

WELCOME TO ST ANDREW'S ROSEVILLE 23RD OCTOBER 2016



FROM THE EXECUTIVE PASTOR

SANTINO DIMARCO

Executive Pastor

Quite regularly, and perhaps with more frequency and vigour of late, we read and hear calls for churches to lose their tax-exempt status. What both surprises and frustrates me is the misinformation that surrounds these cries; misinformation from both the journalists and media outlets that report on the topic, as well as misinformation in the accompanying commentary from readers that often follows online.

So why are churches tax-exempt? Do they receive some sort of special treatment that differs from other community organisations and institutions? In short, churches are exempt from paying tax because they do not exist to make a profit for any individual or group of individuals (e.g. members or shareholders). This is why churches (and many other community organisations) are known as "not-for-profits". The recently formed Australian regulator of charities (the Australian Charities and Not-for-profits Commission ("ACNC")) defines not-for-profit as "... an organisation that does not operate for the profit, personal gain or other benefit of particular people". So tax exemption is not something specific for churches, it generally applies to all organisations that fall within the "not-for-profit" guidelines.

There is often a misunderstanding about whether churches and other not-for-profits are allowed to actually "make" a profit – i.e. receiving more income than they spend in a given year. Again, based on the definition of a not-for-profit, it is not about whether a profit is *made* but is instead about what the profit is *used for*. A not-for-profit must use the profit for the organisation's purposes (i.e. not for the financial gain of any individual or group of individuals). If in one year St Andrew's does not spend all that it receives from offerings and other income sources, the profit must be used in future years for the purpose for which we exist – that is, for running a church.

As an aside, it should be noted that in Australia (unlike some other countries such as the U.S.) church giving is not tax-deductible. Most Australian churches receive the vast proportion of their income from voluntary contributions provided by their members. The members have already paid tax on this money. Where tax-deductibility is available (such as the deductible funds operated here at St Andrew's), there are strict rules as to how these funds are to be used. Most significantly, the funds cannot be used to pay for the everyday running costs of the church (e.g. ministry and other staff remuneration, utilities, printing, ministry resources and so on).

One of the reasons that the calls to remove tax exemptions from churches have become more vigorous is the 'popular' view that churches

All that's going on around St Andrew's

FROM THE EXECUTIVE PASTOR

have become more "business-like". This is arguably more aimed at the so-called "megachurches" that operate in large venues and derive substantial income from the sale of books, music and other merchandise. Additionally, some church organisations operate in the commercial world, selling products that sit alongside ordinary businesses' products. Sanitarium (owned by the Seventh-Day Adventist Church) is one the best known of these examples, selling breakfast cereals and other food items. The businesses operated by these organisations are run with some profit motive (though they often have additional motives such as, in Sanitarium's case, to encourage healthy eating). Whatever profit is made is usually fed back into supporting the mission and purpose of the church and not for the benefit of individuals and shareholders

Another misunderstanding that is often perpetuated is that ministers employed by churches do not pay tax on the salaries paid to them. This is not the case. Ministers are required to pay income tax on the cash component of their remuneration. There are fringe benefits tax exemptions that apply for ministers of churches. Mainstream denominations (including Anglicans) have been careful to ensure that these exemptions are not abused by voluntarily placing limits on how much can be paid to their ministers using tax-exempt fringe benefits.

What if churches were to be taxed? In the case of St Andrew's Roseville (and I expect most other mainstream local churches), there wouldn't be very much "profit" to tax. St Andrew's usually ends each financial year with either a small profit or a small loss. Overall, churches and other religious institutions have been the backbone to so much of the charitable and social support in Australia. A vast number of community services such as hospitals, aged-care facilities, homeless shelters, schools, colleges and numerous other social support avenues have been funded by churches and their associated governing institutions. If tax exemptions were removed, the ability to provide these areas of support would suffer significantly. This would place a financial burden on governments to further fund these community needs. A rational judgement would suggest that removing tax exemptions from churches would literally cost society too much.

We should always be thankful to our governments that churches do enjoy tax-exempt status and for the sake of society, we should hope that this continues into the future.

In Christ,

Santino

COMMUNITY WATCH

You are warmly invited to celebrate

ST ANDREW'S FOUNDATION DAY SERVICES SUNDAY 30TH OCTOBER

10:00am service followed by a BBQ lunch

♦ 5:00pm service followed by a BBQ dinner

A time to give thanks for God's blessings in and through St Andrew's Roseville

THIS WEEK

6 Get Together

Thu 27th Oct | 12:30pm - 2:30pm In the Kelman Rooom.

Come and knit squares for blankets or beanies for those in need. Do you want to learn to knit or just want to chat? Can you sew? We would love to hear from you. Bring your lunch.

Come along with your friends and neighbours and see how you can help.

Contact Jane Clifford or Jenny Jessup candjclifford@hotmail.com jennyjjessup@yahoo.com.au

COMING UP

Women's Christmas Night

Wed 9th Nov | 7:00pm In the Church Hall Cost: \$15 (pay on the night)

Speaker: Annette Ware (5pm congregation): 'What would we miss if we didn't have Christmas?'

RSVP by Friday 4 November to womensevents@standrews.net.au

♦ Church-Wide Prayer Meeting

Wed 2nd Nov | 7:30pm - 8:30pm In the Church Hall

COMMUNITY WATCH

FOR THE DIARY

Dates for your diary - more details to come

- Sun 13th Nov | Op. Christmas Child Launch
- Sun 4th Dec | Belonging Course
- Sat 10th Dec | Carols on Clanville
- Sun 18th Dec | Lessons and Carols

PLEASE PRAY

6 Churchwide

Pray for the friends of the family who lived in Davidson who died in their home this past week. Ask that, somehow, God's grace would be known in the midst of this tragedy. Pray also for their school community and neighbours as they grieve.

8:30am

Pray for June Booker and her family following her husband Malcolm's death recently, after a long illness.

Pray for Naida Holliday who is now back in her home at Princess Juliana Village after some time in hospital following a nasty fall that caused facial fractures.

6 10am

Please thank God for the successful operation to remove Amity Roger's central line. Please continue to pray for Amity and the Rogers family as they prepare to travel overseas soon. Pray also that the remaining impact of the now completed radiotherapy treatment will be positive in arresting the impacts of Amity's brain tumour.

Pray for Richard Lu and Nicole Huang as they prepare for their wedding on 2 November. Pray that God will use their marriage to reveal to them more deeply the wonders of his love and that He will richly bless their future lives and ministry together.

⊘ 7pm

Pray for Felicity Williams who has just moved back to New Zealand. Give thanks for her new job working with the same medical software she used here. Pray also that she would find a new church and settle into a new Christian community.

Pray for several young adults who continue to wrestle with anxiety and depression. Pray that God would continue to sustain them, make his presence known to them and for Christian friends to continue to richly encourage them.

All that our missionaries do in and around their communities

MISSION & AID

JENNY FALLON



SIM (Serving In Mission) Australia

Jenny Fallon is the Pastoral Care and Development Coordinator for SIM in Australia. Jenny and her husband Dale are currently spending 6 months in Southern Africa, based in Malawi, visiting SIM colleagues in various locations.

Pray for the first Malawian missionaries from the SIM-related church, the Makhutcha family, who are preparing to go and work among the Yao people in Mozambique.

Pray for the Lord to guide and enable the Smiths and others working among the Yao, so that his Word and their witness will speak powerfully into lives and draw people to Jesus. Pray for the possibility of Jenny helping Mrs Makhutcha with some regular conversational English practice (to help her integrate with the missionary team in Mozambique).

Pray that the Malawian churches will support the Makhutcha family well and for more Malawians to understand and become involved in the challenge of cross-cultural mission.

Thank God for safe travel to Mozambique and that Jenny and Dale had a good few days visiting Australian SIMers Andrew and Tanya Smith and family.

Pray for the family and colleagues of Australian Major Geoff Freind of the Salvation Army, who was visiting Malawi on a preaching tour recently when he was seriously assaulted. He subsequently died from his injuries.

Pray for Dale as he continues to guide the Hope for AIDS team with a major evaluation of the program.

Pray for the SIMWORLD conferences in Melbourne (8 Oct) and Sydney (15 Oct). The Director of MECO is now unable to be the keynote speaker. Pray for Richard Utber of 'Growing Global Churches' who has now taken on this role.

Words you'll need for today's contemporary services

CONTEMPORARY SERVICE PRAYERS

CONFESSION

Most merciful God. we humbly admit that we need your help. We confess that we have wandered from your way: we have done wrong, and we have failed to do what is right. You alone can save us. Have mercy on us: wipe out our sins and teach us to forgive others. Bring forth in us the fruit of the Spirit that we may live as disciples of Christ. This we ask in the name of Jesus our Saviour, Amen.

THE LORD'S PRAYER

Our Father in heaven,
hallowed be your Name,
your kingdom come,
your will be done
on earth as in heaven.
Give us today our daily bread.
Forgive us our sins
as we forgive those
who sin against us.
Lead us not into temptation,
but deliver us from evil.
For the kingdom, the power,
and the glory, are yours
now and for ever. Amen.

KEY CONTACTS

Senior Leadership Team

John Dickson – Senior Minister T. (02) 9412 2553 john.dickson@standrews.net.au

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Cath Ahern – Children's Minister (Honorary) M. 0407 152 995 cath.ahern@standrews.net.au

Group Contacts

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Environmental Action Group *eag@standrews.net.au*

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Fit For Good

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Playgroup

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Time Out

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Youth

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Xtreme

Fridays after school for Years 5&6 kids@standrews.net.au

6 Ministry Contacts

Mike Hastie – Assistant Minister M. 0421 014 977 mike.hastie@standrews.net.au

James Smith – Assistant Minister M. 0438 669 530 james.smith@standrews.net.au

Peter Watson – Minister for Seniors (Part Time) T. (02) 9412 2553 peter.watson@standrews.net.au

Church Office

Bec Kimpton – Office Manager T. (02) 9412 2553 office@standrews.net.au

FINANCIAL SUPPORT DETAILS

Supporting the General Ministry

Supporting the general work of St Andrew's:

Anglican Parish St Andrew's BSB 704 998 | A/C 100 005 413 *

This is our preferred method to receive your regular support.

Alternatively cash/cheque contributions can be made via the offertory collection during the services.

Supporting the Property Redevelopment

To support the St Andrew's Property Redevelopment, **tax-deductible** contributions can be made via:

St Andrew's Anglican Church Roseville Donation Fund BSB 062 240 | A/C 0090 1771

Please include your surname and the initials "PV" (for Property Vision) in the reference field.

Donations by cheque should be made to St Andrew's Roseville Donation Fund.

If you would like to support the Property Redevelopment but **do not** require a tax deduction, please contact the Executive Pastor, Santino Dimarco. (* this BSB may be displayed as Indue Limited which is

part of the Diocesan banking arrangements)



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