



Dollars & Sense

April 2018 Newsletter from the UCSA Resources Team

Presbytery Property Review

Did you know that collectively the Uniting Church in SA has responsibility for over 500 properties around South Australia?

At Union in 1977 properties previously held by the Congregational Union of SA, the Presbyterian Church of SA and the Methodist Church (S.A) Property Trust Act were vested in the Uniting Church in Australia Property Trust (S.A.). The Property Trust holds these properties for the beneficial use of congregations, and each congregation's church council has responsibility for the management and administration of the properties it uses.

We are blessed by this legacy of the past, and the use of buildings in which we can gather together to worship. Yet with this blessing comes responsibilities of stewardship, and the requirement to comply with legal obligations. How to meet our

responsibilities in these areas was an area of focus by the Resources Board at its annual planning meeting in 2017.

The Property Trust is seeking a clear understanding of the state of the properties vested in it. To assist this process, a register to track whether each of our properties is meeting legislative requirements will be set up. It is also envisaged that there will be a mechanism to monitor or receive annual congregational property review reports, which is required by the UCA regulations.

After careful consideration, a recommended strategy was endorsed by the Synod Property Committee and approved by the Resources Board. This has formed part of a project now known as the Presbytery Property Review (PPR).

The PPR is still in its initial stages, and is currently focussed on sorting the extensive range of documentation we have about

our properties around the state. Property Services will soon recruit a Buildings Officer, who will work with congregations to gain an understanding of our properties and assist congregations with keeping these safe. This is a long term project, and as it develops, further information will be provided.

The Property Services team looks forward to working collaboratively with congregations to ensure we meet our legal and compliance obligations, and that together we effectively steward our resources to support our mission and ministry. As a Christian community the Uniting Church is committed to providing a safe place for all people, therefore it must do all it can to ensure the properties vested in it are safe for its members.

Astrid Kuivasaari
General Manager, Resources

Uniting Venues SA

Uniting Venues SA – Project Update!

The Adare re-roofing project is now complete and the result looks magnificent. Works commenced in mid-October 2017 and were completed during the week leading into Christmas.

The project was reasonably complicated due to the height and design of the building. Scaffolding was used to provide a safe working environment for the tradespeople involved in the project.

In addition to replacing the roof cladding and gutters, all of the fascia boards and scotias were either repaired or replaced as well as painted and two damaged chimneys were repaired.



The second of our two projects is almost complete at Nunyara. The former manager's residence (located adjacent the office) has been converted into 132sqm of multi-purpose meeting space.

Once complete, the new room will provide increased flexibility and choice for guests as well as much needed indoor space for school activity camps on rainy days.

The name of the new room, The Wayirriti Room, is Kurna language for 'stillness' and recognises the former use, when it was a residence, by Stillpoint Spirituality Centre.



Thanks and praise is given to God for His abundant blessing for Adare and Nunyara and the broader Uniting Venues SA team.

Mark Lee
General Manager, UVSA

Safe-Tea Break

Welcome to the second instalment of 'Safe-Tea Break' for 2018 - and my ongoing quest to try and demystify WHS. In this issue I'm focussing on First Aid, as I'm often asked questions such as "how many first aiders/kits should we have?", "what should be in them?" and "how often should we check it?"

There is no single answer to this for any business or organisation as we come in various sizes and undertake a wide variety of activities. For this reason and like many other areas of WHS, the WHS Regulations require that we base our provision on a suitable assessment of the risks. This can add to the confusion, so the following points are intended to help with this:

- There should be a suitably stocked first aid kit available to all workers (including volunteers) at all times on the church premises.
- The equipment, number and location of first aid facilities and the contents of first aid kits should be relevant to the types and severity of injuries that are likely to be suffered. The following is a link to the First Aid in the Workplace Code of Practice (https://www.safework.sa.gov.au/uploaded_files/CoPFirstAidWorkplace.pdf) which contains a list of the common items to include in first aid kits and an example of a first aid risk assessment.
- It may be appropriate to have one fully stocked kit located centrally that everyone can access or to have additional kits located in areas specific to the injuries in that location (e.g. a burns or catering specific kit in a high use kitchen area).
- If locations such as halls, op shops and men's sheds are used by volunteers at times when they would not have access to a main kit, then another kit in this area is appropriate.
- Church activities that take place away from the main church building (e.g. church picnics, camps or excursions) should also be assessed and provisioned accordingly.
- Numbers of trained first aiders should be determined by your assessment too, but as a general guide there should be 1 for every 50 people in low risk environments and 1 for every 25 in high risk environments. The code of practice refers specifically to workers and therefore allows for some flexibility.
- It is good practice and generally expected that children and youth activities (particularly where parents will not be attending) will have someone present who is trained in first aid. Where

particularly young children and babies are involved, this should include first aid training specific to young children.

- As some congregations may have various trained medical professionals and members who are trained first aiders elsewhere, it's worth requesting this information and identifying those who would be willing to act in an emergency, so that a list of people can be compiled.
- Displaying information on who can assist as well as the contact details of the nearest medical centres, GPs or hospitals is also good practice.
- It's not always necessary to have a trained first aider for a very small number of employees or volunteers in low risk roles such as administrators, so long as they have access to a kit and can contact someone or local medical practitioner easily if needed. This is more of a concern in higher risk remote locations where it may be some time before help could arrive.
- Checking kits and any other equipment should be based on the frequency of its use. You are required to have a suitably stocked kit at all times so annual or 6-monthly checks may be perfectly fine in very low use situations, but weekly or monthly checks may be more appropriate in high use circumstances. I've also known first aid kits and contents go 'missing' for other reasons, so regular checks are never a bad thing.
- You do not necessarily have to provide first aid facilities for external hirers/users of the property, however many congregations will provide access to the first aid facilities by default. You should advise hirers on your local situation and any procedures you expect them to follow. If you would like them to provide their own facilities, then this should be covered in your licence agreement.

Hopefully this will assist you with your congregation's provision, however, further information on First Aid in the Workplace is available on the Safework SA website here:

https://www.safework.sa.gov.au/show_page.jsp?id=113693

If you would like to discuss this or any other WHS related matters, I work Tuesday, Wednesday & Thursday at the Synod office and can be contacted on wbooth@sa.uca.org.au or by phone on 8236 4214.

Wayne Booth
WHS Coordinator

Insurance Services

Hi everyone. Well, we are coming into the cooler season, so just a reminder for everyone to make sure the gutters of any buildings are clear of debris - particularly if there are trees nearby. Over the last year we had a number of water soaked buildings caused by blocked gutters overflowing. So it's time to trim back trees and shrubs etc.

Something else to keep in mind as we approach the busy season for fetes and fairs - if you are thinking of having an event and require a certificate of currency for Public Liability to give to your local council, or require any advice, please give us a call.

The Synod insurance program provides protection from actions brought against the church as both the property owner and in connection with its recognised activities. However, our cover does not extend to include liabilities of other parties conducting activities at or on church premises. This includes "third party vendors" where they are legally responsible (arising from an incident/activity where they are at fault,) to pay compensation for bodily injury to other people or their property.

Non-Uniting Church/other stall holders need to be aware of the risks they take if they

do not have Public Liability insurance and would be prudent to arrange insurance to cover their own particular circumstances.

If you have any other questions about insurance, please contact me or Susanne Alley in Insurance Services on 08 8236 4222 or email us at insurance@sa.uca.org.au

Tony Phillips
Manager, Insurance Services

Human Resources: It's all about people...

Uniting Church SA values people and is committed to providing a safe, healthy and productive work environment. Human Resource practices can influence behaviour, attitudes and performance within the workplace.

Uniting Church SA Human Resources can provide Church Councils on behalf of their congregations with advice, resources, assistance and expertise from a first-tier enquiry basis through to more complex and specific human resource matters. This edition focuses on implications of changes to employees' terms and conditions of employment.



Church Councils in their mandate to enable congregations to fulfil their ministry and mission objectives, periodically undertake reviews of the resources the congregation will require. In some cases such reviews may involve changes to the terms and conditions of employment for paid staff. These changes are required to be made in accordance with the Fair Work Act 2009 and/or relevant award provisions, and take into account the sensitive nature of such matters and any potential conflict of interest. It is therefore strongly advised that when congregations are considering new ministry and mission

initiatives which may affect the current staffing employment terms and conditions, the Church Council Chairperson (or their delegate) consult with the Presbytery & Synod Human Resources team.

For further information please contact Presbytery & Synod Human Resources on: 82364234 or email humanresources@sa.uca.org.au



Statutory Compliance and Workplace Health and Safety: a property perspective

Who is responsible for Statutory Compliance as it relates to Property?

The day to day management of property (including statutory compliance) is the responsibility of the congregation which occupies that property as the custodial user. The property is held in the name of The Uniting Church in Australia Property Trust (S.A.) as the legal entity for all Uniting Church property in South Australia. Uniting Church SA also has its own policies related to church property.

What is Workplace Health and Safety?

Workplace Health and Safety refers to workplace provisions, environments, policies, systems and standards aimed at providing satisfactory standards of health and safety for persons at workplaces. The Workplace Health and Safety Act 2012 prescribes how health and safety should be provided for in all Australian workplaces and the Workplace Health and Safety Regulations 2012 provides the health and safety principles and systems which apply. Approved Codes of Practice and Australian Standards, which detail acceptable methods and actions for achieving health and safety in a workplace, may also apply.

Why do churches need to apply Workplace Health and Safety?

People are at the centre of all church activity, whether in paid or volunteer roles or as worshippers and visitors. The health and safety of all who participate in church activities or who enter church property falls within the broad scope of responsibilities discharged by a church council on behalf of the congregation. As a consequence, there needs to be an active and demonstrated commitment to Workplace Health and Safety.

Who is responsible for Workplace Health and Safety?

Everyone who may affect health or safety at a workplace has a duty. The responsibilities and duty of each category of person in a workplace are defined according to their role. These categories include employers, persons conducting a business undertaking

(PCBU), workers, contractors, volunteers, self-employed people, occupiers of buildings, owners of buildings used as workplaces, manufacturers and suppliers and all other persons (who are not PCBU's, workers or occupiers) at a workplace.

How do congregations respond to Workplace Health and Safety?

Taking an active role in Workplace Health and Safety means inducting workers to the site, and auditing and reviewing property practices and activities to identify and rectify hazards. Demonstrating this commitment will mean the development of congregation policies and procedures as a record of commitment. Some congregations may find that they will have some expertise within their congregation, as Workplace Health and Safety is widely practised within the broader community and workforce. Others may need some assistance to get started.

Why do we need Property Policy and Processes?

While statutory compliance defines our legal responsibilities in relation to church property, the Uniting Church SA has also developed its own policies and processes to deal with issues which are unique to the governance of the wider church. It ensures consistency in dealing with regular property issues.

When do Property Policy and Processes apply?

Property policy and processes apply when congregations wish to enter into arrangements which are contractual or affect the liability of the Church's legal entity, the Property Trust. This includes areas such as property transactions, contractual agreements and development.

Where do I find more information?

Information and resources are on the Uniting Church SA website, to aid congregations in property related compliance. Additionally, congregations are able to contact Catherine Stock, Senior Buildings & Projects Officer, on 8236 4240, for further information.

Matt Wilson
Manager, Property & Projects

Financial Services & Screening Services Unit

Finance - General

2018 Mission & Service Fund Contribution Response Forms

Thank you to those congregations who have forwarded their 2018 Mission and Service Fund Contribution Response Form to the Synod office. To date, 77% of response forms have been received.

These are important for the Synod budgeting process and reflect the commitment of congregations to the work of the wider church. If you are yet to send in your congregation's form please download from the following link and complete and return it to the Synod Finance department. Your prompt attention to this is appreciated.

Forms can be downloaded from <http://sa.uca.org.au/finance/mission-and-service-fund>

Should you have any questions about completing the form or payment methods please contact Peter Harbison on (08) 8236 4282 and for country callers 1300 766 956.

Australian Charities and Not for Profit Commission (ACNC)

For those congregations whose financial year end is 30 June this is a reminder that the 2017 Australian Charities and Not-for-profits Commission (ACNC) Annual Information Statement (AIS) should have been completed by 31 January 2018. Please ensure your congregation's AIS has been submitted to avoid the risk of penalties.

For those congregations whose financial year ends 31 December, the AIS is due by 30 June 2018.

A guide to completing the 2017 AIS is now available on the Uniting Church SA website (<http://sa.uca.org.au/finance/acnc>)

Audited Financial Statements for 2016 and 2017

Faith Communities, Congregations and Linked Congregations ('parishes') are reminded that copies of audited financial statements should be forwarded to the Synod office by 30 June 2018. Financial statements consist of a Balance Sheet, an Income Statement (Profit & Loss) and an Audit Statement. Audit regulation 3.8.7 can be viewed at https://assembly.uca.org.au/images/resources/Regulations_Policies/2015-Regulations-updated-August-2017.pdf

Thank you to those congregations, 'parishes' and faith communities who have submitted a copy of their audited 2016 financial statements to the Synod Financial Services Team. Although these were due by 30 June 2017 there are still a number yet to be received. Please assist in complying with regulation 3.8.7 by sending these in as soon as possible.

Your assistance is most appreciated. Queries: Peter Harbison (08) 8236 4282; country callers 1300 766 956.

Receiving a change of bank details advice – watch out for scams!

If you regularly pay suppliers directly to their bank account and are advised of a change to bank details please be sure you can verify that the source of the instructions is bona fide.

If a change is advised to you by email you should firstly check that the email address is not a 'phishing' address (scam). If you are in any doubt you should contact the supplier by phone on a number you already hold or by consulting White Pages for the number.

Payroll

Single Touch Payroll – ATO information

From 1 July 2018, if you process your own payroll and have 20 or more employees, you will be required to use Single Touch Payroll (STP)-enabled software to report your tax and super information to the ATO.

Employers will be required to report the following on or before payroll pay day:

- Employee payments such as salaries and wages
- PAYG (pay as you go) withholding tax
- Super information

Employers with 19 or less employees will be required to use STP from 1 July 2019, subject to legislation being passed.

If your payroll is processed through the UCSA Payroll Bureau this will all be taken care of.

To find out if you need to report through Single Touch Payroll, count the number of employees you have as at 1 April 2018.

This STP reporting requirement will mean:

- Employers may not need to provide the ATO with an end of year payment summary
- Payment Summaries to your employees at the end of the financial year (30 June) may not be necessary if you start reporting through STP
- Your employees will be able to see their year-to-date tax and super information through myGov
- In the future, STP information will be used to prefill your activity statement

Actions required by your congregation if you run your own payroll processing:

- Check out when STP-enabled software will be ready from the supplier of your payroll software.
- Ask your payroll service provider how to get ready.
- Review your current payroll processes to see if they can

be updated.

- Develop an implementation plan.

More information is available on <https://www.ato.gov.au/Business/Single-Touch-Payroll/>

Super contributions – if your congregation processes its own payroll, are you paying the correct superannuation amount?

Generally, if you pay an employee \$450 or more before tax in a calendar month, you have to pay super on top of their wages.

The minimum you must pay is called the super guarantee (SG):

- The SG is currently 9.5% of an employee's ordinary time earnings.
- You must pay SG at least four times a year, by the quarterly due dates.
- You must pay and report super electronically in a standard format, ensuring you meet SuperStream requirements.
- Your super payments must go to a complying super fund – most employees can choose their own fund.
- If you don't pay the SG on time, you may have to pay the super guarantee charge (this includes an interest charge and admin fees as well as any SG shortfall).

Planned new legislation may see employers face paying court-ordered penalties, including up to 12 months in prison where they hang on to rather than pay the required minimum super contributions.

Advising Payroll Bureau about termination of service of employees

If paid staff at your congregation leave their position or finish a contract, and your congregation's payroll is processed by the Payroll Bureau, it is vital that the Bureau is advised straight away.

This will ensure that individuals receive the correct final pay and any unused annual leave is also taken into consideration.

A termination of service form can be found on the Payroll page of the UCSA website at: Uniting Church SA - Payroll Bureau Service (<http://sa.uca.org.au/finance/payroll-bureau-service>)

Payroll cut-off dates for timesheets and leave forms

Timesheets and any leave forms should be submitted to the Payroll Bureau as soon as possible at the end of each month and no later than the 4th of the following month (unless otherwise communicated). This will greatly assist Payroll in completing the pay cycle on time.

Timesheets & leave forms can be scanned & emailed to payroll@sa.uca.org.au or posted or faxed.

If you have any questions, please don't hesitate to contact Payroll by emailing PayrollUCA@sa.uca.org.au or phone 8236 4241 or 4242.

Congregational Bookkeeping Unit (CBU):

WARNING: MYOB UPDATES

Congregations using the 2016 or later versions of MYOB (AccountRight) may notice an "Update Now" button at the top of their screen. DO NOT click on this without first contacting CBU – phone 8236 4215 or email cbu@sa.uca.org.au. If your licence is more than 12 months old and you click this button, you will be charged for another 12 month subscription (\$804). Unless you are running your own payroll, MYOB annual updates are unnecessary at this time.

Diane Hughes
Manager Financial Services