

Annual Parish Report

2016 Budget Calendar Yr

Called an APR when printed; the electronic form is referred to as an APRE

Click cell and down-arrow and select the correct budget year

The APR is prepared from audited annual financial reports for the two financial periods just prior to the budget financial period (which identifies the APR).

Presbytery:

Parish:

Church Type:

If recording 'Church Type' manually, please enter one of the following:- Charge, Appointment Parish, Home Mission Station or Special Interest Congregation

Source Information for the APR/APRE

This APR/APRE is accurately prepared from the audited financial accounts for the Parish, statistical and other financial data, along with Terms of Settlement able to satisfy the financial requirements of the Maintenance of Ministry Committee and other Committees of the General Assembly of Victoria. Refer Code Rule 2:76

An APR/APRE is completed at the end of each financial period including a next period budget that has terms of settlement that are not less than Assembly approved minimums. NOTE: For calendar year APR/APREs, a resolution should be passed at the congregational meeting so that each Board of Management can make timely beginning of financial year (1-July) adjustments.

The purpose of this report is to:

- assist Presbyteries in their oversight of congregations and
- enable Maintenance of Ministry Committee to declare the Terms of Settlement and supply relevant data to other Committees of the Assembly.

Timetable

	Calendar Yr	Financial Yr
End of the Financial Year	31-Dec	30-Jun
Congregational meeting to be held before this date	30-Apr	31-Oct
Date APR to be submitted to Presbytery by	31-May	30-Nov
Reporting period AND last day for Presbyteries to approve this form	30-Jun	31-Dec
Last date by which Maintenance of Ministry approves Terms of Settlement	31-Aug	28-Feb

1. Statistical

Preaching Places	Kms from Manse	No Services per Sunday	No of communicants	No of Adherents	Ave Sunday Attendance
Totals					

Note Reference Numbers for 'Financial Summary Page' - ie. Page 3

- Includes open plate and envelopes
- Includes use of halls by outside groups, wedding fees
- Undertaken by congregation (special appeals, Temple Day) or congregational organisations
- Includes mission fund offerings, special collections for mission and social service purposes
- Include bank, investment income, and that portion of Sites Reserve interest which is drawn/approved for ministry
- Bequests that are **not to be preserved**
- Record source of other income
- Sum of all those items listed under remuneration on page 4 for minister 1 (ie. primary worker) - APRE does this automatically
- Superannuation, ministers disability fund, long service leave, professional indemnity insurance, ministry tools for Minister 1 & relocation costs
- Sum of all those items listed under remuneration on the terms of settlement page for additional workers - APRE does this automatically
- Superannuation, ministers disability fund, long service leave, professional indemnity insurance, ministry tools and relocation costs
- Includes all office costs: telephone, stationery, computers, electricity, salaries, superannuation, Workcare payments, etc
- All expenses related to outreach
- Payments in support of missionaries, etc, payment of special collections for mission and social service purposes
- Advertising, gifts, supplies, Sunday school, youth group, public liability, music including copyright, **supply and travel fees, safe church**
- Church, Hall etc: Maintenance, improvements, utilities, insurance, cleaning, council rates
- Manse: Maintenance, improvements, insurance, council rates
- Rent paid for buildings used for church services or other activities, excluding a manse rented by church or an allocation in lieu of Manse
- Each Parish congregation should complete page 3; • Contributions from the congregation to the Federal Board are shown under 4(o) and 3(n) is left blank. • The Federal Board completes all 4 pages of the APR and shows income from congregations at 3(n) and leaves 4(o) blank.
- General unreserved funds including congregational funds (NOT sites reserves) held within the Trusts Corporation Common Fund
 - Any other separately invested funds, including general unreserved trust funds at market value, stocks and shares
 - Sites reserve funds and perpetual trusts held within the Trusts Corporation Common Fund
 - Separately invested perpetual trust funds including bequests with a specific purpose

2. Terms of Settlement (TOS)

Page-2. APR for Budget Year:

2016

Minister 1 (Primary Worker)

Name:

Is this a part-time ministry (Y/N)

Days per week as Percentage

1) Remuneration

- a) Stipend (cash component of minimum remuneration)
- b) Non Cash Benefits component of minimum remuneration
- c) Additional stipend
- d) Additional Non Cash Benefits
 - i) Travel exceeding 6000 km pa
 - ii) Manse energy: if all paid by the charge, enter ALL here:
 - iii) Children's Education
 - iv) Allocation/Rental in lieu of Manse [see note '4) Manse' below]
 - v) Other

Total Remuneration Minister 1

2) Stipend Allocated to Superannuation

If a portion of stipend is sacrificed for extra superannuation, state amount:

3) Non cash benefits available by:

Describe other payment method:

- 4) Manse: Y/N Manse provided? Y/N Owned by Church? Y/N Rented by Church?

If manse NOT owned by church, then show additional NCB as manse allocation or church paid rental at 1 d) iv above

5) Telephone/Internet

6) Annual Leave

Weeks(5)

Sundays paid supply(5)

7) Study Leave

Days(7)

Sundays paid supply(1)

8) Relocation costs for new minister (only if filling a vacancy)

If all, Enter ALL here:

&/OR an amount\$

Minister 2 (Second Worker)

Name:

Is this a part-time ministry (Y/N)

Days per week as Percentage

1) Remuneration

- a) Stipend (cash component of minimum remuneration)
- b) Non Cash Benefits component of minimum remuneration
- c) Additional stipend
- d) Additional Non Cash Benefits
 - i) Travel exceeding 6000 km pa
 - ii) Manse energy: if all paid by the charge, enter ALL here:
 - iii) Children's Education
 - iv) Allocation/Rental in lieu of Manse [see note '4) Manse' below]
 - v) Other

Total Remuneration Minister 2

2) Stipend Allocated to Superannuation

If a portion of stipend is sacrificed for extra superannuation, state amount:

3) Non cash benefits available by:

Describe other payment method:

- 4) Manse: Y/N Manse provided? Y/N Owned by Church? Y/N Rented by Church?

If manse NOT owned by church, then show additional NCB as manse allocation or church paid rental at 1 d) iv above

5) Telephone/Internet

6) Annual Leave

Weeks(5)

Sundays paid supply(5)

7) Study Leave

Days(7)

Sundays paid supply(1)

8) Relocation costs for new minister (only if filling a vacancy)

If all, Enter ALL here:

&/OR an amount\$

Additional Worker(s) - Print this page, fill in, and add the totals to these fields

Total Remuneration for Additional Workers

†Column totals = A+B

\$ For Calendar year Budgets: These amounts are adjusted at 1 July and must be not less than the Assembly minimum rates.

Financial Summary Page

Financial Period:

2014

2015

2016

Row Ref

3. Income		Column & Section Reference→	C3	B3	A3	
a) Offering/Collection (1)						a
b) Rent, Donations - for use of facilities (2)						b
c) Donations						c
d) Fundraising (3)						d
e) Mission and wider Work (4)						e
f) Investment interest income (5)						f
g) Grants - Maintenance of Ministry						g
h) Grants - Ministry Development						h
i) Grants - Evangelism						i
j) Grants - Church Planting						j
k) Grants - Metro						k
l) Bequests(6)						l
m) Other.(7)						m
n) Congregation transfers IN to Federal Board (19)						n
o) Income Totals:						o R'
4. Expenditure		Column & Section Reference→	C4	B4	A4	
a) Minister's - total remuneration (8)						a
b) Minister's - add ons (9)						b
c) Additional Workers - total remuneration (10)						c
d) Additional Worker's - add ons (11)						d
e) Office and Administration inc Staff (12)						e
f) Evangelism (13)						f
g) Mission and Wider Work (14)						g
h) Congregational (15)						h
i) Property Expenses - Church, hall (16)						i
j) Property Expenses - Manse (17)						j
k) Rent Paid (18)						k
l) GMP Budget Allocation						l
m) Assembly and Presbytery rates						m
n) Loan Interest Payments						n
o) Congregation transfers OUT to Federal Board (19)						o
p) Expenditure Totals:						p P'
q) Surplus/Deficit † S' = R'-P':						q S'+
† If deficit, then how funded? → & other Notes→						r
5. Unreserved Assets at EOP		D5	C5	B5	A5	
a) Operating Account(s) Balance at EOP						a B'
b) Bank Term Deposits (TD)						b A'
c) Investments held by Trusts Corporation (a)						c A'
d) Other Investments (b)						d A'
e) Total of Investments =A'+A'+A'						e
f) EOP Total unreserved Assets C'=B'+A'+A'+A'						f C'
6. Liabilities at END of Period		D6	C6	B6	A6	
a) Loans from Cong. Members						a
b) Other Loan(s)						b
c) Sundry other creditors						c
d) PAYG/GST (-ve mean owed to you by ATO)						d
e) Liabilities Totals						e L'
f) Net Liquid Assets at END of Period Y'= C'-L'						f Y'
7. Fixed & Reserved Assets END of Period		D7	C7	B7	A7	
a) Church land, buildings and contents						a
b) Manse land, buildings and contents						b
c) Investments at Trusts Corp (reserved) (c)						c
d) Other Investments (reserved) (d)						d
e) Total Fixed and Reserved Assets						e F'
f) Net Assets at END of Period. N'=Y'+F'						f N'
8. Insurance Cover Values						
a) Church buildings \$				Church contents \$		a
b) Manse buildings \$				Contents \$ (Church owned)		b
Auditor's report: Date it was signed by Auditor:						

9. Remarks and/or comments from the Parish

9.1 Is a MMC Grant being sought (YES or NO)?

If YES, please comment on special needs and financial circumstances

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Please indicate if this application is URGENT & if column B (pg.3) is estimated (ie. not from audited report), then include the number of months of real data the estimates are based on. Non-urgent APRs are prepared (columns B & C) from audited financial reports.

Please Enter → Name:	Secretary/Treasurer (Ses Clerk if no Board)
Please use church → Address:	↓Telephone Number↓
so the report can be sent →	
as well as to Presbytery	↓Date approved by Board (Session) ↓
Signed**:	

**This form is normally approved by the Board of Management (Ses Clerk if no Board) - name, signature & date indicates approval. This approval implies a declaration, to the best of knowledge, that the summary financial information included truly correlates with the congregation's audited annual financial reports and based on these figures a reasonable budget was prepared (column A).

10. Moderator / Interim Moderator

a) Terms of Settlement can only be approved if agreed to by the congregation.

↓Date↓

Congregational meeting agreeing to these Terms held on:

b) Remarks and/or comments:

Is the Parish Vacant (YES/NO)?

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Note: Terms of settlement are to be updated at the beginning of each financial year in line with Assembly resolutions and Calendar year congregations should pass a resolution so that each Board of Management can make these beginning of financial year updates.

↓Date↓

Signed:

The Moderator's signature is confirming the Congregational approval of the terms of settlement

If a TOS is not fully complied with, it must be reported to Presbytery ASAP.**Note: This completed Form must be forwarded to the Presbytery Clerk for action by the Presbytery****11. Presbytery Action**

Presbytery must give its assessment of the Parish situation as guidance to the Maintenance of the Ministry Committee

If no Board of Management or Session, then Presbytery needs to give an appropriate comment

a) Remarks and/or comments

Is a call/appointment to this Parish pending (YES/ NO)?

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↓Date approved by Presbytery↓

Signed:

Note: This completed Form must be forwarded to the Registrar (or Secretary) Maintenance of the Ministry Committee for consideration by the Committee (see timetable on page 1)

12. Maintenance of the Ministry Committee

Date Received

a) Remarks and/or comments

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↓Date↓

b) Approved when Signed: