



# *Presbyterian Church of Victoria*

## *Maintenance of the Ministry Committee*

Address for lodging ACR's  
after Presbytery approval:  
**MMC Registrar,  
86 Kurunjang Dr,  
Kurunjang, Vic,  
3337**

All other correspondence to:  
**Convener: Dennis K Wright**  
86 Kurunjang Drive,  
Kurunjang, Vic, 3337  
Tel: 0417 571809  
email:  
[dkwright86@bigpond.com](mailto:dkwright86@bigpond.com)

June 2018

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 2018  
& Budget Year Annual Charge Report (ACR) Form Data**

**Greetings in the Lord.**

### **KEY FIGURES - EFFECTIVE FROM 1<sup>ST</sup> JULY 2018!**

TO ASSIST WITH PAYING YOUR MINISTER AND COMPLETION OF YOUR ACR YOU WILL FIND THE ATTACHED PAGE LISTING THE NEW TERMS OF SETTLEMENT AND OTHER FIGURES THAT BECOME EFFECTIVE FROM 1<sup>ST</sup> JULY 2018.

[As approved at the General Assembly of Victoria (GAV) May 2018 Commission of Assembly].

### **Annual Charge Report (ACR)**

All Parishes and Home Mission Stations are required to complete an ACR Form each year, using figures transcribed from the audited financial report/s adopted in their Annual Congregational Meetings which also receives and approves the ACR which includes terms of settlement and a reasonable budget. ACR forms prepared from unaudited financial data can be used at other times for special/urgent purposes. Other Committees of the General Assembly of Victoria (GAV) also make use of the data supplied in the ACR for their assessment of Parish finances in fulfilling their responsibilities.

The Maintenance of the Ministry (MOM) 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<sup>th</sup> of June as their End of Financial Year. The MOM Committee recommends either a financial or calendar year be chosen, as the reporting ACR 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 ACR.

Please find below, data to assist your Board in completing a Parish Annual Budget and the ACR Report Form. For the manual (fill-in by hand) form; download and print the PDF version available on the PCV website: <http://www.pcvic.org.au/index.php/m-m-forms-download>. 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 2017 and are valid for the Budgeted year 2018-19 and the correct ACR form to select for a congregation using a financial year is the one titled "[2017-18 Manual-APR-EntryForm v12.0-2017.01.pdf](#)". For further instructions, download the instruction file "[Instructions-for-Manual-version-of-the-APR v12.0-2017.pdf](#)". The instructions cover Calendar year congregations as well. The PCV webpage includes other helpful information including a copy of this letter.

Once again, MOM 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 (details above).



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### *Maintenance of the Ministry Committee*

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

\*Available from <http://www.pcvic.org.au/index.php/m-m-forms-download#PCOV>. If the web page opens at the top of the page, then click the heading “PCOV Standard Chart of Accounts and MYOB Help” and a page scrolls down to the item – click to download and follow any instructions.

For the Quickbooks version please email the Convener.

The standardised chart of accounts directly correlates with the entries in the ACR financial summary section. Adoption of this standardised chart of accounts should eventually reduce the workload for Treasurers when completing the ACR 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, XERO, Quicken/QuickBooks or similar double entry bookkeeping packages.

#### **Electronic Lodgment of ACR's.**

The MOM Committee has received suggestions and assistance with development of an automated spreadsheet format for lodging ACRs. 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 ACR form called APRE is available from the PCV website “[APRE v12.0-2016.02 Annual-Parish-Report-Electronic.zip](#)” (This is a ZIP File containing the Excel File)” and the associated instructions file “[Instructions-for-Electronic-version-of-the-APR ie.APRE v12.0-2016.pdf](#)”. Please use with the understanding that feedback for improvement is requested to the Convener. It is a continuous development version with a similar layout to the manual ACR, which runs in MS Excel 2003-2013, Open Office Calc and LibriOffice Calc.

An APRE called APREM targeted for multi Congregation Parishes has been developed and is available, including an instructions file, from the website.

#### **Sustentation Grant & Other Forms of Assistance.**

Parishes and Presbyteries are reminded that:

Letters of application for the Sustentation Grant, with the appropriate ACR, are submitted to 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 Presbytery approves the application, the Presbytery should then forward it to the MOM Committee.

The MOM Committee points out that this 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 ACR Form or your budget process, please do not hesitate to call the Convener (details above).

Yours in the Lord's service,

Dennis K. Wright  
Convener



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The following is reproduced from the GAV Commission of Assembly 2018 minutes:  
(Key Figures that have changed are marked \*\*)

**a) Remuneration: approved by the GAV Commission of Assembly 2018**

Minimum Remuneration as from 1 July 2018.....	\$ 55,500	**
Minimum Stipend component of minimum remuneration.....	\$ 36,324	**
Maximum Non-Cash Benefits (NCB) component of minimum remuneration.....	\$ 19,176	**
Additional travel above 6000km (per km) .....	\$0.50	
Sustentation Qualifying Stipend .....	\$ 28,154	**
Maximum Sustentation Grant per annum .....	\$ 8,170	**

**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% (\$8,328)\*\*

**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: 2018-19**

For **one service** ..... \$143 \*\*

For **two services** using the **same sermon** on the same day ..... \$165 \*\*

For **three services** using the **same sermon** on the same day ..... \$197 \*\*

For **two services** or more, with **separate sermons** ..... \$259 \*\*

Travel reimbursement for Supply Preachers is as above for Ministers: 50c per 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:**

2018-19 Assembly rate suspended..... NIL

**g) Assembly GMP allocation:**

The GAV Commission of Assembly 2018 has allocated a portion of the 2018-19 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 (g)]:**

*“... 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 where the Minister resides. 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.

\*\*\*Make sure to check the fine print of the rent contract. [End]