

Annual Financial Return (AFR) 2016

Congregation name:

Presbytery name:

Due by:

Unaudited – 31 August 2016

Audited – 31 October 2016

The 2016 AFR seeks additional questions based on feedback from Presbyteries and Congregations.

In areas where there is a "Please select", please choose from the drop-down list.

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1. Congregation's Details

Please list all Congregations included in this return:

Name	ABN	Address

Average weekly attendance (over 18 years):.....

Church seating capacity: *Please select*

- | | | | |
|----------|--------------------------|-----------|--------------------------|
| Under 20 | <input type="checkbox"/> | 101 – 150 | <input type="checkbox"/> |
| 20 – 50 | <input type="checkbox"/> | 151 – 200 | <input type="checkbox"/> |
| 51 – 100 | <input type="checkbox"/> | 201 – 250 | <input type="checkbox"/> |
| | | 250 + | <input type="checkbox"/> |

1. (a) Staffing Details

Number of ordained staff:

Number of paid non-ordained staff:

(this includes Administration, Pastoral, Mission Co-ordination or other staffing needs)

If insufficient space here please provide extra information in another document

Role/Title	Number

1. (b) Manses

Number of houses

Nil 4
 1 5
 2 5+
 3

Number of manses

Nil 4
 1 5
 2 5+
 3

Please attach additional manse details in a separate document if there is insufficient space here.

Type eg. Manse House	Used for: eg. Manse/Ministry placement Rented commercially Rented at missional rate Other use	Address	If other use, please specify here:

2. Treasurer's Details

Please mark an 'X' in the box provided

Title: Mr Mrs Ms Miss

Name:

Postal:

Address:

Postcode

Phone:

Mobile:

Email:

Correspondence Preference: Email Post

3. Finance Details

This section is new in this year's AFR. Uniting Resources would like to gain a greater understanding of the challenges facing treasurers at our Presbyteries and Congregations. Please answer as accurately as possible to enable us to address the areas of concern and allow us to provide more assistance to our Treasurers.

(a) Are the financials prepared on a cash or accruals basis?

Cash Accrual

(b) Name of accounting software used:

MYOB Xero Reckon Excel Other

Please specify if other: _____

(c) Software version: _____

(d) How is the bank reconciliation performed:

Automatic by system (online) Semi-manual Manual eg. Excel

If manual process, state why?

(i) Too few transactions

(ii) Accounting package doesn't offer this functionality

(iii) Accounting package is not compatible with bank statement file

(iv) Don't know how

(v) Other – please specify: _____

(e) Approximately, how many transactions go through the bank each month? *Eg. 25* _____

(f) Do you have any other concerns with the financial day-to-day running of the church? Eg. Bank reconciliations, accounting system, finance support, time constraints etc.

4. Finance Checklist

This checklist is to ensure your congregation/presbytery is compliant with reporting requirements:

Description	Please ensure these are up to date:
• MSF contributions (levy, Benefund)	<input type="checkbox"/>
• BAS lodgment	<input type="checkbox"/>
• PAYG lodgment	<input type="checkbox"/>
• Insurance premiums FY 15/16	<input type="checkbox"/>

If you have any queries on Minister's Support Fund (MSF) contributions, please contact:

msf@nswact.uca.org.au

OR

Phone: (02) 8267 4300

Ask for Ministers Support – Finance department

If you have any queries on Insurance premiums, please contact:

insurance@nswact.uca.org.au

OR

Phone: (02) 8267 4300

Ask for Insurance & Risk department

5. Auditor's Declaration

Internally Appointed Auditor

This only applies to small Congregations which have an annual gross income of less than \$150,000 for 2015/16 financial year. If you satisfy the above condition and are eligible for Variations to Qualifications under UCA regulation 3.8.7 (e), please have two independent, fit and proper persons appointed by the Church Council sign the following declaration:

I have examined the books and records of the Congregation for the financial year ending 30 June 2016 and report that in my opinion the statements of receipts and payments, assets and liabilities for that year accurately present the value of monies received and expended.

.....
Signature: 1st Appointed Person Signature: 2nd Appointed Person

Date / / Date / /

.....
Name: 1st Appointed Person Name: 2nd Appointed Person

Externally Appointed Auditor

This applies to large Congregations which have an annual gross income of more than \$150,000 for 2015/16 financial year and small Congregations who do not wish to exercise their exemption.

Externally appointed auditors must be registered and possess a current CPA/CA qualification. Please have the external auditor sign below or provide their own audit declaration.

I have examined the books and records of the Congregation for the financial year ending 30 June 2016 and report that in my opinion the statements of receipts and payments, assets and liabilities for that year accurately present the value of monies received and expended.

Signature of External Auditor

Name of External Auditor

Date of Declaration

Accounting Body and
Membership Number

Firm Name

Address

Phone Mobile

Email

6. Assistance and submission of forms

If you require assistance, please email:

Email: fmsg@nswact.uca.org.au

Phone: (02) 8267 4300

Ask for AFR – Finance Department

Please submit completed forms to:

Email: fmsg@nswact.uca.org.au

OR

Mail: Uniting Resources
Annual Financial Returns
PO Box A2178
Sydney South NSW 1235

7. Income and Expenses

INCOME (WHOLE DOLLARS – GST EXCLUDED)	CODE	2015 / 16 ACTUAL	2016 / 17 BUDGET
General offerings from Congregation attendees (via plate, envelope, electronically)	I1		
Presbytery levies	I2		
Wider Work – donations received and separately intended for specific causes e.g. Christmas Bowl, natural disasters	I3		
Income from UCA organisations excluding interest e.g. Synod grants, reimbursement of supply ministry expense	I4		
Income from non-UCA organisations excluding interest e.g. donations, grants	I5		
Government Grants - from all levels of Federal/State/Local Government departments	I6		
Interest income from Uniting Financial Services (UFS) investments	I7		
Interest income from non-UFS investments e.g. Accounts with other banks	I8		
Property income from all sources e.g. rent from properties, hall hire	I9		
Bequest income	I10		
Profit on sale of land and buildings	I11		
Profit on sale of other assets	I12		
Other income (sundries) e.g. fundraising, insurance claims	I13		
TOTAL INCOME (Addition of I1 to I13)	TI		

7. Income and Expenses (cont'd)

EXPENSE (WHOLE DOLLARS – GST EXCLUDED)	CODE	2015 / 16 ACTUAL	2016 / 17 BUDGET
Remuneration for Ministers, Deacons, Lay Pastors, Youth Workers' stipends (accredited and non-accredited)	E1		
Lay staff salaries, wages, allowances, honorariums (including FBT expense)	E2		
Consultants / contractors (non-employees)	E3		
Rent paid	E4		
Repairs and maintenance of assets - day to day repairs	E5		
Depreciation / provision for asset replacement	E6		
Insurance premium costs	E7		
Utilities (electricity and gas)	E8		
Rates (water and council)	E9		
Presbytery levies or contributions	E10		
Living is Giving contributions	E11		
Wider Work – donations paid for specific causes (contra to I3) e.g. Christmas Bowl, natural disasters	E12		
Contributions to UCA organisations e.g. supply ministry expense, donations	E13		
Contributions to non-UCA organisations e.g. donations, grants	E14		
Interest expense on borrowings from Uniting Financial Services (UFS)	E15		
Interest expense on borrowings from non-UFS institutions	E16		
Audit & accounting fees	E17		
Office expenses e.g. office supplies, postage, etc	E18		

Telecommunications expenses e.g. land lines, mobile phones, internet, fax	E19		
Travel and accommodation	E20		
Motor vehicle expenses	E21		
Lease payments (excluding rental payments)	E22		
Loss on sale of land and buildings	E23		
Loss on sale of other assets	E24		
Other expenses (sundries)	E25		
TOTAL EXPENSES (Addition of E1 to E25)	TE		
SURPLUS/(DEFICIT)	TI-TE		

8. Balance Sheet

ASSETS	CODE	2015 / 16
Operating accounts held with Uniting Financial Services (UFS)	A1	
Investment accounts and sinking funds held with UFS	A2	
Sales proceeds accounts held with UFS	A3	
Bank accounts (all types) with other non-UFS financial institutions	A4	
Minister's Expense Facility (MEF) asset	A5	
Land value of properties (using the latest Valuer General's valuation)	A6	
Buildings and fixtures (insured value being the replacement cost)	A7	
Other assets owned e.g. motor vehicles, furniture, office equipment	A8	
Other investments e.g. shares, bonds	A9	
Debtors - Current (people or organisations who owe you money and is expected to be received within 12 months)	A10	
Debtors – Non-current (people or organisations who owe you money and is expected to be received after 12 months)	A11	
Other assets	A12	
Total Assets (Addition of A1 to A12)	TA	

If A4 is greater than \$5,000 and to allow us to improve our service offering, please explain why you have decided to bank outside UFS:

Are you aware of Synod's Compulsory Deposit Policy? (see *Definitions*)

Yes No

8. Balance Sheet (cont'd)

LIABILITIES	CODE	2015 / 16
Borrowing (loans) from UFS	L1	
Borrowings from all other financial institutions	L2	
Minister's Expense Facility (MEF) liability (contra to A5)	L3	
Provision for lay staff related expenses e.g. annual leave, long service leave	L4	
Creditors (Trade Creditors)	L5	
Creditors (ATO related eg. GST,PAYG)	L6	
Creditors (Super, MBF, MSF)	L7	
Creditors - Non-current (people or organisations you owe money to and expect to pay after 12 months)	L8	
Other liabilities	L9	
Total Liabilities (Addition of L1 to L9)	TL	
Net Assets (Total Assets less Total Liabilities)	TA-TL	

If MEF asset (A5) does not equal MEF liability (L3), please explain why this is the case:

8. Balance Sheet (cont'd)

EQUITY	CODE	2015 / 16
Accumulated surplus/(deficit)	Q1	
Current Year Earnings	Q2	
Asset Revaluation Reserve	Q3	
Total Equity (Addition of Q1 to Q3)	TQ	

PLEASE CHECK: Net Assets must equal Total Equity

If Net Assets does not equal to Total Equity, please explain why this is the case:

9. Definitions

INCOME	CODE	DEFINITION
General offerings from Congregation attendees (via plate, envelope, electronically)	I1	This is money collected from members of the Congregation during services either directly into the plate, electronically or via a direct debit system (e.g. Giving Direct) where the member authorises his/her bank account to be debited and the Congregation account to be credited on a periodical basis (usually weekly).
Presbytery levies	I2	To be completed by Presbyteries only who are collecting levies from their Congregations.
Wider Work - donations received and separately intended for specific causes e.g. Christmas Bowl, natural disasters	I3	Apart from I1 above, members of the Congregation may give extra donations for a variety of causes, charities, etc. The money collected here and banked through the books of the Congregation is then paid out to these external organisations. This payment is shown at E12 below.
Income from UCA organisations excluding interest e.g. Synod grants, reimbursement of supply ministry expense	I4	Congregations may receive financial support from other parts of the Uniting Church such as grants (e.g. Mission Resource Fund) or as a reimbursement for expenses incurred (e.g. supply ministry). This does not include interest received.
Income from non-UCA organisations excluding interest e.g. donations, grants	I5	Congregations may receive financial support from non-UCA organisations such as donations or grants. This does not include interest received.
Government Grants - from all levels of Federal/State/Local Government departments	I6	Some Congregations qualify for and receive Government support for a variety of reasons.
Interest income from Uniting Financial Services (UFS) investments	I7	Interest accrued and received on deposit accounts (fixed and at call) from Uniting Financial Services.
Interest income from non-UFS investments e.g. bank accounts	I8	Interest accrued and received on deposit accounts (fixed and at call) from non-UFS investments.
Property income from all sources e.g. rent from properties, hall hire	I9	Rent or any contributions received from tenants or hirers should be recorded here.
Bequest income	I10	All monies received as the result of a bequest is to be recorded separately under this category.
Profit on sale of land and buildings	I11	A profit is made where the sales proceeds is greater than the cost of the asset. The positive difference between the two is to be recorded here.
Profit on sale of other assets	I12	A profit is made where the sales proceeds is greater than the cost of the asset. The positive difference between the two is to be recorded here.
Other income (sundries) e.g. fundraising, insurance claims	I13	Covers any income not covered elsewhere within I1 to I12.

9. Definitions (cont'd)

EXPENSES	CODE	DEFINITION
Remuneration for Ministers, Deacons, Lay Pastors, Youth Workers' stipends (accredited and non-accredited)	E1	Any payments made to a minister of the word (both the 70% taxable and 30% MEF portions) in any capacity (including lay) must be recorded here. This includes stipends, allowances and both Minister's Beneficiary and Support Fund payments.
Lay staff salaries, wages, allowances, honorariums (including FBT expense)	E2	Same as E1 above but relating to non-ministry employees. e.g. finance / administrative positions, cleaners, musicians, etc.
Consultants / contractors (non-employees)	E3	These are not employees but rather people engaged to undertake a specific task for a specific period. In most cases a tax invoice will be issued with both an ABN and GST amount. The GST paid on these invoices can then be claimed as GST credits. These exclude tradespeople engaged under E5 below.
Rent paid	E4	Monies received for property that is rented for any purpose. e.g. property rented for a youth worker, minister's manse being renovated and requiring temporary accommodation, etc.
Repairs and maintenance of assets – day to day repairs	E5	These are low cost day to day repairs to the Congregation's property or assets, e.g. repairs to motor vehicles, appliances, plumbers, electricians, etc. They exclude major capital works e.g. new kitchens, bathrooms which are to be shown as an asset on the Balance Sheet.
Depreciation / provision for asset replacement	E6	Money put aside into a sinking fund or savings account for future property improvements or eventual asset replacements. The funds saved earn interest and maintains its future dollar value to cover the future inflated purchase price of the improvements or replacements.
Insurance premium costs	E7	Insurance premiums paid to Synod for all types of insurance cover eg. property, buildings, contents, motor vehicles, etc.
Utilities	E8	Electricity, gas, water and council rate charges on all Church property.
Presbytery levies or contributions	E9	To be completed by Congregations only. Presbyteries set a levy each year using an allocation model for their Congregations.
Living is Giving contributions	E10	Contribution to Synod Living is Giving program.

9. Definitions (cont'd)

EXPENSES	CODE	DEFINITION
Wider Work – donations paid for specific causes (contra to I3) e.g. Christmas Bowl, natural disasters	E11	Members of the Congregation may give donations for a variety of causes, charities, etc. The money collected (shown at I3) is banked through the books of the Congregation and then paid out to these external organisations.
Contributions to UCA organisations e.g. supply ministry expense, donations	E12	Congregations may give financial support to other parts of the Uniting Church such as grants (e.g. Mission Resource Fund) or as a payment for expenses incurred (e.g. supply ministry). This does not include interest paid.
Contributions to non-UCA organisations e.g. donations, grants	E13	Congregations may give financial support to non-UCA organisations such as donations or grants. This does not include interest paid.
Interest expense on borrowings from Uniting Financial Services (UFS)	E14	Interest accrued or paid on all borrowings from Uniting Financial Services.
Interest expense on borrowings from non-UFS institutions	E15	Interest accrued or paid on all borrowings from non-UFS institutions.
Audit / accounting fees	E16	Self-explanatory.
Printing and stationary eg. office supplies, postage, etc	E17	Self-explanatory.
Telecommunication expenses eg. land lines, mobile phones, internet, fax	E18	Self-explanatory.
Travel and accommodation	E19	Expenses for both travel and accommodation over and above the travel allowance costs shown in E1.
Motor vehicle expenses	E20	All expenses associated with the operation and maintenance of motor vehicles excluding the motor vehicle insurance costs which are shown at E7.
Lease payments (excluding rental payments)	E21	Lease payments on any leased equipment. Lease payments do not include rent which is shown separately in item E4.
Loss on sale of land and buildings	E22	A loss is made where the cost of the asset is greater than the sales proceeds. The negative difference between the two is to be recorded here.

9. Definitions (cont'd)

Loss on sale of other assets	E23	A loss is made where the cost of the asset is greater than the sales proceeds. The negative difference between the two is to be recorded here.
Other expenses (sundries)	E24	Covers any expenses not covered elsewhere within E1 to E24.

9. Definitions (cont'd)

ASSETS	CODE	DEFINITION
Operating accounts held with Uniting Financial Services (UFS)	A1	This is the Congregation's working account (usually a UFS cheque account) where all of the operational income (I1 to I13) is banked and all operational expenses (E1 to E25) are paid.
Investment accounts and sinking funds held with UFS	A2	These accounts are where the monies expensed in E6 are accumulated and saved over the years for the future refurbishment, upgrade or replacement of assets.
Sales proceeds accounts held with UFS	A3	If the Congregation has any sales proceeds from the sale of real estate, the proceeds from settlement are banked here accruing interest. These monies cannot be used for operational purposes.
Bank accounts (all types) with other non-UFS financial institutions	A4	Where the Congregation has sought exemption from the Synod's "Compulsory Deposit Policy" and deposits funds with a financial institution other than UFS, the balance of these bank accounts are to be recorded here.
Minister's Expense Facility (MEF) asset	A5	Where the Minister's Expense Facility takes the form of a cheque account or supplements a corporate credit card then the balance is recorded here.
Land value of properties (using the latest Valuer General's valuation)	A6	The value of the land portion of the Congregation(s) reported in this return. If it covers multiple Congregations (refer Part 1 of this return) then these values are to be consolidated.
Buildings and fixtures (insured value being the replacement cost)	A7	As per A6 above, however this item covers the building and fixtures portion. Sometimes the insured (replacement) value is higher than the market value or sale price. To be consistent, the insurance value is taken.
Other assets owned e.g. motor vehicles, furniture, office equipment	A8	The depreciated value of each asset on the Congregation(s) fixed asset register.
Other investments e.g. shares, bonds	A9	Current market value of any other types of investments held by the Congregation.
Debtors - Current (people or organisations who owe you money and is expected to be received within 12 months)	A10	The current book value of any monies which are owed to the Congregation for the provision of products or services provided on credit. Payment is expected to be received within the next 12 months.
Debtors – Non-current (people or organisations who owe you money and is expected to be received after 12 months)	A11	The current book value of any monies which are owed to the Congregation for the provision of products or services provided on credit. Payment is expected to be received after 12 months.
Other assets	A12	Any other assets of value not covered elsewhere in A1 to A11.

9. Definitions (cont'd)

LIABILITIES	CODE	DEFINITION
Borrowing (loans) from UFS	L1	The balance of the outstanding debt owed to Uniting Financial Services.
Borrowings from all other financial institutions	L2	Same as E1 above but borrowed from other non-UFS financial institutions.
Minister's Expense Facility (MEF) liability (contra to A5)	L3	This item is contra to A5 where we record monies owed to the Minister. A5 and L3 should be the same value but opposite in sign so as to net each other out.
Provision for lay staff related expenses e.g. annual leave, long service leave	L4	The balance of any outstanding leave (annual and long service) where the Congregation is putting aside monies (called provisions) to cover the cost of such leave. These monies are owed to the employee and any unused portion is paid out to the employee at the time of resignation/retirement.
Creditors (Trade Creditors)	L5	Monies owed to people or organisations for the provision of products or services provided on credit, excluding L1. Payment is expected to be made within the next 12 months.
Creditors (ATO related e.g. GST, PAYG)	L6	Any monies owing to the Australian Taxation Office e.g. Goods and Services Tax (GST), Pay As You Go withholding (PAYG), etc.
Creditors (Super, MBF,MSF)	L7	Monies owed to the following external funds: <ul style="list-style-type: none"> • Superannuation Fund • Minister's Beneficiary Fund (MBF) • Minister's Support Fund (MSF)
Creditors - Non-Current (people or organisations you owe money to and expect to pay after 12 months)	L8	Monies owed to people or organisations for the provision of products or services provided on credit, excluding L1. Payment is expected to be made after the next 12 months.
Other liabilities	L9	Any other liabilities not covered within L1 to L8.

9. Definitions (cont'd)

EQUITY	CODE	DEFINITION
Accumulated surplus/(deficit)	Q1	The profit / (loss) accumulated over prior years.
Current Year Earnings	Q2	The current year profit/(loss) which should equal the difference between Total Income (TI) and Total Expenses (TE).
Asset Revaluation Reserve	Q3	A reserve to recognise a non-current asset's increase/decrease in fair value (market value). Eg. land and building This balance is not included in the opening balance of "Accumulated surplus/(deficit)" and needs to be disclosed separately.

POLICIES		DEFINITION
Synod's Compulsory Deposit Policy		All congregations, presbyteries of the NSW Synod, as well as boards and agencies within the bounds of New South Wales Synod to hold all funds above \$5,000 in an appropriate investment/cheque facility with the Synods' Treasury and Investment Service, Uniting Financial services (UFS). <i>Reference:- Motion from the Council of Synod (Minute 301/99C Working paper No. 11 Regulation 5.5.9(b))</i>