



Annual Financial Return (AFR) 2018

For the year ended 30 June 2018

Congregation name:

Presbytery name:

Due by:

Unaudited – 31 August 2018

Audited – 31 October 2018

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 old)	Church seating capacity:

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)

Role/Title	Number	Role/Title	Number

1. (b) Manses

A **manse** is considered to be residential accommodation provided by the Church to a member of the pastoral team.

A **house / apartment** is any other property used for purposes other than the above.

Number of manses

Nil 4
 1 5
 2 5+
 3

Number of houses / apartments

Nil 4
 1 5
 2 5+
 3

Type eg. Manse House Apartment	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

Title:

Name:

Postal:

Address:

Postcode

Phone:

Mobile:

Email:

Correspondence preference: Email Post

3. Finance Details

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) How long does it take to complete this reconciliation? _____

(g) 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 17/18	<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 2017/18 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 2018 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 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 2017/18 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 2018 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

PhoneMobile

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

Submit completed forms to:

1ST COPY: UCA Synod of NSW & ACT

Email: fmsg@nswact.uca.org.au

OR

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

2ND COPY: Your Presbytery Office

7. Income and Expenses

INCOME (WHOLE DOLLARS – GST EXCLUDED)	CODE	2017 / 18 ACTUAL	2018 / 19 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	I6		
Interest income from Uniting Financial Services (UFS) investments	I7		
Interest income from non-UFS investments	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	2017 / 18 ACTUAL	2018 / 19 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	E5		
Depreciation / provision for asset replacement	E6		
Insurance premium costs	E7		
Utilities (electricity, gas)	E8		
Rates (water, council)	E9		
Presbytery levies or contributions	E10		
Living is Giving contributions	E11		
Wider Work – donations paid for specific causes (contra to I3) eg. 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, stationary, 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) eg. fundraising	E25		
TOTAL EXPENSES (Addition of E1 to E25)	TE		
SURPLUS / (DEFICIT)	TI - TE		

COMMENTARY:

If applicable, provide explanations for major capital works or abnormal profit/loss for the financial year.

8. Balance Sheet

ASSETS (WHOLE DOLLARS – GST EXCLUDED)	CODE	2017 / 18
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. Net of depreciation)	A7	
Other assets owned – net of depreciation 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:

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

Yes No

8. Balance Sheet (cont'd)

LIABILITIES (WHOLE DOLLARS – GST EXCLUDED)	CODE	2017 / 18
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:

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8. Balance Sheet (cont'd)

EQUITY (WHOLE DOLLARS – GST EXCLUDED)	CODE	2017 / 18
Accumulated surplus/(deficit)	Q1	
Current Year Earnings	Q2	
Asset Revaluation Reserve	Q3	
Other Reserves	Q4	
TOTAL EQUITY (Addition of Q1 to Q4)	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.
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 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	I6	Received from all levels of Federal/State/Local Government departments
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.
Bequest income	I10	All monies received as the result of a bequest.
Profit on sale of land and buildings	I11	A profit (positive) is made where the sales proceeds is greater than the cost of the land / building.
Profit on sale of other assets	I12	A profit (positive) is made where the sales proceeds is greater than the cost of the asset.
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	E5	These are 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 (electricity, gas)	E8	Electricity and gas on all Church property.
Rates (water, council)	E9	Water rates/usage and council rates on all Church property.
Presbytery levies or contributions	E10	To be completed by Congregations only. Presbyteries set a levy each year using an allocation model for their Congregations.
Living is Giving contributions	E11	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	E12	Members of the Congregation may give donations for a variety of causes, charities, etc. The money collected (shown at I3) is banked and then paid out to these external organisations.
Contributions to UCA organisations e.g. supply ministry expense, donations	E13	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	E14	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)	E15	Interest accrued or paid on all borrowings from Uniting Financial Services.
Interest expense on borrowings from non-UFS institutions	E16	Interest accrued or paid on all borrowings from non-UFS institutions.
Audit / accounting fees	E17	Accounting, bookkeeping fees
Office expenses	E18	Office supplies, stationary, postage, etc
Telecommunication expenses	E19	Land lines, mobile phones, internet, fax
Travel and accommodation	E20	Expenses for both travel and accommodation over and above the travel allowance costs shown in E1.
Motor vehicle expenses	E21	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)	E22	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	E23	A loss (negative) is made where the cost of the land / building is greater than the sales proceeds.
Loss on sale of other assets	E24	A loss (negative) is made where the cost of the asset is greater than the sales proceeds.
Other expenses (sundries)	E25	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. Net of depreciation)	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 – net of depreciation e.g. motor vehicles, furniture, office equipment	A8	The depreciated value of each asset on the 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. Also called Retained Earnings. Q1 = Net assets - Q2 - Q3 - Q4
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 buildings. Refer to Valuer-General's letter. This balance needs to be disclosed separately from Q1.
Other Reserves	Q4	A reserve to recognise additional funds for a designated purpose.

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>