



Uniting Church in Australia
SYNOD OF VICTORIA AND TASMANIA

FINANCIAL RETURN GUIDELINES FOR 2024





Table of Contents

Welcome to the 2024 Financial Return	3
Guidelines	3
Return date	3
What's New?	3
Information required to complete return	3
The Electronic Financial Return Process	4
Prerequisites for accessing the Online Return Internet Access	4
Receiving the Email	4
Accessing the return via the Website	4
Entering data on the Website	4
Printing	4
The Financial Return 2023	5
Who needs to complete the return for clusters and linked congregations?	5
Investments	5
Property Sale Proceeds/IOMF/Bequests held by the Property Trust:	5
Questions	6
Section a) - About You	6
Section b) - Net Assets	7
Section c) - Receipts	7
Section d) - Capital Receipts	10
Section e) - Payments	11
Section f) - Capital Payments	14
Section g) - Closing Balances	15
Section h) – Balances	16
Section i) – Other Commitments	16
Section j) - Employment	16
Section k) - Giving Details	18
Section l) – International Projects	18
Section m) – Australian Business Number (ABN) Review	19
Section n) – Compliance	19
Section o) – Church Properties	20
Section p) – Feedback and Difficult Questions	21
Section q) - Submitting the return	21



Welcome to the 2024 Financial Return

By completing this return, you are helping build an overall picture of our Church's financial health and sustainability.

In turn, this will help us direct resources where they are most needed and identify areas of risk. In the longer term, we will be able to reduce the need for you to provide financial data for things like applications for financial assistance.

Thank you for completing this survey. Your continued support and cooperation are much appreciated.

Guidelines

These guidelines are written to assist you in completing your return online.

The questions are aligned to the Uniting Church Chart of Accounts so there is less needed to add numbers.

For manual records the question number is the Chart of Accounts number, the number in (brackets) in the questions is the downloaded MYOB Chart of Accounts number.

For further details of the Chart of Accounts and other functions of Treasurers, please refer to the Treasurers Manual on the Synod website:

<https://victas.uca.org.au/download/50/forms-manuals-for-treasurers/8678/treasurers-manual-2021>

Questions

Your Presbytery Office is your first port-of-call for questions. However, you can also contact the Synod Office on 03 9116 1400 or email returns@victas.uca.org.au

Return date.

Please submit your return by Saturday, August 31, 2024.

What's New?

From the feedback and suggestions submitted last year, the following areas have changed:

Some changes have been made to wording in some categories.

- Other receipts have been removed Miscellaneous receipts should be used.
- Conferences and training have been added to capture costs previously classed as miscellaneous.
- Travel expenses has been added to capture costs not included as part of a stipend.
- Salary costs have been specified in specific areas such as admin and property.
- Improvements have been made to International Projects.

Information required to complete return.

To complete the return, you will need:

- Copy of annual financial report for year ending December 31, 2023
- Auditor's details
- Stewardship envelope numbers
- Direct electronic offering numbers
- Details of overseas support
- Details of properties



The Electronic Financial Return Process

Prerequisites for accessing the Online Return Internet Access

One of the following internet browsers:

- a. Microsoft Edge
- b. Googlechrome

Receiving the Email

The electronic return system begins with an automated email sent to the registered return recipient (generally the treasurer). The Email has a link that can then be opened in any of the supported internet browsers listed above.

As a treasurer for a congregation or multiple congregations, you may receive a single link or multiple links.

Accessing the return via the Website

After clicking the link in the email, you will be automatically directed to the appropriate electronic return form.

Entering data on the Website

Most sections of the return will require a response. Where a figure is not required enter 0 and press enter, tab or click to the next question. For text, questions enter a word or N/A if not applicable. For questions asking for a percentage, just enter a number and do not include % sign.

Some fields are pre-populated. These fields cannot be changed.

At the end of each section click "Save and Continue". This enters and saves the data.

If there is an error, an error message will display. Clicking on the error message will return you to the question that is incorrectly answered. Re-enter a number or 0.

You can return to a previous section, reopen and correct. Don't forget to click "Save and Continue" to save your changes in that section.

Printing

A blank return can be printed by clicking on the link in the instruction: This prints a return that includes fillable tables. This may be useful for working out answers before completing online.

Once completed a copy of the return can be printed or saved by using the Print Return button at the top of the return. You can print the return at any time. Once submitted the return can also be reopened and viewed online by clicking the link provided in the email.





The Financial Return 2023

The financial return received in 2024 is for the year ended 31st December 2023.

It consists of a number of sections:

- | | |
|----------------------|---------------------------|
| a. About you | j. Employment |
| b. Net Assets | k. Giving Details |
| c. Receipts | l. International Projects |
| d. Capital Receipts | m. ABN review |
| e. Payments | n. Compliance |
| f. Capital Payments | o. Church Properties |
| g. Closing Balance | p. Feedback |
| h. Balances | q. Submit |
| i. Other Commitments | |

Most sections of the return must be completed and requires a figure to be entered. Where a figure is not required a "0" must be entered.

Who needs to complete the return for clusters and linked congregations?

If each congregation maintains their own finances, then a return should be completed for each congregation and one for the cluster.

If finances are combined, complete one return for cluster/group. Part a) question F allows you to describe the arrangements, and what is cover by this return.

Investments

Please note that investments realised, and investments paid do not need to be recorded as income or expenditure. As the investment balance is included in your opening balance, transfers between your investment account and your bank account do not need to be recorded. If you pay accounts directly from an investment account, these will need to be recorded under the specific type of expenditure.

Property Sale Proceeds/IOMF/Bequests held by the Property Trust:

It is only necessary to record amounts received from a PSP/IOMF or a Bequest held by the Property Trust. Account balances on these funds can be recorded as a note to your accounts.





Questions

Section a) - About You

The return starts with 'About You'. This section has a number of pre-filled questions including:

- Name of local contact person
- Organisation Name
- Presbytery Name

A. Name of local contact person:

This is prepopulated with the person to whom we sent the return. It should be the person who we will contact if we need to clarify any answers. You cannot change this field.

B. Are you the person to contact for the questions?

If the local contact person in question A is not the correct person answer No to this question and then complete the following questions. Otherwise answer yes and continue to Question C.

Title	Mr/Mrs/Ms/Dr/Rev etc.
Given name	First name
Surname	Family name
Mobile Phone	
Business Phone	
Email	
Role	Treasurer, Secretary, Chairperson etc.
Organisation	Name of congregation/cluster/parish etc.

C. Data Entered by:

Enter the name of the person completing the return. We understand this can be a different person to the contact person.

D. Organisation Name (Congregation, Parish, Cluster, Network or other Name)

This field is prepopulated with the identified name of the Congregation, Parish, Cluster etc. Names do not include words "Uniting Church, UCA or Uniting Church in Australia" as we are all part of the Uniting Church. Please also note that Congregation names are not just St Andrew's, as we are unable to distinguish between a St Andrew in one suburb compared to another.

NOTE: If the organisation name in the survey is incorrect, please email details to directory@victas.uca.org.au.

E. Presbytery Name

This field is pre-populated with the name of your presbytery.



F. Is the congregation/organisation part of a parish, cluster, linked congregation or ecumenical partner?

Where your congregation is part of a group please answer Yes. If yes is selected, please continue to answer questions F1 to F4. Otherwise answer No and continue to section b).

F1. Congregations or organisations involved in arrangement (including name of cluster, parish, linked congregations or ecumenical partner):

Please enter Cluster/Parish name and list congregations/organisation part of arrangement.

F2. What organisations are covered by the questions answered in this return?

List the congregation names or groups for which this return is being answered.

F3. Please describe the financial arrangements between organisations.

Describe the financial arrangements. For example, XYZ congregation contributes 70% to the Cluster account and ABC congregation contributes 30%, or one combined financial set of accounts.

Section b) - Net Assets

This is the opening balances on 1st January 2023.

The opening balances needs to include all groups **reportable to the Church Council** e.g. UCAF, Sunday Schools, Op Shops etc.

Net assets are the Total Funds (e.g. Bank Balances and investments), non-monetary assets (e.g. GST receivable, Debtors etc.) less liabilities (e.g. Loans, GST payable). For many congregations this will just be your bank balances and investment accounts.

Previous Return Closing Balance is the Closing Balance from last year's return. This field cannot be altered.

Adjustment - If the balance above is incorrect or has "No Previous Data recorded" enter the difference in the Adjustment field to bring the opening net assets balance as of 1st January to the correct balance.

We understand that between submitting the Financial Return and finalising your annual accounts there may have been some adjustments. Please enter the difference as an adjustment. For a deduction, enter a negative figure (i.e. -2000). Then provide a simple reason for the difference (e.g. GST incorrectly recorded)

Section c) - Receipts

1. GST collected.

(Only complete if recording GST as a receipt).

Amount of GST on income (GST collected) and GST refunds from the ATO. Do not include GST amounts received from Synod for the MBA - record these at question 19. Note if you are using a clearing account to record GST do not record – this should be included in the opening balances in the previous question.

2. Offerings Systematic Envelope or Electronic (4-1100)

Include weekly, fortnightly, monthly, quarterly, yearly or any periodic offering received by systematic envelope. Also, include offering received electronically or by Direct Offerings.

3. Open Plate Offerings (4-1150)

Include loose offering received through the offering plate.



4. Special Efforts and donations for General Purposes (1-1175)

Include fundraising efforts e.g. Fetes, cake stalls, Trivia nights, film nights, crop-growing schemes etc. and all irregular donations:

- a. Personal donations paid directly to the treasurer.
- b. Collections at foundation stone laying and dedication ceremonies.
- c. Transfers of funds from sporting clubs and other organisations that have ceased to exist.
- d. Donations by local organisations and auxiliaries such as Uniting Church Fellowship Groups, Men's Societies, Sunday Schools, Mission Groups towards local expenditure.

5. Donations and special efforts - for Uniting Church Appeals/Projects (4-1250)

Include results of special efforts and donations received for appeals, projects and activities run solely by the Uniting Church. This includes:

Lenten Offering	Pancake Day
Uniting World (including Lent event)	Uniting/Share Appeal
Frontier Services	Uniting Church Schools
Local Mission and Welfare Activities - include donations received for local church appeals such as raising funds to help a family in need.	Uniting Appeals – Community Services (e.g. Lentara, UnitingCare Gippsland, Kalkee)

6. Donations and special efforts - for other appeals (4-1300)

Include of special efforts and donations received for all other appeals.

(For capital grants, see Question 22).

7. Grants Received - Synod (4-3100)

Include grants (not loans) from Synod for current (running/operating costs) transactions e.g. ministry, minor repairs, minor equipment etc.

8. Grants Received - Presbyteries and/or other Congregations (4-3200)

Include financial assistance from Presbytery or other congregations for current (running/operating) costs (For capital grants see account 22). For example, contribution from other congregations for Lay Mission Areas and Lay Teams.

9. Grants Received - Government (4-3300)

Include grants received from the Government or Other organisations for current (running/operating) cost transactions. Also, include grants received from commercial organisations towards the normal operating costs of the congregation.

10. Legacies & Bequests (4-4100)

Include Legacies, Bequests and Memorial Funds for specific or general purposes. Also, include interest received on these funds.



11. Interest & Dividends (4-4200)

Include interest and dividends received on bank account balances, bank term deposits, U Ethical Investments, debentures, stocks, shares, marketable securities and interest on loans to other church bodies, including local auxiliaries and sporting clubs.

12. Property Income including rent and payments for building usage (4-5100, 4-5300)

Includes rents and other amounts received for occupancy or use of land and site improvements, commercial shops and properties, houses, kindergarten facilities and equipment. Also includes donations for use of Church facilities e.g. Hall.

13. Long Service Leave Fund Reimbursement (4-4300)

Include the grant received from the Synod Long Service Leave Fund when a minister is on Long Service Leave.

14. Insurance Claims (4-4400)

Include the monies received as the result of claims under any insurance policy (e.g. Worksafe, property damage, fire).

15. Miscellaneous Receipts (Not Capital) (4-4500)

Any operating income items not covered by a specific question. Where income is of a capital nature record under question 28. Include GST received from the Synod for GST recovered on ministers MBA accounts.

15a. Itemised list of miscellaneous receipts

Provide brief description of items in miscellaneous receipts.

16. This account number is no longer used.

This account is not used. If you have receipts for local mission and welfare activities record these under question 5.

17. Internal Transfers within cluster/parish - Ministry Costs (4-4600)

For amounts received from other organisations within your cluster, parish etc. for ministry or employment related costs. Where this is not separated into Ministry and other costs, record total under question 17.

18. Internal Transfers with cluster/parish - Other Costs (4-4600)

For amounts received from other organisations within your cluster, parish etc. for other costs.

19. This account number is not used.

19A. Has Opportunity Shop?

Answer Yes or No. If yes, provide details of income received from the operation of an Opportunity Shop or Bargain Centre as follows?

- Op Shop Sales
- Op Shop Other Income

19B. Did your congregation operate any program or business venture that had related receipts and payments (i.e. Supported Accommodation or Chaplaincy Program)?

Answer Yes or No. If yes answer following:

- Click "Create income item" to add sources of income received from this operation (Business Venture name, Description and amount). Summary details are sufficient.



Section d) - Capital Receipts

Do you have Capital Receipts?

If you have received funds of a capital nature – this includes funds received towards a capital project, proceeds/profit from sale of assets or gain in value of growth investments.

Investment capital gains recorded in the survey should only include 'realised' capital gains. This may relate to investments or other assets sold at a profit relative to their purchase cost. If the asset was sold at a loss, please record this in section f) Capital Payments under Investment Capital Loss

Unrealised capital gains, such as changes in asset values of assets still held and not yet sold, are not required to be captured in this survey.

Answer Yes or No. If yes answer following, otherwise move to Payments section.

20a. Donations - Capital Debt Reduction (4-7100)

Include special efforts and donations from individuals or groups received specifically for the reduction of capital debt.

20b. Donations - Capital (4-7150)

Include special efforts and donations from individuals or groups received specifically for the acquisition of capital items.

21. Loans Converted to Gifts (4-7200) Include forgiveness of loans.

Record value of loan where a church offers to pay back a loan and the lender says, "keep the money as a donation".

22. Capital Grants - UCA (4-7300)

Includes Capital grants from UCA for buildings, major extension, items that are not current (running cost) transactions. For property sale proceeds use question 26.

23. Capital Grants - Govt & other (4-7350)

Includes Capital grants from other sources outside the Church (not loans) for buildings, major extension, items that are not current (running cost) transactions. For property sale proceeds use account 26. These may be grants received from a local council or from a commercial business towards capital purchases.

23a. Source of Grant:

Include a brief description of who provided the grant.

24. Proceeds of minor assets sales (4-7400)

Include amounts received in cash from sale of furniture & equipment etc.

25. Loans Received

As loan balances are now included in the opening balance there is no need to record receipt of a loan.

26. Property Sale Proceeds received.

Amounts released from capital from Property Sale Proceeds for Local Initiative Proceeds (LIP), for reimbursements to congregations for specific building programs. Interest received from an IOMF (interest only mission fund) should be recorded under question 11 Interest and Dividends.



27. Investment Capital Gains

Record capital gain on investments (U Ethical Investments). Please note it is not necessary to record Investments realised, as these are only transfers between your bank account and your investment account. Both bank and investment accounts are included in your opening balances. Capitals losses are recorded at question 56.

28. Miscellaneous Capital Receipts (4-7065)

Include any capital receipt not included in a specific question. Please provide details.

To add a Miscellaneous Capital Receipt please click the “Create Miscellaneous Capital Receipt” button located on the right. Add description and amount.

To add another Miscellaneous Capital Receipt, click the “Create Miscellaneous Capital Receipt” again and enter description and amount.

28a. Total Miscellaneous Capital receipts

This figure automatically totals figures entered above.

Section e) - Payments

29. Goods & Services Tax paid (Only record if you are recording GST as an expense)

How much GST on payments and GST paid to ATO.

30 to 32. Stipends and allowances related to ministerial staff (6-5215 to 6-5250)

Include net stipends and allowances actually paid to ministers, and other agents. Also, include amounts paid for income tax deducted, personal contributions for the superannuation and stipend amounts paid to the Ministers, Benefit Account.

Where there is a cluster arrangement with a central account for the cluster and individual congregations contributing – only the cluster return will record the ministry payments and number of ordained ministers. Each congregation should record their contribution to ministry under Question 50 internal transfers. The Cluster account would record these contributions under Question 17 as internal transfers received.

33. Fixed Charges/Workcare (6-5400)

This includes fixed charges as set by the Synod for Long Service Leave, Superannuation, Ministers' Special Insurance and Workers Compensation Insurance premiums. Do not include minister's personal contribution to the superannuation, which should be recorded in previous question.

34. Visiting Preachers (6-5500)

Include preaching fees, travelling and other expenses paid to visiting preachers, including retired ministers and others not engaged as pastors in the congregation. Also, include payments for substitute or supply appointments when regular minister is on leave. If you do not separate this cost from Ministry include under question 30-32.

35. Mission and Service Giving (6-5620)

Contributions to the Synod for Mission and Service Giving.





36. Donations to Uniting Church Appeals / Projects (6-5630)

Please enter Donations to Uniting Church Appeals / Projects

Lenten Offering	Pancake Day
Uniting World (including Lent event)	Uniting/Share Appeal
Frontier Services	Uniting Church Schools
Local Mission and Welfare Activities - include donations received for local church appeals such as raising funds to help a family in need.	Uniting Appeals – Community Services (e.g. Lentara, UnitingCare Gippsland, Kalkee)

37. Contributions to Other Appeals – Australia (6-5665)

Include amounts paid to all other appeals in Australia.

37b. Contributions to Other Appeals – overseas (6-5665)

Include amounts paid to all other appeals overseas.

38. Grants to Presbytery/Other Congregations (6-5670)

Include grants or assistance paid to presbytery and other congregations.

39. Sunday Schools, Other Local Church Organisations (6-5701)

Include payments for Sunday Schools, local church organisations, (not property fund) and auxiliaries such as Uniting Church Fellowship, Men's Societies, mission groups regardless of the ultimate spending or distribution by those bodies.

40. Organist, Choir, Music (6-5710)

Include salaries and expenses paid to an organist, choirmaster, soloist etc. Also, include hymnbooks, choir, organ music and copyright licence fees.

41. Secretarial Assistance including staffing salary costs (6-5775)

Include salaries, allowances and expenses paid to secretarial assistants, administration and office staff.

41a. Conferences and training

Include cost of staff attending any conference or training including professional development costs.

41b. Travel expenses (other than allowances – captured in 30-32 above)

Include cost of travel not including allowances paid as part of a salary agreement or stipend arrangement.

42. Telephone/Postage/Office Expenses /Audit

Include telephone charges, postage/stamps, cost of advertising, audit fees and other office expenses.

43. Printing & Stationery (6-5740)

Includes printing, paper, certificates, books, public notice sheets, photocopies, letterhead, pens, pencils, staples, folders, ink, sticky tape, notebooks, receipt/invoice books, etc.



44. Stewardship Expenses (6-5750)

Include all payments incurred in the conduct of a Stewardship Program. Also, include the cost of envelopes, printing etc., for regular collection of the pledges or promises.

45. Caretaking, cleaning etc. including staffing salary costs (6-5810)

Include salaries, allowances and expenses paid to caretaker, cleaner, gardener, etc. Also, include supplies such as tools and cleaning.

46. Property Utilities and Rates (6-5820)

Include payments for electricity, gas and other fuel, water and sewerage rates, municipal rates services and other property services.

47. Insurance (6-5830)

Include insurance premiums other than Workers Compensation Insurance (include at Question 33)

47b. Rents (6-5830)

Include rental payments made for use of land, building, furniture and equipment owned by others.

48. Property Maintenance (6-5840)

Include all costs (other than those related to the caretaker, cleaner and gardener - see question 45) of maintaining land, building site improvements, furniture and equipment in good order and condition. Also, include the cost of alterations and additions that are not of a major character.

49. Interest & Bank Charges (Overdraft, Other Loans, Bank Fees & Charges) (6- 6400)

Include interest paid on bank overdrafts and on all outstanding loans. Also, include any other bank fees or charges.

50. Internal transfers - Ministry Costs (6-5702)

Amounts paid to others in your group for ministry and employment related costs. For example, where there is a cluster arrangement with a central account to pay ministry costs and individual congregations contributing. The individual contributions to the cluster would be recorded here. If ministry costs are not separated from other costs – record total at this question.

51. Internal transfers – Other costs (6-5703)

Amounts paid to others in your group/cluster for other costs. W h e r e this is not separated from ministry costs include in item 50.



52. Miscellaneous Payments - Not Capital (6-6510)

For payments not covered by the other questions which are for current (running/operating costs) expenses.

52a. Description of Miscellaneous Payments Details - Not Capital

Please provide details (e.g. Depreciation)

52b. Has Opportunity Shop (Payment)

Answer Yes or No. If yes, provide details of costs incurred from the operation of an Opportunity Shop or Bargain Centre as follows?

- Op Shop Purchase of Goods
- Op Shop Disposal of Rubbish
- Op Shop Donations (outside congregation/parish etc.)
- Op Shop Other Expenses

Also answer the following:

Which bodies are or body is the Op Shop accountable to?

How is the surplus spent?

52b. Did your congregation operate any program or business venture that had related receipts and payments (i.e. Supported Accommodation or Chaplaincy Program)?

Answer Yes or No. If yes, please provide costs related to other business enterprises. For electronic submission click "Create Expenditure item" and add Business Venture, Payment description, amount in summary.

53. This account is not used.

This account is not used. If you have payments for local mission and welfare activities record these under question 36.

Section f) - Capital Payments

Capital payments are those payments that do not form part of your daily operations/activities.

Capital Payments include purchase of long-term assets such as furniture and equipment, loan repayments and loss in value of growth investments.

Investment capital losses recorded in the survey should only include 'realised' capital losses. This may relate to investments or other assets sold at a loss relative to their purchase cost. If the asset was sold at a profit, please record this in section d) Capital Receipts under Investment Capital Gains

Unrealised capital losses, such as changes in asset values of assets still held and not yet sold are not required to be captured in this survey.





Do you have Capital Payments?

Answer Yes or No. If yes answer following:

54. Assets Acquired (Land & Buildings, Furniture & Equipment etc.) (6-7100)

Record cost of furniture, equipment and any major renovations.

If you are recording Assets as part of the opening balance – record 0.

55.

55a. Loan Repayments

As loans are now included in the opening balance there is no need to include repayments of loans as these are merely transfers between your bank account and loan balance. Interest charges will need to be recorded at item 49.

55b. Loans Converted to Gifts

As loans are now included in the opening balance there is no need to include loans converted to gifts. Where this occurs loan balance will reduce, and a receipt will need be recorded at question 21.

56. Investment loss

Include capital loss in value of investments (U Ethical Investments). There is no need to record investments paid as the opening balance of investments is included in the opening balance and this is just a transfer between the bank account and the investment account.

57. Miscellaneous Capital Payments (6-7115)

Include miscellaneous payments that cannot be classified in any other account. Please provide a brief description of details of Miscellaneous Capital Payments.

Section g) - Closing Balances

This section automatically totals the following:

OPENING NET ASSETS BALANCE 1st Jan

Total Income Total Expenditure

CLOSING NET ASSETS BALANCE as of 31st December





Section h) – Balances

Include bank accounts, investment, debtors, other assets less liabilities (loans) for all groups reportable to the Church Council e.g. UCAF, Sunday Schools, Op Shops etc. For small congregations record bank and investment balances.

To add items please click the “Create Item” button located on the right.

Select Type from the drop-down menu:

1. Assets Other
2. Funds Other
3. Liability Other
4. Loans Other
5. Loan – Development Fund
6. Loan – U Ethical Mortgage
7. Operating Account
8. Trust/Bequest
9. U Ethical Mortgage
10. Op Shop
11. Business Venture
12. UCAF

Select Investment Option from the drop-down menu:

1. Bank
2. Loans
3. Term Deposits
4. Investments held with U Ethical
5. Other (select for any non-cash asset and all liabilities)

Brief Description of purpose – enter a description of what this is and any restriction. Amount: enter the amount held at 31/12/2023.

Liabilities are entered as a negative figure.

Each bank, investment or liability account needs to be entered separately. Once you have entered the first line, click the create item again to enter the next line.

This section automatically totals.

Total should agree with closing balance.

If you are unable to balance to your closing balance, please send a copy of your annual financial statement to returns@victas.uca.org.au

Section i) – Other Commitments

Please provide details of any lease commitments or loans not recorded above (for example motor vehicles, photocopiers etc.)?



Section j) - Employment

How many people are employed either full time or part time (including ministers) for 2022?

This question is now in a table format. Enter a separate line for each person employed or in placement. Click the Create button to add a person. If more than one person, click the Create button again to add another person. (do not include visiting preachers)

Role	Months Employed	Full Time Equivalent	Using CSPS	Providing for leave entitlements	Comments

Role

Select appropriate role:

- Minister/Deacon
- Pastor
- Administration
- Bookkeeping/Accountant
- Children/Family
- Cleaner
- Gardener
- Op shop
- Organist/Music
- Playgroup
- Young Adults worker
- Other

Months employed.

Enter the number of months employed in 2023 For example, if your minister was with you from January to June enter 6.

Full time Equivalent

enter FTE as a decimal figure (i.e. half time = 0.50).

Using CSPS – if you are using the Synods CSPS service to pay this person Enter yes, otherwise enter no.

Providing for leave entitlements.

Where a congregation employs a layperson, they need to ensure staff that part time or full-time lay staff are regularly taking their annual leave. If not, the congregation should be putting aside amounts to cover this entitlement. Casual staff are not entitled to annual leave, however after 7 years they are entitled to Long Service Leave. Congregations should also set aside some funds to cover this cost when a lay staff person decides to take leave or employment ceases.

Are you putting aside funds to cover an employees' entitlements? If so, enter yes, otherwise enter no. Please enter yes for ministers as the Synod makes provision for Ministers LSL entitlements.

Enter any other comments as appropriate.

Where there is a cluster arrangement with a central account for the cluster and individual congregations contributing – only the cluster return will record employment details.



Section k) - Giving Details

How many people or families in the congregation used stewardship envelopes?

Record the number of stewardship envelopes issued.

How many people or families in the congregation used direct offering or electronic giving?

Record the number of depositors– i.e. if a family of 3 deposits one EFT to your bank account record this as 1. However, if a family of 3 deposits 3 individual deposits to your bank account record this as 3.

Section l) – International Projects

Under new legislation, the Australian Government has brought in new requirements for charities (including churches) for activities or funds provided overseas.

Please list all overseas donations, activities or support provided by your congregation last calendar year.

This should include any overseas donations of goods, donations of funds, or practical support provided such as volunteering arrangements. It also includes any arrangements where donations or activities are provided overseas via third parties that may be Australian entities (e.g. Christmas Bowl or Uniting World collects funds in Australia with the objective of sending those funds overseas to provide aid to third world countries).

Name of recipient (Organisation or Individual)	Website (if known)	Type of Contribution: One off donation, Regular contributions, practical support or Other.	Comments

Australia recently introduced the Modern Slavery Act (2018) that requires organisations to assess and take steps to reduce the risk of modern slavery occurring in their operations and supply chains. The information gathered in this section will support the Synod in our commitments to assessing our modern slavery risk.

As a rough estimate, how much do you believe your congregation spent on the below items as part of its operations and activities on the below items last year.

This question is only related to items used for congregation.

Items	Approximate spend
Fresh fruits and vegetables	
Seafood	
Electronic hardware (mobile phones, laptops, iPads, tablets, printers, scanners)	
Rubber gloves	
Clothing	
Tea and coffee	
Chocolate	
Solar Panels	



Section m) – Australian Business Number (ABN) Review

Has ACNC return for 2022 been completed for each ABN? Yes/No.

ABN Number	ABN Name	Has ACNC return for 2022 been completed for each ABN?	Comments
Pre-populated	Pre-populated	Yes/No	

Click Yes or No as applicable.

If no, please provide reason in comments box. Click “Save and Close” to close box and any comments.

If the ABN recorded is incorrect, click the Remove button. Add correct ABN by clicking and Add ABN.

If your ABN is not recorded, please click Add New ABN and record the details.

Note the Uniting Church requires all congregations/organisations to have an ABN, otherwise 45% withholding tax might be applied to any payment. The Property Trust also needs to report regularly to the Australian Bureau of Statistic (ABS) on its legal structure and requires ABN's to be reported.

Section n) – Compliance

In 2022 the audit requirements for congregations were updated to align to the ACNC charity guidelines.

Regulation 3.8.7(e) Where the gross receipts of a Congregation or body or fund in the year is below the Australian Charities and Not-for-profits Commission (ACNC) financial reporting revenue threshold for small charities, the books of account may be audited and certified by two persons who are not qualified in terms of (d) above, but who are, in the opinion of the body responsible, fit and proper persons to undertake the responsibility.

As per the Assembly amendment from July 2022 the below audit requirements apply depending on gross income:

- gross income less than \$100k: audit is not required.
- gross income between \$100k - \$500k: audit is required; however, a congregation may have an independent examiner undertake a review instead of a detailed audit; and
- where gross income is over \$500k a full audit is required.

Audit/External Examination

Name of auditor/reviewer

Record the name or company of your external auditor or independent external examiner.

Auditor contact details

Record auditors phone contact details.

Did you have an audit/review of your accounts completed last year?

Enter yes or no.





What was the last reporting year Audited/Reviewed?

Enter the last year your books were audited/reviewed. For example, you had an audit conducted in May 2022 for the 2021 books. You would then enter 2021 at this question.

Provide comments to explain why accounts have not been audited or reviewed.

What system does your congregation use to record accounts?

Please select from the dropdown menu which accounting system you are using.

- MYOB
- Quicken
- Manual book
- Cash Book Sheets
- Xero
- Excel
- Other – please enter software package being used.

Does your congregation follow the chart of accounts per the Treasurers Manual?

Answer Yes or No.

The Uniting Church asks all congregations to follow a standard chart of accounts. This enables fair and equitable judgements to be made at all levels and facilitates comparisons from year to year. The accounting period is for the calendar year ended 31st December. The Chart of accounts is available on the synod website:

Section o) – Church Properties

This section confirms properties held and provides information about how we generally use our properties.


1. Review Current Properties


Properties listed are linked to property currently held against your congregation/organisation in the synod records.

Property Type	Street 1	Suburb	Postcode	Requested Changes	Primary Property Usage	Alternative Property Usage	Are Property Details Correct?

For each property click the down arrow and update property details.

Are Property Details Correct? ↑

No 

 Update Property



Are Property Details Correct? – click Yes or No

Requested Changes – provide details of any changes to type or address.

Primary Property Usage – click the down arrow and select the best option.

How is the Property Used? – this is a text box. Provide any further details if necessary.

Alternative Property Usage – if there is more than one primary purpose provide further details.

Click the Submit button to save each property.

2. Please add any properties not listed above.

Click the “Add Property” button to add each additional property.

Enter the Property type – Church, Church complex, Commercial building, Hall, Land, Leased land, Manse, Residential Building etc.

Enter Street address Enter Suburb

Enter Postcode

How is the property used?

3. Essential Safety Measures (If you don't have any properties or the question does relate to your state, please select NA)

To enable us as a Synod to ensure that we comply with safety standards please provide a yes or no answer to the following:

For Victoria (and NSW): Has there been sign off on the Annual Essential Safety Measures Report – AESMR (Annual Fire Safety Statement - AFSS in NSW) for all non-residential buildings?

For Tasmania: Has the 'Logbook for Essential Safety and Health Features and Measures' been supplied to the Presbytery office?

For all congregations: Asbestos - Is there a current asbestos register (also known as Division 5) for all non-residential properties built prior to 2004?

Section p) – Feedback and Difficult Questions

Feedback and difficult questions provide an opportunity to provide additional information or suggestions on how to improve the annual return. We welcome your feedback and suggestions.

Section q) - Submitting the return.

Once you have completed the return, for electronic submission click the Submit button. The return will now indicate “Submission completed successfully”. The return will now be read only.

You can re-open the return from the email link.

If you find that the information submitted is incorrect, please contact the Synod Office – returns@victas.uca.org.au

