

# FINANCIAL RESPONSIBILITIES OF THE LOCAL CHURCH

The local Church has many important financial responsibilities and these notes are intended to highlight the main ones, and direct the reader to sources of further information.

## **1. Ministry and Mission Fund (M. & M.) Contributions**

Every Church within the United Reformed Church is expected to contribute to the Ministry and Mission Fund, the central Church fund that finances all the national church expenses, including, most significantly, the stipends of all our Ministers. In 2004, the Church anticipates that it will be paying for some 680 Ministers, including part-time ministers, and the total employment costs represent over 75% of the total M. & M. Budget. A total of just over £20,000,000 needs to be raised from local Churches in Ministry Mission Fund contributions in 2004.

The main principle of contributing to the M. & M. fund is that all churches share in the total costs of the national fund. They are doing much more than simply paying for their own local ministry. They are paying for the whole ministry of the Church. Many of our churches give very generously, some even sacrificially. Without this generosity of giving, the national church would not be able to fund all of its work.

The level of M.& M. 'challenge' for each local church is determined by the District, which has greater knowledge of local circumstances, within an overall framework set by the Synod. The payment of M. & M. contributions is always seen as the first call on Church funds. Should you wish further information, contact your District Treasurer in the first instance. For further information on the national budget and how the £20,000,000 is spent, contact David Taylor, Synod Financial Advocate.

## **2. Ministry**

The Payment of Ministers and most of their related costs are defined in the 'Plan for Partnership in Ministerial Remuneration' ('The Plan'), a copy of which should be held by all Church Secretaries. 'The Plan' was fully re-written for, and approved by, General Assembly in July 2002 and a copy is available on the Synod website. A paper copy can be obtained direct from Mrs Judy Stockings in the Finance Office in London (Direct Line: 020 7916 8638).

### **A. The Payment of Stipends to Ministers**

The stipends of all Ministers, full-time and part-time, in the United Reformed Church, are paid centrally from the M. & M. Fund, which is, of course, funded by local Churches, as indicated above. There is NO direct relationship between the payment made to the M. & M. Fund by the local Church and either the stipend received by its minister or the 'scoping' that a Church receives.

The basic full-time stipend during 2003 is £17,952 p.a. and is reviewed annually, usually by Mission Council in October each year. The payment of any form of stipend supplement is strongly discouraged by General Assembly.

### **B. Other Payments**

The local Church is responsible for paying the Minister expenses in relation to:

- a. Use of a Car, whether Minister-owned or Church-owned, including the payment of a fixed car allowance as appropriate,
- b. Other expenses to cover the cost of postage, telephone, stationery and any other expenses necessarily incurred on Church business. This may well include expenses relating to the use of a computer and in some instances the provision of a computer.

In all instances, the provisions contained in 'The Plan' should be followed.

### **C. Accommodation**

The Wessex Synod policy on the Provision of Manses, approved by Synod in March 2001, is contained in Section 061 of the Wessex Synod Property Handbook. Any further guidance required should be obtained from David Butler, Synod Officer (Properties)

Where the accommodation is owned or rented by the Minister, the Church should pay a Housing Allowance, calculated using the Appendix B of 'The Plan'. Further guidance can be obtained from David Taylor, Synod Ministry & Mission Fund Secretary. When approved, the Church will be reimbursed with the full cost of the Housing Allowance from Synod General Funds.

### **3. Property**

The local Church is responsible for the maintenance and upkeep of its buildings. Whenever repairs, improvements, extensions or other changes appear necessary, it is important that, before commitments are entered into, the District Secretary be consulted so that any necessary consents are obtained and the Trustees advised.

The Synod Property Handbook gives considerable expert guidance on property matters, including the Grants and Loans available to local Churches. Further guidance is available from the Synod Officer (Properties) or his Assistant.