

LUTHERAN CHURCH OF AUSTRALIA,  
SOUTH AUSTRALIA AND NORTHERN TERRITORY DISTRICT INC.

**SUBJECT: HANDLING OF OFFERINGS POLICY**

**Related Policies:**

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**POLICY STATEMENT**

Handling of funds donated to the Lutheran Church of Australia SA-NT District congregations is a key responsibility since these funds are vulnerable to the risks of theft and misuse.

To encourage safe handling of congregational funds, the establishment of safeguards and procedures will assist individuals responsible for these funds and these are there to protect everyone.

Taking preventative measures will promote consistent handling of offerings and provide guidance in what is expected of everyone involved. This Policy outlines the recommended procedures for handling offerings by congregations and is intended to help protect congregations.

***Offering Counters***

- All people who deal with money should hold a current National Police Clearance. (Treasurers are also required to hold a current Working With Children Clearance).
- Offerings should only be handled by two unrelated individuals. Their relationship should be devoid of any potential conflicts of interest or incentives for involvement.
- No individual should be required or allowed to handle offerings alone at any time.
- A listing of suitable counters should be created. The counters should be rotated periodically.
- The people responsible for maintaining accounting records and preparing financial records should not be counters.
- It is important to understand that undertaking a role as a counter is a sensitive role in maintaining confidentiality with regard to the giving levels of various members.
- Money counters are expected to have undertaken Level 1 of Professional Standards Training.

***Counting and Receipting***

- Receipt and disbursement of monies should be handled separately and assigned to different individuals. They should be properly recorded and be verifiable using standardised forms adopted by the congregation.
- Counting should only take place in a locked room at the church/office premises where possible.
- One individual should count while the other observes, and then the observer recounts while the original counter observes.
- Funds should be counted, verified, deposit slip prepared and placed in secured bags for bank deposit (night depository where available) or placed in the church safe for deposit as soon as possible by at least two individuals.
- Offering moneys must be banked in full. Monies shall not be withdrawn from the offering to make payments or be used for petty cash.
- Leaving money overnight on church premises is too risky without a safe.

- Where taking or storing the money at individual's private home is unavoidable, an agreed process should be approved and monitored by the Church Council.

### **General**

- Members should be encouraged to make their offerings by Regular Electronic Giving (REG) through the Lutheran Laypeople's League (LLL).
- Financial reports should be audited or reviewed on an annual basis and detailed monthly reports should be kept and reviewed on a regular basis by the Church Council.
- Safes should be burglar resistant, fireproof and securely anchored.
- During the worship service congregations without a substantial safe should place the money bag at the altar, inside the pulpit or lectern stand rather than in the office where it is more readily accessible (if removed during the service).

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| Visible to:     | SA-NT District Office and SA-NT District Congregations and Parishes |