



Annual Report 2023

INTRODUCTION

The Parish Council of Saint Nicholas Russian Orthodox Church, Wallsend, is pleased to present its 2023 Annual Report.

From its foundation in 1952 until now, our parish has been within the jurisdiction of the Synod of Bishops of the Russian Orthodox Church Outside Russia (ROCOR). Parishes of the ROCOR operate according to a standard constitution, the *Normal Parish By-Laws* ('the By-Laws'). The By-Laws indicate that it is the objective of each parish to assist the faithful by making available Orthodox Christian prayers, sacraments, teaching, and discipline, and by facilitating worthy activity. To this end, the aims of the parish encompass care for the church building and its material needs; provision for the clergy and support for the higher church authorities; work to help others in need; and Orthodox Christian educational work.

For the information of parish members, the Diocesan authorities, and the wider church community, this Annual Report summarises and reviews parish life and administration for the period from 1 July 2022 until 30 June 2023, considering the activity of our parish in relation to the objective and aims set out in the By-Laws. It also provides an overview of other activities and considers needs and challenges in the immediate future and in the years ahead.

THE PARISH COUNCIL

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

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

The only clergyman assigned to our parish for the entire period under review was the Rector, Archpriest James Carles. He was ordained to the priesthood on 23 September 2001 and assigned to the parish of Saint Panteleimon in Gosford. He received a further appointment to our parish on 16 December 2002 and has served here since. He has now served in this parish for over 20 years.

In February 2023 Deacon Michael Matys was formally assigned to the parish. This is the first time in the long history of our parish that we have had an assigned deacon. Father Michal was ordained deacon on 6 May 2017 and assigned to the parish of Saint George in Carlton, NSW. He and his family moved to the Hunter region in 2021 and he has served in our parish since October of that year.

During the year under review the Warden, elected in 2021 for a sixth consecutive three-year term, was Nikolai Goura. The other lay members of the Parish Council elected at the 2022 AGM were Irene Lupish, Olga Bogacheva, Lucea Szabunia, and Dean (Nicholas) Crawford. The membership of our Parish Council has been essentially stable for many years.

Our parish has no formal Ladies' Auxiliary or 'Sisterhood'. The work of the Ladies' Auxiliary is undertaken informally. During the year under review Irene Lupish continued to fill the role of Head Sister.

The Parish Council met formally only three times during the year under review: in September 2022, December 2022, and March 2023. This reflects changes in the life of the parish over the last three years and a low level of parish activity overall.

PARISH ACTIVITIES

Making available Orthodox Christian prayers and sacraments

In the life of our small parish the primary focus is the divine services.

As our parish rector has sole responsibility for two parishes, we have Divine Liturgy on only the second and fourth Sundays of each month. Matins is served on the preceding Saturday evening. On the first and third Sundays of each month our parish rector serves in Gosford. When there is a fifth Sunday in the month, he now generally travels to the Mid North Coast of New South Wales to serve Divine Liturgy for the small Russian Orthodox community there.

We use both Church Slavonic and English in our services. In recent years there has been an increase in the extent that English is used in our services, a change that reflects both the capabilities of our readers and singers and the needs of our parishioners.

Our choir conductor is Matushka Marie Carles. At present we do not have a back-up choir conductor.

We generally have 10-15 people in church at evenings services and 40 people in church for Divine Liturgy on regular weekends. Weekday services, when we have them, are generally attended by fewer people. At the beginning of the Paschal service approximately 100 people are present.

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

Key activities during the year

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

❖ **Winter (July and August) 2022**

In July and August 2022 we had services on two weekends of each month. On the first weekend in August the services were in honour of the Procession of the Precious Wood of the Life-giving Cross of the Lord and the Holy Maccabean Martyrs (+166 BC). On this day the Russian Orthodox Church also commemorates the Baptism of Rus' in 988 AD and the feast of the Most Merciful Saviour and the All-Holy Theotokos, established in 1162 AD to commemorate the simultaneous victory of Byzantine and Russian forces over their enemies. As is customary on this day, there was a blessing of water and a blessing of honey. The honey, a gift to our parish and the Gosford parish, was shared amongst the faithful.

On the second weekend in August we had services for the Great Feast of the Dormition of the Mother of God. This service marked the seventy-third anniversary of the first Russian Orthodox services in the Hunter region.

❖ **Spring (September, October, and November) 2022**

On Sunday 11 September, the day of commemoration of the Beheading of the Holy Glorious Prophet, Forerunner, and Baptist of the Lord, John, the customary memorial service ("litia") for all Orthodox soldiers, sailors and airmen slain in battle was served immediately after Divine Liturgy. With Bishop George's blessing, prayers were also offered for the repose of the soul of Her Majesty Queen Elizabeth II (+9 September 2022).

On the weekend of 24-25 September, our parish for the first time commemorated Metropolitan Nicholas

(Olhovsky) in his new capacity as First Hierarch of the Russian Orthodox Church Outside Russia and Bishop George in his new capacity as Ruling Bishop of the Australian-New Zealand Diocese. On this Sunday we held our parish AGM.

Following Divine Liturgy on Sunday 30 October our much-loved parishioner and long-serving (2012-2022) treasurer, Anu Kinnunen, was presented with a parish Certificate of Appreciation and a copy of our 'Newcastle' Icon of the Mother of God. This was Anu's final service in our parish, as she and her husband were returning to Europe after living in Australia for many years. After the parish rector thanked Anu for her diligent service and her valued contribution to the social and liturgical life of the parish, 'Many Years' was sung for her.

Following Divine Liturgy on Sunday 27 November a litia was served for the ever-memorable founder of our parish, Archpriest John Lupish (+1977), Tuesday 22 November 2022 having been the forty-fifth anniversary of his repose. After the service many of those present gathered in the church hall for a light meal, this practice having been re-established after a break of over two-and-a-half years.

❖ **Summer (December, January, and February) 2022-2023**

We had services on the weekend of 11-12 December. Following Divine Liturgy on Sunday 12 December the parish rector congratulated Deacon Michal on the recent first anniversary of his service in our parish and presented him with an embroidered orarion and cuffs, a joint gift from our parish and the Gosford parish. The orarion was embroidered with images of Saints Stephen and Romanos, Archangel Michael, Saint George, Saint Nicholas, and Saint Panteleimon.

Following Divine Liturgy on Sunday 18 December there was a service of intercession ("moleben") to Saint Nicholas the wonderworker, archbishop of Myra in Lycia, in anticipation of his commemoration on Monday 19 December. Many years was then sung for two parishioners: our warden Nikolai Goura and Parish Council member Dean (Nicholas) Crawford, both of whom celebrate their name-day on 19 December.

We had services on Sunday 8 January and the weekend of 21-22 January. As 8 January was the second day of Orthodox Christmas there was a festive meal afterwards and gifts were given to the children present. On 22 January, the Sunday after Theophany, there was a Great Blessing of Water and prayers were offered for the departed founders, benefactors, and parishioners of the former Russian Orthodox Church of the Theophany. The Theophany parish functioned in the Newcastle suburb of Mayfield from 1994-2009 and is an important part of our parish's heritage.

On Monday 23 January the funeral of Tamara Adamczyk was served in our church. Tamara had a long association with our parish and that of the Theophany in Mayfield.

We had services on two weekends in February. On the second of these we had services for Forgiveness Sunday. Vespers with the Rite of Asking Forgiveness was served following Divine Liturgy. Afterwards, many of our parishioners and friends gathered in the church hall to enjoy pancakes and a short Russian-language play about Maslenitsa (Cheesefare Week) performed by some of the parish children.

❖ **Autumn (March, April, and May) 2023**

We had services on the weekend of 11-12 March for the Second Sunday of Great Lent. As Saturday was a day of commemoration of the departed, a general memorial service ("panikhida") was served on Saturday evening. As an act of kindness in memory of the departed, several people attending the panikhida brought non-perishable foods and sanitary items to be passed to a local charitable organisation for relief of the homeless. At the end of Divine Liturgy on the Sunday prayers of blessing were read over new gold sets of altar and church vestments, priest's vestments, and chalice covers. The fabric for the priest's vestments and chalice covers was donated by Angelina Filchakova, a former parishioner of the

Mayfield church now living in Russia.

We had services on 25-26 March for the Fourth Sunday of Great Lent. On the Saturday evening we again had a general panikhida at which the faithful offered non-perishable foods for charity.

On the evening of Thursday 30 March, we had a General Service of Anointing with Oil. Together with the parish rector, thirty-one of our parishioners gathered to pray and receive anointing with oil for the healing of soul and body.

On Saturday 8 April and Sunday 9 April we had services for Palm Sunday, the Sixth Sunday of Great Lent, and the Great Feast of the Entry of the Lord into Jerusalem. Prior to the evening service our church had been decorated beautifully with palm fronds.

This year, our parish had a small number of traditional services for Holy Week and Pascha. Matins with the reading of the Twelve Passion Gospels was served in the evening on Thursday 13 April and Vespers with the bringing out of the Shroud of Christ was served in the afternoon on Friday 14 April. On Saturday evening we had an early Midnight Office and procession followed by Paschal Matins and the blessing of Easter baskets with cakes, eggs, and other festive foods.

Following Pascha Father James decided that it was no longer sustainable to have an early Paschal service in Gosford or Wallsend and a later service at the traditional time in the other parish. From 2024 there will be just one Paschal service at midnight, with the location to alternate between Wallsend and Gosford from year to year.

On Saturday 22 April and Sunday 23 April we had services for Thomas Sunday, the Second Sunday of Pascha. Following the Prayer before the Amvon, the Prayer at the breaking of the Artos was read. In place of a sermon, the Paschal Epistle of Bishop George of Sydney, Australia and New Zealand was read aloud.

On Saturday 13 May, the parish rector baptised two adult converts to Orthodoxy, Brock Savage and Jack Summerhill. In baptism Brock and Jack took the names James and John in honour of the brother-apostles, Saints James and John the sons of Zebedee. Afterwards, parishioners, family members and friends gathered in the church hall for a festive meal. Amongst those present were a number of young men who had either been recently received into Orthodoxy in other parishes in Newcastle or who were attending services in our parish in preparation for baptism.

On Sunday 21 May and Monday 22 May we had services commemorating the Translation of the Relics of Saint Nicholas from Myra in Lycia to Bari, Italy, in 1087 AD. This is the patronal feast-day of our church. It being a working day, only a small number of our parishioners and friends were able to be present. Upon completion of the services on Monday there was an informal festive meal in the church hall.

We had no services on the final weekend in May as our clergy were interstate participating in a Diocesan Pastoral Conference. The Pastoral Conference was convened to coincide with celebrations marking the centenary of the founding of the parish of Saint Nicholas in Brisbane, the first Russian Orthodox parish in Australia. Solemn divine services were held on Saturday evening and Sunday morning at which three bishops served: Archbishop Gabriel (Chemodakov) of Montreal and Canada, Bishop George of Sydney, Australia and New Zealand, and Bishop Luke (Murianka) of Syracuse, Vicar of the Eastern American Diocese. Concelebrating with them at Divine Liturgy on Sunday were forty-nine priests and deacons of our diocese, including our own parish clergy, and representatives of the Serbian Orthodox Church.

❖ Winter (June) 2023

In June we had services on two weekends. On Sunday 11 June, the Sunday of All Saints and the ROCOR Day of Youth, a brief moleben was served for the children and young people of our parish, our Diocese, and

of our ROCOR as a whole, asking God that He “deliver them from every snare of the Enemy, preserve them in Orthodoxy and the Faith, and in all godliness and purity all the days of their life”.

Early in June we learned with sadness of the repose of one of our oldest parishioners, 96-year-old Maria Istomyn. Maria’s funeral was served in our church on 20 June, after which she was laid to rest beside her husband, Ivan, in Wallsend Cemetery. Ivan and Maria and their family had a long association with our parish; Ivan was one of the church builders, and Maria was active in the Ladies’ Auxiliary.

Two beautiful items acquired for our church during the year under review were a new Paschal candleholder and a hand-painted icon of Martyr Eugenia. Acquisition of the candleholder was made possible by a donation from Natalie Pishenin and her family. The icon of Martyr Eugenia, painted in the icon studio of Saint Elisabeth Convent in Minsk, was a gift from Natalie Thoroughgood in memory of her late mother, Eugenia Kallaur.

Baptism, weddings, and funerals

There were four baptisms in the year under review, two of adults and two of children.

There was one wedding and two funerals.

Caring for the church building and its material needs

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

Our Ladies’ Auxiliary attended to the cleaning and decoration of the church and hall. Jenny Millard decorated the church with flowers for Sunday services and on special occasions. Church cleaning was undertaken by Lidia Stroud-Watts, Natasha Tane, and Irene Lupish, with others called on as required.

Matushka Marie Carles continued to bake prosphora for each Divine Liturgy and the five loaves blessed on Great Feasts.

Undertaking Orthodox Christian educational work

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

Informal educational work has been undertaken as the need arises and significant emphasis has been placed on learning in a liturgical context. The blessing of new vestments, honey and other items has been incorporated into the common worship of the parish. The prayers of the Orthodox Church appointed for such blessings are theologically rich and instructive for the faithful to hear.

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

In 2023 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 2023 wall calendar – designed by Parish Council member Olga Bogacheva and published jointly with the Gosford parish – was a commemorative calendar marking the seventy-fifth anniversary of the establishment of our Australian-New Zealand Diocese.

Providing for the clergy and supporting the higher church authorities

Our small community is unable to support a priest in either full-time or part-time ministry. Our rector supports himself and his family and serves in our parish in a voluntary capacity.

Parishes of our Diocese are also obliged to support both the Diocesan and Synodal administrations. Each parish is levied a fixed amount based on deemed size. Our parish is considered a small parish and so pays \$2,000 per year to the Diocese, \$1,500 per year to the Synod, and \$330 per year to Saints Cyril and Methodius Orthodox Institute, a yearly total of \$3,830. Payments of \$957.50 are generally made quarterly. In the year under review payments were made in August 2022, November 2022, and April 2023. The final payment was made in October 2023.

In years when a Diocesan Youth Conference is organised, a further \$300 contribution to the Diocesan Youth Fund is levied. In the year under review, this was paid in August 2022.

In July 2022 we made a \$295.00 contribution towards the expenses of the Council of Bishops convened in New York in September 2022 to elect a new First Hierarch. This amount was set by the Synod of Bishops.

In August 2022 we made a \$300.00 contribution towards the expenses of the Diocesan Assembly convened in Strathfield in October 2022. This amount was set by the Diocesan authorities.

Working to help others in need

Each year our parish is asked to take up collections for five organisations and causes nominated by the church authorities. In December 2022, faced with lower church attendance, people less commonly carrying cash, and a lack of information from the Diocesan authorities about the use of the collected funds, we resolved to respond to four of these collections with a simple \$250.00 donation from parish funds.

Beneficiary	When taken	Amount
ROCOR Synod of Bishops Fund for Assistance	November 2022	\$0.00
Orthodox Action	February 2023	\$250.00
Holy Trinity Seminary, Jordanville	March 2023	\$250.00
Russian Ecclesiastical Mission, Jerusalem	April 2023	\$250.00
Missionary Work	June 2023	\$250.00
Total		\$1,000.00

We did not take up a collection for the ROCOR Synod of Bishops Fund for Assistance in November 2022. At the end of the year under review the donations for the Russian Ecclesiastical Mission and for Missionary Work had yet to be remitted to the Diocesan Office.

Other charitable activities

In January 2023 our parish donated \$81.47 (US\$54.00) to the ROCOR Synod of Bishops Fund for Assistance to offset the cost of wall calendars that are sent to the parish each year.

Other activities and observations

Improvements to the church and grounds

The Parish Council continued to work on a comprehensive parish 'Master Plan' that will clearly identify and allot priority to a range of projects including the construction of accessible toilets, remodelling of the church entrances, new paving around the church, landscaping, and extension of the hall to provide space for additional storage, an office, and overnight accommodation for visiting clergy.

Parish life

During the year under review, we resumed the lunches after Sunday services that has been discontinued during the time of the COVID-19 pandemic. This has been a positive development in parish life, providing an opportunity to make our new parishioners feel welcome and to form friendships in the parish.

During the year under review our small Ladies' Auxiliary continued food preparation activities as a means of raising funds. As in previous years, the focus was on making traditional foods such as dumplings

("pelmeni" and "vareniki") for purchase; the Ladies' Auxiliary gathered every two months to undertake this work. Other major fundraising activities were the preparation of pancake packages at Maslenitsa and the baking of Easter cakes ("kulichi"). The kulichi were baked by Lucea Szabunia.

Our current parish website was developed late in 2013. The site is supported by a US-based company, Orthodox Web Solutions, and combines a blog-style home page with news of coming and recent events in the life of the parish and the Diocese with pages about parish history and administration and Orthodox life. It is updated regularly with news and new content. Over the years our website has become an important source of information to the wider church community. During 2022 it received 33,202 visits, with generally 70 per cent or more visits to the site each month unique.

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

Diocesan life

Engagement in the life of the Diocese is difficult given the distance of our parish centre from Sydney and the other parishes. There was no Diocesan clergy retreat during Great Lent in 2023. Our parish clergy travelled to Brisbane for a Pastoral Conference and the Saint Nicholas celebrations in May 2023. Father James is now able to do much less in this regard than previously, his secular work arrangements having changed. In 2021, he also assumed tertiary study commitments.

The Diocesan journal *Word of the Church* was made available in church and promoted on our website and Facebook page. Epistles from Metropolitan Nicholas and Bishop George were read in church whenever possible and posted online. Collections were taken up to assist the charitable causes nominated by the Diocesan authorities. When a collection could not be taken up, a donation in lieu of the collection was approved by the Parish Council.

Child safety

Our parish had a current Child-Safe, Child-friendly policy during the year under review. There were no reportable incidents and no complaints concerning child safety were received during 2022-23.

In conjunction with the parish of Saint Panteleimon in Gosford, work commenced in June 2022 to review our Child-Safe, Child-friendly policy. This review was undertaken to ensure that our parish policy was consistent with changes in New South Wales law that took effect in February 2022 and that it both promoted and reflected a genuine commitment to child safety in all aspects of parish life.

A new Child Safety Statement of Commitment was endorsed at our 2022 AGM. Our Child Safety Contact Person roles remained unfilled pending finalisation of the policy review.

At the Diocesan Assembly held in October 2022 a draft Child-Safe Policy and Code of Conduct were presented for discussion. As these were Diocesan-level documents without detail of New South Wales law and the steps necessary at parish level to give effect to it, we continued to develop parish-level documents. These were finalised and published on our parish website in March 2023.

In February-March 2023 our parish was audited by the Office of the Children's Guardian (OCG) for compliance with child safe legislation. The audit identified a need for some simple changes in parish procedures when confirming Working with Children Checks for our clergy.

In June 2023 the Diocese promulgated the final version of the Child-Safe Policy and Code of Conduct first discussed at the Diocesan Assembly. Further revision of our parish level policies is now necessary to address the issues raised by the OCG audit and ensure consistency with Diocesan policy. This work is expected to be completed by the end of 2023.

Health and safety

Our parish had a current Safety, Security and Stability policy during the year under review. This policy encompasses risks to parish life other than those involving health and safety, such as conflict with the church community. There were no reportable incidents and no complaints concerning work health and safety were received during 2022-23.

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

Governance

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

The year ahead

At the time of publication of this report, nearly half of the 2023-24 year will have passed.

Our primary focus during the year ahead will be maintaining parish life as best we can in view of our circumstances. Changes in our rector's secular work arrangements and his assumption of new tertiary study commitments have over the past few years significantly limited his availability, particularly during study periods, for all but the most essential liturgical, pastoral, and administrative duties. We have fewer services as a result. As services are the primary focus of parish life, this in turn means fewer opportunities to gather as a community. This is unlikely to change before the end of 2026.

We plan for the Parish Council to return to a pattern of regular monthly meetings. We hope to finalise our parish 'Master Plan' for various improvements to our church and grounds. We also hope to acquire new red vestments for our church.

The Parish Council will look at ways that volunteer service in our small community can be better acknowledged.

We will continue to make new people welcome in our parish and to look at ways we can better support those who wish to know more about Orthodox Christianity.

Our parish will observe a number of significant anniversaries in 2024:

- 75 years of Russian Orthodoxy in the Hunter Region (first service on Dormition 1949, first church established at Greta Camp and dedicated to Holy Protection)
- 60 years since the consecration of our current church by Archbishop Sava (May 1964)
- 40 years of service as a tonsured reader/ordained subdeacon by Vitaly Lupish (May 1984)
- 30 years since the foundation of the Theophany parish (1994) and 15 years since the Theophany parishioners joined us at Wallsend (2009)
- 20 years of service as a tonsured reader/ordained subdeacon by Luke Goura (May 2004)

We plan to honour mark anniversaries with a hierarchical service and a festive meal, perhaps involving those priests from our Diocese who served here and in Mayfield over the years.

6 December 2023

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 2023. 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 2023 and the results of its operations and its cash flows for the year ended 30 June 2023 in accordance with the accounting policies described in Note 1 to the financial statements.



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30 November 2023

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: Statement of Significant Accounting Policies

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

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

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

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

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

Note 2: Income Tax

The organisation is exempt from Income Tax.

Note 3: Fixed Assets

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

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

Note 4: Goods and Services Tax (GST)

Prior to 1 July 2021, revenues and expenses are recognised inclusive of the amount of GST. In these circumstances any GST is recognised and paid to/recovered from the Australian Taxation Office by the Church Diocese. The net amount is subsequently charged or remitted to the Parish Council.

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

Note 5: Revenue recognition

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

Note 6: Donations and grants

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

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	2023	2022
Accumulated Funds at 1 July 2022	\$ 149,853.13	\$ 132,910.35
Add:		
Church Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 9,157.03	\$ 16,596.95
Ladies Auxiliary Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ (2,629.01)	\$ 345.83
ACCUMULATED FUNDS AT 30 JUNE 2023	\$ 156,381.15	\$ 149,853.13

The above Funds are represented by :

CURRENT ASSETS

Westpac Banking Corporation		
Working Account No. 032-509 28-1104	\$ 28,581.31	\$ 22,420.86
Cash Reserve Account No. 032-509 28-1120	\$ 15,162.46	\$ 15,009.79
Ladies Auxiliary Account No. 032-509 28-1112	\$ 7,132.94	\$ 8,390.08
Ladies Auxiliary Debit Card Account No. 032-509 28-6431	\$ 64.16	\$ 767.15
Term Deposit Account No. 032-509 28-9835	\$ 31,540.23	\$ 31,273.81
Cash on Hand - Church	\$ 200.00	\$ 200.00
Cash on Hand - Ladies Auxiliary	\$ 200.00	\$ 200.00
GST Refundable	\$ 1,474.46	\$ 681.13
Advance to Clergy Account	\$ 2,300.00	\$ 1,300.00
TOTAL CURRENT ASSETS	\$ 86,655.56	\$ 80,242.82

NON CURRENT ASSETS

Plant, Equipment and Fittings at Cost	\$ 94,982.66	\$ 90,642.36
Add: Purchases	\$ 1,022.73	\$ 4,340.30
	\$ 96,005.39	\$ 94,982.66
Less: Accumulated Depreciation	\$ 26,279.80	\$ 25,372.35
TOTAL NON CURRENT ASSETS	\$ 69,725.59	\$ 69,610.31

TOTAL ASSETS	\$ 156,381.15	\$ 149,853.13
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CURRENT LIABILITIES

TOTAL LIABILITIES	\$ -	\$ -
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NET ASSETS	\$ 156,381.15	\$ 149,853.13
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ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2023

	2023	2022
INCOME		
First Plate	\$ 12,473.20	\$ 4,683.10
Second Plate	\$ -	\$ 698.00
Candles	\$ 9,466.60	\$ 6,414.50
Prospora	\$ 982.00	\$ 665.00
Tithes	\$ 330.00	\$ 390.00
Bank Interest	\$ 419.09	\$ 29.68
Donations - Money Box	\$ -	\$ 3,757.35
Donations - General	\$ 11,418.50	\$ 17,231.74
GST Refunds	\$ -	\$ 689.96
Other Income	\$ 20.00	\$ 15.00
TOTAL INCOME	\$ 35,109.39	\$ 34,574.33
EXPENSES		
Bank Charges	\$ -	\$ 12.00
Candles	\$ 2,800.25	\$ 2,128.00
Clergy Expenses	\$ -	\$ -
Depreciation	\$ 115.50	\$ 682.50
Donations	\$ 1,295.00	\$ 750.00
Diocesan & Synodal Levies	\$ 3,830.00	\$ 957.50
Insurance	\$ 4,860.29	\$ 4,231.23
Other Expenses	\$ 2,390.09	\$ 1,189.49
Postage, Printing & Stationery	\$ 1,954.16	\$ 2,767.38
Repairs & Maintenance	\$ 2,607.30	\$ 1,115.00
Telephone	\$ -	\$ 323.99
Travel and Accommodation	\$ 1,485.55	\$ -
Utilities	\$ 4,614.22	\$ 3,820.29
Building Works	\$ -	\$ -
TOTAL OPERATING EXPENSES	\$ 25,952.36	\$ 17,977.38
OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS	\$ 9,157.03	\$ 16,596.95

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR YEAR ENDED 30 JUNE 2023**

	2023	2022
INCOME		
Donations	\$ 2,897.20	\$ 100.00
Functions	\$ 2,197.00	\$ 2,379.00
Fundraising	\$ -	\$ 1,553.85
Hall Rent	\$ 20.00	\$ -
Miscellaneous Income	\$ -	\$ 188.00
Sale of Goods	\$ 3,329.80	\$ 1,372.00
TOTAL INCOME	\$ 8,444.00	\$ 5,592.85
EXPENSES		
Depreciation	\$ 791.95	\$ 1,120.77
Flowers & Gifts	\$ 666.68	\$ 297.92
Function Expenses	\$ 534.09	\$ 684.81
Groceries	\$ 2,707.59	\$ 1,577.38
Postage, Printing & Stationery	\$ 81.97	\$ 47.30
Repairs & Maintenance	\$ 1,086.46	\$ 757.75
Subscriptions	\$ -	\$ 22.00
Sundry Expenses	\$ 882.72	\$ 739.09
Travel Expenses	\$ 82.96	\$ -
Vestments	\$ 4,238.59	
TOTAL OPERATING EXPENSES	\$ 11,073.01	\$ 5,247.02
OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS	\$ (2,629.01)	\$ 345.83

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
Total of all bank accounts as at 1 July 2022	\$ 77,861.69	\$ 64,945.07
<i>Cash was generated from</i>		
Surplus for year - Church operations	\$ 9,157.03	\$ 16,596.95
Surplus for year - Ladies Auxiliary operations		\$ 345.83
Depreciation provided during the year	\$ 907.45	\$ 1,803.27
Decrease in current assets		
Increase in current liabilities		
<i>Cash was applied to</i>		
Deficit for year - Church operations		
Deficit for year - Ladies Auxiliary operations	\$ (2,629.01)	
Increase in non-current assets	\$ (1,022.73)	\$ (4,340.30)
Increase in current assets	\$ (1,793.33)	\$ (981.13)
Decrease in current liabilities		\$ (508.00)
Total of all bank accounts as at 30 June 2023	<u>\$ 82,481.10</u>	<u>\$ 77,861.69</u>

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

BANK RECONCILIATION AS AT 30 JUNE 2023

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

Cash Book Balance 1 July 2022	\$ 22,420.86
Add: Receipts for year	\$ 35,729.44
	<u>\$ 58,150.30</u>
Less: Payments for year	\$ 29,568.99
Cash Book Balance 30 June 2023	<u>\$ 28,581.31</u>
Balance as per Bank Statement as at 30 June 2023	\$ 28,581.31
Add: Outstanding Deposits	\$ -
	<u>\$ 28,581.31</u>
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2023	<u>\$ 28,581.31</u>

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

Cash Book Balance 1 July 2022	\$ 8,390.08
Add: Receipts for year	\$ 8,444.00
	<u>\$ 16,834.08</u>
Less: Payments for year	\$ 9,701.14
Cash Book Balance 30 June 2023	<u>\$ 7,132.94</u>
Balance as per Bank Statement as at 30 June 2023	\$ 7,132.94
Add: Outstanding Deposits	\$ -
	<u>\$ 7,132.94</u>
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2023	<u>\$ 7,132.94</u>

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

Cash Book Balance 1 July 2022	\$ 767.15
Add: Receipts for year	\$ 3,630.08
	<u>\$ 4,397.23</u>
Less: Payments for year	\$ 4,333.07
Cash Book Balance 30 June 2023	<u>\$ 64.16</u>
Balance as per Bank Statement as at 30 June 2023	\$ 64.16
Add: Outstanding Deposits	\$ -
	<u>\$ 64.16</u>
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2023	<u>\$ 64.16</u>

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

Cash Book Balance 1 July 2022	\$ 15,009.79
Add: Receipts for year	\$ 152.67
	<u>\$ 15,162.46</u>
Less: Payments for year	\$ -
Cash Book Balance 30 June 2023	<u>\$ 15,162.46</u>
Balance as per Bank Statement as at 30 June 2023	\$ 15,162.46
Add: Outstanding Deposits	\$ -
	<u>\$ 15,162.46</u>
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2023	<u>\$ 15,162.46</u>

ST NICHOLAS RUSSIAN ORTHODOX CHURCH WALLSEND

DEPRECIATION SCHEDULE AS AT 30 JUNE 2023

Description	Historical Details		Opening		New Acquisitions		Value for		Rate %	Depreciation	Closing Written Down Value
	Date	Cost	Written Down Value	Date	Cost	Depreciation	%				
Non-depreciable Assets											
Case, ICON and Iconography	05/10/2020	\$ 62,114.50	\$ 62,114.50			\$ 62,114.50	0%	\$ -		\$ 62,114.50	
Choir ICON Stands	03/03/2020	\$ 568.90	\$ 568.90			\$ 568.90	0%	\$ -		\$ 568.90	
Stands	13/07/2020	\$ 617.00	\$ 617.00			\$ 617.00	0%	\$ -		\$ 617.00	
Tomb and Vase Holders	11/05/2021	\$ 529.00	\$ 529.00			\$ 529.00	0%	\$ -		\$ 529.00	
Floor Candelabrium, Candle Stand and Votive Glass (7)	19/07/2021	\$ 4,114.85	\$ 4,114.85			\$ 4,114.85	0%	\$ -		\$ 4,114.85	
Commemoration Table				17/10/2022	\$ 400.00	\$ 400.00	0%	\$ -		\$ 400.00	
Icon Frame Project				23/06/2023	\$ 622.73	\$ 622.73	0%	\$ -		\$ 622.73	
Church											
Daikin Air-conditioning System	18/08/2016	\$ 17,010.00	\$ -			\$ -	20%	\$ -		\$ -	
HP Officejet Pro 8710 MFC (S/N CN866BW1Q1)	25/08/2018	\$ 188.00	\$ -			\$ -	100%	\$ -		\$ -	
Portable Fire Equipment	29/04/2019	\$ 577.50	\$ 211.75			\$ 211.75	20%	\$ 115.50		\$ 96.25	
Ladies Auxiliary											
Stainless Steel Shelving	05/08/2015	\$ 685.00	\$ -			\$ -	20%	\$ -		\$ -	
Steel Marquee Bench	04/12/2015	\$ 356.00	\$ -			\$ -	20%	\$ -		\$ -	
Colourbond Back Tray	24/01/2017	\$ 886.00	\$ -			\$ -	20%	\$ -		\$ -	
Russel Hobbs 8.8l Domestic Urn	13/09/2017	\$ 99.95	\$ -			\$ -	100%	\$ -		\$ -	
Shelving and Divider	13/09/2017	\$ 266.00	\$ -			\$ -	100%	\$ -		\$ -	
Kenwood Chef Sense XL Food Processor & Attachments	27/01/2019	\$ 954.00	\$ 302.10			\$ 302.10	20%	\$ 190.80		\$ 111.30	
Oak Hill high Back Chair	16/05/2019	\$ 1,806.00	\$ 692.30			\$ 692.30	20%	\$ 361.20		\$ 331.10	
Stool Rye Natural	23/05/2019	\$ 1,199.76	\$ 459.91			\$ 459.91	20%	\$ 239.95		\$ 219.96	
Hobbs Bagless Vacuum Cleaner RHF206PR	09/07/2019	\$ 99.95	\$ -			\$ -	100%	\$ -		\$ -	
Polyethylene Lifetime Stacking Chair 60	06/01/2020	\$ 2,566.80	\$ -			\$ -	100%	\$ -		\$ -	
Standard Lifetime Blow Mould Table	06/01/2020	\$ 118.00	\$ -			\$ -	100%	\$ -		\$ -	
Hills Ironing Board XL Premium	21/06/2022	\$ 135.45	\$ -			\$ -	100%	\$ -		\$ -	
DeLonghi Tex Style 3 Steam Iron	26/06/2022	\$ 90.00	\$ -			\$ -	100%	\$ -		\$ -	
		\$ 94,982.66	\$ 69,610.31			\$ 1,022.73	\$ 70,633.04	\$ 907.45	\$ 69,725.59		
								\$ 791.95			