

OUTSTANDING SYNOD FINANCIAL SUPPORT

General

The Synod, through its officers, staff and volunteers, provides ministries, supports and services that can be realized most effectively by parishes, missions and the Cathedral (the corporations) acting collectively. These individual corporations that make up the Synod have agreed to work collectively and thus have a corresponding obligation to contribute financially to the collective. The contribution of each corporation is established by an agreed formula hereinafter referenced to as the “Shared Ministry Budget Assessment” (Assessment). Each corporation contributes an assigned Assessment amount each month while also answering their call to mission locally.

Synod also assists the corporations by providing payroll services. Each corporation is required to remit an agreed sum covering monthly payroll and related expenses directly to the Synod in time for the payroll to be met for that month.

The status of monthly Assessment and payroll contributions is monitored by the Synod Treasurer (Treasurer) and reported regularly to the Finance Committee.

Budget Process

The Synod recognizes that, from time to time, a corporation may have difficulty budgeting to meet its Assessment for the coming year. When this is so, it may apply to the Finance Committee for a temporary, typically one year, Assessment reduction. [Policy A-4 Obtaining Financial Assistance](#) explains this process.

If, in the following budget year, that parish continues to recognize that it will have difficulty meeting its prescribed Assessment, it may request assistance from the Synod through its Archdeacon to improve its financial viability.

There may also be cases where parishes or missions are restructured into a combined new corporation. When this occurs, it is likely the combined income of amalgamating corporations would result in a higher Assessment because the shared ministry levy is progressively higher as income increases. In these situations, the Finance Committee may consider a transitional period for the new corporation to give some form of relief in Assessment (see [Regulation 5-5 Shared Ministry \(s.7\)](#)).

Meeting Financial Commitments

A corporation may recognize financial difficulties at any time. The Treasurer is always available to provide advice and assistance.

If a corporation fails to meet its Assessment for two successive years, the Bishop, on advice from the Treasurer, will direct its Archdeacon to report on the financial viability of that corporation and on what type of ministry might be sustained. The priority is to support the corporation in achieving financial stability. Such support can take the form of:

1. leadership provided by Synod staff or volunteers in corporate stewardship initiatives;
2. a team led by an Archdeacon to support and give advice; or
3. counsel and support from members of the Finance Committee.

When a corporation, despite best efforts, has fallen into Assessment or other financial arrears, with limited potential for repayment, the Treasurer may propose to the Archdeacon as indicated

in the steps below that the Finance Committee “write off” all or a portion of the amount owing. Any write-off would be approved by the Finance Committee on the basis that the corporation will make special efforts to become and remain current in its monthly Assessment payments going forward.

Corporations that subsequently find themselves in an improved financial situation should pay these arrears, even if the Finance Committee has written them off in part or in whole.

Specific Steps

1. Each corporation will develop a budget in preparation for their Annual General Meeting that will prioritize meeting their payroll and associated expenses, and their Assessment.
2. Should the corporation recognize that they will not be able to meet these Assessment costs, they shall apply to the Finance Committee (Policy A-4) for relief.
3. The Treasurer, during the year, will immediately contact the corporation to resolve any issues with late payroll and related remittances.
4. The Treasurer will track and report to each Finance Committee meeting the status of payroll and Assessment payments from each corporation.
5. Early in each new year the Treasurer will identify to the appropriate Archdeacon(s) and the Finance Committee those corporations that have been in arrears with their Assessment payments for two consecutive years. The Treasurer and the Finance Committee Chair will write to each corporation that is in arrears, with a copy to their Archdeacon, outlining the steps that the corporation is to follow to comply with this policy. It will request the corporation to explain via the Archdeacon what has caused the corporation to fall into arrears and what they propose to rectify the situation.
6. Depending on the corporation’s response, the Archdeacon may convene a Support Team of about four individuals, including at least one lay person and at least one cleric, all of whom shall be from outside the parish, and the Treasurer, to help the corporation look at probable causes of the financial trouble and to identify potential solutions. In such cases, the Support Team, with support from the Treasurer, in cooperation with the officers of the corporation, will prepare a package of information to include recent financial statements, the number of identifiable givers, the average giving and other pertinent data and information for the Support Team to share with the corporation to use as a basis for discussion. The Archdeacon and the Support Team will meet with the corporation to help them address the reasons for the Assessment shortfall and what might be done to correct it.
7. The Treasurer and the Archdeacon may propose that the Finance Committee “write off” all or a portion of the Assessment amount owing without recourse to convening a Support Team. If this is agreeable to the Finance Committee, the intervention would end at this point unless the problem continues.
8. The corporation will prepare and submit to the Archdeacon an action plan that includes specific steps the corporation will take, beginning immediately, to ensure that its Assessment will be paid in future. The Archdeacon will transmit this report to the Finance Committee no later than April 30 of that year.

9. By the end of October of the same year, the corporation will submit a progress report to the Archdeacon and may request, if necessary, further help from the Support Team.
10. If the corporation is unable to meet its Assessment payments for the 3rd consecutive year, the Archdeacon will prepare a report with recommendations for consideration by the Bishop. This report will reference the reasons why the corporation is not able to meet its financial obligations and what can or should be done to correct it. The Archdeacon will provide recommendations on the viability of the corporation and the type of ministry that it can or should provide in its circumstances. The Bishop, in conjunction with the Treasurer, will make recommendations to the Finance Committee as to the corporation's ongoing Assessment and whether arrears should be written off.
11. Where a corporation falls behind in employment-related payments, the above specific procedures will be put into place immediately. (See also Regulation 7-2 Schedule F - Corporation Payroll Arrears.)

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