

**BFP's REPORT of
2006 TREASURERS
SURVEY**

Compiled by the

**Congregation Team
Financial Management Services Group
(FMSG),
Board of Finance and Property (BFP)
NSW Synod**

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	3
Part 1: INTRODUCTION.....	5
1.1 PURPOSE OF REPORT	5
1.2 BACKGROUND	5
1.3 COMPILATION OF RESULTS.....	6
1.4 2004/05 HISTORICAL DATA.....	7
Part 2: SUMMARY OF 2006 SURVEY RESULTS.....	11
2.1 OVERVIEW	11
2.1.1 Response Rates by Presbytery	11
2.1.2 Changing Trends in Responses to Survey Questions Between 2001 and 2006.....	11
2.2 SECTION A: TREASURERS PERSONAL DETAILS.....	12
2.2.1 Preferred Mode of Contact.....	12
2.2.2 Qualifications of Treasurers.....	12
2.2.3 Commitment to Treasurer’s Role.....	13
2.2.4 Financial Payments for Undertaking the Role of Treasurer	14
2.3 SECTION B: FINANCIAL and BUSINESS ACTIVITIES OF CONGREGATIONS ..	15
2.3.1 Income-Generating Activities of Congregations	15
2.3.2 Effort Injected into Maximising Lease Rentals	15
2.4 SECTION C: DUTIES & ACTIVITIES OF TREASURERS	16
2.4.1 Cash Management Activities	16
2.4.2 Financial Reporting Activities	17
2.4.3 Accounting, Budgeting and Strategic Planning Activities	18
2.4.4 General Administrative Activities	19
2.4.5 Employment Contract and Awards Activities	19
2.4.6 Salary and Taxation Activities.....	20
2.4.7 Other Employment & Insurance Matters.....	21
2.4.8 Other Duties – Tithing and Fundraising	22
2.4.9 Other Duties – Property Management	23
2.4.10 Other Duties – Church Council.....	23
2.4.11 Audit of Accounts.....	23
2.5 SECTION D: TOOLS and RESOURCES USED BY TREASURERS	24
2.5.1 Instruction Manuals	24
2.5.2 Use of Computer Technology.....	24
2.5.3 MYOB UCAP Accounting Software.....	25
2.6 SECTION E: OTHER FEEDBACK.....	26
2.6.1 Contacts with Presbytery and/or Other Treasurers	26
2.6.2 Feedback on BFP Services.....	27
2.6.3 Fee-Paying Services Available From FSMG BFP.....	28
2.6.4 Specific Requests of BFP.....	28
2.6.5 Suggestions for Improving ‘ <i>Living Is Giving</i> ’	29
Part 3: INFLUENCE OF SURVEY RESPONSES ON FMSG’s CONGREGATION SERVICING STRATEGIES	30
Part 4: CONCLUSION	30
ATTACHMENT 1: 2006 TREASURERS SURVEY	32

EXECUTIVE SUMMARY

This report provides Treasurers with a summary of the results emanating from the 2006 Treasurers Survey, to enable comparisons of their individual congregations against presbytery-wide and state-wide results as well as to outline BFP's learning from the survey responses, how it will use the information, and what effort will be dedicated to further improving FMSG BFP services in the future.

A summary of key results from the Treasurers 2006 Survey includes:

General:

- 71% of treasurers responded to the survey (66% from metropolitan areas in 77% from regional areas);
- 16% of treasurers have recognised accounting qualifications, although 66% have attained some form of tertiary certificate or degree;
- Treasurers serve for an average 7.3 years and donate an average 4.5 hours per week to their role, although only 5% of treasurers are remunerated for their work by way of salary or honorarium (with the remaining 95% filling this role in a voluntary capacity);

Income generation:

- 56% of congregations earn income from church property leasing, and 25% earn income from residential property leasing (with the majority of these being in metropolitan areas);
- 14% of congregations earn income from opportunity shops (with the majority being in regional areas), and opportunity shops are likely to involve a higher level of volunteers than property leasing and may expose them to more 'employment' and industrial risks;

Cash management:

- There has been a significant increase in congregations banking with UFS over the past five years (from ~50% in 2001 to 74% in 2006);
- The use of electronic facilities has increased during the period 2001 and 2006 (from 38% to 44%);
- 35% of congregations use 'Giving Direct' to regularly contribute to church offerings, compared to 12% in 2001 – reflecting greater use of technology;

Financial reporting:

- 97% prepare financial statements for Church Council and BFP, 85% prepare annual budgets, and 81% of treasurers monitor actual financial results to budget;
- 92% complete and return the *annual BFP6 return* to Synod, compared to 80% in 2001 (indicating greater compliance);
- 84% of treasurers are now preparing BAS returns to the ATO, compared to 76% in 2001 (indicating less subcontracting of this task and/or greater compliance);
- 45% are involved in 3-year forward strategic and financial planning (56% in metro areas);
- 37% of congregations paid to have their annual audits undertaken, with audits costing an average \$630;

Employment of staff:

- 18% prepare employment contracts for all lay staff upon commencement of employment (this low percentage indicates potential exposures to legal, OHS and industrial risks);
- 47% provided information on workers compensation insurance policies to BFP (this low percentage indicates some congregations may not have such policies in place);

Other tasks:

- 77% of treasurers complete and send annual 'Living Is Giving' (LIG) targets to Synod, which compares similarly to 75% in 2001;
- 56% are involved in Property Committees and/or property maintenance and repairs;

Use of computer technology:

- 64% of treasurers have an email address, and use computer and accounting software;
- 36% of congregations have purchased MYOB UCAP software, but only 25% use it;

Feedback on BFP services:

- 90% of treasurers found BFP information useful, and 75% found their dealings with BFP helpful;
- Of the FMSG BFP services that could be offered in 2007: 36% wanted training workshops, 26% wanted more reference materials, 23% wanted presbytery visits, 20% wanted advice on income generation and asset development strategies;

Changes that are apparent since the 2001 survey include:

- Greater use of technology – internet, email and accounting software;
- Greater compliance in financial reporting, and in submission of BFP6 returns;
- Apparent reduced interest in networking with other treasurers, which may reflect increasingly busy roles and decreasing amounts of available time.

The 2006 survey responses will feed positively into FMSG BFP's planning and service delivery processes, with the aim to seeing increasing higher levels of servicing satisfaction, compliance and reporting, and use of technology in the future. Key strategies of FMSG for the next year include:

- Improving communication with treasurers and provision of support services;
- Finalising the drafting and distribution of reference materials (such as Treasurers Manual and GST Manual updates);
- Prioritising development and delivery of training and awareness workshops;
- Exploring additional solutions to ongoing pressures with financial management, compliance and reporting including workable income generation options and FMSG fee-for-service arrangements;
- Exploring BFP's capacity to service/fund congregations in the areas of: MYOB software, conduct of audits and/or other financial management arrangements.

We wish to thank all treasurers who completed and returned the surveys for their time and effort invested into this process. We trust that you will reap the benefits of this additional effort through our improved awareness and capacity to deliver even more relevant and broader services to Treasurers in the future.

Part 1: INTRODUCTION

1.1 PURPOSE OF REPORT

The purpose of this report is to provide Treasurers with a summary of the results emanating from the 2006 Treasurers Survey, to enable comparisons of individual congregations against presbytery-wide and state-wide results as well as to compare changes that have occurred since the 2001 survey.

This report also analyses the changes that are occurring across the congregations. This is relevant to the BFP and NSW Synod in setting future directions, making future decisions, and developing future policy on finance and property matters across the state. The extent that past directions, decisions and policy have addressed the needs of the treasurers also provides valuable feedback to the BFP Board and senior management.

The fast-paced accountability, legal, financial and technological developments in our world today place increasing demands on treasurers and congregations. The BFP aims to keep treasurers aware of the:

- Major aspects of these developments that need to be incorporated into the way congregation finances and property are ‘managed’;
- Potential risks that can occur if the increased responsibilities are not adequately implemented; and
- The preferred and simplest approaches the NSW Synod is taking in meeting these requirements.

We wish to thank all treasurers who completed and returned the surveys for their time and effort invested into this process (over and above their usual treasurer duties). This is a significant part of a valuable planning and review process within BFP, with the ultimate aim of improving the relevance and appropriateness of services and support provided to congregations. We trust you find this report illuminating and interesting.

If you have any queries about the content of this report, please contact Bronwyn Shead on telephone 8267 4476 or email bronwyns@nsw.uca.org.au. If you have any queries about congregational strategies that will arise from this report, please contact Kegan Kashian on telephone 8267 3431 or email kegank@nsw.uca.org.au.

1.2 BACKGROUND

Every five years, the Board of Finance and Property conducts a Treasurers Survey for the main purposes of:

- Understanding pressures and backgrounds of treasurers,

- keeping abreast of changes in their roles and responsibilities,
- Remaining aware of how the Financial Management Services Group (FMSG), BFP can best support and service them in their roles.

The results of each survey feed into the Financial Management Services Group’s (FMSG) future planning for servicing congregations and presbyteries. The outcomes of the 2001 survey led to:

- Presbytery-wide visits to speak with congregation treasurers about financial and property matters;
- Development and availability of the MYOB financial software that was customized to the needs of UCA organizations;
- Development of a Treasurer’s Manual into draft stage (which is currently being updated and will be released to congregations by end December 2006);
- Issue of the GST Manual;
- Revision of the BFP5A form and development of the BFP6 form;

1.3 COMPILATION OF RESULTS

The 2006 Treasurers Survey was undertaken during June/July 2006, although responses received by 31 October 2006 were included in this report. The *2006 Treasurers Survey* is appended at *Attachment 1*. Results are collated and presented on a presbytery basis to assure confidentiality.

Additional analysis has been undertaken through grouping presbyteries by size (small, medium, large) and by location (metropolitan and regional), to enable comparison of results with related presbyteries. Presbyteries have been allocated to these groups as follows:

Presbyteries are defined to include **congregations and presbyteries** in this report.

Classification of Presbytery Areas by Location:

Metropolitan	Regional
Canberra	Central West
Georges River	Far North Coast
Kuringgai	Illawarra
Parramatta/Nepean	Mid North Coast
Sydney	New England North West
Sydney North	Riverina
	The Darling
	The Hunter

Classification of Presbyteries by Size:

Small (<25 congregations)	Medium (25<>40 congregations)	Large (>40 congregations)
Far North Coast Illawarra New England North West The Darling	Canberra Central West Mid North Coast Riverina Sydney North	Georges River Kuringgai Parramatta/Nepean Sydney The Hunter

Treasurers are reflected within presbytery groupings as follows:

Locality of Presbyteries:

- 44% work in regional presbytery areas; and
- 56% work in metropolitan presbytery areas.

Size of Presbyteries:

- 13% work in small presbyteries (less than 25 congregations);
- 35% work in medium sized presbyteries (between 25 and 40 congregations); and
- 53% work in large presbyteries (more than 40 congregations);

1.4 2004/05 HISTORICAL DATA

Historical data from the 2004/05 BFP6 returns received from congregations and presbyteries by 31 March 2006 is included below for analytical and comparison purposes.

Analytical data by Presbytery:

Presbytery	Membership Numbers	Total Receipts \$m	General Offerings \$m	Property Income \$m	Total Payments \$m	Net Surplus (Loss)
Canberra	2,187	\$4.081	\$2.171	\$0.529	\$3.733	\$0.348
Central West	1,550	\$2.102	\$0.994	\$0.204	\$2.056	\$0.046
Far North Coast	1,190	\$1.520	\$0.708	\$0.109	\$1.483	\$0.037
Georges River	1,905	\$3.414	\$1.760	\$0.597	\$3.541	(\$0.126)
Illawarra	1,708	\$2.578	\$1.099	\$0.419	\$2.376	\$0.202
Ku-ring-Gai	3,811	\$5.897	\$3.467	\$0.835	\$5.410	\$0.487
Mid North Coast	1,442	\$2.098	\$1.008	\$0.152	\$1.746	\$0.353
New England North West	923	\$1.121	\$0.634	\$0.158	\$0.988	\$0.133
Parramatta-Nepean	4,077	\$13.889	\$3.055	\$1.359	\$13.250	\$0.639
Riverina	1,201	\$1.764	\$1.032	\$0.122	\$1.559	\$0.205
Sydney	2,480	\$9.309	\$1.865	\$3.708	\$8.747	\$0.562
Sydney North	1,378	\$3.612	\$1.648	\$0.990	\$3.534	\$0.079
The Darling	105	\$0.175	\$0.070	\$0.023	\$0.163	\$0.012
The Hunter	2,443	\$4.376	\$1.686	\$0.494	\$3.488	\$0.888
Total NSW Synod	26,400	\$55.938	\$21.196	\$9.699	\$52.173	\$3.864

Presbyteries with the most significant figures for membership, receipts and expenditure category are bolded.

Analytical data by Presbytery area location:

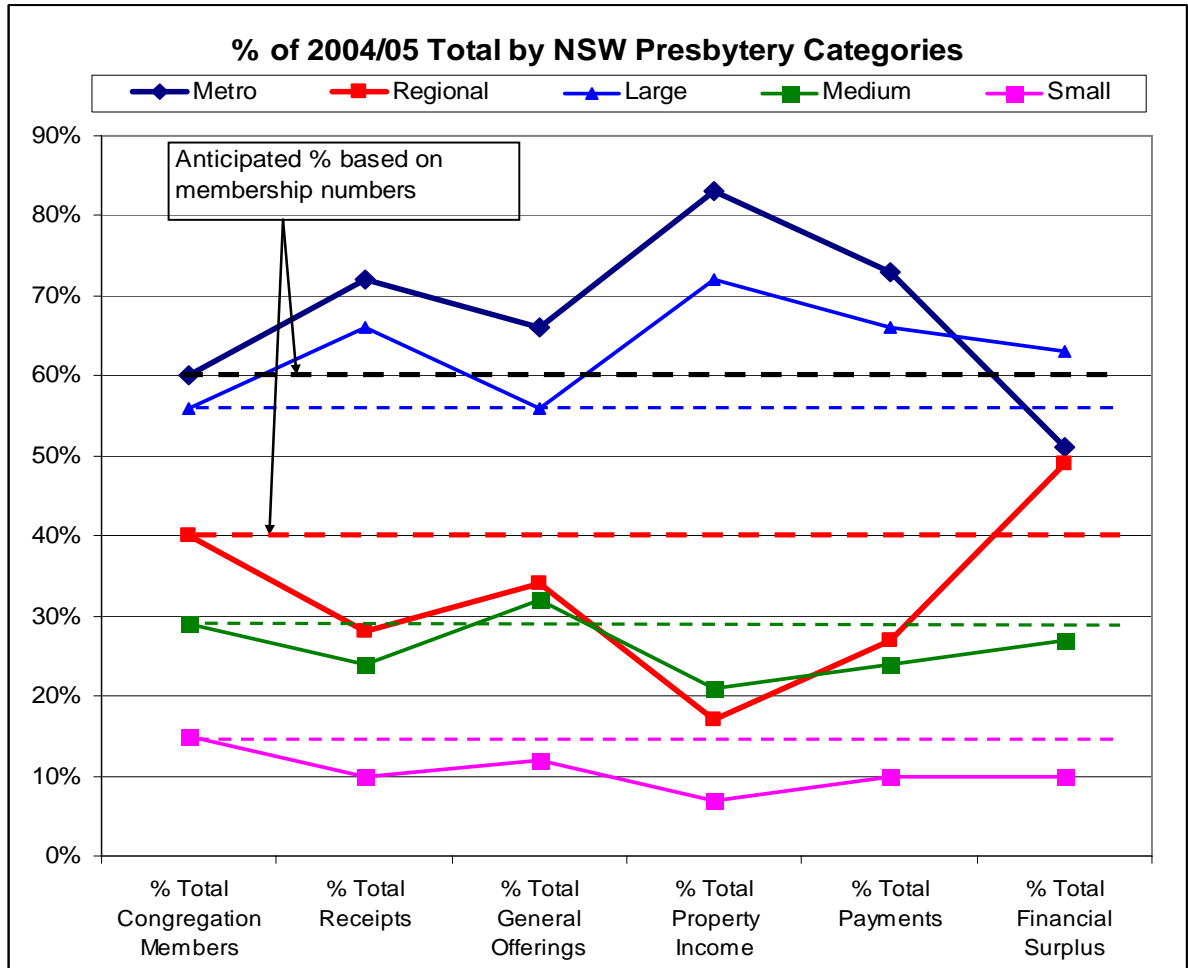
2004/05 Preliminary Information	NSW Synod	Metropolitan Presbytery Areas		Regional Presbytery Areas	
Congregation membership numbers	26,400	15,838	60%	10,562	40%
Total receipts	\$55.938m	\$40.204m	72%	\$15.734m	28%
General offerings	\$21.196m	\$13.965m	66%	\$7.231m	34%
Property income	\$9.699m	\$8.018m	83%	\$1.681m	17%
Total payments	\$52.173m	\$38.215m	73%	\$13.858m	27%
Net financial surplus	\$3.864m	\$1.989m	51%	\$1.876m	49%

Analytical data by Presbytery size:

2004/05 Preliminary Information	NSW Synod	Large sized Presbyteries \$m		Medium sized \$m		Small sized \$m	
Congregation membership numbers	26,400	14,716	56%	7,758	29%	3,926	15%
Total receipts	\$55.938m	\$36.886	66%	\$13.659	24%	\$5.393	10%
General offerings	\$21.196m	\$11.833	56%	\$6.852	32%	\$2.511	12%
Property income	\$9.699m	\$6.993	72%	\$1.998	21%	\$0.708	7%
Total payments	\$52.173m	\$34.436	66%	\$12.628	24%	\$5.009	10%
Net financial surplus	\$3.864m	\$2.450	63%	\$1.031	27%	\$0.384	10%

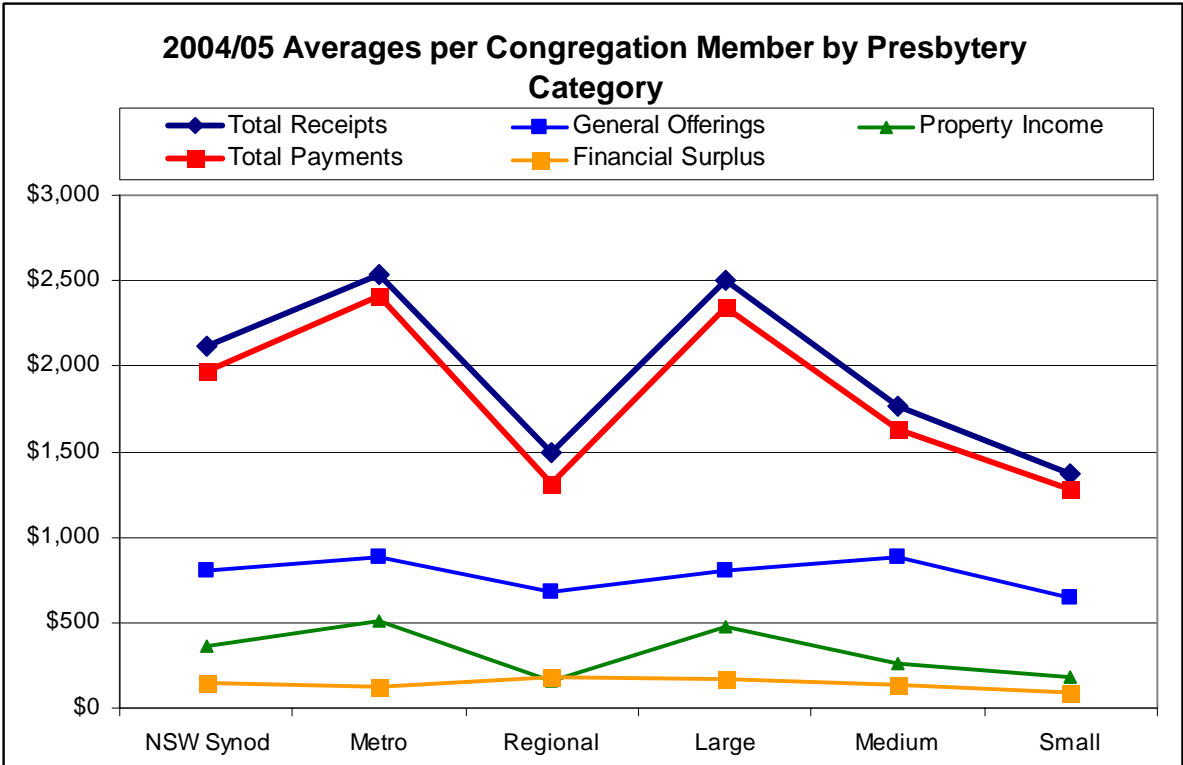
This tabulated information is diagrammatically shown below. The dotted lines represent the % of congregation members, and compares revenues, payments and net surplus for each presbytery category against this benchmark. As can be seen, metropolitan and/or large presbyteries tend to exceed their anticipated average (based on congregation membership numbers), while regional and/or small presbyteries tend not to reach an anticipated average. This suggests that congregations in metropolitan areas:

- Receive a higher amount of offerings per member;
- Have a greater capacity to earn income from property and other sources;
- Incur a higher level of cost (possibly due to higher salaries and property costs);



The graph below clearly shows the differences in averages per congregation member across the various presbytery categories. Metropolitan and/or large presbytery areas have significantly higher levels of total receipts and payments compared to the overall NSW Synod, while regional and/or small presbytery areas have significantly lower levels of total receipts and payments. Metropolitan presbytery areas also have higher levels of offerings and property income compared to the overall NSW Synod.

This higher level of income and expenses is expected to involve more time and attention from treasurers than would be required in smaller congregations, and is also likely to explain the greater involvement of metropolitan treasurers in budgeting, monitoring and reporting activities.



Part 2: SUMMARY OF 2006 SURVEY RESULTS

2.1 OVERVIEW

For the 2006 Treasurers Survey, 464 questionnaires were sent out and 328 were returned (71% response rate). Response rates were higher in smaller presbyteries (80%) than in large ones (66%), and higher in regional areas (77%) than in metropolitan areas (66%).

This response rate compares similarly with the 2001 survey where 437 questionnaires were sent out, and 314 returned (72% response rate).

2.1.1 Response Rates by Presbytery

Presbytery	Surveys Sent	Surveys Received	Response Rate
Canberra	36	24	67%
Central West	34	22	65%
Far North Coast	18	15	83%
Georges River	44	33	75%
Illawarra	22	18	82%
Kuringgai	42	31	74%
Mid North Coast	27	23	85%
New England North West	17	12	71%
Parramatta/Nepean	68	40	59%
Riverina	34	30	88%
Sydney	41	24	59%
Sydney North	29	19	66%
The Darling	3	3	100%
The Hunter	49	34	69%
TOTAL	464	328	71%

2.1.2 Changing Trends in Responses to Survey Questions Between 2001 and 2006

In some questions answered, there are remarkable similarities between the 2006 and 2001 responses. In the majority of instances, however, 2006 results differ to the 2001 responses and appear to reflect increased awareness of financial governance and acceptance of technological benefits in communication and accounting practices. It is expected that subsequent surveys will see greater movement within these trends in embracing technology and financial governance.

2.2 SECTION A: TREASURERS PERSONAL DETAILS

There are interesting trends that emerge in 2006 results when comparing the overall NSW Synod, and results by presbytery location and size. For this reason, the 2006 Survey results have been analysed and interpreted by these categories.

2.2.1 Preferred Mode of Contact

Contact preferences overall were: 38% preferred to be contacted by post, 32% by email, 24% by landline phone, and 6% by mobile phone;

PREFERRED MODE OF CONTACT	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metro	Regional	Small	Medium	Large
Post	38%	38%	39%	32%	36%	42%
Email	32%	38%	25%	22%	35%	32%
Landline telephone	24%	19%	29%	32%	24%	21%
Mobile	6%	5%	7%	14%	5%	5%
TOTAL	100%	100%	100%	100%	100%	100%

Post was the most commonly preferred in all localities, except in small presbyteries where it ranked equally with telephone. *Email* was preferred by 38% in metropolitan presbyteries, although only 25% in regional and 22% in small presbyteries, which tends to suggest a lower reliance on the internet. *Telephone* was preferred by only 19% in metropolitan presbyteries, but by 29% in regional and 32% in small presbyteries, which suggests a preference to more traditional means of communication. Regional and small presbyteries also preferred a higher percentage of mobile phone contact 7% and 14% respectively, compared to the other presbyteries.

2.2.2 Qualifications of Treasurers

A healthy 66% of respondents provided details of tertiary qualifications, with the areas of study dissected as follows:

- 22% completed a University business/commerce/accounting degree;
- 9% completed a TAFE accounting certificate;
- 4% completed secretarial or book-keeping certificates;
- 8% completed a teaching/education degree
- 5% completed a engineering degree;
- 5% completed a nursing or science degree;
- 5% completed post-graduate degrees not related to accounting;
- 9% completed other various certificates/degrees (such as hospitality, mechanics, arts).

Overall, only 16% of treasurers have completed post-graduate accounting qualifications. 19% of treasurers were located in large presbyteries, and 21% in regional presbytery areas. This partly reflects the willingness of church members to take on roles they may not necessarily feel comfortable with in order to fill a need of the church.

Training of treasurers in accounting matters is of high importance, although the cost of training and necessity to travel to attend training prohibits the extent treasurers are able to undergo training. Over the past two years, only 18% of treasurers have attended external training that is relevant to their role as Treasurer.

2.2.3 Commitment to Treasurer's Role

Treasurers have been in their roles for an average of 7.3 years, which represents a long-term commitment to serving the Lord in that role. This was higher in regional areas (7.9 years) and small presbyteries (7.8 years), than it was in metropolitan areas (6.5 years).

It is also worth noting that 52% of 2006 treasurers have been in their roles for 5 years or less. In 2001, this figure was higher at 62% of treasurers. This indicates there is strong stability of treasurers remaining in their roles.

Of the 87% of treasurers that indicated they were likely to remain treasurer in 2007, 89% were located in regional, and 85% in metropolitan presbytery areas. In 2001, 75% indicated that they would remain treasurer the following year.

Most treasurers (72%) are supported in their roles by other members of their congregations. This figure is higher than it was in 2001, where 63% were given assistance in their role.

Treasurers tend to be either very busy in other work commitments (40% either run their own business or work full-time), or are not so busy outside the home (45% are retired). There does not appear to be too much difference between localities and size, other than the regional presbytery areas having a higher percentage of retired treasurers than metropolitan areas. In 2001, 47% of treasurers were retired.

OUTSIDE WORK COMMITMENTS	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metro	Regional	Small	Medium	Large
Run own business	19%	12%	26%	17%	25%	14%
Work full-time	21%	29%	14%	19%	18%	25%
Work part-time	13%	17%	10%	11%	15%	13%
Retired	45%	42%	49%	49%	40%	48%
No other responsibilities	2%	0%	1%	4%	2%	0%
TOTAL	100%	100%	100%	100%	100%	100%

The average number of hours per week that treasurers dedicated to their role was 4.5 hours per week, with the highest response being an average 6.3 hours and lowest average being 2.2 hours. The average was higher in the metropolitan areas at 5 hours per week and lower in the regional areas at 4 hours per week.

2.2.4 Financial Payments for Undertaking the Role of Treasurer

Only 4% of treasurers receive some financial payment for their time, with metropolitan or large presbyteries being more likely to pay a salary or regular honorary payments, while regional areas or small presbyteries being more likely to pay one-off or irregular payments. In the 2001 survey, 5% of treasurers indicated they were remunerated in some way for their time.

The level of remuneration in metropolitan areas is likely to reflect the greater complexity of income-generation activities and volume of work, as discussed in the *04/05 Historical Data* section.

Survey responses also revealed that 31% of treasurers receive out-of-pocket expenses, and this tends to occur more commonly in metropolitan areas. 70% of regional treasurer's receive no remuneration or financial compensation at all.

REMUNERATION TO TREASURERS	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metro	Regional	Small	Medium	Large
Salary (or regular payment)	2.5%	3%	2%	2%	1%	4%
Honorarium (one-off or irregular)	1.5%	1%	2%	4%	1%	1%
Out-of-pocket expenses	31%	36%	26%	29%	31%	32%
None	65%	60%	70%	65%	67%	63%
TOTAL	100%	100%	100%	100%	100%	100%

Analysis of responses suggests:

- Over the past five years, there have been fewer changes in treasurers, and treasurers are generally being supported more by others in their congregations;
- The low relatively level of accounting qualifications held by treasurers (16%), together with the high percentage of treasurers not receiving any personal financial benefit for filling the role of treasurer (96%), reflects the willingness of church members to take on roles they may not necessarily feel comfortable with in order to fill a need of their congregation;
- Almost half of treasurers lead very busy personal lives;
- The high personal commitment to the treasurer's role (and relative loss of personal time), may influence desires to simplify the workload of treasurers wherever possible. Ongoing (or increasing) demands for improved standards of governance and accountability from the Board of Finance and Property may (understandably) lead to levels of frustration amongst treasurers.

2.3 SECTION B: FINANCIAL and BUSINESS ACTIVITIES OF CONGREGATIONS

2.3.1 Income-Generating Activities of Congregations

Over the years, it has been evident that the annual BFP6 returns do not always include all forms of income received by all congregations. In an effort to better understand the extent and complexity of congregational income generation, the Survey asked for details on the type of income-generation activities undertaken. The most common forms of income-generation for NSW Synod congregations are:

- 56% - church property leasing (Sydney North Presbytery was 89%, metropolitan areas are generally higher than regional);
- 25% residential leasing (Sydney and Parramatta-Nepean Presbyteries were 41%, metropolitan areas are generally higher than regional);
- 14% opportunity shops (Far North was 60%, Illawarra was 39%);
- 8% child care (Sydney & PNP were 16%, metropolitan areas generally higher than regional);
- 22% other (Illawarra was 39%, Darling & Canberra were 30%).

INCOME-GENERATING ACTIVITIES	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metro	Regional	Small	Medium	Large
Church property leasing	56%	68%	42%	50%	49%	62%
Opportunity shop	14%	12%	17%	40%	12%	9%
Child care	8%	13%	3%	4%	4%	12%
Aged care	2%	4%	0%	0%	3%	2%
Residential leasing	25%	29%	21%	15%	20%	31%
Commercial leasing	4%	5%	3%	4%	3%	5%
Other (eg café, markets)	22%	23%	21%	27%	22%	21%

Please note that these percentages do not reflect the split of income activity by value, but rather the percentage of congregations involved in these activities.

2.3.2 Effort Injected into Maximising Lease Rentals

22% of treasurers put a lot of effort into maximising rental rates and income from property (24% in metropolitan areas compared to 19% in regional areas), and 15% acknowledge they put little effort into this (13% in metropolitan and 18% in regional).

Only 4% of all treasurers were interested in BFP assisting with renegotiation of lease terms, although this increased to an average 8% in metropolitan areas. This figure was 13% in Parramatta-Nepean, and 9% in Georges River and Sydney Presbyteries.

Analysis of this information suggests:

- Metropolitan areas and/or large presbyteries generally have more opportunities for leasing church and residential property (due to increased demand and/or having more property available for lease);
- Metropolitan areas put more effort into maximising property rental income (which may partly reflect the extent that congregations rely on income from property rental, or may reflect the demand and value of leasing, with the metropolitan areas having more opportunity and rewards arising from seeking healthy property income);
- Regional areas and/or small presbyteries tend to rely more on opportunity shops for alternative income generation, which is likely to involve a higher level of volunteers than property leasing and may expose them to more ‘employment’ and industrial risks;
- Metropolitan areas and/or large presbyteries tend to be more involved in the provision of child care, and this is likely to reflect higher community demand in those areas;
- Small presbyteries tend to be more active in other business ventures (such as cafes, markets, etc) than larger presbyteries, which are likely to involve a higher level of volunteering and commitment due to their lower capacity to earn income, and may expose them to more business viability and industrial OHS issues.

2.4 SECTION C: DUTIES & ACTIVITIES OF TREASURERS

2.4.1 Cash Management Activities

Of the core *cash management activities* that treasurers undertake (depending upon size of congregation and level of support provided for the role):

- 46% count Sunday offerings, with an average of 1.8 people involved in counting and co-signing monies (compared to ~ 50% in 2001);
- 63% bank monies received (compared to 65% in 2001);
- 74% have accounts with UFS (compared to ~ 50% in 2001);
- 94% reconcile bank statements to cash receipt records;
- 92% pay bills by cheque, 76% pay by cash or EFT;
- 44% use Direct Debit authorities for *Living Is Giving* (compared to 38% in 2001);

CASH MANAGEMENT ACTIVITIES	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metro	Regional	Small	Medium	Large
Count Sunday offerings	46%	52%	39%	39%	44%	52%
Bank monies received	63%	62%	64%	62%	63%	64%
Reconcile bank statements	94%	93%	95%	94%	95%	93%
Accounts with UFS	74%	78%	69%	74%	68%	78%
Use Direct Debit authorities to pay LIG and Minister Support Funds	44%	47%	40%	44%	39%	47%

Analysis of this information suggests:

- Treasurers in metropolitan areas are more likely to count Sunday offerings than their regional counterparts (though the reason for this not obvious);
- There has been a significant increase in congregations banking with UFS over the past five years (from ~50% in 2001 to 74% in 2006);
- Congregations in metropolitan areas are more likely to have accounts with UFS and use direct debit authorities than their regional counterparts, which may partly reflect the accessibility to banking services and the familiarity with on-line services;
- The use of electronic facilities has increased during the period 2001 and 2006 (from 38% to 44%), although there is room for the usage level to increase further.

2.4.2 Financial Reporting Activities

Of the core *financial reporting activities* that treasurers often undertake (depending upon size of congregation and level of support provided for the role):

- 97% prepare financial statements for internal (Church Council) and external reporting (Presbytery/BFP) purposes;
- 42% of treasurers produce *financial statements monthly* and 43% produce them *quarterly*, with the remaining 15% producing them bi-annually or annually;
- 81% monitor actual financial results to budget and explore reasons for differences/ variances (73% in small and 86% in large, 70% in regional and 91% in metropolitan areas);
- Almost all congregations are registered for GST, although 5% of congregations are not (reflecting total income levels of those congregations);
- 84% prepare BAS returns to the ATO (74% of BAS returns are completed quarterly, 4% completed monthly, with the remaining 6% prepared biannually or annually), compared to 76% in 2001;
- 7% prepare FBT returns (5% in small and 8% in large presbyteries, 5% in regional and 8% in metropolitan areas);
- 92% complete and return the *annual BFP6 returns* to Synod, compared to 80% in 2001;

FINANCIAL REPTG ACTIVITIES	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metro	Regional	Small	Medium	Large
Preparing financial statements for Church Council and Presbytery/ BFP purposes	97%	97%	97%	100%	98%	96%
Monitoring of actual financial results to budget	81%	91%	70%	73%	78%	86%
Prepare BAS returns to ATO	84%	85%	82%	89%	84%	82%
Prepare FBT returns to ATO	7%	8%	5%	6%	5%	8%
Complete and return annual BFP6 returns	92%	93%	91%	89%	90%	95%

Analysis of this information suggests:

- There appears to be closer monitoring of congregation budgeted and actual finances in metropolitan areas and/or large presbyteries than there are in regional areas and/or small presbyteries, which may partly relate to the level and complexity of income received within those presbyteries and partly due to heightened awareness of the need to monitor finances;
- Treasurers in metropolitan congregations tend to produce financial reports for their Church Councils more frequently than regional congregation treasurers, which may partly relate to the level of income received within those presbytery areas;
- More treasurers are involved in preparing BAS returns to the ATO in 2006 (84%) than were involved in 2001 (76%), which possibly reflects greater awareness of taxation compliance matters since the introduction of GST but may also reflect congregations' capacity to pay, as some treasurers still rely on professional accountants to undertake this task;
- More treasurers are involved in completing annual BFP6 returns to NSW Synod in 2006 (92%) than in 2001 (80%), which partly reflects greater efforts to comply with Synod accountability requirements and partly reflects more active follow-up by BFP.

2.4.3 Accounting, Budgeting and Strategic Planning Activities

Of the core *accounting, budgeting and strategic planning activities* that treasurers often undertake (depending upon size of congregation and level of support provided for the role):

- 95% undertake all book-keeping duties (91% involved in metropolitan areas and 99% in regional areas), compared to 89% in 2001;
- 85% prepare the annual income and expenditure budget each year (77% in small presbyteries and 89% in large presbyteries, 77% in regional and 92% in metropolitan areas);
- 45% are involved in 3-year forward strategic and financial planning (32% in regional areas and/or small presbyteries and 56% in metropolitan areas and/or large presbyteries);
- 22% are involved in coordinating a Self-Help Fund for the Congregation (25% in metropolitan and 18% in regional areas);

ACCOUNTING, BUDGETING, & PLANNING ACTIVITIES	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metro	Regional	Small	Medium	Large
Undertake book-keeping duties	95%	91%	99%	100%	95%	93%
Prepare annual income and expenditure budgets	85%	92%	77%	77%	83%	89%
Assist with 3-year forward strategic and financial planning	45%	56%	33%	32%	36%	56%
Coordinate Self-Help Funds	22%	25%	18%	19%	17%	26%

Analysis of this information suggests:

- Treasurers in metropolitan areas tend to be less involved in the book-keeping function, and tend to focus more on the monitoring function;
- Treasurers in metropolitan areas and/or large presbyteries are more likely to prepare budgets than their regional and/or small presbytery counterparts, and this may partly reflect levels and complexity of income and finances in those presbyteries;
- Metropolitan areas and/or large presbyteries have a higher involvement of treasurers in the 3-year strategic planning and financing processes than exists in regional areas and/or small presbyteries, which may partly reflect familiarity with and acknowledgement of the benefits of these processes.

2.4.4 General Administrative Activities

Of the *general administrative activities* that treasurers undertake (depending upon size of congregation and level of support provided for the role):

- 88% undertake record-keeping and filing of all relevant accounting and taxation records (94% in small and 86% in large presbyteries), compared to 79% in 2001;
- 87% receive and deal with enquiries about financial and accounts issues;
- 19% of ministers use the Westpac Corporate Credit Card (underwritten by the Synod), compared with 13% in 2001;

Analysis of this information suggests:

- Treasurers are placing an increasing focus on good record-keeping and accountability issues;
- An increasing number of treasurers are using corporate credit cards for purchasing goods and services, which reduces and simplifies payment of accounts but also introduces additional security and budgetary risks.

2.4.5 Employment Contract and Awards Activities

Treasurers also tend to undertake *letters-of-call/placement activities* for Ministers and *employment-related activities* for other staff:

- 18% prepare employment contracts for all lay staff upon commencement of employment (15% in regional and 20% in metropolitan areas);
- 55% make some type of payment to church volunteers (51% in regional and 58% in metropolitan areas) with 45% of volunteers reimbursed for expenses incurred (43% in regional, 48% in metropolitan) and 14% receiving on-going 'honorarium' payments (11% in regional, 16% in metropolitan);

EMPLOYMENT CONTRACT & AWARD ACTIVITIES	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metro	Regional	Small	Medium	Large
Prepare employment contracts	18%	20%	15%	15%	20%	17%
Make payments to church volunteers	55%	58%	51%	54%	54%	56%
Reimbursement of volunteer expenses	45%	48%	43%	44%	46%	46%
Payment of ongoing 'honorary' payments	14%	16%	11%	12%	13%	15%

Analysis of this information suggests:

- Generally, there is a relatively low level of awareness about the legal complexities, importance and exposures associated with employment of staff, and many congregations are unknowingly exposed to potential litigation from contracted or 'voluntary' employees;
- Treasurers in metropolitan presbytery areas are more likely to get involved in employment contracts, although do not necessarily have an increased level of expertise in this area;
- Metropolitan congregations appear to make payments more often to volunteers than regional congregations, which may reflect factors such as cultural expectations and/or cost of living, but may also be partly due to financial capacity of congregations to pay.

2.4.6 Salary and Taxation Activities

Treasurers also undertake *salary and taxation activities* for staff and Ministers:

- 76% pay the Minister's stipend and employee wages, with 28% of Ministers/employees being paid by cheque and 72% being paid by direct deposit (in 2001, almost 50% were paid by direct deposit);
- 64% process Ministers Expense Account transactions, with 31% of payments being made by cheque and 68% being made by direct deposit (and 21% of Ministers use non-UFS banking arrangements);
- 33% prepare the annual 'Declaration of Authority' from the Minister to the Congregation that outlines the break-up of the 30% benefit account (28% in regional and 38% in metropolitan areas, and 24% in small and 37% in large presbyteries);
- 68% make monthly/quarterly PAYG payments to the tax office and prepare annual Payment Summaries/ Group Certificates (59% in regional and 76% in metropolitan areas), which compares similarly to 67% in 2001.

SALARY & TAXATION ACTIVITIES	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metropolitan	Regional	Small	Medium	Large
Calculation and payment of Minister's stipend and employee wages	76%	84%	68%	83%	68%	80%
Processing Minister's Expense Account transactions	69%	79%	57%	74%	59%	74%
Prepare 'Declaration of Authority' outlining break-up of benefit account	33%	38%	28%	24%	32%	37%
Payment of PAYG to ATO	68%	76%	59%	73%	60%	71%

Analysis of this information suggests:

- There appears to be an increasing reliance on electronic forms of salary payments, which is a positive and efficient step in the right direction although there is room for this to grow further;
- Metropolitan congregation treasurers more likely to be involved in payment of salary and taxation, which may be partly attributed to increased knowledge and awareness of what is involved. Some regional treasurers have indicated that they pay a professional accountant to perform this service.

2.4.7 Other Employment & Insurance Matters

Other employment and insurance matters covered in the survey include:

- 9% are interested in using BFP for payroll services (13% in large, 11% in metropolitan presbyteries);
- 47% provided information on workers compensation insurance policies to BFP;
- 68% disseminate information from the Uniting Church Insurance Fund (59% in regional and 76% in metropolitan presbyteries), compared to 75% in 2001;

Analysis of this information suggests:

- The relatively low rate of workers compensation insurance details provided suggests this information is not available, and therefore many congregations may not be adequately covered for workers compensation;
- Dissemination of insurance information may more commonly occur in metropolitan areas, in part, due to greater exposure to and awareness of property and public liability risks;

- Treasurers that indicated they were interested in using FMSG BFP for payroll services will be contacted at a later date.

2.4.8 Other Duties – Tithing and Fundraising

Survey responses on ‘Living Is Giving’ and offerings reflect:

- 77% treasurers complete and send annual ‘Living Is Giving’ (LIG) targets to Synod (due on 30 June), evenly spread across metropolitan and regional areas, and compares similarly to the 75% response in 2001;
- 53% treasurers participate on the LIG Selection Committee (58% in small and regional presbytery areas), compared to 50% in 2001;
- 35% of congregation members use ‘Giving Direct’ to regularly contribute to church offerings and appeals (45% in large presbyteries, and 43% in metropolitan areas), compared to 12% in 2001;
- only 7% of congregations would like more information on ‘Giving Direct’;
- 36% of treasurers are involved in leading or coordinating fundraising activities (40% in metropolitan areas);

TITHING & FUNDRAISING ACTIVITIES	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metro	Regional	Small	Medium	Large
Prepare and submit ‘Living Is Giving’ (LIG) targets	77%	77%	77%	81%	73%	77%
Participate on LIG Selection Committee	53%	50%	57%	58%	51%	53%
‘Giving Direct’ used and promoted in congregation	35%	43%	27%	39%	20%	45%
Lead or coordinate fund-raising activities	36%	40%	32%	29%	39%	36%

Analysis of this information suggests:

- Regional treasurers are more likely to participate in LIG Selection Committees;
- There has been little change in LIG during period 2001 to 2006, and regional and metropolitan congregations are equally involved in LIG;
- Metropolitan congregations more likely to embrace ‘Giving Direct’ (periodic electronic account deductions) for tithing purposes;
- There has been a significant increase in the use of ‘Giving Direct’ as a tithing method over the past five years, with further potential to grow this form of giving.

2.4.9 Other Duties – Property Management

Survey responses on property management reflect:

- 56% participate on the Property Committees (evenly spread in metropolitan and regional areas), compared to ~50% in 2001;
- 55% are involved in property maintenance and development (37% in small, 52% in regional and 58% in metropolitan areas), compared to 63% in 2001;

Analysis of this information suggests:

- In 2001, there were more treasurers involved in property and maintenance issues than there were participating on Property Committees, whereas in 2006 the numbers were more evenly spread;
- The apparent drop in involvement with property maintenance and development issues over the past 5 years, together with an apparent increased participation of treasurers on property committees, gives a surprising trend considering increasing age of properties and complexity of heritage and refurbishment issues;
- The change over the past 5 years is more likely to reflect the creation of more Property Committees in which treasurers are involved (perhaps due to increased awareness of insurance issues, and more complex heritage and refurbishment matters), however the actual work of maintaining properties may be done by subcontractors or other congregation members.

2.4.10 Other Duties – Church Council

Survey responses on involvement with the Church Council reflect:

- 88% participate on the Church Council, which compares similarly to 85% in 2001;
- 25% undertake secretarial and administrative duties (19% in small presbyteries, and 27% in regional and 24% in metropolitan areas).

Analysis of this information suggests:

- Little change over the past five years;
- Many treasurers fill additional secretarial or administrative roles on the Church Council.

2.4.11 Audit of Accounts

All congregations are required to have their *financial accounts audited* each year, and total revenues exceeding ~ \$85,000 in 2005/06 require a ‘qualified auditor’ to undertake the task

(rather than an independent congregation member if the total revenues were less than this threshold amount).

- 37% of congregations paid to have their annual audits undertaken (41% in metropolitan areas);
- Annual audits cost an average of \$630 across all presbyteries (and \$740 in metropolitan areas);
- 3% of metropolitan treasurers (9) were willing to assist other congregations in auditing their financial accounts (and 2% in regional areas), with 8 treasurers offering to do it for free and another one offering to audit for a fee of \$600 (details can be provided for interested congregations).

AUDIT OF ACCOUNTS	NSW Synod	Presbytery Location		Size of Presbytery		
	Overall	Metropolitan	Regional	Small	Medium	Large
Payment for audits	37%	41%	33%	36%	32%	41%
Treasurers willing to assist in audits of other congregations	2.5%	3%	2%	0%	3%	3%

Analysis of this information suggests:

- Congregations in metropolitan areas are more likely to be charged for their audits, and this is likely to reflect the greater complexities and higher revenues of congregation finances in those areas.

2.5 SECTION D: TOOLS and RESOURCES USED BY TREASURERS

2.5.1 Instruction Manuals

When asked about the extent that Treasurers relied on instruction manuals issued by BFP, 71% responded that they use the NSW Synod BFP6 Instruction Manual and GST Manual (69% in small and 75% in large presbyteries), compared to three-quarters of respondents in 2001.

Analysis of this information suggests:

- This suggests a fairly good level of usage of BFP instruction manuals, and confirms the benefits of issuing more information on various accounting, governance, and management topics.

2.5.2 Use of Computer Technology

The 2006 survey revealed:

- 64% of treasurers have email addresses, compared to ~ 50% in 2001;
- 63% use a computer and/or accounting software to perform their duties, compared to just over 50% in 2001;
- Around 40%-50% of treasurers now use accounting software, compared to ~25% in 2001 (and ~75% in 2001 used spreadsheets for maintaining accounting records);
- 47% were aware of the information available on the Uniting Church website and intranet.

Analysis of this information suggests:

- There has been a noticeable increase over the past five years in the utilisation of computer technology and the benefits it can bring in undertaking the treasurers tasks, although there is room for further increases in the utilisation of, and reliance on, computer technology;
- The 64% result for treasurers with email addresses is slightly higher than those treasurers who have their own computer to work from, as some treasurers rely on other congregation members with computers to receive information on their behalf;
- Treasurers' relatively low level of awareness of information available on the UCA website and intranet may partly reflect the sporadic updates to that information – an issue that BFP will need to invest more time and attention into in future years.

2.5.3 MYOB UCAP Accounting Software

After the 2001 survey, BFP contracted *BenKorp* to design and maintain a customised accounting software package for UCA congregations, which is called *MYOB UCAP*. The principal owners of *BenKorp* have worked with the UCA for many years and are familiar with the accounting, ministry and empathetic needs of the church. A drawback of the MYOB software is the annual software licensing update fee of ~\$400.

After significant effort in promulgating the MYOB UCAP, there appears to be a surprisingly low level of acceptance and usage of the MYOB package:

- Only 81% of treasurers are aware of the UCAP customised MYOB package;
- Of the ~36% of congregations that have purchased MYOB UCAP, ~20% (55% of users) rely on it completely, 6% (15% of users) rely on it partially, and 10% (30% of users) do not rely on it at all;
- ~75% of MYOB users rarely or never contact BFP or BenKorp for assistance;
- Of the MYOB users, 21% use it to print BFP6 reports, 28% print payroll summaries, 39% print BAS returns for the ATO, 61% print financial statements, and 35% do not print off any standard reports from the system;
- 26% of congregations not currently using MYOB UCAP were interested in finding out more about it;
- Several treasurers requested further training in MYOB.

Analysis of this information suggests:

- There has been increased level of usage of computer technology over the past five years, as is expected with computers becoming more and more part of our daily lives. Higher numbers of treasurers are using computers and accounting software packages in 2006 than in 2001, but there is room for further improvement;
- Only ~ 25% of congregation treasurers are using MYOB UCAP, and many of these are running obsolete versions of the software due to the \$400 annual update fee;
- The relatively low uptake of MYOB UCAP program, and relatively low usage for those who have purchased it, suggests many treasurers are finding the software confusing or difficult to use;
- Treasurers are seeking, and would benefit from, more MYOB training, which may satisfactorily address some of the reasons why the software is currently being under-utilised;
- There is a healthy level of interest by congregation treasurers in finding out more about MYOB software.

2.6 SECTION E: OTHER FEEDBACK

2.6.1 Contacts with Presbytery and/or Other Treasurers

- 56% of congregation treasurers contact their Presbytery Treasurer at least once per year (39% make one contact per year with their Presbytery Treasurer, and 17% contact their Presbytery Treasurer more than once), compared to 81% in 2001;
- 32% of Treasurers are interested in being involved in a treasurers network, compared to nearly 50% in 2001;
- Only 5% of treasurers were willing to stand for any Synod-run committee in their presbytery, and only 2% were interested in participating on a Synod Committee in Pitt St.

Analysis of this information suggests:

- Of interest, is the relatively high level of congregation treasurers (44%) who have no contact with their Presbytery Treasurer during the year;
- There appears to be reduced interest in being part of a treasurers network, and reduced levels of contact with presbyteries since 2001 – not sure of reasons for this;
- These results indicate a high need for greater communication and contact with (and between) treasurers.

2.6.2 Feedback on BFP Services

BFP specifically sought honest feedback on the services it provides, to enable well-informed planning on how it can improve its communication and services in the future. Whilst there was much positive feedback on services already provided, there was also candid feedback and criticisms on issues that treasurers were not happy with.

The usefulness of BFP's current services was assessed as follows:

- 83% of treasurers personally receive Synod publications;
- 90% of treasurers find BFP information useful (25% find it very useful and 65% find it moderately useful);
- 75% of treasurers found their dealings with BFP helpful (47% very helpful and 28% somewhat helpful).

Of the FMSG BFP services that are likely to be offered to treasurers in the future:

- 23% were interested in visitation programs on a presbytery basis (31% in small presbyteries);
- 36% were interested in training and awareness workshops (38% in large presbytery areas);
- 26% were interested in helpdesk and reference materials (46% in small presbyteries);
- 20% were interested in advice on income generation and asset development strategies (25% in small presbyteries);
- 21% were interested in advice on financial governance and accountability requirements (25% in small presbyteries);
- 8% were interested in FMSG providing human resource management services (10% metropolitan and 10% small);

Analysis of this information suggests:

There was a good response on BFP services provided, but this could be further improved.

Reasons and solutions for the remaining (negative) responses towards BFP services need to be explored:

- 10% of treasurers do not find BFP information useful;
- 25% of treasurers do not find their dealings with BFP helpful;
- 17% of treasurers appear not to receive BFP publications.

Interpretation of treasurers' interest in future FMSG BFP services shows there is high demand for a range of services (listed in priority):

1. *Training and awareness workshops* addressing specific topics of interest (45%-50% in Parramatta-Nepean, Georges River and Illawarra Presbyteries);

2. Useful *reference materials* and instruction manual (40%-50% in Central West, Far North Coast, Illawarra, and New England North West Presbyteries);
3. *Presbytery visits* (33%-40% in Central West, Far North Coast, Illawarra, Parramatta-Nepean, and The Hunter Presbyteries);
4. *Advice on financial governance* (35%-40% in Far North Coast, Parramatta-Nepean Presbyteries);
5. *Advice on income generation* (30%-35% in Illawarra and Parramatta-Nepean Presbyteries).

The types of services mentioned above are planned for delivery over the next 12 months, and the highest demand areas will feed into FMSG's planning in priority projects to develop and areas to visit. There is a healthy demand for assistance with financial viability and sustainability issues, including income generation and property development.

2.6.3 Fee-Paying Services Available From FSMG BFP

Of the fee-paying services that FMSG BFP is offering:

- 8% were interested in FMSG providing accounting services for a fee (12% metropolitan);
- 12.5% were interested in FMSG coordinating auditing services for a fee (18% metropolitan);
- 4% of treasurers were interested in BFP assisting with renegotiation of lease terms (8% metropolitan);
- 6.5% were interested in FMSG providing payroll services for a fee (8% metropolitan);
- There was generally more interest from metropolitan treasurers in fee-paying services than from regional areas;

Analysis of this information suggests:

There appears to be merit in FMSG investing additional time and staff resources into:

- Developing information packages and brochures on customised fee-paying services that specifically cater to congregation needs;
- Promoting their availability and cost to congregation treasurers; and
- Planning and managing the transition phase associated with the changeover of these services.

2.6.4 Specific Requests of BFP

Other suggestions by treasurers for BFP to consider included:

- Training given to new treasurers when commencing their roles (x2);

- Payment of annual MYOB upgrade charge (x2);
- More practical help with MYOB training (x3);
- Auditing services paid and/or performed by BFP (x2);
- Assistance in managing Ministers Expense Accounts (x2);
- Annual weekend conference;
- Computer back-up services for congregation computers;
- Continuing IT support;

Analysis of this information suggests:

- Healthy contribution of good suggestions for areas where BFP can further assist congregations;
- Many of these suggestions will involve significant cost to BFP. Their costs and benefits, and necessary logistical arrangements, will be fully assessed.

2.6.5 Suggestions for Improving ‘Living Is Giving’

Suggestions for improvements to LIG include:

- Allowing LIG contributions to go to local projects (especially when SMRF grant funding is so difficult to obtain);
- Helpful for Synod to realise that poor communities may be more in need of funds than LIG projects are;
- Providing reports by email to enable easy distribution;
- Better feedback on progress of projects being supported;
- More face-to-face communication at local level, provide speakers for church services;
- DVD on projects to show at Sunday services;
- Greater input from congregations rather than Synod deciding on projects;
- Facilitating giving through the internet;
- More LIG resources and materials;
- Drop it – funds not allocated to chosen projects anyway;

Analysis of this information suggests:

- Many congregations are struggling financially;
- More feedback is desired by congregations on projects supported;
- There is a desire for closer communication and aids from Synod;

This information will be fed back to the Communications Unit, Secretariat area of the Synod for consideration and action.

Part 3: INFLUENCE OF SURVEY RESPONSES ON FMSG's CONGREGATION SERVICING STRATEGIES

The 2006 Survey responses have provided an interesting insight into the extent that congregation and presbytery treasurers are embracing technology, devoting time to comply with governance requirements, and devoting time to improve the financial position of their congregations.

The feedback on what and how BFP services are delivered is particularly invaluable, and their levels of interest in seeking more assistance from FMSG BFP will feed into our ongoing planning and delivery of services to congregations.

Specifically, the survey responses will influence FMSG's servicing strategies in the following ways:

- Improving communication with treasurers and provision of support services;
- Prioritising the drafting and distribution of reference materials (Treasurers Manual and GST Manual updates);
- Prioritising development and delivery of training and awareness workshops;
- Exploring additional solutions to ongoing pressures with financial management, compliance and reporting;
- Promoting and coordinating FMSG fee-for-service arrangements;
- Exploring workable income generation options for struggling congregations;
- Establishing and monitoring targets for client servicing, reliance on technology, reliance on UFS banking facilities, etc;
- Exploring possibilities for BFP to fund congregations for use of MYOB software, conduct of audits and/or other financial management arrangements;
- FMSG considering expansion of staff resourcing levels that are dedicated to servicing congregations.

Part 4: CONCLUSION

The high response rate to this survey (71%) reflects the willingness of Treasurers to support BFP's financial and property management roles wherever possible, despite their busy personal schedules. This response is very much appreciated and facilitates BFP's planning and prioritisation of services to congregations.

The fast-paced accountability, legal, financial and technological developments in our world today place increasing demands on treasurers and congregations. The BFP aims to keep treasurers aware of the:

- Major aspects of these developments that need to be incorporated into the way congregation finances and property are 'managed';

- Potential risks that can occur if the increased responsibilities are not adequately implemented; and
- The preferred and simplest approaches the NSW Synod is taking in meeting these requirements.

Changes that are apparent since the 2001 survey include:

- Greater use of technology – internet, email and accounting software;
- Greater compliance in financial reporting, and in submission of BFP6 returns;
- Reduced interest in networking with other treasurers, which may reflect increasingly busy roles and decreasing amounts of available time.

The 2006 survey responses will feed positively into FMSG BFP's planning and service delivery processes, with the aim to seeing increasing higher levels of servicing satisfaction, compliance and reporting, and use of technology in the future.

ATTACHMENT 1: 2006 TREASURERS SURVEY

<p style="text-align: center;">2006 SURVEY to be completed by CONGREGATION and PRESBYTERY TREASURERS of the UNITING CHURCH</p>
--

CONGREGATION NAME _____

ABN (11 digit number) _____

(A) PERSONAL DETAILS

A.1 Treasurer's Surname _____

A.2 Christian Name(s) _____

A.3 Contact details (if different to Synod Directory 2006)

Postal Address _____

Phone _____ Fax _____ Mobile _____

E-mail address _____

Preferred Method of Contact (please circle): Phone/Mobile/Email/Post

A.4 If you completed tertiary studies, what certificate/diploma/degree did you obtain?

A.5 Have you completed accounting studies with ASCPA, AICA, NIA?

Yes/No (please circle)

A.6 How many years have you served as Treasurer in your Congregation?

_____ years

A.7 Are you likely to be the Treasurer in 2007? Yes/No

A.8 How many hours a week on average do you spend doing Treasurer’s work (such as banking, book-keeping, preparing reports, etc) for your Congregation?

_____ hours per week

A.9 Are you remunerated in your position as Treasurer by way of (please circle):

a) Salary (or regular payment for your time) Yes/No

b) Honorarium (one-off or irregular payment in recognition of contribution)
Yes/No

c) “Out of pocket expenses” only Yes/No

A.10 Over the past two years, have you attended external training relevant to your role as Treasurer (eg accounting, taxation or budgeting courses)?

Yes/No (please circle) If Yes, which courses:

A.11 Are you supported or assisted in your role as Treasurer by others in your congregation (refer to Part C1 of this Survey for examples of various tasks)?

Yes/No (please circle) If Yes, what type of assistance:

A.12 What work-related responsibilities do you have outside your congregation? (tick the option that best describes your situation)

Own business Full-time work Part-time work Retired

No other responsibilities

(B) FINANCIAL and BUSINESS ACTIVITIES OF YOUR CONGREGATION

B.1 What income-generating activities is your congregation involved in? (tick as many as appropriate)

Church property leasing

Opportunity shop

Child care facility

- Aged care facility
- Residential leasing
- Commercial leasing
- Other (eg. Café, other business) _____

B.2 Are all these income-generating activities included in your BFP6 return?

Yes/No (please circle)

B.3 Where these activities are registered as separate businesses (whether run by the church or privately), please provide details of business name and ABN:

B.4 How much effort has your congregation invested into maximizing rental rates and income from your property? (tick one)

- Lots of effort – contracts are in place and commercial rates are being charged
- Some effort – lessees and rental rates are periodically reviewed
- Little effort – rents have not been reviewed for some years

B.5 There are suggestions that some Treasurers and/or Congregations do not feel comfortable in raising property rental increases with their lessees, with whom they have a close relationship. Would your congregation be interested in utilizing BFP to renegotiate lease terms on your congregation's behalf, in order to maximize property rental income for you?

Yes/No (please circle)

B.6 If your congregation has a UCA agency (such as child care centre, op shop, aged care centre) operating within the local congregation area, describe the type and extent of social and spiritual interactions your congregation has with the running of and/or users of the agencies?

(C) CURRENT LISTS OF DUTIES AND OTHER ACTIVITIES AS TREASURER

Provided below is a list of the various roles and responsibilities often performed by Treasurers in congregations. Please tick each duty that you undertake in your role.

C.1 Accounting, Banking and Taxation Duties

All bookkeeping duties (recording all receipts, payments and other details in relevant registers, either electronically, on Personal Computer, or manually)

Count the Sunday offerings and co-sign register.

How many church members sign confirming Sunday offerings? ____

Bank all monies received

Does your congregation have a bank account open with Uniting Financial Services? (please circle) Yes/No

(refer to Uniting Financial Services website www.unitingfinancial.com.au for information on their locations and a wide range of free financial services)

Bank reconciliation (reconciling bank statement to cash receipts and payments, recording un-presented cheques, etc)

Preparation of Financial Statements for internal (Church Council meetings) and external reporting purposes (for Presbytery meetings, Synod, etc)

Frequency: Monthly _____ Quarterly _____ Yearly _____

Preparation of Annual Synod Return (Form BFP6)

Authorise all accounts for payment (as custodian of the Congregation's cheque account) as well as signatory of the cheque account (including Petty Cash system)

Payment of all Congregation creditor accounts/invoices by cash or EFT.

Do you use "Direct Debit Authorities" to pay:

- The Living is Giving contributions
- The Ministers Support Funds
- Annual Presbytery Levy
- Other Synod dues (name them) _____

Budgeting – preparing the Congregation's annual budget each year (income and expenditure).

- Monitoring and comparing the Congregation’s annual budget (for period 1 July - 30 June), comparing actual financial results to budget, and reporting variances with explanations to the Congregation in written form or verbally to indicate the financial health of the Congregation.
- Strategic Planning – (including financial planning) beyond one year, to say, up to 3 years, as a combined effort, with Congregation leaders/Council determining “*where do we want our Congregation to be in the future, in a mission sense, financial sense, property sense, etc.*”
- Preparation of the ATO’s Business Activity Statement (BAS)
Monthly _____ Quarterly _____ Not registered for GST _____
- Preparation of a Fringe Benefits Return
- Other duties you perform which we have not mentioned (list below):

C.2 Duties in relation to the Minister(s) and other paid staff

- Payment of the Minister’s Stipend and employees wages (and keeping payroll records) by:-

Cheque _____ Direct Debit to his/her account _____

- Paying the Minister’s Expense Account (M.E.A.) to the Minister regularly by _____

Cheque _____ Direct Debit to his/her account _____

To facilitate MEA, does the Minister use:

- Westpac Corporate Credit Card (underwritten/ guaranteed by The Synod) held in the name of the Congregation? Yes/No

- Other Personal Corporate card in the name of the Minister (not in the name of the UCA Congregation)? Yes/No

- Other banking arrangements (eg. CBA, ANZ, NAB, etc) _____

- Do you pay the “Minister’s Support Funds” Yes/No

- Preparing the annual ‘Declaration of Authority’ from the Minister to the Congregation as to the break-up of the Minister’s 30% Benefit Account.

- Paying the monthly/quarterly PAYG and preparing annually the Minister's and employees Group Certificate/Payment Summary
- Keeping and filing all accounting, taxation and other relevant records on behalf of the Congregation
- Receiving and dealing with any enquiries, in relation to the abovementioned from various sources, including the ATO, creditors, church members
- Preparing formal employment contracts for all lay staff (as employees of the congregation)
- Payments to volunteers, including: (tick as many as appropriate)
 - Reimbursement of volunteer expenses
 - On-going 'honorary' payments
 - Any other payments (describe) _____
- Any other duties re Minister and other paid staff? Describe: _____

Note: The BFP offers centralized payroll services at minimal cost, for the types of functions outlined above. Would you be interested in using BFP for this service? (please circle) Yes/No

Please provide details of workers compensation insurance arranged:

Policy number _____
 Date of expiry _____
 No employees _____
 Total salary value _____
 No volunteers _____

As employment, industrial and workers compensation legislation changes on an almost daily basis, what is current and acceptable practice today may well be outdated and unacceptable practice tomorrow. Given this, it is vital that the church manages potential risks and ensures that correct policies, practices and processes are in place.

The NSW Synod through the BFP offers Human Resource advice and assistance to ALL congregations free of charge. Before you contemplate employing anyone

*and/or dealing with an employment related issue please contact Mrs Vicki Roper
Manager – Human Resource Group on 8267 4365.*

C.3 Other Related Duties

- Complete and send to Synod annual Living is Giving (LIG) Planning form due on 30 June.
- Participate on the Selection Committee or Group selecting LIG programs for the Congregation.
- Participate on the Congregations Property Committee.
- Prepare work or get involved in your Congregation’s property maintenance and development processes.
- Disseminate correspondence you receive from UC Insurance Fund to other interested parties in your Congregation (eg. Property Treasurer).
- Does your Congregation use “Giving Direct”?
 - Yes
 - No (not supported in my Congregation)
 - No (not familiar with Giving Direct)
 - Would you like some information on Giving Direct?
- Participate in the Congregation’s Church Council.
- Perform any secretarial and other administrative duties (eg typing letters) for your Minister or other members in your Congregation.
- Lead (ie plan, implement etc) the Fund Raising efforts of your Congregation, and count/bank the day’s takings (receipts).
- Act as the appointed UC Self Help Fund organiser/co-ordinator.
- Other duties not covered elsewhere. Details:

C.4 Audit Issues

C.4.1 Do you pay to have your Congregation’s audit done annually?

Yes/No

If Yes, how much? \$_____

C.4.2 If you are a qualified accountant, would you be willing to audit other Congregations or Church activities in your area?

Yes/No If Yes, for: Free _____ Charge \$ _____

C.4.3 Are there other suitably qualified people in your Congregation who would be interested in this task? Yes/No

Names and contact details of other people in your Congregation who would like to be included on this register: _____ For: Free _____

Charge \$ _____

_____ For: Free _____ Charge \$ _____

(D) TOOLS AND RESOURCES USED BY THE TREASURER

D.1 Do you use the Synod “BFP6 Instruction Manual” and “GST Manual for Uniting Church Treasurers & Lifeline”? Yes/No

D.2 Are there any topic areas on which you require further clarification (eg. accounting, taxation, reporting, budgeting, admin issues etc)? Details:

D.3.1 Do you use a computer and accounting software to perform your duties as a Treasurer? Yes/No

D.3.2 Are you aware of the information available on the Uniting Church website (www.nsw.uca.org.au), and on the Uniting Church intranet (The ‘Intranet’ is accessed through the UCA website by selecting ‘Resources’ in bottom left corner of home page, then selecting ‘Synod offices intranet’)?

Yes/No (please circle)

D.4.1 Did you know that UCA has developed a customised Uniting Church MYOB software package which will cater for the input of all your financial transactions as well as providing:

- Income & Expense reports and Balance Sheet
- Annual BFP6 Financial Return for electronic dispatch to BFP
- Monthly/quarterly BAS returns for electronic dispatch to the Tax Office
- Annual Group Certificates/ Payroll Payment Summaries records?

Yes/No (please circle)

D.4.2 If you did not know that UCA has a customized software package for Treasurers, are you interested in being contacted about this MYOB UCAP software?

Yes/No (please circle)

D.4.3 If you have purchased the MYOB UCAP software, to what extent do you rely on this for book-keeping and reporting?

Not at All/Partially/Completely (please circle)

D.4.4 If you are a user of MYOB UCAP, how often have you contacted Greg Kean, BFP (ph 8276 4476) or Cecil Benjamin, from Benkorp (ph 1300 138 627) for support? (please tick one)

- Frequently
- Occasionally
- Rarely
- Never – did not know they were available for assistance

D.4.5 Which standard reports do you print off from the MYOB UCAP software? (tick as many as appropriate)

- BFP6 (which can be emailed through to BFP)
- Payroll Payment Summaries
- BAS return to Tax Office
- Financial statements (Profit & Loss, Balance Sheet)
- 'Job' tracking reports for properties, cost categories, etc
- None

(E) OTHER FEEDBACK

E.1.1 How often would you make contact with, or seek assistance from, your Presbytery Treasurer during the year? Once/Twice/More than twice (please circle one)

E.1.2 What Presbytery convened meetings do you attend during the year?

Details: _____

E.2.1 Synod occasionally sends information to Congregations which contain issues relevant to your role as Treasurer. Do you personally receive any of the Synod's publications eg General Secretary's Newsletter, BFP Connect Newsletter, Insurance Newsletter, other Circulars and Pamphlets? Yes/No

E.2.2 How useful do you find the BFP publication? (please tick one)

- Very useful – often contains useful information for my role
- Moderately useful – sometimes helps me in my role
- Not useful

E.3.1 Would you like to be included in a Treasurer's network (for seeking or providing assistance in the role of Treasurer with other congregations)?
Yes/No (please circle)

E.3.2 Would you like to stand for a position on any Synod-run Committee:

- in your Presbytery? Yes/No
- in Pitt St Sydney? Yes/No

E.4.1 BFP provides a range of Synod services in the areas of: finance, property, insurance, human resource management, payroll, and information technology. How would you describe your dealings with BFP?

- Very helpful
- Somewhat helpful
- Not helpful
- No contact

Provide details if desired:

E.4.2 What suggestions do you have for areas where BFP can improve communication, understanding and support? Details:

E.4.3 What services could BFP potentially offer to Treasurers such as yourself to further assist you in your roles, for example: (tick as many as are of interest to you)

- Visitation program on a Presbytery basis
 - Training/awareness workshops
 - Helpdesk/reference materials
 - Accounting services for a fee
 - Coordinating auditing services for a fee
 - Human resource management services
 - Payroll services for a fee
 - Advice on income generation and asset development strategies
 - Advice on financial governance and accountability requirements
 - Other - details:
-

E.5 'Living is Giving' was introduced in 1998. Does your congregation have any suggestions as to how 'Living is Giving' can become more effective in the life of your congregation and within the Synod?

CONCLUSION

Thank you for your time and interest in completing this survey.