

# 2021 ANNUAL REPORT

1 July 2020 – 30 June 2021



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 2021 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 2020 until 30 June 2021, considering the activity of our parish in relation to the objectives and aims set out in the By-Laws.

## **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. 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 and served Divine Liturgy for the first time in our parish in November 2001. He has also served as the rector of the parish of Saint Nicholas in Wallsend since December 2002. Father Martin was appointed to our parish upon his ordination to the diaconate in January 2008 and apart from a period when he and his family lived abroad from 2012-14, he has served here continuously since.

With the blessing of Bishop George of Canberra, Administrator of the ROCOR

Australian-New Zealand Diocese, an AGM was not convened in 2020. This was because of ongoing COVID-19-related restrictions on gatherings. Consequently, the lay members of the Parish Council elected at the 2019 AGM – Vladimir (“Rick”) Golovin, Anna Kourbatov, Anne Nielsen, Nina Golovin, Alla Karmadonoff, and Kate Marcotrigiano – continued in office. 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 members of the Parish Council. During the year under review Nina Golovin continued to fill the role of Head Sister.

The Parish Council met six times during this year – in August and December, 2020; and in March, April, May and June 2021. The August 2020 and May 2021 meetings were in person; the remainder of the meetings were by teleconference.

## **PARISH ACTIVITIES**

### *Making available Orthodox Christian prayers and sacraments*

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

For many years we have had Divine Liturgy on the first and third Sundays of each month. All-night vigil – or on occasions, Matins – is served on the preceding Saturday evening. All-night Vigil and Divine Liturgy are also served on most Great Feasts. 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.

In addition to these regular weekend services we have a pattern of services during Great Lent. Vespers with the Passia is served on the evening of the first four Sundays of Great Lent, the general service of Anointing with oil is served on the evening of the fifth Sunday, and Great Compline is served each Wednesday evening.

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. At Divine Liturgy the choir sings in Church Slavonic and the litanies and readings are in both Church Slavonic and English. During 2020 we began the practice of singing some parts of weekday Divine Liturgies in English.

During the year under review our choir conductor was Matushka Marie Carles.

Prior to the onset of the COVID-19 pandemic in 2020, Sunday morning services were attended by approximately 60 people, with more present on significant occasions. From July until December 2020, attendance at services was limited by COVID-19 restrictions to a total of 30 people, or one person per four square metres. In December this number was briefly increased to 65 people, then limited again, before returning to 65 at the end of January 2021. Attendance has yet to return to pre

COVID-19 levels.

Sermons are given on most Sundays and delivered only in English. At times a pastoral epistle from Metropolitan Hilarion (Kapral), First Hierarch of the ROCOR, is read in both Russian and English place of a sermon.

Four service schedules are drawn up by the rector each year: Summer, Autumn, Winter and Spring.

During the year under review a total of 115 services were held. Details are as follows:

2020-21	Vespers, Matins or Vigil	Divine Liturgy	Other services	Total
<b>Winter 2020</b>				
July-August	6	6	2	14
<b>Spring 2020</b>				
September-November	8	8	0	16
<b>Summer 2020-21</b>				
December-February	10	10	1	21
<b>Autumn 2021</b>				
March-May	30	9	15	54
<b>Winter 2021</b>				
June	6	4	0	10
<b>Total</b>	<b>60</b>	<b>37</b>	<b>18</b>	<b>115</b>

In 2021 we had several unscheduled Matins services on weekdays during Great Lent. The services other than Vespers, Matins, Vigil or Divine Liturgy included Great Compline during Lent, blessings of water, and general memorial services. Regrettably, COVID-19 restrictions meant that despite the number of services, attendance during the first half of the year under review was significantly reduced.

### *The year in review*

On the weekend of 4-5 July we had services in honour of Saint John, Wonderworker of Shanghai and San Francisco. At All-night Vigil, the faithful were anointed with oil from the lampada that burns at the relics of Saint John, enshrined in the Holy Virgin Cathedral in San Francisco, USA.

On Saturday 18 July we learned with great sadness of the repose of our much-loved parishioner and former head sister, Olga Petroff. Her funeral was served at the Saints Peter and Paul Diocesan Cathedral with on Wednesday 22 July with parish clergy participating. Olga was afterwards laid to rest at Rookwood Cemetery.

On the weekend of 8-9 August we had services in honour of Great Martyr Panteleimon, the heavenly patron of our parish. All-night Vigil with the blessing of wheat, wine, oil and five loaves was served on Saturday evening and Divine Liturgy was served on Sunday morning. As it was also the fiftieth anniversary of the

glorification of Saint Herman of Alaska, the magnification to that saint was also sung on Saturday evening and Metropolitan Hilarion's epistle marking this occasion was read in place of a sermon on Sunday morning. The customary blessing of water was served early on Sunday, outside and before the church doors. A moleben to Saint Panteleimon was served immediately after Divine Liturgy, following which the usual prayers were offered for the Patriarch and the hierarchs of the Russian Orthodox Church, the Australian and Russian lands, parish clergy and office-bearers, the people present, and for our departed parishioners. Sadly, attendance at the services was restricted by COVID-19 restrictions to just thirty people. As a festive meal was not possible, the Ladies' Auxiliary prepared and packaged piroshki and cake for those present to take home.

On Thursday 13 August and Friday 14 August we had services for the feast of the Procession of the Precious Wood of the Life-giving Cross of the Lord and in honour of the Holy Maccabean Martyrs. Matins with the bringing out of the Cross was served on Thursday evening and Divine Liturgy was served on Friday morning. At the Prayer before the Amvon at Divine Liturgy the Lesser Blessing of Water was served and there was a blessing of honey, a number of jars of which had been donated in memory of the departed servants of God Anna, Olga and Olga. The blessed honey was afterwards given to our parishioners and friends.

On Tuesday 18 August and Wednesday 19 August we had services for the Great Feast of the Transfiguration of the Lord. All-night Vigil was served on Tuesday evening and Divine Liturgy with the blessing of grapes, apples and other fruit was served on Wednesday morning.

On Sunday 20 September and Monday 21 September, we had services for the Great Feast of the Nativity of the Mother of God. On the day of the feast, we learned with sadness of the sudden repose that morning of our oldest parishioner, Tetyana Gerasimovna Silis. Tetyana, a first cousin to Metropolitan Hilarion, was less than one month from her ninety-fourth birthday. Her funeral was served in our church on Saturday 26 September. She was afterwards laid to rest at Point Clare Cemetery.

On Tuesday 13 October and Wednesday 14 October we had services for the feast of the Protection of the Mother of God. This was the first time this feast had been celebrated in our parish. At the end of Divine Liturgy on Wednesday Father James congratulated Matushka Marie on her recent name-day (12 October, Saint Mary of Palestine), thanking her for her work conducting the choir, baking prosphora, and organising attendance in both our parish and at Wallsend. Many Years was sung for her, and Head Sister Nina Golovin presented her with a beautiful bouquet of flowers.

On Sunday 15 November prayers of blessing were read over new deacon's vestments, a gold sticharion and a beautiful orarion with embroidered icons of saints Panteleimon, Martin, Stephen the Archdeacon, and Romanos the Melodist. These items were the work of the sisters of Saint Elizabeth Convent in Minsk, Belarus. At the end of the service, Father James presented the newly blessed vestments to Father Martin.

On Thursday 3 December and Friday 4 December, we had services for the Great Feast of the Entry of the Mother of God into the Temple. All-night Vigil with the blessing of wheat, wine, oil and five loaves was served on Thursday evening and Divine Liturgy was served early on Friday morning.

Following Divine Liturgy on Sunday 20 December, the final service for 2020, a memorial litia was served for Patriarch Irinej of Serbia, Metropolitan Amfilohije (Radovic) of Montenegro and the Littoral – a dear friend of the ROCOR – and more than one hundred hierarchs and clergymen of the Russian Orthodox Church who had departed this life in 2020 as a result of the coronavirus.

On Wednesday 6 January and Thursday 7 January, we had services for Christmas, the Great Feast of the Nativity of Christ. At the end of Divine Liturgy on the day of the feast, a brief moleben of thanksgiving was served 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. In place of a sermon, Father James read aloud the Nativity Epistle of Metropolitan Hilarion. Sadly, attendance at the festive services was limited by COVID-19 restrictions to just thirty people.

On Monday 18 January and Tuesday 19 January, we had services for Theophany, the Great Feast of the Baptism of Christ. All-night Vigil was served on Monday evening and Divine Liturgy with the Great Blessing of Water was served on Tuesday morning. As is customary on this feast-day, we were joined for the services by friends from Sydney holidaying on the Central Coast.

On Sunday 14 February and Monday 15 February, we had services for the Great Feast of the Meeting of the Lord. In accordance with Orthodox tradition and the custom of the Sydney parishes of the Russian Orthodox Church Outside Russia, there was a blessing of candles and of fruit at the end of Divine Liturgy on Monday. A memorial litia was then served for the ever-memorable Archpriest Nicholas Grant and Archbishop Paul (Pavlov) who reposed on 14 February and 15 February 1995 respectively, and for the newly-reposed Protodeacon Vasily Hadarin, a gifted woodcarver and dear friend of our parish who had done much to beautify our small church.

Following Divine Liturgy on Sunday 21 February, a number of parishioners gathered at Point Clare Cemetery for a graveside panikhida in anticipation of the second anniversary of the repose of a much-loved parishioner and Parish Council member, Reader Paul Douriguine.

On Saturday 6 March, a day of commemoration of the departed, we had a general panikhida.

Early in the evening on Sunday 14 March, the Sunday of Forgiveness, we had Vespers with the rite of asking forgiveness.

During the First Week of Great Lent we had services in the morning and evening on Monday, Tuesday, Wednesday and Thursday. Lenten Matins with the First Hour was

served early in the morning and Great Compline with the reading of the Great Canon of Saint Andrew of Crete was served in the evening.

On Saturday 20 March and Sunday 21 March, we had services for the First Sunday of Great Lent, the Sunday of the Triumph of Orthodoxy. In accordance with the practice of ROCOR parishes, 'The Order for a Hymn of Supplication for the Conversion of those in Error' was served at the end of Divine Liturgy on Sunday. Also on this day, a collection was taken up to benefit the Holy Trinity Orthodox Seminary in Jordanville, New York.

Vespers with the Passia was served on the first four Sunday evenings of Great Lent, and Great Compline was served each Wednesday evening.

On Tuesday-Wednesday 30-31 March Father James and Father Martin participated in the Great Lenten Pastoral Conference of the Australian-New Zealand Diocese.

As Saturday 3 April was a day of commemoration of the departed, a general panikhida was served. At this service prayers were offered for the ever-memorable Emperor Paul I of Russia (+March 1801), Metropolitan Laurus (Shkurla) (+ March 2008), Archimandrite Kyprian (Pyzhov) of Jordanville (+ March 2001), Russian Orthodox clergy victims of the coronavirus, and our departed founders, benefactors, parishioners and relatives.

On Tuesday-Wednesday 6-7 April we had services for the Great Feast of the Annunciation of the Mother of God. All-night Vigil was served on Tuesday evening, and the Hours, Typika, Vespers and Divine Liturgy were served on Wednesday morning.

The General Service of Anointing with Oil was held in the evening on Sunday 18 April. At this service, twenty-seven of our parishioners received anointing with oil for the healing of soul and body.

On Sunday 18 April the prayers of blessing were read over a beautiful new stainless steel cross, the work of long-term parishioner Victor Bendevski, made to be mounted high on the front of our parish centre.

On Friday 23 April and Saturday 24 April we had services for Lazarus Saturday. As we had no services for Palm Sunday this year, pussy-willows were blessed following the Prayer before the Amvon at Divine Liturgy on Saturday and a collection was taken up to assist the Russian Ecclesiastical Mission in Jerusalem. Later in the afternoon, the newly-blessed cross was elevated and mounted on the front of our parish centre.

In 2021 our parish again had a number of traditional services for Holy Week and Pascha. Matins was served on Sunday 25 April, Monday 26 April, Tuesday 27 April, and Wednesday 28 April. Divine Liturgy was served in the morning on Great Thursday, 29 April. On Great Friday, 30 April, Vespers with the bringing out of the Shroud of Christ was served in the afternoon. On Saturday 1 May Midnight

Office was served late in the evening, with Paschal Matins and Divine Liturgy following in the early hours of 2 May, the Sunday of Pascha. The Paschal Hours and Vespers were served later that morning. Easter baskets with cakes, eggs and other festive foods were blessed following Matins and again following Vespers. In the evening on Friday 7 May Paschal Matins was served, and in the morning on Saturday 8 May, Divine Liturgy was served. Following Divine Liturgy on Bright Saturday the artos was cut and distributed

On Monday 10 May and Tuesday 11 May we had services for Radonitsa, the Day of Rejoicing. In the Russian Orthodox tradition this is the first day after Pascha on which the departed are commemorated. Following Divine Liturgy on Tuesday morning a general panikhida was served in church, and later individual graveside services were served at Point Clare Cemetery. This was the first time that services for Radonitsa had been held in our parish.

On Tuesday 25 May and Wednesday 26 May we had services for Mid-Pentecost. Mid-Pentecost is the twenty-fifth day of Pascha, half-way to the Great Feast of Pentecost on the fiftieth day. On this day the Orthodox Church commemorates Christ's teaching in the temple 'in the midst of the Judaic feast' (John 7:14-30) and customarily blesses water as a sign of the grace of the Holy Spirit and with reference to the 'living water' promised by our Lord Jesus Christ to all that believe in Him (John 7:37-38). Matins was served on Tuesday evening and Divine Liturgy with the Lesser Blessing of Water was served on Wednesday morning.

On Wednesday 9 June and Thursday 10 June, we had services for the Great Feast of the Ascension of the Lord. As it was on this feast-day in 2007 that canonical communion was re-established within the Russian Orthodox Church, the Prayer for the Prosperity of the Russian Church was read at Divine Liturgy and a brief moleben of thanksgiving was served following the Prayer before the Amvon.

On Saturday 19 June and Sunday 20 June, we had services for the Great Feast of Pentecost. All-night Vigil with the blessing of wheat, wine, oil and five loaves was served on Saturday evening and Divine Liturgy with Vespers and the 'kneeling prayers' was served on Sunday morning. Our small church, beautifully decorated beforehand with green branches in honour of the Life-Giving Holy Spirit, was full almost to capacity, with friends from Sydney joining our regular worshippers. This was to be the last service before strict COVID-19 restrictions again took effect, preventing public services for over three months.

There were four baptisms in our church during the period under review, all of children. Those baptised were Isla (Vasilissa) McDougall, James Janson, Thea Markarova and Yana Starikova.

The only funeral in our church during the period under review was that of Tatiana Silis.

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

During the course of 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 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 candles, icons, vestments, honey and other items is 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.

In 2021 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 2021 wall calendar – designed by Wallsend Parish Council member Olga Bogacheva and published jointly with the Wallsend parish – was a commemorative calendar marking the centenary of the First All-Diaspora Council of the Russian Orthodox Church Outside Russia.

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.

### **Providing for the clergy and supporting the higher church authorities**

The *Guidelines for Clergy of the Russian Orthodox Church Outside of Russia* provide a comprehensive outline of the role of the parish priest. He is to serve every Sunday and feast-day and during Great Lent. He is to supervise the educational, charitable, administrative and economic activity of the parish. He is to take care for the adornment of the church, the condition of the sacred vessels, and the activity of the choir. He is to supervise the assigned clergy of various ranks and to ensure the proper service of baptisms, weddings and funerals. In addition, he is often called upon to counsel parishioners in times of need and to represent their interests before the civil authorities.

To make this service possible, the By-Laws indicate that the pastor and deacon 'shall receive living accommodations and subsistence from the parish'. As it is not possible

for our small community to provide for the clergy in the manner envisioned in the By-Laws, the activity of our parish priest is necessarily limited, and focused primarily on regular services, services of need such as baptisms and funerals, and the most important administrative tasks. For most of the year under review, our rector supported himself in secular employment, attending to church duties as required and as his circumstances permitted.

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.

For the period under review, Diocesan levies have been paid in full. Levies for Quarters 1 and 2 of 2020-21 were paid in advance on 30 April 2020. Levies for Quarters 3 and 4 were paid on 23 February 2021 and 14 May 2021 respectively.

### **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 2020-21 \$605 was collected for these organisations and causes.

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

<b>Beneficiary</b>	<b>When taken</b>	<b>Amount</b>
Orthodox Action	February 2021	\$140.00
Holy Trinity Seminary, Jordanville	March 2021	\$185.00
Russian Ecclesiastical Mission, Jerusalem	June 2021	\$280.00
<b>Total</b>		<b>\$605.00</b>

As a result of COVID-19 restrictions, the usual mandatory collection for the ROCOR Fund for Assistance was not taken up in November 2020.

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

All the amounts collected had been remitted to the Diocesan Office by 30 June 2021.

#### *Other charitable activities*

On 31 August 2020 a donation of \$718.02 (US\$500) 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.

On 23 September 2020 a contribution of \$500 was made to a Diocesan collection in support of Archpriest Alexander Skorik. Father Alexander, a respected clergyman who formerly served in the New Zealand Deanery of our Diocese, had been diagnosed with a serious illness and the Diocese wished to assist him with medical and other expenses.

On 29 March 2021 a donation of \$250 was made to the ROCOR Fund for Assistance in lieu of the missed collection in November 2020.

On 6 June 2021 the Parish Council resolved to increase the amount collected for the Russian Ecclesiastical Mission in Jerusalem to \$2000, an additional \$1720. This additional contribution was made in recognition of the serious adverse impact of COVID-19 on the life and work of the Mission.

On 28 June 2021, in response to an appeal from the Holy Trinity Orthodox Seminary in Jordanville, New York, to ROCOR parishes throughout the world, the parish donated \$100 to the seminary. This '10x10' appeal asked for \$10 from each of ten parishioners.

During Great Lent 2021, a parish collection was taken up in support of Camp Breakaway, a local organisation supporting the families of children with special needs. \$1,245.00 was collected and passed to the organisation by 30 June 2021.

## **Other activities**

### *Improvements to the parish centre*

In February 2020, with the idea of both beautifying our present church and providing for a future permanent church, we commissioned Moscow-based iconographer Maria Burganova-Yaltanskaya to design of a new iconostasis. The design was completed and accepted in August 2020, and a quote for construction was accepted in December 2020. Work commenced in Moscow early in 2021 and by the end of the period under review, icon boards had been prepared, timber and other materials had been purchased, and progress had been made on the interior supporting structure and the icons. Our hope is that the iconostasis, expected to be completed and packed for shipping by the end of March 2022, will arrive in Australia for assembly and installation and be ready for blessing by the feast-day of Saint Panteleimon in August 2022.

### *Parish life*

During the year under review parish life has been significantly limited by COVID-19 restrictions. We ceased all social activities in March 2020 and have yet to resume

them. It is expected that limited social activities will resume late in 2021.

From time to time throughout the year the Ladies' Auxiliary raised funds by preparing pelmeni and piroshki for sale. Our parish feast-day was catered for, and blini were prepared and served just before Great Lent.

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 the practical aspects of baptisms, weddings, funerals and other services of need. 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 2020 it received 31,830 visits, most of which were unique.

The parish also has a 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. COVID-19 restrictions further limited engagement during the period under review. Our clergy were nevertheless able to attend the Diocesan clergy retreat during Great Lent in 2021.

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 and important ROCOR commemorations were observed. Collections were taken up to assist the charitable causes nominated by the Diocesan authorities.

#### *COVID-19 response*

The spread of the coronavirus COVID-19 and the public health measures implemented to manage it have had a profound impact on life around the world. The Russian Orthodox Church as a whole and our parish in particular have not been exempt from this.

As Orthodox Christians have done during the many other outbreaks of contagious illness – epidemics and pandemics – throughout history, our parish offered prayers for God's mercy, for deliverance from sickness, for the pacification of troubles, and for the strengthening of the faithful with hope. Attending to the wise guidance of Metropolitan Hilarion, ROCOR First Hierarch, 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. We offered obedience to these restrictions with the understanding that, as Metropolitan Hilarion has noted, they had been put in place for our benefit.

We also maintained several simple sanitary measures at parish level. The customary form of receiving Holy Communion remained unchanged.

A Parish life and COVID-19 page was added to our website in March 2020. The page has been updated regularly and presents statements and guidance from the church authorities, public health information, a selection of prayers, links to streamed liturgical services from other parishes, and our parish COVID-19 Safety Plan. In July 2020 we registered as a COVID-safe place of worship.

From 1 June 2020 New South Wales government regulations limited the number of people who could be in our church for services to 30. This is because the total area of our church and choir loft is just under 130 squares metres, and four square metres per person was required for social distancing to be maintained.

To comply with these restrictions our parishioners and regular worshippers were divided into three teams of approximately twenty people. Those assigned to one of the three teams had the opportunity to be in church on one Sunday morning every six weeks.

These arrangements were extremely limiting and many of our parishioners had much less opportunity to be in church than they would have liked. In addition, many of those who were in church and who had customarily sung in the choir were not able to do so, the number of places in the choir being limited to three.

Matushka Marie managed our attendance arrangements. Early in the week before each Sunday service, she contacted the members of the team that was scheduled to attend. Those invited were asked to confirm their attendance. To the extent possible, any vacancies that arose were allocated to others who had expressed an interest in attending that service.

There was a sheet at the candle-desk on which to record attendance and contact details. The completed attendance sheets were stored securely and retained for four weeks in case release to the NSW Chief Health Officer was required for the purpose of contact-tracing community transmission of COVID-19.

As attendance at our evening services is generally low, these services were open to all who wished to attend. Interestingly, attendance at evening services was greater than usual during the period of restrictions. Attendance at the very few weekday services was facilitated by a system of registration in advance.

Apart from a brief period in January 2021, from December 2020 up to 60 people could be in our church for services. These arrangements remained in place for the remainder of the year under review. As we rarely had that number in church, attendance on busier days was managed by having those present rotate through the

church.

### **The year ahead**

As noted above, we expect to receive and install our new iconostasis during 2022. This will be a major project requiring closure of our church for a period of time. When installing the iconostasis we will take the opportunity to slightly enlarge the sanctuary area and also to lay new and sturdier flooring. This will be a major refurbishment of our small church, now in use for nearly 20 years.

A possible parish project that has been the subject of some early discussion in 2021 is that of the constructing 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. An approach the Central Coast Council to explore the viability of this project is expected to be made late in 2021 or early in 2022.

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 purples vestments for use in Great Lent and on feasts of the Cross.

*27 November 2021*

**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 2021. 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 Panteleimon Russian Orthodox Community of Gosford presents a true and fair view of the financial position as at 30 June 2021 and the results of its operations and its cash flows for the year ended 30 June 2021 in accordance with the accounting policies described in Note 1 to the financial statements.

Evan Nicholas FIPA, A Fin  
PO Box 6330  
West Gosford NSW 2250  
Tel: 0404 421 176  
ABN: 69 887 100 989  
14 September 2021

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### **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)**

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.

### **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 46,763.75 paid and reflecting in the accounts. The project is expected to be completed during the 2021/22 financial year. The sum of USD 42,736.25 remains outstanding on the project. An estimate of AUD59100.00 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 2021

	2021	2020
Accumulated Funds at 1 July 2020	\$ 203,428.11	\$ 121,814.43
Add:		
Church Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 65,636.95	\$ 83,442.92
Bookstore Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 743.09	\$ (139.22)
Ladies Auxiliary Operating Surplus/(Deficit) for year transferred from Statement of Financial Performance	\$ 3,728.26	\$ (1,690.02)
<b>ACCUMULATED FUNDS AT 30 JUNE 2021</b>	<b><u>\$ 273,536.41</u></b>	<b><u>\$ 203,428.11</u></b>

The above Funds are represented by :

#### CURRENT ASSETS

Westpac Banking Corporation		
Working Account No. 032-596 14-0923	\$ 49,602.68	\$ 48,345.71
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	\$ 3,801.04	\$ 2,964.95
Ladies Auxiliary Account No. 032-527 15-5689	\$ 7,357.17	\$ 5,249.02
Term Deposit No. 032-523 33-4612	\$ 101,944.30	\$ 101,408.13
Term Deposit No. 032-523 42-1468	\$ 12,150.42	\$ 12,000.00
Cash on Hand - Church	\$ 200.00	\$ 200.00
Cash on Hand - Bookstore	\$ 72.00	\$ 165.00
Cash on Hand - Ladies Auxiliary	\$ -	\$ 0.65
Payments in Advance		\$ 1,915.00
GST Refundable	\$ 411.70	
Withholding Tax Paid	\$ 139.00	\$ 139.00
Bond	\$ 110.00	\$ 110.00
<b>TOTAL CURRENT ASSETS</b>	<b><u>\$ 175,788.59</u></b>	<b><u>\$ 172,497.74</u></b>

#### NON CURRENT ASSETS

Plant & Equipment at Cost	\$ 45,041.01	\$ 30,025.93
Add: Purchases	\$ 68,374.57	\$ 15,015.08
	<u>\$ 113,415.58</u>	<u>\$ 45,041.01</u>
Less: Accumulated Depreciation	\$ 15,655.76	\$ 13,291.92
<b>TOTAL NON CURRENT ASSETS</b>	<b><u>\$ 97,759.82</u></b>	<b><u>\$ 31,749.09</u></b>

#### TOTAL ASSETS

	<b><u>\$ 273,548.41</u></b>	<b><u>\$ 204,246.83</u></b>
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#### CURRENT LIABILITIES

Accounts Payable	\$ 12.00	\$ 818.72
<b>TOTAL LIABILITIES</b>	<b><u>\$ 12.00</u></b>	<b><u>\$ 818.72</u></b>

#### NET ASSETS

	<b><u>\$ 273,536.41</u></b>	<b><u>\$ 203,428.11</u></b>
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# SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD

## STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2021

	2021	2020
<b>INCOME</b>		
First Plate	\$ 8,356.10	\$ 7,109.70
Second Plate	\$ 271.80	\$ 3,706.80
Candles	\$ 12,257.30	\$ 12,321.55
Prospora	\$ 1,378.00	\$ 1,744.00
Tithes	\$ 300.00	\$ 600.00
Bank Interest	\$ 562.37	\$ 1,920.63
Donations - Money Box	\$ 6,020.60	\$ 6,219.90
Donations - Other	\$ 68,097.41	\$ 89,830.10
Miscellaneous Income	\$ 670.72	\$ 749.69
GST Refund	\$ 172.07	\$ 1,744.39
<b>TOTAL INCOME</b>	<b>\$ 98,086.37</b>	<b>\$ 125,946.76</b>
<b>EXPENSES</b>		
Clergy	\$ 1,200.00	\$ 3,100.00
Bank Charges	\$ 44.40	\$ 107.01
Utilities	\$ 3,047.00	\$ 3,495.27
Donations	\$ 2,043.02	\$ 4,299.28
Candles	\$ 3,360.00	\$ 5,673.33
Strata Levies	\$ 3,728.14	\$ 3,167.52
Insurance	\$ 2,580.88	\$ 3,018.40
Admin & Stationery	\$ 4,317.22	\$ 5,276.49
Repairs & Maintenance	\$ 353.68	\$ 645.40
Miscellaneous Expenses	\$ 6,268.90	\$ 4,458.71
Diocesan & Synodal Levies	\$ 3,830.00	\$ 1,915.00
Depreciation	\$ 1,676.18	\$ 3,132.13
Building Works	\$ -	\$ 4,215.30
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 32,449.42</b>	<b>\$ 42,503.84</b>
<b>OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS</b>	<b>\$ 65,636.95</b>	<b>\$ 83,442.92</b>

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

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR YEAR ENDED 30 JUNE 2021**

	2021	2020
<b>INCOME</b>		
Sales	\$ 742.00	\$ 1,095.00
Bank Interest	\$ 1.09	\$ 2.44
<b>TOTAL INCOME</b>	<u>\$ 743.09</u>	<u>\$ 1,097.44</u>
 <b>EXPENSES</b>		
Purchases	<u>                    </u>	\$ 1,236.66
<b>TOTAL OPERATING EXPENSES</b>	<u>\$ -</u>	<u>\$ 1,236.66</u>
 <b>OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS</b>		
	<u>\$ 743.09</u>	<u>\$ (139.22)</u>

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

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR YEAR ENDED 30 JUNE 2021**

	2021	2020
<b>INCOME</b>		
Bank Interest	\$ 152.42	\$ 16.57
Donations	\$ 601.00	\$ 1,522.50
Functions	\$ 5,761.30	\$ 2,451.80
Fundraising		\$ 3,686.00
Plate Collections	\$ 192.00	\$ 284.45
<b>TOTAL INCOME</b>	<u>\$ 6,706.72</u>	<u>\$ 7,961.32</u>
<b>EXPENSES</b>		
Cash Discrepancies	\$ (47.11)	
Depreciation	\$ 687.66	\$ 755.44
Flowers & Gifts	\$ 508.00	\$ 350.00
Functions	\$ 1,492.66	\$ 2,109.85
Fundraising	\$ 194.50	\$ 300.00
Sundry Expenses	\$ 142.75	\$ 72.90
Vestments		\$ 6,063.15
<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 2,978.46</u>	<u>\$ 9,651.34</u>
<b>OPERATING SURPLUS/(DEFICIT) FOR YEAR TRANSFERRED TO ACCUMULATED FUNDS</b>	<u>\$ 3,728.26</u>	<u>\$ (1,690.02)</u>

## SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD

### CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
Total of all bank accounts as at 1 July 2020	\$ 169,968.09	\$ 106,295.74
<i>Cash was generated from</i>		
Surplus for year - Church operations	\$ 65,636.95	\$ 83,442.92
Surplus for year - Bookstore operations	\$ 743.09	
Surplus for year - Ladies Auxiliary operations	\$ 3,728.26	
Depreciation provided during the year	\$ 2,363.84	\$ 3,887.57
Decrease in cash on hand	\$ 93.65	\$ 454.35
Decrease in current assets	\$ 1,503.30	
<i>Cash was applied to</i>		
Deficit for year - Church operations		\$ (139.22)
Deficit for year - Bookstore operations		\$ (1,690.02)
Deficit for year - Ladies Auxiliary operations		\$ (15,015.08)
Acquisition of plant and equipment	\$ (68,374.57)	\$ (5,353.17)
Decrease in current liabilities	\$ (806.72)	\$ (1,915.00)
Increase in current assets		\$ (1,915.00)
Total of all bank accounts as at 30 June 2021	<u>\$ 174,855.89</u>	<u>\$ 169,968.09</u>

## SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD

### BANK RECONCILIATION AS AT 30 JUNE 2021

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

Cash Book Balance 1 July 2020	\$ 48,345.71
Add: Receipts for year	<u>\$ 100,061.27</u>
	\$ 148,406.98
Less: Payments for year	<u>\$ 98,804.30</u>
Cash Book Balance 30 June 2021	<u>\$ 49,602.68</u>
Balance as per Bank Statement as at 30 June 2021	\$ 49,602.68
Add: Outstanding Deposits	<u>\$ -</u>
	\$ 49,602.68
Less: Unpresented Cheques	<u>\$ -</u>
Balance as per Cash Book as at 30 June 2021	<u>\$ 49,602.68</u>

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

Cash Book Balance 1 July 2020	\$ -
Add: Receipts for year	<u>\$ -</u>
	\$ -
Less: Payments for year	<u>\$ -</u>
Cash Book Balance 30 June 2021	<u>\$ -</u>
Balance as per Bank Statement as at 30 June 2021	\$ -
Add: Outstanding Deposits	<u>\$ -</u>
	\$ -
Less: Unpresented Cheques	<u>\$ -</u>
Balance as per Cash Book as at 30 June 2021	<u>\$ -</u>

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

Cash Book Balance 1 July 2020	\$ 0.28
Add: Receipts for year	<u>\$ -</u>
	\$ 0.28
Less: Payments for year	<u>\$ -</u>
Cash Book Balance 30 June 2021	<u>\$ 0.28</u>
Balance as per Bank Statement as at 30 June 2021	\$ 0.28
Add: Outstanding Deposits	<u>\$ -</u>
	\$ 0.28
Less: Unpresented Cheques	<u>\$ -</u>
Balance as per Cash Book as at 30 June 2021	<u>\$ 0.28</u>

## SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD

### BANK RECONCILIATION AS AT 30 JUNE 2021

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

Cash Book Balance 1 July 2020	\$	2,964.95
Add: Receipts for year	\$	836.09
	\$	<u>3,801.04</u>
Less: Payments for year	\$	-
Cash Book Balance 30 June 2021	\$	<u>3,801.04</u>
Balance as per Bank Statement as at 30 June 2021	\$	3,801.04
Add: Outstanding Deposits	\$	-
	\$	<u>3,801.04</u>
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2021	\$	<u>3,801.04</u>

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

Cash Book Balance 1 July 2020	\$	5,249.02
Add: Receipts for year	\$	4,860.65
	\$	<u>10,109.67</u>
Less: Payments for year	\$	2,752.50
Cash Book Balance 30 June 2021	\$	<u>7,357.17</u>
Balance as per Bank Statement as at 30 June 2021	\$	7,357.17
Add: Outstanding Deposits	\$	-
	\$	<u>7,357.17</u>
Less: Unpresented Cheques	\$	-
Balance as per Cash Book as at 30 June 2021	\$	<u>7,357.17</u>

SAINT PANTELEIMON RUSSIAN ORTHODOX COMMUNITY OF GOSFORD

DEPRECIATION SCHEDULE AS AT 30 JUNE 2021

Description	Historical Details		Opening		New Acquisitions		Value for		Rate %	Depreciation	Closing	
	Date	Cost	Written Down Value	Date	Cost	Depreciation	Rate %					
<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 Voive Glass	09/07/2019	\$ 6,315.24	\$ 6,315.24			\$ 6,315.24	0%	\$ -	\$ 6,315.24			
Design of New Iconostasis	30/06/2020	\$ 5,566.89	\$ 5,566.89			\$ 5,566.89	0%	\$ -	\$ 5,566.89			
Construction of Iconostasis				26/08/2020	\$ 2,093.48	\$ 7,660.37	0%	\$ -	\$ 7,660.37			
				19/05/2021	\$ 63,115.82	\$ 63,115.82	0%	\$ -	\$ 63,115.82			
<b>Church</b>												
Speaker, Microphone and Cables	08/09/2015	\$ 480.15	\$ 24.01			\$ 24.01	20%	\$ 24.01	\$ -			
Television Set, Accessories and Camera	17/11/2015	\$ 1,485.75	\$ 123.81			\$ 123.81	20%	\$ 123.81	\$ -			
Daikin 20Kw Inverter	20/01/2016	\$ 9,295.00	\$ 1,084.42			\$ 1,084.42	20%	\$ 1,084.42	\$ -			
Lifetime Stacking Chairs - order of 28	28/10/2019	\$ 879.95	\$ -			\$ -	100%	\$ -	\$ -			
Signboard and Advertising Signs				21/10/2020	\$ 650.00	\$ 650.00	20%	\$ 86.67	\$ 563.33			
Kyoto Bar Stools x 2				19/03/2021	\$ 107.27	\$ 107.27	100%	\$ 107.27	\$ -			
Exhaust Fans and Installation x 4				19/04/2021	\$ 250.00	\$ 250.00	100%	\$ 250.00	\$ -			
<b>Ladies Auxillary</b>												
Stainless Steel Bench	27/09/2012	\$ 835.00	\$ -			\$ -	20%	\$ -	\$ -			
Stove	21/09/2014	\$ 500.00	\$ -			\$ -	20%	\$ -	\$ -			
Marquee and Attachments	29/09/2016	\$ 577.95	\$ 144.49			\$ 144.49	20%	\$ 115.59	\$ 28.90			
Technika Dishwasher Model TGDW6BK	14/09/2019	\$ 649.00	\$ 551.65			\$ 551.65	20%	\$ 129.80	\$ 421.85			
Technika Upright Cooker Model TEG95DUA	22/11/2019	\$ 1,230.00	\$ 1,086.50			\$ 1,086.50	20%	\$ 246.00	\$ 840.50			
Stainless Steel Serving Trolley 930mm	25/11/2019	\$ 374.00	\$ -			\$ -	100%	\$ -	\$ -			
Hilsense WHT 280i Vertical Freezer				08/11/2020	\$ 1,048.00	\$ 1,048.00	20%	\$ 122.27	\$ 925.73			
Freezer				02/02/2021	\$ 1,110.00	\$ 1,110.00	20%	\$ 74.00	\$ 1,036.00			
		<u>\$ 45,041.01</u>	<u>\$ 31,749.09</u>		<u>\$ 68,374.57</u>	<u>\$ 100,123.66</u>		<u>\$ 2,363.84</u>	<u>\$ 97,759.82</u>			