

DIOCESE OF ARMIDALE

ASSESSMENT ORDINANCE 2016-2018

WHEREAS it is desirable to repeal and re-enact the Ordinance governing the contributions parishes and special districts make towards the administration, services and other expenses of the Diocese of Armidale, the Synod of the Diocese of Armidale in pursuance of the powers conferred upon it ordains and rules as follows:

1. The *Parish Assessment Ordinance 1999* is hereby repealed but such repeal shall not affect the past operation thereof nor anything done or commenced nor any right, privilege, obligation or liability acquired, accrued or incurred thereunder, nor to the previous calculation of parish and special district assessments which may have a continuing effect on the future calculation of assessments under this Ordinance.
2. In this Ordinance, unless the context or subject matter otherwise indicates or requires:
 - “**Budget**” means the total Diocesan Budget for each financial year;
 - “**Diocese**” means the Anglican Diocese of Armidale;
 - “**Diocesan Council**” means the Diocesan Council of the Diocese of Armidale;
 - “**Financial Year**” means a period of twelve (12) months commencing on 1 July each year;
 - “**Parish**” means a Parish in the Diocese of Armidale, including St Mark’s Chapel in the University of New England;
 - “**Registrar**” means the Registrar of the Diocese of Armidale;
 - “**Special District**” means a Special District in the Diocese of Armidale; and
 - “**Synod**” means the Synod of the Diocese of Armidale.

DEFINITION OF PARISH AND SPECIAL DISTRICT INCOME

3. For the purpose of this Ordinance the income of a parish or special district will comprise:
 - (a) all monies paid to the credit of its working account for the general use and purposes of a parish or special district;
 - (b) the funds of groups within a parish or special district for which the parish council has ultimate responsibility and that are drawn upon to meet the general purpose expenses of a parish or special district;
 - (c) all monies raised from fund-raising activities, not including fund-raising activities for capital works and missions, after any expenses incurred have been deducted;
 - (d) interest, dividends from investments and imputation credits where the income so derived is for the general use and purposes of a parish or special district and not restricted by the terms of a trust;
 - (e) funds that are drawn from bequests and gifts and used for the general purposes of a parish or special district;

- (f) amounts stipulated by investors in the Diocesan Development Fund a parish or special district should receive;
 - (g) the net proceeds from the operation of cattle, wheat or similar funds when used for the general purposes of a parish or special district;
 - (h) rebates and refunds;
 - (i) any other amounts paid on behalf of a parish or special district; and
 - (j) such other funds available to a parish or special district that Diocesan Council may from time to time deem to be in the nature of income.
4. The income of a parish or special district in any financial year will not include:
- (a) amounts received and set aside for capital projects or works;
 - (b) amounts contributed to building, growth or similar funds;
 - (c) bequests and gifts which are invested and not used for the general purposes of a parish or special district in the course of a financial year;
 - (d) grants received by parishes and special districts from the Diocese to assist them to meet either their general operating costs or for specific ministry purposes; and
 - (e) amounts given by members of a parish or special district which have been specifically earmarked for missions, the teaching of Special Religious Education and the support of school or hospital chaplaincies.

DEDUCTIONS FROM PARISH AND SPECIAL DISTRICT INCOME

5. Deductions from the income of each parish or special district in any financial year under this Ordinance shall be:
- (a) all monies paid by way of travel allowance for motor vehicle usage in reimbursement of kilometres actually travelled by the clergy of a parish or special district during a financial year; and
 - (b) other deductions as the Synod may from time to time determine.

PARISH AND SPECIAL DISTRICT REPORTS TO THE DIOCESE

6. In order to facilitate the calculation of the parish and special district contribution to the Budget, by way of assessment each parish and special district shall no later than 31 October in each year provide to the Registrar a full financial report in such form as may be prescribed by Diocesan Council. The financial report from each parish and special district for each financial year shall contain:
- (a) a statement of all monies received or deemed to be received by the parish or special district for the preceding financial year;
 - (b) a statement of all parish or special district expenditure for the preceding financial year;
 - (c) a statement of deductions against expenditure presented as allowable deductions defined by this Ordinance and claimed by the parish or special district in respect to the preceding financial year; and

- (d) such further information as may be required from time to time by Diocesan Council.

PARISH AND SPECIAL DISTRICT ASSESSMENT CALCULATION

- 7. The assessment for each parish and special district shall:
 - (a) be based on a percentage, as determined by Diocesan Council, of the sum of the incomes of all parishes and special districts averaged over the preceding three-year period and then designated in proportion to the average income which each parish or special district bears to the average income of all parishes and special districts over this period; and
 - (b) include in its calculation all income received by a parish or special district during the relevant financial year as defined in this Ordinance, less those deductions allowed under this Ordinance.

DIOCESAN BUDGET

- 8. Diocesan Council shall, in preparing and presenting to Synod for its consideration and approval a Budget for the Diocese for the financial year commencing on 1 July each year, define those items or parts of Diocesan expenditure so proposed by Diocesan Council to Synod that will be financed from assessment payments.
- 9. Once Diocesan Council has approved the Budget for Synod's consideration, the Registrar shall begin to invoice parishes and special districts each month the amount of annual assessment payable to the Diocese by them in twelve (12) equal monthly instalments.
- 10. To the extent that Synod declines to accept the amount of the assessment included in the Budget, the Registrar shall re-calculate the amount of assessment each parish and special district should pay based on the new assessment, and having taken into account the amount of assessment already paid by a parish or special district, calculate the amount of assessment they should pay in equal monthly instalments for the remainder of the financial year to meet their revised assessment.

TRANSITIONAL ARRANGEMENTS

- 11. Once the Synod has passed this Ordinance, and the Bishop has given his assent, until such time as the parish and special district income for assessment purposes has been calculated for each financial year consistent with the terms of this Ordinance, the income amounts for the relevant financial year up to 30 June 2015 (having been calculated according to the terms of the *Parish Assessment Ordinance 1999*) should be used to calculate, as provided for in section 7 of this Ordinance, the assessment payments for parishes and special districts.
- 12. This Ordinance may be cited and known as the "Assessment Ordinance 2016-2018".