Help Sheet for the Financial Viability Review

Enclosed is a sheet of "helps" for providing the financial information that is requested by the Pastoral Relations Commission of Living Skies Regional Council, in order to approve calls and appointments.

The purpose of the information is to help determine the financial viability of the Community of Faith in its desire to have a ministry personnel serve and work with them in providing ministry over the course of the call or appointment. This request for financial information is not intended to be burdensome since most of the information that the Commission is asking for is found in documents the Communities of Faith will have already prepared, such as Annual Reports and information gathered for the Annual Statistics required by the General Council Office of the United Church.

There may be a couple of questions that you do not have the available information or may take some extra time to answer, but hopefully all will be helpful in assessing the financial strength needed to provide ministry. If there are further questions please contact the Pastoral Relations Commission through Tracy Murton, Pastoral Relations Minister.

Thank you for your efforts in providing ministry, as we live out our faith as a United Church together.

To prepare:

- Read over the whole form.
- Show page 2 to the chair of Ministry & Personnel, and page 3 to your treasurer or envelope secretary, so they can assist in gathering that information. Enlist others that can help.
- Gather up the last 5 annual reports for your Community of Faith (CoF).
- If possible, get a copy of the Statistical and Information Form* that was last submitted to the Statistics Office of the General Council Office (often completed in February). If your CoF has done the Statistical form online there maybe a printed copy or pdf available. Please check with the person in your congregation who completes / submits this form.

The Financial Viability Review form:

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1. Do your expenses exceed your revenues?
This information should be found in your annual report financial statement. Use the ***most recently completed annual report for the current year***, and continue to work backwards to complete the chart. Go through each annual report to fill in the appropriate line on the chart. **Revenues** is the total income for the year**. Amount given through offerings** is your envelopes (local and special) plus open. If you keep track of your PAR donors separately, put that information under the **Amount given through PAR. Expenses** is your total expenses or payroll plus operating expenses**. Bank balance at the end of the year** should also be found in your annual report financial statement.

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2. Payroll Costs:
The information about staff hours should be available from your Ministry and Personnel Committee. **Cost of payroll for everyone** should be found in the annual report financial statement for each year.

3. Have you experienced a deficit for more than two consecutive years in the last five years?
Again, found in each of the annual report financial statements (based on bank statements)

4. Are there any outstanding loans?

5. Do utilities, maintenance, and repairs exceed 25% of revenues?
Utilities would include SaskPower, and water and waste costs**.** **Fuel** would include SaskEnergy or other fuel costs. **Maintenance** are costs associated with maintaining the building. Cleaning supplies and costs as well as maintenance expenses, such as tap replacements in the washrooms or kitchen should be included. These would be found in the property budget line.

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6. How many contributors support your congregation?
Your envelope secretary or office worker should have this information. It is also question #18a on your statistical form*. This question indicates the pattern of givers. Fewer givers each year would be a concern for the sustainability of an appointment or call. Please count contributors not households.

7. How many contributors would you have in each age group this year?
Estimate the age of your contributors, if possible. Contributors only in the 71 – 80 and 81+ years categories might be also a concern for the sustainability of an appointment or call.

8. Is there a reliance on a few generous contributors where 50% of the revenues come from one or two contributors? This information should be available from your envelope secretary or office worker. Again, this information indicates the pattern of giving for your CoF that might help discern support or concern for the sustainability of an appointment or call.

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9. Have you taken part in a stewardship project (campaign) in the past two years?
The question is a chance to share how your community of faith makes requests for money, both for regular weekly givings and in time of special need. This information indicates the responsiveness of members to requests for financial contributions to ensure financial viability.

10. Please list any investments, special funds, and other monies your community of faith holds. What are the rules/ restrictions around the use of those funds?
This question helps to inform if there are other monies available to the Community of Faith in case of an emergency and whether they are restricted either by term or purpose, or available to access.

Thinking about the Data You have Collected - this helps everyone feel confident in the sustainability of an appointment or call.

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Recommendation: