

The Presbyterian Church of Queensland

# FINANCIAL RETURN

Year Ended 31 December 2016

CHARGE: \_\_\_\_\_ PRESBYTERY: \_\_\_\_\_

*Would you please:*

1. *Send the Original to Church Office;*
2. *Please send your Annual Congregational Reports once they are available*
3. *Send a copy to Presbytery; and*
4. *Keep a copy for your Charge Records*

USE WHOLE DOLLARS ONLY

**1.0 TOTAL INCOME:**

Gross Income of the whole Charge, *including* all offerings, donations, mission offerings, bequests, interest, donations to building funds, net rentals, gross proceeds of fund raising activities, general income etc, plus income of all congregational bodies

*Please do not include grants, loans, Ministry Support Aid, Ministry Resourcing Subsidy, or loans from banks / private individuals etc. PLEASE COMPLETE THE WORKSHEET ON PAGE 2.*

\$ \_\_\_\_\_

**2.0 DEDUCTIONS:**

2.1 Proceeds from the sale of property (land and/or buildings) included in Total Income above \$ \_\_\_\_\_

2.2 \* Specific donations to, and interest received on, Church **Building** Fund included in Total Income above \$ \_\_\_\_\_

2.3 Bequests (**Principal amount received**) included in Total Income above \$ \_\_\_\_\_

2.4 Loan Repayments (**Actual repayments**) made to \_\_\_\_\_ (Bank, Capital Fund etc) \$ \_\_\_\_\_

2.5 Financial Assistance **received** from other PCQ Congregations included in Total Income above \$ \_\_\_\_\_

2.6 \* Provision for maintenance of **additional owned** preaching locations: = \_\_\_\_ additional locations x \$1,000 = \$ \_\_\_\_\_

2.7 \* Cost of **additional ministry appointees**, ie ministerial appointees approved by Presbytery (\$85,524 **max** per full-time appointments – on a pro rata basis) **Do not include first minister/home missionary**.  
No of **Additional** Appointees .....; Percentage of stipend paid for each: .....% .....% .....% \$ \_\_\_\_\_

2.8 \* **Payments made to Mission Partners-approved** partner societies and missionaries (as itemised on p 3):  
*PLEASE COMPLETE THE WORKSHEET ON PAGE 3* (email [churchoffice@pcq.org.au](mailto:churchoffice@pcq.org.au) if unsure) \$ \_\_\_\_\_

2.9 **TOTAL DEDUCTIONS** (Items 2.1 to 2.8) \$ \_\_\_\_\_

3.0 **ASSESSABLE INCOME** (Item 1.0 less Item 2.9) \$ \_\_\_\_\_

\* See notes on back page

INVESTMENT OF CONGREGATIONAL FUNDS

Details of all investments other than operating bank accounts:

Institution	Maturity Date	Interest %	Amount of Principal

*Continue overleaf if insufficient space*

We hereby declare that the information provided is, to the best of our knowledge, complete and accurate in all respects.

Minister / Home Missionary ..... Treasurer / Secretary.....

**Please remember to include a copy of your Annual Congregational Reports.**

**INCOME CALCULATION WORKSHEET**

CHURCH <b>BANK</b> ACCOUNT	Gross Receipts (excluding opening bank balance)	LESS transfers from other Church accounts	LESS other allowable exclusions (please detail below)	TOTAL INCOME to be declared
Committee of Management				
Building Fund				
Investments				
<b>Other Accounts:</b>				
PWA				
Sunday School				
Youth Ministry				
Camps				
Mission Account				
Other Organisations				
<b>TOTAL</b>				<b>\$</b>

Transfer to 1.0 on front page

**Other Allowable exclusions:**

GST refunds and any reimbursements of expenses should be shown under this item.

**Must be itemised below to be allowed.** (Use separate page if required.)

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It is not possible to cover all circumstances in this Return. If you believe you have a situation that warrants special consideration, please email the details to [churchoffice@pcq.org.au](mailto:churchoffice@pcq.org.au) for consideration.

## MISSIONS ACTIVITY WORKSHEET

Partner Society or Missionary	Amount	Where paid from (eg CoM etc)
PCQ Committees - incl PresCare (please provide details)		
APWM	Lauren Crase; John Evans; Nathan Stewart	
APWM Associates	Ian & Norma McIver	
PresAid		
PIM		
Aboriginal Evang Fellowship		
ACROSS		
African Inland Mission Int		
AIM	Bob McKerrell	
Asian Outreach International		
Barnabas Fund		
Chinese Christian Mission		
Christian Literature Crusade		
Christian National Evang	Incl Partners International	
Christian Synergy Centre		
Christian Witness to Israel		
Church Missionary Society	Adam & Helane Ramsay	
Crossroad Bible Institute		
European Christian Mission		
Evangelical Reformed Church	Myanmar	
Global Aid Network		
Global Recordings Network Australia		
HCJB World Radio		
Indian Reformed Fellowship	Richard Wilson	
Int Inst for Christian Studies		
International China Concern		
International Teams	Linda Goldthorpe	
Interserve	Nicky Stock; Daniel & Rachael Djamaludin	
Leprosy Mission		
MERF		
Middle East Christian Outreach		
Mission Aviation Fellowship		
Navigators		
OAC Ministries		
OMF International	Alex Banks; Peter & Julie Luu	
Operation Mobilisation	Jared Bradley; Kailia Crockford.	
Operation Mobilisation Ships	Abby Williams	
ORBUS	Christian NGO in Malawi	
Pioneers of Australia	Bob Quinn; Paul Rayner	
Power for Change (Campus Crusade)		
Presbyt Church of Japan		
Presbyt Church of Vanuatu		
ReachAcross		
Scripture Union		
SEWAH		
SIM	Chandra Smith; Robert Handicott; Robin Watson.	
Tahlee Ministries		
United Aborigines Mission		
WEC International	Ian Case	
Worldshare		
Wycliffe (incl SIL)	Keith Benn; Keith Campbell.	
<b>TOTAL</b>	\$	Transfer to 2.8 on front page

# Notes for Completion of Form F

## **Section 1 - Total Income**

This section should include *all monies received* in the charge during the year and must correspond to those figures included in the audited annual congregational reports. The only exceptions are grants, loans, Ministry Support Aid and Ministry Resourcing Subsidies. All congregational groups (eg PWA, Sunday School, Youth Ministry etc) should be included. The income to be included should incorporate ordinary giving, special giving (eg TEAR Fund), proceeds from the sale of property, bequests, *net* proceeds from any rental properties, missionary giving, funds given for building projects and assistance from other PCQ congregations.

The income is the actual amount received with no expenses taken out, ie the gross amount. Some of this income will be offset by an allowable deduction in Section 2.

Where the minister/home missionary elects to receive the full EPFB in lieu of occupying the manse, please do not include the rental received for the manse in Total Income.

## **Section 2 - Deductions**

All deductions should be itemised below otherwise the deduction may be disallowed.

### *Specific Deductions*

- 2.2 This only applies to specific donations (including interest accrued) for a new **building**, or restoration of heritage listed church building. It does not apply to any other funds that may be reallocated from general revenue to a building fund. (BB 2000 Min 91.19)
- 2.6 Applies where a congregation *owns two or more preaching locations*. The charge is not entitled to a deduction for the first / main location.
- 2.7 This only applies where a congregation has *more than one appointee*. You can only claim the **actual amount paid, up to the maximum limit of \$85,524 per appointee** (being the recommended stipend etc payable for an ordained minister). Secretarial support and student supply are not allowable deductions.
- 2.8 Only payments to **APWM approved missionaries and agencies** and PCQ Budget Spending Committees are allowed as deductions for missionary giving. A schedule of approved missionaries and organizations is on the inside worksheet. Other missionary giving is not an allowable deduction, nor is the State Mission Programme contribution allocated by Presbyteries.

### Explanation of Itemised Deductions

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