
Financial Year Ordinance 1971

No. 35, 1971

AN ORDINANCE to change the financial year for various organisations.

WHEREAS it is expedient that for various organisations a financial year ending on the 31st December be adopted in lieu of a financial year ending on the 31st March NOW the Synod of the Diocese of Sydney HEREBY ORDAINS DECLARES DIRECTS AND RULES as follows:—

1. The Sydney Church Ordinance 1912-1969 is hereby amended as follows:—
 - (a) by the deletion of paragraph (6) of Clause 3 and the insertion of the following in lieu thereof:

“(6) ‘Financial year’ means each of the following:
 - (a) the period beginning with the 1st day of April and ending with the 31st day of March next following; the last such period being that beginning on the 1st day of April, 1970, and ending on the 31st day of March, 1971.
 - (b) the period beginning on the 1st day of April, 1971, and ending on the 31st day of December, 1971, and
 - (c) every period of twelve calendar months beginning on the 1st day of January, the first such period being that beginning on the 1st day of January, 1972.”
 - (b) by the deletion of all the words after “Easter Monday” in Clause 33 and by the insertion in lieu thereof of the words “provided that the vestry meeting convened in 1972 and in every subsequent year shall be convened for some date on or after the 1st day of February in that year but not later than the 31st day of March in that year”.
 - (c) by the deletion of the word “day” in sub-paragraph (a) (v) of paragraph (9) of Clause 41 and by the insertion in lieu thereof of the words “last day of the month” and by insertion after the words “Vestry meeting” of the words “and a budget for the then current financial year”, and
 - (d) by the deletion of the words “the period of twelve months ending on the 31st day of March in each year and also statements of the assets and liabilities as at the last day of such period” from paragraph (iii) of sub-clause (5) of Clause 53, by the insertion in lieu thereof of the words “each financial year and also statements of the assets and liabilities as at the last day of that financial year”, by the deletion of the words “before the 30th day of April in each year” from that paragraph and by the insertion in lieu thereof of the words “within two calendar months of the last day of each financial year”.
2. The General Assessment Authorisation Ordinance 1959-1970 is hereby amended as follows:—
 - (a) by the insertion of the words “prior to the year 1972 and by the 15th April in the year 1972 and in each year subsequent thereto” after the words “by the 30th June in each year” in Clause 4,
 - (b) by the insertion of the words “in any year prior to the year 1972 or by the 15th April in the year 1972 or by the 15th April in each year subsequent thereto” after “by the 30th June” in Clause 5,

- (c) by the insertion of the words "(in the case of a Provisional Parish which has been raised to the status of a Parish on or prior to the 31st March, 1972) or from the 1st January next ensuing (in the case of a Provisional Parish which has been raised to the status of a Parish on or after 1st April, 1972)" after "1st April next ensuing" in Clause 5A(i);
- (d) by the insertion of the words "(in the case of a Provisional District created prior to the 1st April, 1972) or the 1st January (in the case of a Provisional District created on or after the 1st April, 1972)" after the "1st April" in Clause 5A(ii),
- (e) by the deletion of Clause 10 and the insertion of the following in lieu thereof:
 - "10. Contributions under any such General Assessment Ordinance shall be held to be due on the 1st day of April in the year succeeding the year in which such General Assessment Ordinance shall be passed provided that, in the case of the General Assessment Ordinance passed in 1973 and in each subsequent year, contributions under those ordinances shall be held to be due on the 1st day of January in the year succeeding the year in which each of those ordinances are passed. All such contributions shall be paid by equal quarterly instalments to the Standing Committee and shall be payable respectively on or before such of the 15th days of March, June, September and December as fall within the financial year in respect of which such contributions are payable."
- (f) by the substitution of the words "date specified in Clause 4 in relation to that Return" for the date "30th June" wherever the same appears in Clause 11,
- (g) by the insertion of the following paragraphs after paragraph (1) of Clause 14:
 - "(1A) 'Financial Year' means each of the following:—
 - (a) the period beginning with the 1st day of April and ending with the 31st day of March next following: the last such period being that beginning on the 1st day of April, 1970, and ending on the 31st day of March, 1971.
 - (b) the period beginning on the 1st day of April, 1971 and ending on the 31st day of December, 1971, and
 - (c) every period of twelve calendar months beginning on the 1st day of January, the first such period being that beginning on the 1st day of January, 1972.
 - (1B) 'Interim Year' means the period beginning on the 1st day of April, 1971 and ending on the 31st day of December, 1971."
- (h) by the insertion of "(in the case of any financial year other than the interim year) and not exceeding seven hundred and fifty dollars (\$750) (in the case of the interim year)" after the amount "\$1,000" in sub-paragraph (a) (iii) of paragraph (2) of Clause 14.
- (i) by the insertion of "(in the case of any financial year other than the interim year) or Four hundred and fifty dollars (\$450) (in the case of the interim year)" after the amount "\$600" in sub-paragraph (j) of paragraph (2) of Clause 14 and,

Financial Year Ordinance 1971

- (j) by the substitution of the words "financial year" for the words "twelve months ending 31st March" in sub-paragraph (k) of paragraph (2) of Clause 14, by the insertion of the words "provided that, in the case of the interim year, the allowable deduction in the following year shall be \$150" after the words "licenced for that purpose" in that sub-paragraph, and by the insertion of the words "(in the case of any financial year other than the interim year) or exceeds \$450 (in the case of the interim year)" after the amount "\$600" in that sub-paragraph.
3. The Presentation and Exchange Ordinance 1933-1969 is hereby amended by the deletion of the definition of "Financial Year" from paragraph (4) of Clause 8 and by the insertion of the following in lieu thereof:
- "Financial year" means each of the following:
- (a) the period beginning with the 1st day of April and ending with the 31st day of March next following; the last such period being that beginning on the 1st day of April, 1970 and ending on the 31st day of March, 1971.
 - (b) the period beginning on the 1st day of April, 1971 and ending on the 31st day of December, 1971 and
 - (c) every period of twelve calendar months beginning on the 1st day of January, the first such period being that beginning on the 1st day of January, 1972."
4. The Glebe Administration Ordinance 1930-1970 is hereby amended by the deletion of sub-clause (1) of Clause 14 and by the insertion of the following in lieu thereof:
- "(1A) The Board shall, between the 1st January and the 31st March in the year 1972 and in each subsequent year cause a statement to be prepared showing the gross surplus of the rents, issues and profits arising from all of the said Glebes other than the Bishopthorpe Estate managed and controlled by the Board. The Statement prepared in the year 1972 shall be for the period commencing on the 1st April, 1971 and ending on the 31st December, 1971. The statement prepared in respect of each subsequent year shall be for the twelve months ending on the 31st December immediately prior to the first day of that year. Each such statement shall be duly audited and shall be furnished to the Standing Committee not later than the 15th April in the year in which it is prepared. For the purposes of this sub-clause, the gross surplus shall be the balance of the total gross rents, issues and profits less all rates and other statutory outgoings, repairs, maintenance and other normal expenditure associated with the administration of the said Glebes.
- (1B) The provisions of the Glebe Administration Ordinance 1930-1967 Further Amendment Ordinance 1967 shall apply subject to subclause (1A) of this clause."
5. Notwithstanding anything contained in any ordinance to the contrary, any council, committee or other body, whether incorporated or not, may adopt at any time hereafter an accounting period of twelve calendar months beginning on the 1st day of January and an accounting period (being not more than twelve calendar months) commencing on the day following the last day of the last accounting period of that council, committee or other body which ends on a day not being the 31st day of December and ending on the 31st day of Decem-

Financial Year Ordinance 1971

- ber immediately prior to the first day of the first such period of twelve calendar months beginning on the 1st day of January.
6. The Standing Committee may require of any council, committee or other body seeking an allocation from monies referred to in any General Assessment Ordinance that such application be accompanied by accounts setting forth all receipts and payments of that council, committee or other body during any financial year. For the purposes of this clause, the term "Financial year" shall have the meaning attributed to that term by the General Assessment Authorisation Ordinance 1959-1970, as amended by this Ordinance.
 7.
 - (1) This Ordinance may be cited as the "Financial Year Ordinance 1971".
 - (2) The Sydney Church Ordinance 1912-1969 as amended by the Sydney Church Ordinance and Presentation and Exchange Amendment Ordinance 1971 and by this ordinance may be cited as "Sydney Church Ordinance 1912-1971".
 - (3) The General Assessment Authorisation Ordinance 1959-1970 as amended by this ordinance may be cited as "General Assessment Authorisation Ordinance 1959-1971".
 - (4) The Presentation and Exchange Ordinance 1933-1969 as amended by the Sydney Church Ordinance and Presentation and Exchange Ordinance Amendment Ordinance 1971, the Presentation and Exchange Ordinance Further Amendment Ordinance 1971 and by this ordinance may be cited as "Presentation and Exchange Ordinance Amendment Ordinance 1933-1971".
 - (5) The Glebe Administration Ordinance 1930-1970 as amended by the Glebe Administration Ordinance 1930-1970 Amendment Ordinance 1971, by the C.E.N.E.F. and Glebe Administration Board Variation of Trusts Ordinance 1971 and by this ordinance may be cited as "Glebe Administration Ordinance 1930-1971".

I certify that the Ordinance as printed is in accordance with the Ordinance as reported.

ATHOL RICHARDSON
Chairman of Committees

We certify that this Ordinance was passed by the Synod of the Diocese of Sydney this 14th day of October, 1971.

W. L. J. HUTCHISON
K. N. SHELLEY
Secretaries of Synod

I assent to this Ordinance.

MARCUS LOANE
Archbishop of Sydney

14/10/1971.