

Parochial Cost Recoveries Ordinance 2023

(replaces report shown in Synod Book 1 at pages 135 – 149)

Explanatory Report

Key Points

- The total Parochial Network Costs for 2024 are expected to be 3.5% higher than in 2023. This is a pleasing result given the large increases in recent years.
- The main factors contributing to the modest overall increase in Parochial Network Costs for 2024 are a reduction in the net cost of the Parish property and liability insurance program as a result of the exclusion of the Synod's contribution to the Cathedral's share of parish property insurance (which will be substantially funded in 2024 from a direct allocation of Synod funds). However, this will be substantially offset by a reduced drawdown in 2024 from the working capital of the Parish Cost Recovery (PCR) Fund 951, just sufficient to cover the increase in the parish related costs of the Office of the Director of Safe Ministry (ODSM).
- The variable PCR charge percentage is expected to increase very slightly compared to 2023. This is a result of the increase in total net operating receipts from 2021 to 2022 (approximately 3.21%) being a little less than the 3.5% increase in Parochial Network Costs from 2023 to 2024.
- The estimated total Ministry Costs per clergy is expected to rise by approximately 4%. This is due to the increase in superannuation and long service leave contributions as a result of the expected increase in the recommended minimum stipend for 2024.
- While these estimates represent the best figures currently available, the proposed Parochial Cost Recoveries Ordinance 2023 allows Standing Committee to set the actual charge for 2024 during Q4 of 2023 based on the formula in the Schedule to the Ordinance.
- The Church Land Acquisition Levy will continue at the previous rate of 2% of the net operating receipts of each parochial unit, in accordance with the *Church Land Acquisitions Levy Ordinance 2022*.
- Information in relation to the Property Income received by each parish in 2022 and the resulting Levy payable in 2024 in accordance with the *Property Receipts Levy Ordinance 2018*, is included in Attachment 2.

Purpose

1. The purpose of this report is to provide explanatory comments on the specific proposed sources and applications of funds to be recovered from and levied on parishes in 2024.

Recommendation

2. Synod receive this report.
3. Synod pass the Bill for the proposed Parochial Cost Recoveries Ordinance 2023 as an ordinance of the Synod.

Background

4. The Bill for the proposed Parochial Cost Recoveries Ordinance 2023 (**the Bill**) and this Explanatory Report have been prepared in accordance with the requirements of clause 5B of the *Cost Recoveries Framework Ordinance 2008*. The Bill provides for the charges to be recovered from and levied on parishes in 2024 in a manner that is broadly similar to the actual charges and levies payable in 2023.

5. The details of the components of the cost recoveries charge in respect of parochial network costs and ministry costs under the Bill, and the levy to acquire land for future church sites under the *Church Land Acquisitions Levy Ordinance 2022* are shown in **Attachment 1** to this report. The estimate of the amount of the variable Parochial Cost Recoveries charge, the Church Land Acquisitions Levy and the Property Receipts Levy to be paid by each parochial unit in 2024 are shown in **Attachment 2** to this report.

Parochial network costs

6. The total of the Parochial Network Costs is expected to rise by 3.5% in 2024. The Board of the Anglican Church Property Trust (**ACPT**) have estimated the cost of the parish property and liability insurance program will rise by 4% compared to 2023. However for 2024 a substantial proportion of the cost of the property insurance program for St Andrew's Cathedral (**the Cathedral**) has been removed from the Parochial Network Costs and will be funded with a direct allocation of \$534,000 of Synod funds (in the same way as several specific insurance policies that are applicable just to the Cathedral have been funded in recent years). This represents an attempt to be consistent in the application of the principle agreed for some years that the Cathedral is a Diocesan responsibility. As a result, the estimate of the balance of the parish property and liability insurance program which forms part of the Parochial Network Costs will decrease from \$7,500,000 to \$7,270,472. Offsetting this decrease in the net cost of the parish insurance program will be an inflationary increase in Sydney Diocesan Services' (**SDS**) cost base which will impact the cost of most other programs included in Parochial Network Costs.

Parish property and liability insurance program

7. For 2024, the Standing Committee is proposing to extend the principle of excluding the cost of insuring the Cathedral from the cost of the parish property and liability insurance program. As a result, Synod will be asked to fund the majority of the Cathedral's share of the cost of the normal building insurance (the Industrial and Special Risks (**ISR**) policy covering fire and theft etc up to \$150 million per location) in addition to the two insurance policies specific to the Cathedral – the ISR excess over \$150 million policy and the Liability 4th excess layer policy.
8. The Cathedral's share of the cost of the normal ISR policy is estimated at \$575,000, based on the broker's recommendation that it reflect the proportion of the declared/insured value of the Cathedral relative to the declared/insured value of all property in the Diocese held on behalf of parishes, with an adjustment to reflect the fact that the component of the ISR premium relating to the terrorism levy is loaded towards the CBD (and hence the Cathedral). Synod will be asked to fund \$534,000 of this cost. After deducting this amount the balance of the parish property and liability insurance program is expected to cost \$7,270,472 in 2024 (a 3% decrease compared to 2023).
9. Were it not for the exclusion of the Cathedral's share of the cost of property insurance, the parish property and liability insurance program would have increased by 4%. Underlying this relatively benign overall increase, the premium rate for the renewal of the ISR insurance policy (covering buildings and contents) and the associated heritage contingency cover continues to escalate at 18%-19%. Now that a new insurer will be required to replace Catholic Church Insurance Limited (which is no longer writing new business or offering renewals), there is a risk this cost may even increase beyond the current estimates. However, for 2024 the ACPT has advised that it expects the increasing cost of ISR premiums to be largely offset by a decrease in the amount needed to cover uninsured and underinsured risks. The final cost of the parish property and liability insurance program for 2024 may change if the results of the ACPT's annual insurance renewal process in August indicates that the actual aggregate premium cost will be significantly different to the amount included in the above estimates.

Office of the Director of Safe Ministry

10. The volume and nature of the parish related work of the Office of the Director of Safe Ministry (**ODSM**, formerly the Professional Standards Unit) is expected to expand. Accordingly, the overall cost of the ODSM is expected to rise by 26% with the increase. This increase is due to a combination of increased rent, IT costs and staff costs, as well as an increase in investigations costs in order to use

third party lawyers. This use of third party lawyers is because SDS Legal are frequently unable to act for ODSM as they were already involved in some aspect of the dispute.

11. As indicated last year, the ODSM has now utilised what limited reserves it had been holding in recent years and accordingly there is no further opportunity for the ODSM to offset some of the cost of its 2024 program by drawing on accumulated reserves.

Safe ministry training program

12. It is expected that the cost of this program in 2024 will rise by the expected 4% increase in SDS's cost base.

Ministry Spouse Support Fund

13. Although several payments have been made in 2022 and the first quarter of this year, at 31 March 2023 this fund still had a balance in excess of \$150,000. As it is not expected that any significant payments will be required in the second half of 2023, it is proposed that no new allocation be made in 2024.

Provision for relief and remission of PCR charges

14. In recent years the Finance Committee has not been required to provide relief or remit the arrears of PCR charges owing by an individual parish, so no provision has been made for this item in 2024.

Parish contribution to the cost of Diocesan archives, SDS fee for managing the PCR Fund 951, and ACPT management fee payable by parishes with property

15. It is expected the cost of these three items will increase by the estimated 4% increase in SDS's cost base for 2024.

Voluntary relinquishment of incumbency

16. There have been no further calls on the Archbishop's Discretionary Trust (**ADT**) to contribute on behalf of the Diocese in connection with Voluntary Relinquishment of Incumbency Policy since the first payment made in 2021. Accordingly, nothing has been required to be included in the Parochial Network Costs for 2024 to reimburse the ADT in accordance with the Policy which says "that the ADT may later be reimbursed through the PCR charge".

Parish contribution to the cost of the 2021 NCLS

17. The National Church Life Survey (**NCLS**) is conducted every 5 years and the final part of the cost of Sydney's participation in the 2021 survey was covered as part of the Parochial Network Costs in 2022. No provision has been made in the allocation of funds for 2024 for the cost of the Diocese's participation in the next NCLS. Given the next NCLS is not due until 2026 it is recommended that any decisions on funding be made closer to that time.

Generally

18. Following a review of the amounts held in all the funds under the control of Synod, including the Parochial Cost Recoveries group of funds, the Finance Committee has identified that the working capital of the PCR Fund 951 may contain up to \$700,000 in excess of current or likely future requirements. This figure represents an amount accumulated over several years and is in large part due to a reduced need for working capital to cover timing differences in receipts and payments made from this fund during the year as a consequence of the move some years ago to collect the PCR charges from parish in 12 equal instalments. It is recommended that \$255,000 of this excess be utilised to cover the increase costs of the ODSM with the balance of this amount held as a reserve against the expected continuation of significant increases in the cost of the ACPT's parish insurance program in 2025 and beyond.

19. Every effort has been made to limit the rise in the variable PCR percentage and accordingly the impact on parish finances given the consistent increase in costs over the last 10 years. The following table shows the movements in parochial network costs, total net operating receipts and the variable PCR percentage payable by parishes with property over the last 10 years –

Year	Parochial network costs	Total operating receipts	Variable PCR percentage
2024	\$10.0m	\$126.6m	8.0%
2023	\$9.7m	\$122.7m	8.0%
2022	\$9.3m	\$136.6m (<i>incl. JobKeeper</i>)	6.9%
2021	\$8.3m	\$122.9m	6.8%
2020	\$7.5m	\$116.9m	6.4%
2019	\$6.9m	\$112.5m	6.2%
2018	\$5.5m	\$110.0m	5.1%
2017	\$5.3m	\$104.3m	5.1%
2016	\$5.2m	\$101.2m	5.2%
2015	\$4.7m	\$95.5m	4.9%

Net operating receipts

20. Audited financial statements have been received from all the parishes due to report for the year ended 31 December 2022. All of these financial statements have been reviewed, any queries resolved and the relevant data captured in the SDS database.
21. Now the review of parish financial statements is complete the aggregated data reveals total net operating receipts have increased from \$122.7m in 2021 to \$126.6m in 2022 (an increase of 3.21%).
22. The combined effect of a 3.5% increase in total Parochial Network Costs and a 3.21% increase in aggregate net operating receipts results in the variable PCR charge percentage payable in 2024 by parishes with property increasing very slightly from 8.0% to 8.02%, and for parishes without property the percentage payable in 2024 will also be marginally higher at 4.82%
23. As preparation for the start of the funding triennium 2025-2027, next year it is intended to revisit the calculation of the appropriate percentage needed to recover the parochial network costs applicable to parishes without property.

Ministry costs

24. The estimated cost of some of the components of the ministry costs for 2024 is dependent on decisions that have yet to be made. Where necessary the actual PCR charge for 2024 will be adjusted to reflect the actual cost of these components. However, based on the information available at this stage, in aggregate the ministry costs for 2024 are expected to be approximately 4% more per clergy than the actual cost for 2023 (3.7% in the case of rectors and 4.3% for assistant ministers – see Attachment 1).

Superannuation

25. Standing Committee is yet to determine the recommended minimum stipend that will apply for 2024. Accordingly, at this stage the amount of the superannuation contribution required for 2024 can only be estimated. Assuming the superannuation contributions for clergy are maintained at 17% of the average recommended minimum stipend, it is estimated that the cost of superannuation contributions will increase 5% in 2024.

Long service leave

26. The actual long service leave (**LSL**) contribution for 2024 will not be known until set by the General Synod LSL Fund in late 2023. Accordingly, for now the LSL contribution has been estimated based on a 5% increase over the figure for 2023 to allow for a possible rise in the average national stipend (calculated by the General Synod office).

Stipend Continuance Insurance

27. Given the continuing increase in the cost of Stipend Continuance Insurance (**SCI**) cover, in 2021 Standing Committee agreed to renew the SCI cover on the basis that rectors should continue to be covered until age 65 (since they had tenure), but for assistant ministers the cover would be limited to age 65 or 5 years, whichever occurred sooner. This change in the conditions of the cover resulted in a significant saving in the premium for the SCI cover for assistant ministers, beginning in 2022.
28. As 2024 will be the third year of the current 3-year fixed rate agreement with the current insurer the cost should remain unchanged from the rates applying in 2023.

Other matters

29. While these estimates represent the best figures currently available, if the actual costs later vary from the estimates the Bill to be passed by Synod in September this year allows for the actual charge for 2024 to be based on the formula in the Schedule to the Ordinance.
30. It is expected that the actual cost of a number of the components will vary from the estimates in this Report. It is probable therefore that both the final variable PCR charge percentage to be determined by Standing Committee later this year and the final Ministry costs per clergy will vary slightly from the estimates in this Report.
31. The *Church Land Acquisitions Levy Ordinance 2022* provides for the Levy to continue for the 10 years 2023-2032 under the current formula with the Levy payable by each parish calculated at 2% of that parish's net operating receipts from the year 2 years prior. For convenience the amount of the Church Land Acquisitions Levy payable by each parish in 2024 is shown in Attachment 2 to this Report.

Property Receipts Levy

32. For convenience, Attachment 2 to this Report also shows the amount of property income subject to the Property Receipts Levy received by each parish in 2022, and the amount of Levy payable on that Property income in 2024. The total property income subject to the Levy was \$10.3m (2021 \$8.3m), an increase of 24%. The total amount of Levy payable by 69 parishes in 2024 is just over \$850k (2023: 56 parishes and \$570k).
33. Where a parish's property income subject to the Levy calculated in accordance with the Property Income Worksheet would otherwise be a negative number it has been shown in Attachment 2 as '-' so that the total income figure is not distorted.
34. In accordance with clause 4 of the *Property Receipts Levy Ordinance 2018*, parishes that receive property income that is subject to an ordinance applying some of that income for non-parish purposes and parishes for which Standing Committee declares by ordinance or resolution that the Levy does not apply to the whole or part of their property income (indicated by a * next to their Levy amount) pay no Levy on that income subject to an ordinance or resolution, but pay a higher rate of Levy on their other property income that is subject to the Levy (unless Standing Committee declares by ordinance or resolution that such income is not to be included in the calculations).

For and on behalf of the Standing Committee

BRIONY BOUNDS
Diocesan Secretary

17 July 2023

Parochial Cost Recovery Charges for 2024

	Actual for 2023 \$	Proposal for 2024 \$
Parochial Network Costs		
Parish property and liability insurance program	7,500,000	7,270,472
Parish risk management program	258,868	269,223
Office of Director of Safe Ministry -		
Parish related costs	998,000	1,253,000
Reimbursing Synod Risk Reserve for non-standard expenses	-	-
Safe ministry training program	156,000	162,240
Ministry Spouse Support Fund	-	-
Provision for relief and remission of PCR charges	-	-
Parish contribution to the cost of Diocesan archives	76,499	79,559
SDS fee for managing the PCR Fund 951	226,379	235,434
ACPT management fee payable by all parishes with property	988,827	1,028,380
Voluntary relinquishment of incumbency fund	-	-
Parish contribution to cost of the 2021 National Church Life Survey	-	-
<u>less</u> amount drawn from the working capital in PCR Fund 951	(500,000)	(255,000)
	9,704,573	10,043,308
<i>\$ increase on previous year</i>	9.5%	3.5%
Total Net Operating Receipts 2021 & 2022	122,699,356	126,639,652
Variable PCR charge percentage (parochial units with property)	7.9990010%	8.0316930%
Variable PCR charge percentage (parochial units without property)	4.7994006%	4.8190158%

	Actual for 2023 \$	Proposal for 2024 \$
Ministry costs (per F/T minister)		
Ministers		
Superannuation contribution	12,246	12,858
Long service leave contribution	1,791	1,881
Clergy Care -		
Stipend Continuance Insurance	1,737	1,737
Clergy Assistance Program	4,737	4,737
Clergy Assistance Program	150	150
Sickness & accident fund	125	125
Cost per minister	\$ 16,049 19,049	\$ 16,771 19,751
<i>\$ increase on previous year</i>	1.9%	3.7%
Assistant Ministers (7+ years, Senior Assistant Ministers)		
Superannuation contribution	12,246	12,858
Long service leave contribution	1,791	1,881
Clergy Care -		
Stipend Continuance Insurance	1,757	1,757
Clergy Assistance Program	150	150
Sickness & accident fund	125	125
Cost per minister	\$ 16,069	\$ 16,771
<i>\$ increase on previous year</i>	-14.1%	4.4%

Assistant Ministers (1-6 years)		
Superannuation contribution	11,021	11,572
Long service leave contribution	1,791	1,881
Clergy Care -		
Stipend Continuance Insurance	1,757	1,757
Clergy Assistance Program	150	150
Sickness & accident fund	125	125
Cost per minister	\$ 14,844	\$ 15,485
<i>\$ increase on previous year</i>	2.2%	4.3%

Variable PCR Charge, Church Land Acquisition Levy and Property Receipts Levy for 2024

Total Net Operating Receipts for 2022
(as at 13 July 2023)
Parochial Network Costs to be recovered
in 2024
**Variable PCR percentage for parishes
with property**
**Variable PCR percentage for parishes
without property (= 60%)**
**Church Land Acquisitions Levy
percentage**
Contribution to the acquisition of land for
future church sites
Property Income subject to the Levy
Property Receipts Levy payable

2022 Net Operating Receipts	Variable PCR charge for 2024	Church Land Acquisition Levy for 2024	2022 Property Income subject to Levy	Property Receipts Levy for 2024
126,639,652	\$ 10,043,308 8.0316930% 4.8190158%	2.00% \$ 2,532,793	\$ 10,277,699	\$ 855,132

	Parish, Prov. P, R, Church, Prov. R. C.	Region	Parochial Unit	2022 Net Operating Receipts \$	Variable PCR charge for 2024 \$	Church Land Acquisition Levy for 2024 \$	2022 Property Income subject to Levy \$	Property Receipts Levy for 2024 \$
1	PP	SS	Abbotsford	186,572	14,985	3,731	41,528	-
2	P	W	Albion Park	277,305	22,272	5,546	23,508	-
3	P	SS	Annandale	801,140	64,345	16,023	35,488	-
4	PP PRC(np)	WS	Arise Anglican Church #	265,707	12,804	5,314	-	-
5	P	N	Artarmon	375,221	30,137	7,504	792	-
6	P	N	Asquith/Mt Colah/Mt Kuring-gai	413,863	33,240	8,277	12,762	-
7	P	WS	Auburn-St Philip	402,218	32,305	8,044	31,664	-
8	PP	WS	Auburn-St Thomas	150,021	12,049	3,000	38	-
9	P	W	Austinmer	469,883	37,740	9,398	44,280	-
10	P	N	Balgowlah	359,757	28,895	7,195	47,421	-
11	PP	SS	Balmain (St Mary's, formerly part of Darling Street)	247,749	19,898	4,955	55,460	819
12	P	SW	Bankstown	176,109	14,145	3,522	31,100	-
13	P	N	Barrenjoey (including Mona Vale from 1 Jan '23)	678,529	54,497	13,571	113,145	10,786
14	P	WS	Baulkham Hills	291,234	23,391	5,825	23,972	-
15	PP_P	SS	Bayside (formerly Arncliffe)	293,890	23,604	5,878	-	-
16	P	N	Beecroft	551,273	44,277	11,025	39,336	-
17	P	SS	Bellevue Hill	204,353	16,413	4,087	188,486	29,621
18	P	SW	Belmore with McCallums Hill & Clemton Park	192,561	15,466	3,851	49,868	-
19	P	N	Belrose	326,073	26,189	6,521	75,716	3,857
20	PP_P	WS	Berala	291,527	23,415	5,831	25,476	-
21	P	N	Berowra	377,061	30,284	7,541	29,518	-
22	P	W	Berry	157,149	12,622	3,143	11,544	-
23	P	SW	Beverly Hills with Kingsgrove	253,448	20,356	5,069	57,706	1,156
24	P	SS	Birchgrove (formerly Balmain-St John's)	151,424	12,162	3,028	25,474	-

	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit	2022 Net Operating Receipts \$	Variable PCR charge for 2024 \$	Church Land Acquisition Levy for 2024 \$	2022 Property Income subject to Levy \$	Property Receipts Levy for 2024 \$
25	P	WS	Blackheath	193,538	15,544	3,871	10,721	-
26	P	WS	Blacktown	541,645	43,503	10,833	79,799	4,470
27	P	SW	Blakehurst	226,539	18,195	4,531	55,729	859
28	P	W	Bomaderry	190,500	15,300	3,810	-	-
29	P	SS	Bondi and Waverley	597,472	47,987	11,949	-	-
30	P	W	Bowral	887,438	71,276	17,749	30,768	-
31	P	SS	Brighton/Rockdale	454,308	36,489	9,086	111,516	10,379
32	P	SS	Broadway	1,400,724	112,502	28,014	144,980	40,623
33	P	W	Bulli	447,230	35,920	8,945	6,601	-
34	P	SS	Burwood	461,501	37,066	9,230	25,999	-
35	PP	SW	Cabramatta	436,143	35,030	8,723	3,686	-
36	P	WS	Cambridge Park	200,041	16,067	4,001	3,540	-
37	P	SW	Camden	470,155	37,761	9,403	21,384	-
38	P	SW	Camden Valley (formerly South Creek)	548,408	44,046	10,968	-	-
39	P	SW	Campbelltown	957,365	76,893	19,147	39,101	13,685
40	P	SW	Campsie	395,249	31,745	7,905	36,557	-
41	P	SS	Canterbury with Hurlstone Park (and Ashbury from Apr '23)	421,001	33,814	8,420	15,577	-
42	P	W	Caringbah	702,281	56,405	14,046	22,090	-
43	P	WS	Carlingford and North Rocks	1,863,781	149,693	37,276	6,404	-
44	P	N	Castle Hill	2,854,217	229,242	57,084	66,953	2,543
45	P	SS	Centennial Park	766,168	61,536	15,323	61,976	1,796
46	P	N	Chatswood	585,325	47,012	11,707	-	-
47	RC(np)	N	Cherrybrook #	250,310	12,062	5,006	-	-
48	PP	SW	Chester Hill with Sefton (and Villawood from 1 Jan 21)	285,421	22,924	5,708	23,564	-
49	P	SS	Christ Church Inner West (formerly Ash., F.D., Hab. (+Drumm. Aug'22))	927,395	74,486	18,548	-	-
50	P	N	Christ Church Northern Beaches	230,373	18,503	4,607	45,574	-
51	PRC(np)	SW	Church at the Peak, Peakhurst South #	363,724	17,528	7,274	-	-
52	P	SS	Church Hill	2,468,602	198,271	49,372	-	-
53	P	SS	Clovelly	487,723	39,172	9,754	48,256	-
54	PP	SW	Cobbitty	315,239	25,319	6,305	72,126	3,319
55	P	SS	Concord and Burwood	165,606	13,301	3,312	39,451	-
56	PP	SS	Concord North	205,714	16,522	4,114	20,338	-
57	P	SS	Concord West	138,038	11,087	2,761	47,966	-
58	P	SS	Coogee	212,358	17,056	4,247	22,255	5,564
59	P	SS	Cooks River	133,555	10,727	2,671	27,934	-
60	P	WS	Cranebrook with Castlereagh	382,133	30,692	7,643	46,460	-
61	P	N	Cremorne	326,845	26,251	6,537	122,968	13,242
62	P	W	Cronulla	266,057	21,369	5,321	36,946	-
63	P	SS	Croydon	888,509	71,362	17,770	-	-
64	PP	W	Culburra Beach	146,031	11,729	2,921	88	-
65	P	W	Dapto	817,026	65,621	16,341	85,783	5,368
66	P	SS	Darling Point	881,535	70,802	17,631	167,076	24,269

	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit	2022 Net Operating Receipts \$	Variable PCR charge for 2024 \$	Church Land Acquisition Levy for 2024 \$	2022 Property Income subject to Levy \$	Property Receipts Levy for 2024 \$
67	P	SS	Darling Street (<i>now without St Mary's</i>)	332,266	26,687	6,645	207,389	35,086
68	P	SS	Darlinghurst	572,890	46,013	11,458	216,862	38,402
69	P	N	Dee Why	466,198	37,444	9,324	5,633	-
70	PP	SW	Denham Court	152,302	12,232	3,046	26,418	-
71	PP	WS	Doonside	102,779	8,255	2,056	13,465	-
72	PP	SW	Dulwich Hill	263,225	21,141	5,265	89,197	5,880
73	P	WS	Dundas/Telopea	220,916	17,743	4,418	-	-
74	P	N	Dural District	530,341	42,595	10,607	21,514	-
75	P	SW	Eagle Vale	194,878	15,652	3,898	262	-
76	P	SS	Earlwood	191,990	15,420	3,840	28,850	-
77	P	SS	Eastgardens	1,033,918	83,041	20,678	41,285	-
78	P	N	Eastwood (<i>and Ermington from 1 Jan '21</i>)	1,013,455	81,398	20,269	58,370	1,255
79	P	WS	Emu Plains	440,255	35,360	8,805	15,364	-
80	P	SS	Enfield and Strathfield	1,163,265	93,430	23,265	31,156	-
81	P	W	Engadine	788,574	63,336	15,771	886	-
82	P	SS	Enmore/Stanmore	230,758	18,534	4,615	62,232	1,835
83	P	N	Epping	409,657	32,902	8,193	214,082	37,429
84	PP_P	SW	Fairfield with Bossley Park	482,985	38,792	9,660	21,641	-
85	P	W	Fairy Meadow	332,134	26,676	6,643	11,952	-
86	P	W	Figtree	1,237,793	99,416	24,756	23,110	-
87	P	N	Forestville	473,036	37,993	9,461	-	-
88	P	N	Frenchs Forest (<i>incorporating Beacon Hill</i>)	429,435	34,491	8,589	8,036	-
89	P	N	Freshwater	317,788	25,524	6,356	7,819	-
90	P	SW	Georges Hall	189,013	15,181	3,780	1,799	-
91	P	W	Gerringong	287,843	23,119	5,757	10,857	-
92	P	N	Gladesville	1,177,944	94,609	23,559	117,089	11,772
93	P	SS	Glebe	492,672	39,570	9,853	241,921	47,172
94	P	N	Glenhaven	535,830	43,036	10,717	20,810	-
95	P	WS	Glenmore Park and Mulgoa	757,379	60,830	15,148	35,858	-
96	P	N	Gordon	433,430	34,812	8,669	26,345	-
97	RC(np)	SS	Grace City Church #	1,134,360	54,665	22,687	39,030	-
98	P	WS	Granville	177,098	14,224	3,542	33,133	-
99	PP	SW	Greenacre	133,802	10,747	2,676	14,046	-
100	P	N	Greenwich	79,251	6,365	1,585	40,393	-
101	P	WS	Greystanes-Merrylands West	109,779	8,817	2,196	40,112	-
102	PP	WS	Guildford (<i>formerly Guilford with Villawood</i>)	288,141	23,143	5,763	131,588	15,397
103	P	W	Gymea	516,818	41,509	10,336	30,214	-
104	P	W	Helensburgh and Stanwell Park	342,813	27,534	6,856	28,712	-
105	P	N	Hornsby	164,962	13,249	3,299	38,291	-
106	PRC(np)	N	Hornsby Anglican Chinese Church #	160,611	7,740	3,212	-	-
107	P	N	Hornsby Heights	159,365	12,800	3,187	11,475	-
108	P	SW	Hoxton Park	302,688	24,311	6,054	39,635	-
109	P	N	Hunters Hill	355,305	28,537	7,106	128,162	14,540

	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit	2022 Net Operating Receipts \$	Variable PCR charge for 2024 \$	Church Land Acquisition Levy for 2024 \$	2022 Property Income subject to Levy \$	Property Receipts Levy for 2024 \$
110	P	SW	Hurstville	838,519	67,347	16,770	2,443	-
111	P	SW	Hurstville Grove	502,929	40,394	10,059	721	-
112	P	SW	Ingleburn (<i>incorporating Glenquarie</i>)	326,596	26,231	6,532	35,665	-
113	PP	W	Jamberoo	308,698	24,794	6,174	12,202	-
114	P	W	Jannali	866,335	69,581	17,327	18,053	-
115	P	W	Jervis Bay and St Georges Basin (<i>formerly Huskisson</i>)	161,112	12,940	3,222	830	-
116	P	W	Kangaroo Valley	165,670	13,306	3,313	36,128	-
117	P	WS	Katoomba	250,643	20,131	5,013	8,276	-
118	P	W	Keiraville	331,932	26,660	6,639	42,421	-
119	P	WS	Kellyville	823,709	66,158	16,474	27,399	-
120	P	SS	Kensington Eastlakes	200,633	16,114	4,013	71,470	3,220
121	P	W	Kiama and Minnamurra	418,781	33,635	8,376	24,364	-
122	P	N	Killara and East Lindfield (<i>amalgamated 1 Jan '23</i>)	635,722	51,059	12,714	140,055	17,514
123	P	SS	Kingsford	276,442	22,203	5,529	5,117	-
124	P	WS	Kingswood	246,945	19,834	4,939	10,106	-
125	P	N	Kirribilli and Neutral Bay	2,454,703	197,154	49,094	124,029	13,507
126	P	WS	Kurrajong	297,086	23,861	5,942	-	-
127	PP	SW	Lakemba	94,044	7,553	1,881	8,287	-
128	P	WS	Lalor Park and Kings Langley	226,351	18,180	4,527	14,433	-
129	P	N	Lane Cove and Mowbray	648,282	52,068	12,966	67,319	2,598
130	P	N	Lavender Bay	316,415	25,413	6,328	71,777	3,267
131	P	WS	Lawson	219,276	17,612	4,386	26,699	-
132	P	SS	Leichhardt	352,306	28,296	7,046	173,778	25,944
133	PP	SW	Leppington (<i>from 1 Nov '22</i>)	90,678	7,283	1,814	-	-
134	P	WS	Leura	205,834	16,532	4,117	13,485	-
135	P	WS	Lidcombe	237,720	19,093	4,754	8,716	-
136	P	N	Lindfield	557,834	44,804	11,157	22,098	-
137	P	WS	Lithgow	343,349	27,577	6,867	42,412	-
138	P	SW	Liverpool	515,231	41,382	10,305	44,574	11,143 *
139	P	SW	Liverpool South	135,003	10,843	2,700	2,721	-
140	P	N	Longueville	200,091	16,071	4,002	45,680	-
141	PP	SS	Lord Howe Island	12,561	1,009	251	1,208	-
142	P	WS	Lower Mountains	768,589	61,731	15,372	1,501	-
143	P	SW	Lugarno	150,014	12,049	3,000	18,676	-
144	P	N	Macquarie	487,636	39,165	9,753	85,000	5,250
145	P	SS	Malabar	345,403	27,742	6,908	112,878	10,720
146	P	N	Manly	1,754,963	140,953	35,099	189,976	29,994 *
147	P	SS	Maroubra	426,375	34,245	8,528	20,551	-
148	P	SS	Marrickville	355,785	28,576	7,116	191,815	30,454
149	PP(np)	WS	Marsden Park #	223,320	10,762	4,466	8,589	-
150	P	W	Menai	1,050,270	84,354	21,005	3,813	-
151	P	SW	Menangle	121,340	9,746	2,427	2,637	-
152	P	WS	Merrylands	289,823	23,278	5,796	108,507	9,627

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	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit	2022 Net Operating Receipts \$	Variable PCR charge for 2024 \$	Church Land Acquisition Levy for 2024 \$	2022 Property Income subject to Levy \$	Property Receipts Levy for 2024 \$
153	P	WS	Minchinbury	403,738	32,427	8,075	17,581	-
154	P	SW	Minto	302,708	24,313	6,054	21,048	-
155	P	W	Miranda	998,119	80,166	19,962	86,637	5,496 *
156	P	W	Mittagong	445,065	35,746	8,901	16,698	-
157	P	SW	Moorebank	479,414	38,505	9,588	31,242	-
158	P	N	Mosman – St Clement's	691,550	55,543	13,831	194,138	31,034
159	P	N	Mosman – St Luke's	315,531	25,342	6,311	154,405	21,101
160	P	W	Moss Vale	168,441	13,529	3,369	7,010	-
161	PP	WS	Mt Druitt	205,566	16,510	4,111	44,904	-
162	P	SW	Narellan	608,877	48,903	12,178	40,548	- *
163	P	N	Naremburn/Cammeray	1,141,163	91,655	22,823	4,216	-
164	P	N	Narrabeen	901,564	72,411	18,031	40,546	-
165	P	N	Newport	175,942	14,131	3,519	-	-
166	P	SS	Newtown with Erskineville	679,737	54,594	13,595	-	-
167	P	SS	Norfolk Island	-	-	-	-	-
168	P	N	Normanhurst	916,131	73,581	18,323	32,444	-
169	P	N	North Epping	461,361	37,055	9,227	8,285	-
170	P	N	North Ryde	202,195	16,240	4,044	16,347	-
171	P	N	North Sydney	1,821,351	146,285	36,427	9,105	-
172	P	N	Northbridge	535,099	42,978	10,702	69,287	2,893
173	P	WS	Northmead and Winston Hills	774,836	62,232	15,497	-	-
174	P	WS	Norwest	1,272,986	102,242	25,460	-	-
175	P	W	Nowra	451,652	36,275	9,033	-	-
176	P	W	Oak Flats	163,219	13,109	3,264	2	-
177	P	WS	Oakhurst	252,410	20,273	5,048	69,324	2,899
178	P	SW	Oatley	233,052	18,718	4,661	94,466	6,670
179	P	SW	Oatley West	187,816	15,085	3,756	35	-
180	PP_P	SW	Oran Park	511,666	41,095	10,233	155	-
181	P	SS	Paddington	152,080	12,215	3,042	23,717	- *
182	P	SW	Padstow	108,389	8,705	2,168	4,641	-
183	P	SW	Panania	336,622	27,036	6,732	182	-
184	P	WS	Parramatta	1,138,767	91,462	22,775	118,971	12,243 *
185	P	WS	Parramatta North with Harris Park	416,270	33,434	8,325	87,584	5,638
186	P	SW	Peakhurst/Mortdale	225,934	18,146	4,519	1,269	-
187	P	WS	Penrith	341,942	27,464	6,839	84,246	5,137
188	P	SW	Penshurst	273,823	21,993	5,476	39,882	-
189	P	SS	Petersham	309,433	24,853	6,189	21,570	-
190	PRC(np)	N	Philadelphia Anglican Church #	146,794	7,074	2,936	410	-
191	P	W	Picton and Wilton	223,159	17,923	4,463	4,396	-
192	PP_P	WS	Pitt Town	614,435	49,350	12,289	-	-
193	PP	W	Port Kembla	189,318	15,205	3,786	75,060	3,759
194	P	N	Pymble	860,319	69,098	17,206	14,239	-
195	P	WS	Quakers Hill	693,414	55,693	13,868	38,190	-
196	P	SS	Randwick	721,634	57,959	14,433	44,704	20,117 *

	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit	2022 Net Operating Receipts \$	Variable PCR charge for 2024 \$	Church Land Acquisition Levy for 2024 \$	2022 Property Income subject to Levy \$	Property Receipts Levy for 2024 \$
197	PP	SW	Regents Park	1,520	122	30	-	-
198	PP	SW	Revesby	97,657	7,844	1,953	20,974	-
199	P	WS	Richmond	313,960	25,216	6,279	22,641	-
200	PP	WS	Riverstone	288,698	23,187	5,774	82,306	4,846
201	P	SW	Riverwood-Punchbowl	296,130	23,784	5,923	80,691	4,604
202	P	W	Robertson	189,315	15,205	3,786	272	-
203	P	WS	Rooty Hill	1,686,813	135,480	33,736	1,811	-
204	PP	SW	Rosemeadow	221,599	17,798	4,432	59,379	1,407
205	P	N	Roseville	860,332	69,099	17,207	-	-
206	P	N	Roseville East	381,511	30,642	7,630	54,065	610
207	P	WS	Rouse Hill	501,703	40,295	10,034	17,507	-
208	P	N	Ryde	719,338	57,775	14,387	69,311	31,190 *
209	PP	SW	Sadleir	246,148	19,770	4,923	-	-
210	P	SS	Sans Souci	221,220	17,768	4,424	2,647	-
211	P	N	Seaforth	235,106	18,883	4,702	1,580	-
212	P	WS	Seven Hills	292,716	23,510	5,854	788	-
213	P	W	Shellharbour	163,965	13,169	3,279	10,009	-
214	P	W	Shellharbour City Centre	621,323	49,903	12,426	2,368	-
215	P	W	Shoalhaven Heads	189,954	15,257	3,799	295	-
216	RC(np)	W	Soul Revival Church #	793,472	38,238	15,869	622	-
217	P	SW	South Carlton	290,861	23,361	5,817	8,470	-
218	P	SS	South Coogee	149,340	11,995	2,987	-	-
219	P	SS	South Head (formerly Vacluse & Watsons Bay)	566,753	45,520	11,335	233,412	44,194
220	P	SW	South Hurstville	222,339	17,858	4,447	30,951	-
221	P	SS	South Sydney	223,486	17,950	4,470	5,440	1,360 *
222	P	WS	Springwood	907,404	72,880	18,148	-	-
223	P	SS	St George	165,114	13,261	3,302	46,531	-
224	P	SW	St George North	1,004,219	80,656	20,084	24,477	-
225	P	N	St Ives	1,926,656	154,743	38,533	73,333	3,500
226	P	SW	St Johns Park (formerly Smithfield Road)	223,210	17,928	4,464	28,242	-
227	P	WS	St Marys and St Clair (from 1 Nov '21)	315,331	25,326	6,307	32,573	-
228	RC	WS	Stanhope	385,701	30,978	7,714	3,174	-
229	P	SS	Strathfield and Homebush	285,788	22,954	5,716	96,628	6,994
230	P	SS	Summer Hill	363,658	29,208	7,273	88,825	5,824
231	PP	SS	Surry Hills	1,037,171	83,302	20,743	166,058	24,014 *
232	PP	W	Sussex Inlet	138,367	11,113	2,767	12	-
233	P	W	Sutherland	382,994	30,761	7,660	40,101	-
234	P	W	Sutton Forest	281,661	22,622	5,633	30,074	-
235	P	SS	Sydney – Cathedral of St Andrew	-	-	-	-	-
236	P	SS	Sydney – Christ Church St Laurence	752,612	60,447	15,052	7,312	2,559 *
237	P	SS	Sydney – St James, King Street	1,839,955	147,780	36,799	30,458	13,706 *
238	P	W	Sylvania	324,928	26,097	6,499	121,320	12,830
239	PP	N	Terrey Hills	181,116	14,547	3,622	707	-

	Parish, Prov. P, R. Church, Prov. R. C.	Region	Parochial Unit	2022 Net Operating Receipts \$	Variable PCR charge for 2024 \$	Church Land Acquisition Levy for 2024 \$	2022 Property Income subject to Levy \$	Property Receipts Levy for 2024 \$
240	P	SW	The Oaks	232,823	18,700	4,656	38,179	-
241	P	N	Thornleigh – Pennant Hills	706,625	56,754	14,133	33	-
242	P	WS	Toongabbie	693,139	55,671	13,863	6,183	-
243	P	N	Turrumurra	1,247,781	100,218	24,956	35,589	-
244	P	N	Turrumurra South	461,746	37,086	9,235	12,113	-
245	P	W	Ulladulla	206,392	16,577	4,128	3,856	-
246	RC(np)	SS	Unichurch (Uni. NSW) #	645,917	31,127	12,918	1,136	-
247	P	N	Wahroonga (combined, previously St Andrew's)	765,442	61,478	15,309	47,311	-
248	P	N	Waitara	314,441	25,255	6,289	-	-
249	P	WS	Wentworth Falls	322,430	25,897	6,449	24,452	-
250	P	WS	Wentworthville	204,919	16,458	4,098	5,038	-
251	P	N	West Pennant Hills	890,378	71,512	17,808	5,157	-
252	P	N	West Pymble with West Lindfield (from 1 Jan '21)	1,421,971	114,208	28,439	40,280	-
253	P	N	West Ryde	577,462	46,380	11,549	38,954	-
254	P	W	West Wollongong	462,210	37,123	9,244	103,575	8,394
255	P	WS	Westmead	198,176	15,917	3,964	65,351	2,303
256	P	WS	Wilberforce	241,161	19,369	4,823	36,581	-
257	P	N	Willoughby	490,463	39,392	9,809	40,816	-
258	P	N	Willoughby Park	389,759	31,304	7,795	81,340	4,701
259	P	WS	Windsor	141,059	11,329	2,821	30,112	-
260	P	W	Wollondilly	191,056	15,345	3,821	4,447	-
261	P	W	Wollongong (and Corrimal from 1 Jan '23)	1,169,176	93,905	23,384	49,404	17,291 *
262	P	SS	Woollahra	193,201	15,517	3,864	26,056	-
263	P	SW	Yagoona	325,082	26,110	6,502	73,043	3,456
				126,639,652	10,043,308	2,532,793	10,277,699	855,132

Notes

The 9 parochial units without property are indicated with "#" after the name of the parochial unit and "(np)" in the column showing the type of parochial unit (Parish, Provisional Parish, Recognised Church or Provisional Recognised Church).

In accordance with the formula in the Schedule to the *Parochial Cost Recoveries and Church Land Acquisition Levy Ordinance 2018*, the 9 parochial units without property are charged only 60% of the normal variable PCR percentage. The lower percentage approximates what the network costs would be after excluding - (i) the property insurance component of the ACPT's parish property and liability insurance program, and (ii) the ACPT's management fee.

In accordance with clause 4 of the *Property Receipts Levy Ordinance 2018*, parishes that receive property income that is subject to an ordinance applying some of that income for non-parishes purposes, and parishes for which Standing Committee has declared the Levy does not apply to the whole or part of that income (indicated by a * next to their Levy amount) pay no Levy on the income subject to an ordinance, but pay a higher rate of Levy on their other property income that is subject to the Levy unless Standing Committee has declared that such income is not to be included in the calculations.

Where the Property income subject to the Levy is negative, the actual figure has been replaced with "-" to avoid distorting the total.