

## Anglican Church Women Nova Scotia Board

### Anglican Church Women Fundraising & Expenditure Policy

#### 1.0 STATEMENT OF PRINCIPLE

As a significant leadership organization within the overall organizational structure of the Parish, Anglican Church Women (ACW) Groups are uniquely positioned to advance the vision, mission, and priorities of the Parish. A parish Anglican Church Women Group (or more than one) is an important and recognized organizational aspect of the Parish. It is a common (but not necessary) feature that Anglican Church Women Groups in the parishes engage in a range of fundraising activities. It is understood that these funds are raised to support identified priorities of both the ACW and the Parish. Anglican Church Women Groups are encouraged, therefore, to have their Anglican Church Women priorities align in whole, or in part, with those of the Parish.

Anglican Church Women Groups that have funds on hand, especially those Groups that undertake significant fundraising activities, need to understand that the *Charities Directorate Rules (CRA)*, *insurance*, and *Parish Council liability* require that ACW Funds come under the care and control of the Parish, as any funds raised in the name of the Parish are deemed to be the responsibility of the Parish. The Parish carries the insurance for all activities within the Parish; it is the Parish Council as the governing body of the Parish that has the legal responsibility for any and all activities undertaken in the name of the Parish.

**Canon 35: 6 (2)** *A parish council is the governing body that orders the life of the congregation or congregations forming the parish for which the parish council is established. And, 7. Every parish council shall:*

*(a) exercise general oversight over the life, worship and governance of the parish for which it is established, including responsibility for all guilds, societies and organizations of the parish;*

*(b) regularly evaluate the overall life of the parish and recommend ideas for effective ministries*

#### 2.0 STATEMENT OF PURPOSE

The purpose of a Parish ACW Fundraising & Expenditure Policy is to provide guidelines for funds raised and expended in the name of the Anglican Church Women Group or on behalf of the Parish. The value of a policy regarding parish-related fundraising and expenditure is the framework that it provides for both these financial activities of the Anglican Church Women organization (fundraising and expenditure), as well as confirmation of the legal responsibility of the Parish Council as the governing body of the Parish.

The purpose of any funds raised in the name or on behalf of the Parish is to support the identified priorities of the Parish. Any and all goods purchased with funds raised in the name of the Parish are the responsibility of the Parish.

Specific purposes for Anglican Church Women fundraising include, but are not limited to:

- 2.1 Supporting the general life & activity, ministry, and priorities of the Parish
- 2.2 Special purchases
- 2.3 Deficit reduction
- 2.4 Building operation, maintenance, and improvements
- 2.5 Parish and / or ACW Outreach
- 2.6 Special projects / ministries / activities that enhance the overall mission of the ACW and / or the Parish

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### 3.0 STATEMENT OF AUTHORIZATION

The Parish Council has the responsibility to administer and report on all Parish funds. The Parish Council has the final authority on all fundraising activity and is responsible for the management and dispersal of all funds raised in the name of the Parish or on behalf of the Parish.

Notwithstanding the authority and responsibility of the Parish Council with respect to all Parish-related funds, it is recognized and supported in this policy that a collaborative and cooperative approach is preferable for all concerned when it comes to groups raising money using the name of the Parish. It is acknowledged that a collaborative and cooperative spirit benefits positively the lives and parish experience of all associated with the Parish. **Therefore, the ACW of the Parish is encouraged to work closely with the Parish Council in determining fundraising and expenditure priorities.**

### 4.0 GUIDELINES

- 4.1 In recognition of the significant fundraising role of the Anglican Church Women Group in the Parish and the benefit to the Parish of this ACW activity, the ACW and the Parish Council will collaborate, as needed, to determine the fundraising activities to be undertaken.
- 4.2 The Parish Council and the ACW will ensure that no two major fundraising events take place simultaneously.
- 4.3 It is helpful when there is a clearly defined and mutually agreeable purpose for the use of the funds raised before the activity is initiated.
- 4.4 It is preferable if all funds raised in the name of the Parish, regardless of source, come under the stewardship of the Parish Treasurer. This preferred approach means that the ACW would be a General Ledger Account and would not hold a separate bank account.
- 4.5 However, it is understood that most ACWs have their own bank account.
- 4.6 When an ACW has its own bank account, transparency and accountability are paramount; proper accounting and reporting practices must be employed. The financial statements and ledgers of the ACW are to be available to the Parish Treasurer for monitoring and review at all times. Proper financial statements for the ACW are to be available at regular Anglican Church Women meetings.
- 4.7 ACWs are encouraged to develop a budget with proposed revenue and expenditures. ACWs could consider a proportional breakdown of expenditures of funds raised: eg. 50% for the parish, 25% for outreach; 15% for special projects, and 10% for ACW operating.
- 4.8 Notwithstanding the fact that monies held for special purposes (eg. a bequest with specific criteria) and those required for operating, it is preferable if monies raised in the operational year are expended within that year.
- 4.9 If there are significant funds held in an ACW bank account at the end of the operational year, beyond what is required for an operating budget for the Anglican Church Women organization, the Parish can request these funds to support a specific parish need. These funds are deemed to be Parish funds, as the liability, according to the *Charities Directorate*, rests with Parish Council.