

GUIDE TO STATISTICAL REPORT FOR 2017

The Statistical Report is an important document as it becomes the official record of your congregation that 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. Thank you for your kind co-operation

PART I: STATISTICS

LINE 4 (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 5 **The total number of children between 0-18** who participate in the life of the congregation, whether attending church school or otherwise.

LINE 6 **Total Number of Households:** A professing member is defined as: "those who have been admitted into the fellowship of the Lord's Table and who, on profession of their faith in Christ and obedience to him, have been received by the Session" *Book of Forms, 140.1*.
Adherents are others associated with and who support the life of the church.

LINE 7 **Baptisms:** Please list the number of baptisms that took place during 2017 in each age group, and then the total.

LINE 8 (a) **Total Reported at December 31, 2016:** This is the official membership number that appeared in the 2017 Acts and Proceedings which was taken from Line 8j of last year's Statistical Report. Do not change this figure. If the actual membership was different, show as a revision of the roll (Line 8h).

(c) This should include all professing members added by a certificate of transfer or by a special act of Session.

LINE 9 **Adherents under Pastoral Care:** This includes adults and children associated with the congregation.

LINE 10 **Average Attendance:** Please enter average attendance at Sunday Worship during 2017.

PART II FINANCES

The section headed Finances, Lines 11 through 29, is designed in a manner which should be similar to the statement of Receipts and Disbursements prepared for your congregation. **You must round to the nearest dollar.**

LINE 11 **Accommodation:** This area relates to accommodation and accommodation allowance paid to the minister. On Line 11(d), enter the total accommodation allowance paid to other Professional Church Workers (defined at Line 22 in this guide) and include that amount in the figure on Line 22 of the report.

LINE 12 **Total Debt:** Please fill in the total long-term debt owed by the congregation.

LINE 13 **Canada Revenue Agency Registration Number:** This is the number that is printed on charitable donation tax receipts that you issue to your donors.

Each year, a charity must complete and file, with CRA, an annual information return (T3010), within six months of its year-end date i.e. normally by June 30th of the year following. Enter the date in 2017 on which your return was filed for the year 2016. Note: if your congregation's 2016 T3010 has not been filed with CRA, contact National Church offices at 416 441 1111 x320.

LINE 14 **Total \$ Received:** 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 except WMS/AMS, Men's groups and Youth groups, etc.)
- Funds raised by Women's Missionary Society/Atlantic Mission Society are entered on line 29 only.
- Rentals and donations from others for use of the Church facilities (for example: day-care centers, banquets, etc.)
- Amount raised for current mission purposes (for example: Presbyterians Sharing, PWS&D, other registered charitable organizations, refugee sponsorship and other mission purposes, etc.)
- Bequests, legacies and funds used for current purposes
- Interest earned on endowment funds used for general purposes
- Capital transferred from funds, endowment or other, to general funds to finance normal operating expenses included in Lines 21 through 24.
- 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 receipts.

LINE 15 **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 16 **Receipts for Endowment Funds, Bequests/Legacies, and Special Funds for Future Use.** This line is for a new endowment fund or an addition of money to an existing endowment fund, including interest received for special purpose funds, which are not available for general use. An example of such a fund would be money 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 for future use are included here. Bequests or legacies received and used for current purposes during the year should not be included here, but in Line 14.

LINE 16 a) Please includes the total of bequests received in the calendar year, whether they are for immediate use or spending later. This is for **statistical purposes only**, to understand how much in bequests is being left to PCC congregations.

LINE 17 **Grant Received from Life and Mission Agency** – Canadian Ministries. Enter here the amount received from Canadian Ministries. Other grants are to be included in Line 14.

LINE 18 **Major Repairs or Renovations:** Use this line for funds raised by the congregation. Note that both criteria must be met in order to include this in Line 18.

1. Major Repairs on the church, manse, piano or organ, which exceed 10% of a congregation's normal operating expenses (Line 25) as reported at the last annual meeting of the congregation.

AND the repairs are for

2. HVAC (heating, ventilation, air conditioning) repair of the roof, leaking basement, mould mitigation, repairing driveways and parking lots, replacing windows, replacing or repairing the organ or piano, or a repair that municipal, provincial or insurance regulators demand in order for the congregation to continue to use the Church Building or Manse. ***Please attach to your return a brief description of the repair, renovation or new building project that is being carried out and the expected date of completion.***

OR

3. Funds raised and used in the current year to build a new building or complete a major extension or renovation. Funds raised for a new building that will be used in the future should be shown on Line 16.

If the repair, renovation or extension work is **less than 10% of the normal operating expenses** of the congregation then this amount should be included in Line 14.

LINE 19 **Other Revenue:** This line is for extraordinary revenue that does not fit into other categories from Lines 14-18. For example, government grants for non-operating uses (i.e., towards capital repairs) or "in and out" funds for projects which are not really the congregation's budget or ongoing work, but are a community project for which the congregation is acting as lead agent. Please specify each item and the amount where indicated. Do not include rental incomes from the manse or from groups using the church which must go in Line 14.

If in doubt, contact Diana Veenstra, ext. 320 or Oliver Ng, ext. 316 for assistance.

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

LINE 20 **Total Receipts:** This represents the addition of Lines 14-19 and should be the total reported in your statement of Receipts and Disbursements prepared for the congregation's annual report.

LINE 21

Stipend of Principal Minister:

This does not include the amount paid to an interim moderator, interim minister, or supply minister no matter what length of time they are with the congregation.

- (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 11(c) and also included as part of "All other operating expenses", Line 23.
- (b) If the Cost of Utilities is paid as part of a lump sum accommodation allowance, before entering the accommodation allowance on Line 11(c) and 23, 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 22

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., whose salaries are included in the figure at Line 23.

LINE 23

All Other Operating Expenses: All other expenses except stipends recorded in Lines 21 and 22 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 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/HST recovered should be credited against operating expenses and not be included on any revenue line.

LINE 24

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

LINE 25

Total Expenditures for Normal Requirements: To arrive at this total, add Lines 21 through 24.

LINE 26

(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 26 (b) **Amounts remitted for PCC mission projects; official refugee sponsorships; and other external registered charitable organizations.** In this area, report amounts remitted to the PCC for PWS&D and special external mission projects, amounts expended on official refugee sponsorships authorized by the Canadian government, and amounts remitted to other external registered charitable missionary/mission organizations serving local, national or international mission needs. The related income for these donations must be reported on Line 14, and remittances need to be supported by an official charitable registration number. **This should not include Presbytery allocations.**

Note: Please complete the list on page 4 of what is included in Line 26(b), including the charitable registration number. If you need more room attach another list.

LINE 27 **Total Expenditures:** Add Lines 25 and 26.

LINE 28 **Congregational Surplus (Deficit):** This is the result of Line 20 minus Line 27 to produce a surplus, or Line 27 minus Line 20 to produce a deficit. A deficit should be shown in brackets. If there is a large deficit (greater than \$10,000) please attach an explanation where the money is coming from to deal with this deficit. (e.g., using GIC's or drawing down on bank balance or transferring money from the building or memorial fund.)

LINE 29 **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 31 **Calculation of \$ Base:** Please complete this calculation. We recommend that that you check this amount with what is published at the back of the 2017 Acts & Proceedings for comparison purposes. If the figure is vastly different, without a reason of which you are already aware, you may have made an error in calculations. Contact Diana Veenstra, ext. 320 or Oliver Ng, ext. 316 for assistance.