



Treasurer's Handbook 2023

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INTRODUCTION

1.1 THE PARISH TREASURER

The Parish Treasurer is appointed by the Rector and Wardens with the consent of the parish council. The position carries definite responsibilities, and it is helpful to have knowledge of the Canons and Regulations of the diocese (available on our website under Parish Resources: <https://www.bc.anglican.ca/resources>). The work of the parish treasurer will vary depending upon the parish.

The role of the parish treasurer in the leadership of a parish is, in many ways, critical to the long-term well-being of the parish. An effective treasurer enables, financially, the work of the parish by monitoring its progress, anticipating shortfalls and inspiring a greater level of commitment. Good, well presented financial statements tell much more than just the financial condition of a parish.

This handbook is based on the Constitution, Canons and Regulations of the Diocese of British Columbia and is for general information and as a guide for the accounting practices of the congregation.

The handbook may appear rather comprehensive for some parishes as the intent is to provide information in many areas; however, it is reasonable to expect only portions of this information will be used by some parishes. Sections of the handbook will be revised as necessary.

For general information purposes, this handbook is designed for the person responsible for the bookkeeping and accounting responsibilities and the title of "Treasurer" will be used throughout to designate that person.

The Treasurer should not hesitate to seek help in situations where the proper course of action is in doubt. Many people both within and outside the congregation are qualified and willing to give advice and assistance and the synod office is always accessible.

1.2 THE DIOCESE AND THE SYNOD OFFICE

The Diocese of British Columbia is comprised of the area of Vancouver Island and the Gulf Islands. The basic structural unit of the Anglican Church is the Diocese. The diocese is apportioned into Parishes. A Parish may consist of one or more congregations.

Parishes are grouped together in Regions under the leadership of a Regional Archdeacon, both for facility and administration in order that they may work together in solving problems of mutual interest.

The Synod office provides support to the parishes, works with committees charged with particular responsibilities and is responsible for strengthening the work of the Church in the diocese.

1.3 PROVINCIAL AND GENERAL SYNODS

The Provincial Synod of the Ecclesiastical Province of British Columbia and the Yukon consists of all the dioceses in this Province. The chairperson is the Archbishop, who is known as the Metropolitan. The membership consists of representatives from each diocese in the ecclesiastical province elected by the various Synods, together with the respective Bishops and Chancellors. This Synod meets about every three years at the call of the Metropolitan and considers matters of interest in the provincial sphere.

The General Synod is the governing body of the national Church. It consists of all the Bishops together with clergy and laity elected by each diocese across Canada. The chairperson is the Primate and meetings are held every three years. In the years that General Synod does not meet, meetings are held of a smaller body elected by General Synod known as the Council of General Synod.

DUTIES OF THE TREASURER

2.1 POSITION DESCRIPTION

Primary Function: To ensure that all the financial obligations of the parish are met, maintain an accurate record of transactions and prepare and present the Parish's financial condition to the Parish, Diocese and Canada Revenue Agency in a useful format and in a timely manner.

Duties and Responsibilities:

Working as a member of the Parish leadership team the treasurer will:

1. Use the email provided by the Diocese for all related business, this is also the email where all payroll reports, CTF information, etc. will go. The email address is typically treasurer@nameofparish.com. Please contact your administrator to get you set up or contact the Synod office for assistance.
2. Complete and submit a Criminal Record Check to the synod office, complete safe church training and sign an A-1 policy form, also submitted to the synod office.
3. Ensure that all monies received by the parish are accounted for, recorded and deposited into a recognized financial institution in a safe and timely manner.

4. Ensure that all parish financial obligations (clergy stipend and housing, staff salaries, benefits, bills, taxes, insurance, assessment, etc.) are paid in a timely manner.
5. Control or prepare and maintain accounting records of the financial activities of the parish. Many parishes obtain the services of an outside bookkeeper to help with this.
6. Ensure that the rector, wardens and parish council are kept aware of the parish's financial condition and present accurate, comparative financial statements to them monthly.
7. Assist in the development of an annual budget for the parish.
8. Attend all parish council meetings, regional conferences and other meetings as required.
9. Ensure that all of the parish financial information is available for review or examination and be prepared to answer any questions relating to it.
10. Pass all records on to your successor in a tidy and timely manner.

The parish treasurer is appointed by the Rector and Wardens and reports to the Wardens of the parish, who are ultimately responsible for all financial aspects of the Parish. Treasurers should be familiar with the Canons and Regulations as a whole which can be found on the Diocese website <https://www.bc.anglican.ca/resources>

2.2 DUTIES OF THE TREASURER - DETAILED LISTING

- secure and account for all parish income
- review and prepare all expenses for payment
- prepare the parish's financial statements
- draft/advise on the annual budget
- draft/advise on loan or investment alternatives after appropriate research
- issue and document donation receipts other than those received by the envelope secretary
- confirm that the envelope secretary's receipts are in agreement with the financial -records
- acknowledge donors and contributors other than regular envelope receipts
- calculate, account for, and pay all staff or part-time employees not on the synod payroll
- prepare all accounting records for the financial activities of the church

- advise on the annual salary/wage adjustments for the rector and staff
- attend all parish council, regional and other meetings as required
- provide change funds (float) and receive proceeds from parish functions
- complete and file the Charitable Return (assistance available from synod office)
- report to the synod office all contractors' names, SIN numbers and addresses who have received more than \$500 per year for T4A delivery
- complete and file the public service bodies rebate for 50% of GST paid by the parish to be rebated back to the parish

In respect to the Financial Statements:

Balance Sheet

Assets:

- Bank selection and arrangements
- Changes in signing authority
- Reconciliation of account(s)
- Investments, account for all receipts
- Verify statements
- Monitor income
- Research and advise on renewals
- Control keys and arrange for safety deposit box (if needed)
- Fixed assets - update valuations regularly
- Confirm insurance valuations with wardens

Liabilities and Equity:

- Reconcile and monitor
- Trusts, allocate income
- Determine usage constraints and control withdrawals
- Monitor annual changes and report to council and parishioners

Income and Expenditures:

- Work with other people to arrange for the receipts, counting, record/deposit and deposit all collections received by the church
- Monitor expense classification and alter as necessary
- Monitor and determine origin of significant differences from budget

2.3 DUTIES OF THE TREASURER - REVENUES

The Treasurer must keep a record of all monies received for the support of the local church. Since the Treasurer is accountable for these receipts, they are responsible for setting up and keeping proper bookkeeping records or hiring a person who can

do this for them.

Contributions to any Pass Thru Funds (PWRDF etc.) or to any special purpose fund authorized by the Church Committee and amounts received in trust. Unreasonable delay in forwarding applicable funds to the appropriate place, using the gifts for regular operations or using them for some other purpose, is a breach of trust. An action of this kind is not only morally wrong but may be a criminal offence.

It is important that contributors are provided with official receipts for Income Tax purposes at the end of each year specifying the amount of their contribution for local purposes, to any Pass Thru Funds and to any special funds. Preferably this should be done by someone other than the Treasurer i.e., an Envelope Secretary. The Treasurer, with the Envelope Secretary, should be certain that the proper government forms are completed annually so the church's charitable society status is not jeopardized.

2.4 DUTIES OF THE TREASURER – EXPENDITURES – GENERAL

The Treasurer shall disburse monies received for parish purposes under the direction of the Church Committee and keep detailed records of all transactions. It is reasonable to authorize the Treasurer to make payment for regular disbursements such as monthly remittances to the synod office (Payroll Benefits, Assessment, Insurance, etc.), local taxes as applicable, light, water, fuel, telephone and similar items. No unusual payments should be made by the Treasurer without approval in advance by the wardens. The Treasurer should report to the parish council all disbursements made in the period prior to the meeting as well as any accounts to be approved for payment.

The Treasurer is expected to ensure that all receipts and disbursements are recorded on a timely basis and shall present to the parish council monthly (or quarterly) statements of account showing the current financial position of the parish for the period. The Treasurer is also responsible for submitting semi-annually financials to the synod office.

AUTHORIZATION OF EXPENDITURE

As in any organization, a lack of control over authorization of expenditures creates problems.

Suppose, for example, an interested member of a group becomes aware of a condition requiring attention and, without prior consultation with the wardens proceeds to have work done or purchases made on her/his own initiative. Too often the wardens and the parish condone this because the member who commits the group is recognized as an ardent and interested person.

No one person should have the authority to incur expenses for the parish other than day-to-day fixed expenses previously approved by parish council. The situation is never so urgent that immediate action needs to be taken without prior consideration by at least the wardens.

METHOD OF PAYMENT

The most desirable method of paying accounts is by cheque bearing the signature of two signing officers who have examined a properly detailed invoice, statement or another supporting voucher. The basis of the disbursements system is a manual cheque with stub that can be obtained from the bank or computer form cheque with stub that can be ordered from most printers (e.g., ASAP Cheques).

The signing officers should not, at any time, sign a cheque until they are fully aware of the transaction involved and understand completely its terms and then only after the account has been presented to, and approved by either the wardens, parish council or their delegate. It may seem convenient to pay accounts by cash, but the practice should be avoided for all but minor transactions in the interest of orderly and controlled procedures and the maintenance of substantive records. If petty cash is used treasurers must have accurate record keeping of these cash transactions and reconcile them when needed.

2.5 RECORDS RETENTION

As a general rule, books, records and related vouchers should be retained for a period of six calendar years after the year in which the record was originated. This is a requirement of the Income Tax Act applicable to charitable organizations.

No books or records should be destroyed prior to the expiration of the retention period without written permission of the local District Taxation Office. The same clearance should be obtained from the provincial taxation authority. The following information will be required:

2.5.1.1 A clear identification of books, records or other documents to be destroyed.

2.5.1.2 The taxation years for which the request applies.

2.5.1.3 Details of any special circumstances which would justify destruction of the books and records at an earlier time than normally permitted.

2.5.1.4 Any other pertinent information.

Permission will not likely be granted to destroy "permanent records" such as minutes, by-laws and general ledgers.

Donation Envelopes: There is no statutory requirement to keep donation envelopes.

It is recommended that you keep them for at least one year so that if anyone has any questions or concerns you have something to refer to.

2.6 EXAMINATION OF ACCOUNTING RECORDS

Every parish must have an independent person examine their accounting records annually to authenticate their annual financial statements. In the past this role was called an auditor, but the term “audit” now denotes a much higher level of authentication than is required. The examination adds both credibility to the statements and acts as a second review of them.

We encourage treasurers of neighboring parishes to examine each other’s books and do peer reviews, as opposed to paying an outside source to do this review.

The person who examines the records should be provided with the original invoices, bank statements and canceled cheques, all record journals and a letter from the envelope secretary confirming the total amount of tax-deductible receipts issued. They should test all sources and calculations for at least three months during the year and produce a signed statement to be attached to the financial statements in a format like the following.

*I have examined the financial records of the parish and believe that the financial statement presented fairly reflects the transactions recorded. My examination included (records and documents of what
period).....
My examination was unable to verify....(any missing documents, records)_*

GUIDELINES FOR AN ACCOUNTING SYSTEM

3.1 GENERAL

In setting the guidelines for accounting, it is recognized that some parishes in the diocese already have well-established systems which are providing their members with clear and precise information. It is also recognized that there is the possibility that the systems now being used in some parishes may tend to present information that is confusing and that might be inaccurate.

The system used must provide up-to-date information for the preparation of the financial statements, as well as the cumulative information. The synod office highly recommends parishes use an accounting software such as *Quickbooks* or *Sage*. For more information on this, treasurers are encouraged to contact the synod office.

CHARITABLE ORGANIZATIONS

4.1 RECEIPTS FOR INCOME TAX

Canada Revenue Agency determined that the Anglican Church represented in the Diocese of British Columbia should be an extension of The Diocese of British Columbia Business Number which is 11878 7142; therefore, the Canadian Charitable Organization Registration number for the Anglican parishes within The Diocese of British Columbia is an extension (0001, 0002, 0003, etc.) of BN 11878 7142 RR.

The original tax receipt is to be sent to the donor and the duplicate kept on file for possible audit purposes. It is important that the total amount for which receipts are issued agrees with the total recorded in the church books and financial statements.

CRA indicates on its website the information required on each donation receipt.

<https://www.canada.ca/en/services/taxes/charities.html>

As not all parishes may be able to afford special receipts printed, serially numbered receipt forms can be purchased in duplicate. The book receipts are already numbered but in order to eliminate the possibility of duplicate numbers and to keep the numbers in chronological order, it is suggested to write your own receipt numbers using a two-part numbering system. The first part would be the calendar year (e.g. 23) and the second part would be the chronological order of the receipts written in that calendar year (e.g. 001 for the first receipt of the calendar year). The receipts would therefore be numbered 23-001, 23-002 and so forth. This numbering system will accommodate up to 999 receipts in the calendar year. It is acceptable to use a rubber stamp bearing the name and address of the charge and "Official Receipt for Income Tax Purposes, Registration Number". Each receipt must be dated and show the amount of a cash donation, the name and address of the donor (including the first name or initials) and be signed by an authorized signing officer.

A donation/gift that qualifies for a tax receipt involves a voluntary transfer of property for which the donor receives or expects nothing in return. Cash gifts include not only cash, but cheques, money orders, e-transfers and other negotiable instruments. A contribution of services (i.e., time skills and effort) does not qualify as a gift, since services are not property.

Where the donation/gift is of property other than cash it is sometimes called a "donation/gift in kind" and covers such items as artwork, equipment, and land. The receipt must contain a brief description of the property and the name and address of the appraiser of the property if an appraisal has been made (an invoice). The amount shown on a receipt for a gift of property must be the fair market value of the property as of the date the gift is made.

A charity should not issue tax receipts to acknowledge services rendered. Rather, the person providing the service should bill the congregation for her/his work and receive payment in the usual fashion. If the person who has provided the service cares to donate an equivalent amount to the charity, they should do so and receive a receipt in return. Otherwise, the charity could find itself in the position of being a party to a fraud whereby the person who provides the service evades tax by not reporting the consideration received (in the form of a tax receipt) as income.

Prepare receipts legibly so that they cannot be easily altered without detection. If a receipt is illegible or incorrect, cancel it by marking "cancelled" across the face. Retain the original copy with duplicate copy(s). Mark the replacement receipt "Replaces receipt No. " without obliterating or dropping the number of the replacement receipt.

4.2 GENERAL

Each year, following the Annual General Meeting of the parish, a copy of the approved annual financial statements, along with a completed form T3010 must be forwarded to:
Charities Directorate Canada Revenue Agency
Ottawa, ON K1A 0L5

Registered charities are required to file a Registered Charity Information Return and Public Information Return - Form T3010 within six months after the charity's fiscal year end. This return enables Canada Revenue Agency to ensure that:

- i. a specified percentage of the funds for which receipts were issued in the previous year are spent on charitable activities in the current year, and
- ii. not more than a specific % of income to the registered charity was disbursed to a "qualified donee" i.e. another registered charity.

Item (i) should present no problem to a local parish as 100% of expenditures are for the advancement of religion and other charitable activities beneficial to the community as a whole. Accordingly, at least the stipulated percentage of the prior year's donations will be spent on charitable activities.

It would also be unusual for item (ii) to apply to a local parish as the expenditures for local purposes will generally far outweigh amounts transferred.

IMPORTANT NOTICE

Failure to file the annual Registered Charity Information Return T3010 is the most common cause of revocation of registered status. Once it has lost its registration, a charity can no longer issue tax receipts to acknowledge donations. There are a number of resources to help you complete an annual return including the Canada Revenue Agency guide and the synod office.

4.3 T4A REPORTING

When you pay someone to do a service/job of some sort and they are paid \$500 or more from you (cumulatively) in that fiscal year you are required to submit and supply a T4A to that person. It is your job as treasurer to keep track of payments made to individuals for services/jobs (singers, honoraria, youth leaders, etc.). You must annually provide to the synod office a list of the names, SIN numbers and addresses of those folks, along with the total received, by Jan 15 of the following year (i.e 2023 submissions by Jan 15, 2024). The only exception to this is if the service provided gives you an invoice for their work, (example, gardening business sends receipt, but you pay the person who owns the business not the company itself.... This does not need a T4A because the business has invoiced you and therefore will be claiming the income).

PAYROLL

5.1 GENERAL

The synod office provides a central semi-monthly payroll service for both clergy and lay employees that all parishes and related organizations in the diocese must use. The Treasurer should have a basic knowledge of the earnings and deductions that make up a payroll as the parish is responsible for payment of clergy and lay stipends/salaries and parish (employer) portion of benefits.

5.2 NEW EMPLOYEES BENEFIT APPLICATION FORMS

There are a number of forms that a new employee needs to complete if that employee will be receiving benefits, and this can be arranged through the synod payroll administrator.

Clergy: If you are hiring new clergy you will receive a written employment contract from the “Executive Assistant to the Bishop and HR Manager” at the synod office as well as all other forms needed. Once those forms are filled out you’ll send them back to the HR manager. Paula Blundell pblundell@bc.anglican.ca

Lay: If you’re hiring lay employees you can fill out the forms (found on our website) and send them along with TD1 forms, direct deposit form and employment contract, into the “Executive Assistant to the Finance Officer” who will then pass them along to payroll. Meghan Thonger – mthonger@bc.anglican.ca

5.3 BENEFITS – CONTRACT STAFF

We wish to differentiate contract staff depending on the anticipated duration of an assigned project, relative to the benefit plan eligibility for such staff. We wish to balance our need to be

financially prudent in our benefit plan expenses and our need to provide appropriate benefits to those who work for us.

	<u>DURATION OF CONTRACT</u>	
	<u>Less than 12 months</u>	<u>12 months or more</u>
Pension Plan	No	Yes
Health & Dental Benefits	No	Yes *
Short & Long Term Disability Benefits	No	No
Life Insurance	No	Yes *

***must meet Manulife's requirement of working a minimum half time or 20 hours per week**

5.4 DIOCESAN PAYROLL SYSTEM

This is a service that the diocese offers to parishes and related organizations. We prepare the payroll at the parish's written direction. Funds are taken directly from the parish's bank account semi- monthly.

ALLOWANCES

6.1 CLERGY HOUSING ALLOWANCE

All housing allowances and/or "rent free" accommodation are taxable under Section 6(1)(a) of the Income Tax Act. Housing allowances that are paid in cash to a clergyperson are also considered insurable for Employment Insurance purposes. Clergy may also deduct under Section 8(1)(c) of the Income Tax Act the following:

- the value of the residence or other living accommodation occupied by them in the course of employment relating to ministering to a congregation;
- the rent paid by them for a residence or other living accommodation; or
- the fair rental value of a residence or other living accommodation owned and occupied by them.

The employee cannot deduct mortgage interest or other costs relating to the ownership of their home. They may deduct only rent or a "fair rental value" which is typically the amount that could be obtained for their home if it was rented to another person.

The deduction is limited to the amount of the employee's income from employment including any housing allowance. Where an employee is entitled to a deduction in respect of rent, it is the amount actually paid as rent that is deductible without regard to the services or utilities that may be included. An employee who owns and occupies her/his own home is limited to the fair rental value of the unfurnished premises, excluding utilities. However, if the rental value of similar premises normally includes the cost of some utilities, s/he would be entitled to claim those

items that do not result in a charge above the basic rent.

To determine the value of the benefit arising from occupation of a rectory, it is suggested that a local realtor be consulted as to the values of similar houses (unfurnished and unserviced) in the area.

In the case of the living accommodation provisions (rectory), the value of any living accommodation must be included on the Employee's T4 slip in Boxes (14) and (30). The Employee must then deduct on her/his income tax return, as a separate item, the related expense permitted to her/him pursuant to the provisions of the Income Tax Act. It is not sufficient to simply take the position that there is no benefit because an equivalent deduction is allowed. CRA wants the opportunity of assessing whether the deduction is reasonable and accordingly forces the taxpayer to include the value of any benefit in her/his income and claim the equivalent deduction.

GOODS AND SERVICES TAX (GST)

7.1 INTRODUCTION

The GST (Goods and Services Tax) is a federal tax on goods and services in Canada. The current rate is 5% in BC.

In general, donations, grants and subsidies received by charities are free from GST; therefore, if these are the main sources of income, the charity does not need to register for the purpose of remitting GST as none has been collected.

On the other hand, *charitable organizations may receive a rebate of 50%* of all GST paid out in the course of their charitable endeavors without being a GST registrant.

However, if a charity engages in commercial activities, it is required to collect taxes and register for GST unless any or all of the activities meet the following exemptions:

- the charity qualifies for the small trader exemption (gross commercial sales of GST taxable goods and services amount to less than \$50,000 annually);
- prices charged are nominal; or
- the activity is the provision of food, drink or accommodation to relieve pain, suffering or distress.

For GST purposes, a charity is defined as a registered charity under the Income Tax Act. It must have a registration number and that number must not have been revoked.

Each parish that currently is a registered charity for income tax purposes with a valid registration number is automatically a charity for GST purposes.

7.2 REGISTRATION

WHO SHOULD REGISTER?

If the parish has no commercial activities and only receives donations, gifts, grants and subsidies, there is no reason to register. You need only claim your 50% rebates.

If the parish has commercial activity and doesn't meet the exemptions, it must charge GST and it can claim ITC's on the expenses incurred to earn that income. If the parish does have commercial activities, it needs to advise the synod financial officer of that activity.

See CRA guides GI-067 and RC4034.

7.3 HOW TO CLAIM A REBATE NON- REGISTRANTS

Charities may claim a rebate of 50% of GST paid on purchases for exempt charitable activities on Form GST284 or a non-personalized form GST66.

REGISTRANT

Parishes registered for the GST can claim their rebate when they file their GST return annually. GST Rebate Application for Registrant Public Service Bodies is used (either form GST284 or GST66) and attached to the regular GST Return for Registrants (form GST 34E) and they are filed together. The rebate may decrease the amount of tax to be remitted to the Receiver General or, if a refund is due, it may increase the refund. Note that the time limit for claiming the GST rebate is four years.

7.4 FILING

All registrants are required to file a GST return for each reporting period, even if there is no money to be remitted or refunded. Filing frequency is usually annually.

7.5 ADMINISTRATION

Under the GST, it is recommended that the accounting records and systems be structured to allow for the recording of GST collected, GST paid, ITC claims and rebate claims (whichever is applicable). At the end of each filing period, the books should provide enough information to determine how much GST has been charged and paid as well as the amount recoverable through ITC's and/or rebates.

WORKSAFE BC (formerly WCB)

8.1 INTRODUCTION

The following information is intended as a guide only. If you require further details at your parish, please contact the synod office or WorkSafe BC.

8.2 WHO MUST REGISTER

Every employer who hires workers, whether these workers are full-time, part-time or casual, must register with WorkSafe BC.

All parish locations within the Diocese of British Columbia have been registered under “the Anglican Synod of the Diocese of British Columbia” Firm No. 23204-141. All employees included on the *Diocesan Centralized Payroll* are covered by this registration number.

Remember, an employer who is not registered at the time of a work injury to one of his workers is normally charged with the total compensation costs of that injury and regular assessments that may be past due.

8.3 WHO IS A WORKER

Any individual is a “worker” under WCB regulations, if he or she is employed - regardless of whether that employment is full-time, part-time or casual or whether payment is made on a wage, salary, per-job, or piece-work basis. This includes administration, management and clerical staff as well as labourers. Unregistered labour contractors are also classed as workers.

FUNDS/ASSISTANCE AVAILABLE

9.1 CHURCH SITES AND PARSONAGES (C.S. & P.) LOANS

There is a C.S. & P. Fund in the diocese that allows a parish to borrow at a determined rate. For more information, call the Finance Officer.

9.2 DIOCESAN MISSION FUND

This fund provides grants to parishes and committees of the diocese enabling them to carry out mission projects in evangelism and outreach in keeping with the mission policy statement.

9.3 CONSOLIDATED TRUST FUND (CTF)

This fund provides for investment of parish capital. For more information, refer to Regulation 4.4.01 or call the Finance Officer.

9.4 PAR (Pre-Authorized Remittance through The United Church of Canada)

PAR replaces the former ECP through the Diocese. This program is simple and easy to set up. Folks simply fill out a PAR form (found on the Diocese website) and submit it to the Treasurer or envelope Secretary who then submits it to The United Church PAR Program. Donations are directly debited from the giver's bank account or credit card on the 20th of each month. Each month a statement is sent to the Treasurer or Envelope Secretary for reconciliation.

MISCELLANEOUS

10.1 HONORARIUM AND TRAVEL FOR RELIEF MINISTERS

Clergy and licensed lay workers conducting services of worship in the absence of the incumbent shall receive a minimum remuneration at prescribed rates. These rates have not been raised in many years, but as of this printing (Nov 2023) these are the current rates. Parishes may choose to pay their visiting clergy more than these rates as we always encourage parishes to pay a living wage.

- Single Service - \$75.00
- Main Service with Sermon - \$150
- Two Services on the same day - \$225
- Three or more services on one day - \$300

For clergy holding Letters of Appointment to an interim ministry which involves full Sunday duty (including regular services) and a specified number of weekdays, the rate of pay is presently \$300 (**and includes all benefits**) for each full day and travelling costs according to current diocesan scale.

- \$0.55 per KM for travel

Diocesan Council is considering the existing schedule for compensation for clergy offering Sunday Supply. This schedule has not been updated for a long while and is likely to be raised. Clergy and wardens need to keep this potential increase in mind as they plan their budget for 2024. Also, in the interim, parishes may wish to consider offering compensation that is greater than the minimums set out in the existing schedule above.

INSURANCE

11.1 GENERAL

All diocesan owned church buildings, halls, rectories, and their contents are insured under a certificate program with a national broker that is reviewed and renewed by the synod office annually on December 31st. The synod office insurance administrator will invoice each parish early in the new year for the insurance coverages listed on their dedicated certificate. The insurance administrator can also answer questions regarding safety issues, volunteers, 3rd party rentals and other insurance related questions. Contact the Insurance Administrator at insurance@bc.anglican.ca