
THE UNITING CHURCH IN AUSTRALIA

REGULATIONS

Key Extracts with **emphasis added**

3.2.1 (b) The responsibilities of the Church Council include:

vii) managing the financial affairs and the general administration of the Congregation including the reception, preparation and presentation of all necessary budgets, statements and reports;

(viii) arranging for audit, presentation and examination **of the accounts of all the funds of the Congregation**; (See Reg. 3.8.7)

(x) preparing and presenting to a meeting of the Congregation an annual report concerning the life and work of the Congregation **including its worship, mission and service**, and making recommendations with regard to the program for the ensuing year;

(xi) exercising oversight of the appointment of officers and leaders of Congregational organisations;

(xiii) discipline of members (See Reg. 5.1.2 – 5.2.5);

3.6.2:

Treasurer

(e) **The treasurer shall receive all moneys** on behalf of the Church Council and **pay them into a bank account of an approved financial institution** (See Reg. 3.8.7), keep proper books of account and furnish financial statements to the Church Council and Congregation at the end of each year and at such other times as the Church Council or Congregation may require.

ACCOUNTING AND AUDIT

3.8.7 Books of Account

(a) **All funds** of the Church shall be accounted for using proper, approved methods of accounting. The body responsible for funds shall keep proper books of account. The books of account shall include all receipts and disbursements received or made, all credits and debts owing or due and all other relevant matters necessary **including a full explanation of the accounts**. The body responsible shall, upon the request of the chairperson of the Church Council or other appointing body or the Synod Property Officer or any person authorised by any one of them, **produce the books of account together with all supporting or relevant accounts**, receipts, and documents for inspection, and shall permit extracts to be taken and copies to be made by any such authorised officer.

Monies to be banked

(b) All monies received from time to time shall be placed to the **credit of an account in the name of the body responsible** in any one or more of the financial institutions approved by the Synod. The body responsible shall appoint two or more persons to operate on such account

Audit

(c) The books of account **shall be audited** and certified by the auditors at least once in every year and at such other times as may be required by the chairperson of the Church Council or other body responsible as the case may require.