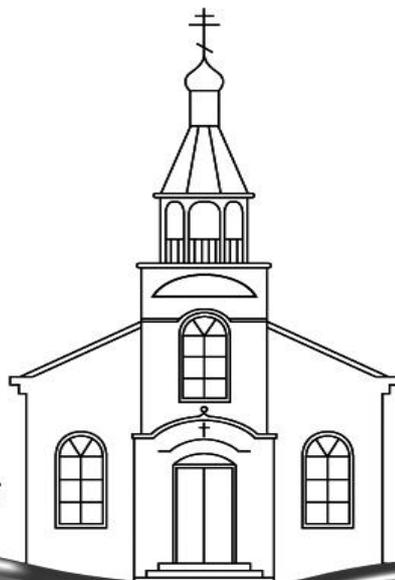


russian  
orthodox  
church of

**saint  
nicholas**



newcastle

ABN 71 384 615 722

# Annual Report 2020

## **INTRODUCTION**

The Parish Council of Saint Nicholas Russian Orthodox Church, Wallsend, is pleased to present its 2020 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 2019 until 30 June 2020, 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 a number of 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 on 13 October 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 filled the role of Head Sister.

The Parish Council met six times during the year under review: in September and December 2019 and in January, March, April and May 2020. All but the September 2019 meeting were by teleconference.

## PARISH ACTIVITIES

### *Making available Orthodox Christian prayers and sacraments*

In the life of our small parish the main 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 first and third Sundays of each month and on Great Feasts when there are no services in our parish our rector serves in Gosford. On the fifth Sunday of the month, when such occurs, he serves on the Mid North Coast of New South Wales.

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 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. As a consequence of public health orders introduced in response to the pandemic, our church was closed for services following Divine Liturgy on Sunday 22 March 2020, the Third Sunday in Great Lent, and did not reopen until Thursday 21 May 2020, the eve of the commemoration of the Translation of the Relics of Saint Nicholas from Myra in Lycia to Bari. When services resumed, attendance was limited to ten worshippers in addition to essential workers. On 1 June 2020 the limit increased to a total of 30 and has remained at that level since.

Sermons are given on most Sundays and delivered only in English. At times a pastoral epistle from Metropolitan Hilarion (Kapral), First Hierarch of the Russian orthodox Church Outside Russia, 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:

2019-20	Vespers, Matins or Vigil	Divine Liturgy	Other services	Total
<b>Winter 2019</b> July-August	5	5	1	11
<b>Spring 2019</b> September-November	6	6	1	13
<b>Summer 2019-20</b> December-February	7	7	1	15
<b>Autumn 2020</b> March-May	5	4	2	11
<b>Winter 2020</b> June	2	2	0	4
<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.

A total of 12 scheduled services were cancelled because of strict COVID-19 restrictions in New South Wales during March, April and May. This included all the services scheduled for Holy Week and Pascha.

Changes to his secular work commitments since mid-2019 have, in general, prevented our rector from serving in Wallsend other than on scheduled weekends.

## The year in review

On Saturday 6 July 2019 our parish rector visited the Serbian Orthodox parish of Saint Nahum of Ohrid and participated in hierarchical services to mark the patronal feast of the parish.

On Saturday-Sunday 27-28 July we had services in honour of Saint Vladimir, enlightener of the Russian people. Serving together with the parish rector on Sunday were Protodeacon German Polorotov, a cleric of the Saints Cyril and Methodius Community and Saint Xenia church in Tweed Heads, NSW, and Archpriest Quentin de Castelbajac, rector of the parish of Saint John the Russian in Lyon, France. The lesser blessing of water was served before Divine Liturgy and later, following the Prayer before the Amvon, there was a brief moleben to Saint Vladimir.

In August 2019 our parish rector 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.

Late in August we had services for the Great Feast of the Dormition of the Mother of God. These services marked the seventieth anniversary of the first Orthodox services in the Hunter Valley. Prayers of thanksgiving were offered during Divine Liturgy. Dormition was the only Great Feast that we were able to celebrate in our parish during the year under review.

On Sunday 13 October 2019, in anticipation of the feast-day of the Protection of the Mother of God, we had a blessing of water and a moleben with a procession around the church. 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.

During January 2020 we had services for the Sunday after the Nativity of Christ and for the Eve of Theophany, the commemoration of the Baptism of the Lord. Following Divine Liturgy on Sunday 18 January, the Eve of Theophany, the Great Blessing of Water was served. On the Sunday after Theophany a moleben of thanksgiving was 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.

We preceded Great Lent in 2020 with Vespers early in the evening on Forgiveness Sunday, followed by the rite of asking forgiveness.

In March 2020 we were able to have services for the First and Third Sundays of Great Lent. As on the Third Sunday in Great Lent there was a public health order in place limiting the number of people who could be in church, Divine Liturgy was served outside in the church grounds.

As it turned out, this was to be the final service before a two-month suspension of services as a result of the COVID-19 pandemic. For the first time in many years we were unable to have services for Holy Week or Pascha.

During the period of the lockdown our parish rector served in Gosford. So as to maintain prayerful commemoration of our parishioners and relatives, both living and departed, the parish commemoration books were taken to Gosford for reading during this time.

In 2020 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. Our parish feast-day was the first day on which we were able to have services after the easing of COVID-19 restrictions. All-night

vigil was served on Thursday 21 May. On Friday 22 May the Lesser Blessing of Water was served, followed by Divine Liturgy and a moleben to Saint Nicholas.

There were four baptisms in the year under review. Those baptised were 15-year-old Alice (Elena) Vigovska and the infants Georgie (Ksenia) Gooda, Maximus Regan and Timothy Martin.

There were no weddings this year.

There were three funerals in our church during the review period. There were for our parishioners Nina Diamante (October 2019) and Galina Evteeva (December 2019) and for a Greek Orthodox resident of Dewitt, NSW, Christina Georgiou (October 2019). In April 2019 a graveside funeral was served for Nicholas Markatcheff, a Russian man who had lived in Newcastle for many years but remained unknown in our parish.

### ***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.

Early in 2020 the Ladies' Auxiliary resolved to purchase new white vestments for the Holy Table, Table of Oblation, and icon stands. These items were ordered from the Saint Elisabeth Convent in Minsk, Belarus. Although initially expected in time for Pascha, their completion and dispatch were delayed by the COVID-19 pandemic and they were not received until September 2020.

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 formal educational work is not possible in our parish. Our rector does not reside locally and has full-time secular work in addition to responsibility for the Gosford parish.

As a result, 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, and 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 2020 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 2020 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 establishment 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”. It is not possible for our small community to provide for the clergy in the manner envisioned in the By-Laws – parish income for the year under review was just under \$46,000, over half of which was donations for specific projects. Our rector therefore 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.

Parishes of our Diocese are also obliged to support both the Diocesan and Synodal administrations. Up until 2019 this involved 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 included candle sales, all collection plates, donations, membership tithes, prosphora sales, bank interest and other revenue.

Under this system, levies were payable at six-month intervals. In February levies were payable on income received in the period from July-December, and in August levies were payable on income received from January-June. In addition, a contribution to Diocesan youth work was to be made in August and a contribution to the Needy Parish Fund was to be made in February.

At the Diocesan Assembly in November 2019 a simplified levy system was approved. Under this new system, parishes are 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, \$330 per year to Saints Cyril and Methodius Orthodox Institute, and \$300 per year to the Diocesan Youth Fund.

To help parishes adjust to the new system, the Diocese advised in January 2020 that no levies were payable for the period from July to December 2019. In March 2020 advice was received that 2020 levies would be discounted by 50 per cent in view of the COVID-19 pandemic.

On 20 September 2019 we paid levies of \$2537.69 for the period 1 January 2019 to 30 June 2019, together with a \$200.00 youth contribution. No levy payments were required for the first half of the 2019-2020 financial year due to introduction of the new levy payments rules. On 18 March 2020 we paid levies of \$1750.00 for the period from 1 January 2020 to 31 June 2020 with a \$165.00 contribution to Saints Cyril and Methodius Orthodox Institute.

### ***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 2019-20 \$775.00 was collected for these organisations and causes.

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

<b>Beneficiary</b>	<b>When taken</b>	<b>Amount</b>
ROCOR Fund for Assistance	November 2019	\$140.00
Orthodox Action	February 2020	\$370.00
Holy Trinity Seminary, Jordanville	March 2020	\$265.00
<b>Total</b>		<b>\$775.00</b>

The mandatory collection for the Russian Ecclesiastical Mission was not taken up in 2020 as we did not have services on Palm Sunday or during Holy Week.

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 30 June 2020.

At the request of Bishop George we also took up a special collection to assist the widowed Matushka Helen Slade. Tragically, Matushka Helen's home was badly damaged by fire on the anniversary of the repose of her husband, Priest Seraphim Slade (+2018). This collection raised \$350.00.

### ***Other activities***

#### *Improvements to the church and hall*

During 2019-20 work continued on the small extension to our church, the foundations for which were laid in 2014-15. The extension has now been lined and fitted out for use as a vestry, greatly increasing the space available to our rector and altar servers. At the end of the year under review work on this project was continuing.

Work also continued on the refitting of the sacristy, the small room in which incense, oil and church wine are kept and church vessels washed. It is expected that this work will be completed by the end of 2020.

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 also 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. Work on this project was effectively completed by the end of the year under review and the completed stand was delivered in October 2020.

#### *Parish life*

Prior to the COVID-19 pandemic, a roster operated 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. These arrangements ceased with the commencement of COVID-19 restrictions and are not likely to resume before 2021.

In February 2020 the Ladies Auxiliary hosted a pancake evening for 69 people. This event raised over \$2,500. In June 2020 the Ladies' Auxiliary initiated a two-month "Food Drive", making pilmeni, piroshki, vareniki, cakes and other items for sale. This activity raised \$1630.00.

Over the past year our parish grew to include worshippers of Macedonian and Ukrainian Orthodox background. These people joined us following disturbances in their own communities that made church attendance impossible.

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 2019 it received 30,874 visits, 59 per cent 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, and the fact that our rector has full-time secular employment. COVID-19 restrictions further limited engagement during 2020.

In November 2019 our rector, together with parish delegate Paul Pereboeff, participated in the work of the Nineteenth Diocesan Assembly of the Australian-New Zealand Diocese of the Russian Orthodox Church Outside Russia and the associated divine services. The Assembly was held on the grounds of Saints Peter and Paul Diocesan Cathedral in Strathfield, NSW. Over two days the Assembly heard reports and considered proposals concerning the life and administration of the Diocese and its various parishes, missions, monasteries and organisations. Consideration was also given to Diocesan observance of two significant anniversaries in 2020: the two hundredth anniversary of the first Russian Orthodox services in Australia, and the centenary of the foundation of the Russian Orthodox Church Outside Russia. A Diocesan Council was elected to assist His Grace Bishop George of Canberra administer the Diocese over the coming three years. On the morning of Sunday 17 November the gathering of clergy and delegates from across Australia and New Zealand culminated in Divine Liturgy at which His Eminence Archbishop Gabriel of Montreal and Canada presided together with Bishop George. During the Divine Liturgy a number of clergymen received awards for their service to the Holy Orthodox Church. Amongst those receiving awards were two clergymen who have served in our parish, Abbot Benjamin (Forbes) and Archpriest Daniel Metlenko, both of whom received the right to wear the jewelled pectoral cross.

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.

### *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 social interaction around the world. The Orthodox Church has not been exempt from this. Our parish has taken the public health risk seriously and has strictly complied with the directives of the relevant civil authorities in this country including limits on the number of people present at services and registration of attendance.

We have also introduced sanitary measures including the provision of hand sanitiser at the entry to the church; discouraging people from kissing the Holy Gospel, the icons, the chalice, the Cross, and the hand of the priest; cleaning icons regularly with methylated spirits; anointing the faithful with disposable cotton swabs rather than a single brush; the provision of disposable napkins for use when receiving Holy Communion; the provision of disposable cups from which to receive the warm water and wine (“zapivka”) after Holy Communion; and the cancellation of our usual “cup of tea” after services. In addition, we have marked places on the floor in church to help worshippers maintain appropriate distance from one another and have brought to the attention of those in attendance the recommendation of the NSW Department of Health that face masks be worn in places of religious worship.

A *Parish life and COVID-19* page added to our website in March 2020 presented statements and guidance from the church authorities, public health information, a selection of prayers, links to streamed liturgical services from other parishes, and later 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 four 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. The initial arrangements were for two teams, but this proved inadequate. 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 like. 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 have been open to all who wish 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.

#### *Other activities*

At the time of the Diocesan Assembly in November 2019, Bishop George offered to send a second priest to our parish to make services every Sunday possible. In December 2019 the Parish Council declined this offer as being beyond the means of the parish.

In December 2019 we resolved to sponsor the restoration of an icon of Saint Nicholas in the Saint Seraphim of Sarov church in Sea Cliff, NY, a memorial to the Reestablishment of Unity within the Russian Orthodox Church. US\$150 (A\$232.09) was allocated for this purpose.

In December 2019, beautiful new vestments were presented to Subdeacons Vitaly Lupish and Luke Goura. The cost of these gifts was largely covered by donations from family members and friends.

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 for specifically for a landscaping project. At the time of publication of this report, the bequest had yet to be used.

*November 2020*

**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 2020. 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 2020 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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7 October 2020

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020**

### **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 2020

	2020	2019
Accumulated Funds at 1 July 2019	\$ 108,509.18	\$ 127,747.50
Add:		
Church Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 16,837.75	\$ (11,447.50)
Ladies Auxiliary Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	<u>\$ 5,325.68</u>	<u>\$ (7,790.82)</u>
<b>ACCUMULATED FUNDS AT 30 JUNE 2020</b>	<b><u>\$ 130,672.61</u></b>	<b><u>\$ 108,509.18</u></b>

The above Funds are represented by:

### CURRENT ASSETS

Westpac Banking Corporation		
Working Account No. 032-509 28-1104	\$ 7,215.35	\$ 2,816.35
Cash Reserve Account No. 032-509 28-1120	\$ 15,001.91	\$ 0.67
Ladies Auxiliary Account No. 032-509 28-1112	\$ 9,168.65	\$ 6,200.53
Ladies Auxiliary Debit Card Account No. 032-509 28-6431	\$ 663.39	\$ 339.44
Term Deposit Account No. 032-509 28-9835	\$ 31,090.48	\$ 30,600.00
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	<u>\$ 500.00</u>	<u>\$ 500.00</u>
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 64,608.68</u></b>	<b><u>\$ 40,856.99</u></b>

### NON CURRENT ASSETS

Plant, Equipment and Fittings at Cost	\$ 81,792.71	\$ 77,067.45
Add: Purchases	<u>\$ 3,353.65</u>	<u>\$ 4,725.26</u>
	\$ 85,146.36	\$ 81,792.71
Less: Accumulated Depreciation	<u>\$ 19,082.43</u>	<u>\$ 11,602.83</u>
<b>TOTAL NON CURRENT ASSETS</b>	<b><u>\$ 66,063.93</u></b>	<b><u>\$ 70,189.88</u></b>

### TOTAL ASSETS

<b><u>\$ 130,672.61</u></b>	<b><u>\$ 111,046.87</u></b>
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### CURRENT LIABILITIES

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

### NET ASSETS

<b><u>\$ 130,672.61</u></b>	<b><u>\$ 108,509.18</u></b>
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# ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

## STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2020

	2020	2019
<b>INCOME</b>		
First Plate	\$ 4,400.25	\$ 5,604.45
Second Plate	\$ 2,678.60	\$ 4,724.65
Candles	\$ 5,636.75	\$ 8,252.95
Prosphora	\$ 752.00	\$ 1,216.00
Tithes	\$ 510.00	\$ 540.00
Bank Interest	\$ 495.33	\$ 718.28
Donations - Money Box	\$ 1,751.00	\$ 2,810.20
Donations - General	\$ 23,669.40	\$ 5,511.50
Donations - Building	\$ 2,622.80	\$ 5,792.50
GST Refunds	\$ 2,531.00	\$ 891.99
Other Income	\$ 55.58	\$ 35.00
<b>TOTAL INCOME</b>	<b>\$ 45,102.71</b>	<b>\$ 36,097.52</b>
<b>EXPENSES</b>		
Bank Charges	\$ 10.67	\$ -
Candles	\$ 1,729.00	\$ 3,827.50
Clergy Expenses	\$ -	\$ 2,580.00
Depreciation	\$ 3,517.50	\$ 3,609.25
Donations	\$ 782.09	\$ 955.00
Diocesan & Synodal Levies	\$ 1,915.00	\$ 3,368.30
Insurance	\$ 3,415.84	\$ 3,211.51
Other Expenses	\$ 874.21	\$ 2,328.39
Postage, Printing & Stationery	\$ 3,457.95	\$ 3,213.61
Repairs & Maintenance	\$ 2,338.50	\$ 1,843.00
Telephone	\$ 597.36	\$ 220.74
Utilities	\$ 5,608.31	\$ 4,633.72
Building Works	\$ 4,018.53	\$ 17,754.00
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 28,264.96</b>	<b>\$ 47,545.02</b>
<b>OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS</b>	<b>\$ 16,837.75</b>	<b>\$ (11,447.50)</b>

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

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR YEAR ENDED 30 JUNE 2020**

	2020	2019
<b>INCOME</b>		
Donations	\$ 3,930.30	\$ 684.00
Functions	\$ 3,222.20	\$ 4,157.79
Fundraising	\$ 8,491.25	\$ 6,406.25
Hall Rent	\$ 435.00	\$ 30.00
Interest	\$ 7.65	\$ 17.49
Miscellaneous Income	\$ 18.99	\$ 543.50
Raffles		
Sale of Goods	<u>\$ 566.00</u>	<u>\$ 782.00</u>
<b>TOTAL INCOME</b>	<u><b>\$ 16,671.39</b></u>	<u><b>\$ 12,621.03</b></u>
<b>EXPENSES</b>		
Depreciation	\$ 3,962.10	\$ 515.00
Flowers & Gifts	\$ 457.32	\$ 943.96
Function Expenses	\$ 163.26	\$ 1,066.22
Groceries	\$ 3,289.84	\$ 4,079.37
Postage, Printing & Stationery	\$ 10.79	
Repairs & Maintenance	\$ 319.05	\$ 331.10
Subscriptions	\$ 22.00	\$ 22.00
Sundry Expenses	\$ 74.20	\$ 1,854.20
Travel Expenses	\$ 74.15	
Vestments	\$ 2,973.00	
Building Works		\$ 11,600.00
<b>TOTAL OPERATING EXPENSES</b>	<u><b>\$ 11,345.71</b></u>	<u><b>\$ 20,411.85</b></u>
<b>OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS</b>	<u><b>\$ 5,325.68</b></u>	<u><b>\$ (7,790.82)</b></u>

# ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
Total of all bank accounts as at 1 July 2019	\$ 39,956.99	\$ 58,547.45
<i>Cash was generated from</i>		
Surplus for year - Church operations	\$ 16,837.75	
Surplus for year - Ladies Auxiliary operations	\$ 5,325.68	
Depreciation provided during the year	\$ 7,479.60	\$ 4,124.25
Increase in current liabilities		\$ 1,248.87
<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	\$ (3,353.65)	\$ (4,725.26)
Increase in current assets	\$ (568.90)	
Decrease in current liabilities	\$ (2,537.69)	
Total of all bank accounts as at 30 June 2020	<u>\$ 63,139.78</u>	<u>\$ 39,956.99</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 2019	\$	2,816.35
Add: Receipts for year	\$	48,056.65
	\$	<u>50,873.00</u>
Less: Payments for year	\$	43,657.65
Cash Book Balance 30 June 2020	\$	<u>7,215.35</u>

Balance as per Bank Statement as at 30 June 2020	\$	5,804.65
Add: Outstanding Deposits	\$	1,410.70
	\$	<u>7,215.35</u>
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2020	\$	<u>7,215.35</u>

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

Cash Book Balance 1 July 2019	\$	6,200.53
Add: Receipts for year	\$	15,327.74
	\$	<u>21,528.27</u>
Less: Payments for year	\$	12,359.62
Cash Book Balance 30 June 2020	\$	<u>9,168.65</u>

Balance as per Bank Statement as at 30 June 2020	\$	9,168.65
Add: Outstanding Deposits	\$	-
	\$	<u>9,168.65</u>
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2020	\$	<u>9,168.65</u>

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

Cash Book Balance 1 July 2019	\$	339.44
Add: Receipts for year	\$	6,176.06
	\$	<u>6,515.50</u>
Less: Payments for year	\$	5,852.11
Cash Book Balance 30 June 2020	\$	<u>663.39</u>

Balance as per Bank Statement as at 30 June 2020	\$	663.39
Add: Outstanding Deposits	\$	-
	\$	<u>663.39</u>
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2020	\$	<u>663.39</u>

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

Cash Book Balance 1 July 2019	\$	0.67
Add: Receipts for year	\$	15,001.24
	\$	<u>15,001.91</u>
Less: Payments for year	\$	-
Cash Book Balance 30 June 2020	\$	<u>15,001.91</u>

Balance as per Bank Statement as at 30 June 2020	\$	15,001.91
Add: Outstanding Deposits	\$	-
	\$	<u>15,001.91</u>
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2020	\$	<u>15,001.91</u>

**ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND**

**DEPRECIATION SCHEDULE AS AT 30 JUNE 2020**

Description	Historical Details Date	Cost	Opening Written Down Value	New Acquisitions Date	Cost	Value for Depreciation	Rate %	Depreciation	Closing Written Down Value
<b>Non-depreciable Assets</b>									
Case, ICON and Iconography	28/08/2017	\$ 57,764.50	\$ 57,764.50			\$ 57,764.50	0%	\$ -	\$ 57,764.50
Choir ICON Stands				03/03/1930	\$ 568.90	\$ 568.90	0%	\$ -	\$ 568.90
								<u>\$ -</u>	
<b>Church</b>									
Daikin Air-conditioning System	18/08/2016	\$ 17,010.00	\$ 7,371.00			\$ 7,371.00	20%	\$ 3,402.00	\$ 3,969.00
HP Officejet Pro 8710 MFC (S/N CN866BW1Q1)	25/08/2018	\$ 188.00	\$ -			\$ -	100%	\$ -	\$ -
Portable Fire Equipment	29/04/2019	\$ 577.50	\$ 558.25			\$ 558.25	20%	\$ 115.50	\$ 442.75
								<u>\$ 3,517.50</u>	
<b>Ladies Auxiliary</b>									
Stainless Steel Shelving	05/08/2015	\$ 685.00	\$ 137.00			\$ 137.00	20%	\$ 137.00	\$ -
Steel Marquee Bench	04/12/2015	\$ 356.00	\$ 71.20			\$ 71.20	20%	\$ 71.20	\$ -
Colourbond Back Tray	24/01/2017	\$ 886.00	\$ 457.77			\$ 457.77	20%	\$ 177.20	\$ 280.57
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	\$ 874.50			\$ 874.50	20%	\$ 190.80	\$ 683.70
Oak Hill high Back Chair	16/05/2019	\$ 1,806.00	\$ 1,775.90			\$ 1,775.90	20%	\$ 361.20	\$ 1,414.70
Stool Rye Natural	23/05/2019	\$ 1,199.76	\$ 1,179.76			\$ 1,179.76	20%	\$ 239.95	\$ 939.81
Hobbs Bagless Vacuum Cleaner RHF206PR				09/07/2019	\$ 99.95	\$ 99.95	100%	\$ 99.95	\$ -
Polyethylene Lifetime Stacking Chair 60				06/01/2020	\$ 2,566.80	\$ 2,566.80	100%	\$ 2,566.80	\$ -
Standard Lifetime Blow Mould Table				06/01/2020	\$ 118.00	\$ 118.00	100%	\$ 118.00	\$ -
								<u>\$ 3,962.10</u>	
		<u>\$ 81,792.71</u>	<u>\$ 70,189.88</u>		<u>\$ 3,353.65</u>	<u>\$ 73,543.53</u>		<u>\$ 7,479.60</u>	<u>\$ 66,063.93</u>