial Statements for the year ended 31 December 2018

STATEMENT OF FINANCIAL POSITION

ASSETS Immune 3 3 Current assets 1-1000 - - Bark Accounts 1-1000 - - Petry Cash Plasts 1-1000 - - Trust accounts 1-2000 - - Ministerial accounts 1-2000 - - Ministerial accounts 1-2000 - - Bark Term Depote 1-2000 - - Monter assets - - - Non-current assets - - - Church Trust assets - - - - Buildings (insurace replacement value) - - - - Church Rabititizes 1-3300 - - - - Total corrent assets 1-400 - - - <		lare No.	2017 TOTAL \$	2018 TOTAL \$
Cash assets 1-1000 - - Bank Accounts 1-1100 - - Petty Cash Floats 1-1100 - - Trust accounts 1-1200 - - Ministerial expense accounts (MEA) 1-1200 - - Investments 1-200 - - - Glebe Administration Board 1-2100 - - - ACPT Cloin Fund (at fair market value) 1-2100 - - - Non-current assets - - - - - - Church 1-3100 -	ASSETS	Item No.	\$	\$
Bank Accounts 1-1100 1-1170 Petty Cash Floats 1-1400 1-1400 Ministerial expense accounts (MEA) 1-1400 1-1400 Ministerial expense accounts (MEA) 1-1400 - Rest Cash Totals 1-2100 - Glebe Administration Board 1-2100 - Bank Term Deposits 1-2100 - Charch molecosits 1-2100 - Non-current assets - - Non-current assets - - Studings (insurance replacement value) 1-3100 - Church 1-3100 - - Retcory 1-3200 - - Hall 1-3300 - - Building Contents, Furniture & Equipment (insurance replacement value) 1-3300 - - Church 1-3300 - - - Retcory 1-3300 - - - Hall 1-3300 - - - Church 1-3300	Current assets			
Petry Cash Floats 1-170 Trust accounts 1-1200 Debtors 1-1200 Ministerial expense accounts (MEA) 1-1200 Investments 1-2100 Glebe Administration Board 1-2100 ACPT Clein Fund (at fair 'market' value) 1-2100 Non-current assets - Church (Valuer General's UCV) 1-3100 Church (Valuer General's UCV) 1-3100 Church (Valuer General's UCV) 1-3100 Church (Valuer General's UCV) 1-3200 Church (Valuer General's UCV) 1-3200 Church (Surance replacement value) 1-3200 Church (Suravalue (Surance replacement value) 1-3200		1-1000	-	-
Trust accounts 1-1000 1-1000 Debtors 1-1000 1-1000 Ministerial expense accounts (MEA) 1-1000 - Investments 1-2100 - Bank Term Deposits 1-2100 - ACPT Client Fund (at fair 'market' value) 1-2100 - Total current assets - - Land (Valuer General's UCV) 1-3100 - Church 1-3100 - Rectory 1-3100 - Church 1-3100 - Rectory 1-3200 - Church 1-3300 - Rectory 1-3300 -				
Debtors 1-1800 1-1800 Invisiting approase accounts (MEA) 1-1800 - Investments 1-2100 - Glebe Administration Board 1-210 - Selbe Administration Board 1-210 - ACPT Client Fund (at fair 'market' value) 1-210 - Total current assets - - Non-current assets - - Land (Valuer General's UCV) 1-3100 - - Church 1-310 - - Retcory 1-310 - - Hall 1-3300 - - Building Contents, Furniture & Equipment (insurance replacement value) 1-3300 - - Church 1-3310 - - - Retcory 1-3200 - - - Total non-current assets - - - - Total non-current assets - - - - Current liabilities 2-1100 - <t< td=""><td></td><td></td><td></td><td></td></t<>				
Ninisterial expense accounts (MEA) 1-1900 - Investments 1-2100 - Investments 1-2100 - Bark Term Deposits 1-2130 - Bark Term Deposits 1-2130 - Church Client Fund (at fair 'market' value) 1-3100 - - Non-current assets - - - Church 1-3100 - - Rectory 1-3130 - - Buildings (insurance replacement value) 1-3200 - - Church 1-3200 - - - Rectory 1-3200 - - - Church 1-3200 - - - Rectory 1-3300 - - - Church 1-3300 - - - Church 1-3300 - - - Church 1-3300 - - - Chatordi babitios 2-1000 <td< td=""><td></td><td></td><td></td><td></td></td<>				
Investments 1-200 - - Glebe Administration Board 1-2100 - - ACPT Clent Fund (at fair 'market' value) 1-2130 - - Non-current assets - - - - Land (Valuer General's UCV) 1-3100 - - - - Church 1-3100 -				
Glebe Administration Board 1-210 Bark Term Deposits 1-2130 ACPT Client Fund (at fair 'market' value) 1-2130 Total current assets - Non-current assets - Church 1-3100 Rectory 1-3100 Hall 1-3300 Church 1-3300 Rectory 1-3300 Hall 1-3300 Church 1-3300 Rectory 1-3300 Hall 1			-	-
ACPT Client Fund (at fair 'market' value) 1-2130 - Non-current assets - - Land (Valuer General's UCV) 1-3100 - - Church 1-3100 - - Rectory 1-3130 - - Hall 1-3330 - - Church 1-3200 - - Rectory 1-3330 - - Church 1-3330 1-3330 - -	Glebe Administration Board			
Total current assets - - Land (Valuer General's UCV) 13100 - - Church 13101 - - Rectory 13102 - - Hall 13102 - - Buildings (insurance replacement value) 1-3200 - - Church 1-3200 - - Rectory 1-3200 - - Hall 1-3300 - - Building Contents, Furniture & Equipment (insurance replacement value) 1-3300 - - Church 1-3300 - - - - Rectory 1-3300 -	Bank Term Deposits	1-2120		
Non-current assets - Land (Valuer General's UCV) 1-3100 Rectory 1-3100 Hall 1-3100 Buildings (insurance replacement value) 1-3200 Church 1-3200 Rectory 1-3200 Hall 1-3200 Building Contents, Furniture & Equipment (insurance replacement value) 1-3200 Church 1-3200 Rectory 1-3300 Hall 1-3330 Other non-current assets 1-400 Total non-current assets 1-400 Current liabilities 2-100 Funds held for on-payment (see note) 2-1100 Missions 2-1400 Accruals 2-1100 Employee liabilities 2-1500 Taxes Summary (net GST payable & PAYG withheld less input tax credits) 2-1300 Von-current liabilities 2-100 Loans 2-2000 Parabioners' Loans 2-2000 Finance & Loans Board Loans 2-2000 FUNDS - General funds		1-2130		
Land (Valuer General's UCV) 1-3100 - - Church 1-3100 - - Rectory 1-3120 - - Hall 1-3120 - - Building (insurance replacement value) 1-3200 - - Church 1-3200 - - Rectory 1-3220 - - Hall 1-3200 - - Building Contents, Furniture & Equipment (insurance replacement value) 1-3330 - - Church 1-3330 - - - - Rectory 1-3330 - - - - Church - - - - - <td></td> <td></td> <td>-</td> <td>-</td>			-	-
Church 1-3110 Rectory 1-3130 Hall 1-3130 Buildings (insurance replacement value) 1-3200 Church 1-3200 Rectory 1-3200 Hall 1-3200 Building Contents, Furniture & Equipment (insurance replacement value) 1-3300 Church 1-3310 Rectory 1-3320 Hall 1-3320 Church 1-3310 Rectory 1-3320 Hall 1-3320 Church 1-3320 Rectory 1-3320 Hall 1-3320 Total non-current assets 1-4000 Total non-current assets 1-4000 Missions 2-1400 Payables 2-1400 Creditors 2-1400 Accruals 2-1400 Employee liabilities 2-1600 Taxes Summary (net GST payable & PAYG withheld less input tax credits) 2-160 Owed to Ministers re MEA balances 2-1600 Total LABILITIES -				
Rectory 1-3130 1-3130 Buildings (insurance replacement value) 1-3200 - Church 1-3200 - Rectory 1-3200 - Hall 1-3300 - Building Contents, Furniture & Equipment (insurance replacement value) 1-3300 - Church 1-3300 - - Church 1-3300 - - Rectory 1-3300 - - Church 1-3300 - - Rectory 1-3300 - - Hall 1-3300 - - Other non-current assets 1-4000 - - TOTAL ASSETS - - - Funds held for on-payment (see note) 2-1400 - - Missions 2-1400 - - - Payables 2-1100 - - - Taces summary (net GST payable & PAYG withheld less input tax credits) 2-1300 - -			-	-
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Öhurch 1-3310 Rectory 1-3320 Hall 1-3330 Other non-current assets 1-4000 Total non-current assets 1-4000 Total ASSETS - LIABILITIES - Current liabilities 2-1400 Payables 2-1100 Creditors 2-1100 Accruals 2-1100 Employee liabilities 2-1300 Taxes Summary (net GST payable & PAYG withheld less input tax credits) 2-1300 Oted to Ministers re MEA balances 2-1900 Total current liabilities 2-1200 Long Service Leave Provision (see note) 2-1210 Loans 2-2000 Parishioners' Loans 2-2000 Funds 2-2000 Foral non-current liabilities - NET ASSETS - NET ASSETS - FUNDS - General funds 3-1000 Accurulated Funds 3-1000 Acset revaluation reserve (relating to Land & Buildings) 3-100		1-3230		
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LIABILITIES Current liabilities Funds held for on-payment (see note) Missions 2-1400 Payables 2-1400 Creditors 2-1110 Accruals 2-1150 Employee liabilities 2-1200 Taxes Summary (net GST payable & PAYG withheld less input tax credits) 2-1300 Owed to Ministers re MEA balances 2-1900 Total current liabilities Long Service Leave Provision (see note) 2-1210 Loans 2-2200 Parishioners' Loans 2-2100 Parishioners' Loans 2-2200 Finance & Loans Board Loans 2-200 Finance & Loans Board Loans				
Total current liabilities - - Non-current liabilities 2-1210 - Long Service Leave Provision (see note) 2-1210 - Bank Loans 2-2000 - - Parishioners' Loans 2-2200 - - Finance & Loans Board Loans 2-2200 - - Total non-current liabilities 2-2200 - - TOTAL LIABILITIES - - - NET ASSETS - - - FUNDS 3-1000 - - - General funds 3-1000 - - - Accumulated Funds 3-1000 - - - Current Year Surplus / (Deficit) 3-1000 - - - Asset revaluation reserve (relating to Land & Buildings) 3-3100 - - - Restricted funds 3-4400 - - - - Building Fund 3-4120 - - - - Other funds (specify) 3-4140 - - - -	Current liabilities Funds held for on-payment (see note) Missions Payables Creditors Accruals Employee liabilities Taxes Summary (net GST payable & PAYG withheld less input tax credits)	2-1100 2-1110 2-1150 2-1200 2-1300	-	-
Non-current liabilities 2-1210 Loans 2-2000 Bank Loans 2-2000 Parishioners' Loans 2-2200 Finance & Loans Board Loans 2-2200 Total non-current liabilities 2-2200 TOTAL LIABILITIES - NET ASSETS - FUNDS 3-1000 Accumulated Funds 3-1000 Current Year Surplus / (Deficit) 3-1200 Asset revaluation reserve (relating to Investments) 3-2100 Net unrealised gains reserve (relating to Land & Buildings) 3-3100 Restricted funds 3-4100 Building Fund 3-4110 Organ Fund 3-4130 Other funds (specify) 3-4140		2-1300	-	-
Loans2-2000-Bank Loans2-21002-2100Parishioners' Loans2-2200-Finance & Loans Board Loans2-2200-Total non-current liabilities2-2200-TOTAL LIABILITIESNET ASSETSFUNDS General funds3-1000 Accumulated Funds3-1000 3-1100 S-2100-Asset revaluation reserve (relating to Investments)3-2100 3-3100-Net unrealised gains reserve (relating to Land & Buildings)3-3100 3-3100-Restricted funds3-4100 3-4110-Organ Fund3-4110 3-4120-Technology Fund3-4130 3-4130-Other funds (specify)3-4140-				
Bank Loans2-2100Parishioners' Loans2-2200Finance & Loans Board Loans2-2200Total non-current liabilities-TOTAL LIABILITIES-NET ASSETS-FUNDS-General funds3-1000Accumulated Funds3-1100Current Year Surplus / (Deficit)3-1200Asset revaluation reserve (relating to Land & Buildings)3-3100Restricted funds3-4100Building Fund3-4110Organ Fund3-4130Other funds (specify)3-4140		2-1210		
Parishioners' Loans 2-2200 Finance & Loans Board Loans 2-2300 Total non-current liabilities - TOTAL LIABILITIES - NET ASSETS - FUNDS - General funds 3-1000 Accumulated Funds 3-1000 Current Year Surplus / (Deficit) 3-1200 Asset revaluation reserve (relating to Land & Buildings) 3-3100 Restricted funds 3-4400 Organ Fund 3-4110 Organ Fund 3-4140		2-2000	-	-
Finance & Loans Board Loans 2-2300 Total non-current liabilities - TOTAL LIABILITIES - NET ASSETS - FUNDS - General funds 3-1000 Accumulated Funds 3-1100 Current Year Surplus / (Deficit) 3-1200 Asset revaluation reserve (relating to Investments) 3-2100 Net unrealised gains reserve (relating to Land & Buildings) 3-3100 Restricted funds 3-4100 Dividing Fund 3-4110 Organ Fund 3-4130 Technology Fund 3-4130 Other funds (specify) 3-4140				
Total non-current liabilities - - TOTAL LIABILITIES - - NET ASSETS - - FUNDS - - General funds 3-1000 - Accumulated Funds 3-1100 - Current Year Surplus / (Deficit) 3-1200 - Asset revaluation reserve (relating to Investments) 3-2100 - Net unrealised gains reserve (relating to Land & Buildings) 3-3100 - Building Fund 3-4110 - - Organ Fund 3-4120 - - Technology Fund 3-4130 - - Other funds (specify) 3-4140 - -				
TOTAL LIABILITIES - - NET ASSETS - - FUNDS General funds 3-1000 Accumulated Funds 3-1100 Current Year Surplus / (Deficit) 3-1200 Asset revaluation reserve (relating to Investments) 3-2100 Net unrealised gains reserve (relating to Land & Buildings) 3-3100 Restricted funds 3-4400 - Dividing Fund 3-4110 - Organ Fund 3-4120 - Technology Fund 3-4130 -		2-2300		
NET ASSETS - - FUNDS General funds 3-1000 Accumulated Funds 3-1100 - Current Year Surplus / (Deficit) 3-1200 - Asset revaluation reserve (relating to Investments) 3-2100 - Net unrealised gains reserve (relating to Land & Buildings) 3-3100 - Restricted funds 3-4000 - - Building Fund 3-4110 - - Organ Fund 3-4120 - - Technology Fund 3-4130 - -				
FUNDS 3-1000 General funds 3-1000 Accumulated Funds 3-1100 Current Year Surplus / (Deficit) 3-1200 Asset revaluation reserve (relating to Investments) 3-2100 Net unrealised gains reserve (relating to Land & Buildings) 3-3100 Restricted funds 3-4000 Building Fund 3-4110 Organ Fund 3-4120 Technology Fund 3-4130 Other funds (specify) 3-4140				
General funds 3-1000 Accumulated Funds 3-1100 Current Year Surplus / (Deficit) 3-1200 Asset revaluation reserve (relating to Investments) 3-2100 Net unrealised gains reserve (relating to Land & Buildings) 3-3100 Restricted funds 3-4000 - Building Fund 3-4110 Organ Fund 3-4120 Technology Fund 3-4130 Other funds (specify) 3-4140	NET ASSETS		-	-
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Technology Fund 3-4130 Other funds (specify) 3-4140				
Other funds (specify) 3-4140				
TOTAL FUNDS				
	TOTAL FUNDS		-	-

The statement of financial position is to be read in conjunction with the attached notes.

Parish	parish name	
ABN	11 digit number	
Church	church name	

Financial Statements for the year ended 31 December 2018

Although included in the package of prescribed financial statements because it provides a helpful form of additional disclosure, this Statement is not an esential component of the prescribed financial statements. Its use is particularly recommended where the parish has significant reserves and restricted funds.

STATEMENT OF CHANGES IN FUNDS

		Net	Other		
	December	surplus /	comprehens.		December
	2017	(deficit)	income	Transfers	2018
	\$	\$	\$	\$	\$
Unrestricted					
General funds					-
Asset revaluation reserve					-
Net unrealised gains reserve					-
Total unrestricted funds	-	-	-	-	-
Restricted					
Building fund					-
Organ fund					-
Technology fund					-
Other funds (specify)					-
Total restricted funds	-	-	-	-	-
Total funds	-	-	-	-	-
	December 2016	Net surplus / (deficit)	Other comp. income	Transfers	December 2017
	\$	\$	\$	\$	\$
Unrestricted	Ŷ	Ŷ	Ŷ	Ŷ	Ŷ
General funds					-
Asset revaluation reserve					-
Net unrealised gains reserve					-
Total unrestricted funds	-	-	-	-	-
Restricted			1		
Building fund					-
Organ fund					-
Technology fund		1			-
Other funds (specify)					-
Total restricted funds	-	-	-	-	-
Total funds	-	-	-	-	-

The statement of changes in funds is to be read in conjunction with the attached notes.

Parish	parish name	
ABN	11 digit number	
Church	church name	

Financial Statements for the year ended 31 December 2018

NOTES TO THE FINANCIAL STATEMENTS

ENTITY INFORMATION

The parish of is an unincorporated body established by the Synod of the parish name Anglican Church Diocese of Sydney. It is registered with the Australian Charities and Not-for-profits Commission and is recognised as a "basic regilious charity".

SUMMARY OF ACCOUNTING POLICIES

The accounting policies which have been adopted in the preparation of these Financial Statements (which comprise the Statement of Comprehensive Income and the Statement of Financial Position) are:

(a) Basis of Preparation

The Financial Statements have been drawn up as special purpose financial statements for distribution to the parishioners of the parish of parish name The wardens of the parish have applied the following accounting policies in the preparation of the Financial Statements -

- (i) The Financial Statements have been prepared on the cash/accrual [delete whichever not applicable] basis of accounting using the historical cost convention, except as affected by the policies below. Apart from the standards relating to measurement the other Australian accounting standards have not been
- (ii) applied except as stated below.
- These policies have been consistently applied and, except where there has been a change in the accounting (iii) standards, are consistent with those of the previous year.

(b) Revenue Recognition

Revenue is recognised when the parish is entitled to the income and the amount can be quantified with reasonable accuracy. Generally offertories and donations are recognised when received. Revenues are recognised net of the amount of goods and services tax (GST) payable to the Australian Tax Office.

(c) Asset valuation

buildings and building contents, furniture and equipment are stated at replacement value for insurance purposes. Land is shown at Valuer General's valuation. Investments are shown at fair (market) value.

(d) Changes in the value of land and buildings and investments

Changes in the unimproved capital value of land and the insurance replacement value of buildings and contents are shown as a revaluation in the statement of comprehensive income and are reflected in the funds section of the statement of financial position. The net change in the fair (market) value of investments is shown as a revaluation in the statement of comprehensive income and is reflected in the funds section of the statement of financial position

(e) Employee Benefits

Liabilities for employee benefits in relation to wages, salaries, annual leave and sick leave represent present obligations resulting from employees' services to year end. They are measured at the amounts expected to be paid when the liability is settled. Adequate provision has also been made to cover any liability for long service leave for lay ministry staff and other support staff.

(f) Income tax

The Parish is a charitable institution and has been endorsed as exempt from income tax.

(g) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of GST except where the amount of GST incurred is not recoverable from the Australian Tax Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

MOVEMENT IN FUNDS HELD FOR ON-PAYMENT

	Opening	Received during	Paid during	Closing	ĺ
	balance	the year	the year	balance	
Missions	\$	\$	\$	\$	Ĺ
Name 1					Ĺ
Name 2					Ĺ
Name 3					
Total	-	-	-	-	i

MOVEMENT IN FUNDS HELD FOR PROVISION FOR EMPLOYEE LONG SERVICE LEAVE

	Opening balance	Provided this year	Received from employers	Paid during the year	Closing balance
Long Service Leave Provision Employee 1 (tenure) Employee 2 (tenure) Employee 3 (tenure)	\$	\$	\$	\$	\$
Total	-	-	-	-	-

	Anglican Ci	nurch - Diocese of Sydney			
Parish	parish name				
ABN Church	11 digit nun church nam				
WARDENS' AND TREASURER'S REPORT TO THE PARISHIONERS In our opinion, the financial statements of for the year ended 31 December 2018 have been – parish name (a) properly drawn up so as to give a true and fair view of the financial performance during the year and the Parish name					
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					
	i)	-			
Treasurer's name (print) Signature					
Date					
name	email) -	phone (office hours)		
in relation t Parish ABN Entity Name	o obligations under the A parish name 11 digit num		for-profits Commission (ACNC)		
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 su	ich 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 (prin	i)	Signature			
Warden's name (prin	i)	Signature			
Warden's name (prin	i)	Signature			
Date					

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT

To the parishioners of church name parish name

Report on the annual Financial Statements

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 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 **church name** do not give a fair view of the financial performance of **church name** for the year ended 31 December 2018 and the financial position as at that date, in accordance with the Parish Administration Ordinance 2008.

Assurance Practitioner's signature	Name (print)			
Date of the Assurance Practitioner's review report	Qualification (if applicable)			
Assurance Practitioner's addressphone number (w)				

Note :

An independent assurance practitioner who is not a member of a professional accounting body may delete [the words in red in square brackets].