

FINANCIAL SERVICES

MEMO

To: The Clerk of Presbytery

From: Stephen Roche, Chief Financial Officer/Treasurer

Subject: Congregational Statistical Reports - 2009

Please find enclosed the Congregational Statistical Reports to be completed after the year end December 31, 2009. The normal practice is that you will arrange for the distribution of these materials at the next presbytery meeting. Each package contains a memo to the Clerk of Session, two copies of the Congregational Statistical Report form for 2009 and an information guide to preparing the Statistical Report.

Your assistance is greatly appreciated. Many thanks.

THE PRESBYTERIAN CHURCH IN CANADA
SESSION ANNUAL STATISTICAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

Congregation Code No.

Synod _____ Presbytery _____

Return 2 copies to the Presbytery Clerk no later than March 3, 2010
The Presbytery Clerk will return 1 copy to National offices by March 31, 2010.

PART I – Statistics

A. CONGREGATIONAL INFORMATION

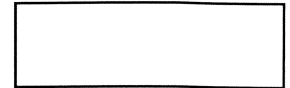
1. Place (City/Town & Province) _____
2. Name of Congregation _____
3. Street Address of Church _____
_____ Postal Code _____
4. Mailing Address of Church (if different) _____
_____ Postal Code _____
5. Ch. Tel. No. (_____) _____ Ch. Fax. No. (_____) _____
6. Church Email Address _____
7. Web site Address for Congregation _____
8. Please check one: Self-supporting ___ or Grant received from Canada Ministries ___; No. of Congregations in pastoral charge _____

B. PROFESSIONAL CHURCH WORKERS INFORMATION

7. Principal Minister _____ Academic Degree(s) _____
Home Address _____
Postal Code _____ Residence Tel. No. (_____) _____
Position Title _____ Office Tel. No. (_____) _____
Office Fax No. (_____) _____
(if different from Church number)
8. Other Professional Church Workers on Staff (Full/Part time Ministers, Diaconal Ministers, Youth Workers, Christian Educators; **not** musicians, administrators, secretaries, custodians):
Name _____ Academic Degree(s) _____
Home Address _____
Postal Code _____ Residence Tel. No. (_____) _____
Position Title _____ Office Tel. No. (_____) _____
Office Fax No. (_____) _____
(if different from church number)

Please attach a separate page with the above information for additional professional staff.

PART II – Finances



E. FINANCIAL INFORMATION

17. Accommodation

[a] Does the congregation own a manse? Yes___ No___ Estimated Annual Fair Rental Value \$_____ .00 17a

[b] If yes, does your principal minister live in the manse? Yes___ No___

[c] If the principal minister does not live in a manse, what is the accommodation allowance paid to the principal minister? \$_____ .00 17c.

[d] What is the accommodation allowance paid to other Professional Church Workers? \$_____ .00 17d.

18. What is total debt on congregational properties \$_____ .00 18

19. Revenue Canada Business Number _____ RR _____

Date Revenue Canada Taxation Form (T3010) for 2008 was filed YR_2009_M_____D_____

Do not leave blank

Receipts Please round to the nearest dollar

20. Total \$ received by congregation from all sources for use in 2009 \$_____ .00 20.

21. Net Proceeds from sale of property \$_____ .00 21.

22. Receipts for endowment funds, bequests/legacies, special funds \$_____ .00 22.

23. Grant received from Life & Mission Agency, Canada Ministries \$_____ .00 23.

24. Capital for expenditure in **future** years (specify) _____ \$_____ .00 24.

25. Revenue NOT raised by congregation (specify) _____ \$_____ .00 25.

26. TOTAL RECEIPTS FOR ALL PURPOSES (as reported in your Statement of Receipts & Disbursements)

Add lines 20 through 25 \$_____ .00 26.

Expenditures Please round to the nearest dollar

28. Stipend of Principal Minister (Not Interim Moderator/Student/Supply)		
(do not include accommodation allowance in any line)		
[a] Stipend (including increments & travel)	\$ _____ .00	28a.
[b] Utilities (water, fuel, telephone, electrical, other)	+ _____ .00	28b.
[c] Continuing Education allowance	+ _____ .00	28c.
[d] Other monies provided by congregation (excluding honoraria & medical/dental premium)	+ _____ .00	28d.
Total stipend of Principal Minister (excluding manse value or accommodation allowance)		
	Add [28a] through [28d]	= \$ _____ .00 28.
29. Total stipends of other professional church workers (do not include accommodation allowance)		
<i>Leave blank unless Section 8 has been completed</i>		
	\$ _____ .00	29.
30. All other operating expenses (including accommodation allowance but not including stipends)		
	\$ _____ .00	30.
31. Debt repayment (principal and interest) in 2009		
	\$ _____ .00	31.
32. Total Expenditures for normal requirements (Add lines 28 through 31)		
	\$ _____ .00	32.
33. Amount remitted for "Presbyterians Sharing" and mission purposes		
[a] Amount remitted to "Presbyterians Sharing" in 2009	\$ _____ .00	33a.
[b] Amount remitted for other missionary and benevolent purposes in 2009 (ATTACH SEPARATE LIST IF TOTAL IS GREATER THAN \$10,000)	\$ _____ .00	33b.
Total remitted for "Presbyterians Sharing" and other mission purposes (Add [33a] and [33b])		\$ _____ .00 33.
34. TOTAL EXPENDITURES (Add lines 32 and 33)		
	\$ _____ .00	34.
35. CONGREGATIONAL SURPLUS (DEFICIT) (Subtract line 34 from line 26)		
	\$ _____ .00	35.
36. AMOUNT RAISED BY WOMEN'S MISSIONARY SOCIETY/ATLANTIC MISSION SOCIETY		
	\$ _____ .00	36.

Calculation of \$ Base (transfer from above line numbers)

20. Total raised by congregation from all sources for use in 2009	+ \$ _____ .00	20.
33. Amount remitted for "Presbyterians Sharing. . ." and mission purposes	- \$ _____ .00	33.
38. Subtotal (line 20-33)	= \$ _____ .00	38.
31. Debt repayment (principal and interest) in 2009	- \$ _____ .00	31.
39. \$ Base — 2009 (line 38-31)	= \$ _____ .00	39.

PART II

Completed by _____ Tel. No. _____
 (print name)

Position _____ Date Completed _____

* Please attach a copy of your audited financial statements.

INFORMATION GUIDE TO STATISTICAL REPORT FOR 2009

The Statistical Report is an important document as it becomes the official record of your congregation, which is printed in The Acts and Proceedings of General Assembly each year and is subsequently distributed to all Presbyterian Churches in Canada and many partner churches throughout the world.

It is vital that those responsible for completing the Statistical Reports do so accurately and on schedule.

The following pages contain explanations to guide you in completing the report. Explanations are numbered in keeping with the line numbering on the report.

LINE 10 (a) Number of Ruling Elders on Session: Please enter the number of male and female elders and then the total.

(b) This Session uses Term Service for Elders: Please indicate whether or not the session uses term service for elders.

LINE 13 Baptisms: Please list the number of baptisms which took place during 2009 in each age group and then the total.

LINE 14 (a) Total Reported at December 31, 2008: This is the official membership number that appeared in the 2009 Acts and Proceedings. Do not change this figure, if the actual membership was different show as a revision of the roll.

(c) This should include all communicants added by a certificate of transfer or by a special act of session.

LINE 15 Adherents Under Pastoral Care: This includes adults and children associated with the congregation. Baptized Non-voting Members could be children or adults who have been baptized, but have not joined the congregation by profession of faith.

LINE 16 Average Attendance: Please enter average attendance at Sunday Worship during 2009.

LINE 17 Accommodation: This area relates to accommodation and accommodation allowance paid to the minister. On Line 17(d) enter the total accommodation allowance paid to other Professional Church Workers (defined at Line 30 in this guide) and include that amount in the figure on Line 29 of the Report.

LINE 19 Revenue Canada Taxation Number: Each year a charity must complete and file an annual information return by June 30th of the year following year-end. Enter the date in 2009 on which your return was filed for the year 2008.

PART II Finances: The section headed Financial Information, lines 20 through 26, is designed in a manner which should be similar to the statement of Receipts and Disbursements prepared for your congregation. Contents of the sums that should be included on each line are listed below.

LINE 20 Receipts: Include all of the following items that apply to your congregation.

- Envelope and loose offerings
- Amounts received for the general congregational funds from organizations within the congregation (for example: Session, Church School, Women's groups, Men's groups and Youth groups, etc.)

Note: Funds raised by Women's Missionary Society/Atlantic Mission Society are entered on Line 36 only.

- Rentals and donations from others for use of the Church facilities (for example: day-care centers, banquets, etc.)
- Amount raised for mission purposes (for example: Presbyterians Sharing, Mission purposes of the General Assembly, other mission purposes, etc.)
- Bequests and legacies used for current purposes
- Interest earned on endowment funds used for general purposes
- Capital transferred from endowment funds to general funds to finance normal operating expenses included in lines 28 through 31.
- Other funds from any source which were used to pay for normal operating expenditures.

Note: In multi-point charges, the share paid by other points for support of the minister, should not be included in your report.

- LINE 21 Sale of property: The amount recorded should be the sale price less any mortgages or loans on the property, and any legal costs. (Net dollars recovered by the congregation during this year).
- LINE 22 Receipts for endowment funds, bequests/legacies, and special funds: A new endowment fund or an addition of money to an existing endowment fund, and including interest received for special purpose funds, which are not available for general use. (for example: A fund designated for a building project, organ fund, bursary fund; and any capital received for a general endowment fund that earns income for general congregational revenue). Bequests received during the year for a special-purpose fund are included here (bequests or legacies used for current purposes during the year should not be included).
- LINE 23 Grant received from Life and Mission Agency - Canada Ministries: Enter here the amount received if a check mark has been placed in the corresponding area on Line 6.
- LINE 24 Capital (specify): This could include sums raised for future capital expenditure or special projects which were not expended in the year being reported, and, in fact, were placed into savings account or term deposits.
- LINE 25 Other (specify): If the congregation has any items of revenue that were not raised by the congregation and do not fit in the other categories under line numbers 20 through 24, please indicate each item and the amount on this line.
- LINE 26 Total Receipts: This represents the addition of Lines 20 to 25 and should be the total reported in your statement of Receipts and Disbursements prepared for the congregation.
- LINE 28 Stipend of Principal Minister:
- (a) Apart from utilities, do not include any amount paid to the principal minister in respect to accommodation. If an accommodation allowance is paid in lieu of a manse, this amount should be entered on line 17(c) and also included as part of "All other operating expenses", line 30.
 - (b) If the cost of utilities is paid as part of a lump sum accommodation allowance, before entering the accommodation allowance on line 17(c) and 30, please subtract an approximate amount for utilities and enter this amount on the appropriate line under stipend of principal minister.
 - (c) "Other monies provided by congregation" may be defined as any sum provided by the congregation to a minister whether on a regular or irregular basis, which has not been provided for in one of the other lines above.
 - (d) For a multi-point charge, the amount actually paid by the congregation filling in this form should be reported, not the total stipend paid to the minister from all points.
- LINE 29 Total stipend of other professional church workers: In this instance, the term "Other Professional Church Workers" is understood to mean full-time or part-time workers such as ministers other than the principal minister, members of the Order of Diaconal Ministries, Youth Workers, Christian Educators. It does not include Church secretary, organist, etc. (Their salaries are included in the figure at line 30).

LINE 30 All other operating expenses: All other expenses except stipends recorded in lines 28 and 29 should be included on this line. It includes the operating of the properties of the congregation such as maintaining and operating the sanctuary, church school, church building, manse(s), accommodation allowance in lieu of manse, and other church owned property. It also includes capital expenditures made in maintaining these properties, Health and Dental premiums and salaries for any other staff. (Repayment of principal and interest on debt is not included here).

Note: It is recommended that GST recovered should be credited against operating expenses and not be included on any revenue line.

LINE 31 Debt repayments: Record on this line amounts paid for mortgages or loans, both principal and interest.

LINE 32 Total Expenditures for normal requirements: To arrive at this total, add lines 28 through 31.

LINE 33 (a) Amount remitted to Presbyterians Sharing: On this line report the amount remitted to the Treasurer, The Presbyterian Church in Canada, 50 Wynford Drive, Toronto, Ontario, M3C 1J7.

Note: This is the amount remitted, which may not necessarily be the amount that was raised.

LINE 33 (b) Amount remitted for other missionary and benevolent purposes: In this area report the amounts remitted to Presbyterian World Service and Development, amounts expended on mission locally and the amounts remitted to all other Christian organizations.

Note: This should not include Presbytery allocations. Please attach separate list of what is included in 33(b) if the total amount is equal to or greater than \$10,000.

LINE 34 Total Expenditures: Add lines 32 and 33.

LINE 35 Congregational surplus (deficit): This is the result of line 26 minus line 34 to produce a surplus or line 34 minus line 26 to produce a deficit. A deficit should be shown in brackets.

LINE 36 Amounts raised by Women's Missionary Society/Atlantic Mission Society: On this line enter the amount raised by your congregation's WMS or AMS group. (This amount should not have been included in the Receipts section).

LINE 39 Calculation of \$ Base: May be completed if you require the information. The national office computer will automatically generate this information.