

Collections Handling August 2023

There are many ways funds might come into the parish:

1. By Sunday collection plate donations;
2. By incidental donations mailed or left at the church office;
3. Collections at various church events;
4. Regular Electronic Collection Plate donations;
5. Bequests;
6. Grants from the diocese or from outside agencies.

This policy is focused on the way the first three of these is to be handled.

A. Sunday Collection Plate Donations

When cheques or cash donations are collected in the context of a worship service, the parish must assign to two individuals the responsibility of counting and recording the collection. In some parishes, there may be more than one pair of counters assigned for different weeks.

The “counting pairs” must be two people unrelated to each other, both present at the time of the counting and recording. They must both have Safe Church and a valid criminal records check. The counting pairs should not include the Envelope Secretary or the parish treasurer.

Counting pairs should be changed periodically to spread out the workload and to decrease the likelihood of collusion.

In counting and recording the cash and cheques collected, the counting pair will record the amounts of the cheques and from whom they have been received so that the Envelope Secretary can properly record this information for year-end tax receipts to be issued. Many parishes simply photocopy the cheques for the information of the Envelope Secretary. If a photocopy is made, the Envelope Secretary will need to take care that the photocopy is handled appropriately. [see the diocesan Privacy Policy and the diocesan Information Security Policy.]

The counting must be done in the parish immediately after the service, or so soon thereafter as is practicable. If the counting does not take place immediately after the service(s) of the day, the cheques and cash must be secured in a locked cabinet or safe until the counting is to take place.

The counting pairs should compare the contents of envelopes with the amount shown on the envelope. If the amount shown on the envelope is incorrect, the actual amount should be

written on the envelope and the notation should be initialled by each of the counting pair. Envelopes should be retained for the envelope secretary.

The counting pair then fills out the bank deposit slip in the appropriate duplicate deposit book.

Once the collection is counted and recorded, the cheques and cash must be either immediately deposited to the parish's bank, or they must be secured in a locked cabinet or safe for later deposit by an appropriate person who also has Safe Church and a valid criminal records check.

In a reasonable time after the collection is taken- usually within the week following- the Envelope Secretary will take the information provided by the counting pair and record that information in the parish's financial records. The Envelope Secretary must have Safe Church and a valid criminal records check. The way this information is recorded in the parish financial records is to be determined by the wardens and the parish treasurer.

B. Incidental donations mailed or left at the church office

When someone mails or leaves cash or a cheque with the parish office, the parish administrator will record the amount of the cash and the name and address of the donor and will secure the cash or cheque in a locked cabinet or safe. The parish administrator will then advise the Envelope Secretary of the donation. The Envelope Secretary will then follow the same process used for dealing with donations at a service.

C. Collections at various church events

Many parishes have collection baskets for donations and/or ticket prices for admission to events. When cash or cheques are collected in these situations they need to be counted and recorded by two people in the same way that Sunday collections are counted. Donations may be recorded for tax receipt purposes in the same way that service collections are recorded, but ticket sales, whether by cheque or in cash, are in exchange for admission to an event and cannot be claimed as a deductible expense, and so parishioners should not receive tax receipts for the cost of the tickets.

Once counted and recorded, the collections at church events should be safely stored in a locked cabinet or safe until they are deposited in the parish bank account in the same way as other collections are handled and deposited.