
Accounts and Reporting (Organisations and Corporations) Ordinance 2004-2010

The Synod of the Diocese of Bathurst Hereby Ordains Declares Directs and Rules as follows.

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Long Title

An Ordinance to lay down accounting and reporting requirements for organisations and corporations and for any parish which Bishop-in-Council of the Diocese of Bathurst directs by resolution shall comply with part or all of this Ordinance in respect of part or all of its operations and to provide for matters related thereto.

Interpretation and Citation

1. (1) In this Ordinance unless repugnant to the context or inconsistent therewith -
 - (a) the term "parish" means a parish, or parochial district in the Diocese of Bathurst;

the term "prescribed parish" means a parish prescribed by Bishop-in-Council pursuant to clause 3(1) of the Ordinance;

the term "prescribed segment of a parish" means a segment of operations of a parish prescribed by Bishop-in-Council pursuant to clause 3(1) of this Ordinance;
 - (b) the term "organisation" includes (i) all of the organisations and funds listed in the First Schedule hereto and any organisation or fund which may be constituted by the Synod or Bishop-in-Council thereof after the date on which this Ordinance is assented to and (ii) any prescribed parish or prescribed segment of a parish as defined in clause 1(1)(a);
 - (c) the term "corporation" includes a body corporate constituted by or pursuant to the Anglican Church of Australia (Bodies Corporate) Act 1938 by the Synod or Bishop-in-Council thereof whether before or after the date on which this Ordinance is assented to and including the corporations named in the Second Schedule hereto;
 - (d) the term "financial year" means -
 - (i) except as provided by sub-paragraph (ii), a period of 12 months commencing on the 1st of January, the first such year being that which commenced on the 1st of January 1995; or

- (ii) such period or periods (whether of 12 months' duration or otherwise) as Bishop-in-Council by resolution approves for the purposes of this Ordinance in relation to the whole or such part of the activities of an organisation or corporation as is specified in its resolution;
 - (e) the term "Internal Control" means the whole system of controls, financial or otherwise, established by an organisation or corporation in order to carry on the business and affairs of the organisation or corporation in an efficient and orderly manner, to ensure adherence to management policies of the organisation or corporation, to safeguard the assets of the organisation or corporation and to secure, as far as is possible, the accuracy and reliability of the records of the organisation or corporation;
- (2) The headings in this Ordinance have been inserted as a matter of convenience only and shall not limit or restrict the provisions of this Ordinance in any way.
- (3) This Ordinance may be cited as the "Accounts and Reporting (Organisations and Corporations) Ordinance 2004-2010"

as amended by Miscellaneous Amendments Ordinance 2010.

Requirements Additional to Those Imposed by Law

2. The requirements of this Ordinance shall be additional to all requirements imposed from time to time by any law or statute relating to trust property or to corporations.

Extension of or Relief from this Ordinance

3. (1) If a parish (by way of a parish council or a church committee or churchwardens or any other group acting on behalf of the parish) engages or engage in trading or property or investment activities of such magnitude that, in the opinion of Bishop-in-Council, the provisions of this Ordinance relating to organisations and corporations should apply thereto or to any segment of the parish operations then, upon Bishop-in-Council by resolution thereof declaring this opinion, the said provisions shall apply accordingly and continue to apply until Bishop-in-Council by resolution thereof declares that it is no longer appropriate that the said provisions apply.
- (2) Where any of the provisions apply to an organisation, corporation or parish and that organisation, corporation or parish has not designated a person to be the chief executive officer of the same for the purposes of this Ordinance, Bishop-in-Council, by resolution, may designate a person to be the chief executive officer of the same for the purposes of this Ordinance; and
- (3) Requests for relief from any provision imposed by this Ordinance should be forwarded to the Bishop's Registrar prior to 30 September in any year.

Keeping Records and Reporting Liquidity Problems

4. The members of each organisation and of each corporation shall -
- (a) keep such accounting records as correctly record and explain the transactions and financial position of the organisation or corporation;
 - (b) keep its accounting records in such a manner as will enable true and fair accounts of the organisation to be prepared from time to time;
 - (c) keep its accounting records in such a manner as will enable the accounts of the organisation or corporation to be conveniently and properly audited in accordance with this Ordinance;
 - (d) keep all such records for at least 6 years after the end of the financial year to which they relate;
 - (e) if in their opinion any circumstances have arisen that may affect the ability of the organisation or corporation to meet its liabilities as and when they fall due immediately notify the Bishop's

Registrar and General Manager of Diocesan Administrative Services of that opinion to enable the Bishop's Registrar to advise the Bishop-in-Council; and

Amended by Ordinance 2007
as amended by Miscellaneous Amendments Ordinance 2010

- (f) maintain a satisfactory system of Internal Control.

Audit, Internal Control, Internal Audit and Accounting Manual

5. (1) The members of each organisation and of each corporation shall -

- (a) appoint, as the auditor of the organisation or corporation, the Diocesan Auditor or with the prior approval of Bishop-in-Council a person who is or persons who are registered as a company auditor under any of the Corporations Law of any State or Territory of the Commonwealth of Australia;
- (b) notify Bishop-in-Council of the name and address of every person or persons so appointed.

- (2) It shall be a term of the appointment of an auditor appointed pursuant to this clause that the auditor will promptly notify the Bishop's Registrar -

- (a) regarding deficiencies in internal control or any other matter where the auditor is of the opinion that communication to the governing body of the organisation or corporation concerned or qualification of the audit report is inadequate; and
- (b) if the auditor has not signed a report on accounts prepared pursuant to this Ordinance within four (4) months of the balance date of the organisation or corporation.

to enable the Bishop's Registrar to advise Bishop-in-Council.

Amended by Ordinance 2007
as amended by Miscellaneous Amendments Ordinance 2010

- (3) The chief executive officer of each organisation or corporation must ensure that there is an effective system of internal control over financial and related operations of the organisation or corporation, including -

- (a) management policies and requirements of any relevant ordinance and any prescribed requirements;
- (b) sound practices for the efficient, effective and economical management of functions by each branch or section within the organisation or corporation;
- (c) a system of authorisation, recording and procedures adequate to provide accounting control in relation to assets, liabilities, income and expenditure;
- (d) proper segregation of functional responsibilities; and
- (e) procedures to review the adequacy of and compliance with the system of internal control.

- (4) Wherever practicable, the governing body of each organisation or corporation must establish and maintain an effective review committee (such as an Audit Committee) which is responsible to -

- (a) ensure there is regular appraisal of the adequacy of and compliance with the system of internal control;
- (b) review operations or activities of the organisation or corporation to ascertain whether results are consistent with established objectives and goals and whether the operations or activities are being carried out as planned; and
- (c) report directly at regular intervals to the governing body as to the result of any appraisal, inspection, investigation, examination or review made by the review committee.

- (5) The chief executive officer of each organisation or corporation must supervise the preparation and maintenance of an accounting manual for use within the organisation or corporation.
- (6) The person responsible for the internal audit function of an organisation or corporation should report annually to the governing body of the organisation or corporation.

Audited Financial Statements and Reporting to Synod

- 6. (1) The members of each organisation and of each corporation shall cause to be made out and laid before each ordinary session of the Synod reports which comply with the Third, Fourth and Fifth Schedules and audited financial statements in accordance with Australian Accounting Standards.
- (2) Subject to any earlier requirement contained in the relevant constituting ordinance the members of each organisation and corporation shall send to the Bishop-in-Council a copy of the documents to be laid before the Synod pursuant to subclause (1) not later than four months from the end of the financial year to which they relate or such longer period which Bishop-in-Council may approve beforehand.

Annual Reports to Bishop-in-Council

- 7. Within four months from the end of each financial year, the members of each organisation and corporation shall submit to the Bishop-in-Council a report signed by two members on behalf of the organisation or corporation stating the following information insofar as it is not stated in the documents made out pursuant to clause 6.
 - (a) Whether the members of the organisation or corporation are of the opinion that the organisation or corporation will be able to meet all of its liabilities as they fall due.
 - (b) In relation to each bank overdraft -
 - (i) the name of the bank and branch concerned;
 - (ii) the current overdraft limit;
 - (iii) the interest rate then prevailing
 - (iv) the amount owing as appearing in the bank's books at the end of that preceding financial year;
 - (v) the amount owing as appearing in the financial statements and other records of the organisation or corporation at the end of that preceding financial year;
 - (vi) the security, if any, for the debt; and
 - (vii) whether or not all interest and principal which became payable during the preceding financial year was in fact paid.
 - (c) In relation to each borrowing, other than a bank overdraft and a trade liability -
 - (i) the name and address of the lender;
 - (ii) the amount of the borrowing as at the end of that preceding financial year;
 - (iii) the interest rate then prevailing;
 - (iv) the security, if any, for the borrowing; and
 - (v) whether or not all interest and principal which became payable during that preceding financial year was in fact paid.
 - (d) Whether adequate provision has been made for long service leave and all other amounts due to employees.

- (e) Whether all trade creditors are being paid in accordance with normal terms of payment.
- (f) Whether all dealings with real and personal property have been consistent with the trusts on which the property is held.
- (g) In relation to each member of the organisation or corporation (other than an ex officio member) or person related to a member or an entity of which a member or person related to a member is a substantial shareholder or a director or a partner to or on behalf of whom the organisation or corporation has made a payment or payments in that preceding financial year, the name of the member or person related to a member or entity and the total amount so paid to that member.
- (h) Whether a satisfactory system of Internal Control has been maintained.
- (i) Whether appropriate types of insurance and levels of insurance cover are held in respect of all insurable risks of the organisation or corporation having regard to both value of assets and current level of awards of damages.
- (j) That the report has been adopted at a duly constituted and convened meeting of the members of the organisation or corporation and the date of that meeting.

Supply of Information and Suspension of Members

- 8. Bishop-in-Council, by resolution thereof, may -
 - (a) call upon any organisation or corporation to furnish such additional information on the assets and liabilities or income and expenditure thereof as Bishop-in-Council may require;
 - (b) if any organisation or corporation, in its opinion, has failed to comply with any of the provisions of this Ordinance after being called upon by written notice sent on behalf of the Bishop-in-Council to a majority of the members thereof, suspend all or any of the said members for such period as it considers appropriate in the circumstances and appoint any person to act in the place of any member whilst the member remains suspended from office.

Keeping of Seal Register

- 9. Every corporation shall keep a seal register in which is recorded in relation to every document and instrument to which the seal of the corporation is affixed -
 - (a) a description of the document or instrument;
 - (b) the date on which the seal was affixed;
 - (c) the persons who witnessed the affixing of the seal; and
 - (d) the date of the meeting of members of the corporation at which the approval to affix
 - (e) seal was given.

First Schedule

Anglican Managed Investments Fund
 Cathedral Chapter
 Cathedral Completion and Maintenance Fund
 Cursillo Secretariat
 Diocesan Education Council
 Diocesan Youth Council
 Endowment of the See Fund
 Karingal Conference Centre
 Synod Management Fund
 The Diocese of Bathurst Religious Education in Government Schools Fund

Second Schedule

All Saints' College Bathurst Council
 Anglican Diocese of Bathurst Anglicare Council
 Anglican Property Trust Diocese of Bathurst
 Anglican Retirement Villages Council Diocese of Bathurst
 Macquarie Anglican Grammar School Dubbo Council
 Stewardship for Ministry Fund

Third Schedule

1. Charter - a statement of the purposes for which the organisation or corporation was established and a citation of the ordinance or other constituting documents under which the organisation or corporation operates.
2. Aims and objectives - information as to what the organisation or corporation sets out to do, the range of services provided by the organisation or corporation and the sections of the church or the community served by the organisation or corporation.
3. Access - the address and telephone number of the principal office or offices of the organisation or corporation and the business and service hours of the organisation or corporation.
4. Management and structure -
 - (a) the names of the members of the organisation or corporation, particulars of any appropriate qualifications of those members, the method and term of appointment of those members, the frequency of meetings of the organisation or corporation, the attendance at those meetings, the names of significant committees of the organisation or corporation, the names of members of those committees, the titles, the names and qualifications of the senior officers of the organisation or corporation; and
 - (b) an organisation chart indicating functional responsibilities within the organisation or corporation.
5. A summary review of activities -
 - (a) a narrative summary of the significant activities for the relevant financial year;
 - (b) financial and other quantitative information covering the activities of the organisation or corporation; and
 - (c) activities undertaken but not included within the ordinance by which the organisation or corporation is constituted.

6. Legal change - changes in government legislation and significant judicial decisions affecting the organisation or corporation or the users of the services by the organisation or corporation.
7. Economic, environmental or other factors - factors which have affected the achievement of the operational objectives of the organisation or corporation during the relevant year.
8. Management and activities -
 - (a) qualitative and quantitative measures and indicators of performance showing the level of efficiency and effectiveness;
 - (b) the nature and extent of performance review practices and of improvements in organisational achievements as assessed by both internal and external performance reviews;
 - (c) a description of management improvement plans adopted by the organisation or corporation and achievements in reaching targets;
 - (d) a description of the major problems and issues that have arisen; and
 - (e) the reasons for any significant delays to major activities.
9. Research - particulars of research and continuing research activities of the organisation or corporation undertaken or completed during the relevant financial year together with the resources allocated for that research and those activities, unless the inclusion of those particulars would, in the opinion of the organisation or corporation, adversely affect the business or commercial activities of the organisation or corporation.
10. Human resources -
 - (a) the number and categories of employees, with a comparison to the previous financial year;
 - (b) any exceptional movement in wages, salaries or allowances;
 - (c) personnel policies and practices; and
 - (d) details of the use, where significant, of external consultants by the organisation or corporation on major projects, including the names of the consultants and the projects involved.
11. A statement setting out the types of publications and other information available to the public dealing with the functions and activities of the organisation or corporation and indicating those which were published by the organisation or corporation during the financial year.
12. Overseas visits with the main purposes highlighted.
13. User response - the extent and features of significant complaints by users, indicating any services improved or changed as a result of complaints or user suggestions made.
14. Time for provision of services - where appropriate, the standard times for providing services.
15. Particulars of joint ventures and associated organisations (eg school foundation).

Fourth Schedule

1. An Income and expenditure report with 4 columns of figures as follow -
 - (a) actual results for the financial year immediately preceding the relevant financial year.
 - (b) actual results for the relevant financial year,
 - (c) the budget for the relevant financial year adopted by the members of the organisation or corporation prior to the commencement of the relevant financial year; and
 - (d) the budget for the current financial year.
2. An explanation of any significant variances between the actual results for the relevant financial year and the budget for the relevant financial year.
3. Particulars of any matter which has arisen since the end of the relevant financial year and the date on which the report is signed which could have a significant effect in the current financial year on -
 - (a) the financial activities of the organisation or corporation;
 - (b) the other activities of the organisation or corporation; and
 - (c) the sections of the Church or the community served by the organisation or corporation

Fifth Schedule

In order to comply with this Schedule a report must include or satisfy each of the following requirements -

- 1 An index or table of contents.
- 2 All material information reported.
- 3 A logical sequence of information.
- 4 An appropriate layout of information.
- 5 Clear readable text.
- 6 Appropriately captioned texts, diagrams or photographs.

Note: The above Ordinance is printed as amended by:

Miscellaneous Amendments (Second Series) Ordinance 2007, and
Miscellaneous Amendments Ordinance 2010