



# Institute of Certified Bookkeepers

## Making you Count

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## Bookkeepers helping Bookkeepers helping Business

April 2017

Welcome to ICB's April Newsletter.



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### Simpler BAS

The ATO has simplified the GST reporting system to make it simpler for a business to conduct its trading with less complexity in applying the GST law. There will be fewer fields reported on the BAS form.

The ATO is now actively working with businesses, professional associations, BAS and tax agents to move to this less complex reporting system, to be implemented 1 July 2017.

#### ICB Resources

- [Business Information Sheet - Simpler BAS](#)
- [Introduction to Simpler BAS](#)
- [G1 compared to T1](#)
- [ICB members respond to SimplerBAS concept](#)

#### ATO Information

- [ATO Summary Research for SimplerBAS](#)
- [ATO research statistics on BAS Lodgers](#)
- [2016 Budget Announcement \(includes SimplerBAS\)](#)
- [ATO initial Software design comments](#)



### 2017 June End of Year Workshop

Back again this June after a fantastic response in 2016, the ICB End of Year Workshops will be delivered around the country to support Members meet the demands at End of Year and ensure you are up to date with the latest legislation and technology.

Following feedback and member suggestions, the workshops will remain capped to smaller groups of up to 50 people in 2017 and will be a one day format to help fit with busy schedules. (Melbourne, Brisbane, Perth and Sydney have two days to choose from).

In addition to discussing best practice for approaching end of year processes and client management, we will also cover the following:

- See how to complete a Simpler BAS
- Understand the role of HR Intermediary and how it might apply to your business clients
- Tools to help you stay compliant and transparent with payroll management matters
- Learn how Working Holiday Makers tax changes the payment summary process this year
- Use various ICB checklists and templates to assist in running your business and your client tasks smoothly
- Hands on practical exercises relating to End of Year processes
- Presentations from MYOB, Xero, Reckon and GovReports

## Agenda

- Updates to legislation
  - ▶ 2017 Legislation Changes
  - ▶ Single Touch Payroll and Simpler BAS
- Bookkeeper Preparation for EOY
- EOY Payroll with:
  - ▶ Single Touch Payroll
  - ▶ Overseas Workers and Apprentices
- EOY Payables and Receivables with:
  - ▶ Prepaid events, gift cards and laybys
  - ▶ Unearned income
- Taxable Payment Annual Report
- Business Activity Statement with Simpler BAS
- Financials
- Your Bookkeeping Business Review

**Session times:** 9am to 5pm

Note the same content is delivered on both days - you book whichever day suits you best.

## Pricing

**Full Members** - \$275.00

**Non Members** (*Open 1st of May, 2017*) - \$375.00

## Register

To register for the End of Year Workshop, please click the date and location you wish to attend.

 <p>Perth</p>	 <p>Melbourne</p>	 <p>Adelaide</p>
<p><b>Perth</b>  Rendezvous Hotel Scarborough  148 The Esplanade,  Scarborough  Wednesday 24 May  - <b>SOLD OUT</b>  OR Thursday 25 May  - <b>SOLD OUT</b></p>	<p><b>Melbourne</b>  Amora Hotel Riverwalk  649 Bridge Road, Melbourne  Friday 2 June  - <b>SOLD OUT</b>  OR Saturday 3 June</p>	<p><b>Adelaide</b>  Stamford Grand Adelaide  Moseley Square, Glenelg  Friday 9 June</p>
 <p>Brisbane</p>	 <p>Sydney</p>	
<p><b>Brisbane</b>  Mecure Hotel  85-87 North Quay, Brisbane  Friday 9 June  OR Saturday 10 June</p>	<p><b>Sydney</b>  Rydges Sydney Central  28 Albion Street, Surry Hills  Friday 16 June  OR Saturday 17 June</p>	<p><b>End of Year Workshop</b>  June 2017</p>

## Students & New Bookkeepers

A half-day workshop covering the foundations of End of Year processes for students and new bookkeepers. This half day workshop is designed to guide students and new bookkeepers in the critical processes and lodgements for End of Year bookkeeping.

### Agenda

- Updates to Legislation
- Bookkeeper Preparation for EOY
- EOY Payroll
- EOY Payables and Receivables
- Taxable Payment Annual Report
- Business Activity Statement with Simpler BAS
- Financials

**Session times:** 9am to 1pm.

## Pricing

**Students & Members** - \$99.00

**Non Members** (*Open 1st of May, 2017*) - \$165.00

 Perth	 Melbourne
<b>Perth</b> Rendezvous Hotel Scarborough 148 The Esplanade, Scarborough Tuesday 23 May	<b>Melbourne</b> Amora Hotel Riverwalk Melbourne 649 Bridge Road, Melbourne Thursday 1 June
 Brisbane	 Sydney
<b>Brisbane</b> Mecure Hotel 85-87 North Quay, Brisbane Thursday 8 June	<b>Sydney</b> Rydges Sydney Central 28 Albion Street, Surry Hills Thursday 15 June

## Special Dietary Requirements

At the time of booking your place for the conference, we ask that you also note any special dietary requirements you might have. Please note that we are only able to cater for Gluten Free, Dairy Free, Lactose Free, Vegetarian and Pescatarian as per the venues instructions. We cannot guarantee any other special dietary requirements can be met. We require all special requests to be made within 10 days prior to event.

## Cancellations Policy

- Cancellations received up to 14 days prior to the event, will receive full refund less a \$33 administration fee
- Cancellations received within 14 days of the event - no refund.
- Notification of cancellation must be confirmed via email and received prior to the event.

## Pay During Severe Weather and Natural Disasters

An employer can send employees home if there is no useful work for them to do because of:

- Equipment breakdown
- Natural disaster (including floods, bushfires, tropical cyclones)
- Industrial action

This is known as a stand down. This can only happen if the reason for the stand down was out of the employer's control.

Employees can't be stood down just because there is not enough work.

An employee is **not paid** during a stand down period. However, an employer can be flexible and consider other options that will allow an employee to be paid.

The employer can consider letting employees:

- Take a period of paid leave, such as annual leave
- Work at another location such as from home or another work site

### Inclement or severe weather

Inclement weather is when it is unsafe or unreasonable for an employee to work because of severe weather conditions.

Awards, enterprise agreements and other registered agreements can set out:

- What inclement weather includes
- What employees and employers have to do when there is inclement weather

If an employer stands down an employee because of a natural disaster, they don't have to make inclement weather payments.

Check the relevant award for information about inclement weather procedures and payments.

Check Government website Disaster Assist to see if an event has been declared a natural disaster.

### Temporary Closure of Workplace

The *Fair Work Act 2009* allows for circumstances in which an employer may stand down employees without pay because of natural disasters. Employers may choose to pay employees at their discretion in such circumstances.

The Act also provides for directing employees to take annual leave in some circumstances, where the requirement is deemed "reasonable".

Employees who are stood down without pay because of circumstances beyond the employer's control can contact Centrelink to discuss options available to them for financial support.

Employers affected by natural disasters should also contact their state-based [business.gov.au](http://business.gov.au) website for potential support available.

## References

- [Fair Work Ombudsman - Severe Weather](#)
- [Fair Work Ombudsman - Awards](#)
- [Fair Work Ombudsman - Employment Conditions During Natural Disasters](#)
- [Disaster Assist](#)



## Single Touch Payroll - April 2017 Update

The ATO have released their Communications pack for Tax Intermediaries

The objective is to provide the current "Introductory" information to allow tax intermediaries the opportunity to commence assessing the impact of STP on themselves, their processes and procedures with clients and also the impact strategy for businesses.

- [ATO Tax Practitioners Presentation Briefing \(April 2017\)](#)
- [ATO Tax Practitioners Communication Pack \(April 2017\)](#)

### ICB Comment

There is still NOTHING for a Bookkeeper or BAS Agent to do in relation to Single Touch Payroll.

The final specifications, both technical and business process, for the first range of STP deliverables have NOT been finalised. We understand that some software are stating that they will be ready to deliver a STP report to the ATO from 1 July 2017. This maybe possible if all they are delivering is the reporting of the PayEvent based on what is entered in payroll software. It really isn't the full benefit or system that should be in place.

Before a business can enter STP... decide who is allowed to say the data is right?

The ATO are yet to finalise who is allowed to authorise the submission of STP data that is to be sent to the ATO. The Law as it stands would require the Public Officer or the Business Owner/Taxpayer themselves to make the declaration required.

It is ICB's position that this "authorisation" responsibility MUST be able to be delegated to an appropriate person within the business or contract bookkeeper. This discussion is underway.

Software MUST specifically obtain a declaration from someone that the PayEvent data is allowed to be submitted. It is NOT appropriate for software to simply submit the data without specific authorisation.

There is LOTS for the ATO to finalise.

Then there is LOTS for the software companies to build into their natural business processes to facilitate STP.

Then there will be a process of us informing employers and employees alike of the new features provided to the community resulting from the implementation of STP. The full implementation kit will be provided to you as required and as appropriate.

Please ignore the scaremongering articles that seem to be published by some very large organisations about the impact of STP.

Keep watch at [www.icb.org.au/stp](http://www.icb.org.au/stp)

## Automatic Extensions for Businesses Affected by Flooding

### Clients Affected by Natural Disasters

The ATO recognises that tax affairs are not a priority for individuals and businesses who have been affected by natural disasters and will be sympathetic to people trying to manage their affairs.

If you or your clients are affected by natural disasters such as cyclone, flood, bushfire or drought, the ATO can help with your lodgement program and reconstructing records.

The ATO provides support by:

- Allowing lodgement deferrals of activity statements or tax returns without penalty.
- Allowing additional time to pay tax debts without incurring general interest charges (GIC).
- Making arrangements for payment of tax debts by instalments.
- Remitting penalties that were automatically imposed during the disaster.
- Fast-tracking refunds.
- Refunding amounts credited to existing debts when the client has entered into a deferral to pay or an arrangement to pay their tax debts.
- Conducting field visits to help with reconstructing tax records and making reasonable estimates.

When appropriate, your clients may also consider varying their pay as you go (PAYG) instalments.

### BAS Agent Lodgement Deferral

Where a 21 day extension to the lodgement date is enough for you to complete the required work, use the BAS portal to request an automatic extension via the Agent Assessed Deferral option. If you need more time, use the ATO Assessed Deferral option.

Deferring lodgement now automatically allows the client additional time to pay. However, if the lodgements are up to date but because of the disasters the client needs more time to pay, you can ring the ATO to discuss the options for payment plans and remission of penalties and interest.

See [ICB - Lodgement Deferral Process](#) for details of how to apply from your BAS Agent portal.

### Record Reconstruction

If records have been lost or destroyed by natural disasters, the ATO can work out reasonable estimates based on the entity's history; they may also be able to reconstruct some records by liaising with other entities such as banks or other third parties.



## Reconstructing Records on Your Client's Behalf

If you wish to help your clients to reconstruct their records or make reasonable estimates, the ATO asks that you follow a similar process to theirs and keep notes to substantiate your estimates.

- Use bank and other third party information, including information from suppliers.
- Use activity statements that have already been lodged, along with information from the affected business or individual to reconstruct their tax returns.
- Consider all information already submitted to the ATO to work out a trend-based average, preferably over three years. This average includes tax statistics and other external industry norms and factors in economic events.

There is a specific form to be used when making reasonable estimates for clients who have lost data and documents due to natural disaster. This ensures the client is aware of the estimates being claimed and signs authority for lodging that information. The form is submitted to the ATO via the portal or mail.

## Employers Affected by Disaster

If employers are unable to make superannuation guarantee contribution payments by the due date, the ATO will also take a sympathetic approach to this. For employers who are usually compliant with SGC due dates, the ATO should be notified of the client's inability to pay on time. They will not pursue an employer who is usually compliant for late payment if affected by disaster.

If payment is made late, the ATO suggests the employer considers making an additional payment as compensation for lost earnings on that super contribution. For more detail, see [ATO - Employers Affected by Disaster](#).

## Related References

- [ICB - Lodgement Deferral Process](#)
- [ATO - Natural Disasters](#)
- [ATO - Reasonable Estimate for Documents Destroyed by Disaster](#)
- [ATO - Employers Affected by Disaster](#)

## TPB Consultative Forum Report

### TPB Consultative Forum *John Birse in attendance*

I attended the Tax Practitioners Board (TPB) Consultation session representing ICB on the 29th of March.

Ian Taylor went through the TPB registration statistics noting that the numbers were relatively stable. Of the 55,062 individual registered practitioners 65% are a member of a RPA - 90% Tax Agents and 62% Bas Agents.

Processing time of registrations is relatively high with BAS Agent renewals anticipated at taking 14 days but new applications averaging 41 days which exceeds the service standard of 30 days. It is anticipated that these figures will get worse over the July to December period as the TPB has to process 19,000 renewals of Tax Financial Advisors.

Demographics of Tax Agents and BAS Agents was discussed (see attached) where Tax Agents appear to be predominantly male (~80%) in their mid 50's while BAS Agents appear to be female (~80%) in their mid 40's.

I asked the question of how the TPB report an Agent's status on the register while they are waiting for renewal and was told the message on the register shows the Agents registration is being processed.

The TPB have 28,000 processing activities in a normal year which will obviously be stretched with the addition of TFA's. This is despite a budget reduction from \$16.9m to \$15m. The addition of TFA's will provide additional revenue of \$8m none of which goes to the TPB. There was much discussion about resuscitating the independence of the TPB from the ATO and Treasury and moving it to the Attorney General Department to secure better funding, this was evidently in the initial charter of the TPB to maintain independence.

Compliance update - 20 Practitioners have been terminated mainly from failure to submit their annual declaration.

Unregistered Agents breach the Act when they Advertise to provide a BAS Service as well as breaching the Act when they deliver the BAS service. 50 anonymous complaints have been received. The unregistered Agents program will cease on the 31st March 2017. Gumtree have been co-operative in getting ads taken down.

Discussion of Outsourcing and Offshoring centred around applying the code to those working under the direction of Agents and how effective the protection of TASA is if work is done overseas.

SimplerBAS: In other business Ian Taylor felt that if there was just a consolidation of 0% codes and 10% codes then there shouldn't be a problem with software companies providing the Simplified BAS report however I raised the issue that some software providers may be using various codes such as FRE to construct the G1 component and this could be seen as providing a BAS Service, in which case the software companies would need to register as BAS Agents. Ian was not aware there was a problem but said he would look into it.



## This Month From the ICB CPE Page

ICB Events and Webinars	Classroom	Online
<p><a href="#">2017 June End of Year Workshops</a> Multi-locations, Multi-date</p> <p><a href="#">ICB Technical Webinar - All Aspects of Terminations (Re-run)</a> Webinar, 5th May, 2017</p> <p><a href="#">Hornsby Special Meeting - HR Masterclass</a> Hornsby, Masterclass, 6th May, 2017</p> <p><a href="#">ICB Technical Webinar - Latest News and Updates for Single Touch Payroll</a> Webinar, 16th May, 2017</p> <p><a href="#">ICB Technical Webinar - End of Year Payroll, Payment Summaries &amp; Superannuation</a> Webinar, 6th June, 2017</p> <p><a href="#">ICB Technical Webinar - End of Year Business Activity Statement</a> Webinar, 20th June, 2017</p> 	<p><a href="#">ATO Open Forums</a> Open Forums, Multi-locations, Multi-dates</p> <p><a href="#">MYOB - Complete Training Course</a> VIC, Multi-dates</p> <p><a href="#">Xero Training Course</a> VIC, Multi-dates</p> <p><a href="#">TASA Course</a> VIC, Multi-dates</p> <p><a href="#">Getting Started with Xero Accounting Software</a> Perth, Multi-dates</p> <p><a href="#">Terminations</a> Multi-locations, Multi-dates</p> <p><a href="#">Understanding Financial Reports - including Non Reporting entities</a> Perth, Multi-dates</p> <p><a href="#">Learn Calxa in a Day</a> Multi-locations, Multi-dates</p> <p><a href="#">Budgets and Cashflow Management</a> Perth, Multi-dates</p> <p><a href="#">Xero Accounting &amp; Xero Payroll</a> Multi-locations, Multi-dates</p> <p><a href="#">MYOB Bookkeeping</a> Multi-locations, Multi-dates</p> <p><a href="#">Reckon One Certification</a> Training, Multi-locations, Multi-dates</p> 	<p><a href="#">Supervision and control</a> Webinar, 10th May, 2017</p> <p><a href="#">Reckon ICB Members Webinar - EOFY Tips</a> Webinar, 30th May, 2017</p> <p><a href="#">Xero Advisor Certification</a> Webinar, Multi-dates</p> <p><a href="#">Payroll Specialist Training</a> Webinar, Online, Multi-dates</p> <p><a href="#">ATO Webinar: GST for NFPs</a> Webinar, 27th April, 2017</p> <p><a href="#">Excel Training Courses</a> Excel Courses, Online, Multi-dates</p> <p><a href="#">MYOB Training Courses</a> MYOB Courses, Online, Multi-dates</p> <p><a href="#">Xero Training Courses</a> Xero Courses, Online, Multi-dates</p> <p><a href="#">Introduction to Xero Tax</a> Webinar, Online, Multi-dates</p> 

### April 2017 Question of the Month: Nanny on payroll

This month's question for you all to debate at your network meeting is:

I have just taken on a client who has a nanny for her children on the payroll of the company. I don't believe this is correct but they have had the nanny on payroll for some time. How should I treat this situation?



Let us know your thoughts here

### March 2017 Question of the Month: Personal Leave on Weekends - ICB's Response

Last month we asked you:

An employee has a usual working week that includes Sunday. He took a sick day, the employer has paid the full pay as he would normally get if he worked, is this correct? The award directs us to the National Employment Standards; it does not say specifically what to pay in this situation.

#### **ICB's Response:**

The minimum requirement is that the employer pays the base rate of pay for the ordinary hours they would have worked, excluding incentives, bonuses, loadings, allowances, overtime or penalty rates. So it is not required that the employer pays the normal rate they would earn if they worked.

If the employer has stated in a contract or agreement that they will pay full pay as if the employee had worked, then you would follow this, but if this is not specified in an agreement then the NES provisions for ordinary base rate of pay is all that is required.

If the employer has paid too much, it may be wise for the employer to have a chat with the employee and explain the situation, so that if the situation occurs again the employee knows what to expect in future. If the employer wants to recover the overpayment, we would suggest talking to Fair Work to see what is allowable in this situation.

#### **Related References**

- [ICB - Personal, Carer's and Compassionate Leave](#)
- [Fair Work - National Employment Standards](#)
- [Workforce Guardian - Payroll Deductions](#)

## Upcoming Network Meetings

<b>Webinars</b>				
Online 12th May, 2017	Online 8th May, 2017			
<b>ACT</b>				
Canberra - Northside 17th May, 2017	Canberra - Phillip 9th May, 2017			
<b>NSW</b>				
Albury 26th May, 2017	Ballina 16th June, 2017	Balmain 15th May, 2017	Bathurst 16th May, 2017	Bella Vista 18th May, 2017
Bellingen 15th May, 2017	Blue Mountains 8th May, 2017	Brookvale 19th June, 2017	Central Coast 10th May, 2017	Dubbo 26th June, 2017
Hawkesbury Region 30th May, 2017	Hills Region (Rouse Hill) 10th May, 2017	Hornsby 11th May, 2017	Lower North Shore 15th May, 2017	Newcastle 1st May, 2017
Newport 20th June, 2017	Orange 4th May, 2017	Port Macquarie 9th May, 2017	Randwick - Bondi 10th May, 2017	Shoalhaven, 2017 29th May, 2017
Southern Highlands 8th May, 2017	Sutherland 17th May, 2017	Wollongong 16th May, 2017		
<b>NT</b>				
Darwin 8th May, 2017				
<b>Queensland</b>				
Atherton Tablelands 10th May, 2017	Brisbane Central 11th May, 2017	Brisbane North 9th May, 2017	Brisbane South 16th May, 2017	Bundaberg 20th June, 2017
Burpengary 17th May, 2017	Cairns 5th May, 2017	Dalby 27th April, 2017	Gold Coast - AM 9th May, 2017	Gold Coast - PM 9th May, 2017
Hervey Bay 11th April, 2017	Ipswich 9th May, 2017	Logan 17th May, 2017	Moreton Bay 8th May, 2017	North Sunshine Coast 12th May, 2017
Port Douglas 12th May, 2017	South Sunshine Coast 11th May, 2017	Toowoomba 19th May, 2017	Townsville 12th May, 2017	
<b>South Australia</b>				
Adelaide West 19th May, 2017	Mt Barker 16th May, 2017	Para Hills 17th May, 2017	South Adelaide 4th May, 2017	Unley 11th May, 2017
<b>Tasmania</b>				
Hobart TBC	Launceston 18th May, 2017			
<b>Victoria</b>				
Brunswick 16th May, 2017	Bulleen 9th May, 2017	Burwood 7th June, 2017	Chadstone 8th May, 2017	Cobram 4th May, 2017
Craigieburn 9th May, 2017	Docklands 9th June, 2017	Echuca 19th May, 2017	Frankston 4th May, 2017	Geelong 9th May, 2017
Lilydale 26th May, 2017	Macedon Ranges 20th June, 2017	Melbourne CBD 9th May, 2017	Mordialloc 9th May, 2017	Mornington 26th May, 2017
Mt Waverley 2nd May, 2017	Narre Warren 9th May, 2017	Point Cook 12th May, 2017	Sale 11th May, 2017	Warragul 16th May, 2017
Yarra Valley 12th May, 2017				
<b>Western Australia</b>				
Broome TBC	Bunbury 13th June, 2017	Busselton 5th May, 2017	Cockburn Central 17th May, 2017	Geraldton 12th May, 2017
Joondalup 25th May, 2017	Kalgoorlie 14th June, 2017	Melville 10th May, 2017	Noranda 10th May, 2017	Northam 1 May, 2017
Welshpool 16th May, 2017				

### What to do when we get Out of Balance

#### Getting Out of Balance -- What Happens When we get the Balance Wrong?

We all experience those times in life when things get on top of us. But for some those experiences become all-consuming and debilitating.

What I've learned is that you just can't assume to understand what stresses others are going through and the effects they are having on them until you walk a day in their shoes, so to speak. And if you're like me, admitting that it's all getting on top of you can be more terrifying than the anxiety, depression, fear and stress itself.



#### What do we Mean by 'Mental Health'?

It's an expression we use every day, so it might surprise you that the term 'mental health' is frequently misunderstood. 'Mental health' is often used as a substitute for mental health conditions - such as [depression](#), [anxiety conditions](#), schizophrenia, and others. But according to the World Health Organization, mental health is "a state of well-being in which every individual realises his or her own potential, can cope with the normal stresses of life, can work productively and fruitfully, and is able to make a contribution to her or his community."

To make things a bit clearer, some experts have tried coming up with different terms to explain the difference between 'mental health' and 'mental health conditions'.

Phrases such as 'good mental health', 'positive mental health', 'mental wellbeing', 'subjective wellbeing' and even 'happiness' have been proposed by various people to emphasise that mental health is about wellness rather than illness.

While some say this has been helpful, others argue that using more words to describe the same thing just adds to the confusion.

It's also important to remember that mental health is complex. The fact that someone is not experiencing a mental health condition doesn't necessarily mean their mental health is flourishing. Likewise, it's possible to be diagnosed with a mental health condition while feeling well in many aspects of life.

Although anxiety and depression can be as debilitating as a serious physical illness, less than half of the people experiencing these conditions seek help.

Anxiety and depression tend to affect people during their prime working years.

#### ***Did you know...?***

Around 90 per cent of employees think mental health is an important issue for businesses, but only 50 per cent believe their workplace is mentally healthy.

#### What do we Mean by 'Work Stress'?

Everyone knows what stress feels like and we've probably all experienced it at some stage - at home, school or work, or while getting outside our comfort zone. Most people have some degree of stress, and this is often beyond our control - we can't always set our own workloads and deadlines, or change the [workplace culture](#). But when we talk about work or job-related stress, we're referring to situations where there's a mismatch between the requirements of your job or the demands of your business, and your capabilities or available resources. As a result, you're put under an unsustainable level of pressure.

A range of factors can contribute to job stress, including:

- working long hours or overtime, working through breaks or taking work home
- time pressure, working too hard or too fast, or unrealistic targets
- work that's monotonous and dull, or which doesn't use your range of skills or previous training

- roles where you have low levels of control or inadequate support
- business insecurity
- a lack of role clarity or poor communication with colleagues or clients
- conflict with colleagues or clients
- **bullying** - this includes a client exhibiting bullying behaviours
- **discrimination** - whether based on gender, ethnicity, race or sexuality.

Workplace stress is a major risk factor for **anxiety and depression**. However, there are some strategies everyone can adopt to manage and reduce their own stress levels, as well as finding a positive work-life balance.

Part of taking care of your mental health is also about looking at your overall wellbeing. A balanced diet, exercising regularly, getting enough sleep and avoiding harmful levels of alcohol and other drugs all contribute to mental wellness.

## Signs of Work Stress

Stress is a normal response to the demands of work. It can be beneficial in short bursts, helping you stay alert and perform at your best. However, prolonged or excessive job stress can be damaging to your mental health. Stress can be a trigger for someone with depression and/or anxiety, and may cause an existing condition to worsen. And it's not just your health that can suffer - as well as affecting your relationships and life outside work, stress can increase your risk of injury, fatigue and burnout.

### Physical signs of stress include:

- chest pain or a pounding heart
- fatigue
- reduced interest in sex
- nausea, diarrhoea or constipation
- getting colds more often
- muscle tension, pains and headaches
- episodes of fast, shallow breathing and excessive sweating
- loss or change of appetite

### Non-physical signs of stress include:

- feeling overwhelmed or frustrated
- feeling guilty or unhappy
- being irritable
- losing confidence and being indecisive
- thinking negatively
- having racing thoughts
- memory problems
- excessive worrying

## Anxiety

Anxiety is more than just feeling stressed or worried. While stress and anxious feelings are a common response to a situation where we feel under pressure, it usually passes once the stressful situation has passed, or 'stressor' is removed.

Anxiety is when these anxious feelings don't subside - when they're ongoing and exist without any particular reason or cause. It's a serious condition that makes it hard to cope with daily life.

There are different anxiety conditions, each with their own set of symptoms. Only a health professional can provide a diagnosis and advice on treatment - visiting your GP is a good first step if you're unsure.

### Some common general symptoms of anxiety include:

- hot and cold flushes
- racing heart
- tightening of the chest
- obsessive thinking
- compulsive behaviour
- 'snowballing' worries

## Depression

While we all feel sad, moody or low from time to time, some people experience these feelings intensely, for long periods of time, (weeks, months or even years), and sometimes without any apparent reason. Depression is more than just a low mood - it's a serious condition that affects your physical and mental health.

People with depression usually experience symptoms for more than two weeks across at least three of the following categories:

- **Behaviour** - such as not going out anymore, not getting things done at work, withdrawing from close family and friends, relying on alcohol and sedatives, avoiding usual enjoyable activities and having difficulty concentrating
- **Feelings** - such as feeling guilty, overwhelmed, irritable, frustrated, unconfident, unhappy, indecisive, disappointed, miserable or sad
- **Thoughts** - such as 'I'm a failure', 'It's my fault', 'Nothing good ever happens to me', 'I'm worthless', 'Life's not worth living', or 'People would be better off without me'
- **Physical symptoms** - such as being constantly tired, feeling sick and run-down, having headaches and muscle pains, a churning gut, sleep problems, loss or change of appetite, experiencing significant weight loss or gain.

## Signs and Symptoms - Supporting a Colleague or Client

If you're concerned that someone you know doesn't quite seem themselves, having a conversation and checking they're okay can make a real difference. Having a colleague or someone a client trusts show concern can often be a turning point, encouraging them to seek support. Remember, it's not your role to diagnose depression, anxiety or a related condition, or to provide counselling. There are plenty of positive things you can do if someone you work with is going through a tough time.



### You might notice a colleague or client is:

- turning up late to work, often off sick or taking unexplained days off
- finding it hard to make decisions, concentrate or to manage multiple tasks or meet deadlines
- avoiding necessary day-to-day tasks and obligations
- losing confidence and having negative thought patterns
- avoiding colleagues - either socially or in group situations such as meetings
- feeling irritable, stressed or teary
- constantly thinking of work, even during personal time
- disconnecting from friends and family

### **What to do:**

- have a chat about how they're feeling
- suggest they might see their doctor
- offer to help them make an appointment and find other information
- ask them how their appointment went
- spend time talking about their experiences
- talk openly about depression and anxiety at work
- refer them to resources and support organisations
- encourage them to exercise, eat well and get involved in social activities.

### **What not to do:**

- pressure them to snap out of it, get their act together or cheer up
- stay away from them or giving them too much space
- tell them they just need to stay busy or get out more
- assume the problem will just go away on its own

## **Having a Conversation**

Remember it's not your role to diagnose a mental health problem, but if you think there's an issue, there are ways you can help.

If you're concerned about someone, approach them and start a conversation. Try to understand their situation and encourage them to seek support.

Helping the person find further information and support services can also be really useful, as this step can seem overwhelming for someone with anxiety or depression.

Remind yourself that this is no different to talking about how someone's feeling - the topic is just a bit more delicate.

Speaking openly reduces stigma and encourages people to seek support.

### **Planning the Conversation**

When you're preparing to approach someone, it can be helpful to:

- Consider who should be having the conversation. Are you the best person or would another workmate be more suitable?
- Think about the most appropriate time and place. Find somewhere private where the person will feel comfortable.

### **What to Say**

Whether you're concerned about someone in your team or speaking to another colleague or client, the following tips will help you have the conversation. Don't worry if you don't quite know what to say. Just by being supportive and listening, you're helping to make a difference.

There's no right way of expressing things - the main thing is to be thoughtful and genuine.

- You don't need to have all the answers - it's about the conversation and the support you offer by talking.
- Say what feels comfortable for you.
- If what you say doesn't sound quite right, stop and try again. It doesn't have to be the end of the conversation.
- Even if things are a little awkward, the conversation will be easier when approached with respect and concern.

- If the discussion is not immediately successful, your actions may still make a difference. The person may choose to act at a later stage or continue the conversation with others.
- Speak in private. "Why don't you sit down for a minute. Do you mind if I shut the door?"
- Let them know you've noticed a change in their behaviour, e.g. "I've noticed you've been looking a little worn out and tired lately."
- Let them know that you're available for them to talk if they want to when they're ready. For example, "My door is always open, I'm always available if you want to talk." Or "You know that you don't have to wait until we have scheduled catch ups to chat about anything on your plate."

### **Listen Carefully**

- Remember that this is their story, so don't try to guess how it plays out. Instead, listen and ask questions.
- Be aware of your body language. To show you're listening, try to maintain eye contact and sit in a relaxed position.
- Repeat back your understanding of what they've said and make sure it's accurate.

### **Respond**

Think about the best way to respond. You can't fix things, but you can help them along the way. You might:

- Decide that today you're just there to listen and offer support.
- Talk about it again another time and keep checking in with them.
- Reassure them that you'll respect their privacy and confidentiality - even with their life partners, children, their employer or their direct work team.
- Think about what they need now and ask what you can do to help.
- Encourage them to seek help. For example, "Have you been feeling like this for long? It might be worth talking to someone your GP perhaps?" - but don't push the point.
- "You know we'll help where we can."
- Reassurance that there is no threat to their job.
- Briefly give your own experience of needing some support if relevant, but don't labour on this point.

### **What to do Next**

- Encourage them to seek help.
- Discuss options for further support.
- Finish the conversation with a plan/next steps.
- Appreciate that they opened up and shared their story with you.

### **Look after Yourself**

- If the conversation has worried you, think about how you can relax or debrief.
- Talk to someone for support and/or advice but remember to respect the person's privacy.

### **Received an Unexpected Outcome?**

- If they don't want to speak about it, respect their choice, but leave the door open for further dialogue.
- You may need to have a few tries to open a conversation. Just by showing support and offering to talk, you can make a difference. The person might take action at a later stage or continue the conversation with others.

## Workplace Strategies

- Offer some solutions - e.g., later work start time
- ask for permission to speak to their doctor or health care professional but reassure them this will only happen when they are present.
- If workload and / or work stress is an issue, ask them where they need assistance, for example with administration or use of outsourcing, and if necessary engage them in a work plan which you set with their assistance - e.g. administration support, outsourcing

## Support Organisations

There are various organisations that exist to support people in distress and help them with mental health issues and wellbeing.

- **Beyondblue** - 1300 224 636 (24/7)  
Learn more about anxiety, depression and suicide prevention, or talk through your concerns with their support service.
- **Lifeline Australia** - 13 11 14 (24/7)  
A national charity providing Australians experiencing a personal crisis with access to 24-hour support and suicide prevention services.
- **Suicide Call Back Service** - 1300 659 467 (24/7)  
Provides free national telephone and online counselling for anyone affected by suicide.
- **Mates in Construction** - 1300 642 111  
A charitable organisation focused on reducing the high level of suicide among Australian construction workers.
- **R U OK?**  
RUOK is a suicide prevention charity in Australia, reminding people that having meaningful conversations with mates and loved ones could save lives.
- **Heads Up**  
A Beyondblue and Mentally Healthy Workplace Alliance initiative that provides business owners with free tools and resources to look after their mental health at work and achieve a mentally healthy workplace.
- **Business in Mind**  
A program developed by the University of Tasmania focusing on mental health especially tailored to small and medium business owners.
- **Return To Work**  
Designed to help anyone involved in the process of returning to work after absence due to depression, an anxiety disorder or other mental health issues. Information is available for employers, employees, colleagues, family and friends who can assist in a successful return to work.
- **Council of Small Business Australia**  
COSBOA supports and represents privately owned small businesses, with socially responsible practices and awareness being a focus.
- **Australian Taxation Office**  
The ATO recognises that stress, depression or anxiety can have a negative impact on a business owner's quality of life and ability to run their business. This can in turn affect people involved with the business, including employees, contractors, partners and clients. The ATO also acknowledges that these circumstances can affect a business owner's ability to meet tax and super obligations. Business owners can speak to the ATO directly, or have their registered agent speak on their behalf.

## Key Facts

- One in five Australian workers is currently experiencing a mental health condition.
- Anxiety is the most common mental health condition in Australia. On average, 1 in 4 people - 1 in 3 women and 1 in 5 men - will experience anxiety.
- Up to 40 per cent of the population will experience a panic attack at some time in their life.
- Nearly three million Australians live with depression and/or anxiety, which affect their wellbeing, personal relationships, career and productivity.
- Only 35 per cent of Australians with anxiety and depression access treatment.
- Men are less likely to seek help than women, with only 1 in 4 men who experience anxiety or depression accessing treatment.
- Depression is the leading cause of disability worldwide. In Australia, it's estimated that 45 per cent of people will experience a mental health condition in their lifetime.
- In any one year, around 1 million Australian adults have depression, and over 2 million have anxiety.
- On average, 1 in 6 people - 1 in 5 women and 1 in 8 men - will experience depression at some stage of their lives.
- Research shows job or financial loss can increase a person's risk of health problems, such as depression and anxiety.
- Over 500,000 Australians will experience depression and a substance use disorder at the same time, at some point in their lives.

*With thanks to Amanda Linton, ICB Director*

## Reckon 2017 AP Conference

ICB had the pleasure of attending and being a sponsor of the Reckon 2017 AP conference held at the Mantra Legends Hotel Gold Coast.

The conference kicked off on the Thursday with welcome drinks with wine tasting from Wine Direct.

Conference day 1 started with Graham Meredith the MC getting physical supported by Olivia Newton-John which energised the room and set the scene for a very informative and one of the best software conferences ICB has attended.

Sam Allert provided a Reckon strategic update:

Corporate structure of the business moving to 3 key areas:

- Business
- Practice management
- Document management

The business area saw an 18% annualised growth for 2016 with 35% of revenue now being from their cloud solutions. In the document area they acquired SmartVault. The practice area saw an 8% growth with 8 of the top 10 firms using Reckon APS.

### 2016 highlights

- Launched Reckon Training Academy
- Changed conferences /roadshow - right event for right people
- TAFE NSW adopts Reckon One
- Launched Reckon loans for small businesses
- No 1 on google for "Online Accounting"
- 33% growth in hosted
- VIP choose Reckon One for all 700+ franchisees

From the ATO Tim Pulsord and Mark Elwell presented on ATO-Simpler BAS, Single Touch Payroll, Backpackers Tax

## Simpler BAS

Update on why they making GST record keeping easier for business.

Tim advised that only 10% of business provide a correct BAS.

Ian Taylor the chair of TPB provided an update on annual declarations.

The Friday PM session was presentations from software solutions who provided an overview of their products.

Saturday was made up of technical sessions and the software providers who presented on the Friday PM providing training on their solutions.

Overall a very informative conference which was well run and a credit to the APC 2017 committee.

## Fair Work Penalties for Lack of Record Keeping

### Former Canberra Café Operator Faces Court

**10 March 2017**

The former operator of a **Canberra** café is facing Court for alleged serious contraventions of record-keeping and pay slip laws.

The Fair Work Ombudsman has commenced legal action in the Federal Circuit Court against Global Trading and Investment Group Pty Ltd and its former director, Dr Nathem Al-Naser, who formerly owned and operated Café on Benjamin, located at the Westfield Belconnen Shopping Centre.

It is alleged that when Fair Work inspectors attempted to audit Café on Benjamin, the limited availability of time-and-wages records prevented them from completing a full assessment of whether four young employees, aged between 18 and 24 during the relevant contravention period, had been paid correctly.

Inspectors allegedly found that Dr Al-Naser and his company had also contravened workplace laws by failing to issue three employees with pay slips. One employee was intermittently provided pay slips that failed to have sufficient details.

The audit of the café was part of a proactive auditing campaign by the Fair Work Ombudsman in Canberra in 2015.

The company back-paid four junior café workers a total of \$19,469 following intervention from the Fair Work Ombudsman.

Dr Al-Naser faces maximum penalties of up to \$5,100 per contravention over three alleged contraventions of the Fair Work Act, while Global Trading and Investment Group Pty Ltd faces penalties of up to \$25,500 per contravention.

Fair Work Ombudsman Natalie James says serious record keeping failures are of grave concern for the agency.

"When we come across alleged record-keeping that is so sub-standard it prevents our inspectors from determining whether employees are receiving their minimum entitlements we take these matters very seriously," Ms James said.

"We also take these matters very seriously when we come across examples where records have been manipulated to mislead and conceal the true nature of what is occurring."

"We support the Government's proposal to increase penalties for serious record-keeping contraventions."

In addition to the penalties, the Fair Work Ombudsman is seeking a Court Order requiring Dr Al-Naser to register with the Fair Work Ombudsman's My Account portal and complete all education courses for employers.



The matter's first court date is listed in the Federal Circuit Court in Canberra on March 20.

Employers and employees seeking assistance can visit [www.fairwork.gov.au](http://www.fairwork.gov.au) or contact the Fair Work Infoline on **13 13 94**. An interpreter service is available by calling **13 14 50** and information on the website is translated into 27 different languages.

Resources available on the website include templates for pay slips and time-and-wages sheets and the Pay and Conditions Tool (PACT), which provides advice about pay and other entitlements.

Ms James says she welcomes the Government's commitments to enhance workplace laws to better protect vulnerable workers, including increasing applicable penalties for serious record-keeping contraventions.

Follow Fair Work Ombudsman Natalie James on Twitter [@NatJamesFWO](https://twitter.com/NatJamesFWO), the Fair Work Ombudsman [@fairwork\\_gov\\_au](https://twitter.com/fairwork_gov_au) or find us on Facebook [www.facebook.com/fairwork.gov.au](http://www.facebook.com/fairwork.gov.au).

Sign up to receive the Fair Work Ombudsman's media releases direct to your email inbox at [www.fairwork.gov.au/mediareleases](http://www.fairwork.gov.au/mediareleases).

*NOTE: The current operators of Café on Benjamin had no involvement in any of the alleged contraventions details in this media release.*

#### **Media inquiries:**

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## MYOB Radar Report

### ***Your future is created by what you do today, not tomorrow***

Technology is changing the world we live in. It is also dramatically changing the world we work in. Look around and you quickly see that technology is forcing the evolution of accounting and bookkeeping at an ever-increasing rate. Learning to adapt, adopt and plan a long-term strategy is crucial for success.



That's why MYOB commissioned the MYOB Radar report - to investigate the mega-trends facing the Connected Practice of the future. This extensive research report looks into the future of work for accountants and bookkeepers - in areas as broad as artificial intelligence, blockchain, embeddable technology and the cashless society.

The MYOB Radar Report - [available to download right now](#) - provides tools and strategies to help you future-proof your practice today, so you can succeed tomorrow.

MYOB will be exploring nine of the key mega-trends identified in the report over the coming months. Keep [checking back in](#) as we deep-dive further into the opportunities and threats facing accountants and bookkeepers in the next 10 years and beyond.

## ACNC Compliance Report 2015 and 2016

The ACNC is the national regulator of charities; every charity registered with the ACNC must meet certain conditions. The ACNC plays a role in educating entities, investigating potential breaches and taking enforcement action if needed.

A recent initiative of the ACNC is the [Data Integrity Project](#). Registered charities were required to provide financial information for the first time as part of the 2014 Annual Information Statement. The ACNC has been able to address financial reporting errors submitted, incorrect classifications and non-compliant activities as a result of this project.

From the compliance report: "Reporting errors and financial literacy were major factors impacting on the accuracy of charities' Annual Information Statements and annual financial reports".

### The full report includes detail on the following areas:

- Compliance approach, governance standards and enforcement powers.
- Identifying concerns and risks.
- Working with other agencies to remove regulatory duplication.
- Details of the compliance report including risk category, other agencies involved, charity size, and location.
- Future focus including fraud and financial mismanagement, terrorism, harm to beneficiaries, political activities, and lodgement of accurate annual statements.
- Resources for charities to assist them in meeting their obligations.

## ACNC Summary of Activities 2015 and 2016



## Related References

- [ACNC - Charity Compliance Report 2015 and 2016](#)
- [ICB - Not for Profit](#)

### ICB Financial Report 2016



The Institute of Certified Bookkeepers is proud to provide fully detailed financial statements on an annual basis. Financial reports for 2016 have now been finalised by our auditor and are available for your review.

Visit our [corporate page](#) for current and previous financial statements.

## Products and Solutions

### New Features from GovReports

It's almost that busy time of the year again and we wanted to give more service tools and features to make your online experience with us smarter and faster. So our team has been at work to deliver the following for you to apply in your GovReports account:



1. Sign Reports widget on the dashboard - a perfect way to organise and keep track of your clients signed reports which are then ready for lodgment
2. Saving Messages as template for subsequent use in Digital Authentication - For those preparing reports regularly for clients eg. IAS/BAS or tax returns, often sending the same instructional message to clients or recipients of the reports to be signed, can now create those messages and save it for repeated use with other clients
3. View only Reports in the digital authentication/signature workflow area now means you can upload additional documents for viewing and without requiring client to sign the reports
4. IAM Ledger for BAS Agent is enabled for those of you to use and manage your micro clients' books and prepare reports for lodgment with ATOWhile we have taken a while to announce this release due to timing issues, we appreciate those who have been working through these new features and tools and provided feedback to us. As more and more begin to use these new features, we would continue to listen to your comments.

Visit [here](#) for information and ICB member pricing

### Changes to Superannuation from 1 July 2017

There are many changes coming to the superannuation system from 1 July 2017. Changes affect many areas including concessional and non-concessional contribution caps, spouse offset, low income super, transition to retirement rules, changes in eligibility for co-contributions and more.

For full details see [ATO - Super Changes](#)

#### Highlights

- Currently, a self-employed person can claim a tax deduction for personal super contributions where they meet certain conditions. The condition for less than 10% of their income to be derived from salary or wages will be removed. This means for those who work a combination of self-employed and employed by other entities, they will be able to claim tax deductions--this may apply to many bookkeepers.
- The concessional contributions cap will become \$25,000 for everyone, regardless of age.
- There will be a "carry-forward" option for unused concessional contributions cap, (conditions apply).
- The non-concessional contribution cap will be reduced from \$180,000 to \$100,000 per year. This will remain available to individuals aged 65 to 74 if they still meet the work test. The non-concessional contribution cap is now set at four times the concessional contribution cap (currently \$25,000) and will be indexed in line with any increases to the concessional contribution cap.
- The non-concessional cap will be nil for a financial year in which an individual's total superannuation balance is greater than \$1.6 million.

#### References

- [ICB - Superannuation Guarantee](#)
- [ATO - Super Changes](#)

## ATO Portal Maintenance

See [this link for scheduled times](#) for the full guide to system maintenance and issues.

The portals will be unavailable at the following times for scheduled system maintenance.

Start Time	End Time
Friday 5 May, 11.15pm EST	Saturday 6 May, 7.00am EST
Saturday 6 May, 8.00pm EST	Sunday 7 May, 10.00pm EST

## ICB Membership Statistics

### 5,796 Members at 31st March, 2017

3,632 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership.

ICB also has 17 Accredited Training Provider Members and 2,147 Student Members.

## ICB Supporters and Sponsors



Please note that, in between newsletter issues, articles may be published straight to the Latest News section of the website.

The Institute of Certified Bookkeepers complies with the Spam Act 2003 and we have a documented [Spam Policy](#) on our website. You can unsubscribe from ICB newsletters and updates [here](#).

ICB's Newsletter contains news articles, links and regular sections that we feel will be of interest. If there is anything that you would like to see, whether a regular feature or a one-off, please let us know. Email your ideas to [admin@icb.org.au](mailto:admin@icb.org.au)

**The** monthly Newsletter for members of the Institute of Certified Bookkeepers.

A selection of those articles listed are accessible by ICB Members **only** - ICB Members, you will need to be logged onto the ICB website to view all the articles in full.

The newsletter of ICB is designed as information and resources for Bookkeepers with clients and also bookkeepers in employment.

The content of the newsletter maybe relevant in part or in whole to other publications or other purposes.

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Kind regards, ICB Newsletter Team

[To unsubscribe from receiving this newsletter, please click here](#)

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