



25 September 2023

Dear Congregation Treasurer,

*We value your contribution to the many activities you undertake within the role of Congregation Treasurer. We appreciate the challenges you may have faced, particularly with changes to reporting and compliance activities; therefore, please know that the team at the Office of Synod is here to assist you wherever we can.*

*This communication is an update on the following items:*

- **Congregation Annual Financial Return 2023 - Due 30 November 2023 – and proposed changes for 2024**
- **Audit Declaration 2023 – we are disposing of a form!**
- **Congregation Bookkeeping (Xero)**
- **Important MDF reminder**

### **Congregational Annual Financial Returns**

The Annual Return information contains two areas of data collection:

- Financial
- Non-financial

Both data sets are used by Presbyteries in a variety of ways and a standardised form is used so the information can be compared between congregations.

#### **Financial Year ending 30 June 2022**

Thank you for your efforts transitioning to a new reporting period from 31 December 2021 to 30 June 2022. Most of you have successfully submitted the Annual Returns up to 30 June 2022 and those of you who haven't are encouraged to submit your Returns as soon as possible.

#### **Financial Year ending 30 June 2023**

The Annual Return Form for the period from 1 July 2022 to 30 June 2023 can be downloaded [here](#). Please note that there are more details requested for Membership & Activity Data (non-financial information). If you have not previously recorded/collected data in this amount of detail, it is acceptable to provide the available data only for 2023 and then set up the systems to ensure the required data collection for the 2024 Annual Return.

After long consideration it has been decided not to change the Financial Part of the 2023 Form (at this time) to relieve Congregations from potential challenges with retrospective implementation of changes.

The Annual Return deadline has been extended till 30 November 2023 to allow sufficient time in preparing the report. However, you are welcome to submit the Return earlier if your Financials are ready.



## Financial Year ending 30 June 2024

The Annual Return Form for the period from 1 July 2023 to 30 June 2024 is undergoing the revision as discussed earlier with the intention to condense the information return fields.

The review process has involved consultations with both users and preparers of the report to ensure a holistic feedback approach. Thank you to Presbyteries for providing their constructive feedback. We are hopeful it will reduce the time to complete the revised form whilst enabling the Presbyteries to assess the financial position of the congregation promptly. The revision has been a balance of trying to satisfy different requirements and needs for entities of various sizes and specific activities, however we have been doing our best in finding the right compromise where possible. We are also taking the opportunity to remove obsolete reporting items (like FDF Contributions or MSS) and rename some of the line items for more clarity or to reflect the changed environment.

The timeframe for the release of the revised 2024 Annual Return Form is provided below.

The revised <b>2024</b> Annual Return Form is released to Presbyteries	31 October 2023
Any feedback or queries are returned to Synod	25 November 2023
Final 2024 Annual Return Form is published	22 December 2023

## Audit / Review requirements

As was communicated last year ([here](#)) the Church Regulations regarding Audit requirements had changed effective from July 2022.

This means that we can eliminate a form! The Audit Declaration form goes.

However, there are still requirements for a review or an audit of the congregational annual financial statements. The table below shows what is required. The turnover figures could change from year to year if the Australian Charities and Not-for-profits Commission (ACNC) changes them.

Annual Turnover (revenue)	Requirements
Turnover under \$100,000	Table annual financial statements at church council meeting for approval  Minute demonstrating this sent to <a href="mailto:pres.accounts@ucaqld.com.au">pres.accounts@ucaqld.com.au</a> by 31 December 2023
Turnover between \$100,000 and \$500,000	Review of financials (by an appropriate competent person not associated with the congregation) OR audit conducted by a certified auditor (congregation choice)  Table annual financial statements at church council meeting for approval  Minute demonstrating this sent to <a href="mailto:pres.accounts@ucaqld.com.au">pres.accounts@ucaqld.com.au</a> by 31 December 2023



Turnover greater than \$500,000	Audit to be conducted by certified auditor Financial statements with audit report attached sent to <a href="mailto:pres.accounts@ucaqld.com.au">pres.accounts@ucaqld.com.au</a> by 31 December 2023
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### **Congregational Bookkeeping Project Update**

Since 2019 the Office of Synod has been implementing and supporting the roll-out of Xero software to Presbyteries and Congregations at UCA Qld. At present, we have converted over 65% of congregations onto Xero. The conversion process and training for treasurers is provided free of charge by the Office of the Synod.

For subscription only congregations the chart of accounts aligns with the Annual Return making it quick and easy to complete; the customisable reporting in Xero assists with preparing timely monthly reports and BAS returns; the day-to-day transactions are intuitive, and easy to learn; included in the discounted monthly subscription fee is up to 1 hour per month access to Xero HelpDesk queries.

UCA Qld Bookkeeping Service Team also provides full bookkeeping services for Presbyteries and Congregations at a discounted monthly rate for any congregations that would like to outsource the bookkeeping function (even for your treasurers' holiday or sick leave cover) by entering daily banking transactions, issuing invoices for hall hire etc, preparing bills for payment and approval, preparing month end reports for Church Council meetings, BAS return preparation etc.

For further information contact Bookkeeping: [bookkeeping@ucaqld.com.au](mailto:bookkeeping@ucaqld.com.au) or phone 07 3377 9715.

### **Important MDF Reminder**

For those congregations that have Mission Development Fund (MDF) accounts that are over 7 years old, a reminder that the transition period ends at the end of October, and you are required to have completed a Missional Plan that covers how you propose to use your MDF funds. This use needs to be in accordance with the MDF Policy and needs to be approved by the Presbytery.

Please contact your Presbytery if this applies to you.

Thank you for giving your attention to the above items. Should you have any queries, please don't hesitate to contact me or to make use of any of the services mentioned above.

Yours sincerely

**Peter Cranna**  
**Executive Director Strategic Resources and Assurance**