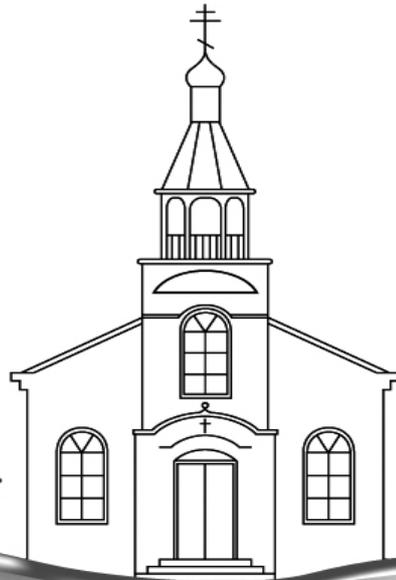


russian
orthodox
church of

**saint
nicholas**

ABN 71 384 615 722



newcastle

Annual Report

2022

INTRODUCTION

The Parish Council of Saint Nicholas Russian Orthodox Church, Wallsend, is pleased to present its 2022 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 2021 until 30 June 2022, 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. In New South Wales, they have responsibility for the safety of children in parish life. 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 since. In December 2022 he will have served in this parish continuously for 20 years.

During the year under review the Warden, elected in 2021 for a sixth consecutive three-year term, was Nikolai Goura. The other lay members of the Parish Council elected at the 2021 AGM were Irene Lupish, Olga Bogacheva, Lucea Szabunia, Anu Kinnunen, and Dean (Nicholas) Crawford. The membership of our Parish Council has been essentially stable for many years.

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 five times during the year under review: in July, August, October, December 2021 and in June 2022. The scheduling of meetings in 2022 was made difficult by COVID-related illness. All but the June 2022 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.

As our parish rector has sole responsibility for two parishes, we have Divine Liturgy on the second and fourth Sundays of each month. Matins is served on the preceding Saturday evening. 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. Traditionally, at Divine Liturgy our choir has sung in Church Slavonic and the parish rector has used both Church Slavonic and English for the litanies and readings.

Our choir conductor is Matushka Marie Carles. During the year under review Matushka Marie made the decision that some parts of the Divine Liturgy would be sung in English. This became necessary because of changes in the composition of the choir.

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. Disruption to parish life because of the pandemic, combined with demographic changes and other factors, has been such that we now rarely reach that number.

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

Key activities during the year

Activities in our parish are planned by season: Winter, Spring, Summer, and Autumn. Our parish rector draws up a schedule of services for each season, and other activities are planned around the services.

❖ Winter (July and August) 2021

COVID-19 restrictions remained in force during Winter 2021. In July and the first few days of August 2021, attendance at our services was limited to 32 people and the wearing of facemasks was required. We had services on two weekends in July and on the first weekend in August. In New South Wales, all places of worship were closed to the public from the first week of August. This necessitated the cancellation of several services scheduled on two weekends in August and on the Great Feast of the Dormition of the Mother of God.

❖ Spring (September, October, and November) 2021

As our church remained closed to the public for all of September and most of October 2021, a Spring Schedule of Services was not prepared. We were able to resume regular services only on the final weekend in October. At those services our parish rector was joined by Deacon Michael Matys, a cleric of the Australian-New Zealand Diocese who had recently moved to the Hunter Region. Father Michal served with us for the remainder of the period under review.

At Divine Liturgy on 24 October prayers of blessing were read over a new seven-branched lampstand for the sanctuary and a new candlestand for the church. Purchase of these beautiful new items was made possible by the generosity of a member of our parish.

We were able to have services on two weekends in November 2021. At the first of these we were joined for Divine Liturgy by a small group of experienced singers from the Sydney parishes visiting the Hunter

Valley for the weekend. There was also a blessing of honey that was afterwards distributed to those present.

On Friday 19 November we learned with great sadness of the repose, early that morning, of Eugenia (“Zhenya”) Thoroughgood, née Kallaur (b.1938), a much-loved member of our parish. Born in Belarus, Zhenya came to Australia via Poland, Germany, and Italy, arriving in October 1949. After living for a time at the Greta Migrant Camp, Zhenya’s family became deeply involved in our parish, with her father Anton helping build our church and later serving as a trustee. Zhenya, a humble and pious woman who rarely missed a service, for many years sang in the choir and helped with cleaning and the changing of the church vestments. Her funeral was served on Friday 26 November, and she was later laid to rest at Sandgate Cemetery.

On the weekend of 27-28 November, a memorial litia was served for our founding rector, Archpriest John Lupish, it being the first Sunday after the anniversary of his repose on 22 November 1977.

❖ **Summer (December, January, and February) 2021-2022**

We had services on the weekend of 11-12 December and our 2021 AGM was held after the service on Sunday. On the weekend of 18-19 December, we had services for Saint Nicholas. As our church is dedicated to Saint Nicholas, these services were conducted with the same formality as for our patronal feast in May: All-night Vigil with the blessing of five loaves; a blessing of water; and Divine Liturgy followed by a moleben and procession.

We had services on the weekends of 8-9 January and 22-23 January. As 9 January was the first Sunday after Orthodox Christmas there was a Christmas tree in church and gifts were given to those children present. On 23 January, the first Sunday after Theophany, there was a Great Blessing of Water and prayers for the founders, benefactors and living and departed parishioners of the former Russian Orthodox Church of the Theophany. The Theophany parish functioned in the Newcastle suburb of Mayfield from 1994-2009 and is an important part of our parish’s heritage.

On Thursday 3 February the funeral of Valentina Abramow, née Katonin, was served in our church. Valentina’s father was one of our church builders and both the Abramow and Katonin families have a long association with our parish.

At our services on 12-13 February, we had in church for the first time a beautiful new memorial table. Primarily the work of the late ever-memorable Protodeacon Vasily Hadarin, it had been completed after his repose by tradesmen from within the Russian community in Sydney. As 13 February was the first anniversary of Protodeacon Vasily’s repose, a panikhida was served for him prior to the evening service on 12 February. Prayers of blessing were read over the table at that time. A brief memorial litia was also served for him on Sunday following Divine Liturgy. The table is a lovely addition to our church.

We had services on the weekend of 26-27 February. As Saturday was a day of commemoration of the departed, a general panikhida was served on Saturday evening. As an act of kindness in memory of the departed, several people attending the panikhida brought non-perishable foods and sanitary items to be passed to a local charitable organisation for relief of the homeless. This was an initiative that followed a similar one in our neighbouring Gosford parish, and which reflects the contemporary practice in Russia, Ukraine, and Belarus. The items were later taken to the office of Sonia Hornery, NSW MP for Wallsend, to assist flood victims.

❖ **Autumn (March, April, and May) 2022**

Great Lent was preceded by a brief service early in the evening on Forgiveness Sunday, 6 March. In March we then had regular services for the First and Third Sundays in Great Lent. On the eve of the Third Sunday we had a general memorial service at which the faithful again offered non-perishable foods. the items,

too, were donated for the relief of flood victims.

We also had services on the weekend of 9-10 April for the Fifth Sunday in Great Lent. On the Sunday prayers of blessing were read over two new sets of priest's vestments, one green set and one blue set; an analog cover for Pentecost embroidered with an image of the Holy Trinity; and a new Shroud ("плащаница") of Christ. All these items had been donated to our parish. The new Shroud was used for the first time during Holy Week 2022.

As our rector fell ill with COVID-19 at this time, several services scheduled in the last week of Great Lent and Holy Week were cancelled. He recovered in time for us to nevertheless have a number of traditional services for Holy Week and Pascha. Divine Liturgy was served in the morning on Great Thursday, 21 April. On Great Friday, 22 April, Vespers with the bringing out of the Shroud of Christ was served in the afternoon. On Saturday 23 April Midnight Office was served late in the evening, with Paschal Matins and Divine Liturgy following in the early hours of 24 April, the Sunday of Pascha. Easter baskets with cakes, eggs and other festive foods were blessed following Matins.

Services scheduled for Bright Saturday, the Saturday after Pascha, were cancelled as the parish rector continued to recover from illness.

Early in the morning of Tuesday 17 May we learned with sorrow of the repose in New York of Metropolitan Hilarion (Kapral), Ruling Bishop of the Australian-New Zealand Diocese since 1996 and the First Hierarch of the Russian Orthodox Church Outside Russia (ROCOR) since 2008. He had been unwell for quite some time and had not served since Orthodox Christmas in January 2022. His loss to our Diocese and the whole of ROCOR is immense.

Vladyka always showed great kindness to our parish – for example, in the late 1990s and very early 2000s he often served here alone, driving himself here from his residence in Sydney. He was attentive to the Mayfield parish and served there following the reconciliation of ROCOR and the Moscow Patriarchate. He visited here whenever he could. He ordained our parish rector to the diaconate and the priesthood and tonsured and ordained Luke Goura as reader and subdeacon.

On 21-22 May we had services for our patronal feast of Saint Nicholas. On Saturday evening we had All-night Vigil with the blessing of five loaves, and on Sunday morning we had a blessing of water, Divine Liturgy, and a moleben. Following the services on Sunday we gathered in the church hall for a festive meal, the first in twelve months.

❖ **Winter (June) 2022**

On 11-12 June we had services for the Sunday of Pentecost, the only Great Feast observed in our parish in 2021-22. Our new green vestments were used, and the church was decorated beautifully with green branches and flowers.

Baptism, weddings, and funerals

There were five baptisms in the year under review, all of children. There were no weddings this year.

There were two funerals in our church, those of Evgenia Thoroughgood and Valentina Abramow. A third, that of Svetlana Coleman, was served in Anna Bay. As our parish rector was in isolation with COVID-19, a priest from Sydney came for this service.

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 decorated the church with flowers for Sunday services and on special occasions. Church cleaning was undertaken by Zhenya Thoroughgood (+19 November 2021), Natasha Markuardt and Lidia Stroud-Watts. Following Eugenia's repose, Irene Lupish took her place.

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 vestments, honey and other items has been 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.

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. Through the website, we have also provided information to readers about the liturgical life of our parish and the wider Russian Orthodox Church

In 2022 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 2022 wall calendar – designed by Parish Council member Olga Bogacheva and published jointly with the Gosford parish – was a commemorative calendar marking the fortieth anniversary of the repose of Hieromonk Seraphim (Rose), an influential clergyman, writer, and thinker in the life of ROCOR in the twentieth century.

Providing for the clergy and supporting the higher church authorities

Our small community is unable to support a priest in either full-time or part-time ministry. As our rector therefore supports himself and his family, effectively volunteering his service in our parish, his work here is limited to regular services, services of need such as baptisms and funerals, and certain administrative tasks. This is further limited by his service in the Gosford parish, also offered on a volunteer basis. It is unlikely that this situation will change.

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.

During 2020 and 2021 the COVID-19 pandemic and associated restrictions limited participation in church services. As this had a material impact on the ability of parishes to sell candles, undertake plate collections, and receive other donations, the Diocesan Council lowered annual levies by 25 per cent in 2021.

A full-year payment was made in May 2021 prior to 25 per cent relief being granted. No payment was therefore due for the first quarter of 2022. \$957.50 was paid on 6 June 2022 for quarter from 1 April 2022-31 June 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 2021-22 \$1,205.00 was collected for these organisations and causes.

Mandatory collections taken up every year

Beneficiary	When taken	Amount
ROCOR Fund for Assistance	November 2021	\$230.00
Orthodox Action	February 2022	\$530.00
Holy Trinity Seminary	March 2022	\$270.00
Saints Cyril & Methodius Orthodox Institute	June 2022	\$175.00
Total		\$1,205.00

When collections could not be taken up, the Parish Council agreed on donations in lieu of a collection. Donations of \$100 were made in October 2021 and June 2022 towards missionary work in the Diocese, and a donation of \$250.00 was made in June 2022 towards the Russian Ecclesiastical Mission in Jerusalem.

All the amounts collected had been remitted to the Diocesan Office by end of financial year.

Other activities and observations

Improvements to the church and grounds

During 2021-22 work was completed on the refitting of the sacristy, the small room in which incense, oil, and church wine are kept and church vessels are washed.

During 2020-21 work was also completed on a small extension to our church for the storing of vestments, service books, and other service items. During the year under review, books and other service items in this room were organised into a new glass-fronted bookcase.

During 2021-22 the Parish Council continued to consider several improvements to our church and grounds. These included 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. Consideration was also given to the use of a \$15,000 bequest given specifically for a landscaping project in the church grounds. The Parish Council continues to work on a comprehensive parish 'Master Plan' that will clearly identify and allot priority to each of these projects.

Parish life

During the year under review parish life was significantly limited by COVID-19 restrictions. We ceased regular social activities in March 2020, our only social gatherings since then being small parish-based activities to mark our parish feast-day of Saint Nicholas in May 2021 and 2022, and a festive meal on the Great Feast of the Dormition of the Mother of God in August 2022. For the time being, social gatherings are likely to be limited to special occasions.

COVID-19 has affected parish life in two other ways. Firstly, in the second half of 2021 disagreement in the broader Australian community and in our Diocese over the extent of the threat from COVID-19 itself, and then over the necessity and efficacy of the related public health orders and of vaccination, was felt within the parish. Some worshippers, for example, felt unable to attend services while masks were required.

Secondly, during the first half of 2022 illness from COVID-19 affected our rector and several parishioners. As relief clergy were unavailable, the rector's illness necessitated the cancellation of some services during the two weeks prior to Pascha, and some services during the week after Pascha. This included the important General Service of Anointing, customarily served only during Great Lent. This experience highlighted a vulnerability in parish life – our distance from other parishes and our reliance on one volunteer priest.

During the first half of 2022, disagreement over the Russian invasion of Ukraine also had an impact on parish life. Several parishioners, dismayed by the invasion and by the response to it of the Moscow Patriarchate, felt that they could not attend services while the conflict lasted. A smaller number of people felt compelled to argue in support of Russia's action, further distressing those already troubled by the conflict. At Divine Liturgy we continued to offer prayers for an end to the conflict.

COVID-19 and the Ukrainian conflict have together led to fewer people attending services. This has compounded the effect of the passing away over the past few years of the greater part of our founding generation of parishioners. Family priorities have also changed as children have grown and become more involved in school and sporting activities.

During the year under review our small Ladies' Auxiliary continued food preparation activities as a means of raising funds. Activity was limited by COVID-19 restrictions and by community response to the Russian invasion of Ukraine. As in previous years, the focus was on making traditional foods such as pelmeni and vareniki for purchase. Other major fundraising activities were the preparation of pancake packages at Maslenitsa and the baking of kulichi for Easter. The income of the Ladies' Auxiliary during this period was \$5,592.85.

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 Orthodox life. 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 2021 it received 27,524 visits, with generally 70 per cent or more visits to the site 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 2022.

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 in church whenever possible and posted online. Important ROCOR commemorations were observed. Collections were taken up to assist the charitable causes nominated by the Diocesan authorities. When a collection could not be taken up, a donation in lieu of the collection was approved by the Parish Council.

COVID-19 response

During 2021-22 our parish continued to offer prayers for God's mercy, for deliverance from sickness arising from the COVID-19 coronavirus, for the pacification of troubles, and for the strengthening of the faithful with hope. 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.

Despite opposition within both the Diocese and our parish, we offered obedience to these restrictions with the understanding that 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.

Child safety

Our parish had a current Child-Safe, Child-friendly policy during the year under review. As review of the policy was expected in 2022, our Child Safety Contact Person roles were left unfilled at the 2021 AGM. There were no reportable incidents and no complaints concerning child safety were received during 2021-22.

Work to review the policy commenced in June 2022. The review was undertaken to ensure that our parish policy was consistent with current New South Wales law and that it both promoted and reflected a genuine commitment to child safety in all aspects of parish life. This work is ongoing.

A Statement of Commitment to Child Safety will be considered at the 2022 AGM.

Health and safety

Our parish had a current Safety, Security and Stability policy during the year under review. This policy encompasses risks to parish life other than those involving health and safety, such as conflict with the church community. There were no reportable incidents and no complaints concerning work health and safety were received during 2021-22.

Work to review the Safety, Security and Stability policy and an associated risk assessment and treatment plan will be undertaken by the Parish Council during 2022-23. The review will focus on the risks to our safety, security, and stability that have become evident since the onset of the COVID-19 pandemic, and on strategies to manage these specific risks.

Governance

During the period under review our parish continued to maintain the financial and operational records required by the ACNC and the legislation under which the ACNC operates. This work was primarily undertaken by the rector, the Secretary, and the Treasurer. Our record-keeping responsibilities are made less burdensome by our small size and the fact that we have no payroll or income tax responsibilities.

The year ahead

During the year ahead we hope to re-establish social activities and strengthen parish life.

We also hope to finalise our parish 'Master Plan' for various improvements to our church and grounds.

We plan to acquire new gold and red church vestments for our church. Fabric for the gold vestments has been generously donated by a friend of the parish now living in Moscow.

In 2021 our rector ceased his long-term secular employment in the public sector and commenced full-time tertiary study in law and theology. In 2022 he returned to secular employment in a part-time capacity in the private sector. These changes have further limited his availability, particularly during study periods, for all but the most essential liturgical, pastoral, and administrative commitments in our parish, and we expect that they will have a continuing impact on parish life during the year ahead.

19 September 2022

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 2022. 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 2022 and the results of its operations and its cash flows for the year ended 30 June 2022 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: 0404 421 176
ABN: 69 887 100 989
7 September 2022

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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)

Prior to 1 July 2021, 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.

From 1 July 2021, revenues and expenses are recognised exclusive of the amount of GST. Any amount of GST due to/recoverable from the Australian Taxation Office is shown as a current liability/current asset.

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 2022

	2022	2021
Accumulated Funds at 1 July 2021	\$ 132,910.35	\$ 130,672.61
Add:		
Church Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 16,596.95	\$ 2,017.58
Ladies Auxiliary Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 345.83	\$ 220.16
ACCUMULATED FUNDS AT 30 JUNE 2022	<u>\$ 149,853.13</u>	<u>\$ 132,910.35</u>

The above Funds are represented by :

CURRENT ASSETS

Westpac Banking Corporation		
Working Account No. 032-509 28-1104	\$ 22,420.86	\$ 7,669.80
Cash Reserve Account No. 032-509 28-1120	\$ 15,009.79	\$ 15,006.73
Ladies Auxiliary Account No. 032-509 28-1112	\$ 8,390.08	\$ 9,753.41
Ladies Auxiliary Debit Card Account No. 032-509 28-6431	\$ 767.15	\$ 1,267.94
Term Deposit Account No. 032-509 28-9835	\$ 31,273.81	\$ 31,247.19
Cash on Hand - Church	\$ 200.00	\$ 200.00
Cash on Hand - Ladies Auxiliary	\$ 200.00	\$ 200.00
GST Refundable	\$ 681.13	
Advance to Clergy Account	\$ 1,300.00	\$ 1,000.00
TOTAL CURRENT ASSETS	<u>\$ 80,242.82</u>	<u>\$ 66,345.07</u>

NON CURRENT ASSETS

Plant, Equipment and Fittings at Cost	\$ 90,642.36	\$ 85,146.36
Add: Purchases	\$ 4,340.30	\$ 5,496.00
	<u>\$ 94,982.66</u>	<u>\$ 90,642.36</u>
Less: Accumulated Depreciation	\$ 25,372.35	\$ 23,569.08
TOTAL NON CURRENT ASSETS	<u>\$ 69,610.31</u>	<u>\$ 67,073.28</u>

TOTAL ASSETS	<u>\$ 149,853.13</u>	<u>\$ 133,418.35</u>
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CURRENT LIABILITIES

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

NET ASSETS	<u>\$ 149,853.13</u>	<u>\$ 132,910.35</u>
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ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2022

	2022	2021
INCOME		
First Plate	\$ 4,683.10	\$ 8,938.27
Second Plate	\$ 698.00	\$ -
Candles	\$ 6,414.50	\$ 8,640.48
Prospora	\$ 665.00	\$ 1,000.01
Tithes	\$ 390.00	\$ -
Bank Interest	\$ 29.68	\$ 164.97
Donations - Money Box	\$ 3,757.35	\$ 3,095.39
Donations - General	\$ 17,231.74	\$ 12,740.89
Donations - Building	\$ -	\$ 1,020.00
GST Refunds	\$ 689.96	\$ 235.24
Other Income	\$ 15.00	\$ 5.68
TOTAL INCOME	\$ 34,574.33	\$ 35,840.93
EXPENSES		
Bank Charges	\$ 12.00	\$ -
Candles	\$ 2,128.00	\$ 3,138.65
Clergy Expenses	\$ -	\$ 100.00
Depreciation	\$ 682.50	\$ 3,517.50
Donations	\$ 750.00	\$ 140.00
Diocesan & Synodal Levies	\$ 957.50	\$ 4,787.50
Insurance	\$ 4,231.23	\$ 3,901.93
Other Expenses	\$ 1,189.49	\$ 5,240.97
Postage, Printing & Stationery	\$ 2,767.38	\$ 2,730.20
Repairs & Maintenance	\$ 1,115.00	\$ 1,708.50
Telephone	\$ 323.99	\$ 437.11
Utilities	\$ 3,820.29	\$ 4,299.59
Building Works	\$ -	\$ 3,821.40
TOTAL OPERATING EXPENSES	\$ 17,977.38	\$ 33,823.35
OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS	\$ 16,596.95	\$ 2,017.58

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR YEAR ENDED 30 JUNE 2022**

	2022	2021
INCOME		
Donations	\$ 100.00	\$ 2,028.00
Functions	\$ 2,379.00	\$ 3,355.00
Fundraising	\$ 1,553.85	\$ 5,043.50
Hall Rent	\$ -	\$ 500.00
Interest	\$ -	\$ 3.51
Miscellaneous Income	\$ 188.00	\$ 621.00
Sale of Goods	\$ 1,372.00	\$ 675.00
TOTAL INCOME	<u>\$ 5,592.85</u>	<u>\$ 12,226.01</u>
EXPENSES		
Depreciation	\$ 1,120.77	\$ 969.15
Flowers & Gifts	\$ 297.92	\$ 237.33
Function Expenses	\$ 684.81	\$ 347.07
Groceries	\$ 1,577.38	\$ 2,719.18
Postage, Printing & Stationery	\$ 47.30	\$ -
Repairs & Maintenance	\$ 757.75	\$ 1,777.05
Subscriptions	\$ 22.00	\$ -
Sundry Expenses	\$ 739.09	\$ 428.87
Travel Expenses	\$ -	\$ 78.70
Vestments	\$ -	\$ 5,448.50
TOTAL OPERATING EXPENSES	<u>\$ 5,247.02</u>	<u>\$ 12,005.85</u>
OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS	<u>\$ 345.83</u>	<u>\$ 220.16</u>

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
Total of all bank accounts as at 1 July 2021	\$ 64,945.07	\$ 63,139.78
<i>Cash was generated from</i>		
Surplus for year - Church operations	\$ 16,596.95	\$ 2,017.58
Surplus for year - Ladies Auxiliary operations	\$ 345.83	\$ 220.16
Depreciation provided during the year	\$ 1,803.27	\$ 4,486.65
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	\$ (4,340.30)	\$ (5,496.00)
Increase in current assets	\$ (981.13)	
Decrease in current liabilities	\$ (508.00)	
Total of all bank accounts as at 30 June 2022	<u>\$ 77,861.69</u>	<u>\$ 64,945.07</u>

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

BANK RECONCILIATION AS AT 30 JUNE 2022

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

Cash Book Balance 1 July 2021	\$	7,669.80
Add: Receipts for year	\$	38,741.39
	\$	46,411.19
Less: Payments for year	\$	23,990.33
Cash Book Balance 30 June 2022	\$	<u>22,420.86</u>
Balance as per Bank Statement as at 30 June 2022	\$	22,420.86
Add: Outstanding Deposits	\$	-
	\$	<u>22,420.86</u>
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2022	\$	<u>22,420.86</u>

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

Cash Book Balance 1 July 2021	\$	9,753.41
Add: Receipts for year	\$	5,158.90
	\$	14,912.31
Less: Payments for year	\$	6,522.23
Cash Book Balance 30 June 2022	\$	<u>8,390.08</u>
Balance as per Bank Statement as at 30 June 2022	\$	8,390.08
Add: Outstanding Deposits	\$	-
	\$	<u>8,390.08</u>
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2022	\$	<u>8,390.08</u>

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

Cash Book Balance 1 July 2021	\$	1,267.94
Add: Receipts for year	\$	3,226.10
	\$	4,494.04
Less: Payments for year	\$	3,726.89
Cash Book Balance 30 June 2022	\$	<u>767.15</u>
Balance as per Bank Statement as at 30 June 2022	\$	1,288.82
Add: Outstanding Deposits	\$	-
	\$	<u>1,288.82</u>
Less: Unpresented Cheques	\$	521.67
Balance as per Cash Book as at 30 June 2022	\$	<u>767.15</u>

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

Cash Book Balance 1 July 2021	\$	15,006.73
Add: Receipts for year	\$	3.06
	\$	15,009.79
Less: Payments for year	\$	-
Cash Book Balance 30 June 2022	\$	<u>15,009.79</u>
Balance as per Bank Statement as at 30 June 2022	\$	15,009.79
Add: Outstanding Deposits	\$	-
	\$	<u>15,009.79</u>
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2022	\$	<u>15,009.79</u>

