

# 2022 ANNUAL REPORT

1 July 2021 – 30 June 2022



**russian orthodox  
church of  
saint panteleimon  
gosford**

ABN 98 562 088 123

## INTRODUCTION

The Parish Council of Saint Panteleimon Church, Gosford, is pleased to present its 2022 Annual Report.

From its foundation in 1998 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 state 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 during the period from 1 July 2021 until 30 June 2022, considering the activity of our parish in relation to the objectives 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.

During the period under review the clergymen assigned to our parish were Archpriest James Carles, the rector, and Protodeacon Martin Naef.

Father James was appointed to serve our community upon his ordination to the priesthood in September 2001. He served Divine Liturgy in our parish for the first time in November 2001 and has served here continuously since. In December 2002 he received a further assignment to serve the parish of Saint Nicholas, Wallsend (Newcastle). The twentieth anniversary of his ordination and appointment to our parish occurred during the period under review.

Father Martin was appointed to our parish upon his ordination to the diaconate in January 2008 and apart from a period from 2012-14 when he and his family lived abroad, he has served here continuously since. In January 2023 he will celebrate the fifteenth anniversary of his ordination.

The lay members of the Parish Council elected at the 2021 AGM are Vladimir (“Rick”) Golovin, Anna Kourbatov, Anne Nielsen, Nina Golovin, Kate Marcotrigiano, and Alexei Kozlovski. Rick has served continuously on the Parish Council since it was established late in 2003.

Our parish has no warden and no formal Ladies’ Auxiliary or ‘Sisterhood’. The work of the warden is shared amongst the members of the Parish Council. The work of the Ladies’ Auxiliary is undertaken informally. During the year under review Nina Golovin continued to fill the role of Head Sister.

The Parish Council met only four times during the year under review: in October and November 2021 and in March and June 2022. The 2021 meetings were by teleconference and the 2022 meetings were in person at our parish centre.

## **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 only on the first and third Sundays of each month. All-night Vigil is served on the preceding Saturday evening. On the second and fourth Sundays of each month our parish rector serves in Wallsend. 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 also have services on most of the Great Feasts of the Orthodox Church. On these days, All-night Vigil is served on the eve and Divine Liturgy is served on the day of the feast itself.

We use both Church Slavonic and English in our services. At evening services, the mix of the two languages depends on the capabilities and needs of those present. Traditionally, at Divine Liturgy our choir has sung in Church Slavonic and the parish clergy have used both Church Slavonic and English for the litanies and readings.

Our choir conductor is Matushka Marie Carles. During the year under review Matushka Marie made the decision, with the support of the parish rector, that some parts of the Divine Liturgy would be sung in English. This became necessary because of changes in the composition of the choir and the availability of singers, particularly on weekdays.

Prior to the onset of the COVID-19 pandemic in 2020, Sunday morning services were generally attended by approximately 60 people, with more present on significant occasions. Disruption to parish life because of the pandemic, combined with demographic changes and other factors, has been such that we now rarely reach that number.

Sermons are given on most Sundays and delivered only in English. At times a pastoral epistle from the First Hierarch of the ROCOR is 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) 2021**

In the Greater Sydney area, New South Wales Government COVID-19 restrictions closed all places of worship to the public for during July and August. Our parish rector nevertheless served each weekend and on Sunday-Monday 11-12 July, the day of commemoration of the Apostles Peter and Paul; on Sunday-Monday 8-9 August, the day of commemoration of Great-Martyr Panteleimon; on Wednesday-Thursday 18-19 August, the Great Feast of the Transfiguration of the Lord; and on Friday-Saturday 27-28 August, the Great Feast of the Dormition of the Mother of God. Matushka Marie Carles formed the choir at these services. At each Divine Liturgy the *Prayer in time of Devastating Epidemic* was read and prayers were offered for our living and departed founders, benefactors, parishioners, and friends.

### ❖ **Spring (September, October, and November) 2021**

As our church remained closed to the public for all of September and most of October 2021, a Spring Schedule of Services was not prepared. As in Winter, our parish rector served each weekend. He also served on Monday-Tuesday 20-21 September, the Great Feast of the Nativity of the Mother of God, and on Sunday-Monday 26-27 September, the Great Feast of the Exaltation of the Cross. On Sunday 19 September, at Bishop George's request, the full *Moleben sung in time of devastating epidemic and death bearing pestilence* was served.

We were able to resume regular services only on the final weekend in October. At those services our parish rector was joined by Deacon Michael Matys, a cleric of the Australian-New Zealand Diocese who had recently moved to the Hunter Region. Father Michal has often served with us since. He also serves in Wallsend when there are services there.

We had services on the weekend of 6-7 November. As Saturday was Demetrios Saturday, a day of commemoration of the departed, a general panikhida was served prior to the evening service. 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 Coast Shelter, a local charitable organisation for relief of the homeless. Prayers were offered at this memorial service for the ever-memorable Archpriest Seraphim Slobodskoy (+5 November 1971), a renowned clergyman of the Russian Diaspora.

At Divine Liturgy on Sunday 7 November, prayers of blessing were read over new black vestments for our altar-servers, the work of the Saint Elisabeth Convent in Minsk, Belarus. Purchase of these beautiful new vestments was made possible by the fundraising work of our Ladies' Auxiliary.

We also had services on 20-21 November. At Divine Liturgy on Sunday 21 November there was a blessing of honey that was afterwards distributed to those present. As in previous years, this honey had been donated by friends of the parish in memory of their departed relatives and friends.

### ❖ **Summer (December, January, and February) 2021-2022**

We had services for the Great Feast of the Mother of God on Friday Saturday 3-4 December and regular weekend services on 4-5 December. Our 2021 AGM was held after the service on Sunday. On the weekend of 25-26 December our parish rector was assisted by Protodeacon Alexander Kotlaroff of the Saints Peter and Paul Diocesan Cathedral, Strathfield. Our choir, led by visiting conductor Reader Nektary Kotlaroff of the Russian Orthodox Male Choir of Australia and augmented by many visiting singers, sang beautifully.

In January we had services on the weekend of 1-2 January; on Thursday-Friday 6-7 January for the Great Feast of the Nativity of Christ; on the weekend of 15-16 January; and on Tuesday-Wednesday 18-19 January for the Great Feast of the Baptism of the Lord. On Friday 7 January Divine Liturgy was followed by a brief moleben of thanksgiving to observe the anniversary of the deliverance on Christmas Day in 1812 of the Russian Church and Empire from the invasion of the French and twelve other nations, and on Wednesday 19 January Divine Liturgy was followed by the customary Great Blessing of Water.

On Saturday 16 January we learned with great sadness of the repose, early that morning, of Nestor Petroff, a much-loved member of our parish. Nestor and his beloved wife Olga (+2020) were active members of our parish in the early years; Nestor served for many years as a parish auditor and Olga was our Head Sister. Nestor's funeral was served at Saints Peter and Paul Diocesan Cathedral, Strathfield, on Monday 24 January, and he was later laid to rest in Rookwood Cemetery.

In February we had services on the weekends of 5-6 February and 19-20 February and on Monday-Tuesday 14-15 February for the Great Feast of the Meeting of the Lord. Following Divine Liturgy on Tuesday 15 February there was a blessing of candles and fruit, and a memorial litia was served for four ever-memorable clergymen of our Diocese: Archbishop Paul (Pavlov) (+15 February 1995), Archpriest Nicholas Grant (+14 February 1995), Protodeacon Vasily Hadarin (+13 February 2021), and Protodeacon Constantine Moshegov (+ 30 January 2022, ordained deacon 15 February 2007).

On Monday 21 February one of our oldest parishioners, ninety seven year-old Mrs Eya Pickel, passed away. Her funeral was served at Saints Peter and Paul Diocesan Cathedral, Strathfield, on Tuesday 1 March, and she was later laid to rest in Rookwood Cemetery. Mrs Pickel, who was born in Shanghai, is survived by her husband of more than 70 years, Eugene, who is 98.

### ❖ **Autumn (March, April, and May) 2022**

On Saturday 5 March our parish was given a beautiful icon of the Holy Martyr Ludmila (+927AD), Princess of the Czechs and grandmother of Saint Wenceslaus, the 'Good King Wenceslaus' of the much-loved English Christmas carol. A gift from a friend of our parish, Ludmila Melnikoff, both the icon and the carved wooden case are the work of the Saint Elisabeth Convent in Minsk, Belarus. Upon the arrival of the icon in our church, a moleben to Saint Ludmila was served before it by our parish rector.

On the weekend of 5-6 March, we had services for Forgiveness Sunday. On 19-20 March and 2-3 April, we had services for the Second and Fourth Sundays of Great Lent. Prior to the Saturday

evening services on those weekends, we had general memorial services at which the faithful again offered non-perishable foods and sanitary items that were passed to Coast Shelter.

As is our custom during Great Lent, Great Compline with the reading of the Great Canon of Saint Andrew of Crete was served on the first four evenings of the First Week. Great Compline was served on Wednesday evening during the third and fourth weeks, and Vespers with the Passia was served in the evening on the first four Sundays. On Tuesday-Wednesday 6-7 April we had services for the Great Feast of the Annunciation.

On the Fifth Sunday of Great Lent our rector fell ill with COVID-19. Several services scheduled in the last week of Great Lent and Holy Week were cancelled as a result. He recovered in time to serve Divine Liturgy on Palm Sunday, the Great Feast of the Entry of the Lord into Jerusalem, and for us to have traditional services for Holy Week and Pascha. Matins with the reading of the Twelve Gospels was served in the evening on Great Thursday, 21 April. On Great Friday, 22 April, Vespers with the bringing out of the Shroud of Christ was served in the afternoon and Matins with Lamentations before the Tomb of Christ was served in the evening. On Saturday 23 April Divine Liturgy was served in the morning and an early Midnight Office and Paschal Matins were served in the evening. Paschal vespers was served on the morning of Sunday 24 April. Easter baskets with cakes, eggs and other festive foods were blessed following both Matins and Vespers.

We had services on the weekends of 30 April-1 May and 14-15 May and on the evening of Tuesday 31 May, the eve of the Apodosis of Pascha. On Sunday 1 May, Thomas Sunday, the Artos was cut and distributed. That afternoon, a wedding was served in our church.

On Tuesday 11 May, Radonitsa, Paschal memorial litias were served at the graves of our parishioners and friends laid to rest at Point Clare Cemetery.

Early in the morning of Tuesday 17 May we learned with sorrow of the repose in New York of Metropolitan Hilarion (Kapral), Ruling Bishop of the Australian-New Zealand Diocese since 1996 and the First Hierarch of the Russian Orthodox Church Outside Russia (ROCOR) since 2008. He had been unwell for quite some time and had not served since Orthodox Christmas in January 2022. His loss to our Diocese and the whole of ROCOR is immense.

It was Vladyka Hilarion who gave the initial blessing for the establishment of our parish and who suggested that it be dedicated to Great Martyr Panteleimon. He presided at the earliest services and at the blessing of our parish centre in 2004. He gave to us a portion of the relics of Saint Panteleimon that had been passed to him by the ever-memorable Archbishop Panteleimon (Rudyk) of Edmonton (+1968). He ordained Father James to both the diaconate and priesthood, and Father Martin to the diaconate.

#### ❖ Winter (June) 2022

In June we had services on the weekends of 4-5 June and 18-19 June and on Wednesday-Thursday 1-2 June for the Great Feast of the Ascension of the Lord. On 23-24 June our parish rector participated in services at Saints Peter and Paul Diocesan Cathedral, Strathfield, in observance of the fortieth day of the repose of Metropolitan Hilarion.

### **Baptisms, weddings, and funerals**

There were eleven baptisms in our church this year, nine of children and two of adults. Three adults were received into the Orthodox Church by chrismation. There was one wedding. No funerals were served.

### **Caring for the church building and its material needs**

During the year, Nina Golovin again took responsibility for the cleanliness of the church and for the cleaning, ironing, and changing of church vestments. She was assisted by a small group of loyal helpers. Others assisted by tidying up immediately after the services. General clean-up days involving parishioners and friends were held before Christmas and Easter.

Matushka Marie continued to bake prosphora for each service and the five loaves blessed on Great Feasts. The flour for prosphora and these loaves has for many years been generously donated by the Kfoury family.

### **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 2022 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 2022 wall calendar – designed by Olga Bogacheva and published jointly with the Wallsend parish – was a commemorative calendar marking the fortieth anniversary of the repose of Hieromonk Seraphim (Rose), an influential clergyman, writer, and thinker in the life of ROCOR in the twentieth century.

### **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. As our rector therefore supports himself and his family, effectively volunteering his service in our parish, his work here is limited to scheduled services, services of need such as baptisms and funerals, and a number of administrative tasks. This is further limited by his service in the Wallsend parish, also offered on a volunteer basis. It is unlikely that this situation will change.

Our parish pays a small allowance to our deacon to offset his travelling expenses from Sydney.

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 years when a Diocesan Youth Conference is organised, a further \$300 contribution to the Diocesan Youth Fund is levied.

During 2020 and 2021 the COVID-19 pandemic and associated restrictions limited participation in church services. As this had a material impact on the ability of parishes to sell candles, undertake plate collections, and receive other donations, the Diocesan Council resolved in October 2021 to lower annual levies by 25 per cent overall for the current year.

Diocesan levies for Quarter 1 2021-22 were paid on 1 August 2021, together with the Youth Fund contribution; levies for Quarter 2 were relieved; levies for Quarter 3 were paid on 1 March 2022; and levies for Quarter 4 were paid on 7 May 2022. The total amount paid during the year under review was \$3,172.50.

Due to levy relief, the Saints Cyril and Methodius Orthodox Institute was under-supported, and additional funds to address this were raised by a special plate collection in parishes during June 2022.

### **Working to help others in need**

Each year the parish is asked to take up several collections for organisations and causes nominated by the church authorities. In 2021-22 \$841.00 was collected for these organisations and causes.

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

<b>Beneficiary</b>	<b>When taken</b>	<b>Amount</b>
ROCOR Synod of Bishops Fund for Assistance	November 2021	\$243.00
Orthodox Action	February-March 2022	\$145.00
Holy Trinity Seminary, Jordanville	March 2022	\$50.00
Russian Ecclesiastical Mission, Jerusalem	April 2022	\$278.00
Saints Cyril and Methodius Orthodox Institute	June 2022	\$125.00
<b>Total</b>		<b>\$841.00</b>

The collections that we did take up were generally advertised in advance and envelopes with details of the date and purpose of each collection were distributed in church.

Except for the funds collected to benefit Saints Cyril and Methodius Orthodox Institute, all the amounts collected had been remitted to the Diocesan Office by 30 June 2021. The outstanding funds were remitted in July 2022.

#### *Other charitable activities*

On 31 August 2020 a donation of A\$570.00 was made to the ROCOR Studies website, an important project under the direction of Deacon Andrei Psarev, Professor of Canon Law and Russian Church History at the Holy Trinity Orthodox Seminary in Jordanville, New York.

## Other activities

### *Improvements to the parish centre*

In February 2020 we commissioned Moscow-based iconographer Maria Burganova-Yaltanskaya to design a new iconostasis for our church. Her design was approved by the Parish Council in August 2020, and in December 2020 she was commissioned to construct the iconostasis. Work commenced in Moscow early in 2021 and by the end of the period under review, work had been substantially completed. Our hope that the completed work would arrive in Australia for assembly and installation by our August 2022 feast-day of Saint Panteleimon was frustrated by the Russian invasion of Ukraine and the various barriers to trade and commerce that have arisen as a result. We nevertheless remain in communication with Ms Burganova-Yaltanskaya and continue to work to bring this important project to fruition.

### *Parish life*

During the year under review parish life was significantly limited by COVID-19 restrictions. We ceased regular social activities in March 2020, our only social gatherings since then being small activity-based gatherings such as meals after memorial services. This has had a significant impact on parish life. Steps have been taken to resume social activities on special occasions, with the first such event held on our parish feast-day in August 2022.

COVID-19 has affected parish life in two other ways. Firstly, in the second half of 2021 disagreement in the broader Australian community and in our Diocese over the extent of the threat from COVID-19 itself, and then over the necessity and efficacy of the related public health orders and of vaccination, was felt within the parish. Some worshippers, for example, felt unable to attend services while masks were required.

Secondly, during the first half of 2022 illness from COVID-19 affected our rector and several parishioners. As relief clergy were unavailable, the rector's illness necessitated the cancellation of some services during the two weeks prior to Pascha. This included the important General Service of Anointing, customarily served only during Great Lent, and All-night Vigil for Palm Sunday. This experience highlighted a vulnerability in parish life – our distance from other parishes and our reliance on one volunteer priest.

During the first half of 2022, disagreement over the Russian invasion of Ukraine also had an impact on parish life. Several parishioners, dismayed by the invasion and by the response to it of the Moscow Patriarchate, felt that they could not attend services while the conflict lasted. At Divine Liturgy we continued to offer prayers for an end to the conflict.

COVID-19 and the Ukrainian conflict have together led to fewer people attending services. This has compounded the effect of the infirmity or passing away over the past few years of the many of our founding parishioners. Family priorities have also changed as children have grown and become more involved in school and sporting activities on weekends.

From time to time throughout the year the Ladies' Auxiliary raised funds by preparing pelmeni and piroshki for sale. Blini were prepared and served just before Great Lent. The sale of items donated by our parishioner Tamara Lototzky (+4 January 2022) raised \$1200.

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. New content is developed by the parish rector. Over the years our website has become an important source of information to the wider church community. During 2021 it received 26,143 visits, with generally 60 per cent or more visits to the site unique.

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

#### *COVID-19 response*

During 2021-22 our parish continued to offer prayers for God's mercy, for deliverance from sickness arising from the COVID-19 coronavirus, for the pacification of troubles, and for the strengthening of the faithful with hope. We took the COVID-19 public health risk seriously and complied with the precautionary measures mandated by the civil authorities in our state of New South Wales. This included limits on the number of people present and on singing; registration of attendance to assist with contact tracing; and the wearing of facemasks.

Despite opposition within the Diocese, we offered obedience to these restrictions with the understanding that they had been put in place for our benefit. We also maintained several simple sanitary measures at parish level. The customary form of giving and receiving Holy Communion remained unchanged.

#### *Diocesan life*

Engagement in the life of the Diocese is difficult given the distance of our parish centre from Sydney and the other parishes. COVID-19 restrictions further limited engagement during the period under review. Our parish clergy were nevertheless able to attend the Diocesan clergy retreat during Great Lent in 2022. At Divine Liturgy during the clergy retreat both Father James and Father Martin received ecclesiastical awards for their service.

The Diocesan journal *Word of the Church* was made available in church and promoted on our website and Facebook page. Epistles from Metropolitan Hilarion were read in church whenever possible and posted online. Important ROCOR commemorations were observed. Collections were taken up to assist the charitable causes nominated by the Diocesan authorities.

#### *Child safety*

Our parish had a current Child-Safe, Child-friendly policy during the year under review. As review of the policy was expected in 2022, our Child Safety Contact Person roles were left unfilled at the 2021 AGM. There were no reportable incidents and no complaints concerning child safety were received during 2021-22.

Work to review the policy commenced in June 2022. The review was undertaken to ensure that our parish policy was consistent with current New South Wales law and that it both promoted and reflected a genuine commitment to child safety in all aspects of parish life. This work is ongoing.

A Statement of Commitment to Child Safety and a position description for the parish Child Safety Contact Persons will be considered at the 2022 AGM.

### *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 2021-22.

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 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.

### *Other activities*

A parish project that was the subject of some discussion in late 2021 is that of the construction of a small open chapel at Point Clare Cemetery. Such a chapel would be used for memorial services on major days of commemoration of the departed and on other days as required. In view of the Russian invasion of Ukraine and the response to it in the wider Australian community, a planned approach to Central Coast Council in early 2022 to explore the viability of this project was postponed.

### **The year ahead**

We hope to receive and install our new iconostasis during the year ahead. This will be a major project requiring closure of our church for a period. When installing the iconostasis, we will take the opportunity to slightly enlarge the sanctuary area and to lay new and sturdier flooring, our existing flooring having been damaged by water in early 2022. This will be a major refurbishment of our small church that, in May 2024, will have been in use for 20 years.

Over the past few years our parish, supported by the work of the Ladies' Auxiliary, has acquired many beautiful vestments for our church, clergy, and servers. As a result, we have a fine collection of vestments in all the commonly-used colours but one. Some clergy vestments will be replaced during the coming year, and we hope to also acquire a full set of purple vestments for use in Great Lent and on feasts of the Cross.

In 2021 our rector ceased his long-term secular employment in the public sector and commenced full-time tertiary study in law and theology. In 2022 he returned to secular employment in a part-time capacity and in the private sector. These changes have already limited his availability, particularly during study periods, for all but the most essential liturgical, pastoral, and administrative commitments in our parish, and we expect that they will have a continuing impact

on parish life during the year ahead.

*4 September 2022*

## **INDEPENDENT AUDIT REPORT TO THE MEMBERS OF SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD**

### **Scope**

I have audited the financial report, being a special purpose financial report, of St Panteleimon Orthodox Community of Gosford for the year ended 30 June 2022. 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 organization's 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 Panteleimon Russian Orthodox Community of Gosford presents a true and fair view of the financial position as at 30 June 2022 and the results of its operations and its cash flows for the year ended 30 June 2022 in accordance with the accounting policies described in Note 1 to the financial statements.

Evan Nicholas FIPA, A Fin  
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West Gosford NSW 2250  
Tel: 0404 421 176  
ABN: 69 887 100 989  
14 August 2022

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

### **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 and equipment are carried at cost less, where applicable any accumulated depreciation. The depreciable amount of all plant and equipment 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 \$400.00, 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. The Parish pays for building works completed, while ownership of the premises is held by a church controlled property trust.

### **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.

**Note 7: Contract to Construct New Iconostasis**

A contract has been signed with an agent in Russia to undertake work on the construction of a new Iconostasis at a fixed cost of USD 89,500. Work has commenced on this project with progress payments totaling USD 76,522.50 paid and reflecting in the accounts. The project is expected to be completed during the 2022/23 financial year. The sum of USD 12,977.50 remains outstanding on the project. An estimate of AUD 20,000.00 has been made to cover the outstanding balance of the project cost. Customs charges, landing charges and freight will be additional to the above costs.

**SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022**

	<b>2022</b>	<b>2021</b>
Accumulated Funds at 1 July 2021	\$ 273,536.41	\$ 203,428.11
Add:		
Church Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 16,306.60	\$ 65,636.95
Bookstore Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ (628.00)	\$ 743.09
Ladies Auxiliary Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 305.99	\$ 3,728.26
<b>ACCUMULATED FUNDS AT 30 JUNE 2022</b>	<b>\$ 289,521.00</b>	<b>\$ 273,536.41</b>

The above Funds are represented by :

**CURRENT ASSETS**

Westpac Banking Corporation		
Working Account No. 032-596 14-0923	\$ 125,304.17	\$ 49,602.68
Future Fund Account No. 032-523 28-9049	\$ -	\$ -
Future Fund Account No. 032-523 33-4604	\$ 0.28	\$ 0.28
Bookstore Account No. 032-523 31-7943	\$ 3,148.04	\$ 3,801.04
Ladies Auxiliary Account No. 032-527 15-5689	\$ 8,408.82	\$ 7,357.17
Term Deposit No. 032-523 33-4612		\$ 101,944.30
Term Deposit No. 032-523 42-1468	\$ 12,185.61	\$ 12,150.42
Cash on Hand - Church	\$ 200.00	\$ 200.00
Cash on Hand - Bookstore	\$ 97.00	\$ 72.00
Cash on Hand - Ladies Auxiliary	\$ 55.45	\$ -
Payments in Advance	\$ 6.72	
GST Refundable	\$ 313.15	\$ 411.70
Withholding Tax Paid	\$ 139.00	\$ 139.00
Bond	\$ 110.00	\$ 110.00
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 149,968.24</b>	<b>\$ 175,788.59</b>

**NON CURRENT ASSETS**

Plant & Equipment at Cost	\$ 113,415.58	\$ 45,041.01
Add: Purchases	\$ 43,276.21	\$ 68,374.57
	<b>\$ 156,691.79</b>	<b>\$ 113,415.58</b>
Less: Accumulated Depreciation	\$ 17,014.03	\$ 15,655.76
<b>TOTAL NON CURRENT ASSETS</b>	<b>\$ 139,677.76</b>	<b>\$ 97,759.82</b>

**TOTAL ASSETS**

**\$ 289,646.00**

**\$ 273,548.41**

**CURRENT LIABILITIES**

Collections Payable	\$ 125.00	
Accounts Payable	\$ -	\$ 12.00
<b>TOTAL LIABILITIES</b>	<b>\$ 125.00</b>	<b>\$ 12.00</b>

**NET ASSETS**

**\$ 289,521.00**

**\$ 273,536.41**

**SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR YEAR ENDED 30 JUNE 2022**

	2022	2021
<b>INCOME</b>		
First Plate	\$ 6,490.40	\$ 8,356.10
Second Plate	\$ -	\$ 271.80
Candles	\$ 9,356.20	\$ 12,257.30
Prophora	\$ 1,074.00	\$ 1,378.00
Tithes	\$ 330.00	\$ 300.00
Bank Interest	\$ 18.14	\$ 562.37
Donations - Money Box	\$ 5,865.25	\$ 6,020.60
Donations - Other	\$ 20,847.00	\$ 68,097.41
Miscellaneous Income	\$ 30.00	\$ 670.72
GST Discrepancy	\$ 33.32	
GST Refund		\$ 172.07
<b>TOTAL INCOME</b>	<b>\$ 44,044.31</b>	<b>\$ 98,086.37</b>
<b>EXPENSES</b>		
Clergy	\$ 1,200.00	\$ 1,200.00
Bank Charges	\$ 85.10	\$ 44.40
Utilities	\$ 3,006.64	\$ 3,047.00
Donations	\$ 870.00	\$ 2,043.02
Candles	\$ 4,790.00	\$ 3,360.00
Strata Levies	\$ 4,444.34	\$ 3,728.14
Insurance	\$ 3,415.66	\$ 2,580.88
Admin & Stationery	\$ 5,570.61	\$ 4,317.22
Repairs & Maintenance	\$ 205.32	\$ 353.68
Miscellaneous Expenses	\$ 755.56	\$ 6,268.90
Diocesan & Synodal Levies	\$ 2,872.50	\$ 3,830.00
Depreciation	\$ 521.98	\$ 1,676.18
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 27,737.71</b>	<b>\$ 32,449.42</b>
<b>OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS</b>	<b>\$ 16,306.60</b>	<b>\$ 65,636.95</b>

**SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD  
BOOKSTORE ACCOUNT**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR YEAR ENDED 30 JUNE 2022**

	2022	2021
<b>INCOME</b>		
Sales	\$ 1,220.00	\$ 742.00
Bank Interest	\$ 1.09	
<b>TOTAL INCOME</b>	<b>\$ 1,220.00</b>	<b>\$ 743.09</b>
 <b>EXPENSES</b>		
Purchases	\$ 1,848.00	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,848.00</b>	<b>\$ -</b>
<b>OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS</b>	<b>\$ (628.00)</b>	<b>\$ 743.09</b>

**SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD  
LADIES AUXILIARY**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR YEAR ENDED 30 JUNE 2022**

	2022	2021
<b>INCOME</b>		
Bank Interest	\$ 35.19	\$ 152.42
Donations	\$ 2,704.30	\$ 601.00
Functions	\$ 5,333.00	\$ 5,761.30
Fundraising	\$ 519.00	
Plate Collections	\$ 301.85	\$ 192.00
<b>TOTAL INCOME</b>	<b>\$ 8,893.34</b>	<b>\$ 6,706.72</b>
 <b>EXPENSES</b>		
Cash Discrepancies	\$ -	-\$ 47.11
Depreciation	\$ 836.30	\$ 687.66
Donations	\$ 1,000.00	
Flowers & Gifts	\$ 449.86	\$ 508.00
Functions	\$ 739.49	\$ 1,492.66
Fundraising	\$ 200.00	\$ 194.50
Sundry Expenses	\$ 399.40	\$ 142.75
Vestments	\$ 4,962.30	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 8,587.35</b>	<b>\$ 2,978.46</b>
 <b>OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS</b>	 <b>\$ 305.99</b>	 <b>\$ 3,728.26</b>

**SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022**

	<b>2022</b>	<b>2021</b>
Total of all bank accounts as at 1 July 2021	\$ 174,855.89	\$ 169,968.09
<i>Cash was generated from</i>		
Surplus for year - Church operations	\$ 16,306.60	\$ 65,636.95
Surplus for year - Bookstore operations	\$ (628.00)	\$ 743.09
Surplus for year - Ladies Auxiliary operations	\$ 305.99	\$ 3,728.26
Depreciation provided during the year	\$ 1,358.27	\$ 2,363.84
Decrease in cash on hand		\$ 93.65
Decrease in current assets	\$ 91.83	\$ 1,503.30
Increase in current liabilities	\$ 113.00	
<i>Cash was applied to</i>		
Deficit for year - Church operations		
Deficit for year - Bookstore operations		
Deficit for year - Ladies Auxiliary operations		
Acquisition of plant and equipment	\$ (43,276.21)	\$ (68,374.57)
Decrease in current liabilities		\$ (806.72)
Increase in Cash on hand	\$ (80.45)	
Increase in current assets		
Total of all bank accounts as at 30 June 2022	<u>\$ 149,046.92</u>	<u>\$ 174,855.89</u>

## SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD

### BANK RECONCILIATION AS AT 30 JUNE 2022

Westpac Banking Corporation  
Account No. 032-596 14-0923

Cash Book Balance 1 July 2021	\$ 49,602.68
Add: Receipts for year	\$ 147,736.75
	\$ 197,339.43
Less: Payments for year	\$ 72,035.26
Cash Book Balance 30 June 2022	\$ 125,304.17
Balance as per Bank Statement as at 30 June 2022	\$ 125,304.17
Add: Outstanding Deposits	\$ -
	\$ 125,304.17
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2022	\$ 125,304.17

Westpac Banking Corporation  
Account No. 032-523 28-9049

Cash Book Balance 1 July 2021	\$ -
Add: Receipts for year	\$ -
	\$ -
Less: Payments for year	\$ -
Cash Book Balance 30 June 2022	\$ -
Balance as per Bank Statement as at 30 June 2022	\$ -
Add: Outstanding Deposits	\$ -
	\$ -
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2022	\$ -

Westpac Banking Corporation  
Account No. 032-523 33-4604

Cash Book Balance 1 July 2021	\$ 0.28
Add: Receipts for year	\$ -
	\$ 0.28
Less: Payments for year	\$ -
Cash Book Balance 30 June 2022	\$ 0.28
Balance as per Bank Statement as at 30 June 2022	\$ 0.28
Add: Outstanding Deposits	\$ -
	\$ 0.28
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2022	\$ 0.28

## SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD

### BANK RECONCILIATION AS AT 30 JUNE 2022

Westpac Banking Corporation  
Account No. 032-523 31-7943

Cash Book Balance 1 July 2021	\$ 3,801.04
Add: Receipts for year	\$ 1,195.00
	\$ 4,996.04
Less: Payments for year	\$ 1,848.00
Cash Book Balance 30 June 2022	<u>\$ 3,148.04</u>
Balance as per Bank Statement as at 30 June 2022	\$ 3,148.04
Add: Outstanding Deposits	\$ -
	\$ 3,148.04
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2022	<u>\$ 3,148.04</u>

Westpac Banking Corporation  
Account No. 032-527 15-5689

Cash Book Balance 1 July 2021	\$ 7,357.17
Add: Receipts for year	\$ 7,013.95
	\$ 14,371.12
Less: Payments for year	\$ 5,962.30
Cash Book Balance 30 June 2022	<u>\$ 8,408.82</u>
Balance as per Bank Statement as at 30 June 2022	\$ 8,408.82
Add: Outstanding Deposits	\$ -
	\$ 8,408.82
Less: Unpresented Cheques	\$ -
Balance as per Cash Book as at 30 June 2022	<u>\$ 8,408.82</u>

**SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD**

**DEPRECIATION SCHEDULE AS AT 30 JUNE 2022**

Description	Historical Cost Date	Opening Written Down Value	New Acquisitions Date	Value for Depreciation	Rate %	Depreciation	Closing
							Written Down Value
<b>Non-depreciable Assets</b>							
Commemoration Box	08/08/2015 \$ 5,500.00	\$ 5,500.00		\$ 5,500.00	0%	\$ -	\$ 5,500.00
Icon of Holy Trinity	05/10/2015 \$ 3,000.00	\$ 3,000.00		\$ 3,000.00	0%	\$ -	\$ 3,000.00
Frame for Icon of Holy Trinity	07/05/2016 \$ 500.00	\$ 500.00		\$ 500.00	0%	\$ -	\$ 500.00
Candle Stands (4)	28/06/2017 \$ 4,586.60	\$ 4,586.60		\$ 4,586.60	0%	\$ -	\$ 4,586.60
Candle Stands (2) and Communion Cups (6)	24/05/2018 \$ 3,265.48	\$ 3,265.48		\$ 3,265.48	0%	\$ -	\$ 3,265.48
Candle Stands (2), Branch Floor Candle Stand, Church Votive Glass	09/07/2019 \$ 6,315.24	\$ 6,315.24		\$ 6,315.24	0%	\$ -	\$ 6,315.24
Design of New Iconostasis	30/06/2021 \$ 7,660.37	\$ 7,660.37		\$ 7,660.37	0%	\$ -	\$ 7,660.37
Construction of Iconostasis	19/05/2021 \$ 63,115.82	\$ 63,115.82	17/12/2021 \$ 42,884.23	\$ 106,000.05	0%	\$ -	\$ 106,000.05
<b>Church</b>							
Speaker, Microphone and Cables	08/09/2015 \$ 480.15	\$ 480.15		\$ -	20%	\$ -	\$ -
Television Set, Accessories and Camera	17/11/2015 \$ 1,485.75	\$ 1,485.75		\$ -	20%	\$ -	\$ -
Daikin 20Kw Inverter	20/01/2016 \$ 9,295.00	\$ 9,295.00		\$ -	20%	\$ -	\$ -
Lifetime Stacking Chairs - order of 28	28/10/2019 \$ 879.95	\$ 879.95		\$ -	100%	\$ -	\$ -
Signboard and Advertising Signs	21/10/2020 \$ 650.00	\$ 650.00	563.33	\$ 563.33	20%	\$ 130.00	\$ 433.33
Kyoto Bar Stools x 2	19/03/2021 \$ 107.27	\$ 107.27		\$ -	100%	\$ -	\$ -
Exhaust Fans and Installation x 4	19/04/2021 \$ 250.00	\$ 250.00		\$ -	100%	\$ -	\$ -
Water Heater and Paddle Lock			31/05/2022 \$ 391.98	\$ 391.98	100%	\$ 391.98	\$ 521.98
<b>Ladies Auxiliary</b>							
Stainless Steel Bench	27/09/2012 \$ 835.00	\$ 835.00		\$ -	20%	\$ -	\$ -
Stove	21/09/2014 \$ 500.00	\$ 500.00		\$ -	20%	\$ -	\$ -
Marquee and Attachments	29/09/2016 \$ 577.95	\$ 577.95	28.90	\$ 28.90	20%	\$ 28.90	\$ -
Technika Dishwasher Model TGDW6BK	14/09/2019 \$ 649.00	\$ 649.00	421.85	\$ 421.85	20%	\$ 129.80	\$ 292.05
Technika Upright Cooker Model TEG95DUA	22/11/2019 \$ 1,230.00	\$ 1,230.00	840.50	\$ 840.50	20%	\$ 246.00	\$ 594.50
Stainless Steel Serving Trolley 930mm	25/11/2019 \$ 374.00	\$ 374.00	-	100%	\$ -	\$ -	\$ -
Hisense WHT 280l Vertical Freezer	08/11/2020 \$ 1,048.00	\$ 1,048.00	925.73	\$ 925.73	20%	\$ 209.60	\$ 716.13
Freezer	02/02/2021 \$ 1,110.00	\$ 1,110.00	1,036.00	\$ 1,036.00	20%	\$ 222.00	\$ 814.00
	<u>\$ 113,415.58</u>	<u>\$ 97,759.82</u>		<u>\$ 43,276.21</u>	<u>\$ 141,036.03</u>		<u>\$ 1,358.28</u>
							<u>\$ 139,677.76</u>