



Presbyterian Church of Victoria

Maintenance of the Ministry Committee

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To: All Session Clerks
All Treasurers including Federal Board Treasurers

cc: Presbytery Clerks

Re: 2012-13 Annual Report Form Data

Greetings in the Lord.

All parishes and home mission stations are required to complete an Annual Parish Report Form annually, using figures transcribed from the audited financial report/s adopted in their Annual Congregational Meetings. Unaudited APR Forms are to be used at other times for special purposes (mainly grant applications). Other Committees also make use of the data supplied in the APR for their assessment of parish finances in fulfilling their responsibilities. For the sake of consistency, all parishes should follow the same basic processes in adopting an annual budget, and the Committee recommends that all parishes adopt a common outline Chart of Accounts for recording their income and expenditure.

Following the Rule changes approved at Assembly 2011, parishes are free to adopt a financial year cycle which reflects their circumstances, and are not bound to the June 30th cycle required of the MMC and other Committees of the Assembly. We expect that Boards should still be able to complete the Form and forward it to their Presbytery in accordance with the timetable found on page 1 of the APR, adjusted to their chosen balance date.

Please find below data to assist your Board in completing a Parish annual Budget and the Report Form. We recommend that you keep a few blank copies of the APR for future use. An Acrobat PDF version is available on the PCV website under Forms --> Annual Parish Reports, as is a copy of this letter. The layout and design of the Form remains unchanged, although various parishes have advised us of possible improvements. We have held these in abeyance so far, but are planning to bring some simple improvements to the 2012 Assembly.

Once again, MMC Committee members are 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 as Convener, or the Registrar (details above).

Standardised Chart of Accounts

The Committee has released a standardised chart of accounts directly aligned with the entries in the Report. This is available on the PCVic website in electronic form for use with Quicken and MYOB accounting packages, and in printed form for use with columnar cash books. Adoption of this standardised chart of accounts should eventually reduce the workload for Treasurers when completing the Form. We again emphasise that the use of spreadsheets is fraught with difficulty and is discouraged in favour of using formal accounting packages such as MYOB, Quicken/QuickBooks or similar double entry bookkeeping packages.

Electronic Lodgement of APRs

The Committee has received suggestions and assistance with development of an automated spreadsheet format for lodging APRs. The task of devising a secure spreadsheet layout which does away with the restraints of the A4 printed form is not trivial, and even the seemingly simple task of signing the form has to be considered in a completely new context. The Committee is still in the process of testing such a form.

Superannuation Subsidy & Other Forms of Assistance

Parishes and Presbyteries are reminded that the MMC may grant a subsidy of up to 25% of the amount paid for Superannuation during the year for parishes facing financial difficulty. The procedure for lodging requests is the same as we advised in last year's letter.

The Committee points out that this subsidy, along with the main grant assistance offered each year, cannot be considered as a permanent form of support for parish ministry. As was reported at Commission of Assembly, some of our economic difficulties are behind us (for example, Government natural disaster relief has been scaled back to almost nothing recently), although we still see dark clouds on the economic horizon. **Nevertheless, our emphasis now must return to the fundamental principles of Scripture viz. that parish ministry move back towards being self-sustaining, rather than automatically seeking grants and subsidies from Committees.** The Ministry Development Committee has been rigorous in limiting the flow of grant funds in following years, and the Maintenance of Ministry Committee will likewise become more rigorous in reducing follow-on grants by 25% per annum as per our Regulations.

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.

Further Assistance

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

Please note that the letterhead above show my home contact details, where I am usually available only after hours. If urgent assistance is required, please ask for work hours contact details.

Yours in the service of the King,

John M Angelico
Convener

Attach.

Attachment

Key Figures (changed items marked **)

The following items are reproduced from various sources:

**** a) Remuneration:** Commission of Assembly 2012

Minimum remuneration as from July 1st 2012.....	\$ 48,552
Minimum Stipend component of minimum remuneration.....	\$ 31,560
Maximum Non-Cash Benefits component of minimum remuneration.....	\$ 16,992
Additional travel above 6000km (per km).....	46c
Sustentation Qualifying Stipend.....	\$ 21,850
Maximum Sustentation Grant per annum.....	\$ 9,720

b) Superannuation contribution percentage of Actual Remuneration.....15%

Unless otherwise arranged with your minister, Superannuation will be invoiced by the Church Office annually in July.

**** c) Long Service Leave Levy** (per Minister)\$350

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:** 2012 Commission of Assembly

\$124 for one service

\$144 for two services and

\$170 for three services using the same sermon on the same day

\$225 for two services or more, with separate sermons

and that the **travel reimbursement** for supply preachers be set at the same rate as set out above for ministers: 46c/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 a contingency of 2 weeks (minimum) for visitors/sickness etc.

f) Assembly Rate: 2011 suspended.....NIL

g) Assembly GMP allocations will be provided by your Presbytery, flowing from the Commission of Assembly 2012 allocation of the total to Presbyteries.

h) 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 should 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.

The Committee strongly recommends applying sanctified common sense where there are major disparities in rents across the Parish, or more economical rents are available a little further away from the church property.

The Committee's **strong 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, and this has a major impact on the overall financial circumstances of the manse family.

[End]