CHAPTER X: FINANCE

1. Annual Mission Offering

1. The Mission Offering shall be held each year and shall take place no later than the final week of December.
2. The Mission Offering shall be divided into three parts:

   (a) the first part for the Conference Fund;

   (e) the second part for the Education Fund;

   (f) the third part for the Trustees' Fund.

Unless a town is able to fulfil a different specific commitment, the Mission Offering shall continue to be divided equally among Conference, Education and the Trustees.

3. **General Treasurer of the Church and assistants.** The President of the Church shall be the General Treasurer. Assistance shall be provided by the Regional Chairpersons, the General Secretary, and committees in Tongatapu, Vava'u, Ha'apai, 'Eua, Niua Toputapu and Niua Fo'ou.
4. No security instrument, Trustees' instrument, mortgage, loan, advance or borrowing entered into by any part of the Free Wesleyan Church of Tonga shall be accepted or made legally binding without prior approval from Conference or the Conference Committee. Where borrowing is approved, all documents relating to it shall be signed by any two of the following four officers:

   (a) President of the Church;

   (e) General Secretary of the Church;

   (f) Finance Secretary;

   (h) Church Lawyer.
5. A Church Auditor shall be appointed to audit the finances of the Church.

2. The Promise Fund

1. The Promise Fund contribution of each Catechumen shall be twenty-four shillings (24s) per quarter.
2. An offering shall be taken in every congregation on the Sunday preceding the Quarterly Meeting.
3. The Promise Fund shall not be used for any purpose other than allowances or gifts to Ministers.

3. Gifts and Allowances to Ministers

1. Gifts and allowances to Ministers shall be provided from the Promise Fund and from the Quarterly Meeting offering.
2. For Ministers in active appointment:

   (a) the amount shall be determined by the Annual Conference;

(e) Conference may authorise the Quarterly Meeting to provide an allowance to Ministers who are without a Circuit appointment, but this does not include Retired Ministers;

(f) Conference may from time to time establish additional assistance or allowances for Ministers;

(h) the allowances of Ministers serving in the Departments of Christian Education and Evangelism shall be paid from the Promise Fund so that the other needs of those Departments may be met from their annual income.

3. **Overseas Ministers and Missionaries.** If an overseas Minister or lay missionary is supported by the Church in Tonga, that person shall receive support in accordance with the provisions applied by the Overseas Mission organisation in Australia to workers of comparable status.

4. Gifts to Stewards

1. Local Stewards shall receive an allowance of $10.00 per quarter from the Local Fund.

5. Retirement Fund

1. The Retirement Fund for Ministers and Ministers' Widows, established by Conference in 1951 to assist Ministers' Widows, shall be administered and reported on by the President of the Church. The President may appoint another person to assist in this work.
2. When a Minister is first appointed to a Circuit or other appointment recorded in the Conference Stationing List, the Minister shall provide the President with an official birth registration record.
3. Every Minister in active appointment shall contribute $4.00 each month to the Retirement Fund. Conference shall contribute $48.00 each year for every Minister in active appointment, payable quarterly. If the Minister's own contributions are fully paid by the end of a quarter, Conference shall contribute a further $8.00 for that quarter to that Minister's Retirement Fund account.
4. Retirement Fund money shall be deposited in a bank in Tonga or overseas. Acting prudently, the President may also invest funds in bonds or investment funds.
5. The President is authorised to operate the relevant financial accounts and deposit or invest funds in accordance with clause 4 above.
6. When a Minister becomes a Retired Minister, the Minister shall be entitled to the whole amount personally contributed to the Retirement Fund together with the interest credited to his or her account.
7. When a Minister reaches sixty-five years of age, the Minister may receive from the Retirement Fund part or all of his or her personal contributions together with credited interest. A Minister wishing to do so shall notify the President in

writing. The President and Conference Committee have authority to approve payment.

8. At the end of the quarter following the Conference at which a Minister retires, the Minister shall begin to receive an annual allowance from the Retirement Fund calculated at $10.00 for each year in active appointment. This allowance shall be paid in quarterly instalments and shall continue until the end of the quarter immediately preceding the Minister's death.
9. A Retired Minister may elect to receive a lump-sum payment equivalent to ninety-six months of the allowance instead of the continuing allowance under clause 8. The Minister shall notify the President in writing. After payment of that lump sum, neither the Minister nor the Minister's Widow shall have any further entitlement from the Retirement Fund.
10. At the end of the first quarter following the death of a Retired Minister who had been receiving an allowance under clause 8, the Minister's Widow—provided she was the Minister's wife at the time he became a Retired Minister—shall begin to receive an annual allowance equal to nine-tenths (9/10) of the allowance formerly received by her husband. It shall be paid quarterly and continue until the end of the quarter immediately preceding her death.
11. A Widow receiving a quarterly allowance under clause 10 may elect to receive a lump-sum payment instead. The amount shall be calculated as nine-tenths (9/10) of the difference between ninety-six months of the allowance and the number of months for which her husband had already received the allowance. She shall notify the President in writing, and after the lump sum has been paid she shall have no further entitlement under the Retirement Fund.
12. If a Minister dies while still in active appointment, the Minister's Widow shall receive the whole amount personally contributed by her husband together with the interest credited to the account.
13. At the end of the first quarter following the death of a Minister who was still in active appointment, the Minister's Widow shall begin to receive an annual allowance from the Retirement Fund equal to nine-tenths (9/10) of the allowance her husband would have received had he remained in active appointment until age seventy and then retired. The allowance shall be paid quarterly and continue until the end of the quarter immediately preceding the Widow's death.
14. A Minister's Widow may elect to receive a lump-sum payment equivalent to eighty-four months of the allowance in place of the quarterly allowance under clause 13. She shall notify the President in writing. After payment of the lump sum, she shall have no further entitlement under the Retirement Fund.
15. If a Minister dies and there is no surviving Widow, the President and Conference Committee shall determine how the Minister's own contributions to the Retirement Fund, together with credited interest, are to be dealt with.
16. If the Minister has surviving children, the money may be distributed among them or held in trust and later applied towards their education.

17. If there are no biological children, the President and Conference Committee may determine which person or persons should receive all or part of the money. This may include persons raised or supported by the Minister, even if they were not legally adopted, and persons for whose care the Minister had responsibility.
18. If there is no person considered entitled to receive the money or any part of it, the money shall revert to the Retirement Fund.
19. In all such matters, the decision of the President and Conference Committee shall be final.
20. If a Minister retires from active appointment before reaching sixty-five because of illness certified by a medical doctor, the Minister and the Minister's Widow shall be entitled to benefits from the Retirement Fund in accordance with clauses 6, 7 and 8. The annual allowance paid during the Minister's lifetime shall not be less than one-half of the retirement allowance the Minister would have expected to receive on retiring at seventy.
21. If a person ceases to be recognised as a Minister by decision of Conference, or resigns from ministry, that person shall receive from the Retirement Fund all personal contributions together with credited interest, but shall have no entitlement to any other Retirement Fund benefit.
22. If a Minister temporarily withdraws from active appointment because of illness, the Minister may preserve his or her standing in the Retirement Fund by paying $108.00 per year during the period away from active appointment.
23. If a Minister is left without an appointment by Conference, that period shall not be counted when calculating entitlement under the Retirement Fund. The Minister may, however, elect to pay a personal contribution of $48.00 per year.
24. A Minister sent overseas by Conference for study may, if desired, continue making Retirement Fund contributions in accordance with clause 3 above and shall then be treated as continuing in active appointment for the purposes of the Retirement Fund.
25. If a Minister is employed in a Department but the appointment is not funded through Conference, and the Minister continues personal contributions to the Retirement Fund, the school or Department employing the Minister shall contribute the employer portion specified in clause 3 above.
26. If a Minister's Widow remarries, her entitlement under the Retirement Fund shall cease immediately.