



EASTERN SYNOD

**UNIFIED SYSTEM FOR ASSESSING CONTRIBUTIONS
TO THE MINISTRY AND MISSION FUND**

GUIDELINES FOR COMPLETION OF FAIRSHARE RETURN	
1	The return is titled for the current year however the information sought relates to the previous years accounts and will influence the following years M&M contribution
2	Church Identification Number e.g 7E12
3	In the case of joint congregations this is the total number from all denominations. The formula allows for the number of denominations to be taken into account.
4	The information sought relates to unrestricted funds only. However, if funds are to be taken as restricted/designated this must clearly be the intention of the giver and not any subsequent decision by the church.
5	Interest earned on bank and building society accounts
6	Interest and dividends received from money held on Trust e.g. investments held and managed by Synod Office or other investment managers
7	Gross income received from rental of church, hall, manse, buildings, etc.
8	Money received in cash, envelopes and standing orders for the general work of the church e.g. weekly collections
9	Other income that churches may like to declare include such things as: <ul style="list-style-type: none"> - Bazaar and fete proceeds - Fundraising for general church activities - Legacies - Gift Days
10	Heat includes fuel costs but not boiler servicing and repairs
11	Remuneration and expenses paid to visiting preachers
12	Other expenditure that churches may like taken into consideration include: <ul style="list-style-type: none"> - Local mission work (e.g. Youth and Children's Worker salaries) where the income for this is included in Subtotal 1 - Costs of generating lettings income e.g. Administrator pay and advertising
13	The information provided by churches is meant to be an assessment of wealth and not of disposable income after all other expenditure. The Plan for Partnership states that the first call on a church's resources must be for ministry and thus expenses such as manses, ministry costs, education, maintenance, building work, fire equipment, bank charges, etc, are not deductible.
14	This 'Means Figure' is an assessment of wealth broadly expressed as income less costs needed to generate that income. It is NOT the amount that a church will be asked to give but a figure that can be used as a numerical tool in a formula.
15	If a problem is anticipated in getting the necessary information to the Area M&M Advocate in time please discuss the situation with them at the earliest opportunity.
16	This is very much a last resort. All efforts will be made to get the necessary information from churches.