



## *Presbyterian Church of Victoria*

### *Maintenance of the Ministry Committee*

Address for lodging APRs.  
after Presbytery approval:  
**MMC Registrar,  
4 Summit Drive,  
Bulleen, Vic, 3105**

**Registrar: Mr Reg Butcher**  
4 Summit Drive  
Bulleen, Vic., 3105  
Tel: (03) 9850 5880, email:  
rbutcher@melbpc.org.au

All other correspondence to:  
**Convener: Rev Dr John Woodward**  
P.O. Box 35, Creswick, Vic, 3363  
Tel: (03) 5345 8299, email:  
mandpandh@bigpond.com

To: All Session Clerks  
All Presbytery Clerks  
All Treasurers and Secretaries including Federal Board Treasurers and Secretaries

June 2013

### **Re: 2012-13 Annual Parish Report (APR) 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 which also receives and approves a reasonable budget. Unaudited APR Forms can be used at other times for special/urgent purposes. Other Committees also make use of the data supplied in the APR for their assessment of parish finances in fulfilling their responsibilities.

The Committee recommends that all parishes adopt a common standardised Chart of Accounts\* for recording their income and expenditure.

Following the Rule changes approved at Assembly 2011, parishes are not bound to the 30 June as their End of Financial Year. The Committee recommends either a financial or calendar year be chosen as the reporting APR form/program is designed for these two options. Whichever option is chosen, 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.

Please find below, data to assist your Board in completing a Parish annual Budget and the Report Form. An Acrobat PDF version is available on the PCV website:

<http://pcv.org.au/index.php/committees/forms> as is a copy of this letter.

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 the Convener, or the Registrar (details above).

#### **Standardised Chart of Accounts.**

\*Available <http://pcv.org.au/index.php/committees/forms> and scroll down and click the heading "*PCOV and MYOB Help*" to download "pcov\_myob.zip" ie. the MYOB blank chart of accounts. For the Quickbooks version please email the Registrar.

The standardised chart of accounts directly correlates with the entries in the APR financial summary section. Adoption of this standardised chart of accounts should eventually reduce the workload for Treasurers when completing the APR 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 Lodgment 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. An electronic





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APR form called APRE is available from the Registrar with the understanding that usage feedback for improvement is required. It is a trial version with a similar layout to the manual APR form which runs in MS Excel 2003, 2007 and 2010 (developed on a PC). A set of instructions in MS Word is available. Some envisaged developments in the coming year include: an APRE targeted for multi congregation parishes, investigation of the possible use of "SafeGDocs", possibly Open Office version and Google Docs versions.

#### **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.

Letters of application with the appropriate APR are lodged via your Presbytery, which should consider the financial position of the parish, and resolve to either approve (ie. support and endorse) the application, decline the application, or vary the application. If the application is approved, it should then be forwarded to the MM Committee.

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 funds are limited.

#### **Key Figures.**

To assist with completion of your APR, you will find an attached page listing relevant items reproduced from Assembly 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 call the Convener or the Registrar (details above)

Yours in the Lord's service,  
Reg H Butcher  
Registrar  
For Rev John Woodward  
Convener



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The following items are reproduced from General Assembly sources:

Key Figures that have changed are marked \*\*)

### a) Remuneration: Commission of Assembly 2013

Minimum remuneration as from 1 July 2013.....	\$ 49,176	**
Minimum Stipend component of minimum remuneration.....	\$ 32,184	**
Maximum Non-Cash Benefits component of minimum remuneration.....	\$ 16,992	
Additional travel above 6000km (per km) .....	\$ 0.47	**
Sustentation Qualifying Stipend .....	\$ 22,207	**
Maximum Sustentation Grant per annum .....	\$ 9,977	**

### b) Superannuation contribution

Superannuation will be invoiced by the Church Office annually in July.

Unless otherwise arranged with your minister,

the percentage rate of actual remuneration paid [refer to section a)] is ..... 15%

### c) Long Service Leave

Levy (per parish per minister ...)..... \$ 350

### d) Children's Education

Re. 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: 2013-14

For **one service** ..... \$ \$124

For **two services** using the **same sermon** on the same day ..... \$ \$144

For **three services** using the **same sermon** on the same day ..... \$ \$170

For **two services** or more, with **separate sermons** ..... \$ \$225

And that the travel reimbursement for supply preachers be set at the same rate as set out above for ministers: 47c/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:

2013-14 Assembly rate suspended..... NIL

### g) Assembly GMP allocations

The 2013 Commission of Assembly allocated a portion of the 2013-14 GMP to each Presbytery and your Presbytery then decides what each of its parishes' GMP amounts are to be.

### 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]

