

Instructions for Linked-Congregation ACR (ACREL)

CONTENTS

- Instructions for Linked-Congregation ACR (ACREL) 1
- 1. Introduction..... 2
 - 1.1 ACREL Cells 2
 - a) Green Fields 2
 - b) Mauve Fields 2
 - c) Yellow Fields..... 2
 - d) Pink fields on ‘WHOLE CHARGE Financial Summary Page’ 2
 - e) Green Comment fields 2
- 2. Overview of the ACREL Financial Pages..... 2
- 3. Annual Linked Charge Report Page One (ACR_pg_1) 3
 - 3.1 Budget Period Identifies the ACR 3
 - 3.2 Select Presbytery, Charge & Church 3
 - 3.3 Enter the Congregation Names 3
 - 3.4 Timetable of events..... 3
 - 3.5 Statistical Information 3
- 4. Terms of Settlement (TOS) (ACR_pg_2) 4
 - 4.1 Page 2 Notes 4
 - 4.2 Additional Workers 4
 - 4.3 Relocation Costs 4
 - 4.4 Calendar Year 4
 - 4.5 Page 3 Notes 4
 - 4.6 Column Labelling 5
 - 4.7 Field (Cell) Referencing 5
 - a) Data Entry 5
 - b) Term Deposits/Investment Assets (Unreserved). 5
 - c) Reserved and Fixed Assets..... 5
 - d) Insurance Cover Values..... 5
 - e) Date Auditor Signed Report 6
- 5. Comments and Authorization Page 4 (ACR_pg_4) 6
 - 5.1 Page 4 Notes 6
- 6. ACR Form - Process of Completion and Approval..... 6
 - 6.1 Procedural Notes 6
 - 6.2 Urgent Annual Charge Reports from Un-Audited Data 7
- 7. Printing the ACR Form and saving as a PDF..... 7
- 8. Using Last year's completed ACREL..... 7
 - 8.1 Safely keep previous year ACR (ACREL) 7
 - 8.2 New Financial Year 7
 - 8.3 Enter Data for new financial year 7
- 9. Board of Management..... 8
- 10. Congregational Meeting..... 8
- 11. Appendix 8
 - 11.1 How Totals Calculated..... 8
 - a) Specific Cell (C5a) Balance Calculation example. 8
 - b) General Balance Calculation..... 8
 - c) Annual Linked-Charges Report Entry Summary and Auto-Fill of Related Fields 9

1. Introduction

Each year the Annual Charge Report (ACR) is prepared from audited annual financial reports for the financial periods just prior to the budget financial period (which identifies the ACR). It includes statistical and other financial data, along with Terms of Settlement able to satisfy the financial requirements of the General Assembly of Victoria as administered by the Maintenance of Ministry Committee (MMC) and Presbyteries.

The purpose of the report is to:

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

Some Charges have made spreadsheet versions to help them fill in the form and improve accuracy and legibility.

This Linked-congregation version is designed to be filled in electronically and will be referred to in this document as ACREL (E for electronic, L for Linked-). When finalized, the printed output is the ACR. It can still be printed with blank data and used as a manual version, but these instructions are made with computer entry of the data in mind. Using the ACREL on a computer is recommended.

Note: A lot of effort has been undertaken to produce instructions that are correct and up to date. Please notify the Registrar of the Maintenance of Ministry Committee if any irregularities are discovered.

1.1 ACREL Cells

Using Microsoft Excel, the ACREL appears on screen and consists of 7 or 8 pages with information fields (or cells) in rows or lines for computer data entry. Screen entry is intended to work on Excel 2003 and higher. This 2017 version appears to work fine in the latest version of LibriOffice 'Calc' but not in OpenOffice Calc.

Note: All the white area or cells are non-editable.

a) Green Fields

The fields (or cells) where information can be typed in are coloured green.

b) Mauve Fields

The small mauve fields (Y/N) are for Yes or No entry. For larger mauve fields, data is entered according to the context and question relating to each field.

c) Yellow Fields

The fields contain formulas and are not editable.

d) Pink fields on '**WHOLE CHARGE Financial Summary Page**'

These fields contain formulas that summarize all the entered data on other pages and are not editable.

e) Green Comment fields

Please note that there are some larger green fields which are text entry fields for entering descriptive/information data (ie. comments). When entering data in these text fields, the text will automatically wrap and to force a new line, hold the Alt key (on PC) down and press Enter.

2. Overview of the ACREL Financial Pages

The financial pages consist of 6 or 7 pages depending on whether there are two or three congregations in the Charge.

Most of the headings are set automatically from entries made on page 1 – notably the yellow column headings and the red congregation names. Each data item entered (green fields) on the congregation pages is added respectively (in background) to the '**WHOLE CHARGE Financial Summary Page**'. Exceptions are for transfers in to the '**FEDERAL BOARD Page** [or out to local congregation(s)]. Diagram 1, Appendix 11 c) is a diagrammatical representation of important heading entry processes.

Note the naming of the sheets ie. **A_1, A_2, A_3F, A_3.1, A_3.2, A_3.3, A_4.**

Also, if there are only two congregations in the Linked Charge then sheet **A_3.3** can be hidden by right clicking on the sheet tab and selecting 'Hide'. It can also be un-hidden by right clicking on any tab and selecting 'Unhide'.

Further, Federal Board transfers occur between local congregation pages and the '**FEDERAL BOARD Financial Summary**' Page and do not appear on the '**WHOLE CHARGE Financial Summary Page**'.

3. Annual Linked Charge Report Page One (ACR_pg_1)

Figure 3.1

Presbyterian Church of Victoria		MAINTENANCE OF MINISTRY COMMITTEE Ann. Charge Report (ACR) vM2.0 - 2017 Supersedes all previous ACR Forms. page-A_1	
Annual Charge Report-L		2016-17 Budget Financial Yr	
Called an ACRM when printed; the electronic form is referred to as an ACREM The ACR is prepared from audited annual financial reports for the two financial periods just prior to the budget financial period (which identifies the ACR).		Click cell and then down-arrow (RH side) & select the correct budget year	
Presbytery:	Ballarat	A_3.1	CONGREGATION ONE
Charge:	West District	A_3.2	CONGREGATION TWO
Church Type:	Appointment Charge	A_3.3	
If manual entry of 'Church Type', please enter one of the following: Pastoral Charge, Appointment Charge, Home Mission Charge or Special Interest Charge			

The ACR year is identified by the budget year and is entered here by clicking the down arrow and selecting the correct budget year

3.1 Budget Period Identifies the ACR

The budget period is entered in the top right blue field using the 'drop-down' arrow that appears when the field is clicked. See figure 3.1, "2016-17 Budget Financial Yr"; entry example for a financial year.

If you do a 'mouse-over' this blue cell, the following comment is displayed (as shown in Fig. 3.1): "The ACR is identified by the budget year and is entered here by clicking the down arrow and selecting the correct budget year".

All throughout the ACREL, the darker yellow fields contain an appropriate Financial Period and are automatically set from this field entry. Note: All yellow fields are non-editable.

Apart from the mauve 'drop-down' fields, the green cells or fields are the only ones for data entry.

3.2 Select Presbytery, Charge & Church

Also, figure 1 shows the Presbytery drop down box. All drop down boxes are coloured blue. First, click on the blue field and a small box appears to the right of the field with a small triangle pointing down. Second, click on this triangle arrow and the drop down-box opens. Click on the selected line item and then click the item and it appears in the blue box as entered data.

The other drop-down box (blue box) on page-1 is to select the Church type. Select the correct one for your church.

3.3 Enter the Congregation Names

There are three green fields prefixed with **A_3.1, A_3.2, and A_3.3** respectively: Enter the congregation names here. If only 2 congregations, then leave the green field next to **A_3.3** blank. Also, page **A_3.3** should be hidden (see section 2 above).

3.4 Timetable of events

Please observe the timetable of events listed on page 1 as appropriate for your church's calendar or financial period for completion of the ACR.

Please note from 1 July 2014 ACR applications that include a non-urgent request for sustentation need to be processed locally by Charge (ie. an ACR prepared from audited financial data for the most recent financial period and approved by Board and Congregation), then approved by Presbytery and then to the MMC by 30 September). Such applications, if approved, will receive a full year's sustentation.

3.5 Statistical Information

This section is fairly self-explanatory and except for the "Kms from Manse", the data entered should exactly match the data reported in the "Annual Statistical Returns" for the most recent calendar year.

4. Terms of Settlement (TOS) (ACR_pg_2)

4.1 Page 2 Notes

This page is to record the remuneration paid* and related TOS items. The minimum stipend* and NCB* amounts entered are not to be less than those set annually by the General Assembly of Victoria. Normally, the audited amounts paid are entered in the 'ACTUAL ...' column and the proposed budget amounts in the 'BUDGET ...' column. There are other fields to complete including fields with drop down boxes to select the input.

Also remuneration lines d) iv): If a minister is paid in lieu of a manse then enter this amount or if provided with a non-church owned manse rented by the church then enter this rental amount.

This page also contains space to add the Terms of Settlement of a second minister.

*For Charges using a calendar year, please refer to 3.4 below.

Please note that the light yellow fields automatically total the column inputs and transfer the respective totals automatically to A_3.F at A4a and B4a. [The reference A4a refers to column A4 in the '4.Expenditure' section and the row labelled 'a', and hence B4a is the adjacent cell in column B4 of the same row labelled 'a']

4.2 Additional Workers

For additional workers, note the line "Additional Worker(s) - Print this page, fill it in, and add the totals to these fields" at the bottom of the page 2. Do simply what the line says, ie. print the page with all fields blank, fill in the printed copy, calculate totals manually and enter appropriately on that line. Attach any additional sheets with the ACR (ie. With the printed ACREL).

4.3 Relocation Costs

Where a Charge is vacant, a minister is normally budgeted for, including an estimate for 'relocation costs' so the congregation will know its ability to call a minister. Do not forget to include the relocation costs in the budget including an estimate where 'ALL' is entered as the response to the relocation costs. The budget amount is to be manually added to the 'Congregational' total on the 'FEDERAL BOARD financial summary page' at A4h. The figure is for budgeting only – a note in the comment field (A4r) should be made (eg. "Re-location of \$4,000 added to A4h").

It is standard practice that all moving costs are met by the Charge.

4.4 Calendar Year

*Congregations of all Charges using a calendar year, need to authorize their Boards of Management to adjust the Terms of Settlement in the middle of their financial year in line with the new TOS set by the GAV to commence on 1 July of that year.

4.5 Page 3 Notes

Please Note: The top of this page has been significantly altered to include identification of each Charge, with Presbytery and the Minister. This single page (A_3 with mostly pink fields) from the previous year's ACR is included with the current ACR being sent to Presbytery

Figure 2 is a copy of the top portion of the Fin. Sum. Page for **CONGREGATION ONE**

Presbyterian Ch. of Vic.		CONGREGATION ONE	Ann. Charge Report (ACR)vM2.0-2017	Page- A_3.1
Presbytery:	Ballarat	Minister 1:	Morris West	
Charge Name:	West District	Type:	Appointment Charge	
Financial Summary Page			Financial Period:	2015-16 2016-17
3. Income			Column & Section Reference →	B3 A3
a) Offering/Collection (1)				38,250 46,000
b) Rent, Donations - for use of facilities (2)				

The darker yellow fields are calculation fields and are non-editable as are all the white areas (cells) of the page. The Minister's and Congregation's names etc are for illustration only.

The green cells or fields are for data entry

There are two rows of fields for Grants. Enter the appropriate grant amount(s) in the audited row

and in the budget row and add them horizontally to the corresponding pale-yellow field in B3 or A3 columns – as in the following figure 3.

e) Mission and wider Work (4)										e
f) Investment interest income (5)										f
g)-k) & Notes-->										g
GRANTS	g) MMC Sus. + →	h) MDC grant + →	i) Evangelism Gr. + →	j) Ch. Plant Gr. + →					-->summed↓	g1
2016-17										g2
2017-18									-->summed→	
l) Bequests(6)										l

4.6 Column Labelling

The columns are labelled each with capital letter plus a section number forming a pair, both in italics. For example, *A3* & *B3* in sections 3 and *A4* & *B4* in section 4 and an additional column *C* (*for starting totals*) in sections 5, 6, 7 & 8. As in sections 3 & 4, in each section, the capital letter denotes the column and the numeric number the section, both are in italics.

4.7 Field (Cell) Referencing

For each of the financial summary pages, there are six sections (3, 4, 5, 6, 7 & 8) and each section row begins and ends with a, b, c, etc. Field referencing uses the column letter in capitals, the section number and row letter in lower case. For an example if one was considering the budget (column *A*) expenditure figure for evangelism, then the reference to the correct field or cell would be *A4f*.

a) Data Entry

In the income and expense sections, enter in columns *B* the transaction totals for each line or row item from the audited financial statement. If your account software (or manual financial books) is set up correctly, the values can be transferred directly from the section heading amounts as listed in the summary printout of your income and expenditure statement (or profit and loss statement).

Budget figures (Column '*A*') are estimated from previous history, anticipated works/maintenance and other targets set by Board and Session. Significant budget amounts should have an added note.

Items on line *3m* have green text entry field for addition entry of small notes.

The larger green field, with "† If a deficit, how funded? and other notes→" beside it, is a text entry field for any pertinent notes, particularly to note how a deficit is to be funded or other note concerning a notable entry value. Text will wrap automatically, but to force a new line (on PC) hold the '*ALT* key' down and press '*Enter*'.

Below section 4 there are four sections each with three columns, the extra column is labelled '*C*'. You can regard these columns in two ways:

i) the ending figures for the financial period just completed (EOP).

ii) the beginning figures for the next financial period.

The '*C*' column figures are the End of Period (EOP) amounts for the financial period just prior to the '*B*' column period and are the beginning amounts for background calculations for all the year periods represented by columns *B* & *A*.

b) Term Deposits/Investment Assets (Unreserved).

Term deposit and investment asset amounts, each including interest, are entered for each EOP to the appropriate cells in rows *5b*, *5c* and *5d*. The corresponding interest amounts are entered to the appropriate cells in the income section ie. f) Investment interest income (5) or more briefly, to row *3f*.

c) Reserved and Fixed Assets.

The fixed asset amounts are entered in rows *7a* and *7b*.

Please note rows *7c* and *7d* are listings of EOP reserved asset account totals. If due permission to use interest from a reserved asset account is obtained then the interest is added to the appropriate column in section '*3*' and row '*f*'.

d) Insurance Cover Values

Section 8 at the bottom of the sheet is for entry of the current Insurance Cover Values for the properties.

Insurance cover (with regular reviews) should be maintained at all times.

e) Date Auditor Signed Report

After auditing of the Congregation's financial books, the dates the Auditor signed his/her report is entered at the very bottom of the respective Financial Summary Pages. Each congregation (including Federal) may have a different date when the Auditor signed his/her report.

Also note there are 4 yellow fields that get data that has been entered on page 4 and these dates are a presumptive indication that the final page 4 has appropriate entries

5. Comments and Authorization Page 4 (ACR_pg_4)

5.1 Page 4 Notes

This page contains remarks/comments from the Charge, Moderator/Interim Moderator, Presbytery and finally the Maintenance of Ministry Committee. Their respective signature sealing the authorizations and actions in each of the sections 9, 10, 11 & 12. The green fields are for data entry and the blue ones for data entry by selecting from the drop down selection boxes.

Board of Management and Congregation approval is required. When making urgent applications please observe the guiding note under the section 9 comment field.

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

This form is normally approved by the Board of Management (Session Clerk if no Board) - name, signature & date indicates approval.

Also, the note appended at the end of section 9 is to indicate what signing of the report means.

"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)."

A further note is appended at the end of section 10 to indicate what the Moderator/Interim Moderator's signature means and reproduced as follows:

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

The dates of the congregational meeting are required information. On the last page, insert the date the Federal financial statements were approved. If a combined meeting is used, then insert this date at bottom of the individual congregation page. Otherwise if separate congregational approval was on different dates, then insert this date at bottom of the individual congregation page.

6. ACR Form - Process of Completion and Approval

6.1 Procedural Notes

At the end of the financial period, the annual financial and ACR reports are prepared and after auditing of the financial report, the ACR is finalized with a budget for the budget year. At the Annual Congregational Meetings (AGMs), the audited financial report is received, presented to the congregations, and adopted (assuming the report is satisfactory). At the same meeting, a reasonable budget is presented which includes the terms of settlement for current minister(s) or possible minister (ie. vacant Charge) are received. After being presented and found satisfactory, it is approved by each congregation either at separate meeting or a combined congregation meeting. The congregation can delegate the power of approval for the terms of settlement to the Federal Board of Management for a current settled ministry in the Charge, but not the proposed budget. [Calendar year congregations should delegate power to the Federal BOM so that mid-financial-period adjustment to the TOS can be made according Victorian General Assembly resolutions]

After approval by the Congregation(s) and signature of the Moderator/Interim Moderator, Presbytery reviews the information in the form to see that the Congregation can meet their commitments and gospel work maintained. Presbytery has the power to call for explanations or more information as the

case may be, before approving the ACR and forwarding it to the Maintenance of Ministry Committee (MMC). The MMC also reviews the form contents and may instigate questions and information from both Presbytery and Congregation before being satisfied that the Congregation(s) listed on the form can adequately support their minister and the ministry in their Charge. When the MMC is satisfied concerning an ACR form it is formally declared and reported to Presbytery and the Charge (using the church address supplied in section 9). If email addresses are supplied then these are used

6.2 Urgent Annual Charge Reports from Un-Audited Data

When situations arise and urgent ACRs are prepared for submission to Presbytery (eg. for an urgent grant application to the MMC) from un-audited data, it is important to realize that this does not replace the routine annual process of preparing an ACR using the audited financial statements from the just completed financial period and following the approval process via Presbytery to the MMC.

7. Printing the ACR Form and saving as a PDF

(Note: For sending by email, use the Excel file, then Presbytery can just add their approval etc and forward it to the MMC as an email attachment. Saves postage!)

At the appropriate time, print the ACREL. **The printed document is the ACR.** On page 1, scroll down to reveal the print instructions. Single, multiple pages or the whole document can be printed but the XL version you use may alter some parts of the following:

To Print the ACREL - hold down 'Ctrl' key and press 'P' key or 'Ctrl' and 'F2'

(Note: Your print window may vary depending on your printer but the following selections may apply)

*Select Printer (if more than one printer)

*Under settings select 'Print Active Sheets' or 'Print Entire Work Book'.

*If more than one page and less than 8 pages, then with the "entire workbook" selected (as in previous) enter the page numbers in the from and to boxes and click OK. Eg. entering 2 and 4 will print pages 2, 3 & 4.

*Select 'Print on Both Sides' (this selection will not show if printer does not have this ability) or 'Print One Sided'.

*'A4' 'Portrait Orientation' and 'Fit Sheet on One Page' should already be selected.

*Click print button (and if another print dialog come up - click 'Print' or 'Start Printing' - depends on printer)

For Excel versions later than 2003, the ACREL can be saved as a PDF file.

Just under the above instructions there are instructions to save the ACRE as a PDF file.

Briefly, pressing keys "Control and then 'P'" brings up the print dialog window. Click 'Export', then click the 'Create PDF/XPS Icon'. A publish as PDF or XPS dialog window opens, click the 'Options...' box lower middle of window and another little 'Options' dialog window opens, click 'entire workbook' button and optionally select pages to include. Then click 'OK' and it closes. Change filename as appropriate and click 'Publish' – and take note of where the PDF file is saved to.

8. Using Last year's completed ACREL

8.1 Safely keep previous year ACR (ACREL)

This applies particularly to the Financial Summary Pages.

Make sure your previous year's finalized and approved ACREL is safely kept, preferably in two places (one copy on and another off the computer eg USB key or drive and keep in a safe place). Write protect the finished files.

8.2 New Financial Year

Check the PCV website and down load the appropriate ACRE or ACREL. ACREL is for linked congregations. Note, Both the ACRE and ACREL are compressed and require de-compressing before use (NB. Zipping refers to the compressing process and unzipping to un-compressing. The compressed or zipped file will have the file extension of .zip)

8.3 Enter Data for new financial year

Proceed to use the new form as described above. A single page copy of the **'WHOLE CHARGE'** page from the previous year is included with the current complete ACREL when it is submitted to Presbytery and then to the MMC.

9. Board of Management

Each Boards of Management should consider the ACREL (or printed form which is the ACR) and approve by resolution that it reflects the audited financial statements of the respective congregation and that it contains a reasonable budget for presentation to their congregational meeting.

10. Congregational Meeting

Each year, each congregation considers its own audited financial reports and if in order, receives and adopts the annually audited financial statements, approves their ACR financial page containing the budget that their local Board of Management has previously considered and approved. The Federal Board is responsible for the terms of settlement and this is approved at the main Congregational meeting.

11. Extra Features

11.1 Comments

There are dynamic comments that appear when the mouse pointer is over certain cells that have a red triangle in the top right corner.

11.2 Pro-Rata estimate for 12 months of a Current year

On the right-hand side of the work sheets (pages 3.F, 3.1, 3.2 and 3.3) there are about 22 lines to estimate the amounts for column 'B' using actual figures for a lesser month period. eg for nine months of actual figures. The '9' is entered under the heading "[M] Months of Year", the actual figures are entered under the heading "Actual figures for [M] months". The next column calculates the estimated 12 months figures. Take care, some of your actual figures may already be whole year figures and should be entered in to column 'B' without scaling up to 1 year. When satisfied, these figures are transferred by manual entry to column 'B' - no auto transfer as it best to individually consider the figures when transferring, making sure the actual amount is not already a whole year figure which shouldn't be scaled up. Also, note that scaled up figures for rows 4a and 4c are added to the appropriate fields on page 2 (Terms of Settlement page).

A use for pro rata estimation is for urgent applications and based on the pro-rata column estimates in the B column, column A is filled in with budget estimates.

12. Appendix

12.1 How Totals Calculated

Most of the yellow fields are summation fields, normally summing the figures immediately above them. The fields B5a and A5a calculate their contents as follows:

a) Specific Cell (C5a) Balance Calculation example.

The B5a Balance is calculated as follows:

$B5a = C5a + B4q + C5e - B5e + B6e - C6e$ ie. The bank balance at the end of this financial period

b) General Balance Calculation

Or as a general description for each of the fields B5a and A5a as follows:

This EOP operating account(s) balance EQUALS Last EOP Operating Account(s) balance PLUS any surplus/deficit for this current period.

PLUS sum of last period's EOP investments MINUS sum of this period's EOP investments PLUS sum of this period's EOP liabilities MINUS sum of last period's EOP liabilities

c) Annual Linked-Charges Report Entry Summary and Auto-Fill of Related Fields

Diagram 1

Annual Linked-Charges Report Summary of Data Entry that Auto-Fills Related Fields

