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# DIOCESE OF THE MURRAY

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## ASSESSMENT REGULATION 2021

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(Effective from 1 January 2021)

A Regulation for determining Assessable Parish Income. This replaces the 2020 regulation.

### **Part A. Assessment Deductions**

The following payments will attract a full deduction from Total Parish Income as defined in the Assessment Ordinance to derive Assessable Parish Income.

- 1) Costs of generating income (fundraising and stewardship expenditure).
- 2) Payments to:
  - i) Home Mission Fund
  - ii) Ministry Training Fund
  - iii) AC-Care
- 3) Deposits to an approved Maintenance Fund held at the Registry of up to \$5,000 per year

### **Part B. Assessment Free (Exempt) Income**

The following credits will attract a deduction from Total Parish Income as defined in the Assessment Ordinance to derive Assessable Parish Income

- 1) Any monies received by the Parish on behalf of a separately constituted Mission or charitable organisation as approved by Diocesan Council on the condition that the money is not retained by the Parish.
  - i) Anglicare SA
  - ii) ABM
  - iii) School Chaplaincies
  - iv) BCA
  - v) Christmas Bowl
  - vi) CMS
  - vii) Anglican Aid Abroad
  - viii) Missions to Seamen
  - ix) Other appeals that Diocesan Council may from time to time declare as a special appeal.

Any deduction for monies received under part 1) is limited to the amount the Parish receives or expends specifically for those items whichever is the lesser.

- 2) Funds withdrawn from funds deposited at Registry (excluding land sales) after 1 July 2017.

- 3) For withdrawal of funds held at the Registry deposited before 1 July 2017 approval of Diocesan Council is required for an approved use. Withdrawal for general purposes will not be a deduction.
- 4) Transfers into main Parish Account from other Assessable Accounts
- 5) Payments received from insurance claims
- 6) Payments received from the Long Service Leave Fund used for the purpose of the Fund.

#### **Part C. Grants**

- 1) Grants received into Parish Accounts of up to \$500 from Government Agencies and other bodies shall be treated as assessment free income on the following conditions:
  - i) The money is used for the purpose given.
  - ii) The deduction is limited to the amount received or the amount expended whichever is the lesser.
- 2) Grants from other Parishes where the funds are not are not claimed as a deduction by the donor Parish shall be treated as assessment free.
- 3) Projects that may attract Major Grants are subject to approval by Diocesan Council. In general, these grant payments are now paid to the legal body – the Synod. Such projects should not go through Parish Books however any assessment liability must be dealt with at the time of approval.

#### **Unusual Circumstances**

Parish representatives may seek clarification regarding special circumstances in any area of deductions. They are initially encouraged to contact the Registry for guidance and then if necessary, apply in writing to the Diocesan Council.

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### EXEMPT ACCOUNTS

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The following accounts are not to be included for Assessment Purposes.

- 1) Accounts held at the Registry,
- 2) Religious Practitioners Exempt Accounts.
- 3) Mothers' Union Accounts and
- 4) Cemetery Accounts.