



**THE UNITING CHURCH IN
AUSTRALIA
SYNOD OF NSW AND THE ACT
ANNUAL (UR2) RETURN FOR
CONGREGATIONS AND
PRESBYTERIES
FOR THE YEAR ENDED
30 JUNE 2011**

Congregation Name (if applicable)	Presbytery Name

**Due by:
Unaudited - 31 August 2011
Audited - 31 October 2011**

PART 1 – CONGREGATIONS COVERED

Please list all congregations included in this return

Name	ABN	Average Weekly Attendance (over 18 yrs)	Address

PART 2 – TREASURER’S PROFILE DETAILS

Please mark an 'X' in the box provided

Title: Mr Mrs Ms Miss

Name:

Address:

..... Postcode.....

Phone:

Mobile:

Email:

Correspondence Preference: Email Post

PART 3 - DECLARATIONS

(a) Auditor’s Declaration

Internally Appointed Auditor.

This only applies to small congregations which have an annual gross income of less than \$112,000 for 2010/11 financial year. If you satisfy the above condition and are eligible for Variations to Qualifications under UCA regulation 5.5.10, 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 2011 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
Date / /

.....
Signature 2nd Appointed Person
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 \$112,000 for 2010/11 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 2011 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

PART 4 – ASSISTANCE IF REQUIRED (HELP DESK)

If you require any assistance, please contact us.

treasurer@nsw.uca.org.au	
Fax: (02) 9264 4487	
Joseph Georgy <i>(Client Relations Accountant)</i>	Susan Brady <i>(Assistant Accountant)</i>
Phone: (02) 8267 4418	Phone: (02) 8267 4409

PART 5 - RECEIPTS AND PAYMENTS INFORMATION

RECEIPTS (WHOLE DOLLARS - GST EXCLUDED)	Code	2010/11 ACTUAL	2011/12 BUDGET
General Offerings from envelope/plate from Congregation attendees	R1		
Presbytery Levies	R2		
Wider Work - Donations received separately intended for specific causes, eg Christmas Bowl, Natural Disasters, etc	R3		
Income from UCA Organisations not including interest (ALL other sources eg SMRF grants, Reimbursements, etc)	R4		
Government Grants (if any from all levels of Federal/State/Local Government departments)	R5		
Interest income from Uniting Financial Services investments	R6		
Interest income from investments with non-UCA Financial Institutions (bank accounts)	R7		
Property income from all sources (hall hire, rent from other properties, etc)	R8		
Other Income (Sundries) eg Bequests, Fundraising, Insurance Claims, etc	R9		
TOTAL RECEIPTS	TR		

CAPITAL RECEIPTS	CR		
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Auditor Signature(s) _____

PAYMENTS (WHOLE DOLLARS - GST EXCLUDED)	Code	2010/11 ACTUAL	2011/12 BUDGET
Ministers Remuneration for Ministers, Deacons, Lay Pastors, Youth Workers' stipends (Accredited & Non-Accredited)	P1		
Lay Staff Salaries, Wages, Allowances, Honorariums	P2		
Reimbursements & Out of pocket expenses, etc	P3		
Consultants/Contractors (non-employees)	P4		
Rent paid (if any)	P5		
Repairs & maintenance to property - day to day repairs	P6		
Depreciation / provision for asset replacement	P7		
Insurance premium costs to cover property - buildings & contents	P8		
Electricity and gas expenditure	P9		
Water rates	P10		
Council rates (if any charged)	P11		
Living is Giving contributions	P12		
Contributions to other UCA Organisations- donations, grants, etc	P13		
Presbytery Levies	P14		
Contributions to Non-UCA organisations (eg Christmas Bowl), including local programmes, sponsorships	P15		
Audit/Accounting fees (if any)	P16		
Interest payments on borrowings (loans from all banks including UFS)	P17		
Stationery & printing costs	P18		
Telecommunications expenses (mobile phones, internet, fax, etc)	P19		
Postage & courier costs	P20		
Other Expenses (Sundries)	P21		
TOTAL PAYMENTS	TP		
SURPLUS/(DEFICIT)	TR-TP		

CAPITAL PAYMENTS	CP		
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Auditor Signature(s) _____

PART 6 - STATEMENT OF ASSETS AND LIABILITIES

ASSETS	Code	2010/11 ACTUAL
Current account with UFS	A1	
Investments (Bank accounts) Savings and Sinking Type with UFS	A2	
Investments (Bank accounts) Sales Proceeds deposit accounts with UFS	A3	
Bank accounts (all types) with other Non UFS financial institutions	A4	
Minister's Benefit Expenses Account	A5	
Land value of properties (using latest Valuer General's valuation)	A6	
Buildings & Fixtures (insured value) Valuation being replacement cost	A7	
Other Assets owned (Cars, Furniture, Office equipment, etc)	A8	
Other investments (Shares, bonds, etc)	A9	
Debtors (people or organisations that owe you money)	A10	
Other Assets	A11	
Total Assets	TA	
LIABILITIES		
Borrowing (loans) from UFS	L1	
Borrowings from all other financial institutions	L2	
Minister's Benefit Expense Liability (contra to A5)	L3	
Provision for lay staff related expenses (annual leave, long service leave, etc)	L4	
Creditors (people or organisations you owe money to)	L5	
Other liabilities	L6	
Total Liabilities	TL	
Total Assets less Liabilities (Net Assets)	TA-TL	

Auditor Signature(s) _____

Thank you for completing this return
Please send a copy to your Presbytery Treasurer prior to sending the original
to

Uniting Resources Client Relations Accountant P O Box A2178 Sydney South NSW 1235
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PART 5 - RECEIPTS AND PAYMENTS STATEMENT

RECEIPTS (WHOLE DOLLARS - GST EXCLUDED)	Code	Definition
General Offerings from envelope/plate from Congregation attendees	R1	This is the amount of money collected from members of the congregation during services either directly into the plate or via a direct debit system (eg Giving Direct) where the member authorises his/her bank account to be debited and the Congregation account to be credit on a periodical basis usually weekly).
Presbytery Levies	R2	To be completed by Presbyteries only collecting levies from their congregations.
Wider Work - Donations received separately intended for specific causes, eg Christmas Bowl, Natural Disasters, etc	R3	Apart from R1 above, members of the Congregation may give extra donations for a variety of causes, charities, etc, outside the life of the Uniting Church. The moneys collected here and banked through the books of the Congregation are then paid out to these external organisations. This payment is shown at P13 and P15 below.
Income from UCA Organisations (ALL sources eg SMRF grants, Reimbursements, etc)	R4	Congregations sometimes receive financial support from other parts of the Uniting Church via a grant (say the Mission Resource Fund), Reimbursement for expenses incurred (say for supply ministry), etc. This does not include interest received.
Government Grants (if any from all levels of Federal/State/Local Government departments)	R5	Some Congregations qualify for and receive Governments support for a variety of reasons.
Interest income from Uniting Financial Services investments	R6	Interest accrued and received on deposit accounts (fixed and at call) from Uniting Financial Services. Any dividends or distributions received by Congregations or Presbyteries from other Investments (shares, bonds, etc) should be reported to Uniting Resources.
Interest income from investments with non-UCA Financial Institutions (bank accounts)	R7	Contrary to R6 above, where the Congregation or Presbytery banks outside the Uniting Church, any interest accrued and received on Non-UCA deposit accounts is recorded here.
Property income from all sources (hall hire, rent from other properties, etc)	R8	Rent or any contributions received from tenants or hirers, leasing property from Congregations or Presbyteries should be recorded here
Other Income (Sundries) eg Bequests, Fundraising, Insurance Claims, etc	R9	Any income received of any kind not covered within R1 to R8 should be recorded her, including Fundraising, Bequests, etc. If fundraising it should show the net proceeds after expenses incurred.
TOTAL RECEIPTS		Addition of R1 to R9

Capital Receipts

So as not to distort the "Normal" or Operating Receipts shown above, any large sums of "one off" type income received by a Congregation or Presbytery should be recorded here. This includes sales proceeds (including interest) on any property sold plus sale of any other assets where the net proceeds received (net income after any trade in) is greater than \$2,000 (cars, furniture, office equipment, etc).

PAYMENTS (WHOLE DOLLARS - GST EXCLUDED)	Code	Definition
Ministers Remuneration for Ministers, Deacons, Lay Pastors, Youth Workers' stipends (Accredited & Non-Accredited)	P1	Any payments made to a minister of the word (both the 70% taxable and 30% MEA portions) in any capacity (including lay) must be recorded here. This includes stipends, allowances, beneficiary and support fund payments, supply, etc. Usually a Payment Summary (Group Certificate) is issued to the Minister.
Lay Staff Salaries, Wages, Allowances, Honorariums	P2	Same as P1 above but relating to Non- Ministry employees, usually admin type positions, employed under a HR contract., eg, paid Bookkeepers, secretaries, cleaners, musicians, etc.
Reimbursements & Out of pocket expenses, etc	P3	Where any member of the Congregation needs to be reimbursed for any expenses incurred
Consultants/Contractors (non-employees)	P4	These are not employees but rather people engaged to undertake a specific task for a specific set period. Distinguishing factor here is that such persons will issue you with an Invoice and have an ABN. The GST paid on such invoices can then be claimed as GST credit on the Congregation's BAS. These exclude tradespeople engaged under P6 below.

Rent paid (if any)	P5	If property is being rented for whatever purposes (eg property rented for youth worker, minister's manse being renovated and requiring temporary accommodation, etc)
Repairs & maintenance to property - day to day repairs	P6	These are low cost day to day repairs to Congregation's property or assets, eg, repairs to motor vehicle, appliances, plumbers, electricians, etc. they exclude major capital works, eg new kitchens, bathrooms, etc. See Capital Expenditure category below
Depreciation / provision for asset replacement	P7	Where Congregations save money into a sinking or savings (UFS deposit account) for future property (building) improvements or eventual asset replacements (eg replace photocopier, car, stove, etc). The monies saved earns interest over future years and maintains its future dollar value to cover the future inflated purchase price of the asset so the congregation isn't completely out of pocket.
Insurance premium costs to cover property - buildings & contents	P8	Insurance premiums paid to Synod on all types of insurance cover taken
Electricity and gas expenditure	P9	Electricity, Gas charges on all Church property
Water rates	P10	Water Rates charges on all Church property
Council rates (if any charged)	P11	If any are charged
Living is Giving contributions	P12	Contribution to Synod towards selected programmes or the tithe option
Contributions to other UCA Organisations- donations, grants, etc	P13	Includes contribution towards a shared ministry position where another (lead) congregation takes charge of the payroll in recording and issuing the Payment Summary, or one off donations where several congregations combine to undertake a community type project, etc
Presbytery Levies	P14	To be completed by Congregations only. Presbyteries set a levy each year using an allocation model for their congregations. There is no single system although it could be based on one or more of the following :- 1. turnover (income) 2. membership 3. Incremental add CPI to last year
Contributions to Non-UCA organisations (eg Christmas Bowl), including local programmes, sponsorships	P15	This is the payment of the monies collected for Non-UCA community projects and donations.
Audit/Accounting fees (if any)	P16	Payment of any fees to auditors appointed
Capital and Interest repayments on borrowings (loans from all banks including UFS)	P17	This is the interest expense paid on borrowings (loans) from all banks including UFS.
Stationery & printing costs	P18	All office stationery, printing costs – including ink toners for printers, batteries, photocopy paper, etc
Telecommunications expenses (mobile phones, internet, fax, etc)	P19	Payment of all landline phones, mobile phones, internet connection plans, etc
Postage & courier costs	P20	Self explanatory
Other Expenses (Sundries)	P21	Covers any expenses outside or not covered elsewhere within P1 to P20
TOTAL PAYMENTS		Addition of P1 to P21
SURPLUS/(DEFICIT)		Total of Receipts ("R" codes) less Total of Payments ("P" codes)

Capital Payments	So as not to distort the "Normal" or Operating Payments shown above, any large sums of "one off" type expenses by a Congregation or Presbytery should be recorded here. As a rule, any item over \$2,000. This includes purchase of any property (real estate), major building improvements/extensions, new kitchens, bathrooms, purchase of motor vehicles, office equipment, furniture, etc, distinguishing feature is that such assets attract depreciation over their useful life time. Principal repayments on a UFS loan are also shown here.
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STATEMENT OF ASSETS AND LIABILITIES

ASSETS	Code	Definition
Current account with UFS	A1	This is the Congregation's working bank or current account (usually a UFS cheque account) from which all of the operational income (Receipts R1 to R 9) are banked and all operational expenses (Payments P1 to 21) are paid.
Investments (Bank accounts) Savings and Sinking Type with UFS	A2	This is the savings account into which P7 accumulated depreciation over the years has been saved (and banked) for the future refurbishment or upgrade of property or future replacement of other Congregation assets
Investments (Bank accounts) Sales Proceeds deposit accounts with UFS	A3	If the Congregation has any sales proceeds from past sale of real estate, the proceeds from settlement are banked here accruing interest. These monies cannot be used for operational purposes. Refer "Sales Proceeds" policy.
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 banks with a financial institution other than the UFS, the balance of these bank accounts are recorded here
Minister's Expense Account (MEA - Cheque account)	A5	Where the Minister's Expense Account takes the form of a cheque account instead of a corporate credit card or supplements a corporate credit card, then the balance is recorded here
Land value of properties (using latest Valuer General's valuation)	A6	The value of the land portion of the Congregation(s) being reported in this return. If it covers multiple centres (as shown in Part 1 of this return), then all these values have to be consolidated.
Buildings & Fixtures (insured value) Valuation being replacement cost	A7	Same as above but covers the building(s) portion. Sometimes, the Insured (replacement) value is higher than the market value or sale price, which can be achieved. To be consistent, the insurance value is taken
Other Assets owned (Cars, Furniture, Office equipment, etc)	A8	The depreciated value of each asset on the Congregation(s) fixed asset register
Other investments (Shares, bonds, etc)	A9	Current market value of any other types of investments held by the Congregation. If shares, bonds, etc, please inform Uniting Resources.
Debtors (people or organisations that owe you money)	A10	The current book value of any monies owed to the Congregation
Other Assets	A11	Any other assets of value not covered elsewhere in A1 to A9
TOTAL ASSETS		Total of A1 to A11
LIABILITIES		
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 above, but borrowed from an other (Non-UCA) financial institutions
Minister's Expense Account (MEA - Cheque account - contra to A5)	L3	Opposite of A5 where monies owed to Minister
Provision for lay staff related expenses (annual leave, long service leave, etc)	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 (if leave not taken) at the time of resignation/retirement, they are paid to the employee
Creditors (people or organisations you owe money to)	L5	Any debts owed to anyone person or organisation by the Congregation or Presbytery, excluding L1 above
Other liabilities	L6	Any other liabilities not covered within L1 to L5, eg damages sought in any legal cases pending against the congregation/presbytery
TOATAL LIABILITIES		Total of L1 to L6
NET ASSETS		Total of Assets ("A" codes) less Liabilities ("L" codes)