



## Presbyterian Church of Victoria Maintenance of the Ministry Committee

Convener

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To All Session Clerks

**Re: 2007-08 MM Form Annual Return**

Greetings in the Lord.

Please find below data to assist your Board in completing a parish annual Budget, plus the annual MM Form which is required of all full charges and appointment parishes, as per the 2003 General Assembly minute 32-2 (Blue Book p88). This letter should be passed to your Treasurer as soon as possible.

In 2004 the Form was changed to no longer be linked to a particular financial year, and the last change was to the page 4 address for sending completed copies. If you have a spare copy from last year, please make use of it as your internal copy. Otherwise, please contact your Presbytery Clerk who has additional supplies. We recommend that you keep a few blank copies for future use. An Acrobat PDF version is now available on the PCV website under Forms --> MM, as is a copy of this letter.

Once again, I am available to assist Parishes with the recording of their financial stewardship, and the completion of the Form. If there is any matter which you consider warrants our attention, please do not hesitate to call me.

We continue to encourage all parishes to adopt a July-June financial year (2003 General Assembly minute 32-3), and to use the MM Form as the basis for their financial year budget. This will help the Parish, the Moderator and the Presbytery in their oversight of the work of God within your bounds.

We expect that the Board should still be able to complete the Form by June 30th and forward it to Presbytery by July 31st.

### **New Developments**

Following 2006 Assembly, Presbyteries are considering changes to accounting procedures and financial year dates, to allow a common accounting basis and common financial data. If the measure is adopted at 2007 Assembly, the 2008 MM Form will be in the new format, and we expect the change to reduce the workload for Treasurers when making various submissions during the year.

As "Fuelled" Training Days are organised within each Presbytery, I am attending to explain the new recommended accounting layout, both for manual cash books and for computerised accounts.

Plans are being developed to adopt a standard accounting package for those Parishes which want to use computer records, in a format aimed at simplifying the record-keeping, and able to produce the requisite reports for Boards as well as the new-form "Annual Parish Return".

To assist with completion of the Form, the following items are reproduced from various sources:

a) Remuneration: Commission of Assembly 2007 (Minute 13)	
Minimum remuneration as from July 1st 2007	\$42,576
Minimum Stipend component of minimum remuneration	\$24,480
Maximum Non-Cash Benefits component of minimum remuneration	\$18,096
Additional travel above 6000km (per km)	36c
Sustentation Qualifying Stipend	\$15,960
Maximum Sustentation Grant per annum	\$8,520

The MM Form should be completed by the Treasurer, endorsed by the Moderator, then sent to your Presbytery for examination and approval. Presbytery must ensure the Form is received by the Maintenance of Ministry Committee by 31st August. If your Parish is applying for a grant, this will be considered by the Committee at its September meeting.

b) Superannuation 10% of Stipend

Unless otherwise arranged with your minister, Superannuation will be invoiced by the Church Office each month.

c) Children's Education in NCBs 2001 General Assembly Minute 29 (not mandatory)  
each child 13 and over 3% of minimum remuneration  
each child 16 and over 5% of minimum remuneration

d) Supply Fees 2006 General Assembly Minute 85-16 (Blue Book p63)

One Service	\$100
Two Services (same sermon)	\$113
(just below the level at which tax is to be deducted)	
Two Services (two sermons)	\$175

plus travel reimbursed @ 35c/km as agreed between the Board and the preacher.

This represents an unchanged set of fees as set by the Healthy Churches Committee. We are working with the Healthy Churches Committee and the Code Committee to transfer responsibility for setting these fees to ourselves in future years, to reduce the anomalies which arise when some items are changed and others remain static.

Please note that Parishes should budget for a minimum of 8 weeks of Supply per year, comprising 5 weeks annual leave, 1 week study leave and 2 weeks (minimum) for visitors/sickness etc.

e) Assembly Rate: 2005 General Assembly Minute 83-1 (Blue Book p88)

not required for 2007-08

f) Additional NCB in Lieu of Manse provision (Reg 7 (d) ii):

"...an amount equivalent to rent as an additional Non-Cash Benefit if the minister lives in his own home."

NB: this amount must be determined as the rent for a home comparable to a manse in the same area or vicinity. Please consult local real estate agents for advice if necessary.

g) Long Service Leave levy

Not required for 2007-08 (Commission of Assembly 2007 Minute 13)

Please ensure that the Board makes a copy of this letter available to the Treasurer.

Should you require any assistance with the Form or your budget process, please do not hesitate to contact me.

Yours in the service of the King,

John M Angelico  
Convener