



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: Dennis K Wright
86 Kurunjang Drive,
Kurunjang, Vic, 3337
Tel: 0417 571809
email:
dkwright86@bigpond.com

June 2014

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

**RE: UPDATED TERMS OF SETTLEMENT AS FROM 1 JULY 2014
& 2014-15 Annual Parish Report (APR) Form Data**

Greetings in the Lord.

KEY FIGURES - EFFECTIVE FROM 1ST JULY 2014

TO ASSIST WITH PAYING YOUR MINISTER AND COMPLETION OF YOUR APR YOU WILL FIND THE ATTACHED PAGE LISTING THE NEW TERMS OF SETTLEMENT AND OTHER FIGURES THAT BECOME EFFECTIVE FROM 1ST JULY 2014
(As approved at the May 2014 Commission of Assembly),

Annual Parish Report (APR)

All parishes and home mission stations are required to complete an Annual Parish Report Form each year, using figures transcribed from the audited financial report/s adopted in their Annual Congregational Meetings which also receives and approves the APR which includes terms of settlement and a reasonable budget. APR Forms prepared from unaudited financial data 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. For the manual (fill-in by hand) form; download and print the PDF version available on the PCV website: <http://pcv.org.au/index.php/committees/forms>. Be sure to select the right form for your parish's financial year period. Note: The period of the form is identified as the budget year period (The attached remuneration figures commence 1-July 2014 and are valid for the Budget year 2014-15 and the correct APR form to select for a congregation using a financial year is the one titled "[APR 2014-15 Budget Financial Year Manual v9.0-1013.pdf](#)"). For further instructions, download the instruction file "[Instructions for Manual version of the APR v9.0-1013.pdf](#)"). The instructions cover Calendar year congregations as well. The PCV webpage includes other helpful information including 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).



Presbyterian Church of Victoria

Maintenance of the Ministry Committee

Standardised Chart of Accounts.

*Available from <http://pcv.org.au/index.php/committees/forms> and scroll down and click the heading "PCOV Standard Chart of Accounts and MYOB Help" and a new page opens – and follow the appropriate download(s) and instructions.

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 for routine accounting 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 APR form called APRE is available from the PCV website "[APRE Excel Spreadsheet Blank Data v 9.0 - 1013](#) (This is a ZIP File containing the Excel File)" and the associated instructions file "[Instructions For Electronic version of the APR ie APRE v9.0-1013](#)". Please use with the understanding that feedback for improvement is requested to the Registrar. It is a development version with a similar layout to the manual APR form which runs in MS Excel 2003, 2007 and 2010 (developed on a PC). Some envisaged developments in the coming year include: an APRE targeted for multi congregation parishes and optimistically, an investigation of the possible use of "SafeGDocs" and possibly Open Office 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.

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,

Dennis K. Wright
Convener



Presbyterian Church of Victoria

Maintenance of the Ministry Committee

The following is reproduced from the Commission of Assembly 2014 minutes:
(Key Figures that have changed are marked **)

a) Remuneration: Commission of Assembly 2014

Minimum remuneration as from 1 July 2014.....	\$ 50,532	**
Minimum Stipend component of minimum remuneration.....	\$ 33,072	**
Maximum Non-Cash Benefits component of minimum remuneration.....	\$ 17,460	
Additional travel above 6000km (per km)	\$ 0.49	**
Sustentation Qualifying Stipend	\$ 22,922	**
Maximum Sustentation Grant per annum	\$ 10,080	**

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** \$130 **

For **two services** using the **same sermon** on the same day \$150 **

For **three services** using the **same sermon** on the same day \$178 **

For **two services** or more, with **separate sermons** \$236 **

And that the travel reimbursement for supply preachers be set at the same rate as set out above for ministers: 49c/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:

2014-15 Assembly rate suspended..... NIL

g) Assembly GMP allocations

The 2014 Commission of Assembly allocated a portion of the 2014-15 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]