



Top 5 Questions

1. If the Anglican Church Property Trust Diocese of Sydney (ACPT) owns the property, why do parishes do most of the work?

Due to the often complex nature of property dealings, the Synod and Standing Committee have established an ownership structure which effectively puts in place a partnership between the ACPT and the local parish. This arrangement ensures parishes have access to expert support while protecting local interests.

However, if the ACPT was to actively manage every parish property, it would require a great deal of resourcing at significant expense to parishes across the Diocese. As a result, the tasks associated with these activities are generally the responsibility of parish wardens, who fulfil their role on a volunteer basis. The wardens' role is detailed in the [Parish Administration Ordinance 2008](#).

To assist parishes with these property-related tasks, the ACPT has developed a number of written resources which are available at www.sds.asn.au/property. There is also an ACPT Regional Manager for each region of the Diocese within SDS's Parish Property Services Team, who is happy to help. The ACPT also co-ordinates the Diocesan Insurance Program on behalf of parishes.

2. What are the steps for a building project?

The Parish Building Kit outlines the required steps when undertaking a building project on church trust property. This kit, along with other helpful resources, is available at www.sds.asn.au/property

3. How do we get a loan?

Your ACPT Regional Manager can introduce you to the lending consultant of [Sydney Anglican Loans](#) (SAL) who can advise on how much your parish can borrow, as well as whether a SAL loan would work for the parish.

We can also introduce you to the relationship managers from Westpac and NAB. The ACPT will be the party which enters into any loans proposed by the wardens.





4. What is the process for payment and reimbursement of GST?

Any contracts over \$100,000 (GST inclusive) are executed and administered by the ACPT. This means that the parish must deposit the required funds into a client fund with the ACPT or authorise the ACPT to draw down the funds from a loan sourced by the parish.

The contractor's invoices, which should be addressed to the ACPT, are then sent to the ACPT via the wardens. Upon receipt of the warden's payment authorisation, the ACPT will pay the GST inclusive amount to the contractor.

The ACPT and parish belong to the Anglican GST religious group and are entitled to seek reimbursement of the GST amount. The ACPT will claim the GST tax input credits on behalf of the parish each month for the length of the project. At the end of the project the wardens can leave the final reimbursed GST amounts in the parish client fund, or ask for the funds to be returned to the parish.

For contracts under \$100,000 the parish will administer the contract. This means that the treasurer is responsible for payment of all invoices and claiming the GST tax input credits with the quarterly parish Business Activity Statement.

If the parish seeks reimbursement for building costs from parish funds held on trust by the ACPT, the ACPT is only able to reimburse the parish the GST exclusive amount. The parish will be responsible for claiming the GST tax input credits. This is because only the person/group that pays the invoice is able to claim back the GST component.

5. Why do we need an Ordinance?

An Ordinance is the instrument which sets out the trusts on which a parish property is held. The content of an ordinance is usually proposed by the parish to the Standing Committee of Synod, which will agree or disagree with the proposal.

The Ordinance effectively controls the use of the land, for example whether the parish can lease the land and for what length of time. An Ordinance may also determine the purposes for which the funds held for the parish can be spent.

There are a number of different reasons why your parish may require an ordinance—for example if a land sale is proposed, a mortgage is required or you wish to lease a property. The steps involved in the ordinance process for each of these purposes are outlined at www.sds.asn.au/property

If you have any queries regarding the ordinance process, don't hesitate to contact your ACPT Regional Manager.