

## 2006 TREASURERS SURVEY RESULTS

### Presbytery Groupings:

#### Size Category:

<b>Small (&lt;25)</b>	<b>Medium (25&lt;&gt;40)</b>	<b>Large (&gt;40)</b>
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

#### Location Category:

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

### Response Rates:

<b>Presbytery</b>	<b>Surveys Sent</b>	<b>Surveys Received</b>	<b>Response Rate</b>
Canberra	36	24	67%
Central West	34	22	65%
Far North Coast	18	15	83%
Georges River	44	33	75%
Illawarra	22	18	8%
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%

## **STATISTICAL SUMMARY**

### **OVERVIEW**

For the 2006 Treasurer's 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 rural 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).

### **SECTION A: TREASURER'S PERSONAL DETAILS**

A summary profile of our Treasurer's is as follows:

- 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);
- Locality of Presbyteries: 44% work in rural presbyteries, and 56% work in metropolitan presbyteries;
- 34% preferred to be contacted by post, 28% by email, 21% by landline phone, 5% by mobile phone;
- 68% of respondents provided details of tertiary qualifications (though a break-up of this is not provided here);
- 16% of treasurers have completed some form of formal accounting studies;
- Existing Treasurers have been serving for an average of 7.3 years, and 85% of them expect to be Treasurer in 2007;
- Treasurers spend an average of 4.5 hours per week on their duties;
- 2% are remunerated in their roles, and 30% are reimbursed for expenses;
- 18% have attended external training in the past two years relevant to their role as Treasurer;
- 69% are assisted in undertaking their roles by others in the congregation;
- Other work-related responsibilities include: 18% run their own business, 20% work full-time, 13% work part-time, and 43% are retired;

### **SECTION B: FINANCIAL and BUSINESS ACTIVITIES OF CONGREGATIONS**

### **SECTION C: DUTIES & ACTIVITIES OF TREASURERS**

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

- 89% undertake all book-keeping duties (96% in small presbyteries and rural presbyteries);

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- 44% count Sunday offerings, with an average of 1.8 people involved in counting and co-signing monies (39% in small presbyteries and 51% in large presbyteries, 41% in rural presbyteries and 49% in metro presbyteries);
- 59% bank all monies received (68% in small presbyteries, and 65% in rural presbyteries);
- 91% reconcile bank statements to cash receipt records (96% in small and 95% in rural presbyteries);
- 96% prepare financial statements for internal (Church Council) and external reporting (Presbytery/BFP) purposes (100% in small presbyteries);
- 40% of treasurers produce *financial statements monthly* and 41% produce them *quarterly*, with the remaining 19% producing them bi-annually or annually;
- 90% complete and return the *annual BFP6 returns* to Synod;
- 92% pay bills by cheque, 76% pay by cash or EFT;
- 85% prepare the annual income and expenditure budget each year (73% in small presbyteries and 89% in large presbyteries, 75% in rural and 93% in metropolitan presbyteries);
- 80% monitor actual financial results to budget and explore reasons for differences/ variances (75% in small and 85% in large, 73% in rural and 92% in metro presbyteries);
- 45% are involved in 3-year forward strategic and financial planning (23% in small and 56% in large presbyteries, and 285 in rural and 56% in metro presbyteries);
- 77% prepare BAS returns to the ATO (72% of BAS returns are completed quarterly, 4% completed monthly, with the remainder prepared annually);
- 6% prepare FBT returns (4% in small and 8% in large presbyteries, 5% in rural and 8% in metro presbyteries);

Treasurers also tend to undertake *employment and salary-related activities* for Ministers and other staff:

- 71% pay the Minister's stipend and employee wages, with 27% of Ministers/employees being paid by cheque and 70% being 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;
- 31% prepare the annual 'Declaration of Authority' from the Minister to the Congregation that outlines the break-up of the 30% benefit account (16% in small and 36% in large presbyteries);
- 63% make monthly/quarterly PAYG payments to the tax office and prepare annual Payment Summaries (58% in rural and 78% in metro presbyteries);
- 88% undertake record-keeping and filing of all relevant accounting and taxation records (94% in small and 86% in large presbyteries);
- 87% receive and deal with enquiries about financial and accounts issues;
- 17% prepare employment contracts for all lay staff upon commencement of employment (10% in small, 12% in rural and 22% in metro presbyteries);
- 55% make payments to church volunteers (50% in rural and 57% in metro presbyteries) with 45% of volunteers reimbursed for expenses incurred (405 in

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- rural, 47% in metro) and 15% receiving on-going ‘honorary’ payments (14% in rural, 17% in metro);
- 9% are interested in using BFP for payroll services (13% in large, 11% in metro presbyteries);
  - 47% provided information on workers compensation insurance policies;

*Other duties* that Treasurers undertake include:

- 74% complete and send annual ‘Living Is Giving’ (LIG) targets to Synod (due on 30 June) (78% in small and 77% in rural presbyteries);
- 52% participate on the LIG Selection Committee (58% in small and rural presbyteries);
- 54% participate on the Property Committees (61% in small and rural presbyteries);
- 53% are involved in property maintenance and development (37% in small, 48% in rural and 57% in metro presbyteries);
- 64% disseminate information from the Uniting Church Insurance Fund (54% in small presbyteries);
- 32% of congregation members use ‘Giving Direct’ to regularly contribute to church offerings and appeals (46% in large, and 43% in metro presbyteries), and 7% of congregations would like more information on ‘Giving Direct’;
- 85% participate on the Church Council;
- 24% undertake secretarial and administrative duties (35% in small and 33% in rural presbyteries);
- 35% are involved in leading or coordinating fundraising activities (24% in small and 30% in rural presbyteries);
- 21% are involved in coordinating a Self-Help Fund for the Congregation (14% in small and 16% in rural presbyteries);

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, with audits costing an average \$630;
- 3% of treasurers (9) were willing to assist other congregations in auditing their financial accounts (2% in small and rural presbyteries), 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);

### **SECTION D: TOOLS and RESOURCES USED BY TREASURERS**

### **SECTION E: OTHER FEEDBACK**

