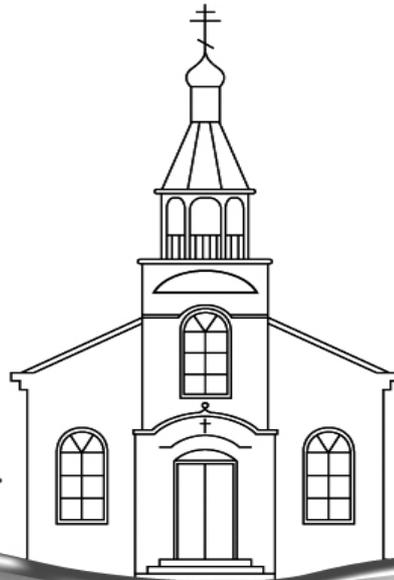


russian  
orthodox  
church of

**saint  
nicholas**

ABN 71 384 615 722



newcastle

# Annual Report 2021

## INTRODUCTION

The Parish Council of Saint Nicholas Russian Orthodox Church, Wallsend, is pleased to present its 2021 Annual Report.

From its foundation in 1952 until now, our parish has been within the jurisdiction of the Synod of Bishops of the Russian Orthodox Church Outside Russia (ROCOR). Parishes of the ROCOR 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 2020 until 30 June 2021, considering the activity 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 considers 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 several non-clergy ('lay') 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 received a further appointment to our parish on 16 December 2002 and has served here continuously since.

With the blessing of Bishop George of Canberra, Administrator of the ROCOR Australian-New Zealand Diocese, an AGM was not convened in 2020. This was because of ongoing COVID-19-related restrictions on gatherings. Consequently, the Warden, Nikolai Goura, elected in 2017 for a fifth three-year term, and the other lay members of the Parish Council elected at the 2019 AGM – Irene Lupish, Olga Bogacheva, Lucea Szabunia, Anu Kinnunen, Dean (Nicholas) Crawford, and Paul Pereboeff – continued in office.

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 continued to fill the role of Head Sister.

The Parish Council met only four times during the year under review: in July and November 2020 and in February and April 2021. All four meetings 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. Matins is served on the preceding Saturday evening. We have some other services on occasions, but less now than in previous years. On the first and third Sundays of each month our parish rector serves in Gosford. When there is a fifth Sunday in the month, he now generally travels to the Mid North Coast of New South Wales to serve Divine Liturgy for the small Russian Orthodox community there.

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. As parish demographics change it is increasingly likely that the choir will begin to sing some parts of the Divine Liturgy in English.

During the year under review our choir conductor was Matushka Marie Carles.

Prior to the onset of the COVID-19 pandemic in 2020, Sunday morning services were generally attended by approximately 35 people, with more present on significant occasions. From July until December 2020, attendance at services was limited by Public Health Orders to a total of 30 people, or one person per four square metres. In December this number was increased to 65 people and remained at that level for the period under review. Attendance has rarely exceeded pre COVID-19 levels.

Sermons are given on most Sundays and delivered only in English. At times a pastoral epistle from Metropolitan Hilarion (Kapral), First Hierarch of the ROCOR, is read in place of a sermon.

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

During the year under review a total of 53 services were held. Details are as follows:

2020-21	Vespers, Matins or Vigil	Divine Liturgy	Other services	Total
<b>Winter 2020</b>	5	5	1	11
July-August				
<b>Spring 2020</b>	6	6	1	13
September-November				
<b>Summer 2020-21</b>	7	7	1	15
December-February				
<b>Autumn 2021</b>	5	4	2	11
March-May				
<b>Winter 2021</b>	2	2	0	4
June				
<b>Total</b>	25	24	5	54

The small number of services other than Vespers, Matins, Vigil or Divine Liturgy included blessings of water and general memorial services.

### **Key activities during the year**

On the weekend of 11-12 July 2020, we had services in honour of the Holy Preeminent Apostles Peter and Paul. All-night Vigil with the blessing of wheat, wine, oil and five loaves was served on Saturday evening, and Divine Liturgy was served on Sunday morning.

In August 2020 our parish rector again served a general memorial service at the Greta Cemetery. An annual event, this memorial service is served on the Saturday closest to the date of the funeral of one-

year-old Irene Solomko, laid to rest in the Greta Cemetery on 21 August 1949. This child's funeral was the first served by Archpriest John Lupish following his arrival in Australia on 19 August 1949. Together with her, all Orthodox Christians buried in the Greta Cemetery are commemorated at this annual memorial service. Eight people were present for this service, the most since it was established in 2015.

On Sunday 23 August we had a blessing of honey at Divine Liturgy. The honey had been donated in memory of certain departed Orthodox Christians and was afterwards given to our parishioners and friends.

At the end of August, we had services for the Great Feast of the Dormition of the Mother of God. These services marked the seventy-first anniversary of the first Orthodox services in the Hunter Valley. Prayers of thanksgiving were offered during Divine Liturgy.

On the weekend of 12-13 September, we had services in honour of the Right-believing Prince Peter and Princess Febronia (+1228 AD), Wonderworkers of Murom, and exemplars of love, faithfulness, and family life. At the end of Divine Liturgy on Sunday a moleben to Saints Peter and Febronia was served at which all the married couples in our parish were commemorated by name.

On the weekend of 26-27 September, we had services for the Great Feast of the Exaltation of the Cross. All-night Vigil with the blessing of wheat, wine, oil and five loaves was served on Saturday evening.

On Sunday 11 October 2020, in anticipation of the feast-day of the Protection of the Mother of God, we had a blessing of water and a moleben to 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. At the end of the moleben, prayers of blessing were read over our large new free-standing icon of the Mother of God and new white vestments for the altar table and icon stands.

On Saturday 7 November it was Saint Demetrius Saturday, a day of commemoration of the departed. Prior to Matins on Saturday evening we had a general memorial service at which, in accordance with the instructions of our Synod of Bishops, we commemorated the ever-memorable First Hierarchs of the ROCOR, Metropolitans Anthony, Anastassy, Philaret, Vitaly and Laurus; the ever-memorable Ruling Bishops of our Diocese, Archbishops Theodore, Savva, Theodosy, Afanasy, and Paul; all departed bishops, clergy, founders and benefactors of the Russian Orthodox Church in the diaspora, and all who faithfully struggled for her unity, welfare and honour; and all our righteous ancestors, for their peaceful repose and blessed memory. These commemorations were appointed in observance of the centenary of the founding of the ROCOR in 1920. At the same service we also commemorated by name the many clergy and monastics of the Russian Orthodox Church who had departed this life in 2020 because of the coronavirus.

A memorial service was again served on Saturday 21 November, the eve of the anniversary of the repose of the ever-memorable founder of our parish, Archpriest John Lupish (+1977). On the following day, Sunday 22 November, the Jubilee Epistle of His Eminence Metropolitan Hilarion of Eastern America and New York, ROCOR First Hierarch, was read aloud in place of a sermon.

On 18-19 December 2020 we had services for the summer feast-day of Saint Nicholas the Wonderworker, the heavenly patron of our parish. Following Divine Liturgy on the day of the feast, a moleben to Saint Nicholas was served.

On Monday 21 December we learned with deep sadness of the repose of Anna Pavlovna Morhun. Mrs Morhun was a member of our parish from its foundation in 1952. She was a member of the Parish Council and active in the Ladies' Auxiliary for most of that period, filling the role of Head Sister for over fifty years. She continued to be actively involved in church life well into her nineties, cooking, cleaning the church, and changing the vestments. She received a gramota from Archbishop Sava (Raevsky) in 1964, a medal from then Archbishop Hilarion in 1998 on the Fiftieth Anniversary of the establishment of the

Australian-New Zealand Diocese, and in 2017 Bishop George awarded her the prestigious Diocesan Cross. Her funeral, at which attendance was very much restricted because of COVID-19, was served on 5 January. May her memory be eternal!

On Sunday 27 December, following our final Divine Liturgy for the year, a memorial litia was served for the newly-reposed Anna Morhun and for Patriarch Irinej of Serbia, Metropolitan Amfilohije (Radovic) of Montenegro and the Littoral – a dear friend of the ROCOR – and for more than one hundred hierarchs and clergymen of the Russian Orthodox Church who departed this life in 2020 because of the coronavirus.

During January 2021 we had services for the Sunday after the Nativity of Christ and for the Sunday after Theophany, the commemoration of the Baptism of the Lord. Following Divine Liturgy on the Sunday after Theophany, the Great Blessing of Water was served. On this day a moleben of thanksgiving was also served for the work of the Russian Orthodox Church of the Theophany, a parish that functioned in the Newcastle suburb of Mayfield from 1994-2009 and which, like the Holy Protection chapel at Greta, is an important part of our parish's inheritance.

We preceded Great Lent in 2021 with services for the Sunday of Forgiveness. Divine Liturgy on that Sunday was immediately followed by Vespers with the rite of asking forgiveness.

We had services for the second and fourth Sundays of Great Lent. On each of these weekends, Matins on Saturday evening was preceded by a general memorial service. At the first memorial service we particularly commemorated the ever-memorable Emperor Paul I of Russia (+23 March 1801), it being the two-hundredth anniversary of his assassination, and at the second we particularly commemorated the newly reposed Prince Philip, Duke of Edinburgh (+9 April 2021), consort of Queen Elizabeth II.

In 2021 we had services for Palm Sunday. All-night Vigil and Divine Liturgy were served. As Palm Sunday coincided with Anzac Day, the major day of commemoration in Australia of those fallen in war, Divine Liturgy was followed by a memorial litia for all Orthodox Christian soldiers, sailors, airmen and nurses who have fallen in the field of battle, and for all Orthodox Christians who have died in war.

Our parish had several traditional services for Holy Week and Pascha. Matins with the reading of the Twelve Passion Gospels was served in the evening on Thursday 29 April, Vespers with the bringing out of the Shroud of Christ at midday on Friday 30 April, Matins with Lamentations before the Tomb of Christ in the evening on Friday 30 April, and Divine Liturgy in the morning on Saturday 1 May. On Saturday evening we had an early Midnight Office and procession followed by Paschal Matins and the blessing of Easter baskets with cakes, eggs, and other festive foods.

In 2021 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 Friday 21 May. On Saturday 22 May the Lesser Blessing of Water was served, followed by Divine Liturgy and a moleben to Saint Nicholas with a procession. A festive BBQ lunch was then held in the church hall and grounds, the first major social gathering in the parish since the beginning of the COVID-19 pandemic.

There were three baptisms in the year under review, all of children. The three children baptised were Sophia Edwards, Katie Edwards, and Gabriel Golovdovski.

There were no weddings this year.

There were two funerals: those of Olga Osadczuk and Anna Morhun.

### ***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 cared for the gardens.

Our Ladies' Auxiliary 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 was undertaken by Eugenia Kallaur, Natasha Markuardt and Lidia Stroud-Watts.

In 2020 our Ladies' Auxiliary purchased new white vestments for the Holy Table, Table of Oblation, and icon stands. These were blessed in October 2020. Early in 2021 a decision was made to purchase new green and blue vestments. These items, like the white vestments, were ordered from the Saint Elisabeth Convent in Minsk, Belarus, and were received in June 2021. Prayers of blessing were read over them following Divine Liturgy on Sunday 13 June. All three sets of vestments have been a beautiful adornment to our small church.

In 2014 our parish commissioned iconographer Dimitri Lihachov to work on a large free-standing icon to be placed on the right-hand side of the church. Work commenced in early 2015. The main icon is an image of the Mother of God referred to as "All Creation Rejoices in Thee" ("О Тебе радуется"), the original of which was the work of the iconographer Dionysius of Moscow (1445-1502 AD). Smaller images surrounding it depict the Annunciation of the Archangel Gabriel to the Virgin Mary, the Apostle and Evangelist John the Theologian, and Saint Nicholas. This project was finally completed in September 2020 and the icon was delivered to our church in October 2020. Prayers of blessing were read over it on Sunday 11 October. The completion of this major project brought much joy to our parish.

The Kuleschow family gave our parish two Byzantine-style icons in June 2021, one of Saint Nina, Equal-to-the-Apostles and one of Martyr Natalia.

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 generously donated by the Kfoury family from the Gosford parish.

### ***Undertaking Orthodox Christian educational work***

Our present circumstances are such that very little formal educational work is undertaken in our parish.

Informal educational work has been undertaken as the need arises and significant emphasis has been placed on learning in a liturgical context. The blessing of new candles, icons, vestments, honey and other items 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 2021 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 2021 wall calendar – designed by Parish Council member Olga Bogacheva and published jointly with the Gosford parish – was a commemorative calendar marking the centenary of the First All-Diaspora Council of the Russian Orthodox Church Outside Russia.

Through our parish website and Facebook page we have shared information about the life of the parish, the Diocese, and the wider Russian Orthodox Church. New information is added to the website regularly.

### ***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”. As it is not possible for our small community to provide for the clergy in the manner envisioned in the By-Laws, the activity of our parish priest is necessarily limited, and focused primarily on regular services, services of need such as baptisms and funerals, and administrative tasks. For most of the year under review, our rector supported himself in secular employment, attending to church duties as required and as his circumstances permitted.

Parishes of our Diocese are also obliged to support both the Diocesan and Synodal administrations. Each parish is levied a fixed amount based on deemed size. Our parish is considered a small parish and so pays \$2,000 per year to the Diocese, \$1,500 per year to the Synod, and \$330 per year to Saints Cyril and Methodius Orthodox Institute, a yearly total of \$3,830. Payments of \$957.50 are generally made quarterly. In years when a Diocesan Youth Conference is organised, a further \$300 contribution to the Diocesan Youth Fund is levied.

By way of response to the impact of COVID-19 restrictions on parish income, parishes were levied for only six months of the 2020 calendar year. \$1750 was paid on 18 March 2020.

Two levy payments were made during the year under review. \$957.50 was paid on 12 April 2021 for January-March 2021 quarter, and \$3,830 was paid on 11 May 2021 for the four quarters from 1 April 2021-31 March 2022.

### ***Working to help others in need***

Each year the parish is asked to take up several collections for organisations and causes nominated by the church authorities. In 2020-21 \$1065 was collected for or donated to these organisations and causes.

#### *Mandatory collections taken up every year*

<b>Beneficiary</b>	<b>When taken</b>	<b>Amount</b>
ROCOR Fund for Assistance	February 2021	\$140.00
Orthodox Action	April 2021	\$272.00
Holy Trinity Seminary, Jordanville	March 2021	\$145.00
Russian Ecclesiastical Mission, Jerusalem	April 2021	\$508.00
<b>Total</b>		<b>\$1065.00</b>

The mandatory collection for the ROCOR Fund for Assistance was not taken up in November 2020 as church attendance remained limited because of COVID-19 restrictions. In view of this, a donation was simply made from parish funds.

The collections that we did take up 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 8 July 2021.

### ***Other activities***

#### *Improvements to the church*

During 2020-21 work was completed on the small extension to our church, the foundations for which were laid in 2014-15. This room is used for the storing of vestments, service books, and other service items, and has substantially increased the space available to our clergy and altar servers.

Work continued on the refitting of the sacristy, the small room in which incense, oil and church wine are kept and church vessels are washed. At the end of the year under review a small amount of work on this project remained outstanding.

In 2014 we ordered a new memorial table at which candles for the departed are placed. This work was commenced by Protodeacon Vasily Hadarin, a gifted carpenter and woodcarver who has done much to adorn our church. Sadly, Father Vasily reposed suddenly and unexpectedly in February 2021. He had done a great deal towards the completion of this project, however, and Subdeacon Nicholas Martinov, a good friend of our parish, has agreed to complete it for us. It is expected that the new memorial table will be received in 2022.

### *Parish life*

During the year under review parish life has been significantly limited by COVID-19 restrictions. We ceased all social activities in March 2020 and have yet to resume them, the exception being an informal BBQ in May 2021 observance of our parish feast-day of Saint Nicholas. It is expected that limited social activities will resume late in 2021.

During this period our small but dedicated Ladies' Auxiliary continued food preparation activities as a means of raising funds. Working initially in groups of two-five, increasing to up to ten as restrictions eased, the focus was on making traditional foods such as pelmeni and vareniki for purchase. Three major fundraising activities were held: a "Taste of Russia" raffle; the preparation of pancake packages at Maslenitsa; and the baking of kulichi for Easter. The income of the Ladies' Auxiliary during this period was \$13,362, an amount that included over \$2,000 in donations.

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 the practical aspects of baptisms, weddings, funerals and other services of need. New content is developed by the parish rector.

Over the years our website has become an important source of information to the wider church community. During 2020 it received 31,104 visits, the majority of which were unique.

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

### *Diocesan life*

Engagement in the life of the Diocese is difficult given the distance of our parish centre from Sydney and the other parishes. COVID-19 restrictions further limited engagement during the period under review. Our parish rector was nevertheless able to attend the Diocesan clergy retreat during Great Lent in 2021.

The Diocesan journal *Word of the Church* was made available in church and promoted on our website and Facebook page. Epistles from Metropolitan Hilarion were read and important ROCOR commemorations were observed. Collections were taken up to assist the charitable causes nominated by the Diocesan authorities.

### *COVID-19 response*

The spread of the coronavirus COVID-19 and the public health measures implemented to manage it have had a profound impact on life around the world. The Russian Orthodox Church as a whole and our parish in particular have not been exempt from this.

As Orthodox Christians have done during the many other outbreaks of contagious illness – epidemics and pandemics – throughout history, our parish offered prayers for God's mercy, for deliverance from

sickness, for the pacification of troubles, and for the strengthening of the faithful with hope. Attending to the wise guidance of Metropolitan Hilarion, ROCOR First Hierarch, we took the COVID-19 public health risk seriously and complied with the precautionary measures mandated by the civil authorities in our state of New South Wales. This included limits on the number of people present and on singing; registration of attendance to assist with contact tracing; and the wearing of facemasks. We offered obedience to these restrictions with the understanding that, as Metropolitan Hilarion has noted, they had been put in place for our benefit.

We also maintained several simple sanitary measures at parish level. The customary form of receiving Holy Communion remained unchanged.

A Parish life and COVID-19 page was added to our website in March 2020. The page has been updated regularly and presents statements and guidance from the church authorities, public health information, a selection of prayers, links to streamed liturgical services from other parishes, and our parish COVID-19 Safety Plan. In July 2020 we registered as a COVID-safe place of worship.

From 1 June 2020 New South Wales law limited the number of people who could be in our church for services to 30. This is because the total area of our church and choir loft is just under 130 squares metres, and 4 square metres per person was required for social distancing to be maintained.

To comply with these restrictions our parishioners and regular worshippers were divided into three teams of approximately twenty people. Those assigned to one of the three teams had the opportunity to be in church on one Sunday morning every six weeks.

These arrangements were extremely limiting and many of our parishioners had much less opportunity to be in church than they would have liked. In addition, those who were in church and who had customarily sung in the choir were not able to do so, the number of places in the choir being limited to three.

Matushka Marie managed our attendance arrangements. Early in the week before each Sunday service, she contacted the members of the team that was scheduled to attend. Those invited were asked to confirm their attendance. To the extent possible, any vacancies that arose were allocated to others who had expressed an interest in attending that service.

There was a sheet at the candle-desk on which to record attendance and contact details. The completed attendance sheets were stored securely and retained for four weeks in the event that release to the NSW Chief Health Officer was required for the purpose of contact-tracing community transmission of COVID-19.

As attendance at evening services is generally low, these services were open to all who wished to attend. Interestingly, attendance at evening services was greater than usual during the period of restrictions. Attendance at the very few weekday services was facilitated by a system of registration in advance.

From December 2020 up to 60 people could be in our church for services. These arrangements remained in place for the remainder of the year under review. As we rarely had that number in church, attendance on busier days was managed by having those present rotate through the church.

#### *Other activities*

In April 2020 the parish received a \$15,000 bequest from the estate of Nina Gontar, the daughter of Vasily Bukovec, one of our church builders. The bequest was made specifically for a landscaping project in the church grounds. At the time of publication of this report, the bequest had yet to be used. This was in part because of the need to consider other improvements to our church and grounds, including the construction of accessible toilets, remodelling of the church entrances, new paving around the church,

and extension of the hall to provide space for additional storage, an office, and overnight accommodation for visiting clergy.

At the end of the year under review the Parish Council began to focus on the development of a 'Master Plan' for the church and grounds that will guide building and maintenance activity in the coming years. It is expected that this plan will be available for discussion by mid-2022.

*3 December 2021*

**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 2021. 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 2021 and the results of its operations and its cash flows for the year ended 30 June 2020 in accordance with the accounting policies described in Note 1 to the financial statements.



Evan Nicholas FIPA, A Fin  
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23 November 2021

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

### **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.

# ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	2021	2020
Accumulated Funds at 1 July 2020	\$ 130,672.61	\$ 108,509.18
Add:		
Church Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 2,017.58	\$ 16,837.75
Ladies Auxiliary Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 220.16	\$ 5,325.68
<b>ACCUMULATED FUNDS AT 30 JUNE 2021</b>	<b><u>\$ 132,910.35</u></b>	<b><u>\$ 130,672.61</u></b>

The above Funds are represented by :

### CURRENT ASSETS

Westpac Banking Corporation		
Working Account No. 032-509 28-1104	\$ 7,669.80	\$ 7,215.35
Cash Reserve Account No. 032-509 28-1120	\$ 15,006.73	\$ 15,001.91
Ladies Auxiliary Account No. 032-509 28-1112	\$ 9,753.41	\$ 9,168.65
Ladies Auxiliary Debit Card Account No. 032-509 28-6431	\$ 1,267.94	\$ 663.39
Term Deposit Account No. 032-509 28-9835	\$ 31,247.19	\$ 31,090.48
Cash on Hand - Church	\$ 200.00	\$ 200.00
Cash on Hand - Ladies Auxiliary	\$ 200.00	\$ 200.00
Sundry Debtors		\$ 568.90
Advance to Clergy Account	\$ 1,000.00	\$ 500.00
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 66,345.07</u></b>	<b><u>\$ 64,608.68</u></b>

### NON CURRENT ASSETS

Plant, Equipment and Fittings at Cost	\$ 85,146.36	\$ 81,792.71
Add: Purchases	\$ 5,496.00	\$ 3,353.65
	<u>\$ 90,642.36</u>	<u>\$ 85,146.36</u>
Less: Accumulated Depreciation	\$ 23,569.08	\$ 19,082.43
<b>TOTAL NON CURRENT ASSETS</b>	<b><u>\$ 67,073.28</u></b>	<b><u>\$ 66,063.93</u></b>

<b>TOTAL ASSETS</b>	<b><u>\$ 133,418.35</u></b>	<b><u>\$ 130,672.61</u></b>
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### CURRENT LIABILITIES

Collections Payable	\$ 508.00	
<b>TOTAL LIABILITIES</b>	<b><u>\$ 508.00</u></b>	<b><u>\$ -</u></b>

<b>NET ASSETS</b>	<b><u>\$ 132,910.35</u></b>	<b><u>\$ 130,672.61</u></b>
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# ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

## STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2021

	2021	2020
<b>INCOME</b>		
First Plate	\$ 8,938.27	\$ 4,400.25
Second Plate	\$ -	\$ 2,678.60
Candles	\$ 8,640.48	\$ 5,636.75
Prospora	\$ 1,000.01	\$ 752.00
Tithes	\$ -	\$ 510.00
Bank Interest	\$ 164.97	\$ 495.33
Donations - Money Box	\$ 3,095.39	\$ 1,751.00
Donations - General	\$ 12,740.89	\$ 23,669.40
Donations - Building	\$ 1,020.00	\$ 2,622.80
GST Refunds	\$ 235.24	\$ 2,531.00
Other Income	\$ 5.68	\$ 55.58
<b>TOTAL INCOME</b>	<b>\$ 35,840.93</b>	<b>\$ 45,102.71</b>
<b>EXPENSES</b>		
Bank Charges	\$ -	\$ 10.67
Candles	\$ 3,138.65	\$ 1,729.00
Clergy Expenses	\$ 100.00	\$ -
Depreciation	\$ 3,517.50	\$ 3,517.50
Donations	\$ 140.00	\$ 782.09
Diocesan & Synodal Levies	\$ 4,787.50	\$ 1,915.00
Insurance	\$ 3,901.93	\$ 3,415.84
Other Expenses	\$ 5,240.97	\$ 874.21
Postage, Printing & Stationery	\$ 2,730.20	\$ 3,457.95
Repairs & Maintenance	\$ 1,708.50	\$ 2,338.50
Telephone	\$ 437.11	\$ 597.36
Utilities	\$ 4,299.59	\$ 5,608.31
Building Works	\$ 3,821.40	\$ 4,018.53
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 33,823.35</b>	<b>\$ 28,264.96</b>
<b>OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS</b>	<b>\$ 2,017.58</b>	<b>\$ 16,837.75</b>

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

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR YEAR ENDED 30 JUNE 2021**

	2021	2020
<b>INCOME</b>		
Donations	\$ 2,028.00	\$ 3,930.30
Functions	\$ 3,355.00	\$ 3,222.20
Fundraising	\$ 5,043.50	\$ 8,491.25
Hall Rent	\$ 500.00	\$ 435.00
Interest	\$ 3.51	\$ 7.65
Miscellaneous Income	\$ 621.00	\$ 18.99
Sale of Goods	\$ 675.00	\$ 566.00
<b>TOTAL INCOME</b>	<b><u>\$ 12,226.01</u></b>	<b><u>\$ 16,671.39</u></b>
<b>EXPENSES</b>		
Depreciation	\$ 969.15	\$ 3,962.10
Flowers & Gifts	\$ 237.33	\$ 457.32
Function Expenses	\$ 347.07	\$ 163.26
Groceries	\$ 2,719.18	\$ 3,289.84
Postage, Printing & Stationery	\$ -	\$ 10.79
Repairs & Maintenance	\$ 1,777.05	\$ 319.05
Subscriptions	\$ -	\$ 22.00
Sundry Expenses	\$ 428.87	\$ 74.20
Travel Expenses	\$ 78.70	\$ 74.15
Vestments	\$ 5,448.50	\$ 2,973.00
<b>TOTAL OPERATING EXPENSES</b>	<b><u>\$ 12,005.85</u></b>	<b><u>\$ 11,345.71</u></b>
<b>OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS</b>	<b><u>\$ 220.16</u></b>	<b><u>\$ 5,325.68</u></b>

## ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

### CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
Total of all bank accounts as at 1 July 2020	\$ 63,139.78	\$ 39,956.99
<i>Cash was generated from</i>		
Surplus for year - Church operations	\$ 2,017.58	\$ 16,837.75
Surplus for year - Ladies Auxiliary operations	\$ 220.16	\$ 5,325.68
Depreciation provided during the year	\$ 4,486.65	\$ 7,479.60
Decrease in current assets	\$ 68.90	
Increase in current liabilities	\$ 508.00	
<i>Cash was applied to</i>		
Deficit for year - Church operations		
Deficit for year - Ladies Auxiliary operations		
Increase in non-current assets	\$ (5,496.00)	\$ (3,353.65)
Increase in current assets		\$ (568.90)
Decrease in current liabilities		\$ (2,537.69)
Total of all bank accounts as at 30 June 2021	<u>\$ 64,945.07</u>	<u>\$ 63,139.78</u>

## ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

### BANK RECONCILIATION AS AT 30 JUNE 2021

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

Cash Book Balance 1 July 2020	\$ 7,215.35
Add: Receipts for year	\$ 36,716.20
	\$ 43,931.55
Less: Payments for year	\$ 36,261.75
Cash Book Balance 30 June 2021	\$ 7,669.80
Balance as per Bank Statement as at 30 June 2021	\$ 7,073.80
Add: Outstanding Deposits	\$ 596.00
	\$ 7,669.80
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2021	\$ 7,669.80

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

Cash Book Balance 1 July 2020	\$ 9,168.65
Add: Receipts for year	\$ 11,420.36
	\$ 20,589.01
Less: Payments for year	\$ 10,835.60
Cash Book Balance 30 June 2021	\$ 9,753.41
Balance as per Bank Statement as at 30 June 2021	\$ 9,753.41
Add: Outstanding Deposits	\$ -
	\$ 9,753.41
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2021	\$ 9,753.41

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

Cash Book Balance 1 July 2020	\$ 663.39
Add: Receipts for year	\$ 3,922.20
	\$ 4,585.59
Less: Payments for year	\$ 3,317.65
Cash Book Balance 30 June 2021	\$ 1,267.94
Balance as per Bank Statement as at 30 June 2021	\$ 1,267.94
Add: Outstanding Deposits	\$ -
	\$ 1,267.94
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2021	\$ 1,267.94

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

Cash Book Balance 1 July 2020	\$ 15,001.91
Add: Receipts for year	\$ 4.82
	\$ 15,006.73
Less: Payments for year	\$ -
Cash Book Balance 30 June 2021	\$ 15,006.73
Balance as per Bank Statement as at 30 June 2021	\$ 15,006.73
Add: Outstanding Deposits	\$ -
	\$ 15,006.73
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2021	\$ 15,006.73

