



That, commencing in 2014, the formula for the expected allocation for *Presbyterians Sharing* be 10% of a congregation's dollar base; noting that the General Assembly believes it is a reasonable goal for most congregations to achieve, and congregations able to give at higher than 10% of dollar base continue to do so, recognizing that some congregations may not achieve the 10% goal.

Assembly Council, Rec. No. 7.
2013 Acts & Proceedings.
p. 212. (adopted, p. 18)

New Presbyterians Sharing Formula

Presbyterians Sharing supports the mission and ministry of The Presbyterian Church in Canada – it's what we agree to do together. This includes holding General Assembly, supporting theological colleges, equipping and supporting congregations, supporting new church development, and working with our international partners.

The majority of funds for the mission and ministry of the Presbyterian Church in Canada come from congregations' gifts to *Presbyterians Sharing*. Congregations currently give based on a formula approved by the General Assembly. The 139th General Assembly approved a new formula for *Presbyterians Sharing* starting in 2014: 10% of a congregation's dollar base. (The dollar base is congregational revenue in a given year minus expenditures for mission and debt repayment and excluding revenues for capital projects or major renovations.)

Changing the formula does not mean that the ministry needs are less. Indeed, we are called as much now, as ever before, to participate in God's mission. If congregations who have been giving higher than 10% suddenly drop their contributions, and others aren't able to increase their contributions, we could face drastic budget cuts and may have to stop some of the ministry we have been doing.

The spirit of the formula is to encourage congregations with a reasonable goal. Like any goal, some may exceed it, others will achieve it and some may strive towards it. Congregations are encouraged to give joyfully and prayerfully in response to God's gracious blessings and in the spirit of Paul's appeal to the Corinthian church: "*Each of you must give as you have made up your mind, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to provide you with every blessing in abundance, so that by always having enough of everything, you may share abundantly in every good work.*" (II Corinthians 9:7, 8)

What does this mean for your congregation?

Every congregation is called to prayerfully consider what they can contribute to *Presbyterians Sharing*, using the expected allocation as a guide. As before, your 2014 expected allocation will be sent to presbyteries in November 2013 based on information in your 2012 statistical reports. The presbytery will forward the expected allocation to your congregation. Presbyteries are encouraged not to make broad sweeping adjustments to the expected allocation. If they make adjustments to address exceptional circumstances, they are requested to offset any downward adjustments with an upward adjustment for another congregation in the presbytery, so that the presbytery is striving toward its overall goal.

It is the session's responsibility to inform the congregation of the *expected* allocation, usually at the annual meeting. The congregation accepts an amount that they expect to contribute. This *accepted* allocation is reported back to presbytery. The presbytery then reports back to the national church. You may also report your accepted allocation online at www.formstack.com/forms/pcc-report_your_presbyterians_sharing_amount. Accepted allocations reported online will be sent to the presbytery as well as the national office.

We already give more than 10%

If your congregation has been giving more than 10% of dollar base, you are asked to prayerfully consider if you can maintain or even grow your giving, celebrating that God has blessed you with the resources to share in God's mission. Let us know if there is anything more we can do to help connect your congregation with some of the ministries supported by *Presbyterians Sharing*.

10% still seems too high for us

If the 10% goal is still too high, see what you can do to work towards it. As you strive to reach your chosen goal, we celebrate the contribution you are making to God's mission. Let us know if we can help you with ideas for raising support for *Presbyterians Sharing*.

The Presbyterian Church in Canada is a connectional church. This means that we covenant to support each other and to work together. God continues to amaze us as we experience the generosity of congregations and witness what can be achieved through the gifts that have been given. Thank-you for your generous support.

In Christ,



Karen Plater
Associate Secretary, Stewardship

Frequently Asked Questions

New Presbyterians Sharing Formula

What was the formula previously?

The previous formula for a congregation's suggested allocation to *Presbyterians Sharing* was established in 1992, with minor adjustments in 1993, 2000 and 2011. Since 2000 the formula has been a percentage of the dollar base of the congregation on a graduated scale:

- 13% of the first \$50,000 (or part thereof of the dollar base)
- 18% of the next \$50,000 (or part thereof of the dollar base)
- 21.5% of the remainder

What is the dollar base?

The dollar base is *congregational revenue* in a given year minus expenditures for mission and debt repayment and excluding revenues for capital projects or major renovations. It is determined by figures sent in on your statistical reports.

What is included in congregational revenue?

- 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, youth groups, etc.)
- Rentals and donations from others for use of the Church facilities (for example: day-care centers, banquets, etc.)
- Amounts raised for mission purposes (for example: Presbyterians Sharing, PWS&D, special mission projects 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
- Other funds from any source which were used to pay for normal operating expenditures

What capital projects or major renovations are excluded?

1. Major Repairs on the Church, manse, piano or organ which exceed 10% of a congregation's normal operating expenses 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 to build a new building or complete a major extension or renovation.

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 congregational revenue.

Why change the formula?

There were significant informal and formal communications from presbyteries and individual congregations expressing dissatisfaction with the formula. In recent years the gap between what the previous formula asked for from congregations (\$18,000,000) and what is given (\$8,000,000) has been growing. If every congregation gave 10% and congregational revenues were similar to 2012, \$10 million would be raised.

What if a congregation can't give what they accept by year end?

Congregations are asked to send in an accepted allocation that they believe they can achieve. However, at the end of the year, if circumstances have changed, or if they have been over-ambitious in their acceptance, they still send in what they are able. We ask for a figure that is reasonable, as it helps us with budgeting purposes. But we also know that it is sometimes helpful for a congregation to set a goal a little higher than they think they may reach – to give them something to strive towards and see what God will do.