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# Church Administration & Finance Guide

## FISCAL YEAR 2024-2025

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## Dear Canadian Church Administrator,

I want to take a moment to personally thank you for the essential role you play in your congregation. Your dedication to administration, budgeting, and organization ensures that your church functions smoothly, allowing the gospel to reach beyond your walls. Your contributions are vital, and we recognize that much of the church's ministry wouldn't be possible without your faithful service.

To support you in your work, we've enclosed a booklet of resources designed specifically for church administration and finance. Inside, you'll find key information, including:

- Important dates and reporting schedules
- Ministry Shares details and remittance forms
- Ministers' Pension information
- The latest compensation survey
- A guide to denominational agencies and institutions
- The 2025 Church Year Calendar

We hope these tools assist you in managing the daily needs of your congregation. Should you have any questions, don't hesitate to reach out—we're always here to help at 1-888-827-5272.

As the Christian Reformed Church in North America celebrates over 165 years of ministry, churches like yours have been instrumental in shaping our shared mission. The "Ministry Shares" system allows CRC congregations to join together, extending generosity beyond their local communities to make a meaningful impact across Canada and the globe. Your church plays a vital role in this covenant, and the ripple effect of your support is immeasurable.

To help your church engage deeply with the Ministry Shares program, we've made available a variety of resources. Please visit [crcna.org/ministryshares](http://crcna.org/ministryshares) to access infographics, bulletin inserts, videos, and other tools that can inspire your congregation to see the tangible impact of their contributions.

The strength of the Ministry Shares program comes from the collective contributions of all CRCNA congregations. By partnering with others, your church empowers a wide range of ministries to flourish. Whether it's through Indigenous Ministries, the Centre for Public Dialogue, Thrive, Resonate Global Mission, ReFrame Ministries, or Calvin Seminary, your support makes a real difference. Together, we're transforming lives and advancing God's Kingdom.

That's why your church's Ministry Shares pledge is so important. It enables us to plan effectively, allocate resources, and bring ministry vision to life. We understand that our reminders to pledge may sometimes feel repetitive, but they are rooted in the vital need to steward these ministries well.

We encourage your congregation to engage in thoughtful, prayerful discussions about your pledge for the upcoming fiscal year. Once your commitment is determined, please submit your pledge to your classis treasurer between October 2024 and February 2025. Kindly include the Canadian Director of Advancement in your correspondence to ensure smooth processing.

On behalf of the entire CRCNA, I extend my heartfelt appreciation for your ongoing dedication to this covenant relationship. Your partnership in the gospel is invaluable, and together, we are shaping a world transformed by God's love.

If you have any questions or need further assistance, please don't hesitate to reach out to our team.

In Christ,



*Al Postma*

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Director of Advancement (Canada)  
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# Important Dates and Schedule of Reporting

The Christian Reformed Church in North America (CRCNA) is eager to partner with you in your administrative role. We reach out to you several times a year to provide you with updates on your ministry share and church offering gifts. We also provide you with a calendar outlining key dates in the ministry year and suggested dates for offerings.

## September 2024

- Church Administration and Finance Guide booklet is distributed and posted online
- CRCNA Offering Calendar and deacon's helper worksheets are distributed
- Churches should engage in thoughtful discussions and deliberate on the level of generous support you can pledge to the denominational ministry share program. This pledge could be for the denomination's fiscal budget year July 1, 2024 to June 30, 2025, or another 12-month period that fits your schedule.
- Information regarding the ministry share pledge process will be mailed to each church
- Classes have conversations about ministry shares at their fall meetings.

## October 2024

- Congregations should submit their pledges between October 2024 and February 2025 depending on the timing that works best for their budget cycle.
- Classis can begin to report pledges to the denomination through the online system.
- Council of Delegates meets October 16-18.

## November 2024

- The 2024 Annual Ministry Report is distributed through The Banner (copies can be requested or the report can be viewed online at [crcna.org/MinistryReport](http://crcna.org/MinistryReport)).
- The denomination begins budget planning for the July 1, 2024 to June 30, 2025 fiscal year.

## January 2025

- Reminders will be sent out to churches who have not yet sent their pledges.

## February 2025

- Late or revised pledges should be submitted to the classis and the denomination.\*
- Council of Delegates meets (virtually) February 5-7.

## March 2025

- Late ministry share pledges are accepted and reported to the denomination
- The denominational ministries budgets are finalized for reporting to the Ministry Board and the Council of Delegates.
- March 15 - Overtures and Communications are due for synod

## April 2025

- Quarterly Church Giving Report is sent to churches (January, February, March)
- Classis submit your financial review and internal controls for Directors and Operators Liability Insurance

## May 2025

- Council of Delegates meets May 7-9
- Allocation of ministry shares 2026 is approved by the Ministry Board and the Council of Delegates.
- The denominational budget is reviewed and approved by the Canada Ministry Board and Council of Delegates

## June 2025

- Synod 2025 - June 12-19 - Redeemer University, Ancaster, ON

\*New or revised ministry share pledges are accepted at any time throughout the year.

# Ministry Shares Annual Cycle

**1 Pledging Package**  
You'll receive a helpful package by mail to guide your church in determining your annual pledge amount. (Expect this in September!)

**6 Honor Your Pledge**  
Your pledged amount has been communicated to the denomination and used to create budgets for ministries in the coming year. Now it is time for your church to give and support our shared ministries. If you need videos or other resources to encourage your congregation, visit [crcna.org/MinistryShares](http://crcna.org/MinistryShares).

**5 New This Year**  
While the denomination operates on a fiscal year from July to June, your church may have a different fiscal year. The specific dates are not significant. Just remember to pledge for a 12-month cycle.

**4 Submit Your Pledge**  
Please submit your church's pledge to the stated clerk or treasurer of your classis. Kindly ensure that the denominational Director of Advancement is included in your communication.

**2 Determine Your Pledge**  
As a member of the CRCNA, your church's pledge towards denominational ministry shares is crucial for budget decisions and supporting our shared ministries. Please ensure your council prioritizes pledging to ministry shares as part of your budget discussion.

**3 Discuss Your Pledge**  
Ministry shares are a part of our covenant relationship with other CRC congregations. As part of this commitment to each other, classes will discuss ministry share pledges and giving at their fall meetings. Regardless of your congregation's budget cycle, expect to participate in a discussion about why ministry shares matter and what your church's participation will be.



[crcna.org/MinistryShares](http://crcna.org/MinistryShares)



# Canadian Denominational Ministry Shares Allocation

## Fiscal 2024-25 (Canada)

Calvin Theological Seminary.....	8.0%
Office of the General Secretary.....	12.6%
ReFrame Ministries.....	8.0%
Resonate Global Mission.....	20.1%
Thrive.....	18.5%
Canadian Ministries.....	32.8%

The Canada Ministry Office operates independently from the US Ministry Office, and doesn't cover any of its expenses. The Canadian office supports a broader range of ministries and programs, separate from those managed by the US office.

### Office of the General Secretary represents:

- Candidacy Committee
- Council of Delegates
- General Administration
- Synodical Administration
- *The Banner*
- Yearbook Reporting

### Canadian Ministries represents:

- Decolonization and Anti-Racism Collective
- Bridge App
- Canadian National Gathering
- Centre for Public Dialogue
- General Administration
- Indigenous Ministries

### Thrive, formally Congregational Ministries represents:

- Thrive - Faith Formation
- Thrive - Safer Churches
- Thrive - Disability Access
- Thrive - Racial Justice
- Thrive - Diverse Leadership
- Thrive - Pastor & Church Support
- Thrive - Chaplain Support
- Thrive - Justice
- Thrive - Worship

Calvin University receives a portion of U.S. ministry share gifts. Other Reformed universities such as Dordt University, Redeemer University, The King's University, and Trinity University do not. Congregations are encouraged to support these institutions **directly** if they are in your region, or if you have members who attend them.

## Online Giving

We offer a convenient online option for your church to send in ministry shares contributions as well as special gifts, missionary support and offerings. The ministry shares gifts can be given through our online giving portal at: [crcna.org/ministryshares/donate](http://crcna.org/ministryshares/donate).

**Online giving of ministry shares is only available if you allow the standard allocations** set by the Council of Delegates and reviewed by synod. We are not able to accept online gifts if you choose to create your own allocations. We apologize for this limitation of the online giving system.

**Ministry Shares Recurring Gift Option** Giving online gives you the flexibility of creating a recurring gift with a date you specify. You don't have to think about it again. Each month, on the date you set up, a gift will be transferred. An acknowledgement will be sent to you so that you are aware the gift was received.

**One-Time Ministry Shares Gift** You can do a one-time gift. This gives you the control of when your gifts are completed and also allows you to give by the mail at other times if you prefer. Online giving of your one-time gifts happen instantly and you don't have to wait for the mail. You will receive an acknowledgement within minutes of the gift having been received.

**Other Online Giving** If you support missionaries or have offerings for one of the CRCNA agencies or ministry programs, we invite you to give those gifts online as well. Please visit [crcna.org/canada/donate](http://crcna.org/canada/donate) to find the agency to whom you want to make a gift. You will find links to all the agencies, Institutions and ministry programs there. These gifts can also be set up as recurring gifts or one time gifts. We invite you to check out this great way of supporting the CRCNA.

These options are available and ready for you to take advantage of today. If you have additional questions about online giving do not hesitate to contact us. We would be happy to talk with you.



# Ministry Shares and Offerings Remittance Statement

Church name: \_\_\_\_\_ Date: \_\_\_\_\_

Church number: \_\_\_\_\_

Treasurer name: \_\_\_\_\_ Email/Phone: \_\_\_\_\_

Your Church's Fiscal Year: \_\_\_\_\_

Churches and the denomination operate on distinct fiscal schedules,  2024  2025  2026 kindly specify the ministry share year for which this check is intended:

**Ministry Shares Contribution** Subtotal \$

### Above-Ministry Share Gifts

When your church makes a contribution recorded as above-ministry shares this includes: designated offerings, missionary support, special-event giving, one-time gifts, etc.

Gift: \_\_\_\_\_ \$

Gift: \_\_\_\_\_ \$

Gift: \_\_\_\_\_ \$

Gift: \_\_\_\_\_ \$

Gift: \_\_\_\_\_ \$

Gift: \_\_\_\_\_ \$

Subtotal \$

Total Enclosed \$

### Give by Mail

Please make *one* cheque, payable to the Christian Reformed Church in North America (CRCNA) and mail to our Canadian office:

CRCNA  
% Finance Department  
3475 Mainway Dr  
PO Box 5070 Stn LCD 1  
Burlington, Ontario  
L7R 3Y8

Charitable Registration  
No. #856901285 RR0002

### Give by Electronic Funds Transfer

To give by electronic funds transfer, please email a copy of this remittance form to [giftentry-ca@crcna.org](mailto:giftentry-ca@crcna.org) and remit funds to:

Account Name: CRCNA Income Clearing  
Transit No: 01062  
Bank No. 010  
Account No. 2405911

### Give by Interac E-Transfer

To give by Interac e-transfer:

1. Email funds to [crcnaetransfer@crcna.org](mailto:crcnaetransfer@crcna.org)
2. Email a copy of this remittance form to [giftentry-ca@crcna.org](mailto:giftentry-ca@crcna.org) and indicate you have remitted by e-transfer

# Ministers' Pension

The CRCNA has defined benefit pension plans for ordained ministers of the Word serving in the United States and Canada. The primary features of the plans include four benefit groups:

- Retirement benefits commencing at age 66, or early retirement benefits in a reduced amount beginning at age 55.
- Long-term disability benefits provided through an insurance company.
- Survivors' benefits paid to a surviving spouse when death of a member occurs while in active service.
- Orphans' benefits paid to a member's orphaned children up to age 18, or to age 21 if in school.

To participate in the Ministers' Pension Plan (MPP), ordained pastors need to complete the MPP registration form and submit it to the pension office.

There are costs associated with participation in the Plan. Organized churches are expected to pay an amount determined on the basis of a per-member assessment amount multiplied by the number of professing members (or the annual direct cost of participation of their first/only pastor if that amount is greater). In addition, churches pay the direct costs associated with any additional ordained ministers in their employ. Emerging churches must pay the annual direct costs of their ordained pastors, but are not expected to pay based on per member assessments if they do not have an ordained Pastor.

For additional information on the Plan, or for information about the "special assistance fund" to help retired ministers who find themselves in severe financial need or who require help with their final retirement move, please visit [crcna.org/FinanceAdmin](http://crcna.org/FinanceAdmin). You may also contact the pension office directly at 616-224-0722 or by email at [pension@crcna.org](mailto:pension@crcna.org).

## Example of Ministers' Pension Fund Payments

### 2025 Annual Cost

	207 members or less	More than 207 members
First pastor	\$7,704	# of members x \$37.20
Additional pastors	\$7,704 each	\$7,704 each
No pastor (vacant)	# of members X \$37.20	# of members x \$37.20



## Ministers' Compensation Survey 2024

In the past, detailed surveys were sent to churches and pastors to gather information on base salary, housing, benefits, and other elements for our Ministers Compensation Survey. However, the number of returned surveys decreased over time which affected the reliability of the data. To ensure we provide more accurate and valuable information to churches, we adopted a new approach.

We currently rely on information received from ministers of the Word who are participants in the Ministers' Pension Plans in the United States and Canada. This group represents the majority of active ministers in the CRCNA. Participants in the pension program are required to report their total base salary and housing or parsonage allowance annually. We have utilized this data to compile the information presented in the following pages.

Why is this new method better? Firstly, the response group is larger, providing more reliable insights. Secondly, using averages of components is more useful than simply summing up compensation. The housing allowance for each minister depends on personal circumstances and local economic factors, which can vary significantly across classes and geographic areas.

What information does the survey include? There are two charts for each country of service. One chart displays the average total salary for ministers in each classis, combining base salary and housing factors. The other chart shows the salary range in relation to percentiles marked at 10% intervals for all ministers in the respective country.

For example, salaries at the 10th percentile are equal to or greater than those of 10% of ministers, and lower than the salaries of 90% of ministers in the country. The 20th percentile represents salaries that are equal to or greater than those of 20% of ministers, and lower than those of 80% of ministers, and so on.

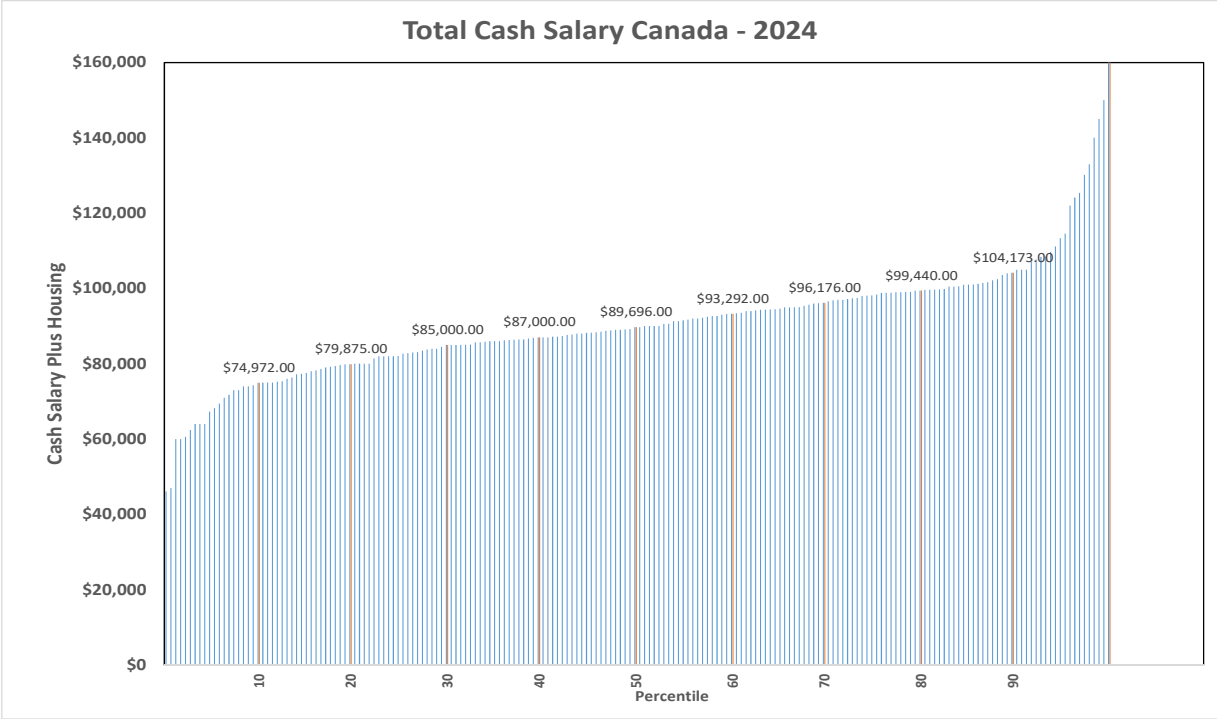
For more detailed pay data specific to your classis, we recommend reaching out to other churches in your area. If you are looking for a broader salary report for a particular position at your church, you may find useful information at [www.churchlawandtax.com/salary](http://www.churchlawandtax.com/salary).

We hope this approach to the Ministers Compensation Survey provides you with valuable insights and supports your decision-making process regarding minister compensation at both the church and classis level.

# 2024 Canadian Salary Averages by Classis (includes housing)

<b>Number of responses</b>	<b>196</b>
Classis Alberta North	\$90,114
Classis Alberta South	\$86,661
Classis BC Northwest	\$92,240
Classis BC Southeast	\$94,949
Classis Eastern Canada	\$83,410
Classis Hamilton	\$96,127
Classis Huron	\$87,233
Classis Lake Superior	\$76,998
Classis Niagara	\$88,013
Classis Ontario Southwest	\$90,781
Classis Quinte	\$89,147
Classis Toronto	\$95,465
Other	\$106,364

## Total Cash Salary - 2024



# Denominational Ministries

As the Christian Reformed Church in North America, we are called to express the good news of God's kingdom that transforms lives and communities.

We seek to carry out this calling individually, as congregations, as regional classes, and as an entire denomination in the firm belief that together we can do more. The following ministries reflect our denomination's calling—outlined in the following five ministry priorities—and were started by the congregations of the CRCNA to help us all work together for God's kingdom.

Though many ministries may fit into more than one ministry priority, they can generally be grouped as listed below. To learn more about each specific ministry, please visit [crcna.org](http://crcna.org) or check out the year-in-review summary of each ministry at [crcna.org/ministryreport](http://crcna.org/ministryreport).

## Faith Formation

As a community of believers, we seek to introduce people to Jesus Christ and to nurture their faith through all ages and stages of life.

- *The Banner*
- Thrive - Faith Formation
- Calvin University

## Global Mission

Called to be witnesses of Christ's Kingdom to the ends of the earth, we start and strengthen local churches in North America and around the world.

- ReFrame Ministries
- Resonate Global Mission

## Gospel Proclamation and Worship

Believing that faith comes through the hearing of God's Word, we proclaim the saving message of Jesus Christ and seek to worship him in all that we do.

- Calvin Theological Seminary
- Thrive - Worship

## Mercy and Justice

Hearing the cries of the oppressed, forsaken and disadvantaged, we seek to act justly and love mercy as we walk humbly with our God.

- Centre for Public Dialogue
- Anti-racism and Intercultural Conciliation
- Indigenous Ministries
- Thrive - Disability Access, Justice, Racial Justice, and Safer Church
- World Renew

## Servant Leadership

Understanding that the lifelong equipping of leaders is essential for churches and ministries to flourish, we identify, recruit and train leaders to be servants in the Kingdom of God.

- Candidacy
- Calvin Theological Seminary
- Thrive - Chaplain Support, Diverse Leadership, and Pastor & Church Support
- The Network

# 2025 Denominational Offering Calendar

## January

- 1 - (Wed) New Year's Day
- 6 - (Mon) Epiphany
- 12 - ReFrame Ministries
- 19 - Sanctity of Human Life Sunday - Thrive

## February

- 9 - Ministry Shares
- 17 - Family Day
- 23 - World Renew - Canadian Foodgrains Bank

## March

- 5 - (Wed) Ash Wednesday
- 9 - First Sunday of Lent - Justice and Hope Sunday - Centre for Public Dialogue
- 12 - (Wed) Annual Day of Prayer
- 16 - Thrive

## April

- 13 - Palm Sunday - Calvin Theological Seminary
- 18 - (Fri) Good Friday
- 20 - Easter Sunday - Resonate Global Mission
- 27 - Abuse Awareness Sunday - Thrive

## May

- 1 - (Thu) National Day of Prayer
- 11 - Mother's Day - World Renew
- 19 - Victoria Day
- 25 - ReFrame Ministries
- 29 - (Thu) Ascension Day

## June

- 8 - Pentecost - Resonate Global Mission
- 13 - Synod begins - Synod meets June 13 - 19
- 15 - Trinity Sunday, Father's Day - Candidacy Committee
- 22 - Indigenous Ministry
- 29 - Refugee Sunday - World Renew

## July

- 1 - Canada Day

## August

## September

- 1 - Labor Day
- 7 - Calvin University
- Mission Emphasis Week (Sept. 14 - 21)
- 21 - Resonate Global Mission
- 28 - Ministry Shares

## October

- All Nations Heritage Week (Sept. 29 - Oct.5)
- 5 - All Nations Heritage Sunday - Thrive
- 13 - (Mon) Thanksgiving Day
- Disability Awareness Week (Oct. 13 - 19)
- 19 - Disability Awareness Sunday - Thrive
- 26 - Reformation Sunday
- World Hunger Awareness (Oct. 20 - Nov. 2)

## November

- 2 - World Hunger Sunday - World Renew - World Hunger
- 9 - International Day of Prayer for the Persecuted Church - ReFrame Ministries
- 11 - (Tues) Remembrance Day
- 16 - Chaplaincy Sunday - Thrive
- 23 - Resonate Global Mission
- 30 - First Sunday of Advent

## December

- 7 - ReFrame Ministries
- 25 - (Thurs) Christmas Day - World Renew
- 31 - (Wed) New Year's Eve

## Additional Resources

### Bridge App

The Bridge App is a mobile application for smartphones and tablets (Apple and Android) that supports the ministry of the local church and the community it serves, in ways that are relational, missional, and local.

Through a core set of functions (Announcements, Events, Pray, Watch, Directory, Give, etc.), The Bridge App seeks to strengthen the bonds of community within a congregation, allowing app users to be more deeply connected to the ministries of their local church. Through additional functions such as Bible, Devotions/Today, Resources and Connected/News, The Bridge App seeks to support the spiritual growth ministry of the local church.

The Bridge App facilitates giving to the local church's ministry by way of the donor self administering their own donations. The Bridge App enables local church members to make one-time or recurring donations via credit card or bank account/debit to the budget and ministries of the local church.

To learn more about The Bridge App and its features, you can visit:  
<https://www.crcna.org/resources/church-resources/bridge-app>

### Pre-Authorized Remittance (PAR) Program

PAR stands for Pre-Authorized Remittance. PAR is a "direct debit" program that allows people to give through an automatic monthly withdrawal from their bank account. You may already have automatic debits from your bank account to pay for insurance, cable TV, taxes, or your mortgage. If so, then you understand the PAR principle. It means regular contributions throughout the year.

As The Bridge App Give function is self-administered and offers self-directed functionality with more options for participants, we see greater participation of churches in using The Bridge App and churches are encouraged to consider migrating from PAR to the Bridge App.

For further general information concerning the PAR program, or to enroll your congregation, please call (800) 730-3490 or email [par@crcna.org](mailto:par@crcna.org).

### Special Assistance Fund

The Special Assistance Fund provides assistance for retired Ministers of the Word who find themselves in severe financial need and may also provide for the final retirement move of a Minister of the Word.

More information is available at [crcna.org/pension](http://crcna.org/pension). Please feel free to contact the pension office directly with any question at 616-224-0722 or by email at [pension@crcna.org](mailto:pension@crcna.org).

**Organizations Recommended for Financial Support in 2025**

Please Note: The action of Synod 1992 related to the financial support provided by Christian Reformed churches relative to these agencies:

*" . . . in light of the growing number of agencies seeking recommendation for financial support, [synod] remind[s] the congregations of the synodical decision of 1970 wherein "synod urge[d] all the classes to request their churches to pay denominational causes before making gifts to nondenominational causes on the synod approved accredited list.Grounds: Our denominational causes should have priority in our giving. . . . "*

*(Acts of Synod 1970, p. 81)*

Denominational agencies, institutions, and ministries recommended to the churches for one or more offerings Synod 2024 recommends the following denominational agencies and institutions for one or more offerings (Acts of Synod 2024, p. 952).

	<b>Canadian Business Number</b>
1. The Banner	856901285 RR0002
2. Calvin Theological Seminary	(per Schedule VIII)
3. Calvin University – above ministry-share needs	(per Schedule VIII)
4. Thrive	856901285 RR0002
5. Centre for Public Dialogue (Canada)	856901285 RR0002
6. Indigenous Ministries (Canada)	856901285 RR0002
7. ReFrame Ministries	13240 2090 RR0001
8. Resonate Global Mission – two offerings per year	856901285 RR0002
9. World Renew –four offerings per year because the agency receives no ministry share support	118857366 RR0001

**Note about Recommended Organizations**

Synod 2023 adopted a motion to discontinue the practice and policy of reviewing and recommending charitable organizations to CRC churches for offerings (cf. Acts of Synod 2023, p. 986).

The Church Administration and Finance Guide ([crcna.org/resources/church-resources/church-administration-finance](http://crcna.org/resources/church-resources/church-administration-finance)) contains guidelines from the Office of General Secretary to assist churches in their vetting process of charitable organizations being considered for offerings.

# Accredited Agencies

## Nondenominational organizations recommended for financial support but not necessarily for one or more offerings

Please Note: The action of Synod 1992 related to the financial support provided by Christian Reformed churches relative to these agencies:

*" . . . in light of the growing number of agencies seeking recommendation for financial support, [synod] remind[s] the congregations of the synodical decision of 1970 wherein "synod urge[d] all the classes to request their churches to pay denominational causes before making gifts to nondenominational causes on the synod approved accredited list. Grounds: Our denominational causes should have priority in our giving. . . ."*

*(Acts of Synod 1970, p. 81)*

### Note about Recommended Organizations

Synod 2023 adopted a motion to discontinue the practice and policy of reviewing and recommending charitable organizations to CRC churches for offerings. The Office of General Secretary provides the following guidelines to assist churches in their vetting process of charitable organizations being considered for offerings:

#### A. General Requirements

The organization must:

- have been in existence for a minimum of three years.
- be closely related to our integral work.
  - for the CRCNA that was: works of mercy, of Christian education, or the distribution of the Word of God.
  - This included affiliated colleges and universities (Dordt, King's, Redeemer, Trinity).
- be closely allied with our ecclesiastical mission.
- agree with the CRCNA's fundraising ethical guidelines.
- not compete directly with existing denominational ministries.

#### B. Program Requirements

- A statement of the purpose along with clearly identified goals of the organization.
- Clearly outlined changes to purpose and goals if those have taken place in the last year.
- A statement describing new programs or changes in current programs.
- An explanation of programs the organization is no longer engaged in.

- Geographical area served.
- List of degree programs offered or soon to be offered (if applicable).
- Corporate bylaws, and/or changes to bylaws.

#### C. Financial Requirements

To analyze the financial conditions of the various organizations asking for financial support, such organizations are to provide the following information:

- Federal Employer ID number in the US; Charity Registration Number in Canada.
- Most recent financial statement, audited or reviewed by a Certified Public Accountant or Chartered Accountant.
- Current and previous fiscal year's operating budget, including the percentage attributed to program and support expenditures.
- Statement of the amount of contributions received from Christian Reformed Church congregations and the percentage this represents of total contributions.
- Statement indicating a fidelity bond is in effect and the amount of that bond coverage.

- Financial analysis including, but not limited to, the following:
  - Days operations coverage =  $(\text{cash} + \text{investments} + \text{other liquid current assets} - \text{current liabilities}) / 250$
  - Dollar and percent change in net assets from the prior year
- Percent overhead =  $(\text{management and general} + \text{fund raising}) / \text{total expense}$
- Comparison of net asset levels over the prior three years
- Source of current assets during the prior three years



## Together, We Do More

As the Christian Reformed Church in North America, we express the good news of God's kingdom that transforms lives and communities worldwide. Our denominational ministries and initiatives reflect our shared, five-fold calling of: Faith Formation, Global Mission, Gospel Proclamation & Worship, Servant Leadership, and Mercy & Justice.

As individuals and congregations, we seek to carry out these callings in our lives. We also do it together through regional assemblies (called classes) and through the denominational ministries below, in the firm belief that together we can do more.

## Agencies



## Educational Institutions



## Publications



# How Can We Help?

**You and your church now have three options for easier access to CRC ministries and resources.**



## Click

Search hundreds of resources from CRC ministries and churches.

Try it out at  
[crcna.org/Resources](https://crcna.org/Resources)



## Call

Got a ministry question but not sure who to call? We can help.

Give us a shout at  
**800-730-3490**



## Chat

Oh yeah, we chat too. Type and we'll type back.

Chat from any page at  
[crcna.org](https://crcna.org)

If you have a ministry need and wonder if your denomination can help, just click, call, or chat.

**We're here to serve.**



**Christian  
Reformed  
Church**