

WELCOME TO
CORPORATIONS - WHAT YOU
NEED TO KNOW

Wi-Fi:
SYNODNorth or SYNODSouth
Password: synod123



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OPENING PRAYER

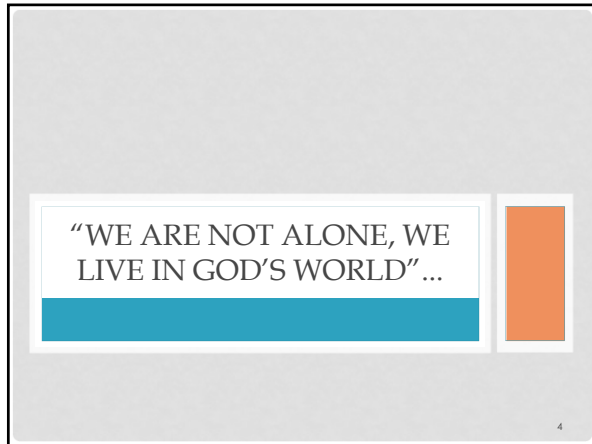
HOUSEKEEPING

Have Fun,
ask questions,
meet old friends,
make new ones

Schedule:
9:30 am – 4:00 pm
Lunch: 12:15 pm – 1:00 pm

Washroom locations
Cell phones etc

"WE ARE NOT ALONE, WE LIVE IN GOD'S WORLD" ...



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The Christian Church as a world wide web of relationships that exists with God as the centre.

IN THE CHURCH. WE FUNCTION IN A WEB OF RELATIONSHIPS



THE ANGLICAN CHURCH IS:

"Synodically governed
And
Episcopally led"

SYNODICALLY GOVERNED:



THE SYNOD OF THE DIOCESE OF
NIAGARA

- which meets usually once a year (unless of course, we are electing a Bishop, or need to meet twice for a special Synod).

NIAGARA'S SYNOD

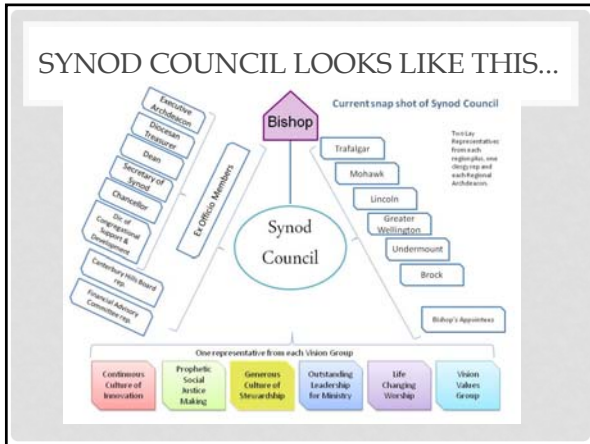
- At the present time, Synod meets for two days one year and for one day alone the next.
- This is a matter of stewardship – both fiscal stewardship and the stewardship of people's time.
- Our resources – from money to people, we try to use judiciously and consciously.

AND EPISCOPALLY LED...



AND THEN, BETWEEN SYNODS

- If a decision needs to be made, "Synod Council" meets monthly.
- It is frequently called "The Synod Between Synods" where decisions regarding policy, property, finance and governance can be made.



- ### REGIONAL REPS TO SYNOD COUNCIL
- (Don't worry, we're getting to you and your parish at the local level) 😊
 - One Regional Archdeacon
 - One Clergy Rep or Lay Representative
 - One Lay Representative

- ### REGIONS OF THE DIOCESE
- Trafalgar
 - Greater Wellington
 - Brock
 - Lincoln
 - Hamilton-Haldimand

AGENDA
MORNING SESSION - ALL ATTENDEES

Who to call for information
 Parish Leaders: Responsibilities by function
 Protecting our assets:
 Financial Audits
 Investments
 Rectory funds
 Insurance
 Online Reporting
 Statistics
 Parish leaders and members
 Safe Church
 Marijuana 101: what you need to know
 DMM – What, Why, How

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AGENDA
AFTERNOON SESSION - TREASURERS


Payroll processes
 Charitable receipts & Share donations
 Financial Statement preparation
 Online Reporting
 Financial reports
 DMM

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AGENDA
**AFTERNOON SESSION -
WARDENS & CLERGY**

Synod Council:
 How to get on the Agenda
 How to prepare for your presentation
 Canon 4.6 – Building projects
 Licensing of parish space
 Volunteer Management & Screening
 Human Resources
 Hiring & Firing
 Training
 Payroll processes

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WHO DO I CALL?

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THE SECRET CODE:

firstname.lastname@niagaraanglican.ca

Main Switchboard 905-527-1316

SYNOD OFFICE

Terry DeForest – HR: Hiring, Firing, Employment contracts
Marni Nancekivell – Property / Canon 4.6, Governance, & Synod Council (until Dec. 31, 2018), Safe Church (until Mar. 31, 2019)
Bill Mous – Synod Council, Governance, Property / Canon 4.6 (after Dec 31, 2018), Communication, Media inquiries
Mary Anne Grant – Bishops Company, Synod administration, BACCB, Decennial Inspections
Alison D’Atri – Request meetings with the Bishop, Episcopal Permissions, Lay Readers

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SYNOD OFFICE

John Rathbone – Requests for certificates from closed parishes, or for records no longer at the parish, questions on archiving records

Peter Wall – Liturgical items - surplus and needed

Ian Chadwick – BACCB referrals

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FINANCE

Jody Beck – Treasurer and Director of Finance
Annual Reporting, Share Donations, Banking and extension loans, Budgets, Anglican Church Ministries Foundation , Rectory Loans

Kim Waltmann – Investments – deposits and draws, Insurance, DMM, Parish donations (PAP, Credit Card), Bishop's Company

Trish Foden – Payroll, Benefits, Pensions, Continuing Education

Nancy Kapusin – Accounts Receivable / Payable, Invoicing (DMM, Payroll, Other)

Debbie Young – Bookkeeper: Canterbury Hills, ACFM, Share Donations, Diocesan charitable receipts

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PROGRAMS

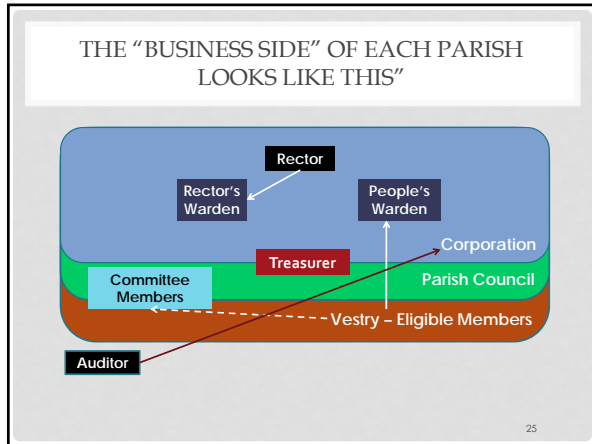
Christyn Perkons – Development and renewal of parish mission & vision, strategic planning, conflict resolution, volunteer recruitment

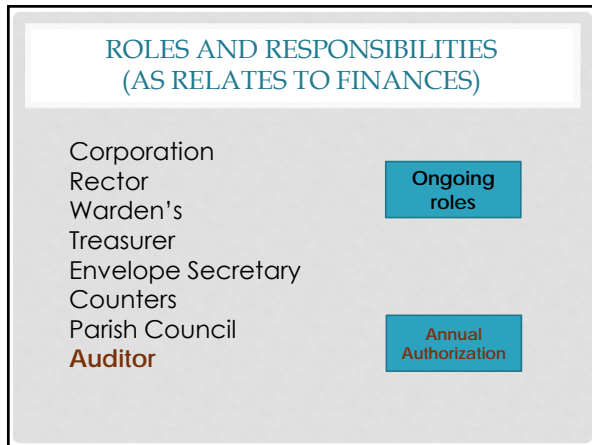
Jane Wyse – Program department support and lending library, clergy & licensed lay worker conference, applicants for ordination, volunteer management & screening, communication & website

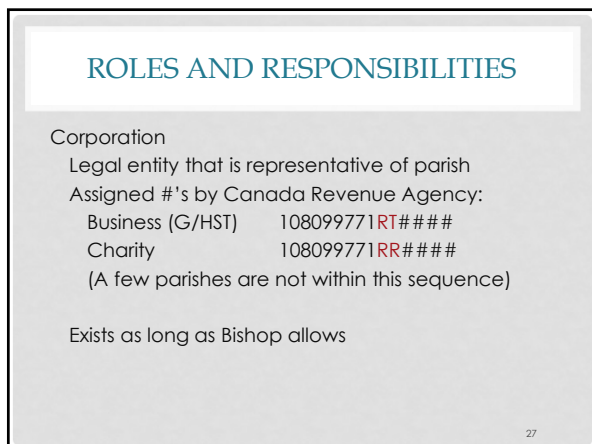
Dawn Davis – Faith formation training & resources for clergy and lay leaders and other diocesan partners

Sarah Bird – Children, youth and family ministry - training & resources, parish consultations

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ROLES AND RESPONSIBILITIES

Rector

- Long term health of corporation (parish) and finances
- Ensure Canons are followed, participate in Budget process
- Review and be aware of receipts – who gave and \$ given – at least quarterly
- Review all expenses for validity, amount, payee, budget line item
- Responsible, along with wardens, of ensuring all amounts due are paid within terms
- Signatory on cheques (usually 2nd signature after a warden has signed)
- Liaison (as well as Wardens) with Treasurer at Diocese regarding financial matters

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ROLES AND RESPONSIBILITIES

Wardens - People's, Rector's and in some cases Deputy for each

- Responsible for ensuring financial records reflect the financial position of the parish
- Ensure a quarterly (monthly in larger more active parishes) financial statement issued to Parish Council and Rector
- Ensure the Financial Statements are given to the "Auditors" in time to be audited and presented at annual vestry meeting
- Can appoint a Treasurer or request that Vestry elect a Treasurer – Treasurer must be at "Arm's Length" from Rector, Wardens and others in authority / control over \$

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ROLES AND RESPONSIBILITIES

Dealing with conflicts between Rectors and Wardens (which are not instances of Safe Church complaints):

- Express your concerns directly to the person(s) concerned
- Speak in specifics, not generalized or personalized terms
- Use "I-statements"
- If the issue is not resolved, request (together) the involvement of the Regional Archdeacon
- If the issue is not resolved through the work you do with the Regional Archdeacon, request (together, where possible) the involvement of the Bishop or the bishop's designate through the Bishop's office

ROLES AND RESPONSIBILITIES – FINANCIAL RELATED

Parish Council

Advisory Board to Corporation
Receives Financial Statements – Should ask questions to ensure they are valid and representative of financial situation

Corporation

Reviews Financial Statements – Can ask questions to ensure they are valid and representative of financial situation

Vestry

Elects People's Warden

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ROLES AND RESPONSIBILITIES

Treasurer

Reports to Corporation (via Warden's)
Responsible for the receipt, care and disbursement of money

- Must follow GAAP for non-profit
- Must follow Canon rules as applicable
- Must follow rules established by Corporation



Responsible for preparing Financial Statements – Monthly, Quarterly - Internal and Annual for audit review
Must provide records, receipts etc to Auditor / Rector / Warden as requested

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ROLES AND RESPONSIBILITIES

Treasurer or Parish Administrator

May prepare cheques for signature, pass to Warden's for approval & signature
Invoices must match payments, CC receipts / statements not sufficient if tax not separated
All cheques should have 2 signatures, by non-related people, preparer of cheque should not sign!
Requests for monies from Diocese, or authorizations for payroll changes follow same process

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ROLES AND RESPONSIBILITIES

Envelope Secretary
 Receives all envelopes from events
 Tallies receipts, prepares bank deposit
 Prepares receipt details and summaries for Treasurer



Counters
 Receives donations and records \$, from whom, date, etc for Treasurer



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ROLES AND RESPONSIBILITIES

Auditors
 Appointed by Parish Vestry
 Must audit following Canons & GAAP
 Do not have to be professional accountants
 (some exceptions)
 Examine the books and records of the Corporation
 annually and report in writing to Parish Vestry
 Submit a written opinion of whether the financial
 statements present a fair and true position of the
 parish and its operations for the year

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OTHER STAKEHOLDERS IN PARISH FINANCES

Revenue Canada
 Check validity of Charitable status via T3010 submission
 Validates Tax Receipts issued by Parish via T1 Income Tax
 verification

Diocese of Niagara
 Financial Statements provide some indicators that parish is
 a viable, long term entity
 Balance Sheet verification ensures that amounts Due to
 and Due from Diocese agree between Parish and Diocese
 Statistical Statements – show patterns in parish activities (\$
 and non-\$), provide Diocese wide information –
 forwarded to ACoC

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PROTECTING OUR ASSETS

- Financial Audits
- Investments
- Rectory Funds
- Insurance

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WHY DO WE HAVE TO HAVE AN AUDIT?

An official inspection of an individual's or organization's accounts, typically by an independent body.

Purpose:
 Provide information on the financial health of the parish
 Ensure resources are used (i.e. expenses paid) as agreed based on the annual vestry and budget for the year
 Ensure all amounts received are accounted for correctly
 To prepare the Revenue Canada charitable return (T3010)
 Give confidence to donors and Grant agencies that the parish is financially well run and deserves support
 Provide support to lenders (if loans exist) that funds borrowed can be re-paid as agreed

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AUDIT OPTIONS FOR PARISHES

1. Notice to Reader
2. Review Engagement
3. Audit



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AUDIT OPTIONS: NOTICE TO READER

- Lowest level of review
- Trial Balance used to prepare Financial Statement
Usually no, or minimal testing (but can be done)
- Does not have to be performed by a licensed public accountant
- Usually free (completed by a volunteer)
- Report of findings & areas of concern should be issued
- Recommended for small \$ entities

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REVIEW ENGAGEMENT

- Mid-level review, uses GAAP rules
- Some tests and validations completed
 - Confirmations of value reported
 - Trend Analysis (not always when a not for profit)
 - Interviews of those involved in processes
 - Review of Bank Reconciliation
- Performed by a licensed public accountant (CPA)
- ½ price of full audit
- Report of findings & areas of concern should be issued
- Statement can only be used for low grant applications if Income is below \$

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AUDIT ENGAGEMENT

- Full review, uses GAAP rules
- Multiple tests and validations completed on transactions & processes
 - Confirmations of values
 - Trend Analysis
 - Interviews of those involved in processes
 - Review of all material values reported
- Performed by a licensed public accountant (CPA)
- Price varies on size of corporation (\$), # of transactions to review, documents provided to auditor
- Report of findings & areas of concern issued in conformance with Audit Engagement rules
- Statements can be used for grant applications (Income over \$250k requires audited FS's)

INVESTMENTS

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**DIOCESAN INVESTMENTS –
ROLE OF INVESTMENT COMMITTEE**

Receive monthly report on Investment Portfolio (\$) & Unit values
 Access to Russell online account details at any time
 Meet 3 to 4 times per year

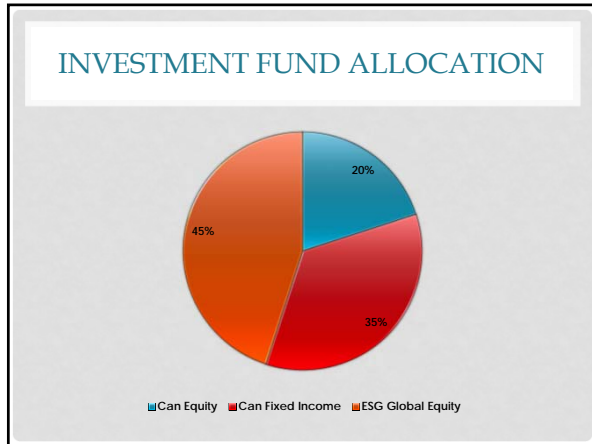
- Review results to date, identify issues of concern
- One meeting dedicated to a review with Russell
- Responsible for adhering to Diocese Investment Policy
- Review holdings (for whom, eventual purpose, expected period \$ to be held etc) to look at portfolio mix

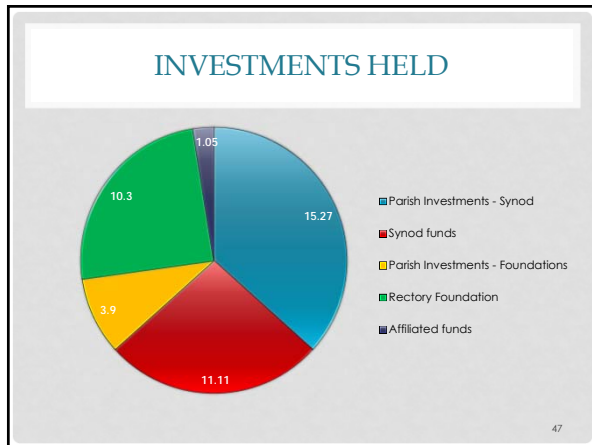
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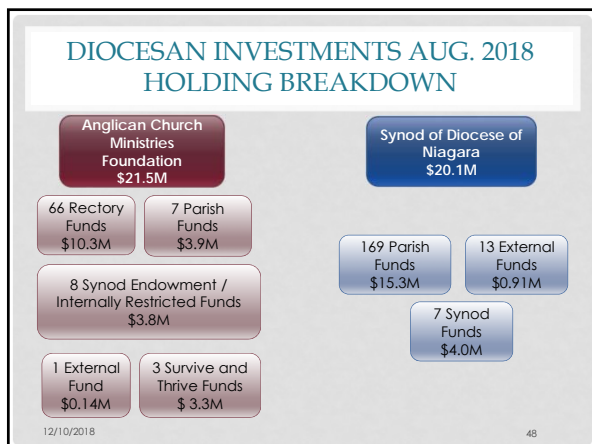
**INVESTMENT PORTFOLIO –
ROLE OF RUSSELL INVESTMENTS**

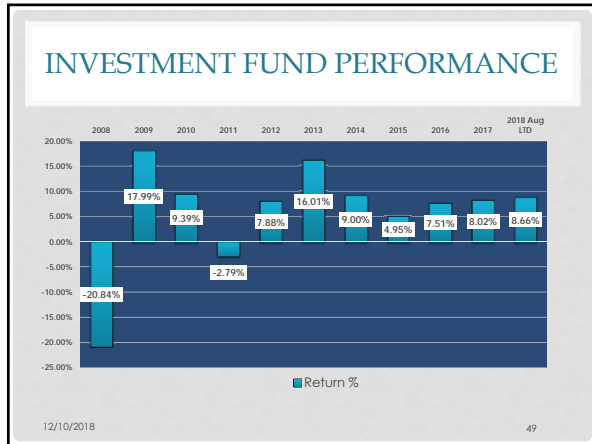
Buy individual stocks, bonds or mutual's
No
 Recommend we buy specific stocks, bonds or mutual's
No
 ✓ Russell picks the independent Managers;
 Funds are held by Managers (not Russell)
 Managers pick the stocks
 Managers are not employee's of Russell

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FUND DEPOSITS AND WITHDRAWALS

All withdrawals require written permission, with **3** signatures (2 Wardens) & Incumbent

Permissions on withdrawals vary by investment type

- Rectory Fund
- Parish Fund
- Cemetery Fund

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RECTORY FUNDS

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RECTORY FUNDS

- Funds must be held by the diocese in the ACMF Investments
- Funds restricted by Canon and Trust law - to be used for housing allowance
- Market balance of fund ≠ available funds
 Fund Balance made up of:
 Net proceeds of sale of rectory (Endowment) \$A
 Gains (or losses) on sale proceeds, not used (Restricted) \$B -\$B
 Less: Loans outstanding -\$C

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RECTORY FUNDS

- How can we draw money for housing?
- Letter from parish signed by Wardens (2) and Incumbent (1)
 - Funds must be available – i.e. Restricted funds < \$0
 - No Rectory Loans Outstanding to be repaid
- How can we request a rectory loan?
- Restricted to capital projects
 - Must go to Synod Council for approval
 - Terms must include repayment, including interest at current rates so fund does not erode over time

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INSURANCE

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INSURANCE BASICS

Broker: Jones Brown (formerly Pearson Dunn)
 Insurer: Ecclesiastical Insurance

Term of coverage: Feb 1, 2018 – Jan 31, 2019

Property Premium (basic) \$0.280 per \$100 of insured property
 Property Premium (EWS) \$0.238 per \$100 of insured property
 EWS must be monitored
 Liability Premium \$0.083 per \$100 of insured property

2018 renewal – All property values were increased by 3% as was 2017. Last increase was in 2012. This is needed to bring values up to date unless property has been appraised by insurer

Deductible \$2,500

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2018 INSURANCE COVERAGE

- All risk replacement cost, Property of every description – value as stated for each building - \$2500 deductible
- Comprehensive Crime, Employee Dishonesty, Broad Form Money, Money Orders, Forgery, Credit Card, Cheque Forgery Third Party Bond, \$50,000, Theft from Donation Boxes - \$1,000
- Commercial General Liability - \$2,000,000/occurrence
- Directors and Officers and Abuse Liability - \$2 million
- Umbrella Liability - \$8 million, owned and non-owned auto policy - \$2 million
- Boiler & Machinery - \$20 million
- Business Interruption, loss of earnings - \$100,000
- Media/ Publishers Liability - \$1 million

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INSURANCE BASICS - YOUR INVOICE

Invoice details property by building / location

Identifies last appraised value, current insured value after applying inflation factor

Identifies rates per \$100 of property

Payment options:

- In full on invoice
- 4 installments (Feb, Mar, Apr, May)
- 11 installments, PAP only, add 4% surcharge

2018
Property Insurance Schedule

Insurer: The Ecclesiastical Insurance Office plc; Policy 1588

DESCRIPTION	APPRAISAL VALUE	INSURANCE VALUE @ 9%	RATES/\$100	ANNUAL PREMIUM
CHURCH AND HALL INSURANCE	2,500,000	2,275,000	0.271	\$618.00
RECTORY INSURANCE	380,000	338,200	0.271	\$91.80
ORGAN	Included above			
NON-PROPERTY COVERAGE			0.083	\$2,306.40
Total				\$3,916.20



APPRAISAL VALUES DO NOT INCLUDE CONTENTS
 APPRAISAL VALUES DO NOT INCLUDE CONTENTS
 For additional information of your insurance coverage please refer to:
 English Schedule of Rates - Insurance and Risk Management Handbook
 The invoice is expected to be paid in four (4) installments at February 28, March 28, April 28 and May 28, 2018.

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ONLINE REPORTING - DUE DATE

- Returns to be completed and submitted by March 31 for December 31 prior year


Submit by March 3, 2019 at 11:59pm and get \$125

- 3 year average method –
 - 2019 DMM amount based on 2017, 2016 & 2015 Financial data

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PARISH ANNUAL FINANCIAL REPORTING

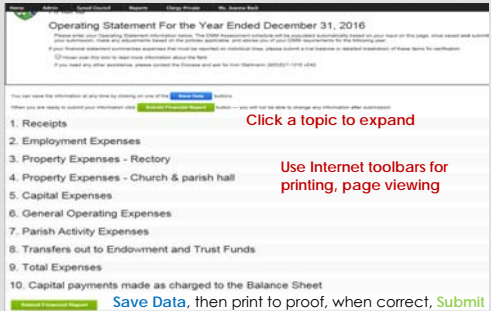


Financial return & DMM return

- Financial return populates DMM return
- No need for duplication of entries
- Add comments / explanations
- Helps with consistency of data comparisons across Diocese
- Online report may be more detail than Vestry paper version – **Send a Trial Balance or detailed version**

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ONLINE REPORTING - BASIC FUNCTIONS



Click a topic to expand

- Receipts
- Employment Expenses
- Property Expenses - Rectory
- Property Expenses - Church & parish hall
- Capital Expenses
- General Operating Expenses
- Parish Activity Expenses
- Transfers out to Endowment and Trust Funds
- Total Expenses
- Capital payments made as charged to the Balance Sheet

Use Internet toolbars for printing, page viewing

Save Data, then print to proof, when correct, Submit

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ONLINE REPORTING - BASIC FUNCTIONS

4. Property Expenses - Church & parish hall

Maintenance	3,828.85	
Utilities	6,862.07	96-1
Insurance claim additional expenses	0.00	
Landscape, snow removal, security	200.00	
Property Expenses - Church & parish hall	10,890.96	

Enter values as per Financial Statement
 Hover over icon to read definition of data required
 Click on clipboard to add extra details
S#-# Page and line # where value appears on DMM report

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ONLINE REPORTING - BASIC FUNCTIONS

1. Receipts

Regular Subscribers - Unassigned	89,300	
Open - non assigned	3,000	
Education Income	3,000	
Designated Flow Through Donations	3,000	
Restricted donations and bequests	1,250	
80201	1,000	
80204	1,000	
80203	1,000	
	1,000	
	1,000	
	1,000	
	1,000	
Members of Halls / Facilities	3,000	
Member Rental Income	3,000	
Fundraising	3,000	
Transfers in from Endowment and Trust Funds	3,000	
Transfers in from Ministry Funds	3,000	
Non-assignable Restricted Assets/Realized	3,000	
Unrealized gains - unassigned	3,000	
Insurance claim benefits	3,000	
Church organization donations	3,000	
Grants - Received from non-Denominational	3,000	
Grants - Received from Churches	3,000	
Grants - Received from Home Jurisdi. Missions	3,000	
Grants - Grants received on Operations	3,000	
Multi-pastor Parish Receipts	3,000	
Non-assignable Restricted Education Fund (DMM)	3,000	
Miscellaneous / Other	3,000	
Total Receipts	1,142,200	

Add donor info on bequests

Enter Unrealized gains, they will not be included in assessable income

ONLINE REPORTING - BASIC FUNCTIONS

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ONLINE REPORTING - BASIC FUNCTIONS

Switch to online for detailed review


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PARISH ANNUAL STATISTIC REPORTING

Statistics calculations
 Compare year vs. year, Parish vs. Region or Diocese
 Identify trends or issues, happenings, needs
 Ensure Diocese is proactive to needs – shifts

Information gathered

- Membership & Attendance
- Spiritual Connections
- Youth Connections
- Life Changing Worship
- Stewardship & Finances
- Community & Justice Initiatives
- Internal parish Groups / Programs
- Compensated Staff
- Volunteers & retirees



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ONLINE REPORTING - PARISH STATISTICS

St. Alban the Martyr HASAB

Parish Statistics

The following questions are to be answered based on the year ending December 31, 2018. The questions are grouped under similar topics or headings. Information is used to report Diocesan totals to the Anglican Church of Canada and will not be made available to happenings at each of the parishes within the Diocese of Niagara.

All responses must be sent to the Anglican Church of Canada.

You can save the information at any time by clicking on one of the [Save Data](#) buttons.

When you are ready to submit your information click [Submit Parish Statistics](#) button – you will not be able to change any information after submission.

Parish Info

Parish Name (to show the data)

Parish Code required

Parish Address

Facebook Page Name

Twitter Account Name

1. Parish name
2. Data forwarded to ACoC
3. Click on Section bar to open section of questions
4. Use Internet toolbars for printing, page viewing

1. Membership & Attendance

2. Spiritual Connections

3. Youth Connections

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ONLINE REPORTING - PARISH STATISTICS

1. Membership & Attendance

Enter the count for each line item.

The number of members on the Parish roster was:

The number of persons eligible to vote at the Vestry meeting was:

Average Sunday Attendance (all Services)

Average Weekday Attendance

Attendance - Easter Day

Attendance - Christmas Eve

Attendance - Pentecost

Attendance - Second Sunday in September

Enter values as per Financial Statement

Hover over icon to read definition of data required

Click on clipboard to add extra details

Data is collected and summed – sent to ACoC

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ONLINE REPORTING - PARISH STATISTICS

4. Life Changing Worship

How many Sunday services are offered each week? **Select 'best' answer**

How many Mid-Week daytime services are offered? **Use Drop down choices**

How many Mid-Week evening services are offered?

Does your parish use liturgy other than the BCP and RAG? **Clarify with comments**

Does your parish participate in Fresh Expressions Ministry such as Holy Church, Church on Top, Holy Cafe?

Do you use electronic media as part of your service (PowerPoint, Project, projections etc.)?

What types of music do you have at your services? Select all that apply. For any selections, please enter the frequency or use of each type of music.

	Weekly	Monthly	Quarterly	Occasionally / Special Occasions only
Praise Band	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Organ	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (Drums, Solo Musicians, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Piano	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pre-Recorded Music	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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ONLINE REPORTING - PARISH STATISTICS

6. Community & Justice Initiatives (Time Volunteered towards activity)

Do you have ministry fairs or similar sessions to explain your various parish programs and recruit volunteers for the program?

How many of your volunteers are parish members?

How many of your volunteers are not parish members?

The following questions have 2 components: Firstly, we want to know what Community and Justice initiatives are run by or with assistance from parish members. Secondly we want to know about the time commitment made to these service programs. These time commitments are very important and not reported in traditional operating statements. By collecting the efforts towards these programs across the Diocese we will be able to recommend our Diocesan wide contributions.

	# of Volunteers involved	# of Hours/Week volunteered	Is this a partnered initiative
Host Artisan Farmers Market	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
Organize or participate in Christmas Hamper (food and/or gift) programs	<input type="text" value="5"/>	<input type="text" value="60"/>	<input type="checkbox"/>
Organize or participate in the provision of Community Meals (Breakfast, Lunch or Dinner)	<input type="text" value="7"/>	<input type="text" value="32"/>	<input type="checkbox"/>
Offer a Community Clothing / Hygiene Cupboard	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
Offer Food Cupboard / Meal tickets / Food boxes / Meals on Wheels	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
Make home Visits to vulnerable persons	<input type="text" value="5"/>	<input type="text" value="45"/>	<input type="checkbox"/>
Organize or participate in a community garden	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
Host a Drop-in Centre	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
Host an "Out of the Cold" program	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>

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ONLINE REPORTING - PARISH STATISTICS

Pre-submission version Multiple "Save Data" allowed Only one (1) "Submit" allowed

Post-submission version - Date of submission shown If changes needed, need to call office

- Membership & Attendance
- Spiritual Connections
- Youth Connections
- Life Changing Worship
- Stewardship & Finances
- Community & Justice Initiatives (Time Volunteered towards activity)
- Internal Parish Groups / Programs
- Compensated Staff
- Volunteers & Retirees (Honorary Assistants)

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ONLINE REPORTING - VESTRY REPORTS

Vestry Reports

Officers

- ✓ Date of Vestry
- ✓ Number of eligible votes at Vestry
- ✓ Vestry Chair
- ✓ Rector's Warden
- ✓ People's Warden
- ✓ Deputy Rector's Warden
- ✓ Deputy People's Warden
- ✓ Treasurer
- ✓ Representative to Regional Council (if it is your parish's turn to elect)
- ✓ 1st Representative to Synod
- ✓ 1st Substitute Representative to Synod
- ✓ 2nd Substitute Representative to Synod
- ✓ 3rd Substitute Representative to Synod
- ✓ Youth Representative to Synod
- ✓ Substitute Youth Representative to Synod

[Print Officers](#)

Ministry Contacts

- ✓ Parish office hours
- ✓ Parish Secretary / Administrator
- ✓ Music Ministry
- ✓ Church School / Children's Ministry
- ✓ Church School Statistics
- ✓ Nursery Program Statistics
- ✓ Youth Ministry
- ✓ Youth Group Statistics
- ✓ Servers
- ✓ Servers Statistics
- ✓ Adult Education
- ✓ Evangelism
- ✓ Outreach
- ✓ Social Justice
- ✓ Primate's World Relief Development Fund
- ✓ Partners in Ministry
- ✓ Planned Giving
- ✓ Stewardship Parish Rep/Committee Chair
- ✓ Hospitality
- ✓ Volunteer Management and Screening Coordinator
- ✓ Clerical Info
- ✓ Greeting Coordinator
- ✓ Print Ministry Contacts

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ONLINE REPORTING - VESTRY REPORTS

Youth Synod Delegates *Sending*

- ✓ Youth Synod 2013 RSVP
- ✓ 1st Delegate
- ✓ 2nd Delegate
- ✓ 3rd Delegate
- ✓ 4th Delegate
- ✗ 5th Delegate
- ✗ 6th Delegate
- ✗ 7th Delegate
- ✗ 8th Delegate
- ✗ 9th Delegate
- ✗ 10th Delegate

[Print Youth Synod Delegates](#)

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SAFE CHURCH

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MARIJUANA 101

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DMM
WHAT, WHY, HOW

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DMM
WHAT IS IT / WHY DO WE HAVE IT?

Terry / Marni to discuss

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DMM
HOW IS IT CALCULATED

- ✓ Calculation is based on *Assessable Income (AI)*
- ✓ Current rate 29.5%
- ✓ 2 methods
 - ✓ 1 year (a few parishes) **2019 DMM based on 2017 AI**
 - ✓ 3 year (most parishes) **2019 DMM based on average of 2015, 2016 & 2017 AI**

Assessable Income (AI)
Total Income: as reported online and at Vestry
Less: allowed deductions
= Assessable Income

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DMM
HOW IS IT CALCULATED

Total Income – reduced by:

- Unrealized Investment gains
- Insurance claim \$ received
- Multi-point parish receipts

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DMM
HOW IS IT CALCULATED

Allowed deductions:

Employment Expenses

- Maximum clergy stipend (2018 \$53,772)
- Clergy Housing allowance paid X ½
- Licensed Lay Worker salary X ½
- Youth Worker salary X ½
- Honourariums & Supply 100%
- Clergy Moving expense 100%

Other Expenses

- Altar flower expenses
- Fundraising expenses

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DMM
HOW IS IT CALCULATED

Allowed deductions - Other Expenses continued
Rector's expenses X 1/2 (in place of housing allowance)
Property Expenses – Utilities
Capital Expenses – charged to income statement or balance sheet (minimum spending to claim \$)
Office equipment costs – purchased or leased
Insurance Premiums (as charged by Diocese)
Outreach expenses (note, not all expenses claimed are allowed)
Rector's Discretionary Expenses
Funds transferred from Operating to Investment or Endowment funds

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BREAK FOR LUNCH



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