The Presbyterian Church

in Canada

L’Église presbytérienne

au Canada

**GUIDE TO STATISTICAL & FINANCIAL REPORT FOR 2023**

**The deadline to submit the 2023 report is May 15, 2024.**

**Highlighted sections in the guide below are revisions to the form since it was first posted online. We are learning from your questions and feedback!**

As Presbyterians, we are connected through God’s mission.

Completing the statistical report is one way we express our connectedness and bring good order to the shared stewardship of the resources entrusted to us. The report becomes an official record of your congregation and tells an important story about our denomination. Filling out the form can make congregations feel like they are paying a tax, but what they are doing is sharing their stories and establishing ways congregations can faithfully participate in our denomination's mission and ministry through a common calculation system. The numbers are recorded annually in the Acts and Proceedings of General Assembly and distributed to PCC congregations and partner churches worldwide.

The information in the statistical report is used by your presbytery and the national office. The figures help presbyteries to look at the health of the congregations within their bounds and the national staff and committees to see the health of the denomination across the country. They are also used to determine a congregation’s dollar base, which provides a fair way to determine a congregation’s recommended allocation for Presbyterians Sharing (10% of dollar base) and pension assessment (4% of dollar base). Some synods and presbyteries also use the dollar base to determine their assessments.

It is important to note that General Assembly sets the pension assessment percentage and recommended Presbyterians Sharing allocation.

The recommended Presbyterians Sharing allocation facilitates congregations' participation in the mission and ministry agreed to at the General Assembly. The 10% figure, set by the General Assembly in 2013, mirrors the tithe, which teaches proportional, intentional, faithful giving off the top of one’s income. Congregations are encouraged to meet or exceed the recommended allocation as they are able.

Pension contributions are a legal requirement set out in the Pension Plan's constitution, so it is essential that all congregations are treated equally in the calculation. The percentage is determined by the pension fund's needs.

**Revised 2024 Report**

* This year, the financial section has undergone extensive revisions. Our goal was to align the PCC questions with those on the T3010 forms congregations submit to the Canada Revenue Agency (CRA) while still gathering financial data important for the denomination's history and the figures we need to determine the dollar base based on previous principles. (The dollar base is used in the Pension assessment and Presbyterians Sharing allocation.) **See table at end of document to help you assign common budget lines to the appropriate T3010 and PCC stat report lines.**
* Dollar Base Principle: To accurately reflect the revenue the congregation has raised in the reporting year to provide worship and ministry programs in that year.
* Please follow the instructions in this guide carefully. In mid-March 2024, a webinar reviewing the form will be held, and once it is complete, the recording will be posted at [www.presbyterian.ca/leadership-webinars/](http://www.presbyterian.ca/leadership-webinars/).

**Submitting your data**

1. Filling out the statistical report electronically helps us keep the costs of entering the data low. If you cannot fill out the online form, fill out this worksheet and send it to statistics@presbyterian.ca or mail it to Statistical Report, The Presbyterian Church in Canada, 50 Wynford Dr. Toronto, ON M3C 1J7.
2. Use the attached worksheet to gather your data and enter it at [presbyterian.ca/stat-report](https://presbyterian.ca/stat-report).
3. Use the SAVE buttons at the bottom of each section (beside the NEXT buttons) to save new data when you want to pause working on it and return to it later. Pressing NEXT will also save the data from the page just left and move on to the next page.
4. The first time you click the SAVE button, Pop Up 1 will appear, giving you a few options to save the submission. We recommend using the “Skip Create an Account” (small light blue link text at the very bottom). Pop-Up 2 will then appear, asking you for an email address to send a link of the draft form to.. Use that link to return to the form later. You can also share this link with others without having to login with your personal Google, Facebook or Email account (which the other buttons will require.)

Pop Up 1: Pop Up 2:

 

1. Reports are sent to both presbyteries and national office, where the data may be checked. If errors are found at either level, they are shared with all involved.
2. If you have any questions, watch the statistical report webinar at [www.presbyterian.ca/leadership-webinars/](http://www.presbyterian.ca/leadership-webinars/) or contact statistics@presbyterian.ca or your presbytery clerk for assistance.

**Adding your data to the online report**

1. Unless otherwise indicated, the figures used should reflect amounts as of December 31, 2023.
2. The email you enter on the first page will be the one the draft report link is sent to when you hit the Send button. It is also where the final report will be sent once the Submit button is pressed.
3. Do not double-report revenue when filling out Lines 15-19 of the financial section. Put it in the most applicable line.
4. For boxes requiring text explanations, DO NOT use punctuation (comma, period, colon, etc.) in your answers. Only use regular text (upper and lower cases). The data import system will not accept underlined text, bold or italics, script or formulas, curved or slanted apostrophes, double quotation marks or long dashes.
5. Upload your supporting financial documents at the end.
6. On the last page, you will see this screen asking you to review your information for accuracy. Once you are confident that all sections of the form are complete, click Submit. (You may also print a copy before submitting if you want.) The national office will receive a copy of your data, and you will receive an email with a summary of the data sent from noreply@jotform.com. Check your spam or junk mail if you don’t see the email (sometimes it takes a few minutes to receive this email). If it is not in your spam folder, contact statistics@presbyterian.ca.



1. Forward the summary email to your presbytery clerk so they know your report has been submitted and can review the information.
2. Once submitted, you cannot return to edit your submission. Email any changes or updates after submitting them to statistics@presbyterian.ca and your Presbytery Clerk. We will enter the changes into the database. Do not fill in another online form.

Thank you for your cooperation. If you have any questions, call me at 416-441-1111 / 1-800-619-7301 ext 320 or email statistics@presbyterian.ca.

Shana

Shana Kay Shirley

Senior Administrator, Financial Services

**STATISTICAL REPORT WORKSHEET FOR 2023**

|  |
| --- |
| **CONGREGATIONAL INFORMATION** |
| LINE 1 | City/Town  |  |
|  | Province |  |
|  |  |  |
| LINE 2 | Congregation Code |  |
|  | Congregation Name |  |
|  |  |  |
| Line 3 | Presbytery |  |
|  |  |  |
|  |  |  |
| **PART I: STATISTICS**  | Statistics INPUT |
| LINE 4 | **Number of Ruling Elders on Session**: Enter the number of elders. | 4a |  |
|  | **This Session uses Term Service for Elders**: Indicate **yes** or **no**. | 4b | YES / NO |
|  |  |  |
| LINE 5 | **Total Number of Children and Youth (age 0-18)** who participate in the life of the congregation, whether they are members, children of members or adherents, come on their own or attend with friends. |  |
|  |  |  |
| LINE 6 | **Total Number of Households**: A household is a residence with one or more professing members or adherents. (See definitions in Lines 8 and 9.) |  |
|  |  |  |
| LINE 7 | **Baptisms**: List the number of baptisms that took place in each age group.  |  |
|  | Adult |  |
|  | Infants, Children & Youth (age 0-18) |  |
|  | Total Baptisms (all age groups) |  |
|  |  |  |
| LINE 8 | **Professing Membership**: 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*Enter the official membership number from your 2022 Statistical Report that appears in the 2023 Acts and Proceedings. Do not change this figure, as your new membership figure will be calculated by adding and removing the people in the various sections below. If your congregation did not submit a statistical report last year, use the number of members as of January 1, 2023. |
|  |  | Total reported on 8j on 2022 Statistical Report or # as of Jan 1, 2023.  | 8a |  |
|  |  | **Membership ADDED in 2023** |  |
|  |  | by profession of faith | 8b |  |
|  |  | by a certificate of transfer or by act of session | 8c |  |
|  |  | TOTAL ADDITIONS (8b + 8c) | 8d |  |
|  |  |  |  |
|  |  | **Membership REMOVED in 2023** |  |
|  |  | by certificate of transfer  | 8f |  |
|  |  | because of death | 8g |  |
|  |  | by revision of the roll | 8h |  |
|  |  | TOTAL REMOVED (8f + 8g + 8h) | 8i |  |
|  |  | PROFESSING MEMBERSHIP on Dec 31, 2023 (8a + 8d - 8i) | 8j |  |
|  |  |
| LINE 9 | **Adherents under Pastoral Care:** all adults associated with the congregation who are not members. |  |
|  |  |  |
| LINE 10 | **Estimated Weekly Worship** **Attendance (including children and youth aged 0-18):** As best you can, estimate the number of people who normally attend Sunday worship. If you normally have a hybrid service, estimate how many normally attend online and how many would be in person. If you only have worship online when required (building closed due to weather or other reason), just complete the normal attendance. Note: This is the number of people who participated in the worship service on a regular basis at the end of 2023 rather than a strict mathematical average or median. For people who sometimes are online and sometimes in person, count their most regular participation. Online participation may include people who participate at a different time or day by watching the recording.  |
|  |  In person (hybrid)  | 10a |  |
|  | Online (hybrid)  | 10b |  |
|  | Normal Attendance | 10 |  |
|  |  |  |  |
| PART II: FINANCESThese figures should consolidate the income and expense/receipts and disbursements statements for all funds in your congregation’s annual report (i.e. operating, memorial, capital and special funds.) **Round figures to the nearest dollar.**  |
| **For Statistical Purposes Only** |  |
| LINE 11 | **Accommodation for Principal Minister:** |  |
|   | Does the congregation own a manse?  | 11a | YES / NO |
|  | How is minister’s housing covered? (Choose the most applicable one) | 11e | Lives in MansePaid Housing Allowance No Minister / Not applicable |
|  |  |  |  |
| LINE 13 | **Canada Revenue Agency Registration:** Each year, a charity must complete and file an annual information return (T3010) with the CRA within six months of its year-end date. (If your year-end is December, your filing deadline is June 30th of the following year.) It is very important for congregations to file their T3010s on time or they risk losing their charitable status. *If your congregation has a new Revenue Canada Business Number (CRA number) or your congregation’s T3010 has not been filed with CRA or has been suspended, email* *statistics@presbyterian.ca* *and your presbytery clerk.* |
|  |
|  |  Date in 2023 when your 2022 return was filed (mmm/dd/yyyy) |  |
|  |  |  |
| REVENUE  |  |  |
| LINE 20  | **Total Revenue for All Purposes in Current and Future Years** Principle: This is the total revenue from all sources for current and future years. It will be the same as Line 4700 on the T3010 (2023). Amounts will be deducted from this figure to determine Line 14:Total Revenue for Congregational Purposes in Current Year, which is used in the dollar base calculation.For your information, it includes:* All gifts for which the charity issued tax receipts
* Gifts from other registered charities (including presbytery, synod, PCC).
* Grants from any level of government.
* Gifts received for which a tax receipt was not issued by the charity.
* Gross income received from rental of land and/or buildings.
* Non-tax-receipted revenues received from fundraising.
* Interest and investment income received or earned.
* Net proceeds from the disposition of assets (for current and future use).
* Other revenue not included above

Do not include: * HST/GST revenue (it can be counted against expenses.) If you include it in your T3010 under other revenue, reduce Line 20 and Line 27 (expenses) by that amount.
 |
|  | Total Revenue receivedfor all current and future purposes | 20 $ |  |
|  |  |  |  |
| **Revenue to be deducted from Line 20. All of this revenue (except Lines in 17) must be reflected in Line 20. When filling Lines 15-19, do not double report revenue. Put it in the most applicable line.**  |
| LINE 14a | **Gross Income Received from Rental of Land and/or Buildings** (Line 4610 on T3010) |
|  |  | 14a $ |  |
|  |  |
| LINE 14c | **Deduction to Determine Net Rental Income**Principle: To include Net Rental rather than Gross Rental in the dollar base calculation. When congregations rent their buildings to increase service to the community, their expenses also increase. For the dollar base we are looking for funds available to offset operating expenses, so we will consider net rather than gross rental income. For many congregations, separating out net vs. gross is challenging, so a base rate of 15% can be used. For congregations with larger rentals, they may find it more beneficial to determine a more accurate net amount by pro-rating expenses.**To determine your net rental income, use either 15% of 14 a (Gross rental income) OR a more accurate net amount determined by excluding expenses related exclusively to the rental and pro-rating building expenses. (Use whichever is more).** Examples:* Pro-rate utilities according to the time (days of the week) the facility is used and the area of the facilities which are used.
* Deduct expenses for staff hired only for rental purposes (cost of extra cleaning staff for special events or to host the event) or pro-rate staff who have a significant portion of their job assigned to rental purposes.
* Pro-rate repairs to facilities used by renters according to the days of the week the facility is used and the area of the facilities which are used.
* Pro-rate amortization of buildings and equipment – pro-rate according to the days of the week the facility is used and the area of the facilities which are used.
 |
|  |  | 14c $ |  |
| LINE 14b | **Net Rental Income** This cannot be a negative number.  LINE 14b = Lines 14a – 14c $ |  |
|  |  |  |
| LINE 15 | **Net Proceeds from Sale of Property for Use in Future Years:** Net proceeds from sale of property is reported on Line 4600 (disposition of assets) on T3010 and forms part of Line 4700. If any of these proceeds were deposited into funds to be spent in future years, they will be deducted from the revenue this year and added back the year the funds are spent.  |
|  |  15 $ |  |
|  |  |  |
| LINE 16  | **Revenue for Use in Future Years**: for income that is reserved for future use such as endowment, memorial, capital funds, maintenance, internally or externally restricted funds. This will be included in dollar base in the year it is spent. |
|  |
|  |  16 $ |  |
|  |  |  |
| LINE 17 | **Revenue Received in Past Years for Use in Current Year for Congregational Purposes** Principle: This revenue is being used in the current year for congregational purposes (not major repairs/renovations, designated projects or extraordinary revenue) but was previously reported in Line 16 on the statistical report in the year it was received. Not reported in Line 20. |
|  |  17 $ |  |
|  |  |  |
| LINE 17a (NEW)  | **Revenue Received in Past Years for Use in Current Year for Building, Special Designated or Extraordinary Projects** |
|  | 17a $ |  |
|  |  |  |
| LINE 18 | **Revenue Raised and Used in Current Year for Major Repairs, Renovations or New Building**Principle: Revenue included in Line 20 but will go toward the construction of a new building or major extension or major repairs on the church manse or buildings. Major repairs can include the HVAC (heating, ventilation, air conditioning), roof, basement/foundation, mold mitigation, driveways and parking lots, replacing or repairing windows, replacing or repairing the organ or piano, or a repair that municipal, provincial or insurance regulators demand. Include insurance payments for building damages. Must be offset by expenses in Line 27. If revenue was raised for buildings but not spent in the current year, report it in Line 16.  |
|  |  18 $ |  |
|  |  |  |
| LINE 18a | **Briefly describe the major repair, renovation or new building** Maximum 50 characters. Do not use punctuation. |
|  |  |
|  |  |
|  |  |  |
| LINE 19b  | **Revenue Raised and Used in Current Year for Special Designated Projects** Principle: This is for revenue which is not available for normal church operating expenses because it has been restricted to very specific use. (i.e. Grants from government or other charities – including PCC/presbytery/synod such as the anti-hate grants, sustaining ministry grants). Previously was only for Canadian Ministry grants. The category has now been expanded. Must be offset by expenses in Line 27. Multi-point charges: Include payments from other congregation towards minister expenses here.  |
|  |  19b $ |  |
|  |  |  |
| LINE 19c | **Extraordinary Revenue Raised and Used in Current Year** Principle: Extraordinary revenue, which skews the amount the congregation has available for congregational purposes. Usually collected for a community/ecumenical/interfaith endeavour for which the congregation is acting as lead agent. (Out of the Cold, a community food bank, summer camp) If in doubt, email statistics@presbyterian.ca for assistance. Must be offset by expenses in Line 27. |
|  |  19c $ |  |
|  |  |  |
| LINE 19a | **Specify the Nature of Revenue in Line 19b or 19c** Maximum 50 characters. Do not use punctuation. |  |
|  |  |  |
|  |  |  |
|  |  |  |
| Line 19 | **Revenue Not Available for Operating Expenses in Current Year**  |  |
|  |  LINE 19 = Lines 19b + 19c $ |  |
|  |  |  |
| LINE 14 | **Total Revenue for Congregational Purposes in Current Year**Principle: This is determined by deducting from Line 20 revenue for future years, special designated projects, building projects and community projects from the total revenue raised in the current year and adding transfers from funds received in previous years and used in the current year.  |
|  | LINE 14 = Lines 20 – 14c - 15 - 16 - 18 - 19 + 17  | $ |  |
|  |  |  |
|  |  |  |
| MINISTER STIPENDS For Statistical Purposes Only |
| LINE 21 | **Minister Stipends** This is for ordained and diaconal ministers on the constituent roll. Do not include interim moderators, interim ministers, or stated supply ministers, no matter the length of time they are serving the congregation. For a multi-point charge, enter the amount paid by the congregation filling in this form, not the total paid to the minister(s). If a minister finished during the year, pro-rate the stipend according to the time worked.  |
|  |  |
|  | **Basic Stipend of Principal Minister (including travel)** Do not include any amount related to accommodation.  | 21a $ |  |
|  |  |  |  |
|  | **Utilities of Principal Minister** (water, fuel, telephone, electrical, other)  | 21b $ |  |
|  |  |  |  |
|  | **Other funds for Principal Minister** (other than accommodation allowance) | 21c $ |  |
|  |  |  |  |
|  | **Other Minister 1:** |  |  |
|  | **Basic Stipend (including travel)** | 21d $ |  |
|  | **Utilities** (water, fuel, telephone, electrical, other) | 21e $ |  |
|  | **Other funds** (other than accommodation allowance) | 21f $ |  |
|  | **Full or Part-time?**  |  21g  | FuLL/PART |
|  |  |  |
|  | **Other Minister 2:** |  |  |
|  | **Basic Stipend (including travel)** | 21h $ |  |
|  | **Utilities** (water, fuel, telephone, electrical, other) | 21i $ |  |
|  | **Other funds** (other than accommodation allowance) | 21j $ |  |
|  | **Full or Part-time?** | 21k | FULL/PART |
|  |  |  |  |
|  | **Other Minister 3:** |  |  |
|  | **Basic Stipend (including travel)** | 21l $ |  |
|  | **Utilities** (water, fuel, telephone, electrical, other) | 21m $ |  |
|  | **Other funds** (other than accommodation allowance) | 21n $ |  |
|  | **Full or Part-time?** | 21o | FULL/PART |
|  |  |  |  |
| LINE 22 | Total Stipend of Other professional Church Workers *REMOVED* |  |  |
| LINE 23  | Other Non-Stipend Expenses *REMOVED* |  |  |
|  |  |  |  |
| LINE 24 | **Debt Repayment:** Record the principal and interest payments made towards debt long-termmortgages or loans. |
|  |  24 $ |  |
|  |  |  |  |
| LINE 25  | Expenses for Major Repairs, Renovations or New Building *REMOVED* |  |  |
|  |
| TOTAL MISSION EXPENDITURES  |
| LINE 26a | Gifts given to The Presbyterian Church in Canada for Presbyterians Sharing.\* *REMOVED (Now included in Line 26e)* |
| Line 26b | Gifts given to The Presbyterian Church in Canada for PWS&D and other special mission projects.\**REMOVED (Now included in Line 26e)* |
|  |  |  |  |
| LINE 26c | **Funds Expended on Refugee Sponsorships** authorized by the Canadian government. | 26c $ |  |
|  |  |  |  |
| Line 26d | Gifts made to other charitable organizations serving local, national or international mission needs *REMOVED (Now included in Line 26e)* |
|  |  |  |  |
| Line 26e | **Gifts Made to Qualified-Donees Serving Local, National or International Mission/Ministry Needs** (Line 5050 on T3010) including all gifts made to PCC (Presbyterians Sharing, PWS&D and other PCC mission), WMS/AMS and gifts to external mission organizations.  | 26e $ |  |
|  |  |  |  |
| LINE 26f | **Gifts/Grants Made to All Non-Qualified Donees (Grantees)** (Line 5045 on T3010) or **Intermediaries** (which the congregation maintains direction and control) **Serving Local, National or International Mission/Ministry Needs**  | 26f $ |  |
|  |  |  |  |
| LINE 26 | **Total Mission Expenditures for current year** |
|  | LINE 26 = Lines 26c + 26e + 26f  | 26 $ |  |
|  |  |  |
|  | \*Any gifts given to Presbyterians Sharing, PWS&D or other PCC mission, from an individual who gave directly to the PCC and requested that the gift be credited to their congregation, as reported on the year-end congregational remittance report, will be automatically added to the congregation’s mission expenses (Line 26) in the PCC database.  |
|  |  |  |
| FOR STATISTICAL PURPOSES ONLY  |  |
| LINE 27 | **Total Expenditures in Current Year** (Line 5100 in T3010) | 27 $ |  |
|  |  |  |  |
| LINE 28 | **Surplus (Deficit) for the current year**All revenue received in current year PLUS all revenue received in previous years that is used in current year LESS total expenditures. There should neither be a large surplus or deficit as all income/revenue received this year for congregational purposes should be reflected in Lines 14 plus 14c (gross rental income is used in this calculation), and income from previous year’s funds used in building/designated projects/extraordinary revenue is in 17a; all expenses spent in the current year for congregational purposes and building/special projects/extraordinary revenue should be reflected in Line 27. Multi-point charges who are paying the minister may have a deficit equal to the amount paid by the other congregation, please note this in Line 28b.Small surpluses or deficits might also be covered by bank balance from previous year and/or accruals.  |
|  | Line 28 = (Lines 14 + 14c + 17a + 18 + 19) – Line 27  | 28 $ |  |
|  |  |  |  |
| LINE 28a | If a deficit is reported in Line 28, is it covered by surpluses from previous years? |
|  | 28a | Yes / No |
|  |  |  |
| LINE 28b | If Line 28a is No, describe how the deficit is being handled. Maximum 50 characters. Do not use punctuation. |
|  |  |
|  |  |
|  |  |
| LINE 29 | **Amounts Raised for Women's Missionary Society/Atlantic Mission Society** For statistical purposes only. |
|  |  29 $ |  |
|  |  |  |
| **CALCULATION OF DOLLAR BASE**  |
| The dollar base is the revenue for congregational purposes for use in current year (Line 14) minus mission expenditures (Line 26) minus debt repayment (Line 24). It cannot be negative. If it is negative, review your entries above. NOTE: Line 14 does not include revenue: i) reserved for future years (Line 15 & 16), ii) restricted to special designated projects (Line 19) or iii) used for major repairs, renovations or new construction (Line 18). |
|  | LINE 14 | Total Revenue for congregational purposes for use in current year | $ |  |
|  | MINUS |  |
|  | LINE 26 | Total mission expenditures for current year | $ |  |
|  | MINUS |  |
|  | LINE 24 | Debt repayment (principal and interest) | $ |  |
|  | LINE 31  | Dollar Base  | $ |  |

The dollar base for each congregation can be found in the final column on the far right of the page in the Statistical and Financial Reports of the Acts and Proceedings. Compare the figures with what is published in the 2023 Acts & Proceedings, Statistical and Financial Reports section (p. 467-502). If the figure is vastly different, without a reason of which you are already aware, you may have made an error in calculations. Email statistics@presbyterian.ca and we will help you out.





**Frequently Asked Questions – Statistical Report**

**General Questions**

Q. Is the guide for the form considered the first three pages when I downloaded from PCC website?

A. All the pages downloaded from the PCC website are part of the guide. Sometimes there is a longer explanation in the guide for the question than on the online question. The guide has 11 pages in total: first 3 pages are general instructions and there are detailed explanations on individual questions in the worksheet section.

**Statistics Section**

Q. We work with an external bookkeeper and I am very sensitive to how busy they are at tax time. I would need to collaborate with them to ensure consistency between the T3010 (which they complete) and the Statistical & Financial Report (which I complete). Therefore, I probably won't submit this form until May. Hopefully, that's not too much of a problem?

A. The deadline has been revised to May 15. Submitting when you have figures helps us import and review the information without being overwhelmed with 760 submissions all at once. The stats are finalized to insert into the A&P mid-June.

Q. Are the Statistics as of the end of the previous calendar year (i.e., 2023), or as of the date the document is being completed. We will be adding 4 additional Elders on April 7, 2024.

A. End of previous calendar year, 2023. # of elders as of Dec 31, 2023. For professing members, you actually use the number you reported in 2022 and do additions and subtractions from that.

Q. If someone has died in the first months of 2024, that isn’t included on this form, correct?

A. That’s correct – it’s everyone who died in 2023

Q. Is the online attendance during the service or over a week?

A. Over the week. You may count people who can’t be there on Sunday but attend later in the week by watching the service. Estimate to the best of your knowledge.

Q. What if a church doesn’t have weekly services … meets once a month … what number do I include for congregation attendance?

A. Include the number who normally attend monthly. We want an idea of the number of people who are gathering for worship in our congregations.

**Minister Accommodation Questions**

Q. Accommodation: where is the manse insurance & taxes payments captured?

A. They are part of the manse expenses and not a benefit for the minister, include them in Line 27 with all the rest of your expenses. The Accommodation allowance is what you pay the minister.

Q. Where is the accommodation allowance captured this year?

A. We aren’t collecting the accommodation allowance this year. We only want information with relation to how much the minister is paid: stipend and other expenses which would be a benefit to the minister. This helps us compare stipends/benefits for ministers. Because accommodation allowance varies depending on housing costs across the country, so is difficult to compare.

**Minister Stipend Questions**

Q. Utilities - does this include manse taxes & insurance?

A. Not usually, just regular utilities.

Q. Does 21c include something like Study leave amount?

A. Yes to study leave that is actually paid to the minister in that year, not the accumulated amount.

Q. Does pulpit supply get included here in the minister stipend: other line?

A. No. Pulpit supply is not part of a minister’s pay, so it is just included in Line 27: Expenses.

Q. Where does the Housing Allowance go when entering the ministers stipend?

A. Housing Allowance is no longer reported separately on the stat report. It will be part of the Expenses line, but we don’t need it to compare minister pay because it varies from place to place depending on cost of housing.

Q. We are two-point charge. We captured what the other church gives to us as Revenue. So I assume we can capture the full minister costs as our Expense. Correct?

A. No! Include only your portion of the minister cost. You can report it as revenue, and then include the amount from the other congregation as “Special Designated projects in Line 19b and then it will be deducted from Line 20 for the dollar base calculation. If you have included it as revenue, you will then find you have a surplus at the end equivalent to the amount covered by the other congregation (because your expenses only include your minister’s cost.) You can explain the surplus in Line 28b.

Q. Why aren't housing allowances included in the Minister's stipend numbers.

A. Because this information is collected in order to compare the level of minister stipends/benefits. Every minister should get either a housing allowance or housing in the manse. The housing allowance is based on housing costs, so we can’t compare them across ministers. However, some ministers have additional benefits, such as paid utilities and or other funds, while other ministers (maybe a youth pastor who is on the roll of the congregation) doesn’t. Because housing allowance varies across the country, according to market value rental costs, it makes comparing stipends/benefits challenging.

Q. Can you help me with a travel allowance that the minister wants deducted from stipend? Travel allowance is not included in the Treasurer's Handbook but only in the notes of the Salary Calculation handout.

A. Travel allowance should not be deducted from stipend but added to their basic stipend amount and reported as part of the stipend. The minister indicates travel allowance on their tax forms (based upon their records for travel for ministry) and that figure can be used.

Q. Where do expenses for interim moderator go?

A. They are part of your normal expenses (Line 27). We aren’t collecting specific information about those payments for statistical purposes.

**Finance Section Questions:**

Q. Debt repayment: can this be a monthly payment for a boiler purchase that was financed.

A. Yes

Q. Is line 14 to include monies to all qualified donees?

A. Yes. The gifts will then be deducted to determine the database, so they must first be part of Line 14 and Line 20.

Q. If included HST in line 4700 on T3010, can I remove it from line 20?

A. Yes. We don’t want your HST rebate to be part of the dollar base calculation.

Q. We have a cemetery and receive money from the Public Trustee for the Cemetery. Is this included in Line 20?

A. It might be included in Line 20, if you report it as part of the revenue you received on your T3010. However, you can enter it in Line 19b “Revenue for Special Designated Projects” to get deducted from Line 20 to determine Line 14 which is used to calculate the dollar base .

Q. Re 14 c: if you charge the15% to determine the net rental amount does this amount reduce the total operating costs?

A. No, keep your total operating costs the same. We have added 14c back in at the end when we are looking at the surplus/revenue calculation.

Q. How do you treat the increase or decrease in investments? (change in value of investments)

A. We are only interested in income/revenue that is actually spent. Unrealized gains/losses are not reflected in these reports. We also don’t believe they should be included in the T3010.

Q. Why when a Cemetery is attached to Church the money collected to pay bills in Cemetery go toward the dollar base?

A. If they are reported in Line 4700 in your T3010 because it is reported under your congregation’s charitable registration number, include it in Line 20. However, you can then report the amount covered by the bills in Line 19b “Revenue for Special Designated Projects” and it will be removed from the dollar base calculation.

Q. Gifts from the church that were given directly to PWS&D by individuals and reported on the congregational remittance report are not included in the CRA submission but were previously deducted from the dollar base. How will they be dealt with now?

A. Any gifts given to Presbyterians Sharing, PWS&D or other PCC mission, from an individual who gave directly to the PCC and requested that the gift be credited to their congregation, as reported on the year-end congregational remittance report, will be automatically added to the congregation’s mission expenses (Line 26) in the PCC database. This may mean that your dollar base could be slightly lower than what you reported.

Q. Line 20 in Revenue includes receipted mission donations correct?

A. Yes that's correct. They will later be deducted from the dollar base as amounts from qualified/non-qualified donees.

Q. Can you deduct on Line 19 a Mission designated Revenue to get Line 14 as income that is only available for the operations of the church?

A. No. Line 14 is the amount raised in the current year for congregational purposes. Mission is part of congregational purposes, so the revenue is part of Line 14. The mission expenses however are then deducted in Line 26 to determine the dollar base, so they aren’t included in the dollar base.

Q. Can you clarify where I can find the cheat sheet/table at the end of the presentation?

A. We have now included it at the end of the guide.

Q. How do I handle the HST Rebate?

A. It shouldn’t be reported as part of income. You can use it to reduce your overall expenses reported. If you usually report it as part of your income in line 4700, reduce Line 20 in the stat report by the amount of the rebate.

Q. We don't charge rental but get money for facility use by groups. Can we claim the 15% on this money?

A. If the amount paid is equivalent to what they would pay to rent the facility, you can claim the 15%. If they have given a generous gift because they used the facility (for example, a family gives a gift of $5000 for a one-day funeral), only include the amount that is reasonable for renting purposes. The rest is a gift.