



Presbyterian Church of Victoria

Maintenance of the Ministry Committee

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To All Session Clerks

cc: Presbytery Clerks

Re: 2008-09 Annual Report Form

Greetings in the Lord.

All full charges and appointment parishes, as per the 2003 General Assembly minute 32-2 (Blue Book p88) are required to complete an MM Form annually. The 2008 Commission of Assembly agreed to adopt the new Annual Parish Report Form in anticipation of the relevant rule changes being finalised at 2008 Assembly, so we are circulating the new Form with a recommendation to adopt it from the commencement of the 2008-09 financial year.

The Assembly has extended the financial reporting in the Annual Parish Report Form for all Parishes and Home Mission Stations, so this letter is being circulated more widely this time.

Please find below data to assist your Board in completing a Parish annual Budget and the Report Form. This letter should be passed to your Treasurer as soon as possible, with the enclosed copy of the new Form. 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 new 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 in accordance with the new timetable on page 1.

New Chart of Accounts

In conjunction with the various Assembly resolutions to implement the 2008 APR Form, we expect to release a standardised chart of accounts directly aligned with the entries in the Report. This change should eventually reduce the workload for Treasurers when completing the Form.

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

.../2

The New Form

Whilst not everyone will have seen the new Form, it will certainly be a dramatic change for Boards familiar with the MM Form. The biggest change will be the removal of much of the detail concerning Federal Boards, and separate congregations.

Where a Federal Board/Congregational Board structure applies, the main Form is to be completed in total by the Federal Board. Each congregation is to complete a separate copy of page 2 only, with their own figures. There is provision for transfers between Federal and Congregational Boards, and it will be necessary for all Treasurers to work together to ensure that the transfers in and out agree, and are correctly totalled. All parts of the Form are then to be submitted for audit and will then proceed through the rest of the steps to reach our Committee.

All Parishes should note that, at the end of the financial data, additional information is requested regarding insurance coverage. This has become necessary after incidents where churches found themselves badly under-insured at the time a claim was made. Please use the information as an alert to assess the adequacy of your insurance cover.

Key Figures

To assist with completion of the Form, you will find an attached page listing relevant items reproduced from various sources. Much of this data will remain useful throughout the year, after the budget process has concluded.

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

Attach.

Attachment

Key Figures

The following items are reproduced from various sources:

a) Remuneration: Commission of Assembly 2008

Minimum remuneration as from July 1st 2008.....	\$43,992
Minimum Stipend component of minimum remuneration.....	\$26,400
Maximum Non-Cash Benefits component of minimum remuneration.....	\$17,592
Additional travel above 6000km (per km).....	38c
.....(modified at 2008 Assembly to 42c from Oct 1st)	
Sustentation Qualifying Stipend.....	\$17,604
Maximum Sustentation Grant per annum.....	\$8,796

b) Superannuation contribution percentage of actual remuneration.....12%

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

c) Long Service Leave Levy (suspended).....NIL

d) 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

e) Supply Fees: 2008 Commission of Assembly

\$110 for one service

\$130 for two services and

\$150 for three services using the same sermon on the same day

\$200 for two services or more, with separate sermons

and that the travel reimbursement for supply preachers be 38c/km.

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.

f) Assembly Rate: 2008 suspended.....NIL

g) Additional NCB Allocation 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.

Previously this was loosely described as “Manse Allowance”. This term is not to be used as it is technically inaccurate, and will create unnecessary problems in dealing with Centrelink and the Tax Office.

The Committee's preference is for the Parish to provide a Manse wherever possible – either by owning a property, or by renting a property in the name of the Parish. Payment of NCB Allocation in lieu of a Manse is not preferred as it is not treated equitably by Centrelink in their determinations of financial circumstances for ministers and their families.

[End]