

Northern Spirit Regional Council
The United Church of Canada

Financial and Ministry Assessment

Community of Faith: _____

Date: _____

Financial Resources

1. Do your expenses exceed your revenues?

	Year	Total Revenues	Amount given through envelopes	Amount given through PAR	Expenses	Do expenses exceed revenues? (yes/no)	Bank balance at end of year
Current year:	2021 / 2022	\$	\$	\$	\$		\$
One year ago		\$	\$	\$	\$		\$
Two years ago		\$	\$	\$	\$		\$
Three years ago		\$	\$	\$	\$		\$
Four years ago		\$	\$	\$	\$		\$
Five years ago		\$	\$	\$	\$		\$
Six years ago		\$	\$	\$	\$		\$

*** Comments**

Please include any comments you think are pertinent to your situation—renovations, special fundraising, money that comes in as revenue that you really don't have use of because it goes out to organizations, GICs, term deposits, memorial fund, support of Mission & Service, no minister, or minister on sabbatical. These comments help you understand why expenses might grow one year and revenues another.

* A recent financial statement should be appended to this document.

2. Payroll Costs

At present we have called or appointed the following paid staff:

Minister: _____ hours per week

Secretary: _____ hours per week

Custodian: _____ hours per week

Other (youth, Sunday School, etc.): _____ hours per week

Cost of payroll (\$ paid plus employer contributions (EI, etc.) for everyone:

Current year	One year ago	Two years ago	Three years ago	Four years ago	Five years ago	Six years ago
\$	\$	\$	\$	\$	\$	\$

3. Have you experienced a deficit for more than two consecutive years in the last five years?

4. Do utilities, maintenance, and repairs exceed 25 percent of revenues?

	Year	Utilities (Power and Water)	Fuel	Maintenance	Total	Exceeds 25% of Revenues (Yes or No)
Current year	2021 / 2022	\$	\$	\$	\$	
One year ago		\$	\$	\$	\$	
Two years ago		\$	\$	\$	\$	
Three years ago		\$	\$	\$	\$	
Four years ago		\$	\$	\$	\$	
Five years ago		\$	\$	\$	\$	
Six years ago		\$	\$	\$	\$	

5. Are there any outstanding loans?

6. How many contributors support your congregation?

Current year	One year ago	Two years ago	Three years ago	Four years ago	Five years ago	Six years ago

7. How many contributors would you have in each age group this year?

<i>Ages</i>	<i>Financial Contribution</i>	<i>Contribution of Hours</i>
0–20 years		
21–30 years		
31–40 years		
41–50 years		
51–60 years		
61–70 years		
71–80 years		
81+ years		

8. Is there a reliance on a few generous contributors where 50 percent of the revenues come from one or two contributors?

Contributors and Givings

Annual giving	Number of givers: Current year	One year ago	Two years ago	Three years ago	Four years ago	Five years ago	Six years ago
\$0–\$100							
\$101–\$500							
\$501–\$1,000							
\$1,001–\$5,000							
\$5,001+							

9. Have you taken part in a stewardship project (campaign) in the past two years?

_____ No project

_____ Letters to congregation when we have the need

_____ Regular information and letters sent to all members and adherents

_____ Program such as *Called to Be the Church* (on the [Stewardship Toolkit](#) website) with information during worship, letters, and a request for commitment

_____ Program and information presented at a congregational get-together

_____ All-member visitation

_____ Other

If you did, what were the results?

Have you encouraged members, yearly or more regularly, to increase PAR givings?

Yes No

10. Please list any investments, special funds, and other monies your community of faith holds, and include any rules/restrictions around the use of these funds.

11. *Having examined your current financial situation, you may want to examine the minister's salary schedule on the [Minister's Salary Schedule and Cost of Living Groups page](#) and work with your treasurer to determine the cost of ministry personnel at different increment categories. This will include salary, allowances, and employer contributions to government plans, pension, and benefits. Your treasurer may be the one who will understand these tools most clearly.*

- *The United Church of Canada provides budgeting tools for treasurers for both ministry personnel and lay employees on the [Budgeting Tools for Treasurers page](#).*
 - *The General Council Executive has very recently approved significant changes to the Group Insurance Plan, which will change Employer Premiums. More information will be available in November 2021.*
 - *In addition to the employer costs noted in the tables in these United Church tools, there are employee and employer premiums for Employment Insurance and Canada Pension Plan. (Tables for these costs are available on the [Canada Revenue Agency website](#).)*
- a. Does your Pastoral Charge pay ministry personnel above the minimum increment salary set by the General Council?
- b. What percentage or amount above minimum does the Pastoral Charge pay?

12. United Church policy requires a Pastoral Charge to provide a minimum of one month of vacation plus 3 weeks of study leave to ministry personnel annually.

- a. Does your Pastoral Charge provide more than the minimum vacation or study leave time annually?

13. Pastoral Charges are required to provide a paid sabbatical of 3 months to ministry personnel who have served continuously for 5 years.
- a. When was the last sabbatical provided to ministry personnel serving your Pastoral Charge?

 - b. Is setting aside funds for sabbatical coverage part of your annual budget?

Thinking about the Data You Have Collected

Now that you have all of this information, what is your plan for ministry? Is your Pastoral Charge able to cover its ministry and operating expenses, including salaries and benefits, for at least a three-year commitment?

Ministry and Mission

Please tell us about your community of faith's ministry and mission.

1. For the purpose of this assessment, **ministry** is how your community of faith welcomes new people, cares for and connects with people who participate in the life and work of the community of faith.
2. Please tell us about your community of faith's mission. **Mission** is how your community of faith contributes and engages the local, regional, national and global community beyond the congregation or Pastoral Charge.
3. What prevents your community of faith from fulfilling its ministry and mission?
4. What kind of professional ministry leadership would benefit or enhance your community of faith's ministry and mission?
5. Thinking 10 years from now, what future does your community of faith see for itself?
6. Please add any further information or observations you believe are relevant to this conversation.

Observations

Comments from the Local Governing Body (Official Board/Church Council)

Comments from the Regional Council