



PRESBYTERIAN CHURCH OF TASMANIA

GUIDE TO ADMINISTRATIVE PROCEDURES,

October 2004

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GUIDE TO ADMINISTRATIVE PROCEDURES, TASMANIA

A BASICS of the PRESBYTERIAN CHURCH of AUSTRALIA

A1 Who are we ?

The Presbyterian Church of Tasmania joined with sister Churches in other States to form the Presbyterian Church of Australia 1901. Presbyterianism came to Australia in the nineteenth century from the various Presbyterian churches of Scotland, which in turn arose from the Protestant Reformation of the sixteenth century. Beyond that, we see our origins in God's Church of the Old and New Testaments.

While glad of our Scottish and Protestant heritage, we continue to follow in a biblical heritage and now strive to be a uniquely Australian Church.

In 1977 many Australian Presbyterians left our denomination to become part of the Uniting Church in Australia. A small number of congregations remained behind, to continue with renewed vigour on the old foundations. Since that time, the Presbyterian Church of Tasmania has begun to plant new congregations, trained many new ministers and rebuilt its wider work. In 2003 there were 11 parishes throughout Tasmania with some 880 members.

A2 What do we believe ?

Along with other Christian churches, the Presbyterian Church of Australia upholds historic Christianity as given in the Bible and held through the ages. Thus we believe in one God in the three persons of the Father, the Son and the Holy Spirit. We affirm the real historic events of Jesus' death and resurrection and look to God for forgiveness of sins and a sure hope of eternal life. We see ourselves now as being part of the one true church of Jesus Christ on earth and eagerly look forward to the return of Jesus and His Eternal Kingdom.

The doctrine of the Church, as defined in the introduction to The Tasmanian Code is as follows:-

The Supreme Standard of the Church is the Word of God, that is, the Scriptures of the Old and New Testaments. The Church regards the Bible as the only rule of faith and practice.

The Subordinate Standard of the Church is the Westminster Confession of Faith, as amended by the General Assembly of Australia and read in the light of the Declaratory Statement contained in the Basis of Union 1901.

The Westminster Confession contains what might be called a "Reformed" or "Calvinist" outlook. That is, the Presbyterian Church tends to emphasis God's initiative and activity in such important matters as knowing God and being saved. God's initiative is not taken as lessening the need for human responsibility and action, but rather as meeting the conditions under which human response is possible. The Declaratory Statement seeks to safeguard the church against misinterpretations of the Confession and acts as an official commentary to it.

A3 How is the Church governed ?

The Presbyterian Church is ruled by a series of "Courts", each chaired by a Moderator and made up of ministers and elders.

A "Session" governs the affairs of the local parish. A number of parishes are combined into a regional body called a "Presbytery" and the Presbyteries in turn are combined into the " General Assembly of Tasmania ". The various State Assemblies and

Presbyteries commission elders and ministers to meet as the "General Assembly of Australia". Each of these courts has distinct functions. Most implement their work through a series of committees.

Members of a Session are elected by the Congregation from their communicant members. Presbyterian Ministers are "Called" (invited) by the members of a local church. However, it is Presbytery which actually inducts the Minister and to whom he is answerable.

Ministers are trained and are known as Teaching Elders whilst other members of the Session who are elected elders are known as Ruling Elders.

The duties of Ministers differ from Elders in that they are trained and normally work full time in church activities and the fact that they alone can baptise and preside over the Lord's Supper.

Both Minister and Elders take solemn vows affirming their commitment to the Bible, the Church's doctrine, government and worship, and committing themselves to their particular ministries. Both are set aside (ordained) to their work as a life-long activity and appointed (inducted) to work in particular places from time to time. Both are expected to set a good Christian example and to participate actively in the life and government of the Church.

A4 Who belongs to the Church ?

People are accepted as members of the Presbyterian Church by the local Session. Preparation for membership often involves a series of classes designed to ensure that people understand the vows and responsibilities involved.

Patterns differ from parish to parish, but new members are normally asked to take vows in something of the following form:

Q. Do you confess your faith in God as your heavenly Father, in Christ Jesus as your Saviour and Lord, and in the Holy Spirit as your Sanctifier? **A.** I do.

Q. Do you promise, in dependence on divine grace, to serve the Lord and to walk in His ways all the days of your life? **A.** I do.

Q. Do you promise to make diligent use of the means of grace, to share dutifully in the worship and the service of the Church, submitting yourself to her authority and guidance, and to give of your substance, as the Lord may prosper you, for the advancement of His Kingdom throughout the world? **A.** I do.

The **first vow** is concerned with personal faith in Jesus Christ. Unless they can unreservedly declare themselves a Christian they are not ready for full church membership. Status as "adherents" may be more appropriate to those who are not sure about this.

Adherents attend and support the Church and may be recorded on the Adherents Roll but do not have voting rights and should not partake of the sacraments.

The **second vow** deals with persistence as a Christian. The responsibilities of church membership are such as to belong to people of proven and mature Christian character, that is, people who are serious about living with Jesus as their Lord in the long term.

The **third vow** deals with the member's relationship to the Church. It includes such matters as coming to church services and meetings, accepting the leadership and authority of the "courts" and sharing in the church activities through giving time, talents and money to God's work.

Members of the Presbyterian Church share in choosing new ministers and elders for their parishes, partake of the sacraments, enjoy pastoral care, are eligible for election as elders and participate in congregational meetings. Beyond these formal roles, they are encouraged to serve in the local congregation and the wider church as time, talents and opportunities present themselves. This may include leading a Bible study, being a member of the Board of Management (a body with local responsibilities for finance and property), teaching Sunday School, visiting the frail or ill, sharing their faith, or representing their church in a wider forum. There is certainly no shortage of opportunities for service by church members.

A word about money is appropriate. Members are not obliged to give any particular sum to the church, although they are encouraged to follow the Bible's commendation of generous, cheerful and proportionate giving. Giving is to the local church, and through it to the Presbyterian Extension Fund (which supports the activities of the wider church at a state level), along with various missionary and charitable causes.

A5 Detailed structure of the Church

1. The government of the Church is similar to the Commonwealth of Australia, with the following divisions:-
 - a. Federal body which meets every three years as the General Assembly of Australia - similar to Federal Parliament.
 - b. State Assemblies which meet in General Assembly annually - similar to State Parliaments.
 - c. Presbyteries - which are geographical areas in a State - similar to local Councils.
 - d. Parishes / Congregations, Sessions and Boards of Management.
2. The Presbyterian Church of Australia meets as the General Assembly of Australia in three-yearly cycles, at which time a Moderator General is elected. He is addressed as the "Right Reverend" and when his term ends, he retains the courtesy title of "Very Reverend" unless he is a ruling (not a teaching) elder.

The General Assembly of Australia has authority in the doctrine, worship and discipline of the Church and has various committees to deal with the matters which are controlled on a national level, such as Overseas Missions, National Journal, Presbyterian Inland Mission and other national matters. Some of these committees generate income - however, in the main part the expenditure is recovered from the various states in proportion to the number of commissioners which represent the States at the General Assembly of Australia.

3. The Trust Deed for the Presbyterian Church of Australia nominates The Presbyterian Church (New South Wales) Property Trust as Trustees for the National Church.
4. Each of the States has its own trust body, eg. The Trustees of the Property of the Presbyterian Church of Tasmania.
5. The temporal affairs (finance, property etc.) of the Presbyterian Church of Tasmania are governed by The Presbyterian Church Acts, 1896, 1901 and 1908.
6. A General Assembly is held annually, by each State, at which a Moderator is elected who is a "chairman amongst equals" and does not usually make statements on behalf of the Church unless directed to do so by the General Assembly. He has the title "Right Reverend" during his term of office and at the end of his term is once again

referred to as "Reverend" unless he is a ruling elder. The Assembly comprises a commissioner from each Session and all inducted Ministers.

7. The Trustees consist of 10 persons appointed by the Assembly, who meet as the Board of Investment and Finance (BOIF). The Assembly Clerk and Law Agent are ex-officio members of BOIF but are not Trustees unless separately appointed to BOIF.

8. The main income of BOIF is derived from funds provided by the congregations throughout the State, under a scheme called "Assembly Services Fund", which is distributed by the General Assembly of Tasmania.

9. Organisations of the Church such as colleges, schools, hospitals, aged persons homes etc. have their own regulations and councils, boards or committees but are responsible to the Trustees, concerning Property.

10. All property, whilst beneficially owned by congregations or organisations, is held in the name of the Trustees of the Presbyterian Church of Tasmania and all legal documentation is therefore executed by the Trustees and signed by them. Dealings in property require the approval of the relevant Congregation (or organisation Board) and the Presbytery prior to consideration by the Trustees.

11. All legal work for the church is handled by the Law Agent unless he chooses to allow others to do the work and notifies BOIF of his action.

12. When interpretation of church law is required the Law Agent seeks the opinion of the Procurator. The Assembly, when in session, may also request the Procurator for his opinion.

13. The administration of the various Churches is supervised by a Presbytery which is established in a geographical area. Representatives from each parish (the ministers and an equal number of elders) meet regularly to discuss mainly the spiritual affairs of the Church and are also responsible to ensure finance and property matters are in accordance with the law of the Church. The Presbytery ideally has an equal number of Ministers and Elders.

14. As far as parishes are concerned, these can comprise one or more congregations and can be either a pastoral charge with an inducted minister who legally is a self-employed person; or a home mission station, otherwise known as a Special Charge.

15. The local parish has a Session which comprises the minister and all elders who have been elected by the congregation, who deal with the spiritual life of the Church. There may be elders in the congregation who are not members of the Session.

16. There is also a Board of Management, of which all elders are members, plus members elected annually by the congregation. This committee deals with the temporal affairs of the Church - ie. property and finance and general business matters.

A6 Where can you find us ?

Your local phone book has entries under "Presbyterian Church". These will guide you to the nearest local church. Alternatively, you can write to us at:

"Presbyterian Church of Tasmania,
188 Macquarie St. Hobart 7000".

Visit www.pctas.org.au or email boif@pctas.org.au

Further Reading

Westminster Confession of Faith

Declaratory Statement

Code of the Presbyterian Church of Tasmania

Continue Presbyterian

L. McKinnon

The Romance of the Catholic Presbyterian Church

W.Gray Dixon

The Bush Still Burns

Roland Ward

B SESSION

B1 Power of the Session

To the Session belongs the promotion and supervision of the spiritual life of the parish or congregation in regard to worship, pastoral care, education and evangelism and the oversight of all the agencies within the parish or congregation. Among its responsibilities the Session shall:

- (a) appoint the times for public worship and the celebration of the sacraments
 - (b) appoint and direct choir leaders and organists,
 - (c) admit to membership of the congregation,
 - (d) exercise discipline on erring members and restore to membership after discipline has been exercised,
 - (e) maintain Rolls of Baptisms, Communicant Members and Adherents,
 - (f) exercise pastoral care of all Members,
 - (g) receive and grant certificates of membership (disjunction certificates), - a sample is included in this manual.
 - (h) exercise pastoral care of missionary candidates and missionaries of the congregation,
 - (i) supervise Sunday Schools, fellowship associations, young peoples' societies and adult education programmes,
 - (j) call meetings of the congregation,
 - (k) examine and judge the qualifications of persons nominated to the eldership of the congregation,
 - (l) ordain and induct elders,
 - (m) interview applicants from the congregation offering as candidates for the ministry and report to Presbytery indicating their support or otherwise of such applicants,
 - (n) exercise pastoral care of candidates for the ministry working within the parish and report annually to Presbytery on the involvement of such candidates in the life of the congregation,
 - (o) receive and judge on petitions from the communicants or adherents from the congregation,
 - (p) transmit all papers which are to be forwarded to the Presbytery. and
 - (q) to assist the minister in all parish matters as may be necessary.
- (The Code chapter 4 should be consulted on the functions of Session.)

B2 Extracts from "Serving the Church" By R.S. Byrnes (Queensland)

The Session is a "Court": The Session is a Court of the Church, and consequently, in its meeting procedure, is governed by the Standing Orders of the Church.

Meetings of Session: No meeting of Session can be held without the Minister of the Charge, who is Moderator, or a minister or a member of the Session deputed by

him or appointed by a superior court to take his place. All meetings of the Session are private unless the Session determines otherwise in a particular case.

Quorum: The Code states that the Moderator or his deputy, and two ruling elders, are necessary to form a quorum.

The Session Clerk: In terms of the Standing Orders every Court has a Clerk, "usually, but not necessarily, a member of the Court, who shall keep an accurate record of its proceedings and supply extracts of the proceedings when these are duly called for. The Clerk is elected by, and holds office at the will of, the Court. A Clerk, in accepting office, shall make the declaration de fideli." This declaration - in full, "the declaration de fideli administratione" - is:

"I do solemnly affirm and declare that I will discharge the duties now entrusted to me."

It is desirable and usual that the Session Clerk take up substantially the following duties, with such assistance as the Session may see fit to appoint for him, viz:

- to write the Session and Congregational minutes;
- to conduct the Session correspondence;
- to keep the rolls of members and adherents;
- to maintain liaison with all the congregational organisations, by friendly contact, with their leaders and members;
- to act as representative elder (in turn with other elders) to Presbytery and Assembly;
- to make arrangements for congregational meetings;
- to make arrangements for the provision of the elements for the Sacraments, and particularly to see to the proper setting of the Lord's table

The Session Clerk is a peculiarly favourable position to serve the Church. By a gentle, wise and strong witness, and by a sober and friendly attitude to all connected with the work, he can do much to advance the cause of Christ.

The position of Session Clerk is reconsidered at least every 4 years by the Session. The existing Clerk is eligible for reappointment.

B3 Candidates for the Ministry - Procedures

The Presbytery of Tasmania has adopted detailed procedures to be followed in assessing members of the congregation who desire to candidate for the ministry. The Session has responsibility for the initial assessment of the candidate and must present a comprehensive confidential report to the Presbytery. A copy of the procedures are included in the Code of Practice folder.

B4 Annual Statistical Return

Presbytery requires the Session to complete and return an Annual Statistical Return by the 30th March each year. The prompt return of accurate statistics is important. A copy of the statistical return is included in this manual. Two copies of the Audited Annual reports (one for the BOIF) are also required by Presbytery immediately following the Annual Meeting of the Congregation.

B5 Commissioners to Presbytery and Assembly

The Session must, annually, appoint elders, equal in number to the number of ministers, to be their representative elders in the Presbytery. It is desirable to appoint an alternate elder to attend if the commissioned elder is unable to attend.

The Session must, annually, appoint an elder to be their representative elder in the Assembly. A copy of the commission forms are included in this manual.

B6 Call to a Minister - Responsibilities of the Session

Code Chapter 5 has full requirements and procedures.

In the event of a vacancy for a Minister the Presbytery will declare a vacancy and appoint an Interim Moderator.

(a) The Session must revise the communicant roll to be adopted by the congregation.

(b) The Session, in liaison with the Board of Management, shall prepare a report dealing with the financial position of the charge and the proposed terms of call.

(c) A selection committee will be appointed (by the Session or the congregation meeting) consisting of at least the Interim Moderator (chairman) and two members of each the Session, the Board of Management and the members of the Charge.

Forms to be used for the issue of a call are included in this manual.

B7 Approval of Church Group Activities

The Session has the responsibility to approve activities by Church groups. Church Groups MUST therefore submit their program of planned activities for approval by the Session. That approval shall be minuted so that a record is available should it be required.

In the case of Youth Group activities it is essential that appropriate levels of supervision are provided, especially for camps or adventure type activities.

Appropriate guidelines are given in the Education Department Handbook "Outdoor Education Management Handbook". Contact the BOIF secretary on 0362 237213 for further information regarding this publication.

A suitable permission form for these activities is provided in the Public Liability Insurance section of these Guidelines.

B8 Elder Emeritus

Elders who, for reasons of age or infirmity, are not readily able to perform fully their duties and who have in the past given faithful service to the church may be, with their agreement, granted the status of elder emeritus with such privileges as will be determined by the Session and reported to the next meeting of Presbytery for its approval. (Annex B6 uses Old English Text MT font)

B9 Privacy

The BOIF is formulating a Privacy Policy. In the interim permission should be obtained from people prior to publication, other than name, of their details in prayer diaries or lists of the congregation. A list for the use of the minister and elders does not require prior approval.

B10 Archival Policy

Background All Clerks and Secretaries should be mindful, as they write up their minutes, that these should be concise and complete so that a person reading the minutes at a future time will not be referred to attached documents which are not included in the Minute Book.

It is important that sufficient records are preserved to give an accurate history of the Church.

Procedure All current minute books, cash books and registers shall be kept and maintained by the relevant officers. Once a book is completed it should be kept by that officer for at least 5 years. Once the need to reference that volume has practically ceased - between 5 and 20 years - the documents should be handed to the Secretary of the Board Of Investment and Finance for submission to State Archives.

All materials in excess of 20 years since completion should be submitted to Archives for safe storage and wider reference.

The policy of Archives is that Births, Funeral and Marriage Registers are put on limited access until 50 years have passed. At any time any item can be retrieved from Archives, through the Secretary of the BOIF, for research or reference purposes.

A database of Archived papers is to be maintained to facilitate ready retrieval of any items. Any enquiries concerning archival matters to be directed to the Secretary of the BOIF.

Items to be Archived

Obligatory:

- Minute Books for Session and Board of Management, Presbytery and Assembly
- Congregational Minute Books
- Marriage Registers
- Baptismal Registers
- Funeral Registers
- Congregational Annual Reports (please remember to include all significant developments in the life and work of the congregation in the Annual Report for future easy reference.)

Discretionary:

- Minute Books for Congregational organisations
- Correspondence for the Board or Session (culled to significant correspondence; if in doubt, pass it all to BOIF Secretary for review)
- Disjunction Certificate copies or Butts
- Cash Books
- Pew Sheets
- Other Congregational papers or reports

FORMS

B1	Statistical Return
B2	Disjunction Certificate
B3	Commission Forms for Presbytery
B4	Commission Forms for Assembly
B5a	Call Form Call
B5b	Call Form Members attesting the Call
B5c	Call Form Adherents attesting the Call
B5d	Call Form Charge Financial Status Report
B6	Elder Emeritus Certificate

PRESBYTERY of

PRESBYTERIAN CHURCH OF TASMANIA

STATISTICAL RETURN for the year ended 31st December _____

CHARGE _____

MINISTER _____

Preaching Places 1 _____
 2 _____
 3 _____

INFORMATION	Last Year			This Year		
	1	2	3	1	2	3
Preaching Places						
Communicants						
Adherents						
Elders (Emeriti in brackets)						
Managers						
Sunday School: pupils enrolled						
Average Attendance						
Number of Teachers/helpers						
Youth Activities: Groups						
Numbers enrolled						
Average Attendance						
Number of Leaders						
Adult Activities: No of Bible Studies						
People involved						
Average Attendance						
Women's Groups: number						
People involved						
Average Attendance						
Men's Groups: number						
People involved						
Average Attendance						

RECEIPTS	Offerings	\$ _____	PAYMENTS	Ministry	\$ _____
	Interest	\$ _____		Missions	\$ _____
	TOTAL Receipts	\$ _____		TOTAL Payments	\$ _____

Date of Annual Meeting of the Congregation _____

Form to be returned to Presbytery before 30th March each year.

PRESBYTERIAN CHURCH of TASMANIA

To the Minister / Session Clerk,

_____ 20 ____

This is to advise you that we have issued a Letter of Commendation / Transfer Certificate to

_____ whose future

address will be

We commend this brother / sister / family to you for pastoral care and fellowship.

MINISTER / SESSION CLERK

-

PRESBYTERIAN CHURCH OF TASMANIA

To the Minister / Session Clerk,

_____ 20 ____

We commend to your pastoral care and fellowship

whose name / s is / are on the Roll of

by Transfer / Profession of Faith / Resolution of Session on _____ 20 ____

MINISTER / SESSION CLERK

TRANSFER ADVICE

To the Minister / Session Clerk,

_____20____

We take pleasure in advising you that

(formerly of your congregation), has / have had his / her / their names added to

our_____

Roll on_____20____

MINISTER / SESSION CLERK

Please forward this advice to:



PRESBYTERY OF
PRESBYTERIAN CHURCH of TASMANIA

COMMISSION IN FAVOUR OF REPRESENTATIVE ELDER

The Session of _____

met on _____ 20__

There were present Rev. _____, Moderator
and _____ Elders

The meeting was constituted with prayer.

Among other things, the Session appointed Elder

_____ Title Full Name

_____ Address

_____ Postcode Telephone number

to represent it for the next twelve months, from

_____ 20__

Extracted from the records of Session by me, _____
Session Clerk

SUBSTITUTE ELDER

In the event of the Representative Elder being unable to attend,
the Session appointed Elder

_____ Title Full Name

_____ Address

_____ Postcode Telephone number

to be the Substitute Elder

_____ Session Clerk



PRESBYTERIAN CHURCH of TASMANIA

Call to

Rev. _____

We the undersigned Members and Adherents of the Charge of

_____ desiring to promote

the glory of God and the good of the Church, being also without an inducted minister, and being assured by sound information or our own experience of your gifts and qualifications for the work of the ministry within this Charge, have agreed to invite, call and entreat you, the

Rev. _____

to take up the pastoral office among us. Upon your acceptance of our Call we promise to provide for your suitable maintenance and to give you all due respect, encouragement, and obedience in the Lord.

In witness of this we have subscribed our names this.....day of.....

Witness to signatures appended at the Moderation

Witnesses to signatures appended thereafter



PRESBYTERIAN CHURCH of TASMANIA

FINANCIAL STATUS

CHARGE _____

		Last Year	This Year
No. of Communicants on Roll			
No. of Adherents on Roll			
No. of Families (i) on Roll			
(ii) Actively Associated			
INCOME	Last Year	This Year to date	Projected full year
Envelopes			
Open Plate			
Other Income			
Total Income			
EXPENSES			
Total Stipend			
Other Wages			
Assessments			
Other Expenses			
Total Expenses			
Outstanding Debts			

Terms of Settlement

Stipend \$ _____

Manse Benefit or Provided equivalent value \$ _____

Travel Benefit or Provided equivalent value \$ _____ assumed km. _____

Other Benefits \$ _____

Total Package value \$ _____

Part time Employment approved by Presbytery _____

Chaplaincies etc. fees received by church or Minister (delete one)

Certified Correct Secretary _____ Treasurer _____
Board of Management Board of Management

Presbytery Action
Remarks

Signed _____
Presbytery Clerk

Date _____



PRESBYTERIAN CHURCH of TASMANIA

In grateful appreciation

Of faithful service in the Session
Of the congregation at



has been granted the status of

Elder Emeritus

According to the Laws
of the
Presbyterian Church of Tasmania

23 His lord said to him, "Well Done, good
And faithful servant; you have been faithful over
a few things, I will make you ruler over many
things. Enter into the joy of your lord.

Matthew 25

Awarded this _____ day of _____ 20
Session Clerk Moderator

C BOARD of MANAGEMENT - SECRETARY

C1 Extracts from "Serving the Church" By R.S.Byrnes (Queensland)

C1.1 Secretarial Duties

The duties of a good secretary are not necessarily co-extensive with their work, for they will draw many functions to themselves, performing them in a helpful and tactful manner for the good of the Church. They are in a peculiarly strategic position to carry out, if they so desire, the scriptural injunction about the "second mile".

C1.2 Qualities desirable in a Board of Management Secretary :

There can be no doubt that the first and greatest qualification is devotion to Christ and the love of the Church.

The Board of Management Secretary should have some familiarity with the keeping of the records, writing minutes and conducting correspondence. Experience in these matters is possessed by so many people these days that most Managers will have little difficulty in selecting one of their number ably to discharge these duties. If the Secretary also has energy, punctuality, organising abilities, carefulness, tact, versatility, education and public-speaking abilities, the job will be that much easier.

Some Congregations are able to employ a Secretary who assists the Minister, Board Secretary and Treasurer with the administrative work of the Church.

C1.3 Procedure in Meetings:

The Chairman and the Secretary (and possibly the other members) should have before them an agenda, or list of the business, prepared beforehand by the Secretary, as follows:

1. Constitute.
2. Apologies.
3. Minutes.
4. Business arising from minutes.
5. Correspondence.
6. Business from Correspondence.
7. Finance.
8. Business arising under finance.
9. Reports.
10. Any other business.
11. Close.

Under these several headings, the following notes will be found useful:

1. Constitute: This means that the meeting, in accordance with the ancient custom of our Church, is opened, or "constituted," with prayer by the Chairman, or by another member invited to do so.

2. Apologies: Do not "apologise for Mr. Jones." It may be asked what he has done that needs apology. Present "Mr Jones's apology for absence." An apology should not be received purely because a person is absent, a reason for absence should be given.

3. Minutes: The Secretary reads these, unless they have been previously circulated, being the minutes of the previous regular meeting and special meetings.

Resolution - "The minutes of the meeting(s) held on the.....day of....., were (taken as read) read and confirmed as a true and correct record." They are not "received", not "adopted", but confirmed. They are then signed by the Chairman of the meeting then being held, and the date is entered.

4. Business Arising from the Minutes: Avoid duplication of reference. If the business is covered by correspondence or reports to be presented later in the meeting, leave the business till then.

5. Correspondence: The Secretary reads this, viz. the inward letters and copies (or summaries) of his outward letters sent since the last meeting.

An appropriate resolution is that "the inward correspondence be received and the outward correspondence confirmed."

6. Business from Correspondence: New matters brought up by the letters is here the subject of appropriate resolution.

7. Finance: The Treasurer presents in writing the statement of receipts and payments to the end of the previous month, reports the position of the bank accounts, and tables bank statements or the bank pass book in confirmation. An appropriate resolution is "That the financial statement be received." The term "adopted" as applied to financial statements should be restricted to those presented after audit, for example, those sent to the congregational meeting.

8. Business Arising under Finance: Appropriate resolutions covering anticipated spending; confirmation of routine payments made since last meeting; examination and passing of accounts, which are then initialled by the Chairman.

9. Reports: Here the Secretary and Conveners of Committees report on matters attended to, and submit questions which require decision.

10. Any other Business: This is where any manager may bring up matters "for the good and welfare" of the Church as they see it, providing such matters are appropriately the business of the Mangers.

If they are not properly the business of the Managers, they may still be brought up, but should be referred to the Session or congregation, possibly with an appropriate recommendation.

11. Close: The Benediction or other prayer by the Chairman or another.

C2 Copyright

C2.1 Use of Music by Churches

Copyright generally:- A complex topic but the following notes may be of assistance.

Music may be: *printed music
 *recorded music
 *live music

Common to all these forms of music is the "musical work" - the composition of the composer which may be accompanied by lyrics.

The first owner of the copyright in a musical work is usually the composer. A copyright owner controls a number of uses of the music for the duration of the copyright. Copyright usually lasts from the time the music is made until 50 years after the year of the composer's death. In rare cases where the music was not made public during the composer's lifetime, copyright lasts for 50 years from the work being first published, performed or broadcast.

C2.2 Arrangements:

New arrangements of musical works (even those works now out of copyright) qualify for copyright protection in their own right, for the usual copyright terms. For example, an original arrangement of an out of copyright musical work will be protected for 50 years after the year of the arranger's death.

C2.3 Rights of Composers and Music Publishers:

An owner of copyright in music controls the following uses of music:

- * reproduction - e.g. photocopying, printing, recording, copying by hand
- * publication (that is, distribution of copies to the public)
- * arrangement
- * public performance, broadcast and cable transmission

Composers usually transfer or assign their rights to certain organisations to facilitate the commercial marketing of their compositions. Composers assign their public performance, broadcast and cable transmission rights to the Australasian Performing Rights Association. APRA administers these rights on behalf of composers. Other rights - in particular, recording, sheet music and synchronisation rights - are usually assigned to a music publisher. The music publisher arranges publication and recording of the composition and pays royalties to the composer.

When music is put in to marketable form - as sheet music or a record - other copyrights are created.

C2.4 Church uses of Music:

The copyright uses of music commonly made by churches are:

- * performing live music
- * copying printed lyrics
- * playing recorded music
- * recording live music
- * copying printed music
- * copying of recorded music

The General Assembly Public Worship and Aids to Devotion Committee has established that the CCLI license covers over 70% of the material in the "Rejoice" hymnbook.

The Board of Management must consider what material is being used in the church and what their copyright obligations are. The different licensing organisations cover different ranges of hymns and material. Care must be taken to choose the appropriate body to cover your material and not just buy the cheapest license.

Photocopies of printed material are generally covered by copyright.

Tape recording of worship services is generally free of copyright (depending on the hymns being recorded) provided that the tapes are not sold for profit. The complimentary AMCOS license for recording of music in worship services stipulates that not even a charge to cover costs is to be made.

C2.5 Further Information:

If churches have any general inquiries concerning copyright, they may contact the Australian Copyright Council: Suite 3, 245 Chalmers Street, Redfern, NSW 2016 (phone: (02) 9318 1788 or

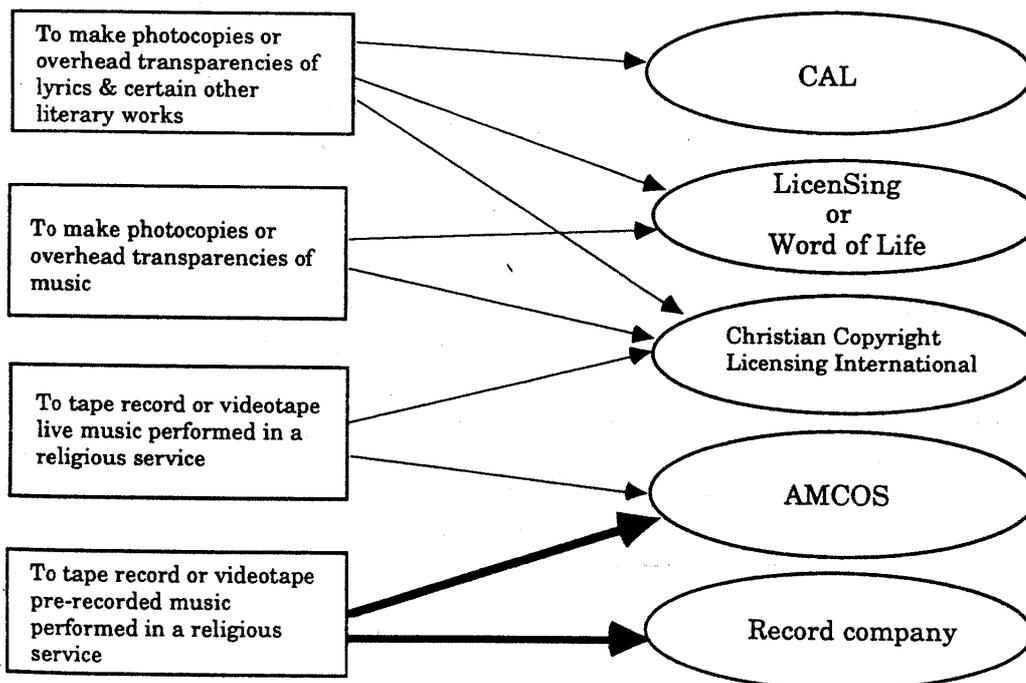
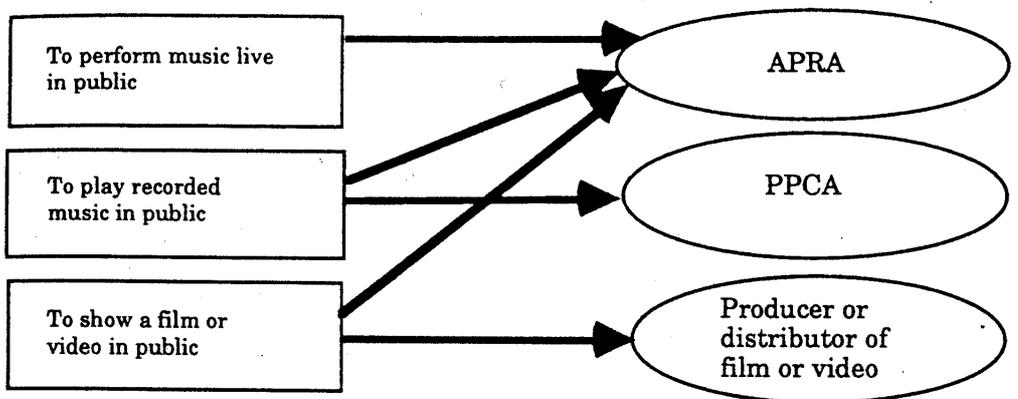
toll-free (008) 22 6103.

The Australian Copyright Council has produced Bulletin 90 "Churches and Copyright(January 1995)" which endeavours to set out the position of churches regarding copyright.

The attached chart indicates who to contact for various forms of copyright approvals.

Information and assistance is also available from:

- APRA: 6-12 Atchinson Street, St Leonards, NSW 2065. Phone: (02) 9935 7900
-regarding performance of live and recorded music
- PPCA: P.O.Box Q20 Queen Victoria Building Sydney, NSW 2000.
Phone: (02) 9267 7877 - regarding playing recorded music Fax (02) 9264 5589
- AMCOS: 6-12 Atchinson Street, St Leonards, NSW 2065. Phone: (02) 9935 7700
-regarding recording live music
- CAL: Lvl. 19, 157 Liverpool Street, Sydney, NSW 2000. Phone (02) 9394 7600
-regarding photocopying Fax (02) 9394 7601
- CCLI: PO Box 1254, Castle Hill, NSW 2154. Phone (02) 9894 5386
-regarding hymns and choruses Fax (02) 9894 5701
- LICENSING Mediacom Association Inc. P.O.Box 610, Unley, S.A. 5061.
-regarding hymns and choruses Phone (08) 8371 1399
- Word of Life International Factory 3, Lot 32 Industrial Drive, Somerville, Victoria
3912 -regarding hymns and choruses Phone (03) 9977 6106



→ A bold arrow indicates that there is only one body which licenses this activity in relation to a particular subject matter. Two bold arrows indicate that there is more than one subject matter involved, and that permission is thus needed from two bodies in relation to the one activity.

→ A fine arrow indicates that there is more than one body which licenses this activity in relation to the same subject matter. Two fine arrows indicate possible sources of permission: each licenses similar uses but of different works.

D BOARD OF MANAGEMENT - TREASURER

D1 Who can be Treasurer ?

Extract from "Parish Treasurer's Handbook"

By R.W.Pilkington(Queensland)

Although the Treasurer need not be a qualified accountant, obviously someone with some knowledge of handling accounts is essential.

When the position of Treasurer is to be filled, the most qualified person can be approached. People tend not to volunteer for voluntary work, but should be asked to do a job which others think they can do well.

The Treasurer is elected by the Board of Management, usually annually. It should be recognised that the Treasurer is not expected to remain in office indefinitely. There is no disgrace in standing down after a period of service, to enable another appointee to obtain experience in the office.

The work load can be kept to a minimum by:-

appointing an assistant who is given specific work of a quality and quantity to make the appointment worthwhile. The Treasurer can go on holidays confident that the work will not be delayed because of absence.

delegating as much work as possible, provided regular feedback occurs.

having work so organised that payment of accounts and general accounting is done monthly.

D2 TREASURER'S Procedures

D2 . 1 Collections Journal

An adequately bound book or a recording sheet should record collections, appropriately dissected over headings and initialled by two people who take responsibility for the dissection of the amounts recorded and agreement with the cash/cheques received.

The Treasurer records the details from this collections journal in a Multi-column Cash Book which records the receipts and payments (or computer if in use).

All monies received **should be banked intact** - with no payments being made from them before banking.

Numbered receipts should be issued for all monies received other than through the collection plate, even though the original may be retained. Thus, there is a complete record of all receipts either through the Collections Journal (or Collection Recording Sheets), and the Numbered Receipt Book.

Collections should be counted, following the service, by at least two people, and never taken home by one person to be counted later. Collections are public monies and no person should be put at risk by being in a position which could be questioned. This does not infer that there is a lack of trust in any individual, but is a sound commercial safeguard.

Collections should be stored in a safe place, preferably under lock and key and banked promptly, using the Bank Deposit Book. If discrepancies occur between the Collection Book/Journal/Receipt Book and the sum banked, it should be reported and investigated and the Treasurer should inform the Board of Management at its next meeting. Cash in Transit insurance cover is part of the Industrial Special Risks Insurance arranged through the Trustees.

D2 . 2 Bank Accounts

Bank accounts should be opened in the name of the Congregation and the Board of Management should minute the procedure, noting the agreed signatories and authorising any variations. A monthly bank statement should be obtained, and a full monthly bank reconciliation prepared by the Treasurer and then tabled at each Board of Management meeting.

A person other than the Treasurer may attend to the periodical banking of monies.

Whenever a new bank account is opened exemption from State Debit Duty should be obtained.

D2 . 3 Payment of Accounts

The Board of Management should minute the procedure agreed which would generally require two signatures to a cheque although several specific office bearers would normally be nominated as authorised cheque signatories. Whenever changes occur in incumbents in the nominated positions new signatories must be registered with the Bank

All payments should be by cheques crossed "not negotiable".

Payments made are recorded in a Columnar Cash Book and computer if in use. The Receipts/Payment Cash Book is reconciled monthly with the Bank Statement and forms part of the monthly Bank Reconciliation.

There should be a supporting voucher for each cheque drawn, either in the form of a suppliers invoice, or a standard format of a prepared voucher showing payee, amount, date reason for payment and both cheque signatories should sign / initial the supporting voucher and record the cheque number and the date thereon. Any suppliers statements should be reconciled monthly and outstanding items followed up promptly until cleared. An appropriate rubber stamp would ensure uniformity of operation in recording the above. Typical cheque voucher and payment advice forms are included in this Manual.

Minor amounts may be payable from a Petty Cash Imprest but should be fully recorded in the Petty Cash Book. That is, an amount is advanced as a Petty Cash Imprest and reimbursement is made from time to time to bring the advance up to the original amount. If available, dockets should be retained for items of Petty Cash Expenditure. Petty Cash should be kept in a small locked box under the personal custody, usually, of the Treasurer.

D2 . 4 Control of Purchasing

The Board of Management should minute the recommended procedure to be adopted for use by those authorised to purchase goods/services e.g. Minister, Sunday School Superintendent, Convenor of the Property Committee etc.

As soon as a purchase is made, the supplier's invoice should be passed on immediately to the Treasurer, and the recipient of the goods / service should endorse "received in good order and condition" or similar words on the supplier's invoice, as the authority for the Treasurer to pay the account.

The Treasurer maintains an adequate file of paid vouchers, preferably in a ring binder file.

D2 . 5 Goods and Services Tax (GST)

GST is assessed for each transaction. Most purchases by a church will include GST but the church may claim reimbursement of GST paid for most transactions, provided a Tax Invoice is held, or a suitable receipt for items less than \$50.

The Presbyterian Church of Tasmania is registered for an Australian Business Number (ABN) and for the GST. Local congregations may receive reimbursement of GST paid by submitting details for inclusion on the BOIF Business Activity Statement (BAS). Details of any GST collected from sales of tapes or books must also be remitted through the BOIF BAS. Sale and purchase of motor

vehicles will involve GST even if a trade-in is made. Other taxes included on the BAS are PAYG (section D3.2) and FBT (section D3.3).

The Prescribed Payment Scheme has been replaced by the PAYG arrangements. If a supplier, building contractor or other, does not provide his ABN then we are obliged to apply a withholding tax at 48.5% which must be submitted with the BOIF BAS return together with the Contractors details so that a statement of tax withheld can be prepared the next July.

A form certifying exemption from the withholding provisions for hobby activities and under age is available.

The Church ABN is in the name of

The Presbyterian Church of Tasmania ABN 80 266 574 133. This name and number should be on any order, or invoice, given for the purchase of goods or services over \$50.

D2 . 6 Reporting to the Board

The Treasurer prepares monthly statements of Receipts and Payments and these are tabled at each Board of Management meeting. Preferably each member of the Board of Management should receive a copy of the statement (photocopy as required).

Reports should be submitted in such a way as to be understood by persons who may not be familiar with interpreting accounts and financial statements.

It is advisable for the financial reports to include information concerning progress against budgeted receipts and payments. A sample report format is included in this manual.

The statement should be minuted in the Board of Management books as having been received, as well as authorising payment of such other accounts which the Treasurer may table. It is a wise audit procedure for the Chairman of the Board of Management to sign a copy of the statement submitted and received for filing by the Secretary in the official reports of the Board of Management, for audit inspection, as required.

The Board of Management should minute any ongoing authorities given to pay accounts as required, e.g. stipends, electricity/rates, where deadlines may mature before the Board of Management meets.

The Board of Management should minute such details from the Treasurer's Report as they decide is adequate.

D2 . 7 Reporting to the Congregation

Reports for the Congregation should give full and adequate details of receipts and payments for the information of the congregation. A Statement of Financial Position (Balance Sheet) including all congregation assets may be prepared to complement the Statement of Financial Performance (Receipts and Payments) statement.

The reports should be audited, presented to, and adopted by, the Annual Meeting of the Congregation.

Information required for annual reporting to Presbytery on the statistical return form is extracted from these reports.

An audited copy of the annual reports is required by both the Presbytery and the BOIF.

D2 . 8 Accounting Policies

In handing the books of account to the Auditor the Treasurer should prepare a statement of accounting policies adopted by the Board of Management.

APPROPRIATE ACCOUNTING POLICIES INCLUDE:-

The accounts are Special Purpose Financial Report that is prepared for the sole purpose of reporting to the Church Members on the Financial Position of the Church. The Church is not a Reporting Body.

The Accounts are prepared on the Cash Basis of Accounting using Historical Costs with maintenance, repairs and minor renewals charged as expenses.

Church Real Property, and Personalty resultant from the sale of Real Property, is vested in the Trustees of the Property of the Presbyterian Church of Tasmania in Trust for the local Congregation as beneficial owner.

The Treasurer and Board of Management are responsible for the preparation of the Financial statements and the information contained therein.

The Code of the Presbyterian Church of Tasmania requires the presentation of audited Annual Accounts to the members of the Congregation.

The Audit is to be conducted in accordance with Australian Auditing Standards to include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report.

The Financial Statements should present a true and fair view of the Financial Affairs of the congregation.

D2 . 9 Auditors

The Auditor is appointed at the Annual Congregational Meeting. The Auditor should be duly qualified and should be available for consultation with the Treasurer, or nominee of the Board of Management, as required.

The Church Accounts are public monies and it is important that things be done correctly and be seen to be done correctly. The audit is an independent examination of Church records, and the Auditor forms and expresses an opinion on the adequacy of the records kept and the financial statements presented. The Auditor would obtain an independent confirmation of the bank balances from the bank and would attend to such a matter personally, to preserve his independence. The Chairman of the Board of Management should sign the letter to the bank, authorising the issue of a copy of the bank statement of the Auditor.

D2 . 10 Budget

The Treasurer, with the finance committee, if one is appointed, should prepare, and the Board of Management adopt, the annual budget which in turn may be presented or adopted at the Annual Congregational Meeting.

A budget is simply an intelligent estimate, based on past experience, interpreted in the light of what is expected to happen in the coming period.

Other organisations may be required to be consulted in preparation of certain receipts or payments figures.

The setting of the budget is an opportunity to set realistic goals and see where the Parish is heading financially.

D2 . 11 Reserves

It is prudent financial management to create reserves for heavy outgoings for maintenance e.g. painting, organ maintenance, etc.

If a realistic estimate is made of such irregular expenses, and these are brought back to an estimated monthly figure, then an item should occur each month in the payments side of the monthly accounts, e.g. "Transfer to Maintenance Reserve" so that money will be available when the inevitable expenditure is incurred. The BOIF offer favorable daily interest deposit rates on such savings. The discipline involved in following such a practice will relieve a problem of "where will the money come from", when a costly maintenance job has to be funded.

D2 . 12 Other Parish Organisations

Within a Parish, other groups may run their own accounts e.g. Sunday School, P.W.A., Presbyterian Youth and the basic rules outlined above have equal application for them. The Treasurer should liaise with such groups and provide guidance as required.

D2 . 13 Security of Assets

Property and furnishings should be adequately insured and values reassessed annually.

Any investments should be recorded in a special book, or on a computer, and adequate control exercised over debenture certificates, passbooks, etc., and also to insure interest is received regularly. The Secretary of the BOIF will assist with guidance as required, in the investment of surplus funds.

An Asset Register of valuable equipment / furnishings is desirable so that regular verification of assets occurs and is available should a fire or theft cause a loss of assets.

A Key Register should record who holds keys, as authorised and minuted by the Board of Management, to enhance security.

D2 . 14 Insurance

The Trustees will provide guidance on all insurance covers required. Refer to the Insurance section in the Property chapter of this Manual.

D2 . 15 Stewardship

Regular systematic teaching on the Biblical principles of stewardship is essential in every Parish. Offering envelopes are useful in regularising the giving of members whilst maintaining confidentiality in giving.

D3 TERMS OF SETTLEMENT

D3.1 Stipend and Wages

***704**

The Stipend, or living allowance, paid to Ministers is made up of several components.

The level of earnings differs for various purposes. The table below indicates what is included for various purposes.

Included parts of wages for various considerations

Comments	Base Stipend	Misc. Benefits (part of Stipend or salary sacrifice)	Benefits		
			Housing	Travel	
				Standing	running
	Set by GAT	Max 30% of base stipend	Set by GAT & spelled out in Terms of Call		
Superannuation	Yes	No	Yes	Yes	Yes
Centre Link	Yes	No	Yes	Yes	Yes
Workers Comp	Yes	reduce \$ by benefit	No	No	No
LSL to Minister by Congregation	Yes	No	Yes	Yes	No
LSL to Congregation by Fund	Yes	No	No	No	No
Aust Tax Office	Yes	reduce \$ by benefit	No	No	No

If a Benefit is provided, rather than paid, then the equivalent value of the benefit is included in the calculation.

Terms of settlement need to spell out the methodology for calculating or paying travel benefits.

For part time workers the Assembly has determined that the Presbytery must approve, annually, terms of employment to ensure a living wage is being paid.

Terms of settlement, or the letter of appointment, are vital as they will dictate the termination payment due when the employee finishes work.

D3.2 Income Tax

For Income Tax purposes each Minister is zero rated for withholding tax as they are technically self employed. However they are treated as an employee with tax withheld as a convenience for the Minister. Therefore an Employee Declaration is required from the Minister prior to commencement so that the appropriate level of Income Tax deductions can be determined. The Trustees are the employer so the Declaration, for all employees, should be sent to the Secretary of the BOIF for processing and a copy will be returned to the Treasurer.

It is illegal to pay any employee without deducting the appropriate amount of Income Tax. The Income Tax deducted must be included on the quarterly BAS statement.

D3.3 Fringe Benefits Tax

The Church, as an employer, is exempt from Fringe Benefits Tax and Fringe Benefit Tax Reporting provisions for Pastoral Workers (which includes Ministers). It is therefore advantageous to pay up to 30% of the Assembly Recommended Stipend as benefits as well as travel and manse benefits which are usually over and above the stipend.

Possible benefits include:

Library, Health Insurance premium, Children's Education, Rates, house insurance premium, Hospitality etc.

These benefits are paid into a Ministers Benefit Account that is opened in the name of the Church with the Minister and Treasurer as Signatories with either to sign. The Minister would normally operate the accounts to pay benefits related expenses. GST may be claimed on Church related expenses paid from the Benefit account if suitable receipts are given to the Treasurer and the personal use component is deducted.

For **part time workers** the following guidelines have been determined by the BOIF.

The living allowance, or wage, for part time pastoral workers should comprise:

- Housing Benefit max 33% of package
- Travel Benefit max 33% of package
- Balance of package of which up to 30% may be paid as Benefits.

Non pastoral workers should not be paid Benefits as we are not registered for FBT.

If we abuse the FBT exemption we will lose it.

D3.4 Superannuation

All Ministers are required by law to be members of an approved Superannuation Scheme. Usually the New South Wales Beneficiary Fund or Victorian Superannuation Scheme is used by Tasmanian Ministers.

The Superannuation Guarantee Charge (SGC) legislation requires employers to provide occupational superannuation support to employees of 9% of their wages. Where the employer fails to provide the relevant level of support, the employer is required to make good the shortfall by way of payment to the Australian Taxation Office.

Under the SGC an employer will not be required to provide superannuation support for:-

- employees who earn less than \$450 in a month;
- employees under 18 years of age who are not working full time;
- certain employees in their capacity as members of the Defence Reserve Forces;
- employees who are aged 65 and over;
- non-resident employees who are paid solely for work undertaken outside Australia;
- resident employees who are employed by non-resident employers and are paid solely for work undertaken outside Australia; and
- certain overseas executives working in Australia.

It is prudent to pay a superannuation contribution to the employees Fund for low paid part time, or other exempt, workers so that we are seen to be giving maximum support to our workers. For low paid employees, Tasplan, managed by AXA, offers the lowest administrative charges.

Management committees are responsible to ensure that any SGC requirements are met for all employees.

It is now a legal requirement that all employees be formally notified how much the Church has contributed to their Superannuation Fund each quarter.

D4 Long Service Leave

The BOIF administer a fund to provide certain benefits to the Congregation and the Minister during Long Service Leave.

The Tasmanian scheme provides for:-

- Ministers to qualify for 90 days after 10 years (after ordination) and thereafter leave accumulates at 9 calendar days per year.
- Churches contribute 1.25% of the Assembly Recommended Stipend annually;
- During the long service leave the charge continues to pay the Minister his stipend and manse and travel benefits (including the standing cost of vehicle);
- The Long Service Leave Fund pays to the Minister a cash benefit of 10% of the weekly stipend;
- The Long Service Leave Fund pays to the charge a cash benefit of 100% of the weekly stipend (which does not include Manse or Travel Benefits.)

Long Service Leave Regulations are appended to this Chapter.

D5 Bequests / Trusts

In May 1994 the General Assembly resolved:

That all bequests received by the congregations be notified to the Trustees of the Property of the Presbyterian Church of Tasmania and that all bequests for special purposes shall be handled by the Trustees who will see to their application in accordance with the benefactors' wishes.

The Trustees, as the Church body corporate, are the only body that can legally issue an official receipt as discharge to the executors. On receipt of notification of a bequest / trust the Secretary of the Trustees will contact the solicitor / executor to ascertain details and expedite completion of the bequest / trust.

Details are entered in a bequest register and details are reported to the Trustees.

The Secretary will contact the Solicitors / Executors each six months to keep track of progress with the will settlement.

On receipt of the bequest / trust the bequest is acknowledged with a letter of thanks and an official receipt signed by the Secretary of the Trustees, who is authorised to grant a valid discharge to executors.

Details of all bequests received are reported to the General Assembly in the Trustees' report.

Copies of all correspondence are given to the Beneficiary.

Bequests for general purposes of a congregation are remitted direct to the Beneficiary by the Secretary of the Trustees.

Bequests for specific purposes are held by the Trustees earning interest.

When a Beneficiary (congregation or committee) requires interest or the capital sum itself to be released, it is necessary to write to the Secretary of the Trustees explaining the purpose for which the funds are required, and provided such purpose is in accordance with the terms of the Bequest or Trust, the funds will be released.

A suitable form of bequest is:-

I direct my Trustees to pay to the Trustees of the Property of the Presbyterian Church of Tasmania, 188 Macquarie Street, Hobart, the sum of \$..... to be applied / for the benefit ofcongregation / in such a manner as the Trustees in their absolute discretion shall think fit for the purposes of that Church and I declare that the receipt of the Secretary of the Trustees of the Church shall be a full and sufficient discharge to my Trustees for the said legacy nor shall my Trustees be bound to see to the application thereof.

If in doubt please contact the Secretary of the Trustees.

FORMS and SAMPLE FORMATS

Cheque Voucher

Payment Advice

Petty Cash Account

Passed for Payment Stamp

Bank Reconciliation

Monthly Report

Business Activity Statement Return

Long Service Leave Regulations

CHEQUE VOUCHER

Treasurers record when an invoice or statement is not available

PAYEE

address

PARTICULARS

Cheque No.

\$

Includes GST/ GST Free

Date

Payment authorized by

Signatory

Signatory

PAYMENT ADVICE

TAX INVOICE

Advice to accompany cheque when invoice or statement is retained

The Presbyterian Church of Tasmania

ABN 80 266 574 133

Charge

Phone

Fax

PAYEE

ABN

address

PLEASE FIND ATTACHED CHEQUE BEING PAYMENT FOR

Cheque No.

\$

Includes GST/ GST Free

Date

Any Queries to:

Honorary Treasurer

Please return a receipt or sign and return this form to simplify audit

RECEIVED

BY

DATE

Petty Cash Account

1996	Jan	1	Advance		20.00
		4	Postage	10.80	
		7	Envelopes	2.05	
		31	Balance on Hand	<u>7.15</u>	<u> </u>
				<u>20.00</u>	<u>20.00</u>
	Feb	1	Carried Forward		7.15
		2	Reimbursement		12.85
		5	Postage	15.30	
			etc.		

Passed for Payment Stamp

Cheque Number.....
 \$.....
 Date.....
 Signatory.....
 Signatory.....

Bank Reconciliation

Statement Balance (month end)			700.20
Less unrepresented cheques Nos.	245	25.20	
	246	135.00	
	247	<u>120.00</u>	<u>280.20</u>
Balance as per Cash Book			<u>420.00</u>

PRESBYTERIAN CHURCH _____

FINANCIAL REPORT as at _____

RECEIPTS	This Month	To Date	Budget	Accounts for Payment	
OFFERINGS - Envelopes				Stipend	
OFFERINGS - Open Plate				Benefit Account	
Donations				Tax	
Appeals					
Miscellaneous					
Property					
TOTAL RECEIPTS					
Transfers (draw on assets)					
TOTAL INCOME					
EXPENSES					
Stipend					
Travel - car (excl insurance)					
Presbytery Levy					
Church Music					
Secretary					
Cleaner (incl materials)					
Office & Advertising					
Electricity					
Telephone etc					
Insurance					
Audit					
Outreach					
Assembly Services Fund					
Property (incl Rates)					
Miscellaneous					
TOTAL PAYMENTS					
Transfers (draw on assets)					
TOTAL EXPENSES				TOTAL Accounts	
CHEQUE Account				SAVINGS account	
Opening Balance				Opening Balance	
Plus Receipts				Plus Receipts	
sub Total				sub Total	
Less Expenses				Less Expenses	
Closing Balance				Closing Balance	

Statement Received and accounts Approved for Payment

Treasurer

Chairman

Date

BUSINESS ACTIVITY STATEMENT WORK SHEET

	Congregation					
BAS Ref.	RECEIPTS	July to Sept.	Oct to Dec	Jan to March	April to June	
R	Total Receipts					
C	Collections and donations					
GSTR	GST you have collected					
	PAYMENTS					
P	Total Payments					
GSTP	GST you have Paid					
	Ensure that Tax Invoices are held for all items claimed (can include payments from Minister's Benefit account) and that items were for Church, not personal, use.					
	PAYE TAX PAYABLE					
W1	Wages not incl Non Cash Benefits or Allowances					
W2	Total PAYE Tax withheld from Stipend / Wages					
W4	Tax withheld where no ABN quoted	\$0	\$0	\$0	\$0	
9	Tax Payable/ Receivable W2+W4+GSTR-GSTP	\$0.00	\$0.00	\$0.00	\$0.00	
	Cheque must be attached if tax is Payable		Negative indicates a refund			
	Date Employees notified of Superannuation payments					
Please return form within 2 weeks of the end of the Quarter						



PRESBYTERIAN CHURCH OF TASMANIA

LONG SERVICE LEAVE REGULATIONS

MAY 1997

Long Service Leave Fund, Tasmania

1 Fund

There shall be a fund of the Assembly entitled "The Long Service Leave Fund"

2 Management

The Fund shall be administered by the Board of Investment and Finance (B.O.I.F.).

3 Levy

There shall be an annual assessment of one and one quarter percent of the minimum stipend which shall be paid by those who are responsible for the stipend of a minister.

4 Eligibility

Ministers shall be eligible for three months' long service after ten years of service in the Church in Australia, or with the G.A.A. Overseas Missions Committee or the Presbyterian Inland Mission, and who at the time of their being eligible for leave are serving the Church in Tasmania and for whom a long service leave contribution is being paid. After the first ten years, Long Service Leave will accrue at a rate of nine calendar days per year of service.

Permanent part-time and full-time employees of the church shall also be eligible, with the levy and benefits calculated on their normal salary.

5 Home Mission Service

Ministers who have served before or during their training, as full-time Home Missionaries, responsible for pastoral care, in a Home Mission situation shall have that period recognised for the calculation of their long service leave entitlement.

6 Period of Leave

Long service leave shall not affect normal annual leave, and shall be taken in periods of at least three weeks duration, as soon as practicable after it is due, after consultation with the Presbytery and minister.

7 Leave before Retirement

- (a) Long service leave is normally to be taken before retirement. A minister who intends permanently to retire becomes eligible to take any accrued long service leave on a proportional basis during his last year.
- (b) If leave is not taken the minister will be paid the amount of leave entitlement as at the date of his retirement and no claim can be made by ministers for any entitlement after six months from the date of retirement.

8 Health of Minister

Ministers may be granted leave for health reasons on a proportional basis prior to the completion of the service required.

9.1 Compulsory Retirement

Ministers compulsorily retired through sickness before the age of 65 years may be given proportional payment in lieu of long service leave.

9.2 Death of Minister

On the death of a minister, the amount accrued towards his long service leave may be paid to his widow or other dependents.

10 Authority for Disbursement

The B.O.I.F. shall have the authority to disburse necessary funds calculated in accordance with these rules.

11 Retrospectivity

The principle of Retrospectivity shall be applied for ministers eligible for long service leave and ministers shall be given leave in order of length of service.

12 Leave of Absence

Before long service leave may be taken a minister shall apply to the Presbytery for leave of absence. Full-time and permanent part-time employees shall apply to their Board of Management for leave of absence.

13 Terms of Settlement - Long Service Fund

During the long service leave of a minister-

- (a) The parish -
 - i) shall satisfy the terms of settlement including full stipend;
 - ii) shall meet the cost of
 - a) adequate pulpit supply at the rate from time to time fixed by the Assembly,
- (b) the Fund shall give a grant to -
 - i) The minister going on leave of ten percent of minimum stipend as at 1st January of the year in which his leave commences,
 - ii) The parish of the minister going on leave of one hundred percent of minimum stipend as at 1st January of the year in which the minister's leave commences to defray the costs of part of the minister's stipend and allowances.

14 Resignation of Contributor

A contributor who resigns from the Church other than through sickness may be paid, at the discretion of the B.O.I.F., a proportional payment in lieu of Long Service Leave.

15 Reciprocal Arrangements

The B.O.I.F. is empowered to enter into reciprocal arrangements with other State Committees to enable leave to be granted under the conditions specified in 4 above in respect of service in any part of Australia.

16 Discretionary Powers of B.O.I.F.

Notwithstanding the provisions of this regulation the B.O.I.F. shall have discretionary powers to deal with exceptional cases not provided for therein.

These rules shall take effect on 1st July 1997.

E PROPERTY

E1 General Property Information

The Trustees seek the co-operation of committees in all matters relating to the property under their control. If you are in doubt on any point of procedure not dealt with specifically herein, an approach to the Secretary of the Trustees will receive prompt and willing attention.

E1.1 Guide to Procedure on Property, Insurance and Related Matters

Compliance with the procedures set out will facilitate and expedite your dealings with the Congregation, Presbytery and the Trustees. It does not relieve Committees and Congregations of the responsibilities of strict compliance with the Code, but it is designed to draw attention to practical procedures available to supplement the Code.

E1.2 Alterations to Buildings

The procedure laid down for new buildings would apply in broad principle to major alterations to existing buildings. Refer to E5.

E1.3 Sale or purchase or Erection of any Building

It should be noted that the sale or purchase or erection of any building on Church property, new or second-hand, irrespective of cost, must be approved by the Congregation, Presbytery and the Trustees. Refer to E5.

E1.4 Leasing of Church Property

The keys of the Church and School Hall are under the jurisdiction of the Minister. Church property must not be leased for any period or term of years without Congregational, Presbytery and Trustees' approval.

The Trustees must be assured that the properties are suitable for the purposes required and comply with the Statutory standards of safety and hygiene in respect of such occupancy.

Leases must be completed in the name of the Trustees of the Property of the Presbyterian Church of Tasmania. A copy of the lease shall be sent to the Trustees for their record.

E1.5 Maintenance

All church property should have constant care and attention under the supervision of the Board of Management. Regular maintenance will preserve the asset and effectively reduce major repair expense that will be the sure result of neglect.

E1.6 Name of Trustee

You may be required at times to quote the name of the Trustees in dealing with your Bankers, Insurers, Lessees and the like. Please note that the proper title must be used in full as follows:

The Trustees of the Property of the Presbyterian Church of Tasmania.

E1.7 Signing of Contracts

The documents for building projects approved by the Presbytery and Trustees may be signed by specially appointed representatives of the Board of Management and in the name of the Local Church or Organization. It should be noted that the legal owners of the property are the Trustees. Advice of the Law Agent, through the Secretary of the Trustees, should be sought if special conditions are required by the contractors. (See also under heading "Insurance" re Workers' Compensation and Public Risk.)

E2 Local Government Act

E2.1 Registered and Licensed Halls

All Churches and Church halls come within the scope of the Local Government (Building and Miscellaneous Provisions) and Public Health Acts, but the State Government has delegated authority to Local Councils in dealing with Licensing. Provided Churches and Church Halls are used **only for Church purposes**, they need not be registered and licensed. However, if the halls are used by outside bodies for educational or other purposes, quite irrespective of whether a charge for admission is received or not, then the hall **must** be registered and licensed. Local Government is progressively registering all public meeting places seating over 100 people.

E2.2 Occupational Health and Safety Requirements

Whether a hall is licensed or not, safety and hygiene requirements as laid down by the regulations must be complied with. This is particularly the case if the hall is used for Sunday School or Kindergarten purposes. The Board of Management is responsible to constantly assess their property to remedy any hazards identified to minimize the risk of accident or injury.

E3 Use of Property by Others

When congregations wish to make property available other than on a casual basis to other Presbyterian congregation and committees, other denominations, schools and other outside bodies, it is necessary to take note of possible difficulties, sometimes of a legal nature, that may arise in such areas as shared use of furniture and fittings; security; insurance (including public risk); local government requirements (such as zoning, rating, fire precautions, necessary structural alterations, parking facilities, public hall licensing provisions etc.); apportionment of such outgoings as water, sewerage, garbage, telephone and power charges; in addition to all the factors inherent in rights and continued use and occupation of its own facilities by the particular congregation. Where exclusive occupation is not intended to be given (ie. in situations where the congregation wishes to retain some use of the premises for its own purposes) a formal license agreement should be entered into. In those cases where exclusive use is to be given to the other party (ie. where the congregation does not require to use the property at all) a formal lease should be arranged. In either case approvals must be sought from and given by the congregation, Presbytery and the Trustees. If required, guidance should be sought from the Secretary of the Trustees.

Any organization leasing the property must have their own Public Liability Insurance.

E4 Temporary Vacancy of Manse

Problems can arise in allowing manses to remain unoccupied during vacancies (for example vandalism). Appreciating the desirability of admitting a suitable tenant without delay as well as the fact that time may not permit the customary procedure to be followed (ie. approval by the congregation, Presbytery and Trustees), the Trustees have therefore authorised the Secretary of the Trustees to agree to (and execute the appropriate lease documents for) the letting of a vacant manse up to a period of six months provided the Board of Management and Interim Moderator and/or the Church Extension Committee Convenor so recommend.

The Law Agent has advised the Trustees that he has no objection to a Residential Tenancy Agreement being drawn up and attended to by a local solicitor or Local Real Estate Agent subject to an appropriate recommendation being made to the Secretary of the Trustees who could, if necessary, refer quickly to the Law Agent.

If a long term tenancy is proposed then the normal procedures of the Church need to be followed - ie. approval of the Congregation, Presbytery and the Trustees. This would be the case where the Minister in a Parish decides to reside in his own house and the Board of Management leases the Manse for revenue purposes.

A submission is required for approval from the Board of Management concerned, covering the following:-

Name of Parish

Name of Congregation owning Manse

Address of property to be leased

Full name, occupation and address of prospective tenant

Proposed rental: - \$ per week

Term of lease: Months

To Whom rental is to be paid

Amount of Bond (if any):

Any special conditions: (Payment for power, telephone, etc.)

Preferably to require rent to be paid monthly in advance.

As far as all Presbyterian property is concerned, there is a trust responsibility that falls not only upon the Trustees (the legal owner of all Presbyterian property in Tasmania both real and personal) but also upon the Board of Management. If, therefore, a vacant manse (or other property) is not occupied by a Minister of the Parish, a realistic rental must be obtained from a person qualified in the field of valuation with up to date knowledge of local conditions. It should, of course, be made clear to the Valuer concerned that a particular type of tenant is desirable; that, if the Manse is near the Church, care must be taken to avoid the possibility of rowdiness during times of worship and to avoid unseemly conduct at all times. In addition, it should be emphasised that a short term lease only is involved. In view of such qualifications it could be expected that a somewhat lower rent than might otherwise be chargeable would apply in the case of a vacant Manse. Appropriate allowance for those conditions should be made in the valuation.

The Residential Tenancy Agreement must be drawn up **at the tenant's expense**.

Tenants should not be admitted to occupation of any property until the lease document has been executed by the prospective tenant. The name of the owner and landlord must appear as The Trustees of the Property of the Presbyterian Church of Tasmania. Only those specially authorised by the Trustees may execute leases and other documents on behalf of the Trustees.

Exemption from rating of land belonging to a religious body apply only to such property as is occupied and used in connection with:-

(i) any church or other building used or occupied for public worship;

(ii) any building used or occupied solely as the residence of a minister of religion in connection with any such church or building;

(iii) any building used or occupied for the purpose of religious teaching or training.

Accordingly, Manses and other house property not used or occupied solely as the residence of the local minister or his assistant are rateable and attract both municipal and water rates which should be paid by the Board of Management whose responsibility it is to notify the civil authorities if property is being used otherwise than for the purposes set out above.

E5 New Buildings

New building proposals generally originate in a meeting of the Board of Management or a meeting of the Congregation. A Congregational meeting generally resolves to refer the question to the Board of Management for investigation and report. A Board of Management generally appoints a Building Sub-Committee to arrange for the necessary investigations and the preparation of sketch plans by an architect selected by the Board. It must be appreciated that if instructions are given to an architect for sketch plans the Board becomes liable to pay his fees for such plans unless it is specially agreed with the architect that there should be no charge for the work, in which case it is advisable to have confirmation of the arrangement in writing.

In due course the Board would then make a recommendation to the Congregation as to the plan of the building and the method of financing its erection. If, at a Congregational meeting called for the purpose, the sketch plan is approved in principle, the plan is sent to Presbytery for transmission to the Secretary of the Trustees who, in turn, would normally obtain a report thereon from the Consulting Architect to the Trustees, and this report would be sent back to the Board of Management.

When an architect is instructed to prepare sketch plans he should be reminded of the Trustee's requirements that all new buildings must comply with Local Government requirements and have adequate emergency exits and that all exit doors should open outwards, be fitted with panic bolts and give access to a safe and speedy means of evacuation to ground level.

After consideration by the Board of the report of the Consulting Architect Congregational approval must be given to the next steps. The Congregation having approved, the Board, probably through its Building Sub-Committee, would arrange with their architect for the preparation of working drawings and specifications for the purpose of tender. In the absence of a specific agreement to the contrary (which should also be confirmed in writing) the Board is responsible to pay the architect's usual professional charge for such work. In due course the Board will have before it final plans and specifications prepared by their architect and his estimate of the cost, and on this basis it will be in a position to make a recommendation to a properly convened meeting of the Congregation. At this Congregational meeting the Minutes should cover the following points:

- (a) a decision to proceed with the project;
- (b) approval of the plans and specifications;
- (c) approval of the proposals for financing the project; and
- (d) authority for the Board of Management to take necessary steps to obtain approval for the work, to call for tenders, and generally to act so as to give effect to the Congregational decision.

Certified extracts of the Congregational Minutes, together with final plans and specifications and a site plan, should be sent promptly by the Secretary of the Board of Management to the Presbytery for recommendation to the Trustees. So far as practicable documents should be prepared in duplicate to provide copies for both Presbytery and the Trustees. In the case of a Home Mission Station an extra copy must be sent to the Church Extension Committee whose approval thereto is required by the Trustees.

When Presbytery has made a decision the Clerk conveys it to the Trustees through the Secretary by means of a certified extract Minute, together with the working drawings and specifications. The latter are referred by the Secretary to the Consulting Architect who makes his recommendation thereon to the Trustees. No direct reference should be made by the Boards or Congregations to the Honorary Consulting Architect.

E6 INSURANCE

Each Congregation is responsible to ensure that suitable insurance is held for all church property.

The Trustees have arranged a statewide cover for most categories of insurance which reduces the cost of that insurance to each Congregation.

It is vital that the Trustees are advised of any changes in use or of value of property insured.

The following categories of insurance are available.

E6.1 Property Industrial Special Risks Insurance

All Church properties must be insured under replacement, re-instatement and extra cost of re-instatement insurance conditions. Under Reinstatement and Replacement conditions the new building may well be better than the original but it must not be more extensive and it must incorporate any changes that have been made to local building regulations.

In assessing the sum to be insured on buildings, the appointed valuers should give consideration to:-

- (a) Including an amount to cover the cost of removal of debris from the site,
- (b) Architects, surveyors fees etc.,
- (c) The value of stained glass windows and built-in organs,
- (d) The value of building contents to be insured,
- (e) The cost of operating whilst the building is out of action, and
- (f) The cost of replacing valuable records which may have been lost.

As a result of the General Assembly's directives the Trustees have arranged an "Industrial Special Risks" insurance policy which provides a wide range of cover against a large number of risks affecting property of all kinds, including fire, burglary, cash in transit, cash on premises, plate glass and removal of debris.

This policy is renewed each year on the best rates and conditions available following negotiations with our Underwriters.

E6.2 Fire Protection

It is also recommended to Boards that adequate equipment including extinguishers and, in appropriate cases, fire hoses, be installed in the properties under their control.

Smoke detector alarms are recommended for all premises and particularly adjacent to the electrical switch board and kitchen.

The local Fire Brigade will inspect each property and recommend appropriate fire protection measures free of charge.

E6.3 Historic Buildings

Notwithstanding the property insurance policy condition which requires sums insured on each building to be replacement costs, the Trustees have negotiated an agreement with the Underwriters that in certain approved and declared cases the sum insured on buildings may be equated to the cost of a replacement church building of modern design and materials suitable to the congregation for future requirements.

This concession, which is a departure from normal underwriting practice, was arranged to give relief from excessive property insurance costs to the congregations responsible for

historic church buildings which have been registered by the Tasmanian Heritage Council, or the National Estate.

It is important to emphasize that the insured value should cover either the replacement cost with a new building or the repair of a partially destroyed building. The latter cost may be higher than the total replacement cost with a new building

E6.4 Liability Insurance

This class of insurance may be sub-divided into:-

- (a) General Public Liability
- (b) Products Liability
- (c) Professional Indemnity (including medical malpractice)
- (d) Directors and Officers Liability.

Each congregation shall appoint either the Session or Board of Management to act as their **Risk Management Committee** for the purposes of the Public Liability insurance

The Trustees hold a General Public Liability policy covering the many activities associated with the Church and the ownership of property. This policy now indemnifies in the sum of \$10 million, Committees, Councils, Boards, Officers and other authorised individuals against their legal liabilities to third parties. Church bodies may increase the amount of indemnity by applying to the Secretary. This class of policy restricts indemnity to legal liability for compensation and costs arising from death or and/or injury to third parties and damage to third party property.

The liability policies under (c) and (d) above are arranged on request to indemnify the Trustees, Boards, Committees and Councils of the Church against specific liability risks to which they are exposed.

The Session or Board of Management must approve of, preferably with such approval minuted, any camps, excursions or activities of Church groups. The insurance cover is only for negligence by the Church or its representative so an appropriate parental approval form is of the form which follows. Accidental injury is the normal responsibility of the person or parent or guardian.

REGISTRATION FORM

The.....(Name of Group)

of the Presbyterian Church of Tasmania propose a Trip/Camp

to be held at.....

on.....

Please provide any medical details which the excursion leaders should know.

Name/s of child/ren.....

.....
.....

Medical details.....

.....

Signed Date.....

Parent/guardian

Any Queries contact..... Phone.....

E6.5 Workers Compensation Insurance

***704**

This class of insurance is compulsory for all employees and all aspects are governed by the Workers' Compensation Act and regulations made there under.

The Minister for Employment has declared that Presbyterian ministers are considered to be employees for the purposes of the Workers Compensation Act.

The Presbyterian Church of Tasmania is the employer so all workers compensation insurance must be on the BOIF policy.

The approved Fund Managers under the Workers' Compensation Act are authorized by statute to impose penalties for late, inaccurate and / or unaudited returns. It is essential therefore to observe all "deadlines" notified by the Underwriters to avoid inspection and possible penalties.

Declared and estimated wages for Workers Compensation do not include benefits which would be expected to be paid if the employee is off duty on Workers compensation payments. Benefits are picked up by the Ministers PA & I insurance, see below.

E6.6 Voluntary Workers Accident Insurance

This "Master" policy covers voluntary church workers (subject to policy conditions particularly in respect of age limitation - 12 to 75 years - and hazardous work).

NB It is not possible to insure against accidental injury to people participating in church arranged excursions, camps or activities.

E6.7 Ministers Personal Accident and Illness Insurance *704

The personal Accident and Illness Policy, which is designed to contribute towards the stipend and allowances in the event of an Ordained Minister's or Home Missionary's incapacity for up to two years, after two weeks inability.

Congregations should consider assisting the minister to take out income protection insurance to provide 75%, or more, of the stipend and allowances (or more) until age 65 after 4 weeks inability.

The appropriate method is for the Board of Management to pay the insurance premium.

E6.8 Motor Vehicle Insurance

These policies are arranged by the Trustees on behalf of authorities responsible for Church owned vehicles or for individual Ministers and Church Officers.

E6.9 Other Insurances

These policies may be arranged from time to time as necessary covering such things as marine risks (transit of property by sea, land or air), contractors all risks and pluvious (rain) insurance for sporting or other functions likely to be affected by rainfall.

E6.10 Theft and Vandalism

Boards of Management should ensure that adequate precautions have been taken to protect Church property from unlawful entry. Board officials should therefore ask themselves the following questions:-

1. Have locks on the external doors been checked by a qualified person to ensure that they are effective, provide protection and are of a type suitable for the particular building and its occupants?
2. Are window locks, limit stops or adequate catches fitted to all windows.?
3. Is a person responsible to ensure that all windows and doors are securely locked after each period of use?

4. In the opinion of a qualified person, is the construction of doors and windows sturdy?
5. Is the key/s always kept remote from the building and not left in the meter box or similar hiding place?
6. If the church building is not in regular use, is it checked routinely for security?
7. Is security lighting installed?
8. Is a time switch operative on some lights?
9. Are all ladders and tools securely locked away?
10. Are shrubs close to buildings cut low to prevent prowlers hiding?
11. Have congregation members been asked to watch for anything unusual when they are passing?
12. Are all lead light and stained glass windows protected by a mesh grille or protective plastic?

A church is inevitably left unattended much of the time making it especially prone to theft and vandalism. It is, therefore, important that all buildings be securely locked when unattended, security lighting maintained and that all members of the congregation be asked to watch for anything unusual when they pass the property.

E6.11 Claims Procedure

Actual and potential claims arising under any insurance policy arranged by the Trustees must be reported promptly to the Secretary of the Trustees or the Underwriter - verbally in the first instance, if practicable, and confirmed in writing.

Early notification of claims is important.

UNDER NO CIRCUMSTANCES IN THE CASE OF ACTUAL OR POTENTIAL LEGAL LIABILITY CLAIMS MUST LIABILITY BE ACCEPTED OR ANY TERMS OF SETTLEMENT DISCUSSED. NON OBSERVANCE OF THIS POLICY CONDITION COULD RESULT IN A CLAIM OR CLAIMS BEING REJECTED BY THE UNDERWRITER.

E7 Purchase of Property

Basically the procedure to be adopted in all property matters is similar. A decision to acquire land, or land with a building thereon, would require Congregational, Presbytery and Trustees' approval, and in the case of a Home Mission Station, the Church Extension Committee must also approve the purchase. A valuation should be obtained, which document will accompany the Trustees' copy of your submission. This should come from a Licensed Valuer. Refer to succeeding sections for further details.

E8 Sale of Property

Similar conditions to those for the purchase of property apply to the disposal of property (land or land and building). The matter of a valuation from a Licensed Valuer is equally important when dealing with the disposition of property. Real Estate agents are often Licensed Valuers.

The Trustees do not approve the sale of assets to meet current expenditure, such as renovations, repairs and painting, but the interest on Congregations' capital funds held may be used for these purposes.

The Trustees hold the net proceeds of sale of property for capital purposes only, and the Trustees will readily approve the release of this type of capital to finance the erection of new buildings within the Charge. This would be subject to such projects being approved by the Congregation and Presbytery. Refer to succeeding sections for further details.

E9 Law Agent - Sale / Purchase of Property

The Code of the Presbyterian Church of Tasmania provides that:-

The Law Agent is the Solicitor for the Church, including the Trustees of the Property of the Presbyterian Church of Tasmania, and all courts, boards, committees, congregations, bodies and institutions within the Church. He is entitled to charge normal professional fees for preparing and examining deeds leases and documents, investigating titles, conducting conveyancing and other transactions, and for conducting, prosecuting and defending all petitions, actions and suits.

All Solicitor's legal work of the Church shall be carried out by the Law Agent but with the provision that, with the consent of the Board of Investment and Finance, the Law Agent may authorize specified legal work to be carried out by another solicitor.

In order to avoid confusion it is essential that **ONLY THE SECRETARY** (or if unable to act, another person nominated by the Board of Management to do so) conduct correspondence and any conversation of an **URGENT NATURE** with the Law Agent. **NO OTHER PERSON SHALL DO SO.**

It is the responsibility of the Board of Management concerned to ensure that a proper legal description of the **property to be purchased** will be provided to the Law Agent and to the Secretary of the Trustees and to ensure that the property to be purchased is, in fact, the property covered by the legal description.

It will be necessary for the Board of Management to ensure that the **land intended for sale** is, in fact, the land covered by the relevant Certificate of Title and by the proper legal description of the subject land which should be provided to the Law Agent and to the Secretary of the Trustees.

It will be necessary for the Board of Management to arrange for the amount of the **DEPOSIT** to be paid to the Law Agent or as he directs if it has not already been paid to the Real Estate Agent concerned. If the deposit has been paid to an Agent, evidence of that payment and the amount thereof should be forwarded to the Law Agent. The Board of Management has the responsibility to assemble the purchase money and to make it available to the Law Agent in good time prior to settlement.

The Vendor or Purchaser should be advised the name and address of the Law Agent:-

Mr. A. Bain
Douglas and Collins, Barristers & Solicitors
9 –13 George St
Launceston
TAS. 7250
Phone 03 6332 3400
Fax 03 6332 3499

The Vendor or Purchaser should be advised, for the information of his Solicitor, that the name and address of the Trustees is:-

The Trustees of the Property of the Presbyterian Church of Tasmania
a Body Corporate of 188 Macquarie St. Hobart 7000

The Contract for Sale and other documents may be signed locally, on behalf of the Trustees, **with a condition that the Contract is ratified by the Trustees** and certified as correct by the Law Agent.

It is essential that adequate time be allowed for all legal requirements including the obtaining of Certificates to run their normal course prior to settlement.

If there is any further information required by the Board of Management please do not hesitate to contact the Secretary of the Trustees. Under normal circumstances, however, the transaction should proceed without further action on the Secretary's part.

In addition you should advise the Trustees when properties have been purchased or sold so that insurance cover can be arranged or cancelled.

A DETAILED DOCUMENT SHOULD BE COMPLETED AND SENT TO THE LAW AGENT AS SOON AS POSSIBLE. A sample is included in this Manual.

Property of the Presbyterian Church of Tasmania.

- (c) Please furnish lender with the name and address of the Law Agent and request that he receive a list of the lender's requirements at an early opportunity.
- (13) **BALANCE OF PURCHASE MONEY** The Board of Management is responsible to obtain the balance of purchase money and to ensure that it is available to the Law Agent prior to completion of the purchase.
- If funds are presently on investment, authorities should be given **IMMEDIATELY** to ensure their availability. If funds are to be provided from central church sources, it is the responsibility of the Parish **NOT** the Law Agent to make necessary arrangements to release the funds for the deposit and/or settlement. Please keep the Law Agent informed of any changes, difficulty of delay.
- (14) **INSURANCE** Please contact the Trustees **AS SOON AS POSSIBLE** and, if applicable, ensure that the insurance requirements of the lending body are met. If a copy of the policy is required by the lender, make this clear to the Trustees. **Insurance must be arranged prior to the exchange of contracts.** Please confirm with the Law Agent.
- (15) **WHEN IS COMPLETION DESIRED?** (Due allowance must be made for all legal requirements to run their proper course. When Old System Titles, consolidations or sub divisions are involved, due allowance must be made for the additional time required.)

Date.....

Hon. Secretary,
Board of Management

E11 Sale Pro forma - Instructions to Law Agent

SALE OF PROPERTY

AGREED SALE PRICE - \$.....

The following Instruction form should be completed by the Secretary and forwarded without delay to the Law Agent.

Mr. A. Bain
Douglas and Collins, Barristers & Solicitors
9 –13 George St Phone 03 6332 3400
Launceston Fax 03 6332 3499
TAS. 7250

Please note that until THE TRUSTEES APPROVAL has been given the sale CANNOT proceed.

(1) **NAME OF PARISH** **CONGREGATION**

(2) **FULL DESCRIPTION AND ADDRESS OF PROPERTY BEING SOLD**

(Identification sketch should be enclosed if possible)

(3) **NAME ADDRESS PHONE NUMBER** of person with whom the Law Agent corresponds.

To avoid confusion **NO OTHER PERSON** should communicate with the Law Agent.

(4) **NAME AND ADDRESS OF PURCHASER**

(5) **NAME AND ADDRESS OF SOLICITOR ACTING FOR PURCHASER**

(6) **PLEASE FURNISH TEXT OF CONGREGATION, PRESBYTERY AND TRUSTEE APPROVAL**

(7) **NAME AND ADDRESS OF ESTATE AGENT**

(8) **AMOUNT OF DEPOSIT**

TO WHOM PAID?

(9) **ARE ANY ITEMS** of furniture and furnishing in the sale? If so, what?

(10) **ARE THERE ANY SPECIAL CONDITIONS** affecting the sale? If so, what?

(11) **IS THERE ANY OTHER MATTER** affecting the sale such as fencing disputes, resumptions, etc? If so, what?

(12) **PLEASE FURNISH PARTICULARS OF RATES** and any other outgoings.

(13) **IS THERE A SURVEY REPORT** of the property in existence? If not, either the Board of Management shall obtain a survey or a survey will be ordered by the Law Agent at the cost of the Board of Management.

(14) **WHEN IS COMPLETION DESIRED?** (Kindly allow time for all legal requirements to follow their normal course. Where Old System Titles, consolidations or sub divisions are involved due allowance must be made for the additional time required).

(15) **ARE LEGAL COSTS** to be deducted from the proceeds of the sale. If not an account will be rendered to the Board after completion.

(16) **INSURANCE** After settlement of the sale is effected the Board should contact the TRUSTEES to arrange for the cancellation of any insurance cover.

Date.....

Hon. Secretary, **Board of Management**

F BOARD of INVESTMENT and FINANCE - TRUSTEES

F1 Responsibility of the Trustees

The Board of Investment and Finance (BOIF) is constituted by the Presbyterian Church of Tasmania Act (1908) and members are appointed by the General Assembly of Tasmania. The BOIF consists of ten members who are the Trustees of the Property of the Presbyterian Church of Tasmania.

The Assembly Clerk and Law Agent are ex-officio members of the BOIF but are not a Trustee unless separately appointed.

The Trustees are the body corporate of the Presbyterian Church of Tasmania and all real property of the Church is vested in the Trustees.

The Tasmanian Code states:

Subject to the Code and any direction of the Assembly the Board shall:-

- (a) Approve or disapprove any purchase, lease, sale or mortgage of Real Property by or on behalf of any congregation, committee or other organisation of the church;
- (b) regulate and superintend the investment of all property held for the purpose of the Church (excluding property held for the purposes of individual congregations);
- (c) regulate and superintend the budgeted expenditure of the church's funds, (Presbyterian Extension Fund);
- (d) report or act on any matter in which it is empowered by the General Assembly; and
- (e) report annually on its business to the Assembly.

F2 Loans to Congregations

The Assembly has authorised the BOIF to provide modest loans to congregations, or ministers, to assist them with the provision of a car for the Minister. Interest rates are usually set to approximate the 3 month term deposit rate, rather than the commercial loan rate.

Any submission for a loan should state the purpose, amount required, and give evidence of the capacity of the Congregation, or minister, to repay the loan.

Any enquires should be directed to the Secretary of the BOIF.

F3 Funds Managed by Congregations

The Board of Management of each congregation is charged with the responsibility of the management of the normal finance of the Charge.

The proceeds of bequests / trusts, or the sale of property, are normally managed by the BOIF on behalf of the relevant congregation where appropriate. The centralised management of funds has the advantage that the larger sums available allow higher interests rates to be achieved.

Interest is available on request for appropriate disposal, and the Capital may be made available, subject to any special conditions of a will, Trust deed or Assembly decision. Capital will not normally be made available to meet recurrent expenditure.

Congregations with a surplus of funds are encouraged to use the investment facilities offered by the BOIF to achieve a higher return. The BOIF are willing to provide regular periodic payment of interest (e.g. for Manse Benefit payments or Travel Benefits payments) to the congregation from such invested funds.

In 1994 the Assembly passed the following clauses to appoint local congregations to manage the finances from the sale of congregational land:-

* **Appoint** the Board of Management of St. Andrew's, Launceston, as trustees for the management and investment of personalty resultant from the sale of the Launceston Glebe, St. Andrew's Manse (the capital to be maintained) and Scots Invermay Church for the general purposes of St. Andrew's Congregation. The Board of Management shall report annually to BOIF on the method and conditions of investment, the application of interest from these investments and the value of the fund at the end of the financial year. An audited financial statement shall be deemed to provide a sufficient report.

* **Appoint** the Board of Management of St. Andrew's, Ulverstone; St. Columbas's, Devonport and St. John's, Hobart as trustees for the management and investment of personalty resultant from the sale of the Manses of the respective Charges for the purpose of either paying a manse benefit to a Minister of the Charge, or the purchase of another Manse or to lend to a Minister of a Charge for the purpose of financing his purchase of a home. The Capital of the Fund shall be maintained.

* **Direct** that conditions of a mortgage loan to a minister shall be submitted to BOIF prior to the issue of a loan. A mortgage in the name of the Trustees of the Property of the Presbyterian Church of Tasmania shall be drawn by the Law Agent and executed by the Trustees as security of a loan to the Minister. The Board of Management shall report annually to BOIF on the method and conditions of the investment, the application of the interest from the investment and the value of the Fund at the end of the Financial Year.

Any enquires should be directed to the Secretary of the Board Of Investment & Finance.

F4 Presbyterian Emergency Fund

The Board of Investment and Finance (BOIF) of the Presbyterian Church of Tasmania shall manage a Fund called the Presbyterian Emergency Fund (PEF) a tax deductible gift recipient.

OBJECTIVE

To receive and distribute donations for the relief of persons in necessitous circumstances.

OPERATION

Donations may be received from the general public either directly or through a church congregation. Receipts shall be issued by the Fund.

Funds shall be distributed to members of the general public in necessitous circumstances by Ministers of the Congregation of the area that was the source of the Funds.

Ministers who distribute Funds shall annually report to the BOIF in respect to details of the Funds distributed. Reported details shall include:-

- (a) Date of distribution
- (b) Nature of necessitous circumstance / purpose of relief

Amount of the distribution

The names of recipients shall remain confidential to the Minister making the distribution.

WINDING UP OF FUND

If the PEF is wound up, or if the endorsement of the PEF as a deductible gift recipient is revoked, any surplus funds of the PEF remaining, other than the BOIF's float capital with accumulated interest, shall be transferred to a fund, authority or institution to which income tax deductible gifts can be made.

Ratified by BOIF

17th October 2000

Confirmed by Law Agent

26th October 2000