

Dollars & Sense

News for Church Treasurers and Financial People

November 2012 Newsletter from Financial Services, UCA Presbytery and Synod of SA



Peter Battersby

Deputy General Manager,
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2013 is coming – get busy?

As a father of three young children, I am aware that Christmas is rapidly approaching and soon we'll be as busy as the Christmas elves making preparations in readiness. Christmas is linked in with New Year's as the 'holiday season' and for most Treasurers this means End of Financial Year! Often December can be a period where tasks, once put to one side are now recovered and resolved, so by the time we get to the 25th we celebrate the end of another year rather than God's gift to us. May I encourage us all to take time over Christmas to give thanks to God for the gift given to us - Jesus.

It was good to meet up with many of you at the Annual Presbytery and Synod meeting. If you are not aware, the 2013 Stipend and Allowances have been approved, which will assist in the budgeting process. If you need any hints and tips with your financial reports CBU are conducting a Financial Reporting workshop on the **5th of December 2012**. Call **(08) 8236 4215** or email **cbu@sa.uca.org.au** for further details.

I trust as you read this edition of Dollars and Sense, that you will be encouraged, learn more about the Financial Services Team and gets some helpful hints and tips. Please note our Office Closure times over Christmas and New Year and the adjusted processing dates for Payroll and Ministers Trust Accounts. As always, please don't hesitate to contact us should you need assistance - have you visited our new look website?

Finally, as we approach the end of 2012, on behalf of the Presbytery and Synod Financial Services team, thank you for your generosity and expertise that you offer your congregation and the wider Uniting Church. May you have a blessed Christmas and I look forward to serving together in 2013.

Regards,

Peter Battersby



Meeting the team - Yvette de Reuver

Yvette is one half of our Payroll Bureau which administers payroll for Ministers and employees of both the Presbytery & Synod and many of our congregations. Working Monday to Friday (from 8.30am to 3.00pm), Yvette also helps process the MasterCard returns presented each month by many of our Ministers whose fringe benefit Ministers Trust Accounts are administered by this office.

Yvette has had many and varied jobs and says that she has found her niche here in the Synod office. Kathryn (the other half of the payroll duo) and Yvette have a great working relationship which in turn creates a friendly and productive environment.

Yvette enjoys family life as a mother and wife and when she has some relaxation time, makes the most of it by reading books written by her favourite authors.

In spite of the serious photograph (on the right) Yvette is actually known for her happy smile and friendly personality. So feel free to contact Yvette if our Payroll Service Team can help you with your payroll needs.





Your Mission and Service Fund at work

The Moderator

The focus of the Moderator's role is to help the people of the Uniting Church in SA to understand what it means to be the church during a time of rapid social and religious change; to hear and articulate a vision for the future that can be heard and pursued by the church. Rob Williams, the current Moderator, has chosen the theme of 'An Empowering Community Centred in Jesus' to embody this vision. We do live in times of rapid change and in these times we need to rediscover how we are God's community while we are also very diverse in all kinds of ways. Acknowledging and respecting differences and finding the ways to serve together has always been the call of the church, in times of uncertainty it can be tougher.



Rob has a strong sense of call to the role of Moderator and a belief in the purpose of the role. This sustains him through the tough times and sustains his hope for the future mission of the church. He relaxes in the simpler things of life, mowing the grass, gentle walks, country drives and time over meals with family. He also is a consumer of crime thriller novels. If you can recommend authors with short chapters (he tends to fall asleep mid-chapter these days), he would love to hear from you.

Please pray for Rob as he holds the life and vision of God's people before this Presbytery and Synod and its councils.

For more information about the official role of a Moderator in the Uniting Church go to the Assembly web site and conduct a word search for 'Moderator' in the Regulations. His official duties are listed in Regulation 3.6.3.2.



The UCA is unable to accept payments for the Christmas Bowl Appeal. Cheques should be made payable to NCCA Ltd and posted to: **Christmas Bowl, Act for Peace – NCCA, Locked Bag Q199, Queen Victoria Building NSW 1230.** For more information: www.actforpeace.org.au/



Also, if you are yet to forward your cheque for the 2012 Lenten Event, please do not forward them to the Synod office but post your cheque (with an explanatory note) direct to **UnitingWorld, PO Box A2266, South Sydney NSW 1235.**



Checks before you jump

I am often asked by churches whether they should take a 'financial risk'. What they mean is that they have a missional opportunity but don't have the financial resource to undertake it yet. Mission and money rarely synchronise. It is a little like jumping out of plane with a parachute on your back. You want to be really sure that parachute will open, you will do all the checks to be confident the parachute will open but the one thing you can't do is open the parachute before you jump. It is similar with mission and money. Churches rarely if ever have all the resources before they embark on the mission. The task of leadership is to make sure the checks are done and then in faith making the decision to proceed.

Here are 7 checks. If you can answer yes to 4 out of the 7, you can jump.

1. **Have you experienced growth in the last 3 – 5 years?** Growing churches are better able to take steps in mission. New people will have come because of the sense of mission and will be excited to support the new direction.
2. **Have you undergone a grass-roots planning process?** There are two aspects of this. First, are your plans likely to facilitate growth increasing? To do so they need to be about the community you are seeking to serve and not just about the church. Second, is there a direction broadly and widely owned. The plans of a visionary leader alone are less likely to find the resources they need than a grassroots plan.
3. **Are there other ways of achieving the outcomes you are looking for?** Having explored other options and giving the church 3 or more possible ways of achieving the mission will grow people's confidence in the leadership making this decision and therefore their willingness to give.
4. **Have you got a good match between the current minister, the community and church?** A church experiencing a good match between the paid staff and the paid staff building strong links with the community will help with the possibility of ongoing growth in mission.
5. **Have you had an increase in giving in the last 3 years as a result of a giving invitation?** If your church has already experienced an increase in giving for a mission purpose you will have greater confidence that you can do it again.
6. **Do you already have the first 6 months of resources?** Is there a buffer which allows you to take the first steps?
7. **What is God saying to you when you pray about this?** Maybe this should be first on the list. As you have prayed as a community what do you believe God is saying?

Carolyn Kitto is author of Spirited Generosity and a church consultant.

www.spiritedgenerosity.com
www.spirited.com.au



Treasurers

Dealing with the ATO

Did you know that the ATO will only discuss your entity's tax affairs with an authorised contact person according to the authority provided to them? At all times you need to know who the ATO has listed as your congregation's 'Authorised Contact' and 'Associate'. It is recommended that this item be included on the agenda of your AGM, to ensure that it is reviewed annually and the list of authorised persons is kept up to date.

To inform the ATO of changes to your authorised contacts, you need to complete *Change of Registration Details form NAT2943* (available from the CBU or the ATO) and it must be signed by the existing 'Associate'. If either you do not know who your associate is, or the person is no longer available to sign the paperwork, the process is as follows:

1. Church Council meets and nominates at least 2 persons as authorised contacts and at least 2 persons as associates. Ensure that minutes of the meeting include the full names and positions of the people authorised.
 2. Complete Change of Registration Details form NAT2943 as per instructions on the form. At question 14, write 'Remove all existing contacts'.
 3. Have one of the newly nominated associates sign the declaration at the end of the form.
 4. Keep a copy of the form to refer to in the future so that you will know who the contacts are.
 5. Post the original form to the address on the form with a copy of the meeting minutes (make sure the minutes have your ABN written on them). It will take 28 days from when the ATO receive the form for it to be processed.



PAYG issues and your BAS

For congregations that have lay employees paid through the Payroll Bureau, there were some changes earlier in the year to how PAYG obligations are reported on the BAS. Many congregations have been experiencing issues with the refunds due to them from the Australian Taxation Office (ATO).

The Congregational Bookkeeping Unit is a registered BAS Agent, and has already assisted over one third of our Payroll Bureau clients by submitting electronic requests for corrections to refunds on their behalf, saving them lengthy phone calls to the ATO.

A Memorandum of Understanding (MOU) will be issued to all Payroll Bureau clients in the near future. The aim of the MOU is to provide a foundation for close co-operation between the Payroll Bureau and the Employer (congregation), to ensure a timely and efficient payroll service. Signing of the MOU will also authorise us to act on your behalf in dealing with PAYG matters with the ATO. Please ensure that this is executed and returned promptly.

Once we receive your executed MOU, we will be able to add your congregation to our client list on the ATO system. This will facilitate our proposed solution to the BAS refund issue. It will enable us to run a report of our entire client list and identify where any congregation has not received the correct refund. We will then immediately be able to request a correction. This means that refunds may still occur in two separate instalments, but this will occur in a more timely manner and without any further action required of treasurers.

If you believe that your congregation has not received the full refund to which you are entitled, please contact the Congregational Bookkeeping Unit on **(08) 8236 4215** or cbu@sa.uca.org.au

Mission and Service



2013 Mission and Service Fund

The 2013 Mission and Service Fund response form has been distributed but can also be downloaded from <http://resources.sa.uca.org.au/mission-and-service-fund.html>. Your prompt reply will greatly assist with our 2013 budgeting. If you need assistance with the form please contact **Peter Harbison 8236 4270**. Thank you for your cooperation.



Treasurers

Calling all Auditors

We appreciate the important contributions made by those qualified accountants who help and have helped congregations by providing auditing services in the past. The CBU has continued to receive requests from congregations to help them to find a suitable auditor. The demand for such assistance at times exceeds what our dedicated auditors are able to provide.

Uniting Church Regulations require auditors to be members of the Institute of Chartered Accountants in Australia, CPA Australia or eligible for registration as a company auditor under the Corporations Law. However if the congregation's gross income for the year is less than 2.5 times the notional stipend (for 2012 this means gross income less than \$116,600), the books may be audited by TWO PERSONS who do not have the above qualifications, but are considered by the church council to be 'fit and proper persons to undertake the responsibility' who are not members of the Church Council, Board or Committee. (A guidance document is available from the Synod office upon request.)

We would like to create a list of auditors to whom we can refer congregations. Please let us know if you or anyone you know is qualified and willing to help churches with their audits, either on a voluntary basis or for a small fee which can be negotiated.

Payroll

The cut-off date for receipt of timesheets and leave forms by the Payroll Bureau is **7 December 2012**. Nett Wages will be deposited into employees' bank accounts on **Friday 14th December**.

Ministers Stipend Sheet 2013:

The Ministers' Stipend, Allowances and Charges Sheet for 2013 rates will be placed on the Uniting Church SA web site as soon as possible. Click 'Business & Administration' and then 'Stipends'.

E-mail address for Monthly Statement of Payroll:

Payroll Statements are e-mailed to the congregation contact prior to direct debit on the 14th of the month. If there has been a recent change to the contact's e-mail address for these statements, please advise the Payroll Bureau as a matter of urgency to ensure continuing confidentiality of personal information.

Direct Debit Authorities:

Please notify the Payroll Bureau of any change to bank details for direct debits to take place. A new Direct Debit Authority Form is available on our web site <http://resources.sa.uca.org.au/finance/about-finance.html> There is also the option to advise other departments on the same form.

Leave Forms:

It is imperative that leave forms are completed, signed and submitted to the Payroll Bureau for the processing of any leave taken by employees who accrue leave. This ensures that record keeping is up-to-date as well as ensuring that

correct payment is made at time of termination. All leave accrued should be recorded as a liability in the congregational Financial Statements.



MYOB Rollover to the new financial year

Even though you have not completed the 'Start A New Financial Year' process, MYOB will allow you to enter transactions for the new year. You should NOT roll over to start a new financial year in MYOB until your auditor has signed off. Once you start a new financial year, it will not be possible to make any changes or corrections in the year just ended. Instructions on how to complete the process will be published in the first edition for 2013.



Holiday Break office hours and processing deadlines

The Synod office will be closed from C.O.B. **Friday 21 December 2012** and will re-open on **Wednesday 2 January 2013**. UC Invest will however be open for business, except on public holidays.

The processing deadline for Accounts Payable and Ministers Trust Accounts is **Tuesday 18 December 2012** for payment on **Friday 21 December**. The cut-off for first payments in 2013 is **Tuesday 8 January** for payment on **Friday 11 January**. Network Treasurers should post their accruals to Financial Services by the first week in January.

Financial Services Team - Contacts

Finance:

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

Congregational Book-keeping Unit:

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

Payroll:

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

