

# The Diocese of Nova Scotia and Prince Edward Island Parochial Return Form



# 2018



**DEADLINE: March 31, 2019\***  
as per Canon 16

*The Parish of:* \_\_\_\_\_

*Parish Number:* \_\_\_\_\_

*Region Name:* \_\_\_\_\_ *Region Number:* \_\_\_\_\_

*Parish Contact Person and Phone Number regarding this Parochial Return:* \_\_\_\_\_

\_\_\_\_\_

| <i>for Parish use</i>                  | <i>for Diocesan use</i>   |
|--|---|
|  | Date Received by Diocesan Office: _____<br>Date Acknowledgement Mailed: _____<br>Date Posted: _____ |
| Page 3 Total:           \$           - | Adjusted Figures: Page 3 Total: _____   |
| Page 4 Total:           \$           - | Adjusted Figures: Page 4 Total: _____   |
| Assessable Income:   \$           -    | Adjusted Assessable Income: _____   |
|  | Verified by: _____  |

This new document is prepared in MS Excel. It can be completed manually or electronically. The electronic version contains some formulas to assist your work. The Parochial Return Form consists of 5 Sections for completion: Cover, Statistics, Financials, Bank Accounts, and Checklist for Auditors.

The original, signed document must be submitted to the Diocesan Office by **March 31, 2019 COMPLETE** WITH a cross-referenced copy of the Parish Financial Statements. A duplicate or photocopy must also be sent by the Parish to your Regional Dean.

## GENERAL INFORMATION

### Cross Referencing:

Please be sure to record the Line Number(s) from the Income and Exemption sheets (pages 4 & 5) beside each applicable line item on the Parish/Church Financial Statements which must accompany this form as part of the Parochial Return. The purpose of cross-referencing is to make it possible for the Synod Office to determine what figures from the financial statement(s) were used to arrive at the totals recorded on each line of the Return Form.

Each congregation is allotted a column on each of the two financial sheets. The completion of these sheets will require considerable cooperation between Parish and Congregational Treasurers.

The "Instructions for Completing Parochial Return Forms" booklet contains essential information for completing the Parochial Return Form, including instructions on how to transfer data from the Parish's financial statements to that form. Refer to it section by section as you deal with each entry. If you require assistance, please call the Diocesan Office: (902) 420-0717; fax: (902) 425-0717; email: [pflemming@nspeidiocese.ca](mailto:pflemming@nspeidiocese.ca)

## DEADLINES

For all parishes, the Parochial Return Form is due by **March 31, 2019**, as per Canon 16.

The cooperation of the parishes is greatly appreciated. The information contained on the Parochial Return Form is required in a timely way for the preparation of next year's Diocesan budget. The deadlines are set with this in mind.

## CHECKLIST BEFORE MAILING

- This Parochial Return Form, all pages completed and signed and dated where applicable
- Financial Statements - CROSS REFERENCED - for each congregation listed in columns 1-6 on the Income and Claimed Exemptions pages
- Copy of letter(s) from Parish Relations received by Parish approving exemptions included on lines 204 and 210 of this return
- Copy of the Parish's 2019 proposed budget, clearly identifying the sources of anticipated revenue and the proposed expenditures
- Copy of entire return provided to Regional Dean
- Copy of entire return for Pertinent Parish Files

**PARISH INCOME REPORTING PAGE**

| LINE NO. | INCOME  | CHURCH #1 | CHURCH #2 | CHURCH #3 | CHURCH #4 | CHURCH #5 | CHURCH #6 | TOTAL |
|----------|---|-----------|-----------|-----------|-----------|-----------|-----------|-------|
| 101      | Offerings, Envelopes, Loose, Special, etc.  |           |           |           |           |           |           | \$ -  |
| 102      | Sunday School   |           |           |           |           |           |           | \$ -  |
| 103      | Building Fund   |           |           |           |           |           |           | \$ -  |
| 104      | Memorial and Other Funds  |           |           |           |           |           |           | \$ -  |
| 105      |   |           |           |           |           |           |           | \$ -  |
| 106      |   |           |           |           |           |           |           | \$ -  |
| 107      |   |           |           |           |           |           |           | \$ -  |
| 108      |   |           |           |           |           |           |           | \$ -  |
| 109      | Specific Appeals (from outside the Parish)  |           |           |           |           |           |           | \$ -  |
|          | PLEASE SUB-TOTAL LINES 101-109  | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -  |
| 110      | Investment and Endowment Income   |           |           |           |           |           |           | \$ -  |
| 113      | Approved Capital Expenditures (Transfer In) *   |           |           |           |           |           |           | \$ -  |
| 120      | ACW (Gross Income)  |           |           |           |           |           |           | \$ -  |
|          | Other Organizations: (please name below)  |           |           |           |           |           |           |       |
| 121      |   |           |           |           |           |           |           | \$ -  |
| 122      |   |           |           |           |           |           |           | \$ -  |
| 123      |   |           |           |           |           |           |           | \$ -  |
| 124      |   |           |           |           |           |           |           | \$ -  |
| 125      |   |           |           |           |           |           |           | \$ -  |
|          | Subtotal of all "Other Organizations"   |           |           |           |           |           |           | \$ -  |
| 129      | Other income (Please cross-reference to report parish financial statements)   |           |           |           |           |           |           | \$ -  |
| 130      | Special Events  |           |           |           |           |           |           | \$ -  |
| 135      | Rental Income (Put expenses in Line 235)  |           |           |           |           |           |           | \$ -  |
| 136      | Cemetery Income (Repeat this on Line #236)  |           |           |           |           |           |           | \$ -  |
| 140      | Grants  |           |           |           |           |           |           | \$ -  |
| 141      | Bank or Diocesan Loans - Current Year   |           |           |           |           |           |           | \$ -  |
| 142      | HST/GST Rebates   |           |           |           |           |           |           | \$ -  |
| 143      | Insurance Claims  |           |           |           |           |           |           | \$ -  |
|          | TOTAL(S)  | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      | \$ -  |
|          | <b>IMPORTANT!</b>   |           |           |           |           |           |           |       |
|          | <i>All of the amounts above <u>must</u> be cross-referenced to the related item(s) on your accompanying financial statements.</i> |           |           |           |           |           |           |       |
|          | * Funds previously set aside in #205 & #213 - now being spent.  |           |           |           |           |           |           |       |

**PARISH/PASTORAL UNIT CLAIMED EXEMPTIONS REPORTING PAGE**

| <b>LINE NO.</b> | <b>CLAIMED EXEMPTIONS</b>   | <b>CHURCH #1</b> | <b>CHURCH #2</b> | <b>CHURCH #3</b> | <b>CHURCH #4</b> | <b>CHURCH #5</b> | <b>CHURCH #6</b> | <b>TOTAL</b> |
|-----------------|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| 203             | Special Events Expenses of Raising Funds  |                  |                  |                  |                  |                  |                  | \$ -         |
| 204             | Permanent Memorials approved by the Parish Relations Subcommittee in writing ( Copy of letter of approval MUST BE ATTACHED) |                  |                  |                  |                  |                  |                  | \$ -         |
| 205             | Endowment Investment (permanent or temporary)   |                  |                  |                  |                  |                  |                  | \$ -         |
| 209             | Specific Appeals [from outside the Parish] <i>Can be more but not less than Line 109.</i>                                   |                  |                  |                  |                  |                  |                  | \$ -         |
| 210             | Capital Expenditures for Major Construction   |                  |                  |                  |                  |                  |                  | \$ -         |
| 211             | Interest on Diocesan approved Loan  |                  |                  |                  |                  |                  |                  | \$ -         |
| 212             | Capital on Diocesan approved Loan   |                  |                  |                  |                  |                  |                  | \$ -         |
| 213             | Approved Capital Expenditures   |                  |                  |                  |                  |                  |                  | \$ -         |
| 214             | Sunday School Exemption (Max. \$1,000.)   |                  |                  |                  |                  |                  |                  | \$ -         |
| 220             | ACW & Others - Cost of Raising Funds  |                  |                  |                  |                  |                  |                  | \$ -         |
| 221             | <b>Clergy Travel in Excess</b> (See Instructions)   |                  |                  |                  |                  |                  |                  | \$ -         |
|                 |   |                  |                  |                  |                  |                  |                  | \$ -         |
| 231             | Housing Allowance / <b>Rectory Expense</b> (Amount over \$5000).  |                  |                  |                  |                  |                  |                  | \$ -         |
| 235             | Rental Expenses ( <i>See Line 135</i> ) ( <i>Provide Schedule</i> )   |                  |                  |                  |                  |                  |                  | \$ -         |
| 236             | Cemetery Income ( <i>Same as Line 136</i> )   | -                | -                | -                | -                | -                | -                | \$ -         |
| 240             | Grant(s)  |                  |                  |                  |                  |                  |                  | \$ -         |
| 241             | Loans - Monies borrowed (claimed as income on Line 141)   |                  |                  |                  |                  |                  |                  | \$ -         |
| 242             | HST/GST Refund(s)   |                  |                  |                  |                  |                  |                  | \$ -         |
| 243             | Insurance Claims  |                  |                  |                  |                  |                  |                  | \$ -         |
| 244             | Improvements ordered by Municipalities  |                  |                  |                  |                  |                  |                  | \$ -         |
| 245             | Building Maintenance & Repairs - ( <i>Complete Schedule M&amp;R and enter totals</i> )                                      |                  |                  |                  |                  |                  |                  | \$ -         |
| 246             |   |                  |                  |                  |                  |                  |                  | \$ -         |
|                 | <b>TOTAL(S)</b>   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |

**IMPORTANT!** All of the amounts above must be cross-referenced to the related item(s) on your accompanying financial statements.



Examples of Eligible Items:

(Examples below may be either new or replacement of existing items)

Window, doors

Steps, ramps

Siding, roofing, shingling

Painting (interior or exterior)

Furnace, oil tanks, piping

Sound system, organ

Lighting

Examples of Ineligible Items:

Regular janitorial services

Janitorial supplies (light bulbs, fuses, cleaning supplies, toilet paper, towels, etc.)

Snow plowing

Grass cutting and other yard maintenance

Sexton's wages or remuneration



**SIGNATURE PAGE**

We, the undersigned, certify that the information contained in this return is complete and correct to the best of our knowledge and believe that it agrees with the financial and other statements accompanying this return, and further, we certify that these statements have been received and adopted at our Parish and/or Congregational Annual Meeting(s). We also certify that the requirements of Sections 2 to 10 of Canon 37 (Parochial Finances) have been complied with and observed in this Parish, and that all statements have been properly audited as per Diocesan Policy 2.2.7 (copy herein provided).

**Date:**

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**Rector/Priest-in-Charge:**

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**Treasurer:**

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**Warden:**

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**Warden:**

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The Electronic version of this page does not allow editing of the Checklist for Auditors. If you wish to fill it in electronically, please go to: [http://www.nspeidiocese.ca/diocese/policies/admin\\_pol\\_proc.htm](http://www.nspeidiocese.ca/diocese/policies/admin_pol_proc.htm) on the web site and choose *Policy 2.2.7 in Word format*.

## 2.2.7

|                                   |
|-----------------------------------|
| Revision Date - November 13/97    |
| Committee - Diocesan Council      |
| Source - Administration & Finance |

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### CHECKLIST FOR AUDITORS OF CHURCH AND PARISH ACCOUNTS

Diocese of Nova Scotia & Prince Edward Island

**Please return one copy of this form no later than March 31st, to be placed with your audited financial Parochial Returns and indicate with a "check mark" that all items have been completed and there have been no areas of concern.**

#### EXPENDITURES:

- 1. All cheques are to be in numerical order, and no cheques are missing.
- 2. All cheques have two signatures.
- 3. Verify the signing authorities for the Parish, Church or Church Organization are two of four: Treasurer, Secretary, Wardens. The Rector cannot be a signing authority. A husband and wife, or a parent and child, cannot both be a signing authority on the same cheque. If a relationship exists between the signing officers, Revenue Canada deems this to be one signing officer and not two. Also, if a cheque is made payable to a signing officer that signing officer or any member of his or her family cannot counter sign the cheque.
- 4. For any cheque made payable to a signing officer there must be approval by Parish Council.
- 5. Verify the amount of the cheques to the invoices being paid.
- 6. From the bank statements verify that no cash withdrawals have taken place.
- 7. The only non cash debit transactions are bank charges.
- 8. Verify that no presigned blank cheques are on hand with the Treasurer.
- 9. Verify that a bank reconciliation has been done for each month.

#### REVENUES

- 1. The Vestry Book should have all the offerings listed and signed by two people, unrelated to each other, who have counted the collections.
- 2. The deposits from the bank statements must match the vestry book entry.
- 3. Verify that deposits are being made weekly, from the bank statement.
- 4. Total the yearly tax receipts issued to determine that they are within reason of the actual money collected.
- 5. Determine that any Parish investments are in the name of the Parish.

**OTHER AREAS**

- \_\_\_ 1. Verify that the Charitable Tax Return of the previous year has been filed with Revenue Canada.
- \_\_\_ 2. Determine how endowments and bequests are being reported to Parish Council.
- \_\_\_ 3. Determine how special fund raisers are being accounted for and reported to Parish Council. More than one person must be responsible for the collection, counting and receipting functions.
- \_\_\_ 4. Determine that reports are being made to Parish Council on a regular basis.
- \_\_\_ 5. Are the Parish records being maintained and held in safe place for the seven years required by Revenue Canada?
- \_\_\_ 6. Verify the amounts reported on the Receipts and Disbursement Statement, to the amounts in the records.
- \_\_\_ 7. Any amounts receivable to the Parish at the end of the year must be accounted for and included on the Receipts and Disbursements Statement and reported on the Balance Sheet.
- \_\_\_ 8. Any amounts owing by the Parish at the end of the year must be reported and included on the Receipts and Disbursement Statement and reported on the Balance Sheet.
- \_\_\_ 9. Clear notes to the Financial Statements should state what amounts are owing and to whom. If the Parish has any outstanding loans, a note should state what the payment is per month; the outstanding balance at December 31 and the final payment due date.

| Reviewed by: | Please Print Name, Address, Occupation |
|--------------|--|
| 1. _____     | _____                                  |
|              | _____                                  |
| 2. _____     | _____                                  |
|              | _____                                  |

Date Completed \_\_\_\_\_

If there are any questions please call the Synod Office (420-0717) or the Regional Dean for your area.

**Please note any discrepancies with the check list and give your reasons why these discrepancies cause no concern.**