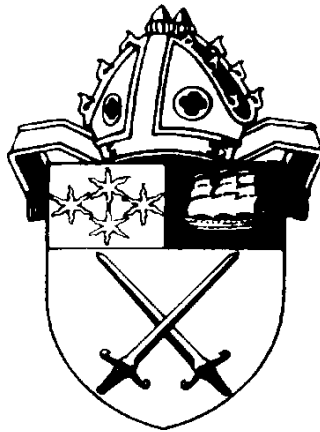



**THE ANGLICAN CHURCH  
OF AUSTRALIA  
THE DIOCESE OF BUNBURY  
WESTERN AUSTRALIA**



**THIRD SESSION  
OF THE FORTY – FIRST  
SYNOD 2021 – 2023**

**BOOK C - 2023**





THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

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**THE ANGLICAN CHURCH OF AUSTRALIA**  
**THE DIOCESE OF BUNBURY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Assets</b>		
<b>Current Assets</b>		
Cash Management Acct 9049	63,469	212,081
Cheque A/C - ACF	126,537	149,654
Sav A/C - DRF 4629	265,148	23,846
Sav A/C Campsite	72,426	54,785
Sav A/C - PRF 4534	1,472,595	196,289
Sav A/C #30001501 (Insurance)	8,182	8,162
Term Deposit - ACF Parish 7071	718,376	704,480
Endowment Fund - AFM - EF	-	1,501,879
Bank Account - Picton 4099	917	917
Disaster Appeal Fund	3,765	2,757
Macquarie 3009	457,568	498,374
Petty Cash	300	-
Trade Debtors	94,961	21,817
Prepayments	80,136	94,509
Lambeth	12,095	1,403
Shares at Fair Value	3,260,011	2,992,804
<b>Total Current Assets</b>	<b>6,636,486</b>	<b>6,463,757</b>
<b>Non Current Assets</b>		
Land-Alanta Elbow Dunsborough	126,529	126,529
Land -Pine Plantation Manjimup	45,701	45,701
Land - Oyster Harbour	304,589	304,589
Land - Lot 15 Tenterden	11,293	11,293
Land -9 Clarkshill Rd Scrt Hbr	1,173,000	1,173,000
Land - 9A Cliff St Albany	164,071	164,071
Land & Buildings 11 Cliff St	867,336	867,336
Land & Buildings 15 Cross St	222,705	222,705
Land & Buildings 11 Oakley St	142,548	142,548
Land & Buildings 7-9 Oakley St	25,395	25,395
Land & Buildings 11-17 Molloy	234,438	234,438
Land & Buildings 13 Cross St	197,232	197,232
Building - 212 Caves Rd Bsn	403,079	403,079
Building - Anglican Diocesan Centre	1,556,684	1,556,684
Less: Accum Depreciation	(741,341)	(662,057)
Motor Vehicles	-	24,181
<b>Total Non Current Assets</b>	<b>4,733,259</b>	<b>4,836,724</b>
<b>Total Assets</b>	<b>11,369,745</b>	<b>11,300,481</b>

The accompanying notes form part of these financial statements.

**THE ANGLICAN CHURCH OF AUSTRALIA**  
**THE DIOCESE OF BUNBURY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Trade Creditors	40,861	138,403
Westpac Corporate Card	2,941	3,694
Income in Advance	-	6,000
Provision for Legal Claims	680,833	760,000
PAYG Withholding Payable	25,491	29,637
Clergy Distress Fund	36,962	19,695
GST Collected	9,760	346
GST Paid	(7,694)	(20,293)
Provision for Long Service Leave	37,419	46,992
ACF Loan - Diocesan Centre	37,098	36,275
<b>Total Current Liabilities</b>	<b>863,672</b>	<b>1,020,749</b>
<b>Non Current Liabilities</b>		
<b>Parish Reserves</b>		
Albany	169,250	168,956
Augusta/Margaret River	581,381	572,188
Balingup	60,201	59,744
Boyanup	4,118	5,917
Boyup Brook	36,405	36,129
Bunbury	2,816	2,729
Busselton	122,068	121,142
Carey Park	17,025	16,896
Collie	224,159	335,392
Coodanup	86,026	120,152
Donnybrook	58,390	55,553
Gnowarangup	9,872	9,797
Jerramungup	11,809	11,720
Kojonup	53,764	53,356
Lake Grace	51,694	176,270
Mission to Seafarers Bunbury	32,107	30,501
Pinjarra	212,827	341,178
Southern Forests	88,098	19,814
Southern Ranges	75,326	71,763
Wagin	43,791	171,897
Williams	211,054	209,453
<b>Total Non Current Liabilities</b>	<b>2,152,179</b>	<b>2,590,547</b>

The accompanying notes form part of these financial statements.

THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023

	2023	2022
	\$	\$
<b>Other Non Current Liabilities</b>		
BCGS Scholarship Fund	3,953	3,440
Clergy Distress Fund	-	13,815
Provision for Long Service Leave	8,235	6,697
ACF Loan - Diocesan Centre	749,188	773,096
<b>Total Other Non Current Liabilities</b>	<u>761,376</u>	<u>797,048</u>
<b>Total Liabilities</b>	<u>3,777,227</u>	<u>4,408,344</u>
<b>Net Assets</b>	<u>7,592,518</u>	<u>6,892,137</u>
<b>Equity</b>		
Retained Earnings	6,892,137	8,000,789
Current Year Earnings	700,381	(1,108,652)
<b>Total Equity</b>	<u>7,592,518</u>	<u>6,892,137</u>

The accompanying notes form part of these financial statements.

**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY**

**STATEMENT OF PROFIT OR LOSS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Income</b>		
<b>Grant Allocations</b>		
Bishop Hale Trust	67,533	43,554
Provincial Council Grant	112,715	91,977
ACF Distribution	17,500	22,500
Other Grants	3,000	18,100
<b>Total Grant Allocations</b>	<u>200,748</u>	<u>176,131</u>
<b>Stipends &amp; Assessments</b>		
Parish Assessments	476,456	469,372
School Contributions	53,537	50,621
Stipend Reimbursements	2,190,019	2,303,594
<b>Total Stipends &amp; Assessments</b>	<u>2,720,012</u>	<u>2,823,587</u>
<b>Diocesan Activities</b>		
Safe Church	209	1,290
Synod	540	400
<b>Total Diocesan Activities</b>	<u>749</u>	<u>1,690</u>
<b>Chaplaincy</b>		
Palliative Care Chaplaincy	156,034	40,077
Prison	234,102	205,470
Aged Care	28,942	28,806
<b>Total Chaplaincy</b>	<u>419,078</u>	<u>274,353</u>
<b>Rental Income</b>		
Cliff St Albany	13,405	11,550
Boyanup Op Shop	-	1,425
13 Cross Street	20,285	20,800
Molloy St Bunbury	62,880	65,834
Diocesan Campsite	165,865	137,198
St John's Anglicare Centre	43,835	43,835
7 Oakley Street Office	15,743	3,000
7 Yougenup Rd Gnowangerup	-	(293)
6 Centenary Ave Corrigin	-	8,066
<b>Total Rental Income</b>	<u>322,013</u>	<u>291,415</u>
<b>Foundation for Ministry</b>		
Existing Ministry Support FFM	1,050	1,000
New Mission Initiatives FFM	5,272	1,727
Retreats	4,675	12,090
Training Costs FFM	(424)	15,220
<b>Total Foundation for Ministry</b>	<u>10,573</u>	<u>30,037</u>

The accompanying notes form part of these financial statements.



**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY**

**STATEMENT OF PROFIT OR LOSS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Other Income</b>		
Interest	60,079	22,735
Diocesan Office Administration	70,598	16,450
Dividends Received	209,280	157,885
Return of Capital / Sale of Capital Assets	260,000	-
Profit/(Loss) on Sale Shares	5,398	(1,790)
Share Gains/(Losses)	75,464	(185,450)
Other/Sundry Income	22,650	7,290
Misc Reimbursements	2,748	2,073
Motor Vehicle Sale	101,048	-
Motor Vehicle Fleet Contribution	2,082	2,404
Insurance Premiums & Excess	235,837	221,636
Insurance - Claims Settlement	720	2,423
Travel and Accommodation Reimbursement	1,449	-
Reallocation of Funds - Property Sales	502,153	-
Fees & Permits Contribution	2,997	2,841
Removals Contribution	-	2,945
Donations	1,000	3,256
Tree Harvest Income	-	84,498
<b>Total Other Income</b>	<u>1,553,503</u>	<u>339,196</u>
<b>Mission Giving</b>		
ABM General	200	-
ABM Jerusalem	-	570
Anglicare WA	400	350
BDAC Ang Sth Boniface Care	1,522	1,803
Christmas Bowl	250	160
MTS Bunbury	184	221
Sundry Missions	356	-
Kapsabet Diocese	23,368	2,121
<b>Total Mission Giving</b>	<u>26,279</u>	<u>5,225</u>
<b>Total Income</b>	<u>5,252,955</u>	<u>3,941,634</u>

The accompanying notes form part of these financial statements.

**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY**

**STATEMENT OF PROFIT OR LOSS  
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>Cost of Operating</b>		
<b>Diocesan Campsite</b>		
DC Maint & Building Dvlpmnt	30,037	36,929
DC Electricity & Gas	11,819	16,561
DC Sundries Ins Rates Leases	10,719	11,289
DC Refunds	1,064	1,409
DC Transfer to MU	4,215	5,257
<b>Total Diocesan Campsite</b>	<u>57,854</u>	<u>71,445</u>
<b>Diocesan Expenses</b>		
General Synod Assessments	41,179	39,637
Missions - Outreach Grants	13,000	7,300
Synod	15,511	10,041
St Boniface Cathedral	46,084	46,084
<b>Total Diocesan Expenses</b>	<u>115,774</u>	<u>103,062</u>
<b>Property Management</b>		
Albany Houses Cliff St	14,591	12,389
13 Cross Street	10,347	7,183
Molloy St	24,742	22,016
11 (9) Oakley Street Expenses	9,848	40,772
R & H Funds Held in Trust	(4,064)	1,496
Diocesan Property Maintenance	315	-
<b>Total Property Management</b>	<u>55,778</u>	<u>83,856</u>
<b>Foundation for Ministry</b>		
Clergy Retreat & Conference	26,075	27,221
Lay Retreat	6,456	6,380
Ministerial Support	739	-
<b>Total Foundation for Ministry</b>	<u>33,270</u>	<u>33,601</u>

The accompanying notes form part of these financial statements.

**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY**

**STATEMENT OF PROFIT OR LOSS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Chaplaincy Expenses</b>		
Prison Chaplaincy	114,420	111,054
Aged Care Chaplaincy	29,761	27,810
<b>Total Chaplaincy Expenses</b>	<u>144,181</u>	<u>138,864</u>
<b>Diocesan Property Expenses</b>		
37 Ferguson Road Ferguson	93	88
South Stirling Church	93	88
South Stirling Vacant Land	93	88
Perup Road Manjimup	93	-
Lot 1103 Hester St Harvey	636	
9A Cliff St Lot 105	2,103	2,966
Lot 11 Alanta Elbow Dunsbrough	7,917	6,748
15 Cross Street Bunbury	12,684	12,648
145 Salisbury Rd Cookernup	270	1,656
Building Development	28	-
Anglican Diocese Centre	16,295	13,436
6 Centenary Ave, Corrigin	568	4,667
<b>Total Diocesan Property Expenses</b>	<u>40,873</u>	<u>42,385</u>
<b>Mission Giving</b>		
ABM General	200	-
ABM Jerusalem	-	570
Anglicare WA	400	350
Boniface Care	1,522	1,803
Church Missionary Society		-
Christmas Bowl	250	160
Foundation for Ministry	-	10,000
MTS Bunbury	184	221
Sundry Missions	356	914
Kapsabet Diocese	23,432	2,185
<b>Total Mission Giving</b>	<u>26,343</u>	<u>16,203</u>
<b>Total Cost of Operating</b>	<u>474,074</u>	<u>489,416</u>

The accompanying notes form part of these financial statements.

**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY**

**STATEMENT OF PROFIT OR LOSS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Expenses</b>		
Accounting Fees	10,119	10,631
Advertising and Promotion	170	
Assets Purchases <\$5,000	3,335	7,530
Audit Fees	12,280	11,850
Bank Charges	3,041	3,040
Bank Loan Interest Charges	39,767	17,608
Computer Expenses	20,954	14,704
Conference Registration	-	245
Consultancy Fees	20,688	4,608
Credit Card Fees	227	173
Dpcn - Building	79,284	79,284
Employer Expenses - Other	-	1,450
Entertainment Costs	5,605	4,011
Equipment Hire/Lease	7,957	6,086
Fees & Permits	9,151	10,332
Grants	34,923	38,300
Health & Safety	4,117	3,300
Insurance - Claim Settlements	-	2,423
Insurance - Clergy PA	9,018	21,432
Insurance - General	40,896	19,171
Insurance - Marine	197	341
Insurance - Motor Vehicle	22,278	22,748
Insurance - Public Liability	26,170	18,224
Insurance - ISR Material	127,422	119,760
Insurance - Prof Indemnity	9,859	9,013
Insurance - Travel	406	166
Insurance - Volunteers	2,442	2,667
Insurance - Workers Comp	21,978	24,088
Interest Paid	17,488	3,579
Legal Fees	850	-
Management Fees	42,460	39,761
Membership Fees Paid	-	686
MV Fuel & Oil	83	3,424
MV Repairs & Maintenance	1,036	-
MV Registration + Insurance	3,637	-
MV Lease Payments & Management	3,500	4,738
MV Other Expense	701	88,470

The accompanying notes form part of these financial statements.

**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY**

**STATEMENT OF PROFIT OR LOSS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Postage, Freight & Courier	344	1,950
Printing & Stationery	3,658	8,794
Professional Stds Contribution	9,160	8,720
Professional Supervision	1,609	2,189
Publications & Info Resources	1,012	760
Rates & Taxes	2,102	677
Property Repairs & Maintenance	2,669	350
Removals	-	10,229
Recruitment Expense	3,560	1,385
Wages & Salaries	2,684,114	2,726,039
Wages and Salaries LSL expense	22,660	50,524
Wages and Salaries Superannuation Expense	321,600	302,657
Salaries - Other	7,679	14,972
Security Expenses	-	168
Staff Amenities	1,447	891
Sundry Expenses	8,232	8,601
Telephone, Fax, Internet	10,997	9,922
Training & Development (Staff)	2,004	95
Travel & Accommodation	19,352	8,493
Utilities	7,962	19,706
<b>Total Expenses</b>	<b>3,692,200</b>	<b>3,770,965</b>
<b>Other Expenses</b>		
Provision for Legal Settlement	64,367	27,542
Legal Claims	320,833	760,000
National Redress Scheme	1,100	1,000
Tree Plantation Expenses	-	88
<b>Total Other Expenses</b>	<b>386,300</b>	<b>788,630</b>
<b>Net Surplus/(Deficit)</b>	<b>700,381</b>	<b>(1,107,377)</b>

The accompanying notes form part of these financial statements.

**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Cash Flows from Operating Activities</b>		
Receipts from customers	4,064,434	4,035,441
Payments to suppliers and employees	(4,625,969)	(4,166,295)
Interest received	60,079	22,735
<b>Net Cash used in Operating Activities</b>	<u>(501,456)</u>	<u>(108,119)</u>
<b>Cash Flows from Investing Activities</b>		
Movement in investments	22,935	33,538
Dividends received	-	157,885
Movement in property, plant and equipment	287,182	-
<b>Net cash generated by investing activities</b>	<u>310,117</u>	<u>191,423</u>
<b>Cash Flows from Financing Activities</b>		
Increase/(decrease) in borrowings and reserves	(474,755)	-
Reallocation of Funds - Property Sales	502,154	-
<b>Net cash used in financing activities</b>	<u>27,399</u>	<u>-</u>
Net (decrease)/increase in cash held	(163,940)	241,951
Cash at beginning of financial year	<u>3,353,224</u>	<u>3,111,273</u>
<b>Cash at end of Financial Year</b>	<u><u>3,189,284</u></u>	<u><u>3,353,224</u></u>

The accompanying notes form part of these financial statements.

**THE ANGLICAN CHURCH OF AUSTRALIA**  
**THE DIOCESE OF BUNBURY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**A. Cash at end of Financial Year represented by:**

Cash Management Acct 9049	63,469	212,081
Cheque A/C - ACF	126,537	149,654
Sav A/C - DRF 4629	265,148	23,846
Sav A/C Campsite	72,426	54,785
Sav A/C - PRF 4534	1,472,595	196,289
Sav A/C #30001501 (Insurance)	8,182	8,162
Term Deposit - ACF Parish 7071	718,376	704,480
Endowment Fund - AFM - EF	-	1,501,879
Bank Account - Picton 4099	917	917
Disaster Appeal Fund	3,766	2,757
Macquarie 3009	457,568	498,374
Petty Cash	300	-
	<u>3,189,284</u>	<u>3,353,224</u>

**B. Reconciliation of net cashflow from operations with net deficit:**

Surplus/(Deficit) for the year	700,381	(1,108,652)
<b>Adjustments for:</b>	-	
Depreciation	79,284	79,284
Fair value movement on investments	(75,464)	180,768
Dividends	(209,280)	(157,885)
Loss on sale of shares	(5,398)	1,790
Gain on sale of PPE	(3,001)	-
Reallocation of Funds - Property Sales	(502,154)	-
Sale of Capital Assets	(260,000)	-
<b>Change in operating assets and liabilities:</b>	-	-
(increase)/decrease in accounts receivable & accrued income	(73,144)	87,383
(increase)/decrease in prepayments	14,372	(8,553)
increase/(decrease) in provisions	(8,035)	13,111
increase/(decrease) in accounts payable and other accruals	(159,017)	804,635
	<u>(501,456)</u>	<u>(108,119)</u>

**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY  
STATEMENT OF CHANGES IN EQUITY  
AS AT 30 JUNE 2023**

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	\$
<b>Opening Retained Earnings 1 July 2021</b>	8,000,789
(Deficit) for the year	<u>(1,108,652)</u>
<b>Closing Retained Earnings 30 June 2022</b>	<u><u>6,892,137</u></u>
<b>Opening Retained Earnings 1 July 2022</b>	6,892,137
Surplus for the year	<u>700,381</u>
<b>Closing Retained Earnings 30 June 2023</b>	<u><u>7,592,518</u></u>

The accompanying notes form part of these financial statements.



**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF ACCOUNTING**

This special purpose financial report has been prepared to satisfy the Bishop-in-Council and Diocesan Trustees reporting requirements and the Constitution and the Australian Charities and Not-for-profits Commission Act 2012. It is the opinion of the Council and Trustees that the Diocese is not a reporting entity because there are unlikely to exist users who are unable to command the preparation of reports tailored to their particular information needs. The Trustees have determined that the accounting policies adopted are appropriate to meet the needs of the members.

They are primarily based on historical cost and do not take into account changing values or the current value of non-current assets, with exception of share investments held as noted below.

**a) INCOME TAX**

Under the provision of current tax legislation The Anglican Church of Australia The Diocese of Bunbury is exempt from Income Tax.

**b) FIXED ASSETS**

Land, buildings and plant and equipment held by the Diocese is capitalised within the balance sheet at cost. All purchases of equipment less than \$5,000 are expensed within the year incurred.

Land and buildings, held in trust for parish use and which is allocated to each individual parish but is ultimately controlled by the Diocese, is not recorded within the financial statements nor is any bank loans or facilities associated with these assets.

**Depreciation**

Depreciation is provided for on all fixed assets so as to write off each asset over its estimated useful life, with exception to motor vehicles (refer below). The straight line method of depreciation is considered appropriate and has been used consistently. Depreciation has been charged on buildings from 1st July, 2003 at 2.5% on prime cost. It has not been possible to calculate the accumulated depreciation from date of acquisition to 30 June, 2003.

The Anglican Church of Australia The Diocese of Bunbury entered into an agreement with SmartFleet during the year ended 30 June 2013 whereby vehicles purchased by The Anglican Church of Australia The Diocese of Bunbury are sold to SmartFleet either when the vehicle reaches 9 months or 15,000km's. Due to the turnover of motor vehicle, and the negligible profit or loss made on disposal as a result of the vehicles initially being purchased at a discount, motor vehicles are not depreciated.

**c) STATUTORY ASSETS AND LIABILITIES**

Statutory assets and liabilities are carried at cost which is the fair value of the consideration to be received or paid in the future for monies held in trust and ATO liabilities. These statutory assets or liabilities are the only receivables or payables recorded within the financial statements.

**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**d) INVESTMENTS**

Investments are carried in the financial statements at fair value. Income from investments is recognised in the financial statements as it is received. The policy of the Trustees in relation to shares is to only invest in securities listed on the Stock Exchange and representing those companies in the top 100 listed therein.

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices whether those changes are caused by factors specific to the individual security or its issuer or factors affecting all securities traded in the market. The investments of the Diocese are subjected to this risk.

**e) PROVISION FOR EMPLOYEE ENTITLEMENTS**

Provision for annual leave entitlements are not recorded in the financial statements as a result of annual leave required to be taken annually and may not accumulate in accordance with Schedule 4 of the Licensing Statute 2017-2021.

The Diocese contributes to The Anglican Church of Australia Long Service Leave Fund which pays long service leave entitlements to clergy as leave is taken. The amount paid by the Fund is calculated on a notional stipend for Diocesan Clergy. The current notional stipend covers long service leave and superannuation contribution whilst clergy are on leave.

The financial report includes a Provision for Long Service Leave for lay employees not covered by the Long Service Leave Fund. Long service leave is provided for on a pro-rata basis after 5 years of continuous service, and is classified as a current liability following completion of 7 years of service.

**f) REVENUE RECOGNITION**

**Investments:**

Dividends and distributions from pooled funds, are recognised as income when received.

Interest income is recognised when received. Imputation credit income relating to share buy-backs is recognised in the year the share buy-back occurs.

**Parish Assessments:**

Income from parish assessments is brought to account in the year in which it is due. To the extent that it is not received it is shown as an outstanding debtor and any provision for doubtful debts is included in the general provision which is regularly assessed.

**Foundation of Ministry Income**

The Diocese may receive funding from the Perth Diocesan Trustees which can be used for the Foundation of Ministry Program. The funding income is recorded when received from the Perth Diocesan Trustees and internally recorded as income within the Foundation for Ministry Income category.

**g) STIPENDS AND ALLOWANCES PAID ON BEHALF OF PARISHES**

The Diocese pays all clergy through a centralised payroll system and is reimbursed for such costs by the individual parishes. To the extent that there is any difference between receipts and payments such difference is carried by the Diocese and is reflected in the surplus for the period.

**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**h) GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:  
- Where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense;  
Or  
- For receivables and payables which are recognised inclusive of GST.

**i) Payroll**

Office staff are paid one month salary in advance, and other staff are paid on a monthly basis ½ in advance and ½ in arrears; superannuation is paid subsequently and prior to month end. Wages are calculated by the yearly amount due being divided into 12 months. Accordingly no accrued wages or accrued superannuation are recorded on the balance sheet at balance date.

**NOTE 2 – LEASES**

Land is leased from the City of Busselton for a term of 21 years. The Anglican Church of Australia The Diocese of Bunbury constructed a cottage on the land for use by its caretaker. The lease agreement was signed on the 27<sup>th</sup> December 2012 and expires 27<sup>th</sup> December 2033.

**NOTE 3 – LOANS**

Loans totaling \$1,232,695 (2022: \$1,408,037) payable by The Anglican Church of Australia The Diocese of Bunbury to the Anglican Community Fund are not provided for in the accounts as at 30 June 2023 as follows:

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Parish of Australind	-	30,046
Parish of Katanning	11,193	15,678
Parish of Secret Harbour	672,595	716,877
Parish of Oyster Harbour TL2	169,069	210,065
Parish of Mandurah	-	7,203
Parish of Bunbury	379,838	394,281
Parish of Coodanup	-	33,887
<b>Total</b>	<b>1,232,695</b>	<b>1,408,037</b>

These loans are not brought to account on the basis that the individual parishes utilised the loan funds to acquire land and buildings, vehicles or capital improvements (also not brought to account by The Anglican Church of Australia, The Diocese of Bunbury) and the individual parishes are responsible for the payment of the outstanding loans.

The construction of the Anglican Diocesan Centre was funded by a twenty-year principal and interest loan of \$900,000 from the Anglican Community Fund during the year ending 30 June 2021 and the remaining commitment has been paid for from diocesan funds.

The balance of the loan as at 30 June 2023 is \$786,286 (2022: \$809,371), and is recorded as a current and non-current "ACF Loan – Diocesan Centre" within the balance sheet at 30 June 2023.

**THE ANGLICAN CHURCH OF AUSTRALIA  
THE DIOCESE OF BUNBURY**

**STATEMENT BY TRUSTEES OF THE DIOCESE**

The Trustees of the Diocese have determined that the association is not a reporting entity.

*The Trustees of the Diocese have determined that this special purpose financial report should be prepared in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and the accounting policies outlined in Note 1 to the financial report.*

In the opinion of the Trustees of the Diocese the attached financial statement:

1. The financial statements and notes of the Anglican Church of Australia the Diocese of Bunbury are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
  - a) giving a true and fair view of its financial position at 30 June 2023 and of its financial performance and cashflows for the year ended on that date;
  - b) complying with the accounting policies described within Note 1 to the financial statements and the *Australian Charities and Not-for-profits Commission Regulations 2022*; and
2. There are reasonable grounds to believe that the Anglican Church of Australia the Diocese of Bunbury will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Trustees of the Diocese and is signed for and on behalf of the Trustees of the Diocese by:

\_\_\_\_\_  
Ian Coutts  
Bishop

\_\_\_\_\_  
[TRUSTEE]

Dated this                      3<sup>rd</sup> day of October 2023

## AUDITOR'S INDEPENDENCE DECLARATION

### TO THE MEMBERS OF THE ANGLICAN CHURCH OF AUSTRALIA THE DIOCESE OF BUNBURY

I declare that to the best of my knowledge and belief, during the year ended 30 June 2023, there have been no contraventions of:

- i) The auditor independence requirements as set out in Section 60.40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii) Any applicable code of professional conduct in relation to the audit.

### AMD Chartered Accountants



**TIM PARTRIDGE FCA**

**Director**

Bunbury, Western Australia

Dated this 18<sup>th</sup> day of September 2023

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF THE ANGLICAN CHURCH OF AUSTRALIA THE DIOCESE OF BUNBURY**

***Report on the Audit of the Financial Report***

***Qualified Opinion***

We have audited the accompanying financial report, being a special purpose financial report of The Anglican Church of Australia The Diocese of Bunbury which comprises the balance sheet as at 30 June 2023, the profit and loss statement for the year then ended, statement of changes in equity, statement of cash flows, notes to the accounts, and the statement by Trustee's of the Diocese.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commissions Act 2012*, including:

- i) giving a true and fair view, in all material aspects, of the financial position of the Anglican Church of Australia The Diocese of Bunbury as at 30 June 2023, and of its financial performance and its cash flows for the year then ended; and
- ii) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

***Basis for Qualified Opinion***

As is common for organisations of this type, it is not practicable for The Anglican Church of Australia The Diocese of Bunbury to maintain an effective system of internal control over stipends and assessments reimbursements, service receipts, donations, other fund raising activities and cash receipts until their initial entry in the accounting records. Accordingly, our audit in relation to income was limited to amounts recorded in the financial records.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of The Anglican Church of Australia The Diocese of Bunbury in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

***Emphasis of Matter- Basis of Accounting***

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Anglican Church of Australia The Diocese of Bunbury to meet the requirements of the *Australian Charities and Not-for-profits Commissions Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### ***Responsibilities of Trustee's for the Financial Report***

The Trustees of the Anglican Church of Australia The Diocese of Bunbury are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commissions Act 2012* and the needs of the members. The Board's responsibility also includes such internal control as determined necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board are responsible for assessing the Anglican Church of Australia The Diocese of Bunbury ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intend to liquidate the Anglican Church of Australia The Diocese of Bunbury or to cease operations, or has no realistic alternative but to do so.

### ***Auditor's Responsibilities for the Audit of the Financial Report***

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

### **AMD Chartered Accountants**

**TIM PARTRIDGE**  
**Director**

Level 1, 53 Victoria Street, Bunbury, Western Australia

Dated XX day of September 2023



# **Bunbury Diocesan Trustees**

Budget 2023-24

Approved by The Bunbury Diocesan Trustees on 22 June 2023



## Budget 2023-2024

Budget for the financial year 1 July 2023 - 30 June 2024

### P&L

	Total	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24	Apr-Jun 24
<b>4-0000 Income</b>					
<b>4-1000 Grant Allocations</b>					
<b>4-1010 Bishop Hale Trust</b>	77,773.00	19,443.00	19,443.00	19,443.00	19,444.00
<b>4-1030 Provincial Council Grant</b>	121,700.00	30,422.00	30,426.00	30,426.00	30,426.00
<b>4-1040 ACF Distribution</b>	17,500.00	0.00	17,500.00	0.00	0.00
Total Grant Allocations	216,973.00	49,865.00	67,369.00	49,869.00	49,870.00
<b>4-2000 Stipends &amp; Assessments</b>					
<b>4-2010 Parish Assessments</b>	492,302.00	123,077.00	123,075.00	123,075.00	123,075.00
<b>4-2015 School Contributions</b>	50,000.00	4,088.00	4,092.00	37,728.00	4,092.00
<b>4-2020 Stipend Reimbursements</b>	2,395,571.52	598,892.88	598,892.88	598,892.88	598,892.88
Total Stipends & Assessments	2,937,873.52	726,057.88	726,059.88	759,695.88	726,059.88
<b>4-3000 Diocesan Activities</b>					
<b>4-3040 Safe Church</b>	2,500.00	625.03	624.99	624.99	624.99
<b>4-3050 Synod</b>	600.00	420.00	180.00	0.00	0.00
Total Diocesan Activities	3,100.00	1,045.03	804.99	624.99	624.99
<b>4-4200 Chaplaincy</b>					
<b>4-4220 Prison</b>	209,744.64	52,436.16	52,436.16	52,436.16	52,436.16
<b>4-4230 Aged Care</b>	30,976.90	7,744.21	7,744.23	7,744.23	7,744.23
<b>4-4235 Palliative Care Chaplaincy</b>	84,992.07	84,992.07	0.00	0.00	0.00
Total Chaplaincy	325,713.61	145,172.44	60,180.39	60,180.39	60,180.39
<b>4-4300 Rental Income</b>					
<b>4-4310 Cliff St Albany</b>	12,130.00	400.00	3,850.00	5,205.00	2,675.00
<b>4-4325 13 Cross Street</b>	17,000.00	4,249.97	4,250.01	4,250.01	4,250.01
<b>4-4340 Molloy St Bunbury</b>	62,370.00	15,340.00	13,170.00	16,830.00	17,030.00
<b>4-4360 Diocesan Campsite</b>	140,000.00	6,826.40	45,136.45	69,857.39	18,179.76
<b>4-4370 St John's Anglicare Centre</b>	43,835.00	10,958.75	10,958.75	10,958.75	10,958.75
<b>4-4385 7 Oakley Street Office</b>	12,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total Rental Income	287,335.00	40,775.12	80,365.21	110,101.15	56,093.52
<b>4-4400 Foundation for Ministry</b>					
<b>4-4430 Existing Ministry Support FFM</b>	1,000.00	1,000.00	0.00	0.00	0.00
<b>4-4435 New Mission Initiatives FFM</b>	5,000.00	177.00	2,461.79	1,950.98	410.23
<b>4-4440 Retreats</b>	9,000.00	2,460.00	3,000.00	0.00	3,540.00
<b>4-4455 Training Costs FFM</b>	8,000.00	1,999.97	2,000.01	2,000.01	2,000.01
Total Foundation for Ministry	23,000.00	5,636.97	7,461.80	3,950.99	5,950.24
<b>4-5000 Other Income</b>					
<b>4-5010 Interest</b>	22,000.00	5,500.03	5,499.99	5,499.99	5,499.99
<b>4-5015 Diocesan Office Administration</b>	50,000.00	693.78	759.78	6,551.47	41,994.97
<b>4-5020 Dividends Received</b>	155,000.00	58,022.38	44,339.58	27,251.46	25,386.58
<b>4-5040 Revaluation of Investments</b>	150,000.00	0.00	0.00	0.00	150,000.00

	Total	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24	Apr-Jun 24
<b>4-5050 Other/Sundry Income</b>	<b>2,500.00</b>	<b>1,860.00</b>	<b>640.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4-5060 Misc Reimbursements</b>	<b>2,000.00</b>	<b>51.30</b>	<b>355.20</b>	<b>1,268.50</b>	<b>325.00</b>
<b>4-5065 MV Fleet Fees Contribution</b>	<b>2,400.00</b>	<b>600.00</b>	<b>600.00</b>	<b>600.00</b>	<b>600.00</b>
<b>4-5070 Insurance Premiums &amp; Excess</b>	<b>264,951.28</b>	<b>66,237.85</b>	<b>66,237.81</b>	<b>66,237.81</b>	<b>66,237.81</b>
<b>4-5075 Insurance - Claim Settlements</b>	<b>30,000.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>
<b>4-5080 Sale of Motor Vehicles</b>	<b>180,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>
<b>4-5200 Travel &amp; Accom Reimbursement</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4-5300 Fees &amp; Permits Contribution</b>	<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4-5500 Publications Contribution</b>	<b>25,000.00</b>	<b>6,250.00</b>	<b>6,250.00</b>	<b>6,250.00</b>	<b>6,250.00</b>
Total Other Income	889,351.28	191,715.34	182,682.36	166,159.23	348,794.35
4-6000 Mission Giving					
<b>4-6010 ABM General</b>	<b>200.00</b>	<b>200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4-6020 ABM Jerusalem</b>	<b>570.00</b>	<b>0.00</b>	<b>570.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4-6040 Anglicare WA</b>	<b>400.00</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.00</b>
<b>4-6070 BDAC Ang Sth Boniface Care</b>	<b>1,584.70</b>	<b>591.00</b>	<b>100.00</b>	<b>733.70</b>	<b>160.00</b>
<b>4-6100 Christmas Bowl</b>	<b>250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>
<b>4-6140 MTS Bunbury</b>	<b>188.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>188.00</b>
<b>4-6180 Sundry Missions</b>	<b>356.00</b>	<b>0.00</b>	<b>356.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4-6190 Kapsabet Diocese</b>	<b>3,848.48</b>	<b>0.00</b>	<b>3,848.48</b>	<b>0.00</b>	<b>0.00</b>
Total Mission Giving	7,397.18	991.00	4,874.48	1,183.70	348.00
Total Income	4,690,743.59	1,161,258.78	1,129,798.11	1,151,765.33	1,247,921.37
5-0000 Cost of Operating					
5-0100 Diocesan Campsite					
<b>5-0110 DC Maint &amp; Building Dvlpmnt</b>	<b>30,000.00</b>	<b>9,587.09</b>	<b>7,125.46</b>	<b>4,075.53</b>	<b>9,211.92</b>
<b>5-0120 DC Electricity &amp; Gas</b>	<b>14,814.47</b>	<b>2,020.59</b>	<b>4,524.99</b>	<b>4,197.85</b>	<b>4,071.04</b>
<b>5-0130 DC Sundries Ins Rates Leases</b>	<b>11,258.90</b>	<b>852.19</b>	<b>6,734.31</b>	<b>2,071.50</b>	<b>1,600.90</b>
<b>5-0140 DC Refunds</b>	<b>1,500.00</b>	<b>436.35</b>	<b>545.46</b>	<b>427.28</b>	<b>90.91</b>
<b>5-0150 DC Transfer to MU</b>	<b>3,000.00</b>	<b>0.00</b>	<b>885.45</b>	<b>1,614.55</b>	<b>500.00</b>
Total Diocesan Campsite	60,573.37	12,896.22	19,815.67	12,386.71	15,474.77
5-3000 Diocesan Expenses					
<b>5-3020 General Synod Assessments</b>	<b>41,754.72</b>	<b>10,701.72</b>	<b>10,126.00</b>	<b>10,558.00</b>	<b>10,369.00</b>
<b>5-3030 Missions - Outreach Grants</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>
<b>5-3060 Synod</b>	<b>16,519.56</b>	<b>2,940.00</b>	<b>13,579.56</b>	<b>0.00</b>	<b>0.00</b>
<b>5-3070 St Boniface Cathedral</b>	<b>49,230.20</b>	<b>11,521.00</b>	<b>14,667.20</b>	<b>0.00</b>	<b>23,042.00</b>
Total Diocesan Expenses	115,504.48	25,162.72	38,372.76	10,558.00	41,411.00
5-4200 Chaplaincy					
<b>5-4220 Prison Chaplaincy</b>	<b>116,707.99</b>	<b>29,177.14</b>	<b>29,176.95</b>	<b>29,176.95</b>	<b>29,176.95</b>
<b>5-4230 Aged Care Chaplaincy</b>	<b>30,976.90</b>	<b>7,744.21</b>	<b>7,744.23</b>	<b>7,744.23</b>	<b>7,744.23</b>
Total Chaplaincy	147,684.89	36,921.35	36,921.18	36,921.18	36,921.18
5-4300 Property Management					
<b>5-4305 Albany Houses Cliff St</b>	<b>14,627.44</b>	<b>7,844.33</b>	<b>2,428.88</b>	<b>2,243.48</b>	<b>2,110.75</b>
<b>5-4325 13 Cross Street</b>	<b>6,987.81</b>	<b>1,483.46</b>	<b>634.26</b>	<b>3,135.96</b>	<b>1,734.13</b>
<b>5-4330 Molloy St</b>	<b>24,577.68</b>	<b>13,576.88</b>	<b>3,034.82</b>	<b>3,445.11</b>	<b>4,520.87</b>
<b>5-4340 Diocesan Property Maintenance</b>	<b>10,000.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
<b>5-4350 Rental Funds held in Trust</b>	<b>1,000.00</b>	<b>1,164.77</b>	<b>714.61</b>	<b>(894.37)</b>	<b>14.99</b>
Total Property Management	57,192.93	26,569.44	9,312.57	10,430.18	10,880.74
5-4400 Foundation for Ministry					

	Total	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24	Apr-Jun 24
<b>5-4415 Clergy Retreat &amp; Conference</b>	27,490.86	0.00	10,148.06	600.00	16,742.80
<b>5-4420 Lay Retreat</b>	11,000.00	11,000.00	0.00	0.00	0.00
<b>5-4430 Existing Ministry Support FFM</b>	790.00	0.00	357.00	433.00	0.00
<b>5-4455 Training Costs FFM</b>	8,000.00	1,999.97	2,000.01	2,000.01	2,000.01
Total Foundation for Ministry	47,280.86	12,999.97	12,505.07	3,033.01	18,742.81
<b>5-4500 Diocesan Property Expenses</b>					
<b>5-4506 37 Ferguson Road Ferguson</b>	99.05	99.05	0.00	0.00	0.00
<b>5-4507 South Stirling Church</b>	99.05	99.05	0.00	0.00	0.00
<b>5-4508 South Stirling Vacant Land</b>	99.05	99.05	0.00	0.00	0.00
<b>5-4525 9A Cliff St Lot 105</b>	2,233.31	1,468.22	255.03	255.03	255.03
<b>5-4530 Lot 11 Alanta Elbow Dunsbrough</b>	8,229.56	6,185.50	1,110.06	246.67	687.33
<b>5-4540 15 Cross Street Bunbury</b>	13,412.94	5,650.99	3,359.40	2,505.17	1,897.38
<b>5-4550 7-9 Oakley Street Bunbury</b>	10,000.00	5,603.69	240.74	3,502.87	652.70
<b>5-4590 145 Salisbury Rd Cookernup</b>	868.74	691.47	177.27	0.00	0.00
<b>5-4595 Building Development</b>	2,972.32	2,972.32	0.00	0.00	0.00
<b>5-4600 Anglican Diocesan Centre</b>	15,396.46	5,709.57	3,436.87	3,147.98	3,102.04
<b>5-4610 6 Centenary Ave, Corrigin</b>	1,378.71	1,378.71	0.00	0.00	0.00
Total Diocesan Property Expenses	54,789.19	29,957.62	8,579.37	9,657.72	6,594.48
<b>5-6000 Mission Giving</b>					
<b>5-6010 ABM General</b>	2,000.00	500.00	500.00	500.00	500.00
<b>5-6020 ABM Jerusalem</b>	700.00	0.00	0.00	0.00	700.00
<b>5-6030 ABM Lenten</b>	400.00	0.00	0.00	0.00	400.00
<b>5-6070 Boniface Care</b>	2,500.00	250.00	1,125.00	0.00	1,125.00
<b>5-6090 Church Missionary Society</b>	1,000.00	0.00	0.00	0.00	1,000.00
<b>5-6100 Christmas Bowl</b>	400.00	0.00	0.00	0.00	400.00
<b>5-6130 MTS Albany</b>	400.00	0.00	0.00	0.00	400.00
<b>5-6140 MTS Bunbury</b>	1,800.00	0.00	0.00	0.00	1,800.00
<b>5-6180 Sundry Missions</b>	1,270.30	0.00	0.00	0.00	1,270.30
<b>5-6190 Kapsabet Diocese</b>	3,544.28	0.00	3,544.28	0.00	0.00
Total Mission Giving	14,014.58	750.00	5,169.28	500.00	7,595.30
Total Cost of Operating	497,040.30	145,257.32	130,675.90	83,486.80	137,620.28
Gross profit	4,193,703.29	1,016,001.46	999,122.21	1,068,278.53	1,110,301.09
<b>6-0000 Expenses</b>					
<b>6-0010 Accounting Fees</b>	11,120.73	4,290.00	2,570.00	2,160.00	2,100.73
<b>6-0025 Agency Temp Staff</b>	(0.00)	(253.84)	0.00	0.00	253.84
<b>6-0040 Assets Purchases &lt;\$5,000</b>	13,000.00	4,000.00	3,000.00	3,000.00	3,000.00
<b>6-0050 Audit Fees</b>	12,918.45	0.00	8,880.00	0.00	4,038.45
<b>6-0070 Bank Charges</b>	3,391.39	847.81	847.86	847.86	847.86
<b>6-0075 Bank Loan Interest Charge</b>	40,000.00	7,829.41	10,262.44	10,407.11	11,501.04
<b>6-0220 Computer Expenses</b>	20,659.50	2,778.67	2,585.20	5,118.42	10,177.21
<b>6-0230 Consultancy Fees</b>	25,000.00	8,384.93	8,633.51	3,990.78	3,990.78
<b>6-0240 Credit Card Fees</b>	195.90	48.69	37.87	48.69	60.65
<b>6-0245 Depreciation Expense</b>					
<b>6-0250 Dpcn - Building</b>	79,284.00	0.00	0.00	0.00	79,284.00
Total Depreciation Expense	79,284.00	0.00	0.00	0.00	79,284.00
<b>6-0315 Entertainment Costs</b>	7,500.00	884.70	1,777.03	2,351.90	2,486.37
<b>6-0320 Equipment Hire/Lease</b>	9,500.00	2,374.97	2,375.01	2,375.01	2,375.01
<b>6-0330 Fees &amp; Permits</b>	10,331.84	3,672.18	526.72	3,232.60	2,900.34

	Total	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24	Apr-Jun 24
<b>6-0340 Grants</b>	<b>33,000.00</b>	<b>6,000.00</b>	<b>16,000.00</b>	<b>0.00</b>	<b>11,000.00</b>
<b>6-0395 Health &amp; Safety</b>	<b>7,000.00</b>	<b>0.00</b>	<b>50.00</b>	<b>5,450.00</b>	<b>1,500.00</b>
6-0398 Insurance					
<b>6-0400 Insurance - Claim Settlements</b>	<b>30,000.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>
<b>6-0410 Insurance - Clergy PA</b>	<b>3,904.51</b>	<b>0.00</b>	<b>3,904.51</b>	<b>0.00</b>	<b>0.00</b>
<b>6-0415 Insurance - General</b>	<b>69,978.11</b>	<b>0.00</b>	<b>69,978.11</b>	<b>0.00</b>	<b>0.00</b>
<b>6-0420 Insurance - Marine</b>	<b>427.74</b>	<b>0.00</b>	<b>427.74</b>	<b>0.00</b>	<b>0.00</b>
<b>6-0425 Insurance - Motor Vehicle</b>	<b>33,881.07</b>	<b>0.00</b>	<b>33,881.07</b>	<b>0.00</b>	<b>0.00</b>
<b>6-0430 Insurance - Public Liability</b>	<b>40,857.72</b>	<b>0.00</b>	<b>40,857.72</b>	<b>0.00</b>	<b>0.00</b>
<b>6-0435 Insurance - ISR Material</b>	<b>189,047.78</b>	<b>0.00</b>	<b>189,047.78</b>	<b>0.00</b>	<b>0.00</b>
<b>6-0440 Insurance - Prof Indemnity</b>	<b>14,727.00</b>	<b>0.00</b>	<b>14,727.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6-0450 Insurance - Travel</b>	<b>628.54</b>	<b>0.00</b>	<b>628.54</b>	<b>0.00</b>	<b>0.00</b>
<b>6-0455 Insurance - Volunteers</b>	<b>4,003.21</b>	<b>0.00</b>	<b>4,003.21</b>	<b>0.00</b>	<b>0.00</b>
<b>6-0460 Insurance - Workers Comp</b>	<b>46,534.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,534.12</b>
Total Insurance	433,989.80	7,500.00	364,955.68	7,500.00	54,034.12
<b>6-0465 Interest Paid</b>	<b>15,000.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>12,500.00</b>
<b>6-0470 Legal Fees</b>	<b>2,000.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
<b>6-0485 Management Fees</b>	<b>42,345.82</b>	<b>7,545.82</b>	<b>7,700.00</b>	<b>13,400.00</b>	<b>13,700.00</b>
<b>6-0495 Membership Fees Paid</b>	<b>730.59</b>	<b>730.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6-0500 Motor Vehicle Expenses					
<b>6-0501 MV Fuel &amp; Oil</b>	<b>2,000.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
<b>6-0504 MV Registration</b>	<b>8,000.00</b>	<b>1,999.97</b>	<b>2,000.01</b>	<b>2,000.01</b>	<b>2,000.01</b>
<b>6-0505 MV Lease Payments &amp; Management</b>	<b>4,605.40</b>	<b>1,785.20</b>	<b>1,060.00</b>	<b>710.00</b>	<b>1,050.20</b>
<b>6-0506 MV Other Expense</b>	<b>59,130.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,130.00</b>
<b>6-0508 MV Parish MV Purchase</b>	<b>180,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>
Total Motor Vehicle Expenses	253,735.40	49,285.17	48,560.01	48,210.01	107,680.21
<b>6-0510 Postage, Freight &amp; Courier</b>	<b>1,130.10</b>	<b>282.48</b>	<b>282.54</b>	<b>282.54</b>	<b>282.54</b>
<b>6-0520 Printing &amp; Stationery</b>	<b>4,588.55</b>	<b>1,147.13</b>	<b>1,147.14</b>	<b>1,147.14</b>	<b>1,147.14</b>
<b>6-0530 Professional Stds Contribution</b>	<b>9,755.40</b>	<b>0.00</b>	<b>9,755.40</b>	<b>0.00</b>	<b>0.00</b>
<b>6-0535 Professional Supervision</b>	<b>1,198.38</b>	<b>299.55</b>	<b>299.61</b>	<b>299.61</b>	<b>299.61</b>
<b>6-0540 Publications &amp; Info Resources</b>	<b>1,336.37</b>	<b>344.93</b>	<b>546.00</b>	<b>416.81</b>	<b>28.63</b>
<b>6-0550 Rates &amp; Taxes</b>	<b>2,249.28</b>	<b>2,112.00</b>	<b>146.82</b>	<b>0.00</b>	<b>(9.54)</b>
<b>6-0570 Property Repairs &amp; Maintenance</b>	<b>2,842.92</b>	<b>640.77</b>	<b>1,460.00</b>	<b>568.64</b>	<b>173.51</b>
<b>6-0580 Removals</b>	<b>25,000.00</b>	<b>6,250.00</b>	<b>6,250.00</b>	<b>6,250.00</b>	<b>6,250.00</b>
6-0600 Salaries & Wages					
<b>6-0601 Wages &amp; Salaries</b>	<b>2,904,767.70</b>	<b>726,191.88</b>	<b>726,191.94</b>	<b>726,191.94</b>	<b>726,191.94</b>
<b>6-0603 Long Service Leave Expen</b>	<b>51,106.57</b>	<b>12,776.65</b>	<b>12,776.64</b>	<b>12,776.64</b>	<b>12,776.64</b>
<b>6-0604 Recruitment Expense</b>	<b>2,500.00</b>	<b>0.00</b>	<b>1,250.00</b>	<b>0.00</b>	<b>1,250.00</b>
<b>6-0607 Superannuation Expense</b>	<b>442,977.07</b>	<b>110,744.23</b>	<b>110,744.28</b>	<b>110,744.28</b>	<b>110,744.28</b>
Total Salaries & Wages	3,401,351.34	849,712.76	850,962.86	849,712.86	850,962.86
<b>6-0660 Staff Amenities</b>	<b>1,034.75</b>	<b>258.68</b>	<b>258.69</b>	<b>258.69</b>	<b>258.69</b>
<b>6-0670 Sundry Expenses</b>	<b>11,812.06</b>	<b>2,953.00</b>	<b>2,953.02</b>	<b>2,953.02</b>	<b>2,953.02</b>
<b>6-0680 Telephone, Fax, Internet</b>	<b>10,717.43</b>	<b>2,679.35</b>	<b>2,679.36</b>	<b>2,679.36</b>	<b>2,679.36</b>
<b>6-0700 Training &amp; Development (Staff)</b>	<b>10,000.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
<b>6-0710 Travel &amp; Accommodation</b>	<b>19,808.46</b>	<b>4,952.07</b>	<b>4,952.13</b>	<b>4,952.13</b>	<b>4,952.13</b>
<b>6-0720 Utilities</b>	<b>13,553.62</b>	<b>3,388.39</b>	<b>3,388.41</b>	<b>3,388.41</b>	<b>3,388.41</b>
Total Expenses	4,537,082.08	983,940.21	1,369,343.31	984,001.59	1,199,796.97
Operating profit	(343,378.79)	32,061.25	(370,221.10)	84,276.94	(89,495.88)

	Total	Jul-Sep 23	Oct-Dec 23	Jan-Mar 24	Apr-Jun 24
<b>8-0000 Other Income</b>					
<b>8-0020 Sale of Capital Assets</b>	<b>1,750,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,750,000.00</b>
<b>8-0040 Dividends &amp; Franking Credits</b>	<b>35,000.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Income</b>	<b>1,785,000.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>1,750,000.00</b>
<b>9-0000 Other Expenses</b>					
<b>9-0040 Dividends &amp; Franking Credits</b>	<b>7,040.00</b>	<b>0.00</b>	<b>3,520.00</b>	<b>0.00</b>	<b>3,520.00</b>
<b>9-0050 National Redress Scheme</b>	<b>2,000.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
<b>Total Other Expenses</b>	<b>9,040.00</b>	<b>500.00</b>	<b>4,020.00</b>	<b>500.00</b>	<b>4,020.00</b>
<b>Net profit</b>	<b>1,432,581.21</b>	<b>31,561.25</b>	<b>(339,241.10)</b>	<b>83,776.94</b>	<b>1,656,484.12</b>

PARISH ASSESSMENTS	INCOME	INCOME	INCOME	ROLLING AVERAGE	MTH ASSESS	ANNUAL ASSESS	LAST YEAR ANNUAL	% CHANGE
<u>NORTHERN HARVEST</u>	2020	2021	2022		2023	2023	2022	
COODANUP	208,019	247,865	225,786	227,223	1,075	12,320	34,701	-64.50%
HYDEN	333	1,227	1,255	938	11	131		-64.50%
CORRIGIN	666	2,454	2,509	1,876	22	263	515	-49.03%
LAKE GRACE	6,249	1,548	4,656	4,151	48	581	453	28.29%
MANDURAH	384,320	422,474	398,933	401,909	4,689	56,267	59,146	-4.87%
NARROGIN, PINGELLY & WICK	83,157	77,502	65,892	75,517	881	10,572	10,850	-2.56%
PINJARRA	105,121	123,007	110,918	113,015	1,319	15,822	17,221	-8.12%
SECRET HARBOUR	157,465	170,487	184,153	170,702	1,992	23,898	23,868	0.13%
WAGIN	11,695	9,249	10,925	10,623	124	1,487	1,295	14.84%
WILLIAMS	56,485	89,045	110,417	85,316	995	11,944	12,466	-4.19%
MONTHLY TOTAL					11,156			
ANNUAL TOTAL	1,013,510	1,144,858	1,115,444	1,091,271		133,287	160,516	-16.96%

Adjusted

#### GOLDSMITH

AUSTRALIND	201,777	210,236	211,739	207,917	2,426	29,108	29,433	-1.10%
BRUNSWICK	44,754	57,741	26,964	43,153	503	6,041	8,084	-25.27%
BUNBURY	218,443	174,603	172,142	188,396	2,198	26,375	24,444	7.90%
CAREY PARK	98,600	109,017	80,206	95,941	1,119	13,432	13,751	-2.32%
COLLIE	65,665	75,128	79,459	73,417	857	10,278	10,518	-2.28%
GELORUP	10,428	12,928	4,480	9,279	108	1,299	1,810	-28.23%
HARVEY	67,403	53,662	46,165	55,743	650	7,804	7,513	3.88%
MONTHLY TOTAL					7,862			
ANNUAL TOTAL	707,070	693,315	621,155	673,847		94,339	95,553	-1.27%

#### BLACKWOOD

AUGUSTA/M RIVER	84,002	87,139	70,871	80,671	941	11,294	11,391	-0.85%
BALINGUP	4,540	6,410	5,597	5,516	64	772	897	-13.96%
BOYANUP	40,508	71,022	70,254	60,595	707	8,483	9,943	-14.68%
BOYUP BROOK	22,397	22,020	35,378	26,598	310	3,724	3,083	20.79%
BRIDGETOWN	59,757	68,478	63,143	63,793	744	8,931	9,587	-6.84%
BUSSELTON	202,326	245,365	336,186	261,292	3,048	36,581	34,351	6.49%
DUNSBOROUGH	176,800	273,806	279,257	243,288	2,838	34,060	38,333	-11.15%
METRICUP	26	26	26	26	0	4	430	-99.15%
SOUTHERN FORESTS	48,915	50,101	49,211	49,409	576	6,917	7,014	-1.38%
DONNYBROOK	66,556	75,192	73,896	71,881	839	10,063	10,110	-0.46%
MONTHLY TOTAL					10,069			
ANNUAL TOTAL	705,827	899,559	983,819	863,069		120,830	125,139	-3.44%

#### STIRLING

ALBANY	199,785	189,455	229,216	206,152	2,405	28,861	26,524	8.81%
DENMARK	114,342	134,696	138,477	129,172	1,507	18,084	18,858	-4.10%
GNOWANGERUP	4,258	9,042	6,104	6,468	75	906	1,266	-28.47%
JERRAMUNGUP	5,951	9,316	8,765	8,011	93	1,121	1,304	-14.02%
KATANNING	64,345	64,624	65,503	64,824	756	9,075	9,203	-1.39%
KOJONUP	60,503	65,251	61,624	62,459	729	8,744	9,135	-4.28%
OYSTER HARBOUR	296,789	291,402	337,634	308,608	3,600	43,205	40,796	5.90%
RAVENSTHORPE	31,733	29,689	38,300	33,241	388	4,654	4,156	11.98%
SOUTHERN RANGES	108,591	103,765	75,059	95,805	1,118	13,413	14,527	-7.67%
MONTHLY TOTAL					10,672			
ANNUAL TOTAL	886,297	897,240	960,682	914,740		128,064	125,770	1.82%
BCGS (25% stipend + CA + LSL)					1,622	19,464	18,381	5.89%
Anglican Schools Commission Contribution						34,625	32,237	7.41%
MONTHLY TOTAL					39,758			
ANNUAL TOTAL	\$3,312,704	\$3,634,972	\$3,681,100	3,542,925		\$530,608	\$557,597	-4.84%