



Presbyterian Church of Aotearoa New Zealand

GUIDE TO COMPLETING FORMS

JUNE 2016

The statistical data is also used to track trends in the age and location of new and existing members and membership groups, in order to plan for the long term requirements and resources of the church nationally. The information is collated and published on the Church website, www.presbyterian.org.nz

Guidelines to completing the Membership Statistics form

1. Membership

Members are persons recognised by the church as:

- having been baptised and
- having professed publicly their faith in Jesus Christ and
- having expressed their intention to live their discipleship as part of the congregation.

Associate members: The list of associate members consists of persons recognised by the church as expressing their intention to be associated with the congregation.

Age of Members: This is an estimation of the age bands to which members belong.

2. Changes to the Roll

Changes to the membership role over the 12-month period to the balance date, including the addition of new members, and the removal of existing members due to death, transfer to another church or prolonged non-attendance.

3. Attendance at Worship

These figures are the *average* weekly attendance in June. Worship events include:

- regular Sunday worship
- weekday services
- youth worship events.

Only include events where worship is the primary focus. This excludes funerals, weddings or worship conducted in rest homes (unless it is a regular service and the

people attending are members, associates or under the pastoral care of the congregation).

Total the attendance in June and divide that number by 4.3 (the average number of weeks per month over the year). Count each time a person attends, even if they worship more than once a week. If churches hold combined services, each church should include a proportion rather than duplicate numbers.

4. Baptisms

The number of baptisms of children and adults for the year.

5. Dedications

The number of dedications, usually of children, for the year ended 30 June. This includes services which may not formally be called dedications but which involve parents or participants acknowledging God's claim on their life or the life of their children.

6. Confirmations/Professions of Faith

The number of people who, over the year to 30 June, have professed their faith or have been confirmed, leading to membership.

7. Christian Formation

This is the average weekly attendance during June. Activities which could be included in this definition are: house groups, cell groups, study groups, network courses, alpha courses, Sunday school, Bible classes, choir, lectures and study groups.

Please count a person for every event attended, even where they attend several events in a week. People who are involved in the preparation or running of an event should also be counted among those attending. Again, please total the attendance in June and divide that number by 4.3 (the average number of weeks per month over the year).

8. Leadership/Staff

This provides an indication of the human resources employed by or offering voluntary assistance to the church. The number of people in each of the listed roles is required, together with an estimate of the average number of hours worked in a normal week, over the year to 30 June, split between paid positions (including stipend, wages, salaries and allowances) or voluntary placements.

If a minister, employee or volunteer fills more than one of the listed roles, enter their primary role only. Leave the space blank if there is no placement in the listed position.

Voluntary positions may be defined as a person not on the church payroll and with no expectation of remuneration, although small gifts or koha may be given to volunteers.

Guidelines to completing the Financial Statistics form

Summary Statement of Financial Position – church income

1. Offerings

All regular giving for the general purpose of the church. Includes envelope giving and special appeals that are for the purpose of meeting church operational expenses.

2. Charitable appeals

Special appeals for charitable purposes beyond the church. This applies only to funds received for specific charitable purposes, not church operations.

3. Funds received for Mission

Grants and donations received specifically for local and overseas mission purposes

4. Funds received for presbytery-approved capital works

Funds raised or received from outside parties for building purchase, construction or improvements, or maintenance projects that have a capital cost of \$5,000 or more. The project must have the prior approval of the presbytery.

Does not include transfers from reserves, or grants from the Assembly Office.

5. Other grants received

Any grants received for the purpose of funding church operations. Includes Press Go or Presbyterian Foundation grants. Does not include donations received.

6. Legacies and bequests

All legacies and bequests, general or specific, from parishioners and others.

7. Property income

Income received from the rental or hire of a manse or church building. Includes any revaluation on investment property (property owned for the purpose of generating income).

8. Investment income

Interest and dividends earned on cash, shares, term deposits and investments. Includes interest earned on Presbyterian Investment Fund deposits.

9. Income from services and activities

Includes income earned from activities such as opportunity shops and fairs, and income-generating services such as weddings or funerals.

10. Sundry Income

Any other income or sundry receipts as reported in the Statement of Financial Performance that is not recorded in other income categories.

Operating Expenses:

11. Ministers' stipend and allowances

Local and national ordained ministers' costs including gross stipend, seniority, reimbursing and other allowances (excluding housing allowance). For Presbyterian churches this entry will not include the church contribution to the Ministers' Beneficiary Fund because this is included in Assembly Assessment.

12. Minister's housing costs

The gross amount of any housing allowance paid to a minister or rental expense paid to a third party and added to a minister stipend package. This is recorded separately to other ministers allowances as it is deducted from accessible income for calculation of Assembly Assessment

13. Other Ministry Costs

Any costs of ministry that are not paid to the minister in the form of stipend and allowances. Include travel expenses (paid to a provider or by way of reimbursement) office or administration expenses incurred specifically by the minister (as opposed to the church office – refer note 16) and any employment costs (salary, allowance and expenses) of non-ordained or supply ministry.

14. Other staff costs and expenses

Expenses relating to non-ministry or lay employees, including administration staff and children and youth workers. Includes gross salaries, wages and allowances, staff training, expenses and reimbursement of expenses, ACC and church-funded pension expenses. Excludes unpaid and volunteer expenses (refer note 17).

15. Property expenses

Expenses relating to the maintenance and operation of church property. Includes repairs and maintenance, rates and insurance premiums. Excludes building purchase and improvement costs (which should be capitalised) and rental costs incurred on behalf of a minister (refer note 12).

16. Administration and office expenses

Includes office expenses, communications, computer costs, travel, depreciation, consultancy, Assembly Assessment and presbytery levies, and insurance premiums.

17. Local Mission

All expenditure for mission in New Zealand. Includes disaster relief, local mission projects and contributions and expenses (excluding wages and salaries – Ref note 14) paid to volunteer and unpaid mission workers including children and youth workers. Mission expense includes the on-payment of donations received for specific or general purpose New Zealand based mission projects, as well as grants paid from church funds.

18. Overseas Mission

Grants, donations and mission expenses paid to overseas agencies, workers or projects. Includes the on-payment of donations received for the purpose of overseas mission.

19. Sundry expenses

Any other sundry expenses as included in the Statement of Financial Performance. Entries may include the write-down of fixed assets (excluding property used by the church, and receivables, or any other accounting adjustments or actual expenses not defined in entries 7–18).

Summary Statement of Financial Performance

20. Land and buildings

Land and property owned and operated by the Church, excluding investment property (note 22). A market valuation (Quotable Value) of building is preferred but if this is not available, a Rateable Valuation (RV) is acceptable. Do not use the insurance valuations for recording the value of buildings as this values buildings only, not land. The entry includes the value of any mortgaged property.

21. Fixed assets

All capitalised and depreciating assets (motor vehicles, computer equipment, furniture and fittings). Valuation is at net book value (cost less accumulation depreciation).

22. Cash and investments

Cash accounts and investments at the balance date. This includes deposits in the Presbyterian Investment Fund, or other financial institutions and shares. Also includes the rateable value of any investment property owned by the church for the purpose of income generation.

23. Accounts receivable

Loans and accounts owed to the church at the balance date.

24. Liabilities

Any amounts owed to third parties at the balance date. Includes accounts payable to creditors, commitments, loans and mortgages.

25. Equity

This is an accounting entry and is the variance between total assets and liabilities.