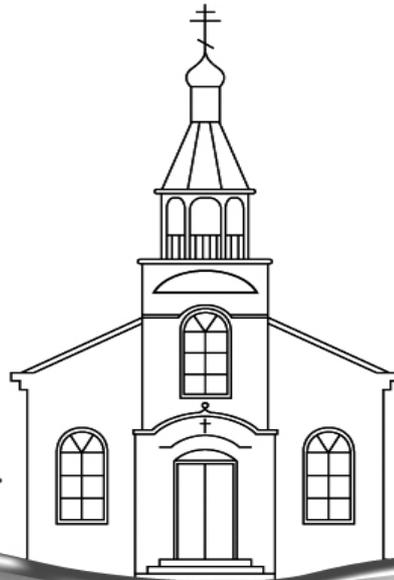


russian
orthodox
church of

**saint
nicholas**

ABN 71 384 615 722



newcastle

Annual Report 2018

INTRODUCTION

The Parish Council of Saint Nicholas Russian Orthodox Church, Wallsend, is pleased to present its 2018 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 2017 until 30 June 2018, considering the achievements of our parish in relation to the objective and aims set out in the By-Laws. It also provides an overview of other activities and looks at needs and challenges in the immediate future and in the years ahead.

THE PARISH COUNCIL

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

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

The only clergyman assigned to our parish is the Rector, Archpriest James Carles. As Father James was ordained to the diaconate on 29 November 1998, this year is his twentieth anniversary of sacred service. He was ordained to the priesthood on 23 September 2001 and assigned to the parish of Saint Panteleimon in Gosford. He was appointed to our parish on 16 December 2002 and has served here continuously since.

During the year under review the Warden, elected in 2017 for a fifth three-year term, was Nikolai Goura. The other lay members of the Parish Council elected at the AGM convened in October 2017 were Anna Morhun, Irene Lupish, Olga Bogacheva, Lucea Szabunia, Anu Kinnunen and Dean (Nicholas) Crawford. In April 2018 Mrs Morhun stood down from the Parish Council after more than 60 years' service.

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.

The Parish Council met four times during the year under review: in August and September 2017, and in February and April 2018.

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, together with a service – either All-night Vigil or, since early 2010, Matins – on the preceding Saturday evening. In addition, All-night Vigil and Divine Liturgy are served on certain Great Feasts. On the weekends and Great Feasts when there are no services in our parish our rector serves in Gosford.

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

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

Sunday morning services are usually attended by approximately 40 worshippers, with more present on significant occasions. Sermons are given at every Divine Liturgy and delivered only in English.

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

During the year under review a total of 82 services were held, more than in the previous year. Details are as follows:

2017-2018	Vespers, Matins or Vigil	Divine Liturgy	Other services	Total
Winter 2017 July-August	5	5	1	11
Spring 2017 September-November	7	8	2	17
Summer 2016-17 December-February	10	10	2	22
Autumn 2018 March-May	13	11	4	28
Winter 2018 June	2	2	0	4
Total	37	36	9	82

No scheduled services were cancelled this year. All services were conducted by the parish rector.

Great Feasts celebrated in our parish in the course of the year under review were the Transfiguration of the Lord and the Descent of the Holy Spirit on the Apostles and Disciples (Pentecost). Secular work and family commitments prevented our rector from serving in Wallsend on feast-days as often as in previous years. In addition, it has become harder for us to form a choir for evening services.

On Saturday 12 August our rector and Archpriest Michael Solomko, the President of the Consistory of the Ukrainian Orthodox Church in Australia and New Zealand, served a general memorial service at the Greta Cemetery. Just four days after his arrival in Australia on 19 August 1949, the ever-memorable Archpriest John Lupish served the funeral of one-year-old Irene Solomko, Father Michael's older sister. She was then laid to rest in the Greta Cemetery together with a number of other infants who died in an epidemic of measles that swept through the Greta Migrant Camp at that time. Father John went on to preside at five more burials at Greta: Wsewolod (Vsevelod) Shipilow (+1949, a boy of 18 months), Larisa Klebakin (+1950), Lydia Elagin (+1956), Alexander Melnik (+1970) and Ivan Elagin (+1977). In June 2015 Fathers James and Michael resolved hold a memorial service in the cemetery there each year on the Saturday closest to the anniversary of that first burial. At the service prayers were offered for the repose of Father

John (+1977), his matushka Maria (+1979), and all those Orthodox Christians buried in the Greta Cemetery, amongst whom are a great many Ukrainian Orthodox, and kutiya was blessed.

On the Great Feast of the Transfiguration we received a reliquary containing portions of the relics of twenty-four New Martyrs and Confessors of the Russian Orthodox Church. The visit of this reliquary was arranged at Diocesan level in connection with the one-hundredth anniversary of the Russian Revolution and the beginning of the persecution of the Russian Orthodox Church. The relics were present at the evening and morning services, and a moleben to the martyrs was served before the relics following Divine Liturgy on the day of the feast.

On Sunday 27 August, the eve of the Great Feast of the Dormition of the Mother of God, our parish commemorated the centenary of the opening of the 1917-18 Local Council of the Russian Orthodox Church. A moleben was served to the canonised participants of the Council and an Epistle of Patriarch Kyrill on the occasion was read in place of a sermon. Following Divine Liturgy a memorial service was served for those participants in the Council who had not been canonised.

In September 2017 we began to offer special prayers each Sunday for God's mercy and forgiveness, for the defeat of all impiety, and for the strengthening of lawful and blessed marriage. These prayers were offered in the context of the Australian Marriage Law Postal Survey that asked Australians to consider whether or not the law should be changed to allow the marriage of same-sex couples. These prayers continued until the Survey closed early in November. We also provided links on our website to help our parishioners and friends better understand the issues at stake in the marriage debate.

On Sunday 24 September 2017 we received a visit from Ms Sonia Hornery MP, State Member of Parliament for Wallsend. Ms Hornery was presented with a Certificate of Appreciation acknowledging her support for the parish and the wider Russian-speaking community. Ms Hornery was also given flowers by the parish children and a copy of the parish icon of the Mother of God, "Protectress of Newcastle". She afterwards joined parishioners in the hall for refreshments and a presentation of Russian-language songs and poems by students from our playgroup and Russian school.

On 13-14 October we had services for the feast of the Protection of the Mother of God, the patronal feast of the first Russian Orthodox church in the Hunter Valley, the small barracks chapel at the Greta Migrant Camp.

On Sunday 24 October Bishop George visited our parish and presided at Divine Liturgy. In a first for the Russian Orthodox community in Newcastle, our parishioners Subdeacon Vitaly Lupish, Irene Lupish and Anna Morhun were presented with the prestigious Diocesan Cross, the highest award bestowed in our Diocese. Certificates of thanksgiving were also given to Nikolai Goura and Eugenia (Jenny) Millard.

On 21-22 November we had services in prayerful remembrance of the fortieth anniversary of the repose of the ever-memorable founder of our parish, Archpriest John Lupish. Gathered in church were family members including Father John's two sons Subdeacon Vitaly Lupish and John Lupish and his youngest grand-daughter Elizabeth; former parishioners of Father John's; and a small number of our current parishioners. Over lunch in the church hall Father John's sons spoke movingly about his courage, his humility, his kindness, and his willingness to endure difficulty for the sake of others. After lunch a graveside pannikhida was served at Sandgate Cemetery.

On Sunday 26 November a memorial litia was served for the ever-memorable servants of God Metropolitan Philaret (Voznesenky), third First Hierarch of the Russian Orthodox Church Outside Russia (+21 November 1985); Archpriest John Lupish, the founder of our parish (+22 November 1977); and the Russian heroes of the White Movement who, fleeing the Bolshevik yoke, arrived in Gallipoli on 22 November 1920.

On 8 January 2017 we had a service for the second day of the Nativity of Christ. Divine Liturgy was served by Father James and the rector of the Serbian Orthodox parish in Newcastle, Father Dalibor Pavlovic. Afterwards we had a festive meal and a visit from Father Christmas.

On Sunday 14 January Metropolitan Hilarion visited our parish and presided at Divine Liturgy.

On 18 January 2017, the Eve of the Great Feast of the Baptism of the Lord (Theophany), we had services and the Great Blessing of Water.

On Sunday 11 February we commemorated All Saints of Ekaterinburg. An icon of the saints – amongst whom are the Royal Passionbearers of Russia and Righteous Symeon of Verkhoturye – that our rector had brought back with him from his visit to the Ekaterinburg Diocese in October 2015 was placed in church for veneration.

On the Saturday of the Last Judgement, a day of commemoration of the departed, we had a general memorial service. We had another such service on the Third Sunday in Great Lent. At these services we commemorated by name the departed hierarchs and clergy of the Australian-New Zealand Diocese, together with our departed parishioners, family members and friends.

We preceded Great Lent in 2018 with Vespers of Forgiveness Sunday and the rite of asking forgiveness.

During Great Lent the customary General Service of Anointing was held. This year, we were joined by Father Dalibor Pavlovic of the Serbian Orthodox parish in Broadmeadow, together with a number of his parishioners. Approximately 25 people were anointed. This service was held in the evening on Tuesday of the sixth week of Great Lent.

This year, our parish had a number of traditional services for Holy Week and Pascha. These began with Matins and Divine Liturgy for Lazarus Saturday on 30-31 March. Matins with the singing of the exapostiliarion "Thy Bridal chamber" ("Чертог твой") was served in the evening on Wednesday 4 April. On Thursday 5 April, Great and Holy Thursday, Divine Liturgy was served in the morning and Matins with the reading of the Twelve Passion Gospels was served in the evening. On Friday 6 April, Great and Holy Friday, Vespers with the bringing out of the Shroud of Christ was served mid-afternoon. On Saturday 7 April, Great and Holy Saturday, Midnight Office was served late in the evening, with Paschal Matins and Divine Liturgy following in the early hours of Sunday 8 April, the Sunday of Pascha. Concelebrating with the parish rector at Paschal Matins and Divine Liturgy was Priest Theodor Postelnicescu, the rector of the Romanian Orthodox Community of the Apostle Andrew. Easter baskets containing eggs, cakes and other festive foods were blessed following Matins. Following Divine Liturgy, the clergy and a small group of the faithful gathered in the church hall for a festive meal. We finished Bright Week with Matins and Divine Liturgy on Bright Saturday.

In April 2017 we again had services for Radonitsa, the day of commemoration of the departed that falls on the second Tuesday after Pascha. Divine Liturgy was served, after which there was a general memorial service in church. Father James then visited Wallsend, Sandgate and East Maitland cemeteries, serving graveside litias.

In 2018 we maintained 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 Monday 21 May. On Tuesday 22 May the Lesser Blessing of Water was served, followed by Divine Liturgy, a moleben to Saint Nicholas, and a festive lunch. Concelebrating with Father James at Divine Liturgy was Father Dalibor Pavlovic.

On the weekend of Saturday 26 May and Sunday 27 May we had services for the Great Feast of Pentecost, the commemoration of the Descent of the Holy Spirit on the Apostles. All-night vigil with the blessing of five loaves, wheat, wine and oil was served on Saturday evening and Divine Liturgy followed immediately

by Vespers and the customary "kneeling prayers" was served on Sunday morning. Prior to the services our small church was beautifully decorated with green branches in honour of the Holy Spirit, the Giver of Life. On Sunday we were joined by many friends from the Gosford parish and our rector concelebrated with Father Theodor Postelnicescu.

An increase in the number of joint activities with the clergy and faithful of other Orthodox Christian jurisdictions was a feature of parish life this year. In a region such as ours where there are few Orthodox Christians and the centres of Orthodox life in Australia are far away, this has been important.

There were nine baptisms in the year under review, eight of children and one of an adult. The children baptised were Anthony Kallaur, Sara Corbett, Zivah Moorhead, Ella Martinov, Eldar Sytin, Sofiya Hockley, Eva Arkhipova, and Leo Marshall. The adult baptised was Mee Yeon D'Arcy. The baptisms of Leo Marshall and Mee Yeon d'Arcy were the sixtieth and sixty-first served by Father James in this parish.

There were two weddings this year. Anthony Kloczko and Yuliya Kuznetsova were married in February 2018, and Philip Richards and Mee Yeon D'Arcy were married in April 2018.

There was only one funeral at our church during the review period. This was in February 2018 for Vasily ("Bill") Bukovec, one of the builders of our church. May God grant him rest!

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

Caring for the church building and its material needs

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

Our Ladies' Auxiliary has attended to the cleaning and decoration of the church and hall. Jenny Millard purchased and arranged flowers for special occasions, providing flowers from her own garden at regular services. At the beginning of the year under review church cleaning was undertaken by the Head Sister, Anna Morhun, with help from Eugenia Kallaur. Following Mrs Morhun's retirement, Mrs Kallaur undertook the cleaning with assistance from Natasha Tane and Lidia Stroud-Watts.

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

Undertaking Orthodox Christian educational work

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

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

In 2018 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 2018 wall calendar – designed by Parish Council member Olga Bogacheva – was a commemorative calendar marking the centenary of the tragic martyrdom of the Royal Passion bearers of Russia, Tsar-Martyr Nicholas II and his family.

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

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

In December 2017 this resource was comprehensively reviewed and updated to reflect the adoption by the Bishops' Council of the Russian Orthodox Church on 2 December 2017 of the document 'On the Canonical Aspects of Church Marriage' ('О канонических аспектах церковного брака') and the commencement on 9 December 2017 of amendments to the *Australian Marriage Act 1961* (Cth).

In 2017 our website also included banners with links to articles and other resources marking three important anniversaries in 1917: the centenary of the Russian Revolution and the beginning of the persecution of the Russian Orthodox Church; the centenary of the election of Patriarch Tikhon; and tenth anniversary of the signing of the Act of Canonical Communion between the Russian Orthodox Church Outside Russia and the Moscow Patriarchate.

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

In June 2018 our parish published an educational leaflet, 'What is prosphora?' This leaflet, written by our rector and published in collaboration with our neighbouring parish of Saint Panteleimon, Gosford, explained the symbolism and use of prosphora, the small loaves of bread offered during Divine Liturgy. The leaflet also explained the commemoration of the names of the living and the departed at Divine Liturgy. Printed copies were made available in church.

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

Providing for the clergy and supporting the higher church authorities

The By-Laws indicate that the pastor "shall receive living accommodations and subsistence from the parish". The size of our parish is such that it is impossible to provide for the clergy in the manner envisioned in the By-Laws. As in most parishes of the Diocese, our rector supports himself in full-time secular employment, attending to their church duties as his circumstances permit.

An honorarium is paid to hierarchs and servers visiting our parish on special occasions.

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

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

On 18 September 2017 we paid levies of \$1772.49 for the period 1 January 2017 to 30 June 2017, together with a \$200 youth contribution. On 26 February 2018 we paid levies of \$1476.93 for the period from 1 July 2017 to 31 December 2017, together with a \$200 contribution to the Needy Parish Fund.

Working to help others in need

Each year the parish is asked to take up a number of collections for organisations and causes nominated by the church authorities.

In 2017-18 \$1,195.00 was collected for charitable purposes. The collections taken up were as follows:

Mandatory collections taken up every year

Beneficiary	When taken	Amount
Synod Liturgical Music Commission	September 2017	\$305.00
ROCOR Fund for Assistance	November 2017	\$190.00
Orthodox Action	February 2018	\$265.00
Holy Trinity Seminary, Jordanville	March 2018	\$160.00
Russian Ecclesiastical Mission, Jerusalem	April 2018	\$275.00
Total		\$1,195.00

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

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

We also took up two special collections. The first was taken up on 18-19 August 2017 during the services at which the reliquary of the New Martyrs and Confessors of Russia was present. The purpose of this collection was to assist with the costs of transporting the reliquary from parish to parish. \$175.00 was raised.

The second special collection was taken up late in 2017. The purpose of this collection was to assist the construction of a church in Shonoktui in the Transbaikal region of Russia, a project being undertaken under the leadership of the Sydney-based Russo-Chinese Orthodox Mission. \$200.00 was raised.

Other activities

Improvements to the church and hall

No new work on the church or hall was undertaken this year.

Late in 2014 the foundations were laid for the small extension to our church and early in 2015 the brickwork was completed up to the level of the floor. Steps have now been taken to commence this work in early 2019.

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

Iconography

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

Parish life

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

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

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

In February 2018 our Ladies Auxiliary hosted a pancake evening for over 80 people. 500 pancakes were cooked and served with a variety of toppings. These evenings are very popular with the wider community and are an important fundraiser.

Our current parish website was first published in September 2013. By the end of June 2017, it had received nearly 88,000 visits, with over 20,000 visits in 2017-18. The site is supported by a US-based company, Orthodox Web Solutions. It has a blog-style home page with news of coming and recent events in the life of the parish and the Diocese. It also includes information about parish history and administration and practical aspects of baptisms, weddings, funerals and other services of need. New content is added to the website regularly. Content added in 2017-18 included the text of various prayers used in church life, the biographies of past bishops of our Diocese, and information about the awards system for clergy and laity in the Russian Orthodox Church.

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

Editions of our parish newsletter were published in July, August and December 2017.

During the year under review both Father James Carles and Matushka Marie Carles undertook accredited training in keeping children and vulnerable people safe. This training was provided by Childsafe. Father James also undertook training in governance with a focus on membership of not-for-profit boards. This training was provided by Community Compass.

Diocesan life

Engagement in the life of the Diocese is difficult given the distance of our parish centre from Sydney and the other parishes.

As a result of his secular work commitments, it was not possible for either Father James to participate in the Great Lenten Pastoral Conference in March 2018. Secular work and pastoral commitments in our parish and in Gosford have made it difficult for Father James to have any significant involvement in Diocesan activities during 2017-18.

We nevertheless did all that we could to maintain our connection to the life of the Diocese and the wider Russian Orthodox Church. The Diocesan journal 'Word of the Church' was made available in church and

promoted. An Epistle from Patriarch Kyrill was read aloud on the eve of the Centenary of the commencement of the 1917-18 Local Council of the Russian Orthodox Church. Epistles from Metropolitan Hilarion were read aloud in Russian and English at Christmas and on at Pascha. The departed and ever-memorable First Hierarchs of the Russian Orthodox Church Outside Russia, the departed Ruling Bishops of our Diocese, and other notable church figures were commemorated in prayer. Prayers of thanksgiving were offered for the unity of the Russian Orthodox Church 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. Our website included detailed information about the Council of Bishops of the Russian Orthodox Church convened in December 2017.

Plans and challenges

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

Early in 2015 we paused work on a small extension to the church in order to facilitate the next stage of the church iconography project. It is expected that work on the extension will resume early in 2019.

We will continue to work to improve parish administration and financial record-keeping in 2019. A particular challenge in this regard is the availability of people with the time and skills to devote to this aspect of parish life.

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

November 2018

**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 2018. 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 2018 and the results of its operations and its cash flows for the year ended 30 June 2018 in accordance with the accounting policies described in Note 1 to the financial statements.

Evan Nicholas FIPA, A Fin
PO Box 6330
West Gosford NSW 2250
Tel: (02) 4324 7819
ABN: 69 887 100 989
24 September 2018

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

Note 1: Statement of Significant Accounting Policies

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

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

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

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

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

Note 2: Income Tax

The organisation is exempt from Income Tax.

Note 3: Fixed Assets

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

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

Note 4: Goods and Services Tax (GST)

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

Note 5: Revenue recognition

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

Note 6: Donations and grants

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

Note 7: Commitments for Works in Progress

A project is underway to construct an ICON for the church. Contracts has been entered into with two parties for the work. Progress payments to-date totaling \$57,765 have been made which reflect in the accounts. Outstanding commitments estimated at \$5,000 exist to complete the project, expected in the 2018/19 financial year.

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	2018	2017
Accumulated Funds at 1 July 2017	\$ 119,506.99	\$ 93,947.84
Add:		
Church Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 4,091.28	\$ 19,957.04
Ladies Auxiliary Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	<u>\$ 4,149.23</u>	<u>\$ 5,602.11</u>
ACCUMULATED FUNDS AT 30 JUNE 2018	<u>\$ 127,747.50</u>	<u>\$ 119,506.99</u>

The above Funds are represented by:

CURRENT ASSETS

Westpac Banking Corporation		
Working Account No. 032-509 28-1104	\$ 7,065.40	\$ 6,533.43
Cash Reserve Account No. 032-509 28-1120	\$ 3,106.50	\$ 8,085.91
Ladies Auxiliary Account No. 032-509 28-1112	\$ 17,368.60	\$ 12,519.76
Ladies Auxiliary Debit Card Account No. 032-509 28-6431	\$ 406.95	\$ 620.46
Term Deposit Account No. 032-509 28-9835	\$ 30,600.00	\$ 25,000.00
Cash on Hand - Church	\$ 200.00	\$ 200.00
Cash on Hand - Ladies Auxiliary	\$ 200.00	\$ 300.70
Advance to Clergy Account	<u>\$ 500.00</u>	<u>\$ 500.00</u>
TOTAL CURRENT ASSETS	<u>\$ 59,447.45</u>	<u>\$ 53,760.26</u>

NON CURRENT ASSETS

Plant, Equipment and Fittings at Cost	\$ 70,701.50	\$ 35,805.50
Add: Purchases	<u>\$ 6,365.95</u>	<u>\$ 34,896.00</u>
	\$ 77,067.45	\$ 70,701.50
Less: Accumulated Depreciation	<u>\$ 7,478.58</u>	<u>\$ 3,325.23</u>
TOTAL NON CURRENT ASSETS	<u>\$ 69,588.87</u>	<u>\$ 67,376.27</u>

TOTAL ASSETS

<u>\$ 129,036.32</u>	<u>\$ 121,136.53</u>
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CURRENT LIABILITIES

Accrued Diocese Levies Payable	<u>\$ 1,288.82</u>	<u>\$ 1,629.54</u>
TOTAL LIABILITIES	<u>\$ 1,288.82</u>	<u>\$ 1,629.54</u>

NET ASSETS

<u>\$ 127,747.50</u>	<u>\$ 119,506.99</u>
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ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2018

	2018	2017
INCOME		
First Plate	\$ 5,510.60	\$ 5,224.55
Second Plate	\$ 3,588.35	\$ 3,657.20
Candles	\$ 9,118.00	\$ 8,223.20
Prospora	\$ 1,245.00	\$ 1,181.00
Tithes	\$ 390.00	\$ 660.00
Bank Interest	\$ 625.31	\$ 189.80
Donations - Money Box	\$ 2,773.20	\$ 3,163.95
Donations - General	\$ 5,750.00	\$ 5,714.00
Grant	\$ -	\$ 15,000.00
GST Refunds	\$ -	\$ 2,603.00
Other Income	\$ 281.00	\$ 1,381.79
TOTAL INCOME	\$ 29,281.46	\$ 46,998.49
EXPENSES		
Bank Charges	\$ 15.78	\$ 45.01
Candles	\$ 2,993.00	\$ 2,563.00
Choir	\$ -	\$ 450.00
Clergy Expenses	\$ 800.00	\$ 450.00
Depreciation	\$ 3,402.00	\$ 2,835.00
Donations	\$ 400.00	
Diocesan & Synodal Levies	\$ 3,308.70	\$ 3,119.36
Insurance	\$ 3,233.88	\$ 3,500.80
Other Expenses	\$ 656.90	\$ 3,275.88
Postage, Printing & Stationery	\$ 3,559.81	\$ 3,956.33
Repairs & Maintenance	\$ 960.99	\$ 1,885.50
Telephone	\$ 528.02	\$ 475.82
Utilities	\$ 5,331.10	\$ 4,484.75
TOTAL OPERATING EXPENSES	\$ 25,190.18	\$ 27,041.45
OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS	\$ 4,091.28	\$ 19,957.04

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR YEAR ENDED 30 JUNE 2018**

	2018	2017
INCOME		
Donations	\$ 3,750.30	\$ 2,603.85
Functions	\$ 3,405.60	\$ 846.05
Fundraising	\$ 4,973.50	\$ 2,705.80
Hall Rent	\$ 260.00	\$ 383.50
Interest	\$ 13.81	\$ 7.22
Miscellaneous Income	\$ 837.25	\$ 1,261.23
Raffles	\$ 452.00	\$ 434.00
Sale of Goods	<u>\$ 693.00</u>	<u>\$ 2,725.00</u>
TOTAL INCOME	<u>\$ 14,385.46</u>	<u>\$ 10,966.65</u>
EXPENSES		
Bank Fees	\$ -	\$ 15.00
Depreciation	\$ 751.35	\$ 282.03
Flowers & Gifts	\$ 644.35	\$ 1,274.75
Function Expenses	\$ 614.16	
Groceries	\$ 5,296.43	\$ 2,993.62
Printing & Stationery	\$ -	\$ 17.49
Repairs & Maintenance	\$ 1,502.82	\$ 280.00
Subscriptions	\$ 22.00	
Sundry Expenses	<u>\$ 1,405.12</u>	<u>\$ 501.65</u>
TOTAL OPERATING EXPENSES	<u>\$ 10,236.23</u>	<u>\$ 5,364.54</u>
OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS	<u>\$ 4,149.23</u>	<u>\$ 5,602.11</u>

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
Total of all bank accounts as at 1 July 2017	\$ 52,759.56	\$ 59,691.24
<i>Cash was generated from</i>		
Surplus for year - Church operations	\$ 4,091.28	\$ 19,957.04
Surplus for year - Ladies Auxiliary operations	\$ 4,149.23	\$ 5,602.11
Depreciation provided during the year	\$ 4,153.35	\$ 3,117.03
Decrease in cash on hand	\$ 100.70	
<i>Cash was applied to</i>		
Increase in cash on hand		\$ (34.15)
Increase in non-current assets	\$ (6,365.95)	\$ (34,896.00)
Decrease in current liabilities	\$ (340.72)	\$ (677.71)
Total of all bank accounts as at 30 June 2018	<u>\$ 58,547.45</u>	<u>\$ 52,759.56</u>

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

BANK RECONCILIATION AS AT 30 JUNE 2018

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

Cash Book Balance 1 July 2017	\$	6,533.43
Add: Receipts for year	\$	<u>34,282.57</u>
	\$	40,816.00
Less: Payments for year	\$	<u>33,750.60</u>
Cash Book Balance 30 June 2018	\$	<u>7,065.40</u>

Balance as per Bank Statement as at 30 June 2018	\$	5,892.70	
Add: Outstanding Deposits	467.10		
	705.60	\$	<u>1,172.70</u>
	\$	7,065.40	
Less: Unpresented Cheques	\$	-	
Balance as per Cash Book as at 30 June 2018	\$	<u>7,065.40</u>	

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

Cash Book Balance 1 July 2017	\$	12,519.76
Add: Receipts for year	\$	<u>9,141.96</u>
	\$	21,661.72
Less: Payments for year	\$	<u>4,293.12</u>
Cash Book Balance 30 June 2018	\$	<u>17,368.60</u>

Balance as per Bank Statement as at 30 June 2018	\$	17,138.75
Add: Outstanding Deposits	\$	<u>229.85</u>
	\$	17,368.60
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2018	\$	<u>17,368.60</u>

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

Cash Book Balance 1 July 2017	\$	620.46
Add: Receipts for year	\$	<u>3,765.31</u>
	\$	4,385.77
Less: Payments for year	\$	<u>3,978.82</u>
Cash Book Balance 30 June 2018	\$	<u>406.95</u>

Balance as per Bank Statement as at 30 June 2018	\$	406.95
Add: Outstanding Deposits	\$	-
	\$	406.95
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2018	\$	<u>406.95</u>

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

Cash Book Balance 1 July 2017	\$	8,085.91
Add: Receipts for year	\$	<u>20.59</u>
	\$	8,106.50
Less: Payments for year	\$	<u>5,000.00</u>
Cash Book Balance 30 June 2018	\$	<u>3,106.50</u>

Balance as per Bank Statement as at 30 June 2018	\$	3,106.50
Add: Outstanding Deposits	\$	-
	\$	3,106.50
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2018	\$	<u>3,106.50</u>

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

DEPRECIATION SCHEDULE AS AT 30 JUNE 2018

Description	Historical Details Date	Cost	Opening Written Down Value	New Acquisitions Date	Cost	Value for Depreciation	Rate %	Depreciation	Closing Written Down Value
Non-depreciable Assets									
Case, ICON and Iconography	30/06/2015	\$ 25,173.00	\$ 25,173.00			\$ 25,173.00	0%	\$ -	\$ 25,173.00
Case, ICON and Iconography	04/07/2016	\$ 20,591.50	\$ 20,591.50			\$ 20,591.50	0%	\$ -	\$ 20,591.50
Case, ICON and Iconography	09/05/2017	\$ 6,000.00	\$ 6,000.00			\$ 6,000.00	0%	\$ -	\$ 6,000.00
Case, ICON and Iconography				28/08/2017	\$ 6,000.00	\$ 6,000.00	0%	\$ -	\$ 6,000.00
								<u>\$ -</u>	
Church									
Daikin Air-conditioning System	18/08/2016	\$ 17,010.00	\$ 14,175.00			\$ 14,175.00	20%	\$ 3,402.00	\$ 10,773.00
								<u>\$ 3,402.00</u>	
Ladies Auxiliary									
Stainless Steel Shelving	05/08/2015	\$ 685.00	\$ 411.00			\$ 411.00	20%	\$ 137.00	\$ 274.00
Steel Marquee Bench	04/12/2015	\$ 356.00	\$ 213.60			\$ 213.60	20%	\$ 71.20	\$ 142.40
Colourbond Back Tray	24/01/2017	\$ 886.00	\$ 812.17			\$ 812.17	20%	\$ 177.20	\$ 634.97
Russel Hobbs 8.8l Domestic Urn				13/09/2017	\$ 99.95	\$ 99.95	100%	\$ 99.95	\$ -
Shelving and Divider				13/09/2017	\$ 266.00	\$ 266.00	100%	\$ 266.00	\$ -
								<u>\$ 751.35</u>	
		<u>\$ 70,701.50</u>	<u>\$ 67,376.27</u>		<u>\$ 6,365.95</u>	<u>\$ 73,742.22</u>		<u>\$ 4,153.35</u>	<u>\$ 69,588.87</u>