

# RECEIPTS AND PAYMENTS

## RECEIPTS

### MISSION & MINISTRY RECEIPTS

#### **I-1 General Offerings**

Offerings from church services in loose form, pledged envelopes, electronic funds transfer and direct debit.

#### **I-2 Retiring Offerings / Appeals**

Appeals outside the congregation or arms-length groups which are organised by entities other than the Congregation e.g. Christmas Bowl, Frontier Services.

Appeals organised by the congregation or arms-length groups which are for the benefit of the Congregation or aid the mission of the congregation e.g. manse appeal, Flood Disaster Relief Fund, Flying Padre. Related expenses in E-19

#### **I-3 Income from UCA Organisations - Combined Presbytery Mission Pool grants**

Combined Presbytery Mission Pool grants, including Core funding grants (Presbyteries only), Strategic Project Funding Grants, Particular Function grants and In Solidarity grants

#### **I-4 Income from UCA Organisations - Other UCA**

Funding received from other Congregations to support ministry e.g. Twinning Arrangements, Support from other Congregations.

#### **I-5 Government Grants – Federal/State/Local**

Grants received from Federal/State/Local government departments where there is a spending approval attached including Job keeper payments.

#### **I-6 Income from other Non UCA Sources**

All other income from other community groups not church related e.g. Sponsorships and donations

#### **I-7 Reimbursement for Ministerial Service**

Funds received where a Ministerial agent or Congregation member/s renders a service for a fee e.g. funerals, weddings, community outreach programs, school education, chaplaincy services, missionary, appeals, interaction with multi-cultural community groups.

### FINANCING RECEIPTS

#### **I-8 Interest Income – Other Financial Institutions**

Interest income received from funds invested with other financial institutions.

#### **I-9 Interest Income - UCIS**

Interest income received from funds invested with UCIS e.g. interest income from Cash Investment account, Fixed Term account, Mutual Support Scheme.

#### **I-10 Interest Income / Drawdown of accrued interest from MDF (Mission Development Fund) Accounts**

Drawdown of accrued interest on MDF accounts (Presbytery endorsed). Include Interest income that is capitalised into MDF accounts if you show the MDF amounts in your balance sheet

**I-11 Distributions from Other UCA Accounts**

E.g. UC Foundation distribution

**PROPERTY RECEIPTS**

**I-12 Property Income from Manse**

Rental income received from a designated Manse not used by a Minister.

**I-13 Other Property Income**

Rental income from hall hire, residential and other properties held by the Congregation. Include any contribution from Government regulated activities such as child care centres or family day care operations

**OTHER INCOME**

**I-14 Bequests Received**

Bequests received identifying the Congregation as the beneficiary.

**I-15 Special Purpose Fund Income (Presbytery Approved)**

Special Purpose Funds raised through appeals e.g. Building Fund, Organ Fund, etc. Presbytery approval must be sought to exclude this income from Mission & Service Fund calculation.

**I-16 Receipts for Congregation Sub-entities**

Receipts for committees or groups in the life of the Congregation, need to be classified as a Not for Profit sub entity by a minute e.g. Adult Fellowship, Ladies Guild, Property committee. Related expenses go to E-37. If no minute has been made or if your church is not registered for GST – Do Not Use. Not applicable to Government Regulated activities that have their own ABN's

**I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed)**

Drawdown of MDF capital for the use of the Congregation. Only applicable for use by churches that use cash accounting or have NOT shown MDF accounts in their balance sheets

**I-18 Mission Activity receipts**

All other income sources (excluding from fundraising / business activities) e.g. youth groups, fellowship groups, brigades, playgroups, collections for bus tours/concerts/dinners. Related expenses to E-23.

**SURPLUS GENERATING ACTIVITY RECEIPTS**

**I-19 Surplus Generating/Business Activity Receipts**

All income obtained for goods sold/services delivered relating to fundraising (fetes/garage sales, pie/chocolate drives and/or business activities (Opportunity/thrift shops. These use the congregation ABN and public liability insurance. These are intended to generate a surplus for the Church. Related expenses to E-42.

Do not include income re government regulated activities such as child care centres, family day care operations – see separate Information Sheet for guidance

## PAYMENTS

### MINISTRY/STAFF COSTS

#### **E-1 – Ministerial Agent Stipend Payments**

**Gross stipends, annual leave, long service leave, beneficiary and other superannuation fund payments to Ministers, Deacons, Deaconesses, Lay Pastors and Accredited Youth Workers in Approved Placement. Housing and Travel Allowance are excluded for this item, but included in E-2 and E-3.**

Please note that if your Congregation is a **Linked Congregation** for costs of shared ministry, the following applies:

- If you are reporting as one group the *total* Ministers' stipend expenses should be recorded on your return
- If you are reporting as separate Congregations the portion of stipend paid by your Congregation should be recorded on your return
- If you reimburse another Congregation for your share of the ministry costs (which pays the full salary to the Minister), your payment should be included in E-8.

#### **E-2 – Housing Allowance**

Housing allowances paid as part of a Ministers stipend in lieu of supplying a manse. Also includes any rent paid to provide a Manse

#### **E-3 – Travel Allowance**

*Travel allowances paid as part of a Ministers stipend or any expenses incurred in providing a motor vehicle to ministerial agent in lieu of providing an allowance.*

#### **E-4 – Lay Staff Salaries, Wages, Allowances, Honorariums**

*Part time and casual staff, and regular honorariums including payments made to lay staff included in PAYG Payment. E.g. choir master, organist, secretarial assistance, cleaners, etc. Staff paid under the SACS award. Superannuation expenses attributed to staff should be categorised under E-5.*

#### **E-5 – Lay Staff Superannuation**

Superannuation contributions paid for all Lay employees.

#### **E-6 – Other Employment Related Expenses**

Including annual Worker Cover insurance

#### **E-7 – Reimbursements and Out-of-pocket Expenses**

Payments to volunteers (cleaners, organists, etc.) that are *not included* on a PAYG Payment Summary (Group Certificate) e.g. travel expense reimbursement.

#### **E-8 – Reimbursements for Shared Ministry Costs**

*Reimburse of another Congregation (which is paying the gross stipend of the minister) for the proportional costs for shared services of a minister e.g. Linked Congregations*

### PROPERTY RELATED COSTS

#### **E-9 – Consultants/Contractors (Non-employees)**

Engagement of casual contractors or consultants for building development works. This item covers "one off" payments (on the issue of an invoice) where the Congregation is seeking professional advice or services rather than incurring physical construction costs.

**E-10 – Rent Paid**

Rent paid on any property to carry out the mission of the Congregation e.g. office accommodation, storage space, hall rental.

**E-11 – Repairs and Maintenance**

Day-to-day repairs and maintenance to property of a non-capital nature e.g. repairs to chipped tiles, broken fence, plumber's services, installation of hand rails, etc. Generally, this work does not increase the market value of the property. The cost of capital work should be recorded at CP-3 or CP-4 if you are using cash accounting. If you are using accrual accounting these capital amounts should be capitalised into the balance sheet. Repairs and maintenance of non-property costs should be recorded at in E-27.

**E-12 – Insurance premium - Buildings and Contents**

Annual building and contents insurance premiums. Insurance premiums for motor vehicles and non-property assets are included in E-29.

**E-13 – Electricity and Gas**

Energy costs.

**E-14 – Rates and Taxes**

Water and Local Council rates, Land Tax

**E-15 – Property Management**

Agent commission, property valuation fees, and real estate agent costs.

**E-16 – Other Property Related Costs**

Any other costs incurred that relate to property held by the congregation.

**MISSION RELATED COSTS**

**E-17 – UCA Contributions**

Congregation Combined Presbytery Mission Pool(CPMP) contributions.

**E-18 – Contributions to Other UCA Organisations**

Donations/grants paid to other UCA organisations (e.g. other Congregations) as direct payment for services rendered, reimbursing expenses incurred by them or sharing costs for particular transactions. These expenses must be mission related and must not include a combination of shared property and administration expenses, which must be individually identified or treated as rental expenses in E-10.

**E-19 – Payment of Appeals monies collected**

Payment of amounts received in I-2. It applies where the Congregation is facilitating the receipt and distribution of the donations to specified organisations. Related income in I-2

**E-20 – Local mission support**

Costs incurred in any activity aimed at developing connections between the congregation and its members or local community. E.g. RE in schools, community outreach, programs for youth/families/seniors, publicity costs relating to a special worship event, printing or hospitality expenses relating to some form of witness, equipment for volunteers engaging in acts of community service.

**E-21 – Overseas Mission Support**

Travel or accommodation subsidies for congregational members involved in overseas mission, as well as resources or training costs associated with congregational members on or planning an overseas mission trip.

**E-22 – Mission Education Costs**

This covers investment in the people who are preparing to undertake mission activities of the congregation. It could involve library resources or courses and includes training and planning expenses.

**E-23 – Mission Activity Costs**

This includes costs associated with mission related costs re activities that you want to keep separate from general church activities. Includes costs related to I-18.

**ADMINISTRATION / OTHER**

**E-24 – Audit Fees**

Fees charged by an external auditor engaged to check your Congregation's financial records.

**E-25 – Accounting/Legal/Professional Fees**

Professional engagement by the Congregation e.g. group facilitator, marketing manager, or other professional to do a defined project or task.

**E-26 – Bank charges**

Charges by Banking Institutions for managing bank accounts

**E-27 – Repairs and Maintenance - Non-property Assets**

Repairs to Congregation assets e.g. furniture, photocopiers, cars, fax machines, other equipment.

**E-28 – Motor Vehicle Expenses**

Expenses incurred in operating a vehicle e.g. vehicle registration, fuel, servicing. Any costs incurred in providing a vehicle to a Ministerial agent should be recorded at E3.

**E-29 – Insurance Premium - Non-property Assets**

Insurance covers for motor vehicles, church bus, machinery, public liability, etc. Insurance premiums for buildings and contents are included under E-12.

**E-30– Stationery and Printing**

E.g. letterhead, offering and postage envelopes, paper, printing, photocopying.

**E-31 – Telecommunication and internet**

Cost of equipment (mobile phones, desk/hand set phones), phone usage charges, internet connection fees, and fax charges.

**E-32 Computer and Software Costs**

Cost of software and licences and other computer costs (hardware that is not capitalised)

**E-33 – Postage and Courier**

Mailing costs, freight, overnight express, and stamps.

**E-34 – Other Miscellaneous Costs**

Any expenses not specifically described above, e.g. general advertising, other general administration expenses.

**FINANCING COSTS**

**E-35 – Interest Expense - Other Financial Institution Borrowings**

Interest charged on a loan/s with other financial institutions.

**E-36 – Interest Expense – UCIS Borrowings**

Interest charged on a loan/s with UCIS.

**CONGREGATION/CHURCH SERVICE COSTS**

**E-37 – Congregation Sub-Entities**

Cost in running church group and/or sub-entity activities e.g. fellowships, youth groups. Related income in I-16. Do Not Use if you don't understand how this works and have not deliberately minuted the intent to create not for profit sub entities

**E-38 – Congregation Life**

Music licenses, worship expenses, advertising of church services, social activities, refreshments, Christmas/Easter letter box drop, etc.

**E-39– Meeting**

All food and administration costs related to monthly and annual meetings of Church Councils, management committees, Presbytery or Synod meetings, or any meeting between members of the Congregation.

**E-40 – Congregation Members (Non-employee) Training and Conferences**

Any training or conferences attended by members or volunteers of the Church.

**E-41 – Other worship costs**

All other worship costs.

**E-42 – SURPLUS GENERATING ACTIVITIES COSTS**

Costs incurred in the generating of income recorded at I-19 e.g. fundraising activities and business activities.

## **Non Operating Income**

### **CAPITAL CASH RECEIPTS**

**CR-1 – Proceeds from sale of land and building**

Contracted sale price from the sale of land, buildings and property (excluding any GST component). Only use if you have adopted cash accounting and have not recorded land and buildings in your balance sheet

**CR-2 – Proceeds from sale of other assets**

This is the sale price of all other assets e.g. motor vehicles, furniture, office equipment. Only use if you have adopted cash accounting and have not recorded the assets sold in your balance sheet

**CR-3 – Draw Down of Property Loan**

Funds received from a financial lender for property development or purchases. Only use if you have adopted cash accounting

**CR-4 – Other Receipts**

This includes all other receipts of a capital nature.

## Non Operating PAYMENTS

### CP-1 – Purchase of land

The purchase of land approved by the Queensland Synod Property Trust. The Sales contract is used to apportion the purchase price between land and buildings. Only use if you have adopted cash accounting – otherwise capitalise into the balance sheet

### CP-2 – Purchase of buildings

The purchase price of buildings (churches, halls, manses, shops, etc). The buildings component of the purchase is recorded separately to the land component (see CP-1) Only use if you have adopted cash accounting – otherwise capitalise into the balance sheet

### CP-3 – Property refurbishment

All significant cash payments for the refurbishment of buildings e.g. installing a new kitchen or bathroom, replacing a roof, extending rooms. Only use if you have adopted cash accounting – otherwise capitalise into the balance sheet

### CP-4 – Property Development

Major development or improvement works to property that would substantially increase the value of the Church property should be included under this category e.g. construction of new and extensive outdoor facilities, major development works to expand Church buildings, construction of a building on vacant land. Only use if you have adopted cash accounting – otherwise capitalise into the balance sheet

### CP-5 – 15% Contribution to FDF

Under the guidelines of the Mission Development Fund (MDF), 15% of property sales proceeds are gifted to the Future Development Fund (FDF).

### CP-6 – Agent commission payments

Real estate agent commission fees for their work in the sale of land or property. Only use if you have adopted cash accounting – otherwise capitalise into the balance sheet

### CP-7 – Loan Principal Payments

*Repayments* made during the year on the *principal amount* of a loan (i.e. reductions in the original loan amount, not interest payments), to the lending institution. Only use if you have adopted cash accounting

### CP-8 – Purchase of Other Assets

Purchases of all other assets whether new or replaced e.g. motor vehicles, furniture and office equipment. Only use if you have adopted cash accounting – otherwise capitalise into the balance sheet

### CP-9 – Other payments

This includes all other payments of a capital nature. Only use if you have adopted cash accounting – otherwise capitalise into the balance sheet

### CP-10 – Depreciation

**Depreciation of assets. Not applicable for churches that have adopted cash accounting**

## **FUNDS AND LOANS BALANCES – Balance Sheet items – If you have these items – use the Balance Sheet to account for them**

### **INVESTMENTS**

#### F-1- UCIS Accounts

Closing balances of all deposit accounts held with UCIS as at 31 December.

#### F-2- Other Financial Institution Accounts

Closing balances of all deposit accounts held with other financial institutions as at 31 December.

Include name of fund and also indicate the financial institute where the fund is held.

#### F-3- Special Purpose Funds

Closing balances of all special purpose funds held on behalf of the Congregation. Include name of fund and also indicate the financial institute where the fund is held.

#### F-4- UC Foundation

Closing balances of any UC Foundation bequest accounts held with UCA financial institutions as at 31 December.

#### F-5- Mission Development Funds (MDF)

Closing balances of all MDF accounts (property sale proceeds) held with Synod as at 31 December.

## **LOANS – Balance Sheet items – If you have these items – use the Balance Sheet to account for them**

#### L-1 – UCIS Loans

Closing balance of any loans held with a UCIS as at 31 December.

#### L-2 – Other Synod/Presbytery Loans

Closing balance of any other loans held with Synod/Presbytery as at 31 December.

#### L-3 – Other Financial Institution Loans

Closing balance of any loans held with other Financial Institutions as at 31 December. This should not be applicable – please contact Synod office if you think you have a loan that fits here

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SUBMIT COMPLETED FORM TO:

**1ST COPY:** Presbytery office

**2ND COPY:** [pres.accounts@ucaqld.com.au](mailto:pres.accounts@ucaqld.com.au) or mail to PO BOX 674 Brisbane QLD 4001