

## Introducing Diane as Manager, Financial Services

**A very warm "Welcome" to the July 2013 newsletter.**

This issue brings you some important updates from the Payroll Bureau Service, as a number of changes take effect from the beginning of the new Financial Year. You may notice a small change in the photo which has graced the front page of this newsletter for a number of years. Peter Battersby, until recently the Manager of the Financial Services Team and Deputy General Manager of Resources, has been appointed Executive Officer of Resources.

The Financial Services Team is just one part of the larger Resources team so Peter's leadership, wisdom and forward-thinking will continue to be a strong and positive influence, as we strive to provide the most appropriate support and service to Congregations, Faith Communities, the Presbytery and Synod Office and the wider church, now and into the future.



**Diane Hughes**  
Manager, Financial Services Team

We welcome Astrid Kuivasaari as she commences as General Manager, Resources. Astrid will oversee Financial Services, IT & T, Property & Insurance and Uniting Venues SA as well as taking on responsibilities on a number of Resources Board Committees, Panels and Groups.

Change often provides a chance to take stock of what we do and the way we do it, whilst reminding ourselves of the reason *why* we do it. We look forward to embracing the opportunities and challenges ahead and to tackling these together, to serve the church and support its mission work.

The Financial Services Team, and the teams which make up Resources, welcome your feedback and questions and encourage you to continue to do this. As change takes place in your own Congregation or Faith Community or as you undertake something new please let us know where we might be able to assist.

We look forward to supporting you and hearing from you through the remainder of 2013.

Regards

**Diane Hughes**



## PAYROLL

**Please note that a number of changes to rates take place as at 1 July 2013. Should you have any questions about these, please contact Payroll Bureau Service for assistance.**



### Superannuation Changes as of 1<sup>st</sup> July 2013

- ★ Effective from 1st July 2013 the first of many incremental increases to the minimum **superannuation guarantee (SG)** rate takes effect. The rate is increased from 9% to **9.25%**
- ★ Employers will be required to contribute **superannuation guarantee** for eligible mature-aged employees aged 70 and older.

### WorkCover Levy changes



The Synod Payroll Bureau expect to be notified of the new WorkCover levy rate after the end of financial year. This will be effective from September Tax Invoices / Payroll Statements.

### Award Rate Changes

Minimum Modern Award pay rates change as of 1st July 2013, including penalty rates and loadings.

The Modern Awards have transitional arrangements which change in July each year until the implementation of the full Modern Award in July 2014.

This means that employees, who are paid the minimum wage rate in accordance with a Modern Award, will receive a pay increase in July in accordance with the National Minimum Wage Order made by the Fair Work Commission.

Details of rates will be made available on the UCSA website in early August.

### Annual Payment Summaries

Each employee should by now have received their Annual Payment Summary from the Payroll Bureau.

If this is not the case, please check that the correct mailing address for Payment Summaries is held by the Bureau. It may be that the mailing address held is now out of date if the employee has moved.

### PAYG Reporting

For all congregations that exclusively use the Synod Payroll Bureau, these PAYG reports are lodged on your behalf by the Payroll Bureau Service and there is nothing further that you need to do.

For congregations that do some, or all, of their own payroll processing, you are required to provide your employees with Payment Summaries for the 2012/2013 financial year by 14 July 2013 for payments you have made to them for that period.

You must then complete and lodge the *PAYG Payment Summary Statement* and original payment summaries with the Australian Taxation Office by **14 August 2013**

Even if you have not paid staff this financial year, or have not withheld tax this financial year, if the ATO have sent you a *PAYG Payment Summary Statement*, you must complete and return it by the due date (14 August) or risk incurring penalties.

Further information is available from the ATO website at <http://www.ato.gov.au/Business/Yearly-reports-and-returns/PAYG-withholding-annual-reports/>

### Long Service Leave Provision

Do your congregational accounts hold a provision for Long Service Leave for all lay employees including casuals?

Under the Long Service Leave Act, a worker who has completed **10 years service** is entitled to 13 weeks Long Service Leave. A further 1.3 weeks is granted for each completed year after 10 years.

A worker who leaves their employment or is terminated after 7 completed years service is entitled to the monetary equivalent of 1.3 weeks leave for each completed year of service.

## Contacting the Payroll Bureau Service

The Payroll Bureau Help Desk is available Monday to Friday between 8.30am and 4.30pm, excluding Public Holidays.

- ★ Help Desk is available by phoning **(08) 8236 4241**
- ★ Email [payroll@sa.uca.org.au](mailto:payroll@sa.uca.org.au)

## Submitting Leave Forms

All **unused** Leave accrued in the Payroll Bureau Service's system is a liability of the congregation.

It is therefore very important that Leave forms are completed and signed by each individual employee, then authorised and submitted to the Payroll Bureau for processing.

This ensures that records are up-to-date and payments of unused leave are correct the time of termination of employment.

## E-mail address for Monthly Statement of Payroll

Payroll Statements are e-mailed to the Congregation contact person prior to the 14th of the month, on which date the direct debit of funds is made.

To ensure confidentiality of emailed Tax Invoice / Payroll Statements, any relevant changes to email address, or to the contact person who currently receives the monthly statements, must be advised to the Payroll Bureau Service as a matter of urgency.

The Notification Change of Representative Form is available at: <http://sa.uca.org.au/finance/payroll-bureau-service>  
2013 Payroll Bureau Service MOU Change of Representative



## Your Mission and Service Fund at work

### Services Provided

### Exceptional circumstances Assistance Fund

### The Uniting Church Exceptional Circumstances Assistance Fund

was previously known as the Drought Assistance Fund. Congregations affected by a range of natural disasters (such as flood, drought, fire and earthquakes) can request consideration for financial support in certain circumstances. For information about how to claim and how to donate to the fund, please go to the UCSA website or click on the following link: <http://sa.uca.org.au/finance/uniting-church-exceptional-circumstances-assistance-fund>

The form is titled 'Exceptional Circumstances Assistance Fund' and includes sections for 'CONGREGATION', 'PERSONAL DETAILS', 'NOMINATED REPRESENTATIVE', and 'DETAILS OF THE REQUEST'. It also contains a table for 'DETAILS OF THE REQUEST' and a section for 'REASON FOR THE REQUEST' with numbered options: 1. Substantial natural disaster, 2. Substantial financial hardship, 3. Change of the local minister, 4. Change of the local church, 5. Change of the local church, 6. Change of the local church, 7. Change of the local church, 8. Change of the local church.

## Grant-in-Aid

Congregations can apply for **Grant-in-Aid** in order to continue paying the stipend of a Minister, when confronted by unexpected circumstances such as the consequences of the sudden closure of a significant local employer. Grants are provided on an annual basis up to a maximum of three years. For more information please go to the following link: <http://sa.uca.org.au/finance/grant-in-aid>



**MYOB**

## MYOB – upgrading your computer, upgrading MYOB software versions and new pricing structure

There have been several developments in the MYOB world recently. The most important that may affect Uniting Church users is that earlier versions, such as v16 –v19.7 that have been supplied through Synod's Congregational Bookkeeping Unit (CBU), are not designed to work with Windows 8. So if you are considering **upgrading an older computer** to one that uses the Windows 8 Operating System, it is recommended that you also upgrade your MYOB software.

**To upgrade MYOB software** that was provided by the Synod office, please contact the Congregational Bookkeeping Unit. This will enable us to arrange the upgrade to your existing software, retaining the serial number you currently use, and avoiding any software/serial number conflict issues.

**CBU recommends** upgrading to version 19.9, which is compatible with Windows 8. This is not the most recent version, but MYOB Accounting has been re-named AccountRight.

AccountRight has been completely rebuilt from the ground up to make it work online with AccountRight Live. This means that although the software looks similar to what you're currently using, it does represent a significant change to your user experience and the upgrade process. User experience has had mixed reviews, which on balance, have not been positive. Anecdotal evidence suggests that data entry and report generation is much slower than before and that there are still significant bugs and glitches in the new software.

Therefore, CBU recommends the most recent PC based package, v19.9, rather than the newer online versions.

There is also a new pricing structure for MYOB products.

The **online** versions or the **payroll enabled** version require a Monthly or Annual subscription fee to be paid. This subscription is mandatory if you use MYOB to process payroll, as it is the only way you will have access to current tax tables; current superannuation rates and reports and current payment summary forms.

The standard version, which most congregations will use is available for one-off purchase with no ongoing financial commitment, and MYOB offer a 10-15% Not-For-Profit organisation discount for these products.

To assist Congregations to administer their accounts and meet their financial reporting needs, a copy of Mind Your Own Business (MYOB) software is available FREE of charge. However, if you elect to use one of the products that has ongoing subscription fees, the congregation will need to commit to meeting this cost after the first year. If your congregation would like a copy of MYOB please contact CBU on **(08) 8236 4215**.



## Treasurers

### Counting, securing and transporting the congregational Offering



The Uniting Church SA Insurance Handbook provides some recommendations concerning the security of church offerings.

The following procedures are set out to assist congregations in the handling of offerings.

Congregations and Church Councils should agree to the appointment of persons who are authorised to handle offerings. Once appointed, they should be responsible for the counting, recording, security, and banking of all monies.

**At the conclusion of a church service, the rostered authorised persons (at least two) should process the offering in the following manner:**

- ★ remove offerings from worship area to a secure area;
- ★ count and record the loose cash;
- ★ count and record any special gifts or donations;
- ★ open offering envelopes and record the amount on the envelope. (The amounts recorded on the envelopes should be checked with the cash removed from the envelopes.) Record the cash received;
- ★ check that total cash equals the sum of the abovementioned points and do not leave it unattended;
- ★ keep two separate records of the day's offering;
- ★ deposit the funds in a bank safety deposit box, or place it in a heavy safe, or take home if a suitable safe is not available (a locked filing cabinet is not secure enough for money). For personal safety, vary the route taken when travelling between church/home and the bank. Banking days/times should also be varied to avoid a pattern being observed by a potential offender.



Cash handling is a high risk. Be aware of your own personal safety. To reduce the amount of cash being handled we recommend that you encourage the use of regular electronic transfers. The *e(give)* application forms are available from *UC Invest* on **8236 4220**. You can also email [info@ucinvest.com.au](mailto:info@ucinvest.com.au) to request a copy or download a form from the Uniting Church SA website <http://ucinvest.sa.uca.org.au/personal.html>.



## Update and Reminders

### The Australian Charities and Not-for-profits Commission (ACNC)

The Australian Charities and Not-for-profits Commission (ACNC) began operations on 3 December 2012 and is the independent national regulator of charities.

The Uniting Church SA has been made aware that some congregations may have received an ATO communication to organisations stating they did not have previous Tax Concession Charity (TCC) endorsement. There was a very wide distribution list, which included some organisations that did have TCC endorsement, but are commonly known by a name other than the legal name on their ABN record. The Financial Services Team sent out an email broadcast on 3rd July containing advice about this letter. If you did not receive the email and require advice, please contact Marie-Ann Ellis on (08) 8236 4215.

To ensure all Congregations have responded to the ACNC & ATO, by completing the relevant forms, therefore protecting their ongoing Tax Concession Charity status and identifying themselves as a Religious Institution with a purpose that is the advancement of religion, please provide a copy of all completed and signed Forms with accompanying documentation attached to Mrs Marie-Ann Ellis, Congregation Finance Specialist – Uniting Church SA, GPO Box 2145, ADELAIDE SA 5001, or by email to: [mellis@sa.uca.org.au](mailto:mellis@sa.uca.org.au)

If you are yet to complete form AA, form AB or form AD, or to send a copy to the Synod Financial Services Team, please do so as soon as possible.

Future developments in this area will be communicated using the UCSA website Finance section <http://sa.uca.org.au/finance/> and via email broadcasts.

You may also wish to sign up to receive email updates directly from the ACNC [http://www.acnc.gov.au/ACNC/Contact\\_us/Subscriptions/ACNC/OnlineProcessors/Subscriptions\\_service/Subscribe.aspx?hkey=cff2f70f-0bfc-4ca2-a468-c8eb55b159c9](http://www.acnc.gov.au/ACNC/Contact_us/Subscriptions/ACNC/OnlineProcessors/Subscriptions_service/Subscribe.aspx?hkey=cff2f70f-0bfc-4ca2-a468-c8eb55b159c9)

More information can be found on the ACNC website <http://www.acnc.gov.au/ACNC/Home/ACNC>

## Cheques sent to Financial Services for crediting to Ministers' Trust Accounts

Ministers are entitled to the use of tax free Fringe Benefits Accounts, sometimes known as Ministers' Trust Accounts.

When submitting a cheque to be credited to a Minister's Fringe Benefit Account, please ensure it is an allowable item, as per the guidelines, and that the purpose of the cheque is detailed on an accompanying Deposit Form.

The Ministers' Fringe Benefits Handbook is available at <http://sa.uca.org.au/stipends/>

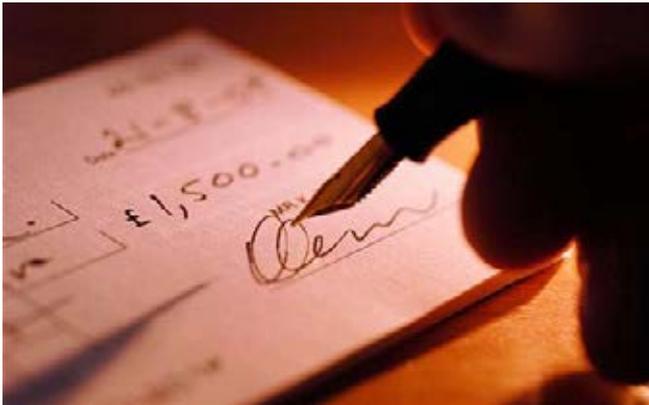


## Audited financial statements are due by 30th of June for both congregations and linked congregations

Treasurers are reminded that audited Financial Statements should be forwarded to the Financial Services Team by the 30<sup>th</sup> of June each year.

Thank you to all Treasurers who have actioned this. As at the time of this issue of Dollars and Sense being written, approximately 45% of Congregations are still to submit these.

Please note that audited Financial Statements consist of a Balance Sheet, Income Statement [Profit & Loss] and an Audit Statement.



# Financial Services Team - Contacts

### Finance:

Phone: (08) 8236 4200  
Country Callers Number: 1300 766 956  
Email: [finance@sa.uca.org.au](mailto:finance@sa.uca.org.au)  
Fax: (08) 8236 4280

### Congregational Book-keeping Unit:

Phone: (08) 8236 4215  
Email: [cbu@sa.uca.org.au](mailto:cbu@sa.uca.org.au)

### Payroll:

Phone: (08) 8236 4241  
Email: [payroll@sa.uca.org.au](mailto:payroll@sa.uca.org.au)  
Fax: (08) 8236 4286



Resources Department web site [resources.sa.uca.org.au](http://resources.sa.uca.org.au)

On the left hand side 'Resources Menu' simply click 'Finance' for more information about the Financial Services Department and its services.