



# *Presbyterian Church of Victoria*

## *Maintenance of the Ministry Committee*

Address for lodging ACR's  
after Presbytery approval:  
**MMC Registrar,  
86 Kurunjang Dr,  
Kurunjang, Vic,  
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June 2020

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 2020  
& Budget Year Annual Charge Report (ACR) Form Data**

**Greetings in the Lord.**

### **KEY FIGURES - EFFECTIVE FROM 1<sup>ST</sup> JULY 2020!**

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 2020.

[As approved at the General Assembly of Victoria (GAV) June 2020 Commission of Assembly].

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

All Charge and Home Mission Charges 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 Charge finances in fulfilling their responsibilities.

The Maintenance of the Ministry Committee ('MOM' / 'the Committee') recommends that all Charges adopt a common standardized Chart of Accounts\* for recording their income and expenditure.

Following the Rule changes approved at Assembly 2011, Charges are not bound to the 30<sup>th</sup> of June as their End of Financial Year. The 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 Charge Annual Budget and the ACR Report Form. For the manual (fill-in by hand) form; download and print the PDF version (PCV webpage <https://pcv.org.au/resources/annual-charge-reports/>).

Or specifically for **2020-21 budget financial year:**

[https://pcv.org.au/wp-content/uploads/2020/06/ACRE\\_v4-1-2020-2021-Budget-Financial-Year-PDF.pdf](https://pcv.org.au/wp-content/uploads/2020/06/ACRE_v4-1-2020-2021-Budget-Financial-Year-PDF.pdf)

And specifically, for **2021 budget calendar year:**

[https://pcv.org.au/wp-content/uploads/2020/06/ACRE\\_v4.1-2021-Budget-Calendar-Year-PDF.pdf](https://pcv.org.au/wp-content/uploads/2020/06/ACRE_v4.1-2021-Budget-Calendar-Year-PDF.pdf)

Be sure to select the right form for your Charge's budget year period. Note: The period of the form is identified as the budget financial year or budget calendar year - the attached remuneration figures commence 1-July 2020 which is the beginning of the 2020-21 budget financial year. Calendar year charges also make the remuneration changes on 1 July each year and will use the 2021 budget calendar year form after 1 Jan 2021 and should have already completed the



## *Presbyterian Church of Victoria*

### *Maintenance of the Ministry Committee*

2020 budget calendar year form earlier this year.

For further instructions, download the instruction file [https://pcv.org.au/wp-content/uploads/2017/08/ACR\\_v4.0\\_HAND\\_2017-INSTRUCTIONS-Manual-Single-Charge-version.pdf](https://pcv.org.au/wp-content/uploads/2017/08/ACR_v4.0_HAND_2017-INSTRUCTIONS-Manual-Single-Charge-version.pdf).

The instructions cover Calendar year congregations as well. The PCV webpage includes other helpful information including a copy of this letter.

Once again, Committee members are available to assist Charges 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).

#### **Standardized Chart of Accounts.**

\*Available from PCV webpage <https://pcv.org.au/resources/annual-charge-reports/>. If the web page opens at the top of the page, then scroll down the heading 'MYOB' and there are two files for download (ie 'MYOB Accounts Import' and 'MYOB Instructions')

For the Quickbooks, XERO versions please email the Convener.

The standardized chart of accounts directly correlates with the entries in the ACR financial summary section. Adoption of this standardized chart of accounts should eventually reduce the workload for Treasurers when completing the ACR Form. We again emphasize that the use of spreadsheets for routine accounting is fraught with difficulty and is discouraged in favor of using formal accounting packages such as MYOB, XERO, Quicken/QuickBooks or similar double entry bookkeeping packages.

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

The MOM 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 [https://pcv.org.au/wp-content/uploads/2018/11/ACRE\\_v4.1-PROGRAM-for-Single-Congregation-Charge-Program.zip](https://pcv.org.au/wp-content/uploads/2018/11/ACRE_v4.1-PROGRAM-for-Single-Congregation-Charge-Program.zip) A ZIP file is downloaded containing an Excel File and the associated instructions file can be downloaded [https://pcv.org.au/wp-content/uploads/2017/08/ACRE\\_v4.0\\_2017-INSTRUCTIONS-Electronic-Single-Charge-version.pdf](https://pcv.org.au/wp-content/uploads/2017/08/ACRE_v4.0_2017-INSTRUCTIONS-Electronic-Single-Charge-version.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 2003-2019 and appears to work OK in LibreOffice Calc.

An electronic ACR called ACREL targeted for linked Congregations in a charge has been developed and is available, including an instructions file, from the same PCV webpage.

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

Charges 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 Charge, and resolve to either approve (i.e., 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.

The Committee points out that this grant assistance, offered each year, cannot be considered as a permanent form of support for Charge 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 Wright - Convener



# Presbyterian Church of Victoria

## Maintenance of the Ministry Committee

The following is reproduced from the GAV Commission of Assembly 2020 minutes:

**(Note: The figures are the same as those from 1 July 2019, excluding those marked \*\*)**

Remuneration: approved by the GAV Commission of Assembly 2020

Minimum Remuneration as from 1 July 2020.....	\$ 56,508	
Minimum Stipend component of minimum remuneration.....	\$ 36,984	
Maximum Non-Cash Benefits (NCB) component of minimum remuneration.....	\$ 19,524	
Additional travel above 6000km (per km) .....	\$0.50	
Sustentation Qualifying Stipend .....	\$ 28,560	**
Maximum Sustentation Grant per annum .....	\$ 8,424	**

**a) 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% (\$8,484)

**b) Long Service Leave**

Levy (per Charge per Minister) ..... \$350

**c) 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

**d) Supply Fees: 2020-21**

For **one service** ..... \$146

For **two services** using the **same sermon** on the same day ..... \$168

For **three services** using the **same sermon** on the same day ..... \$201

For **two services** or more, with **separate sermons** ..... \$264

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

**Please note** that Charges 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.

**e) Assembly Rate:**

2020-21 Assembly rate suspended..... NIL

**f) Assembly GMP allocation:**

The GAV Commission of Assembly 2020 has allocated a portion of the 2019-20 GMP to each Presbytery and your Presbytery then decides what each of its Charge’s GMP amounts are to be.

**g) 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 Charge, or more economical rents are available a little further away from the Church property.

The Committee's strong preference is for the Charge to provide a Manse wherever possible – either by owning a property, or by renting\*\*\* a property in the name of the Charge. 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]