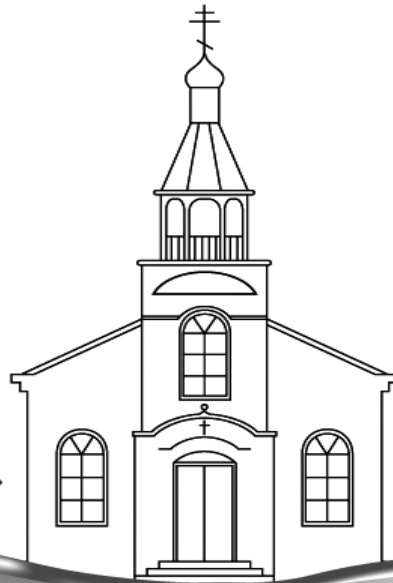


russian
orthodox
church of

**saint
nicholas**

ABN 71 384 615 722



newcastle

Annual Report 2019

INTRODUCTION

The Parish Council of Saint Nicholas Russian Orthodox Church, Wallsend, is pleased to present its 2019 Annual Report.

Parishes of the Russian Orthodox Church Outside Russia operate according to a standard constitution, the *Normal Parish By-Laws* ('the By-Laws'). The By-Laws indicate that it is the objective of each parish to assist the faithful by making available Orthodox Christian prayers, sacraments, teaching and discipline and by facilitating worthy activity. To this end, the aims of the parish encompass care for the church building and its material needs; provision for the clergy and support for the higher church authorities; work to help others in need; and Orthodox Christian educational work.

For the information of parish members, the Diocesan authorities, and the wider church community, this Annual Report summarises and reviews parish life and administration for the period from 1 July 2018 until 30 June 2019, considering the achievements of our parish in relation to the objective and aims set out in the By-Laws. It also provides an overview of other activities and looks at needs and challenges in the immediate future and in the years ahead.

THE PARISH COUNCIL

The By-Laws provide for a Parish Council that consists of the rector, any other assigned clergy, and a number of lay (that is, non-clergy) members chosen by parish members at the parish Annual General Meeting (AGM). The By-Laws indicate that five lay members of the Parish Council should be elected in addition to a Warden and Head Sister.

The role of the Parish Council encompasses financial management and planning; asset management; compliance with civil law and church statutes and policies; governance; and the adornment of the church. In Australia, Parish Council members are also the parish's "responsible persons" for the purposes of the Australian Charities and Not-for-profits Commission (ACNC) and "officers" under Work Health and Safety legislation. These are important roles that carry with them responsibilities under civil law.

The only clergyman assigned to our parish is the Rector, Archpriest James Carles. He was ordained to the priesthood on 23 September 2001 and assigned to the parish of Saint Panteleimon in Gosford. He was appointed to our parish on 16 December 2002 and has served here continuously since.

During the year under review the Warden, elected in 2017 for a fifth three-year term, was Nikolai Goura. The other lay members of the Parish Council elected at the AGM convened in February 2019 were Irene Lupish, Olga Bogacheva, Lucea Szabunia, Anu Kinnunen, Dean (Nicholas) Crawford, and Paul Pereboeff.

Subdeacon Vitaly Lupish holds an honorary position on the Parish Council but because of illness no longer participates in its work.

Our parish has no formal Ladies' Auxiliary or "Sisterhood". The work of the Ladies' Auxiliary is undertaken informally. During the year under review Irene Lupish has taken the lead in this work.

The Parish Council met five times during the year under review: in July and November 2018 and in January, February, March, April and May 2019. All but the March 2019 meeting were by teleconference.

PARISH ACTIVITIES

Making available Orthodox Christian prayers and sacraments

In the life of our small parish the primary focus is the divine services.

For many years we have had Divine Liturgy on the second and fourth Sundays of each month. As a general rule, Matins is served on the preceding Saturday evening. All-night Vigil and Divine Liturgy are served on certain Great Feasts. On the weekends and Great Feasts when there are no services in our parish our rector serves in Gosford.

We use both Church Slavonic and English in our services. At evening services the mix of the two languages depends on the capabilities and needs of those present. At Divine Liturgy the choir sings in Church Slavonic and the litanies and readings are in both Church Slavonic and English.

During the year under review our choir has since been conducted by Matushka Marie Carles.

Sunday morning services are usually attended by approximately 35 worshippers, with more present on significant occasions. Sermons are given at every Divine Liturgy and delivered only in English.

Four service schedules are drawn up by the rector each year: Summer, Autumn, Winter and Spring.

During the year under review a total of 69 services were held. Details are as follows:

2018-19	Vespers, Matins or Vigil	Divine Liturgy	Other services	Total
Winter 2018 July-August	5	5	0	10
Spring 2018 September-November	5	6	2	13
Summer 2018-19 December-February	8	8	0	16
Autumn 2019 March-May	11	9	4	24
Winter 2019 June	3	3	0	6
Total	32	31	6	69

Other services included blessings of water and general memorial services.

In November 2018 our parish rector broke his ankle and was unable to serve for seven weeks. This necessitated the cancellation of some services at the end of Spring and a reduced schedule during Summer. In his absence the services were led by Priest Dionysios Halim.

Great Feasts celebrated in our parish in the course of the year under review were the Dormition of the Mother of God, the Nativity of the Lord (Christmas) and the Baptism of the Lord (Theophany). Secular work commitments prevented our rector from serving in Wallsend on weekday feasts as often as in previous years. In addition, it has become harder for us to form a choir for weekday services.

Early in July 2018 our parish rector visited the Serbian Orthodox parish of Saint Nahum of Ohrid and participated in services to mark the patronal feast and the fiftieth anniversary of the foundation of the parish. During a presentation from the rector of that parish, Father Dalibor Pavlovic, the help given to the Serbian community by our founding rector, the ever-memorable Archpriest John Lupish, was acknowledged.

On Sunday 8 July we had services in honour of the Right-believing Prince Peter and Princess Febronia, Wonderworkers of Murom, the heavenly patrons of love, faithfulness and family life. In the moleben at

the end of Divine Liturgy all the married couples in our parish were commemorated by name and those present were sprinkled with holy water.

In August 2018, at Bishop's George's request, we began to offer prayers for deliverance of significant parts of Australia from drought.

In that same month our parish rector served a general memorial service at the Greta Cemetery. Just four days after his arrival in Australia on 19 August 1949, Father John Lupish served the funeral of one-year-old Irene Solomko. She was then laid to rest in the Greta Cemetery together with a number of other infants who died in an epidemic of measles that swept through the Greta Migrant Camp at that time. Together with the infant Irene, Father James commemorated Father John (+1977), his matushka Maria (+1979), Wsewolod (Vsevelod) Shipilow (+1949, a boy of 18 months), Larisa Klebakin (+1950), Lydia Elagin (+1956), Alexander Melnik (+1970), Ivan Elagin (+1977), and all Orthodox Christians buried in the Greta Cemetery, amongst whom are a great many Ukrainian Orthodox.

Late in August we had services for the Great Feast of the Dormition of the Mother of God. These services marked the sixty-ninth anniversary of the first Orthodox services in the Hunter Valley.

In September 2018 His Grace Bishop George of Canberra presided at Divine Liturgy in our parish. Following Divine Liturgy Mrs Anna Morhun was presented with a parish Certificate of Appreciation to mark her retirement from the Parish Council after over 60 years of service.

On 13-14 October 2018 we had services for the feast of the Protection of the Mother of God. This feast-day was the patronal feast of the first Russian Orthodox church in the Hunter Valley, the small barracks chapel at the Greta Migrant Camp. As the feast-day fell on a Sunday, many more people than usual were present. Water was blessed prior to Divine Liturgy and afterwards there was a moleben to the Mother of God with a procession around the church.

As our parish rector was incapacitated, we were unable to have services in late November to mark the anniversary of the repose of Father John Lupish or in December for the feast-day of Saint Nicholas.

On 6-7 January 2019 we had services for the Great Feast of the Nativity of Christ. Father Dionysios Halim presided at these services. After Divine Liturgy on 7 January we had a festive meal and a visit from Father Christmas.

On 19 January 2019, the Great Feast of the Baptism of the Lord (Theophany), we had Divine Liturgy and the Great Blessing of Water. Father Dionysios Halim also presided at these services.

On Friday 25 January our small parish had the great honour of receiving the revered Kursk-Root Icon of the Mother of God, one of the great treasures of the Russian Orthodox Church and the "Directress" of the Russian Diaspora. A small group of the Russian and Serbian Orthodox faithful of Newcastle gathered early in the evening for a moleben to the Mother of God with the reading of the akathist in Slavonic and English. Following the service the faithful venerated the icon and were anointed with oil from the lamp that burns before it in the cathedral dedicated to it in New York.

We preceded Great Lent in 2019 with services on Forgiveness Sunday, including the rite of asking forgiveness. On this Sunday two beautiful server's vestments were blessed and presented to Subdeacon Luke Goura as a gift from the parish in recognition of his fifteen years of service as a reader and subdeacon.

During Great Lent the customary General Service of Anointing was held. This year, we were again joined by Father Dalibor Pavlovic of the Serbian Orthodox parish in Broadmeadow, together with a number of his parishioners. Approximately 35 people were anointed. This service was held in the evening on Tuesday of the sixth week of Great Lent.

In 2019 our parish again had a number of traditional services for Holy Week and Pascha. These began with Matins and Divine Liturgy for Lazarus Saturday on 19-20 April. In the evening on Thursday 25 April, Great and Holy Thursday, Matins with the reading of the Twelve Passion Gospels was served. On Friday 26 April, Great and Holy Friday, Vespers with the bringing out of the Shroud of Christ was served at 3.00pm. On Saturday 27 April, Great and Holy Saturday, Midnight Office was served late in the evening, with Paschal Matins and Divine Liturgy following in the early hours of Sunday 28 April, the Sunday of Pascha. Easter baskets containing eggs, cakes and other festive foods were blessed following Matins. Following Divine Liturgy, a small group of the faithful gathered in the church hall for a festive meal.

Early in May we had services for Radonitsa, the day of commemoration of the departed that falls on the second Tuesday after Pascha. Divine Liturgy was served, after which there was a general memorial service in church. Father James then visited Wallsend, Sandgate and East Maitland cemeteries, serving graveside litias.

In 2019 we continued the practice of having a service on the day of our patronal feast of the Translation of the Relics of Saint Nicholas rather than transferring it to the closest Sunday. All-night vigil was served on Tuesday 21 May. On Wednesday 22 May the Lesser Blessing of Water was served, followed by Divine Liturgy, a moleben to Saint Nicholas, and a festive lunch. Our small week-day congregation was augmented with visitors from the Serbian and Macedonian communities in Newcastle, this commemoration of Saint Nicholas being greatly loved amongst the Slavic peoples.

Late in May we welcomed Bishop George to our parish for the second time in the year under review. Singing at the Hierarchical Divine Liturgy was the Russian Orthodox Male Choir of Australia under the direction of Reader Nektary Kotlaroff. This was a wonderful experience for our small parish.

There were six baptisms in the year under review, all of children. The children baptised were Lorelai (Larissa) Korlevic, Nello (Nicholas) Korlevic, Hunter (Lev) Buxton, Anastasia Crawford, Jason Greig and Ella (Elizabeth) James.

There were no weddings this year.

There were 3 funerals in our church during the review period. There were for our parishioners Kenneth Cross (November 2018), Alexander Evteev (December 2018), and Vitaly Korotkich (June 2019). Mr Korotkich was one of the members of the committee that oversaw the construction of our church and had for many years sung in the choir and served on the Parish Council.

As our rector was incapacitated, the 2018 funerals were served by Archpriest Nikita Chemodakov. With Bishop George's blessing, the June 2019 funeral of our long-term parishioner Peter Schulha was served at Saint Peter's Anglican Church, Maitland.

With Metropolitan Hilarion's blessing, the Romanian Orthodox Community of the Holy Apostle Andrew continued to make use of our church on some Sundays and feast-days. This community, led by Father Theodor Postelnicescu, is a parish of the Romanian Orthodox Diocese of Australia and New Zealand.

Caring for the church building and its material needs

As in previous years, a contractor regularly attended to basic maintenance of the parish grounds. Jenny Millard has cared for the gardens.

Our Ladies' Auxiliary has attended to the cleaning and decoration of the church and hall. Jenny Millard purchased and arranged flowers for special occasions, providing flowers from her own garden and the church garden at regular services. Church cleaning has been undertaken by Eugenia Kallaur, Natasha Tane and Lidia Stroud-Watts.

Matushka Marie Carles continued to bake prosphora for each Divine Liturgy and the five loaves blessed on Great Feasts. The flour for prosphora has for some years been generally donated by the Kfoury family from the Gosford parish.

Undertaking Orthodox Christian educational work

Over the years it has not been possible to undertake a great deal of formal educational work in our parish. Factors influencing this have been the fact that our rector resides on the Central Coast, his commitments in the Gosford parish, his secular work in Sydney, a lack of resources and suitable persons to assist with this work, and diverse language needs. Informal educational work has nevertheless been undertaken as the need arises.

Significant emphasis is placed on learning in a liturgical context. The blessing of new candles, icons, vestments, and honey and other items – in addition to the regular blessings of fruit and Paschal foods – is incorporated into the common worship of the parish. The prayers of the Orthodox Church appointed for such blessings are theologically rich and instructive for the faithful to hear. In addition, all who wish to assist with reading, singing and serving in church are encouraged to do so, thereby becoming more familiar with the order of services and with the various books used in the Divine Services of the Orthodox Church.

In 2019 the Parish Council again provided parish families and households with a wall calendar in Russian and English that included details of feasts and fasts – together with the rules of fasting – and the readings for each day. Our 2019 wall calendar – designed by Parish Council member Olga Bogacheva – was a commemorative calendar marking the seventieth anniversary of the first Russian Orthodox services in the Hunter Valley.

Our parish website and Facebook page assisted with Orthodox Christian educational work by enabling us to share information about the practical aspects of the life of the parish, the Diocese, and the wider Russian Orthodox Church.

A particularly valuable online resource provided since 2015 by our parish and the parish of Saint Panteleimon, Gosford, explains the legal and church requirements for marriage in parishes of the Australian-New Zealand Diocese of the Russian Orthodox Church Outside Russia and when weddings can be held in the Russian Orthodox Church. It also gives a list of available dates for the current year and the year ahead.

In April 2018 our parish began to promote the work of Saint Cyril and Methodius Orthodox Institute (SCMOI). Information was posted prominently on the parish website and made available in church. Founded in 2017, SCMOI is the theological and higher learning institute of the Australian-New Zealand Diocese of the Russian Orthodox Church Outside Russia. It provides undergraduate and postgraduate award courses by arrangement with the Adelaide College of Divinity and the Uniting College for Leadership and Theology.

One of the young mothers in the parish, Anastasia Harwood, continued to co-ordinate the Russian-language playgroup, “Teremok”, established in September 2009. Meeting weekly in the church hall, this playgroup gave mothers and their children an important opportunity to gather for fellowship and learning in a Russian-language environment. At present eighteen families with a total of twenty-four children participate.

Providing for the clergy and supporting the higher church authorities

The *Guidelines for Clergy of the Russian Orthodox Church Outside of Russia* provide a comprehensive outline of the role of the parish priest. He is to serve every Sunday and feast-day and during Great Lent. He is to supervise the educational, charitable, administrative and economic activity of the parish. He is to

take care for the adornment of the church, the condition of the sacred vessels, and the activity of the choir. He is to supervise the assigned clergy of various ranks and to ensure the proper service of baptisms, weddings and funerals. In addition, he is often called upon to counsel parishioners in times of need and to represent their interests before the civil authorities.

To make this service possible, the By-Laws indicate that the pastor and deacon “shall receive living accommodations and subsistence from the parish”. It has not been possible for our small community to provide for the clergy in the manner envisioned in the By-Laws. As in most parishes of the Diocese, our rector supports himself in full-time secular employment, attending to church duties as his circumstances permit. This places significant limits on what is possible in parish life.

During the incapacity of our rector in November, December and January this year, the visiting clergyman was paid. In addition, an honorarium was paid to Bishop George on the occasion of his visit to our parish and to the servers who accompanied and assisted him.

Parishes of our Diocese are obliged to support the Diocesan administration by paying a 5.5 percent levy on all parish income for the needs of the Diocesan administration and a 5 per cent levy on all parish income for the needs of the Synodal administration. All parish income includes candle sales, all collection plates, donations, membership tithes, prosphora sales, bank interest and other revenue.

Levies are payable at six-month intervals. In February levies are payable on income received in the period from July-December, and in August levies are payable on income received from January-June. In addition, a contribution to Diocesan youth work is made in August and a contribution to the Needy Parish Fund is made in February.

On 23 November 2018 we paid levies of \$1,288.82 for the period 1 January 2018 to 30 June 2018, together with a \$200 youth contribution. On 18 March 2019 we paid levies of \$830.61 for the period from 1 July 2018 to 31 December 2018, together with a \$200 contribution to the Needy Parish Fund.

Working to help others in need

Each year the parish is asked to take up a number of collections for organisations and causes nominated by the church authorities. In 2018-19 \$1,063.55 was collected for these organisations and causes.

Mandatory collections taken up every year

Beneficiary	When taken	Amount
Synod Liturgical Music Commission	September 2018	\$159.00
ROCOR Fund for Assistance	November 2018	\$160.00
Orthodox Action	February 2019	\$317.55
Holy Trinity Seminary, Jordanville	March 2019	\$105.00
Russian Ecclesiastical Mission, Jerusalem	April 2019	\$322.00
Total		\$1,063.55

As in previous years, collections were advertised in advance and envelopes with details of the date and purpose of each collection were distributed in church.

All the amounts collected had been remitted to the Diocesan Office by 30 June 2018.

We also took up two special collections. The first was taken up at Bishop George’s request in October 2018. The purpose of this collection was to assist refugees in South-Eastern Ukraine. \$150.00 was collected. These funds were passed by the Diocesan Office to the charitable organization “Heart to Heart” (“От сердца к сердцу”) for distribution.

The second special collection was taken up at Bishop George's request in March 2019. The purpose of this collection was to assist the Saints Cyril and Methodius Orthodox Institute, the theological and higher education institute of our Diocese. \$65.00 was raised.

On Sunday 26 May 2019 the Russian Orthodox Male Choir of Australia sang the Divine Liturgy in our church. We collected \$445.00 from those in attendance and to this we added a parish donation of \$555.00. The funds collected by the choir will help them to travel to the United States for performances in late 2019.

Other activities

Improvements to the church and hall

A number of important steps were taken to improve our small church this year.

In April 2019 the church floor was sanded and polished for the first time since it was laid in the 1960s. This work was undertaken by our Warden Nikolai Goura and his son Paul Goura. They received generous and invaluable assistance in this work from Michael Mihalinec. In recognition of his work Mr Mihalinec was afterwards presented with a parish Certificate of Appreciation.

Upon the completion of this work, a new central carpet was laid and matching carpet rugs were placed in church. The carpets were selected by Jenny Millard and Irene Lupish and paid for with generous donations from two of our parishioners. Shortly afterwards, the Ladies Auxiliary purchased twelve new wooden chairs and six new wooden stools for the church. These new seats replaced a range of older items of furniture and added to the improved interior appearance of the church. Although seemingly small initiatives, the polishing of the floor and the purchase of new chairs were immensely encouraging for our small parish.

In April 2019 work recommenced on the small extension to our church, the foundations for which were laid in 2014-15. A contractor, D&L Home Improvements, was engaged to undertake this work. The extension was completed to lock-up stage in June 2019. When fitted out, the newly constructed room will be for the storage of clergy and server vestments, sacred vessels, and liturgical books.

In July 2019 work was commenced to refit the sacristy, a small room in which incense, oil and church wine are kept and church vessels washed. This small room has previously contained a large cupboard for vestments. With the provision of alternative storage space for vestments, better organisation of the sacristy will be possible.

It is expected that the fitting out of the vestry and sacristy will be completed by the end of 2019.

In 2014 we ordered a new memorial table at which candles for the departed are placed. This work is being undertaken for us by Protodeacon Basil Hadarin, a gifted carpenter and woodcarver who has done much to adorn our church. Work on this project is continuing.

Iconography

Early in 2015 a decision was made to proceed with another stage in the iconography project, an ornate standing case holding a large icon of the Mother of God surrounded by saints. When completed, this case will stand on the right-hand side of the church and complement the Golgotha acquired in January 2014. Work on this project is also continuing.

Parish life

A roster again operated throughout the year to ensure that parishioners and friends had an opportunity for regular fellowship and to talk and relax over light refreshments after each Sunday service. Two people worked together each Sunday on which we had a service, with each pair on duty once every three months.

During the year, pilmeni, piroshki, vareniki, cakes and other items were prepared for sale by the Ladies' Auxiliary and friends. Jenny Millard continued to operate a small fundraising stall in the church hall. The Parish Council is grateful for her ongoing work raising money for the needs of the parish.

The Ladies' Auxiliary also prepared gift-bags for our children at Christmas.

In March 2019 the Ladies Auxiliary hosted a pancake evening for over 70 people. These evenings are very popular with the wider community and are an important fundraiser.

During Great Lent the Ladies' Auxiliary hosted a "masterclass" for children to decorate Easter cakes (kulichi) and eggs. Also included in the programme were Easter games and card-making. Thirty-two children participated. Parish Council and Ladies' Auxiliary member Lucea Szabunia made all the kulichi for the masterclass and many others that were sold to raise funds.

Our current parish website was developed late in 2013. The site is supported by a US-based company, Orthodox Web Solutions, and combines a blog-style home page with news of coming and recent events in the life of the parish and the Diocese with pages about parish history and administration and practical aspects of baptisms, weddings, funerals and other services of need. New content is added regularly.

Over the years our website has become an important source of information to the wider church community. By the end of June 2019, it had received over 116,000 visits. Extraordinarily, in 2018-19 it had just under 29,000 visits, more than half of which were unique.

The parish also has a Facebook page that presents photographs and less formal news items.

During the year under review our rector undertook training in governance provided by Community Compass, receiving Gold Accreditation as a Not-for-Profit Board Member. The training encompassed financial literacy and strategic planning for not-for-profit board members in addition to general governance principles.

Diocesan life

Engagement in the life of the Diocese is difficult given the distance of our parish centre from Sydney and the other parishes, and the fact that our rector has full-time secular employment.

Father James nevertheless participated in the Great Lenten Pastoral Conference in March 2019 and in the festive services at the Diocesan Cathedral for Saints Peter and Paul in July 2019.

The Diocesan journal 'Word of the Church' was made available in church and promoted on our website and Facebook page. Prayers were offered for Orthodox unity and for the deliverance of the Ukrainian land and people from civil strife. Collections were taken up to assist the charitable causes nominated by the Diocesan authorities.

Plans and challenges

For the past few years our focus in parish life has been very simple: maintaining and improving our church building and hall; improving parish administration and financial record-keeping; and strengthening parish life. This will continue in 2019-2020.

The small steps taken during the year under review to extend and beautify our church have been immensely encouraging for the parish.

We continue to work to strengthen parish life in every way that we can despite our small size and limited resources.

October 2019

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND**

Scope

I have audited the financial report, being a special purpose financial report, of St Nicholas Russian Orthodox Church Wallsend for the year ended 30 June 2019. The Committee is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the requirements of and the needs of the members. I have conducted an independent audit of this financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

The audit has been conducted in accordance with Australian Auditing Standards. The procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with the accounting policies described in Note 1 so as to present a view which is consistent with my understanding to the organizations financial position, and performance as represented by the results of its operations and its cash flows. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion, the financial report of St Nicholas Russian Orthodox Church Wallsend presents a true and fair view of the financial position as at 30 June 2019 and the results of its operations and its cash flows for the year ended 30 June 2019 in accordance with the accounting policies described in Note 1 to the financial statements.

Evan Nicholas FIPA, A Fin
PO Box 6330
West Gosford NSW 2250
Tel: (02) 4324 7819
ABN: 69 887 100 989
9 September 2019

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Note 1: Statement of Significant Accounting Policies

This financial report is a special purpose financial report. The committee has determined that the organization is not a reporting entity.

The financial report has been prepared in accordance with the requirements of applicable Australian Accounting Standards (AASB's).

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous year unless otherwise stated, have been adopted in the preparation of this financial report.

Note 2: Income Tax

The organisation is exempt from Income Tax.

Note 3: Fixed Assets

Plant, equipment and fittings are carried at cost less, where applicable, any accumulated depreciation. The depreciable amount of all fixed assets is depreciated over the useful lives of the assets to the organisation commencing from the time the asset is held ready for use. Depreciation rates have been applied on a straight-line basis at rates of 20% per annum. Items, which cost less than \$500.00, are fully depreciated in the year of acquisition.

Some fixed assets have been classified as non-depreciable and no depreciation is calculated on such items.

Note 4: Goods and Services Tax (GST)

Revenues and expenses are recognised inclusive of the amount of GST. In these circumstances any GST is recognised and paid to/recovered from the Australian Taxation Office by the Church Diocese. The net amount is subsequently charged or remitted to the Parish Council.

Note 5: Revenue recognition

Revenue is recognised when the organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Note 6: Donations and grants

Donations and grants are recognised as revenue when the organisation gains control, economic benefits are probable and the amount/s can be measured reliably.

Note 7: Commitments for Works in Progress

A project is underway to construct an ICON for the church. Contracts has been entered into with two parties for the work. Progress payments to-date totaling \$57,765 have been made which reflect in the accounts. Outstanding commitments estimated at \$2,500 exist to complete the project, expected in the 2019/20 financial year.

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	2019	2018
Accumulated Funds at 1 July 2018	\$ 127,747.50	\$ 119,506.99
Add:		
Church Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ (11,447.50)	\$ 4,091.28
Ladies Auxiliary Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	<u>\$ (7,790.82)</u>	<u>\$ 4,149.23</u>
ACCUMULATED FUNDS AT 30 JUNE 2019	<u>\$ 108,509.18</u>	<u>\$ 127,747.50</u>

The above Funds are represented by:

CURRENT ASSETS

Westpac Banking Corporation		
Working Account No. 032-509 28-1104	\$ 2,816.35	\$ 7,065.40
Cash Reserve Account No. 032-509 28-1120	\$ 0.67	\$ 3,106.50
Ladies Auxiliary Account No. 032-509 28-1112	\$ 6,200.53	\$ 17,368.60
Ladies Auxiliary Debit Card Account No. 032-509 28-6431	\$ 339.44	\$ 406.95
Term Deposit Account No. 032-509 28-9835	\$ 30,600.00	\$ 30,600.00
Cash on Hand - Church	\$ 200.00	\$ 200.00
Cash on Hand - Ladies Auxiliary	\$ 200.00	\$ 200.00
Advance to Clergy Account	<u>\$ 500.00</u>	<u>\$ 500.00</u>
TOTAL CURRENT ASSETS	<u>\$ 40,856.99</u>	<u>\$ 59,447.45</u>

NON CURRENT ASSETS

Plant, Equipment and Fittings at Cost	\$ 77,067.45	\$ 70,701.50
Add: Purchases	<u>\$ 4,725.26</u>	<u>\$ 6,365.95</u>
	\$ 81,792.71	\$ 77,067.45
Less: Accumulated Depreciation	<u>\$ 11,602.83</u>	<u>\$ 7,478.58</u>
TOTAL NON CURRENT ASSETS	<u>\$ 70,189.88</u>	<u>\$ 69,588.87</u>

TOTAL ASSETS

<u>\$ 111,046.87</u>	<u>\$ 129,036.32</u>
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CURRENT LIABILITIES

Accrued Diocese Levies Payable	<u>\$ 2,537.69</u>	<u>\$ 1,288.82</u>
TOTAL LIABILITIES	<u>\$ 2,537.69</u>	<u>\$ 1,288.82</u>

NET ASSETS

<u>\$ 108,509.18</u>	<u>\$ 127,747.50</u>
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ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2019

	2019	2018
INCOME		
First Plate	\$ 5,604.45	\$ 5,510.60
Second Plate	\$ 4,724.65	\$ 3,588.35
Candles	\$ 8,252.95	\$ 9,118.00
Prosphora	\$ 1,216.00	\$ 1,245.00
Tithes	\$ 540.00	\$ 390.00
Bank Interest	\$ 718.28	\$ 625.31
Donations - Money Box	\$ 2,810.20	\$ 2,773.20
Donations - General	\$ 5,511.50	\$ 5,750.00
Donations - Building	\$ 5,792.50	\$ -
GST Refunds	\$ 891.99	\$ -
Other Income	\$ 35.00	\$ 281.00
TOTAL INCOME	\$ 36,097.52	\$ 29,281.46
EXPENSES		
Bank Charges	\$ -	\$ 15.78
Candles	\$ 3,827.50	\$ 2,993.00
Clergy Expenses	\$ 2,580.00	\$ 800.00
Depreciation	\$ 3,609.25	\$ 3,402.00
Donations	\$ 955.00	\$ 400.00
Diocesan & Synodal Levies	\$ 3,368.30	\$ 3,308.70
Insurance	\$ 3,211.51	\$ 3,233.88
Other Expenses	\$ 2,328.39	\$ 656.90
Postage, Printing & Stationery	\$ 3,213.61	\$ 3,559.81
Repairs & Maintenance	\$ 1,843.00	\$ 960.99
Telephone	\$ 220.74	\$ 528.02
Building Works	\$ 17,754.00	\$ -
Utilities	\$ 4,633.72	\$ 5,331.10
TOTAL OPERATING EXPENSES	\$ 47,545.02	\$ 25,190.18
OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS	\$ (11,447.50)	\$ 4,091.28

**ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND
LADIES AUXILIARY**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR YEAR ENDED 30 JUNE 2019**

	2019	2018
INCOME		
Donations	\$ 684.00	\$ 3,750.30
Functions	\$ 4,157.79	\$ 3,405.60
Fundraising	\$ 6,406.25	\$ 4,973.50
Hall Rent	\$ 30.00	\$ 260.00
Interest	\$ 17.49	\$ 13.81
Miscellaneous Income	\$ 543.50	\$ 837.25
Raffles		\$ 452.00
Sale of Goods	<u>\$ 782.00</u>	<u>\$ 693.00</u>
TOTAL INCOME	<u>\$ 12,621.03</u>	<u>\$ 14,385.46</u>
EXPENSES		
Depreciation	\$ 515.00	\$ 751.35
Flowers & Gifts	\$ 943.96	\$ 644.35
Function Expenses	\$ 1,066.22	\$ 614.16
Groceries	\$ 4,079.37	\$ 5,296.43
Repairs & Maintenance	\$ 331.10	\$ 1,502.82
Subscriptions	\$ 22.00	\$ 22.00
Building Works	\$ 11,600.00	
Sundry Expenses	<u>\$ 1,854.20</u>	<u>\$ 1,405.12</u>
TOTAL OPERATING EXPENSES	<u>\$ 20,411.85</u>	<u>\$ 10,236.23</u>
OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS	<u>\$ (7,790.82)</u>	<u>\$ 4,149.23</u>

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
Total of all bank accounts as at 1 July 2018	\$ 58,547.45	\$ 52,759.56
<i>Cash was generated from</i>		
Surplus for year - Church operations		\$ 4,091.28
Surplus for year - Ladies Auxiliary operations		\$ 4,149.23
Depreciation provided during the year	\$ 4,124.25	\$ 4,153.35
Increase in current liabilities	\$ 1,248.87	
Decrease in cash on hand		\$ 100.70
<i>Cash was applied to</i>		
Deficit for year - Church operations	\$ (11,447.50)	
Deficit for year - Ladies Auxiliary operations	\$ (7,790.82)	
Increase in non-current assets	\$ (4,725.26)	\$ (6,365.95)
Decrease in current liabilities		\$ (340.72)
Total of all bank accounts as at 30 June 2019	<u>\$ 39,956.99</u>	<u>\$ 58,547.45</u>

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

BANK RECONCILIATION AS AT 30 JUNE 2019

Westpac Banking Corporation
Account No. 032-509 28-1104

Cash Book Balance 1 July 2018		\$	7,065.40
Add: Receipts for year		\$	38,295.90
		\$	45,361.30
Less: Payments for year		\$	42,544.95
Cash Book Balance 30 June 2019		\$	2,816.35

Balance as per Bank Statement as at 30 June 2019		\$	1,374.85
Add: Outstanding Deposits	09/06/2019	730.50	
	30/06/2019	711.00	\$
			1,441.50
		\$	2,816.35
Less: Unpresented Cheques		\$	-
Balance as per Cash Book as at 30 June 2019		\$	2,816.35

Westpac Banking Corporation
Account No. 032-509 28-1112

Cash Book Balance 1 July 2018		\$	17,368.60
Add: Receipts for year		\$	15,434.66
		\$	32,803.26
Less: Payments for year		\$	26,602.73
Cash Book Balance 30 June 2019		\$	6,200.53

Balance as per Bank Statement as at 30 June 2019		\$	5,886.78
Add: Outstanding Deposits	04/07/2019	313.75	\$
			313.75
		\$	6,200.53
Less: Unpresented Cheques		\$	-
Balance as per Cash Book as at 30 June 2019		\$	6,200.53

Westpac Banking Corporation
Account No. 032-509 28-6431

Cash Book Balance 1 July 2018		\$	406.95
Add: Receipts for year		\$	13,731.31
		\$	14,138.26
Less: Payments for year		\$	13,798.82
Cash Book Balance 30 June 2019		\$	339.44

Balance as per Bank Statement as at 30 June 2019		\$	387.71
Add: Outstanding Deposits		\$	-
		\$	387.71
Less: Unpresented Cheques	R03661	48.27	\$
			48.27
Balance as per Cash Book as at 30 June 2019		\$	339.44

Westpac Banking Corporation
Account No. 032-509 28-1120

Cash Book Balance 1 July 2018		\$	3,106.50
Add: Receipts for year		\$	711.71
		\$	3,818.21
Less: Payments for year		\$	3,817.54
Cash Book Balance 30 June 2019		\$	0.67

Balance as per Bank Statement as at 30 June 2019		\$	0.67
Add: Outstanding Deposits		\$	-
		\$	0.67
Less: Unpresented Cheques		\$	-
Balance as per Cash Book as at 30 June 2019		\$	0.67

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

DEPRECIATION SCHEDULE AS AT 30 JUNE 2019

Description	Historical Details Date	Cost	Opening Written Down Value	New Acquisitions Date	Cost	Value for Depreciation	Rate %	Depreciation	Closing Written Down Value
Non-depreciable Assets									
Case, ICON and Iconography	28/08/2017	\$ 57,764.50	\$ 57,764.50			\$ 57,764.50	0%	\$ -	\$ 57,764.50
								<u>\$ -</u>	
Church									
Daikin Air-conditioning System	18/08/2016	\$ 17,010.00	\$ 10,773.00			\$ 10,773.00	20%	\$ 3,402.00	\$ 7,371.00
HP Officejet Pro 8710 MFC (S/N CN866BW1Q1)				25/08/2018	\$ 188.00	\$ 188.00	100%	\$ 188.00	\$ -
Portable Fire Equipment				29/04/2019	\$ 577.50	\$ 577.50	20%	\$ 19.25	\$ 558.25
								<u>\$ 3,609.25</u>	
Ladies Auxiliary									
Stainless Steel Shelving	05/08/2015	\$ 685.00	\$ 274.00			\$ 274.00	20%	\$ 137.00	\$ 137.00
Steel Marquee Bench	04/12/2015	\$ 356.00	\$ 142.40			\$ 142.40	20%	\$ 71.20	\$ 71.20
Colourbond Back Tray	24/01/2017	\$ 886.00	\$ 634.97			\$ 634.97	20%	\$ 177.20	\$ 457.77
Russel Hobbs 8.8l Domestic Urn	13/09/2017	\$ 99.95	\$ -			\$ -	100%	\$ -	\$ -
Shelving and Divider	13/09/2017	\$ 266.00	\$ -			\$ -	100%	\$ -	\$ -
Kenwood Chef Sense XL Food Processor & Attachments				27/01/2019	\$ 954.00	\$ 954.00	20%	\$ 79.50	\$ 874.50
Oak Hill high Back Chair				16/05/2019	\$ 1,806.00	\$ 1,806.00	20%	\$ 30.10	\$ 1,775.90
Stool Rye Natural				23/05/2019	\$ 1,199.76	\$ 1,199.76	20%	\$ 20.00	\$ 1,179.76
								<u>\$ 515.00</u>	
		<u>\$ 77,067.45</u>	<u>\$ 69,588.87</u>		<u>\$ 4,725.26</u>	<u>\$ 74,314.13</u>		<u>\$ 4,124.25</u>	<u>\$ 70,189.88</u>