

2024 Annual Return Guidelines

RECEIPTS AND PAYMENTS

RECEIPTS

MISSION & MINISTRY RECEIPTS

I-1 General Offerings

Offerings (including general individual donations) 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 - Synod/Presbytery Grants

Combined Presbytery Mission Pool (CPMP) 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-5a Government Grants/Rebates – Federal/State/Local

Grants received from Federal/State/Local government departments including Rebates and Job keeper payments.

I-5b Non-Government Grants/Rebates

Any other Grants/Rebates.

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 Income from Ministerial Services

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.

INTEREST INCOME RECEIPTS

I- 8 Interest Income – Other Financial Institutions (Banks etc.)

Interest income received from funds invested with other financial institutions including Banks etc.

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

Include Interest income that is capitalised into MDF accounts if you show the MDF amounts in your balance sheet

Drawdown of accrued interest on MDF accounts (Presbytery endorsed) if MDF account is not included in the Congregation Balance Sheet.

I-11 Distributions from Other UCA Accounts (Foundation Accounts etc)

E.g. UC Foundation distribution

PROPERTY LEASING RECEIPTS

I-12 Rental Income from Manse

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

I-13 Other Rental 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 RECEIPTS

I-14 Bequest Income

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 Combined Presbytery Mission Pool (CPMP) contribution.

I-16 Receipts from 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

INCOME GENERATION / BUSINESS ACTIVITY RECEIPTS

I-19 Income 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 childcare centres, family day care operations – see separate Information Sheet for guidance.

OPERATING PAYMENTS/EXPENSES

MINISTRY/STAFF COSTS

E-1 – Ministerial Stipends all costs including workcover and travel

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, Workcover and Travel Allowance. (previously E-3)

Housing Allowance is excluded for this item, but included in E-2.

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

- If you are reporting as one gross up 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 – Ministerial 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 (Moved)

*** this is to be merged with the total at E-1*

E-4 – Administration Staff Salaries including travel allowance

Part time and casual staff, and regular honorariums including payments made to Administration 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 – Administration Staff Superannuation

Superannuation contributions paid for all Administration employees.

E-6 – Administration Staff - other employment costs including workcover

Any other Administration relating costs including annual WorkCover insurance

E-7 – Honorarium

Payments to volunteers (cleaners, organists, etc.) without the giver recognising the obligation, that are *not included* on a PAYG Payment Summary (Group Certificate).

E-8 – 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.

If you are using accrual accounting the cost of capital work should be capitalised into the balance sheet. The cost of capital work should be recorded at CP-3 or CP-4 if you are using cash accounting.

Repairs and maintenance of non-property costs should be recorded at in E-34.

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 – Synod Redress Abuse Recovery Scheme

Payment to Scheme for Redress for abuse

E-18 – CPMP

Congregation Combined Presbytery Mission Pool (CPMP) contributions.

E-19a – Payment of Appeals / Retiring Offerings monies collected (local/domestic)

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

E-19b – Payment of Appeals / Retiring Offerings monies collected (International)

Payment of amounts received in I-2. It applies where the Congregation is facilitating the receipt and distribution of the donations to specified international 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 (Moved)

*** this is to be merged with the total at E-40*

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 / FINANCE / OTHER

E-24 – Audit / Review fees

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

E-25 – Accounting/Bookkeeping/Legal Professional Fees

Fees charged by an Accountant or Bookkeeper for their professional services for your Congregation's accounts (including Synod's Bookkeeping Service).

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-9.

** Note: Insurance payouts should be recorded as income in the expense accounts where the cost of the replacement item is incurred. (Creating a net movement of \$Nil)

E-34 – Other Administrative Costs

Any expenses not specifically described above.

This to include total of E-26 Bank charges; E-27 Repairs & maintenance – non property assets; E-28 Motor vehicle expenses; E-30 Stationery&Printing; E-31 Telecommunication&Internet; E-32 Computer&Software costs; E-33 Postage&Courier, general advertising, other general administration expenses.

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 Expense

Cost in running church group and/or sub-entity activities e.g. fellowships, youth groups. Related income in I-15. 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 Support Costs

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

E-39 – Meeting, Conference, Committee Costs

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 – Training Expense

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

E-41 – Other worship resources

All other worship costs.

E-42 – Income 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.

CP-1 – Purchase of land and buildings

The purchase of land and buildings (churches, halls, manses, shops, etc) approved by the Queensland Synod Property Trust. Only use if you have adopted cash accounting – otherwise capitalise into the balance sheet

CP-2 Construction of Buildings

The cost of construction of new buildings

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 – Other Capital Payments

This includes all other payments of a capital nature. Eg: Agent commission payments; Loan principal payments; Purchase of other assets etc.

Only use if you have adopted cash accounting – otherwise capitalise on the balance sheet

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 30 June.

F-2- Other Financial Institution Accounts

Closing balances of all Congregational accounts held with other financial institutions as at 30 June.

F-3- Special Purpose Funds

Closing balances of all special purpose funds held on behalf of the Congregation as at 30 June. 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 30 June.

F-5- Mission Development Funds (MDF)

Closing balances of all MDF accounts (property sale proceeds) held with Synod as at 30 June.

LOANS

L-1 – UCIS Loans

Closing balance of any loans held with a UCIS as at 30 June.

L-2 – Other Synod/Presbytery Loans

Closing balance of any other loans held with Synod/Presbytery as at 30 June.

L-3 – Other Financial Institution Loans

Closing balance of any loans held with other Financial Institutions as at 30 June. This should not be applicable – please contact Synod office if you think you have a loan that fits here.