



How is Assembly Assessment used?

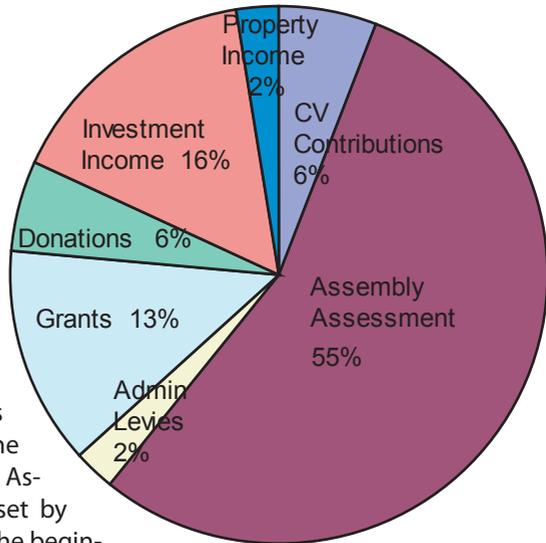


The opening service at General Assembly 2006

This booklet answers questions about where General Assembly's money comes from and how it is spent, including a detailed breakdown of the different services available through Assembly Office. *Published February 2008*

General Assembly income

This graph illustrates the breakdown of General Assembly income using the accounts for July-October 2007. The budget for income during the 2007/08 financial year is \$6.370 million.



Parish contributions (61 percent of total income), including Assembly Assessment and levies received from Uniting Churches for cooperative ventures, are the major source of funding. The Assembly Assessment amount is set by the Resource sub-committee at the beginning of each financial year, based on budgeted expenses. In the past two years, average Assembly Assessment has declined from 14 percent to 11 percent of parish income. General Assembly 2006 considered capping that proportion at 10 percent, and the Resource sub-committee is investigating ways of achieving this target.

Grants and donations received (19 percent) include bequests and donations received from parishioners, mainly for the Global Mission Office, as well as funds received from the Council for World Mission for National Mission projects. The Church is also the recipient of grants from the Synod of Otago and Southland, the Presbyterian Foundation and the Presbyterian Savings and Development Society, which help fund the Kids Friendly project and the Knox Centre for Ministry and Leadership.

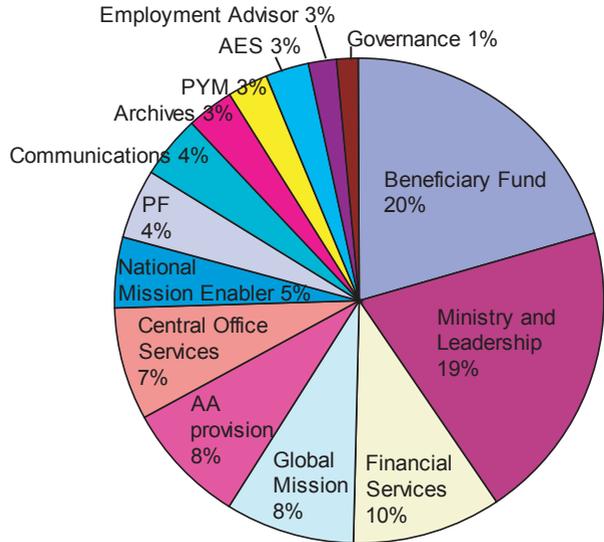
Interest income (16 percent) is received from investments held in the Presbyterian Investment Fund. Deposits are held by General Assembly, the School of Ministry and the Global Mission Office. Many of these deposits are funds held in trust for specific purposes and as such the principle and interest earned are not accessible by the Church.

Other income (4 percent) includes administration levies charged by Financial Services, income from houses owned by School of Ministry and a Christchurch investment property owned by General Assembly, lecture fees, and magazine sales and advertising income.

General Assembly expenditure

This graph illustrates the different categories of expenditure using the figures from July - October 2007. The budget for expenditure over the 2007/08 financial year is \$6.369 million.

More information about the budget and results and can be found on www.presbyterian.org.nz



The **Ministers’ Beneficiary Fund** (20 percent of total expenditure) provides income for ministers’ retirement. It matches contributions made by each minister out of their stipend, is funded out of the Assembly Assessment and is calculated as a percentage of the minister’s stipend.

The **Knox Centre for Ministry and Leadership’s** (19 percent) primary focus is the training of ordained ministers for our Church. Previously the School of Ministry, the name change signifies a shift of emphasis from a two-year residential programme based in Dunedin to training that begins while the ministry student is completing a theological degree at university and continues as a parish-based internship programme for the two years following completion of university studies. As well as having a small number of permanent staff on the Centre team, others with special expertise also help in providing high-quality training events coordinated by the Centre. A permanent staff member will be based in Auckland to help coordinate the Centre’s work in providing for the support and educational needs of those who wish to develop leadership skills from this region.

Financial Services Department (FSD – 10 percent) is responsible for the management of Church funds and the provision of services and advice to parishes. FSD reports General Assembly and Presbyterian Insurance Fund financial performance to the Resource Sub-committee and the wider Church, works with auditors on the year-end accounting processes, and establishes and monitors operating budgets. FSD also manages the parish statistics and Assembly Assessment databases, ad-

ministers ministers' and parish loans and deposits, and provides a point of contact for parish insurance, ministers' fuelcard and Beneficiary Fund matters. FSD is aware parish treasurers have experienced an increase in the workload and complexity of their role over the past few years, and offers financial, employment and tax advice to parishes, as well as preparing an update of the Treasurers manual, to be released in early 2008. In addition, financial consultancy is offered to Church groups such as the Asian Council and Pacific Island Synod.



A street scene in Myanmar, which has been a focus for Global Mission in 2007 and 2008

The **Global Mission Office** (GMO – 9 percent) is funded solely by the generosity of individuals, groups, congregations and presbyteries. The GMO has a significant trust fund portfolio managed by the Church Property Trustees that generates operating funds through interest earned. The provision of services, including the quarterly *Global Mission Gazette*, is free of charge to all Presbyterian and Uniting congregations who receive it. There is no administration or any other fee for any of the work GMO does, and every cent of designated donations is sent to the intended recipient. GMO is of course very grateful that many people send donations towards operating costs. The best way to describe the GMO operating style is as a denominational mission brokerage. It enables individuals and congregations to engage in mission through funding or visits, and through friendship and advocacy.

Assembly Assessment Provision (8 percent) is the cost of parishes that do not pay part or all of their Assembly Assessment. The levies for all parishes must increase to cover this cost and allow the General Assembly to pay all its obligations. If all parishes paid in full, this cost would not be necessary. General Assembly is very aware of, and sympathetic to, parishes who find they are unable to pay the full Assessment, and encourages treasurers to contact the Financial Services Department to initiate the Assessment review process.

Central Office Services (COS – 7 percent) represents the administration cost of accommodating the Assembly Office at Terralink House in Wellington, including costs such as rent, computers, depreciation and utilities. The General Assembly used to own Laughton House, which the Office worked out of until March 2006, when the property was sold.

The **National Mission Enabler** (4 percent) seeks to enable the Church to be effective in its mission by creating an environment where new and renewed mission initiatives can thrive. By connecting visionary people with key churches and presbyteries to facilitate a mission process, and resourcing through providing contemporary research and information, vision becomes mission. Some funding comes from sources such as Presbyterian Foundation, PSDS, the Synod of Otago and Southland, and the Council for World Mission, as well as local and regional sources. National Mission includes Kids Friendly, church plant initiatives like Student Soul and oversight of the two categories below.



Basketballers in action at PYM event Connect07

Presbyterian Youth Ministry (PYM – 3 percent). PYM is overseen by the National Mission Enabler and has four workers spread throughout New Zealand to support parishes' youth work. The annual Connect conference is organised by PYM and has been a major success in recent years.

The **Employment Advisor** (2 percent) is part of the National Mission team and provides advice and support to parishes on employment matters for both lay and ordained appointments, as well as maintaining the Ministerial Roll and Marriage Celebrant List, administering background checks, developing resources for the wider Church and working with the Personnel Work Group to assess applications for reception to the Roll and administer the Best Travel Fund.

Presbyterian Foundation grants (PF - 5 percent) are an annual grant allocation of interest earned on the Presbyterian Foundation PIF deposit. Last year the grant total was \$190,000 and benefited groups within and outside the Church.

Communications (4 percent) produces our magazine *sPanz*, email newsletter *Bush Telegraph*, ministers' journal *Candour*, and maintains www.presbyterian.org.nz. In recent years, CWM funding has been used to run workshops on dealing with the media and "Standing out in your community". In 2006, the communications team started producing quarterly social issues resources and designing the Global Mission Gazette. We are also responsible for Council of Assembly news and other internal documents, as well as providing media advice to the Moderator, AES and parishes, and managing media enquiries.



Leaders gathered at the handover of land back to the hapu in Maungapohatu in August 2007

The **Assembly Executive Secretary** (AES – 3%) leads the Assembly Office team and acts on behalf of the Church as the employer of all staff working at a national level. The AES ensures that the decisions of the General Assembly and Council of Assembly are carried through. In conjunction with other team leaders, the AES provides information and advice that helps the Council fulfill its Church governance role. The cost of legal fees makes up the largest portion of the AES budget. The AES also represents the Church in organisational matters associated with our relationship to other Churches and national and international organisations.

The **Archives Office** (3 percent) is based at Knox College, Dunedin. Archives' main functions are to preserve and make available documentary and photographic evidence of the continuing life, work and mission of the Church, and to advocate efficient management and control of the Church's administrative records that fulfils legal and fiscal requirements and Church policy as outlined in the Book of Order. The collection dates from 1847 and includes 550 personal papers from ministers, dea-

conesses, missionaries and prominent lay people, as well as an extensive collection of 80,500 photographs and 2000 audio/video tapes. Archives is funded jointly from the General Assembly budget and the Synod of Otago and Southland. Extra project funding is sought through various charitable and heritage trusts.

Governance (2 percent) expenses relate to supporting the meetings and other activities of the Council of Assembly and the two permanent sub-committees of the Church: Resource and Leadership. Expenses relating to the support of Task and Work Groups are also provided for within the governance budget, as are the costs relating to the work of the Moderator of the General Assembly.



Fono Samoa 2007 was held at PIPC Newtown in Wellington

Other grants (4 percent) include grants paid for the Moderator's travel and expenses, to the Pacific Island Synod to support their administrator as well as the establishment of a Pacific Island reflection centre in Auckland, to the Asian Council to support and integrate Asian parishes into the church, to Te Aka Puaho for the administration of the Maori Synod and Amorangi Training, and funding for leadership training and sundry workgroups.

The **Church Property Trustees** (CPT), is now a self-funding organisation that does not draw on Assembly Assessment or General Assembly funding. They are a group of experienced business leaders who oversee on a voluntary basis the management of substantial property and cash assets, including the Presbyterian Investment Fund and the Beneficiary Fund. They employ two staff, who liaise with parishes on property matters and the Presbyterian Investment Fund.



More information

Further information on General Assembly activities, including existing and planned projects, is available by subscribing to *Bush Telegraph* or *sPanz*, visiting the Church website at www.presbyterian.org.nz, and calling Assembly Office on (04) 801-6000.



Presbyterian Church
of Aotearoa New Zealand

