



## THE DIOCESAN SYNOD OF FREDERICTON

168 CHURCH STREET, FREDERICTON NB E3B 4C9

(506) 459 1801 x1003 [o] (506) 406 0582 [f]



Memo to: Parish Officers

From: The Rev. David Peer, Secretary of Synod

Subject: **2020 Annual Parish Returns and 2021 Officers and Contacts**

Date: 4 February 2021

Per Canon Five, please ensure that the 2020 statistical and financial returns as well as elected officers and appointed contacts for 2021 are entered/submitted **as soon as feasible and no later than May 15, 2021**. This information is both canonically required and forms part of the annual diocesan reporting to the ACC national office. The deadline has been extended for this year only recognizing that annual meetings may be delayed.

### Parish Returns Submitted via DIMS

Statistical and financial returns for 2020 as well as 2021 updates to parish officers and contacts are submitted through the [Diocesan Information Management System](#) (DIMS) accessible from the diocesan website (link is in the upper right corner of any page). See further instructions below.

#### Canon Five s. 7:

*The Incumbent of each parish and mission shall forward annually to the Secretary of the Synod in a form and on a date prescribed by regulation:*

- (a) an annual report,*
- (b) a copy of the financial statements, accounts and other information received at the annual meeting of voting members of the parish or mission pursuant to clause 2(1)(d) of Canon Six,*
- (c) an annual statistical return, and*
- (d) a report of the election or appointment of wardens, lay delegates to the Synod, the Vestry Clerk and the Parish Treasurer.*

### Annual Report and Financial Statements

In addition, please deliver or mail one copy of the parish annual report, including the financial statements, duly reviewed per [Canon Six](#) s. 4 (1) (k.1). A [checklist and certification form](#) is available to help with the financial review process.

### Missional Measurables Survey

This form was added to the parish package two years ago as an optional item. This form will remain optional for this year as well and will then be adjusted as necessary once the pandemic is over to support the Mission Action Plans that Synod requested from each parish. Note, this form is not in DIMS; please submit by mail or email (office@anglican.nb.ca). The form is available in [Word](#) and [PDF](#) formats.

## Using DIMS

In DIMS, use the Parish Maintain screen on which you should see buttons for Parish Statistics, Parish Financials and Baptisms as well as the Parish Groups lists. When beginning to enter statistical and financial data, use the "Create New Year" button and enter **2020** (not 2021) in the Year field. Be sure to use the **Update button** at the bottom of the online form to save your work. Please also note that the system will time out without warning, so it is recommended that you update at regular intervals.

Parish Officer name and contact information is as of your parish annual meeting this year (2021) and is also due by the May 15 deadline. To facilitate this update, you might want to print your current parish profile report (Parish Reports > Parish Profile Report - Print) and make note of changes required, including contact data. When adding **new person records** in DIMS, do not just add person names but also include contact information, including dwelling and email addresses and telephone number. If an officer or synod delegate does not have an email address, please consider adding the parish or the incumbent's email address to facilitate communication. Please also ensure all contact information is updated throughout the year as it changes.

Baptisms may be entered anytime throughout the current year.

If you have misplaced, forgotten or need the parish username and password, contact [Cheryl](#) or [Ben](#) at the Synod Office. Always keep your username and password secure.

## Working Forms

Printable "working forms", including the checklist for the financial review, can be downloaded from the [Resources for Parish Officer page](#) to assist in preparing the information for entry and, if necessary, as a way to make a submission by paper copy. There is no need to submit returns both ways ... DIMS entry is the secure method to submit and will help to avoid transcription errors ... the working forms are for convenience in preparing the DIMS return or for parish records. Only mail in working forms if you experience significant technical difficulties in using DIMS.

## Where there is no incumbent

The requirement for the submission of parish returns exists for all parishes, whether there is an incumbent appointed or not. If necessary, church wardens need to assure this task is completed. If help is needed and supply or interim clergy are unable to provide it, please contact the Synod Office prior to the submission deadline. We will be happy to assist.

David Peer (The Rev.)  
Secretary of Synod



# The Diocesan Synod of Fredericton

115 Church Street, Fredericton NB E3B 4C8

(506) 459 1801 [o] (506) 460 0520 [f] <http://anglican.nb.ca>



## Parish Annual Statistical Return

Parish of \_\_\_\_\_

Year \_\_\_\_\_

### Section 1 - Population Summary

#### **Congregation:**

Number of Congregations :

#### **Households:**

Families :

Individuals :

#### **Membership:**

Children :

Adults :

#### **Other:**

Confirmed Persons :

Communicants :

Identifiable Givers :

### Section 2 - Parish Groups and Roles Summary

#### **Layreaders:**

Parochial :

Diocesan :

Episcopal :

#### **Church School Information:**

Schools :

Teachers :

Students :

Attendance :

#### **Parish Groups:**

Men's Groups - # Groups :

Total Membership :

Women's Groups - # Groups :

Total Membership :

Youth Groups - # Groups :

Total Membership :

Choirs - # Groups :

Total Membership :

Study Groups - # Groups :

Total Membership :

Other Groups - # Groups :

Total Membership :

### Section 3 - Worship Services Summary

#### **Celebrations of Holy Eucharist / Holy Communion:**

Inside Church :

Outside Church :

On Sundays :

On Weekdays :

#### **Administration of Reserved Sacrament:**

Reserved Sacrament Services :

#### **Other Services:**

Matins :

Evensong :

Lessons & Carols :

Funerals :

Baptism :

Marriage :

Confirmation :

Reaffirmation :

Reception :

Holy Unction :

Other :

#### **Total Services:**

On Sundays :

On Weekdays :

### Section 4 - Number of Individuals

#### **Making:**

Easter Communion :

Communion by Reserved Sacrament :

#### **Other Yearly Totals:**

Normal attendance on Sundays (estimate) :

Attendance at Easter worship

Attendance at Pentecost worship

Attendance on Second Sunday in September

Attendance at Christmas worship

Number Buried :

Number Baptized :

Number of Marriages :

Number of First Communions :

Number of Confirmations :

Number of Reaffirmations :

Number Received from other Communions :

#### **Yearly grand total (attendance):**

On Sundays :

On Weekdays :

Section 1 - Population Summary

**Number of Congregations** - equal to the number of active worship points in the parish

**Families** - a household with two or more individuals who claim to be Anglican

**Individuals** - a person who lives alone or is the only person in a household who claims to be Anglican

**Children** - members of Anglican households under the age of 16 years

**Adults** - Anglican members of a household 16 years of age or over

**Confirmed persons** - persons whose names appear on the parish list and are confirmed

**Communicants** - persons who have made Communion according to page 66 BCP rubric

**Identifiable Givers** - persons who are on the parish list and receive an income tax receipt for offerings

Section 2 - Parish Groups and Roles Summary

**Parochial Layreaders** - layreaders holding a current "parochial" or "in training" license (blue)

**Diocesan Layreaders** - layreaders holding a current "diocesan" license (purple)

**Episcopal Layreaders** - layreaders holding a license but who are currently inactive and requested to be recorded as "on the Bishop's list"

**Schools** - number of separate church schools in the parish (excluding VBS)

**Teachers** - number of individuals who have taught church school during the year

**Students** - number of individuals who have attended church school during the year

**Attendance** - "normal" or usual attendance at church school

**Men's Groups** - number of groups with adult male membership

**Total membership** - total number of members in the group

**Women's Groups** - number of groups with adult female membership

**Youth Groups** - number of groups with membership under age 25 years

**Choirs** - number of choirs or singing groups in the parish

**Study Groups** - number of groups meeting regularly in church, home or other setting

**Other groups** - all other official groups not covered in categories above

Section 3 - Worship Services Summary

Celebration of the Holy Eucharist / Holy Communion

**Inside Church** - celebrations of the Holy Eucharist in church buildings

**Outside Church** <sup>1</sup> - celebrations of the Holy Eucharist in homes, nursing homes, chapels or other settings and recorded in the Vestry Book

**On Sundays** <sup>2</sup> - recorded celebrations taking place on Sundays (includes celebrations in homes, nursing homes or other settings)

**On Weekdays** - recorded celebrations taking place on a day other than Sunday (includes celebrations in homes, nursing homes or other settings)

**Reserved Sacrament Services** - services where the Reserved Sacrament was administered (not a celebration) to one or more individuals at home or in other settings

**Mattins** - recorded public services of morning prayer

**Evensong** - recorded public services of evening prayer

**Lessons and Carols** - recorded services of Lessons and Carols (festive or other)

**Funerals** <sup>3</sup> - number of funeral services recorded taking place in the church

**Baptism** - number of services where the Sacrament of Holy Baptism was celebrated

**Marriage** - number of services where the Sacrament of Marriage was celebrated

**Confirmation** - number of services in which the Bishop confirmed

**Reaffirmation** - number of services with the Bishop in which there were liturgical reaffirmations of faith

**Reception** - number of services with the Bishop in which there was liturgical reception of confirmed individuals from another communion (ie Lutheran or Roman Catholic)  
**Holy Unction** - number of services during which there was a liturgical administration  
**Other** - any other liturgical event not included in the other categories  
**On Sundays** - total number of recorded services of worship on Sundays  
**On Weekdays** - total number of recorded services of worship on days other than Sunday

## Section 4 - Number of Individuals

**Easter Communion** - the number of individuals making Communion at Easter (includes those who made private Easter Communion)

**Communion by Reserved Sacrament** - the number of administrations of the Reserved Sacrament

**Normal attendance on Sundays (estimate)** - an indication of the size of a "normal" or "usual" Sunday attendance on a typical Sunday in all congregations

**Attendance at Easter worship** - includes the Eve and all Easter Sunday services

**Attendance at Pentecost worship** - on the Day of Pentecost and any related services

**Attendance on the Second Sunday in September** - total worship attendance

**Attendance at Christmas worship** - all Christmas Day services including the Eve

**Number Buried** <sup>4</sup> - individuals for whom funeral services were conducted

**Number Baptized** - individuals to whom baptism was administered

**Number of Marriages** - couples married

**Number of First Communions** - individuals making First Communion as a result of a Children and Communion program

**Number of Confirmations** - individuals confirmed by the Bishop

**Number of Reaffirmations** - individuals who reaffirmed their faith in a liturgical reaffirmation with the Bishop

**Number Received from other Communions** - confirmed individuals participating in a liturgical reception from another denomination (ie Lutheran or Roman Catholic)

Yearly Grand Totals <sup>5</sup>

**On Sundays** - the total number of individuals recorded as attending a Sunday service in the parish (add all attendance records on Sundays)

**On Weekdays** - the total number of individuals recorded as attending a weekday service in the parish (add all attendance records on weekdays)

- 
1. Liturgical events as services of worship "from or of" the Church are recorded in the Vestry Book. These include Sacramental ministry to those unable to be present in the church building, blessing of a home, marriage, etc..
  2. Worship including recordable liturgical actions in Section 3 will inevitably appear to be recorded twice. (eg a service of Holy Eucharist with Baptism, Confirmation, Reaffirmation and/or Reception, although one liturgical event, will be recorded once in each of the specific categories but as one celebration of the Holy Eucharist on Sunday.) It is understood that acts of Christian Initiation are in the context of the Holy Eucharist.
  3. Burial or funeral services held in other locations (eg funeral home chapel or a church outside the parish) are not usually recorded in the church Vestry Book and should be recorded at the location of the service if records exist. All "burials" conducted as a ministry of the parish by the incumbent or other minister are recorded under Section 4 - Number of Individuals.
  4. The term "burial" refers here to a funeral service being conducted rather than the committal of a body to the ground. A committal may take place at a time and/or place other than the funeral and its location should be recorded in the original burial register entry as part of the complete burial record.
  5. This number intentionally requests the running ("grand") total of attendances, making other calculations possible. It is recognized that extraordinary circumstances will at times cause totals to inaccurately represent the "normal" worship patterns of a parish, however they will give an actual indication of the liturgical ministry to individuals during the year.

December 2013



## Diocese of Fredericton Statistics for Mission: January to December 2020

PARISH: \_\_\_\_\_

The first question considers the **October Count** of the number of people attending your church for **services and other acts of worship** during the first 4 weeks of October. This includes the number of people attending on Sundays and during the week (Monday – Saturday). Please include any innovative and/or fresh expressions of church. (an activity or worship service created primarily for the benefit of those who are not yet or lapsed members of the congregation.)

You are asked to enter a count for each of the first 4 weeks of October. The count is split into Sundays and weekdays; adults and children; and type of gathering (worship, fresh expression and community based).

**Number of services:** The number of worship service or fresh expressions held on Sundays & weekdays. Enter '0' if there were none.

**Fresh Expressions:** Gatherings focused primarily on those who are not yet members of the parish. Fresh expressions can be quite varied. (See last page for chart)

**Community gatherings:** These are services not held in your building(s) that are focused on the community.

**Adults:** 16 years old and over; please include those leading the gathering(s).

**Children & Young People:** Under 16 years old.

**Please include:**

- Clergy and other ministers attending and/or leading gatherings;
- Adults and children attending Sunday schools and/or similar activities;
- Attendance at baptisms (including any visitors);
- Any other church-based activities in which worship is the primary purpose;
- Attendance at services outside the building(s) – e.g., in homes, nursing/seniors' homes, prisons and/or hospitals.

**Please do not include:**

- Attendance at weddings or funeral services;
- Activities with only some worship element (in home groups, parents & tot groups, youth groups, Alpha courses, social events – suppers, etc...)

### 1. How many people attended your church in October?

Week 1	# of Services	Adult			Children & Young People		
		Church	Fresh Expressions	Community Based	Church	Fresh Expressions	Community Based
Sunday							
Weekdays							

Week 2	# of Services	Adult			Children & Young People		
		Church	Fresh Expressions	Community Based	Church	Fresh Expressions	Community Based
Sunday							
Weekdays							

Week 3	# of Services	Adult			Children & Young People		
		Church	Fresh Expressions	Community Based	Church	Fresh Expressions	Community Based
Sunday							
Weekdays							

Week 4	# of Services	Adult			Children & Young People		
		Church	Fresh Expressions	Community Based	Church	Fresh Expressions	Community Based
Sunday							
Weekdays							

## 2. How often do you (and your ministry team) lead acts of worship in the community?

This question refers to acts of worship in building(s) that are not owned/occupied by your parish (or the diocese); e.g., a nursing home. Include any community gatherings of worship led by a person who holds a license for ministry (lay or ordained) within the diocese. Select the best option.

Never	Occasionally	Once or twice a year	Once a month	Bi-monthly	Weekly	More than once a weekly

The following questions are your **worshipping community**. Think about your regular community at the end of the previous year.

- Include anyone who attends your church regularly (at least once a month);
- Include all congregations in your parish (including fresh expressions);
- Do not include visitors (e.g., Christmas/Easter, baptism guests, etc...);
- Do not include people who consider their 'home' church to another parish or church;

## 3. How many people were in your worshipping community at the end of the previous year (average)?

Total	Children (0-10)	Young People (11-17)	Adults (18-69)	Adults (70+)

## 4. How has your worshipping community changed during the previous year?

- If you know how many people have left/joined your worshipping community but you do not know their reasons for leaving or joining, please enter the total figures (or your best estimate) only.
- If there is no one in a particular category, place a '0'.
- Do not count as joiners or leavers members of your worshipping community who move from 'children and young people' to 'adult'.

How many adults and children JOINED your worshipping community during the previous year?					
	TOTAL	First Time	Moved into Area	Moved from a local church	Returned to church
Adults (18+)					
Children & Youth People					

How many adults and children LEFT your worshipping community during the previous year?						
	TOTAL	Death or Illness	Moved away	Moved to another church	Not worshipping anywhere	Other/Don't know
Adults (18+)						
Children & Youth People						

**5. What regular fresh expression(s) of church are supported by your parish?**

*There is space for three fresh expressions. If you have more, please continue on an additional sheet. Do not include Alpha courses or outreach activities that do not include worship.*

☐ **None.** (If your parish did not support any fresh expressions during the previous year, place an x here and leave the rest of this section blank.)

Name	
Description of activity	
Where is it held? (check all that apply)	<input type="checkbox"/> Church <input type="checkbox"/> Church Hall <input type="checkbox"/> Other (please note where): _____
How often?	<input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other: _____
Target age group? (check all that apply)	<input type="checkbox"/> All ages <input type="checkbox"/> Family <input type="checkbox"/> 0-4 <input type="checkbox"/> 5-10 <input type="checkbox"/> 11-17 <input type="checkbox"/> 18-39 <input type="checkbox"/> 40-69 <input type="checkbox"/> 70+
Who attends? (check all that apply)	<input type="checkbox"/> Attendees include people who regularly come to other services. <input type="checkbox"/> Attendees include people who occasionally come to other services. <input type="checkbox"/> Attendees include people who never come to other services.

Name	
Description of activity	
Where is it held? (check all that apply)	<input type="checkbox"/> Church <input type="checkbox"/> Church Hall <input type="checkbox"/> Other (please note where): _____
How often?	<input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other: _____
Target age group? (check all that apply)	<input type="checkbox"/> All ages <input type="checkbox"/> Family <input type="checkbox"/> 0-4 <input type="checkbox"/> 5-10 <input type="checkbox"/> 11-17 <input type="checkbox"/> 18-39 <input type="checkbox"/> 40-69 <input type="checkbox"/> 70+
Who attends? (check all that apply)	<input type="checkbox"/> Attendees include people who regularly come to other services. <input type="checkbox"/> Attendees include people who occasionally come to other services. <input type="checkbox"/> Attendees include people who never come to other services.



Name	
Description of activity	
Where is it held? (check all that apply)	<input type="checkbox"/> Church <input type="checkbox"/> Church Hall <input type="checkbox"/> Other (please note where): _____
How often?	<input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other: _____
Target age group? (check all that apply)	<input type="checkbox"/> All ages <input type="checkbox"/> Family <input type="checkbox"/> 0-4 <input type="checkbox"/> 5-10 <input type="checkbox"/> 11-17 <input type="checkbox"/> 18-39 <input type="checkbox"/> 40-69 <input type="checkbox"/> 70+
Who attends? (check all that apply)	<input type="checkbox"/> Attendees include people who regularly come to other services. <input type="checkbox"/> Attendees include people who occasionally come to other services. <input type="checkbox"/> Attendees include people who never come to other services.

**6. How many baptisms of a child were held in your parish during the previous year?**

	Infants (<1 year)	Children (1-4)	Children (5-12)	Youth (13-18)	Adults (19+)
Number of <b>baptized</b> individuals					
Thanksgiving for A Birth					

**7. How many marriages and services of prayer and blessings after a civil marriage were held in your parish during the previous year?**

Number of couples <b>married</b> in your parish.	
Number of couples for whom a <b>service of blessing</b> was held (after a civil marriage).	

**8. How many funeral services were held at or on behalf of your parish during the previous year?**

- Include all funerals that were held in your church;
- Include all funerals or burials officiated by any member of your ministry team (layreaders, clergy, deacons, evangelists, parish workers) at a funeral home or cemetery.

Number of deceased for whom a <b>funeral service was held at your church.</b>	
Number of deceased for whom a full <b>funeral service</b> was officiated by a member of your ministry team at funeral home or cemetery.	

Looking back across the previous year, were there any **exceptional circumstances** (e.g., an interim ministry or building projects) or **significant changes** that may have led to **unusual** figures in this return?

--

9. Finally, there is a special focus question about **social action/community impact**. A parish's engagement with their communities and response to social issues can take many forms. This question asks about your parish's involvement in those activities. *Please only include organized activities that are primarily hosted for the benefit of the wider community (not primarily focused on members of the parish).*

<i>Please select all that apply to your parish – as many columns as apply for each activity.</i>	<b>Our parish is responsibility for <u>running</u> this activity.</b>	<b>Our parish <u>hosts</u> this activity in our own building(s).</b>	<b>Our parish does this activity in <u>partnership</u> with others (e.g., another church, charity, community group, etc..)</b>	<b>Our parish <u>supports</u> this activity in other ways (e.g., volunteering, donations – financial &amp; supplies)</b>	<b>Frequency</b>
Community Café					
Food Bank					
Vacation Bible Club					
Breakfast Club					
Afterschool Program					
Lunch Program					
Drop-in Program					
Money Matters and/or Debt Advice					
Emergency Shelter					
Homeless Shelter					
Parents Support					
Play group					
Addiction Services					
Pastoral Services (street pastors, counseling, etc..)					
Youth work (community focused)					
Other (please specify)					

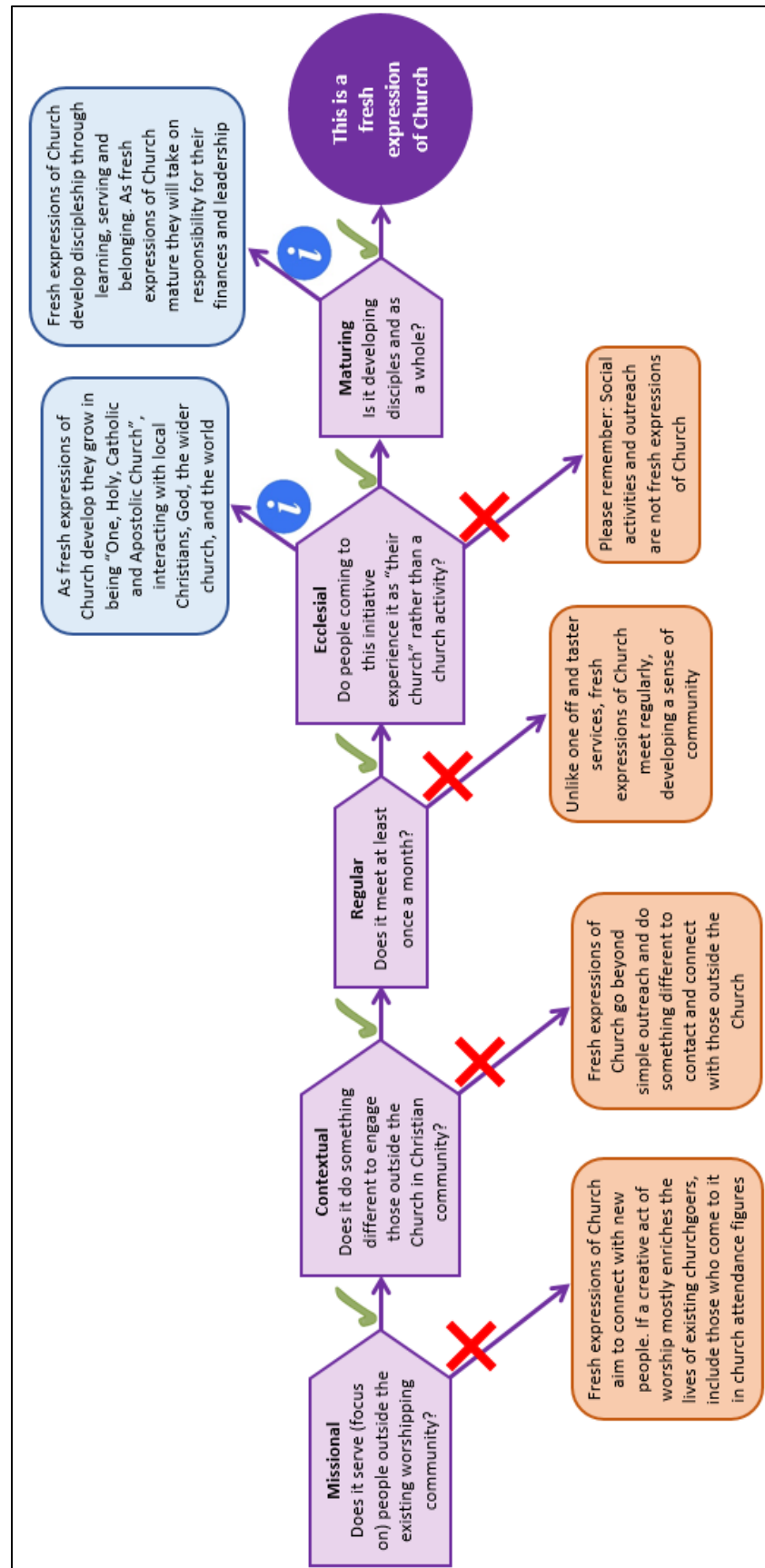
Other (please specify)					
Other (please specify)					
Other (please specify)					

Is there **any additional** information we should be looking to capture within the **Statistics for Mission**?

**Thank you for completing your annual return on behalf of your parish.** Your contribution is essential to the on-going care and understanding of our parishes and congregations; your diligence, time, and effort are greatly appreciated. Please take a moment to review your answers. Make sure that you have completed every question as far as possible and not left any answers blank (use '0' or N/A as necessary).

*- Bishop and Synod*

Figure 1 - Fresh Expressions determination chart



# Parish Financial Return

Note: This is a working form only. Submission of return is to be done using DIMS

Parish of: \_\_\_\_\_

Year: \_\_\_\_\_

## Section 1: Income

## Operating

A	Envelope Offerings .....	_____
B	Open Offerings .....	_____
C	From Organizations .....	_____
D	Fundraisers .....	_____
E	Investment Income - Operating .....	_____
F	Grants from Diocese .....	_____
G	Grants from Gov't & Others .....	_____
H	Other Operating Income .....	_____

## Non-Operating

I	Bequests of Capital .....	_____
J	Donations - Receipted Donations ....	_____
K	Donations - From Other Sources .....	_____
L	Restricted Investment Income .....	_____
M	Other Non-operating Income .....	_____
N	Flow-throughs .....	_____

## Non-income Items

O	Transfers-in From Other Funds .....	_____
P	Reimbursements .....	_____
Q	Loan Proceeds .....	_____
R	Other .....	_____

## Section 2: Disbursements

**a Diocesan Budget Support .....**

## Parish Ministry and Support Costs

b	Mission or Relief Support .....	_____
c	Lay Salaries and Related Costs .....	_____
d	Sunday School Expenses .....	_____
e	Liturgical Supplies .....	_____
f	Office Expenses .....	_____
g	Other Expenses .....	_____
h	Employment of Clergy Costs .....	_____

## Building Expenses

k	Fuel .....	_____
l	Utilities .....	_____
m	Insurance .....	_____
n	Non-capital repairs and maintenance	

### Miscellaneous Expenditures

o	Capital Expenditures .....	_____
p	Loan Payment (principal and interest)	_____
q	Flow-thorugh Funds Remitted .....	_____
r	Other .....	_____

### Section 3: General

## Cash & Investments

Bank Balance	
Operating Funds .....	_____
Building Funds .....	_____
Memorial Funds .....	_____
Other Funds .....	_____

## Investments

Operating Funds .....	_____
Building Funds .....	_____
Memorial Funds .....	_____
Other Funds .....	_____

**Liabilities:**

Mortgages and other long-term debt .....	_____
Loan owed to Anglican Foundation .....	_____
Diocesan assessments unpaid .....	_____
Owed to other creditors .....	_____

## Section 4: Capital Expenditures

Description of work:

[illegible]

Cost of Projects .....

Funding Sources: \_\_\_\_\_

Already on hand .....

Fund-raising / Appeals .....

Grants from Diocese / Other .....

Bank Financing .....

Sale of Existing Assets .....

## Section 5: DO NOT USE

## Parish Financial Return

Diocese of Fredericton

## Key to completing the financial return

### General

The Synod Office has designed the Parish Financial Return to ensure that all parishes provide financial information in a common format. This key is provided to help parish treasurers fill in the form from parish financial statements.

The return has four sections: Income, Disbursements, General and Capital Expenditures. **Please complete ALL Sections 1 through 4 in DIMS.** Section 5 is not currently used.

In the case where there is more than one treasurer in the parish, each church treasurer should be given a working copy of the form. The parish treasurer can then combine the completed forms into the one DIMS return.

### Section 1 - Income

This section is structured to distinguish among operating income, non-operating income and non-income. **Please note: operating income is the income used by the parish to cover general operating costs and is used to determine parish support for the diocesan Shared Ministry Budget.** It does not include income that is restricted, designated, or for a special purpose fund. It is key to consider the use of the income – restricted or for general use.

While some of the lines are self-explanatory, you may find the following specific instructions helpful.

**A and B: Envelope and Open Offerings** – Include all specials, festivals, initial and any other offerings for general use.

**C: From Organizations** – Include the funds provided by ACW, guilds, men's groups, Sunday School, etc., to the parish. Net income from fundraisers run by these parish groups with proceeds going to the parish should be reported here.

**D: Fundraisers** – Include the net (revenue less expenses) income from suppers and sales. Net proceeds from fundraisers run by a parish group (for example, an ACW Tea) should be reported in line C.

**E: Investment Income** – Include interest on operating accounts, GIC's, diocesan or other investments that is not restricted or designated. With respect to the Diocesan Consolidated Investment Fund, report any bonus interest withdrawn; you do not need to report any bonus interest if added to capital.

**F: Grants from Diocese** – Include the total of all grants from the diocese.

**G: Grants from Gov't & Others** – Include the total of all grants from the government and outside agencies, e.g., the Anglican Foundation.

**H: Other Operating Income** – Record any items that do not fit in the first 8 lines, but which are clearly income for use by the parish, e.g., hall rentals or lease income.

**I: Bequests of Capital** – If the parish received a bequest that has restrictions report it here.

**J, K, L: Donations and Restricted Investment Income** – Report donations or investment income restricted to capital work or for memorials here. If it is used for normal operating costs, then it should be reported as operating income (line A, B or E). The key for reporting on these three lines is the ultimate use of the income. If the use is restricted to capital work or for memorials, then reporting here is appropriate.

**N: Flow-throughs** – Report donations from parishioners that the parish remits elsewhere here, such as PWRDF or food bank support. Report specific donations in response to a Bishop's appeal here as well. NOTE: flow-through income is generally completely offset by flow-through disbursements.

**O, P, Q, R: Non-Income Items** – These are recorded for information purposes only. The HST rebate should be reported as a reimbursement (line P).

### Section 2 - Disbursements

This section categorizes expenditures for ease of recording. Most lines are self explanatory; but you may find the following specific guidance helpful.:

**a: Diocesan Budget Support** – Includes Shared Ministry Budget and Pension Bonus Assessment. Record the amounts actually paid to the Diocesan Synod; not the amounts owed or accrued.

**b: Mission or Relief Support** – Record parish commitments to mission support; for example, a parish giving a corporate donation to the food bank or other mission project. This is quite distinct from a donor directed gift to one of these organizations/projects, which are reported as flow-through in line q.

**h: Employment of Clergy Costs** – Include stipend, housing allowance, travel, car replacement, EI, CPP, parish pension, continuing education and LTD benefits.

**o: Capital Expenditures** – Report funds expended on capital projects and detail this information in Section 4.

**q: Flow-through Funds Remitted** – This line should have a direct link with the income in Section 1 - N. If they do not match you may want to find out why.

### Section 3 - General

This information provides a very useful snapshot of parish finances at year end. Report all bank balances and investments in the appropriate places. Do the same for all liabilities. The Synod is not requesting information on building values. Again, Parish Treasurers will need to present a Parish report that integrates all Cash and Investments in Parishes with multi-treasurer situations.

### Section 4 - Capital Expenditures

**Description of work** – A brief narrative describing the work done. Indicate if this capital project has received diocesan approval.

**Funding Sources** – Provide the funding sources for the project(s) identified. This is an important part of both planning for and, reporting on, capital endeavors as required by the Canada Revenue Agency.

### Section 5 - PLEASE DO NOT USE this section in DIMS as it is not currently in use.



# THE DIOCESAN SYNOD OF FREDERICTON

## The Parish Financial Review



[Canon SIX](#) 4(1)(k.1) states that financial statements are to be “duly reviewed by a professional accountant or by two competent persons”. There are essentially two reasons for this requirement. The first is to provide a second look at the financial information that is being presented to the congregation at the annual meeting. It is a verification that information being presented accurately reflects the true financial picture of the corporation. In this sense the review is of benefit to the parish.

The second reason for a review is to provide treasurers with assurances that their work is correctly represented in the financial statements. In this sense the review is of benefit to the treasurer, as an officer of the corporation.

The review is not a “questioning” of the integrity of the treasurer, nor does it reflect a concern over the veracity of the financial statements. It is simply a device to provide independent opinion on the statements themselves.

There are essentially three areas that the review will focus on: disbursements, receipts, and miscellaneous financial transactions. There is also a degree to which a review can look at the administrative operation of the parish in general although that may be beyond the scope of the review envisioned in the Canon.

Simply carrying out the review is but one part of the process. The other is to report and to that end there must be a statement signed by the reviewers attesting to the fact that the review has been carried out. The reviewers may also wish to report to the corporation with respect to weaknesses observed in the systems being used or in the overall administrative processes which are in place.

The following pages outline some of the necessary steps in doing a basic financial review. It is designed to be a guideline for the use of the persons appointed to carry out the review function. It should not be considered a definitive list of “things to do” and the reviewers should not feel themselves restricted to these steps.

In summary the treasurer’s function in dealing with the financial life of the parish is one of great importance. The review provides piece of mind for the treasurer(s) and gives assurances to the congregation that the financial statements accurately reflect the financial picture of the Corporation.

### GENERAL INSTRUCTIONS AND COMMENTS:

Carrying out a review does not entail doing the treasurer’s work over again. Nor does it entail a check of every single transaction the treasurer has recorded. It is necessary for the reviewers to do checks on random samples of transactions. This may mean choosing certain months and doing an exhaustive check on transactions processed in those months. It may include a detailed check of certain types of transactions such as all offering deposits and recording of same. It may be that the reviewers will divide the work with one doing disbursements, another doing receipts. The important point is that no matter what form or scope the review takes it must be more than a perfunctory effort. It must be detailed enough to be reliable and thorough enough to provide the desired level of assurances that are implicit in the Canon.



## REVIEW CHECKLIST

### DISBURSEMENTS:

- [ ] Ensure there are adequate source documents (invoices, memos, budget, etc.) for all disbursements and that the corporation is appropriately named in those documents. Note: statements are not considered an adequate source documents without the accompanying invoices.
- [ ] Ensure source documents are adequately authorized by the Corporation for payment (via initials by authorized parties, reference to minutes, budget, etc.) and marked "paid" with reference to appropriate cheque number.
- [ ] Ensure all cheques are signed by two persons, duly authorized by the corporation to serve as signing officers.
- [ ] Ensure all cheque numbers are accounted for (even those that were cancelled).
- [ ] Ensure expenses are paid on a timely basis so that any discounts are maximized and penalties avoided.
- [ ] Ensure payroll remittances are processed on a timely basis (employees paid when due, withholdings remitted to Revenue Canada and Synod within the legislated time frames, and if applicable central payroll assessments paid to Synod within the established time limit).
- [ ] Ensure the disbursements journal is properly added and balances carried forward.
- [ ] Ensure the total of expenses is properly noted in the financial statements.
- [ ] Ensure any purchases of a major nature or any investment purchases are adequately authorized and reflected in statements.

### RECEIPTS:

- [ ] Ensure deposits of offerings and other income are properly recorded in the cash journal.
- [ ] Ensure all income is deposited in a timely manner.
- [ ] Ensure agreement among the offering amounts recorded in the Vestry Book, the books of account and the bank statement.
- [ ] Ensure adequate records are kept regarding envelope offerings so that individuals receive proper credit for their gifts.
- [ ] Ensure cheques are immediately endorsed to prevent loss or theft.
- [ ] Ensure contributions to special funds are properly allocated in the books of account.
- [ ] Ensure donations received via mail or personal delivery are receipted and recorded.

#### MISCELLANEOUS:

- [ ] Ensure that a monthly reconciliation is done on all bank accounts and that it includes a listing of outstanding cheques and deposits.
- [ ] Ensure there are no cash withdrawals from bank accounts and that non-cheque entries are limited to bank charges.
- [ ] Ensure all non-cheque/non-deposit entries are appropriately recorded in the books of account.
- [ ] Ensure signing officers have been updated and that bank account agreements are current.
- [ ] Ensure cheques are not signed in advance.
- [ ] Ensure offerings are counted by two persons and banked immediately.
- [ ] Ensure any debt is approved by the Corporation and is accurately reported in the financial statements.
- [ ] Ensure that any mortgages, or other debt instruments have been properly signed by appropriate parties, including the bishop/diocese where applicable, and the corporate seal affixed where necessary.
- [ ] Ensure investments held by the Parish are properly valued and included in the financial statements.

#### TAX RECEIPTS:

As a registered charity, parishes may issue tax receipts to acknowledge gifts from individuals and corporations. Those receipts are then used by the donors, to reduce their income tax. The issuing of receipts is a privilege that is to be very carefully guarded and is not to be taken lightly. Adequate controls must be in place to ensure the accuracy and validity of all receipts issued. The review should include a check in this area of parish administration to help safeguard the tax-exempt status of the Parish Corporation.

Reviewers should:

- [ ] Ensure that envelope records are maintained and tax receipts are issued on a timely basis.
- [ ] Ensure tax receipts are numbered, that all numbers are accounted for and that copies are kept on file.
- [ ] Ensure tax receipts contain the required information.
- [ ] Ensure that no tax receipts is issued for any gift that cannot be directly attributed to a specific donor.
- [ ] Ensure tax receipts are signed only by duly authorized persons and that tax receipts are not signed in advance of being completed.
- [ ] Ensure there is a specific process for replacing lost receipts.

- [ ] Ensure that the amounts showing on receipts can be matched to funds recorded in the parish books.
- [ ] Ensure that any tax receipts for “gifts in kind” (i.e., gifts other than money) are issued for amounts that are readily verifiable.
- [ ] Ensure that when it is necessary to issue a receipt for funds other than a gift (e.g., an insurance settlement), that counter receipts (as opposed to tax receipts) are issued.

#### REVIEWER CERTIFICATION FORM

The form which follows should accompany the financial statements presented to the annual meeting. If the reviewers are asked to comment on any observations regarding processes and procedures, then that report should be made to the Corporation.

## REVIEWER CERTIFICATION

To: The Parish of \_\_\_\_\_

Re: Fiscal Year ending December 31, \_\_\_\_\_

I/We, the undersigned, having been duly appointed, have reviewed the financial accounts and the statements submitted to the Annual Meeting of the Parish of

\_\_\_\_\_.

In addition, we have reviewed any applicable certificates of investment.

In our opinion the records maintained by the Treasurer are properly represented in the Year End Financial Statements presented to the Annual Meeting and accurately reflect the financial transactions of the Parish. The cash and investment balances properly state the financial position of the Parish.

Our review examined only the recording of the various transactions and does not purport to pass any judgement on the merit of the expenditures.

Respectfully submitted,

\_\_\_\_\_ Reviewer

\_\_\_\_\_ Reviewer

Date: \_\_\_\_\_