

FORM AR25-03

Anglican
Church
Diocese of Perth



MEMORANDUM

SUBJECT ANNUAL FINANCIAL RETURN FOR THE YEAR ENDED 30 APRIL 2026

FROM Mr. Torsten Marsden, Chief Financial Officer

TO PARISH TREASURERS

DATE 27 March 2026

Dear Treasurers

The 2026 Annual Financial Return pack for parishes is available for downloading from the Diocesan website at [Annual Financial Returns](#). This year we are continuing to use the reporting form that has now been used for the last 2 years. We have made some updates based on your valuable feedback while keeping the return form as user friendly and simple as possible. We aim to continually improve the Parish Annual Financial Reporting and welcome feedback on your experience. The form includes Guidance Notes to assist you with completing the Annual Financial Return.

Please complete and email the Cover Page, the Annual Financial Return (as a Microsoft Excel file) together with a copy of parish's Annual Accounts as presented to the Annual Meeting, the Audit/Review/Independent Examination report and 2026/27 Budget to the email address: reception@perth.anglican.org.

Parish Annual Financial Return (including ACNC Return)

Please use the Microsoft Excel form to complete your return. The template will step you through 7 questions and calculate the correct assessment when you enter the information at each question. This will ensure the assessment calculations are correct.

As each parish is a registered charity with the ACNC, you will be entitled to the free use of Microsoft Excel through the Microsoft charitable program. This can be accessed through the Microsoft Australia website at the following link [Microsoft 365 Not for Profit Offers](#). If you need any assistance accessing this, including obtaining verification of your parish ACNC registration, please email accounts@perth.anglican.org.

The Microsoft Excel form has been set up to help you complete your return more easily and includes:

- a Step by step, simple questions and clearly marked boxes where an input is required. With a "back" button should you need to return to a previous question.
- b Simple and clear guidance notes and examples.
- c References to the relevant sections of the Parish Governance Statute 2016 have been included where relevant.

Please ensure that you complete each step including the ACNC information. Then please carefully review the summary page.

If the figures in your Annual Financial Return are not directly identifiable from the parish's Annual Accounts, please provide a reconciliation of the results from the Annual Accounts to the Annual Financial Return.

Audit, Review and Examination Requirements

Please ensure that you take steps now to organise the audit, review or independent examination of your accounts in accordance with Part 13, section 65 of the Parish Governance Statute 2016 requirements:

Every parish whose "gross income":

- a exceeds \$1,000,000 must appoint an Auditor;
- b exceeds \$250,000 but does not exceed \$1,000,000, must appoint either an Auditor or a Reviewer, at the direction of parish council and subject to the discretion of parish council; and
- c is less than \$250,000, must appoint an Independent Examiner.

For the purposes of determining gross income, you should use the ordinary income determined in accordance with section 66.3 plus excluded income in accordance with section 66.4.

An *Independent Examiner* means a person who has been certified by the Diocesan Secretary as having the requisite ability and practical experience to carry out a competent examination of the accounts of the parish.

An Independent Examiner's Report template has been included in the documents available for downloading from the Diocesan website. We ask that your Independent Examiner use the wording in the template when reporting their findings. The template covers Parish Governance Statute 2016 and ACNC reporting requirements. We also would recommend your Independent Examiner follow the "Guidelines for Independent Examiners", which is on the Diocesan website and can be accessed using this link: [Annual and Financial Returns](#). This document is designed to assist Independent Examiners to conduct their examination of the accounts efficiently and effectively.

If the audit, review or examination of the Annual Accounts is not complete by the due date for submitting the Annual Financial Return, then the Return must still be sent to the Diocesan Office with **draft** Annual Accounts by the due date. A copy of either the auditor's or examiner's certificate should then be submitted as soon as possible.

As required by section 59.1(i)(iii) of the Parish Governance Statute 2016, the Annual Financial Return and Annual Accounts must be forwarded to the Diocesan Office promptly following your Annual Meeting and **no later than 31 July 2026** to reception@perth.anglican.org.

Should you have any queries when completing the Return, please contact the finance team at Diocesan Office by email at accounts@perth.anglican.org or call 9425 7200.

Kind regards



Torsten Marsden
Chief Financial Officer