



The Diocesan Synod of Fredericton

115 Church Street, Fredericton NB E3B 4C8
(506) 459 1801 [o] (506) 460 0520 [f] <http://anglican.nb.ca>



Parish Annual Statistical Return

Parish of _____

Year 2007

Section 1 - Population Summary

Congregation:

Number of Congregations :

Households:

Families :

Individuals :

Membership:

Children :

Adults :

Other:

Confirmed Persons :

Communicants :

Identifiable Givers :

Section 2 - Parish Groups and Roles Summary

Layreaders:

Parochial :

Diocesan :

Episcopal :

Church School Information:

Schools :

Teachers :

Students :

Attendance :

Parish Groups:

Men's Groups - # Groups :

Total Membership :

Women's Groups - # Groups :

Total Membership :

Youth Groups - # Groups :

Total Membership :

Choirs - # Groups :

Total Membership :

Study Groups - # Groups :

Total Membership :

Other Groups - # Groups :

Total Membership :

Section 3 - Worship Services Summary

Celebrations of Holy Eucharist / Holy Communion:

Inside Church :

Outside Church :

On Sundays :

On Weekdays :

Administration of Reserved Sacrament:

Reserved Sacrament Services :

Other Services:

Matins :

Evensong :

Lessons & Carols :

Funerals :

Baptism :

Marriage :

Confirmation :

Reaffirmation :

Reception :

Holy Unction :

Other :

Total Services:

On Sundays :

On Weekdays :

Section 4 - Number of Individuals

Making:

Easter Communion :

Communion by Reserved Sacrament :

Other Yearly Totals:

Normal attendance on Sundays (estimate) :

Number Buried :

Number Baptized :

Number of Marriages :

Number of First Communions :

Number of Confirmations :

Number of Reaffirmations :

Number Received from other Communions :

Yearly grand total (attendance):

On Sundays :

On Weekdays :

Section 1 - Population Summary

Number of Congregations - equal to the number of active worship points in the parish

Families - a household with two or more individuals who claim to be Anglican

Individuals - a person who lives alone or is the only person in a household who claims to be Anglican

Children - members of Anglican households under the age of 16 years

Adults - Anglican members of a household 16 years of age or over

Confirmed persons - persons whose names appear on the parish list and are confirmed

Communicants - persons who have made Communion according to page 66 BCP rubric

Identifiable Givers - persons who are on the parish list and receive an income tax receipt for offerings

Section 2 - Parish Groups and Roles Summary

Parochial Layreaders - layreaders holding a current "parochial" or "in training" license (blue)

Diocesan Layreaders - layreaders holding a current "diocesan" license (purple)

Episcopal Layreaders - layreaders holding a license but who are currently inactive and requested to be recorded as "on the Bishop's list"

Schools - number of separate church schools in the parish (excluding VBS)

Teachers - number of individuals who have taught church school during the year

Students - number of individuals who have attended church school during the year

Attendance - "normal" or usual attendance at church school

Men's Groups - number of groups with adult male membership

Total membership - total number of members in the group

Women's Groups - number of groups with adult female membership

Youth Groups - number of groups with membership under age 25 years

Choirs - number of choirs or singing groups in the parish

Study Groups - number of groups meeting regularly in church, home or other setting

Other groups - all other official groups not covered in categories above

Section 3 - Worship Services Summary

Celebration of the Holy Eucharist / Holy Communion

Inside Church - celebrations of the Holy Eucharist in church buildings

Outside Church¹ - celebrations of the Holy Eucharist in homes, nursing homes, chapels or other settings and recorded in the Vestry Book

On Sundays² - recorded celebrations taking place on Sundays (includes celebrations in homes, nursing homes or other settings)

On Weekdays - recorded celebrations taking place on a day other than Sunday (includes celebrations in homes, nursing homes or other settings)

Reserved Sacrament Services - services where the Reserved Sacrament was administered (not a celebration) to one or more individuals at home or in other settings

Mattins - recorded public services of morning prayer

Evensong - recorded public services of evening prayer

Lessons and Carols - recorded services of Lessons and Carols (festive or other)

Funerals³ - number of funeral services recorded taking place in the church

Baptism - number of services where the Sacrament of Holy Baptism was celebrated

Marriage - number of services where the Sacrament of Marriage was celebrated

Confirmation - number of services in which the Bishop confirmed

Reaffirmation - number of services with the Bishop in which there were liturgical reaffirmations of faith

Reception - number of services with the Bishop in which there was liturgical reception of confirmed individuals from another communion (ie Lutheran or Roman Catholic)
Holy Unction - number of services during which there was a liturgical administration
Other - any other liturgical event not included in the other categories
On Sundays - total number of recorded services of worship on Sundays
On Weekdays - total number of recorded services of worship on days other than Sunday

Section 4 - Number of Individuals

Easter Communion - the number of individuals making Communion at Easter (includes those who made private Easter Communion)

Communion by Reserved Sacrament - the number of administrations of the Reserved Sacrament

Normal attendance on Sundays (estimate) - an indication of the size of a "normal" or "usual" Sunday attendance on a typical Sunday in all congregations

Number Buried⁴ - individuals for whom funeral services were conducted

Number Baptized - individuals to whom baptism was administered

Number of Marriages - couples married

Number of First Communions - individuals making First Communion as a result of a Children and Communion program

Number of Confirmations - individuals confirmed by the Bishop

Number of Reaffirmations - individuals who reaffirmed their faith in a liturgical reaffirmation with the Bishop

Number Received from other Communions - confirmed individuals participating in a liturgical reception from another denomination (ie Lutheran or Roman Catholic)

Yearly Grand Totals⁵

On Sundays - the total number of individuals recorded as attending a Sunday service in the parish (add all attendance records on Sundays)

On Weekdays - the total number of individuals recorded as attending a weekday service in the parish (add all attendance records on weekdays)

1. Liturgical events as services of worship "from or of" the Church are recorded in the Vestry Book. These include Sacramental ministry to those unable to be present in the church building, blessing of a home, marriage, etc..

2. Worship including recordable liturgical actions in Section 3 will inevitably appear to be recorded twice. (eg a service of Holy Eucharist with Baptism, Confirmation, Reaffirmation and/or Reception, although one liturgical event, will be recorded once in each of the specific categories but as one celebration of the Holy Eucharist on Sunday.) It is understood that acts of Christian Initiation are in the context of the Holy Eucharist.

3. Burial or funeral services held in other locations (eg funeral home chapel or a church outside the parish) are not usually recorded in the church Vestry Book and should be recorded at the location of the service if records exist. All "burials" conducted as a ministry of the parish by the incumbent or other minister are recorded under Section 4 - Number of Individuals.

4. The term "burial" refers here to a funeral service being conducted rather than the committal of a body to the ground. A committal may take place at a time and/or place other than the funeral and its location should be recorded in the original burial register entry as part of the complete burial record.

5. This number intentionally requests the running ("grand") total of attendances, making other calculations possible. It is recognized that extraordinary circumstances will at times cause totals to inaccurately represent the "normal" worship patterns of a parish, however they will give an actual indication of the liturgical ministry to individuals during the year.

December 2005

Parish Officers and Contacts 2008 – Annual Statistical Return

Diocese of Fredericton

Parish:	Incumbent:
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At the parish meeting held on _____ 2008, the following persons were elected to the offices indicated. Other contacts have been designated as noted.

Signed: _____ Date: _____

WARDEN annual elected

Name:			
Address:		Phone: ()	[h]
		Phone: ()	[o]
E-mail			

WARDEN annual elected

Name:			
Address:		Phone: ()	[h]
		Phone: ()	[o]
E-mail			

TREASURER corporation elected

Name:			
Address:		Phone: ()	[h]
		Phone: ()	[o]
E-mail			

VESTRY CLERK corporation elected

Name:			
Address:		Phone: ()	[h]
		Phone: ()	[o]
E-mail			

SYNOD DELEGATE

annual elected

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

SYNOD DELEGATE

annual elected

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

SYNOD DELEGATE

annual elected

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

SYNOD SUBSTITUTE

annual elected

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

SYNOD SUBSTITUTE

annual elected

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

SYNOD SUBSTITUTE

annual elected

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

PARISH ADVISORY COMMITTEE CHAIR

corporation elected

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

PARISH ADVISORY COMMITTEE SECRETARY

corporation elected

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

MUSIC LEADER

parish designated

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

PWRDF REPRESENTATIVE

parish designated

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

YOUTH CONTACT

parish designated

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

MEN'S MINISTRY CONTACT

parish designated

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

MOTHERS' UNION BRANCH LEADER

parish designated

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

ACW PRESIDENT

parish designated

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

Name:	_____		
Address:	_____	Phone: ()	[h]
	_____	Phone: ()	[o]
E-mail	_____		

Baptisms from the Parish Register during the year 2007

Parish of _____

No	Surname		Christian names		Mother (include maiden name)		Sponsors		
	Full address				Gender	Father		-----	
	Baptism date (D / M / Y)		Birth date (D / M / Y)			Birth place			Church
Baptism date (D / M / Y)		Birth date (D / M / Y)		Birth place		Church		Baptized by	

No	Surname		Christian names		Mother (include maiden name)		Sponsors		
	Full address				Gender	Father		-----	
	Baptism date (D / M / Y)		Birth date (D / M / Y)			Birth place			Church
Baptism date (D / M / Y)		Birth date (D / M / Y)		Birth place		Church		Baptized by	

No	Surname		Christian names		Mother (include maiden name)		Sponsors		
	Full address				Gender	Father		-----	
	Baptism date (D / M / Y)		Birth date (D / M / Y)			Birth place			Church
Baptism date (D / M / Y)		Birth date (D / M / Y)		Birth place		Church		Baptized by	

No	Surname		Christian names		Mother (include maiden name)		Sponsors		
	Full address				Gender	Father		-----	
	Baptism date (D / M / Y)		Birth date (D / M / Y)			Birth place			Church
Baptism date (D / M / Y)		Birth date (D / M / Y)		Birth place		Church		Baptized by	



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Parish Financial Return - Year 2007

Section 1: Income

Operating

- A Envelope Offerings
- B Open Offerings
- C From Organizations
- D Fund-raisers
- E Investment Income - Operating
- F Grants from Diocese
- G Grants from Gov't & Others
- H Other Operating Income

Non-operating Income

- I Bequests of Capital
- J Donations - Received Donations
- K Donations - From Other Sources
- L Restricted Investment Income
- M Other Non-operating Income
- N Flow-throughs

Non-income Items

- O Transfers-in From Other Funds
- P Reimbursements
- Q Loan Proceeds
- R Other

Section 3: General

Cash & Investments

- Bank Balance
- Operating Funds
- Building Funds
- Memorial Funds
- Other Funds
- Investments
- Operating Funds
- Building Funds
- Memorial Funds
- Other Funds

Liabilities:

- Mortgages and other long-term debt
- Loan owed to Anglican Foundation
- Diocesan assessments unpaid
- Owed to other creditors

Section 2: Disbursements

a Diocesan Budget Support

- (Include Mission Outreach Contribution,
Episcopal / Administration Assessment,
Pension Bonus Assessment)

Parish Ministry and Support Costs

- b Mission or Relief Support
- c Lay Salaries and Related Costs
- d Sunday School Expenses
- e Liturgical Supplies
- f Office Expenses
- g Other Expenses

Costs Related to Employment of Clergy

- h Payroll (Include: Stipend, travel, car)
replacement, housing allowance,
EI & CPP
- i Parish Pension Assessment
- j Continuing Education Assessment

Building Expenses

- k Fuel
- l Utilities
- m Insurance
- n Non-capital repairs and maintenance

Miscellaneous Expenditures

- o Capital Expenditures
- p Loan Payment (principal and interest)
- q Flow-through Funds Remitted
- r Other

Section 4: Capital Expenditures

Description of work:

- Cost of Projects
- Funding Sources:
- Already on hand
- Fund-raising / Appeals
- Grants from Diocese / Other
- Bank Financing
- Sale of Existing Assets

Section 5: Miscellaneous

- Misc 1
- Misc 2
- Misc 3
- Misc 4

THE FINANCIAL AUDIT

Canon SIX 2(1)(d) states that financial statements are to be “duly audited by a professional accountant or by two competent persons”. There are essentially two reasons for this requirement. The first is to provide a second look at the financial information that is being presented to the congregation at the annual meeting. It is a verification that information being presented accurately reflects the true financial picture of the corporation. In this sense the audit is of benefit to the parish.

The second reason for an audit is to provide treasurers with assurances that their work is correctly represented in the financial statements. In this sense the audit is of benefit to the Treasurer, as an officer of the corporation.

The audit is not a “questioning” of the integrity of the treasurer, nor does it reflect a concern over the veracity of the financial statements. It is simply a device to provide independent opinion on the statements themselves.

There are essentially three areas that the audit will focus on; disbursements, receipts, and miscellaneous financial transactions. There is also a degree to which an audit can look at the administrative operation of the Parish in general although that may be beyond the scope of the audit envisioned in the Canon.

Simply carrying out the audit in itself is but one part of the process. The other is to report and to that end there must be a statement signed by the auditors attesting to the fact that the audit has been carried out. The auditors may also wish to report to the corporation with respect to weaknesses observed in the systems being used or in the overall administrative processes which are in place.

The following pages outline some of the necessary steps in doing a basic financial audit. It is designed to be a guideline for the use of the persons appointed to carry out the audit function. It should not be considered a definitive list of “things to do” and the auditors should not feel themselves restricted to these steps.

In summary the treasurers’ function in dealing with the financial life of the Parish is one of great importance. The audit provides piece of mind for the treasurers and gives assurances to the congregation that the financial statements accurately reflect the financial picture of the Corporation.

GENERAL INSTRUCTIONS AND COMMENTS:

Carrying out an audit does not entail doing the treasurer’s work over again. Nor does it entail a check of every single transaction the treasurer has recorded. It is necessary for the auditors to do checks on random samples of transactions. This may mean choosing certain months and doing an exhaustive check on transactions processed in those months. It may include a detailed check of certain types of transactions such as all offering deposits and recording of same. It may be that the auditors will divide the work with one doing disbursements, another doing receipts. The important point is that no matter what form or scope the audit takes it must be more than a perfunctory effort. It must be detailed enough to be reliable and thorough enough to provide the desired level of assurances that are implicit in the Canon.

AUDIT CHECK LIST - DISBURSEMENTS:

- [] Ensure there are adequate source documents (invoices, memos, budget etc) for all disbursements and that the corporation is appropriately named in those documents. Note: statements are not considered an adequate source documents without the accompanying invoices.
- [] Ensure source documents are adequately authorized by the Corporation for payment (via initials by authorized parties, reference to minutes, budget etc) and marked "paid" with reference to appropriate cheque number.
- [] Ensure all cheques are signed by two persons, duly authorized by the Corporation to serve as signing officers.
- [] Ensure all cheque numbers are accounted for (even those that were cancelled).
- [] Ensure expenses are paid on a timely basis so that any discounts are maximized and penalties avoided.
- [] Ensure payroll remittances are processed on a timely basis (employees paid when due, withholdings remitted to Revenue Canada and Synod within the legislated time frames, and if applicable central payroll assessments paid to Synod within the established time limit).
- [] Ensure the disbursements journal is properly added and balances carried forward.
- [] Ensure the total of expenses is properly noted in the financial statements.
- [] Ensure any purchases of a major nature or any investment purchases are adequately authorized and reflected in statements.

AUDIT CHECK LIST - RECEIPTS

- [] Ensure deposits of offerings and other income are properly recorded in the cash journal and are in agreement with the bank statements.
- [] Ensure all income is deposited in a timely manner.
- [] Ensure adequate records are kept regarding envelope offerings so that individuals receive proper credit for their gifts.
- [] Ensure cheques are immediately endorsed to prevent loss or theft.
- [] Ensure contributions to special funds are properly allocated in the books of account.
- [] Ensure donations received via mail or personal delivery are receipted and recorded.

AUDIT CHECK LIST - MISCELLANEOUS

- [] Ensure that a monthly reconciliation is done on all bank accounts and that it includes a listing of outstanding cheques and deposits.
- [] Ensure there are no cash withdrawals from bank accounts and that non-cheque entries are properly authorized .
- [] Ensure all non-cheque/non-deposit entries are appropriately recorded in the books of account.
- [] Ensure signing officers have been updated and that bank account agreements are current.
- [] Ensure cheques are not signed in advance.
- [] Ensure offerings are counted by two persons, recorded in the Vestry Book, and banked immediately.
- [] Ensure any debt is approved by the Corporation and is accurately reported in the financial statements.]
- [] Ensure that any mortgages, or other debt instruments have been properly signed by appropriate parties, including the Bishop/Diocese where applicable, and the corporate seal affixed where necessary.
- [] Ensure investments held by the Parish, including those in the Diocesan Consolidated Investment Fund, are properly valued and recorded in the financial statements.
- [] Ensure proper authorization is in place for any withdrawal of investment fund(s) capital

AUDIT CHECK LIST - TAX RECEIPTS

As a registered charity, parishes may issue tax receipts to acknowledge gifts from individuals and corporations. Those receipts are then used by the donors, to reduce their income tax. The issuing of receipts is a privilege that is to be very carefully guarded and is not to be taken lightly. Adequate controls must be in place to ensure the accuracy and validity of all receipts issued. The audit should include a check in this area of parish administration to help safeguard the tax exempt status of the Parish Corporation.

- [] Ensure that envelope records are maintained and tax receipts are issued on a timely basis.
- [] Ensure tax receipts are numbered, that all numbers are accounted for and that copies are kept on file.
- [] Ensure tax receipts contain all required information
- [] Ensure that no tax receipt is issued for any gift that cannot be directly attributed to a specific donor.
- [] Ensure tax receipts are signed only by duly authorized persons and that tax receipts are not signed in advance of being completed.

- [] Ensure there is a specific process for replacing lost receipts.
- [] Ensure that the amounts showing on receipts can be matched to funds recorded in the parish books.
- [] Ensure that any tax receipts for "gifts in kind" (ie. gifts other than money) are issued for amounts that are readily verifiable.
- [] Ensure that when it is necessary to issue a receipt for funds other than a gift (eg., an insurance settlement), that counter receipts (as opposed to tax receipts) are issued.

December 2005

AUDITORS CERTIFICATION

To: The Parish of _____

Re: Fiscal Year ending December 31, _____

I/We, the undersigned, having been duly appointed, have reviewed the financial accounts and the statements submitted to the Annual Meeting of the Parish of _____. In addition, we have reviewed any applicable certificates of investment.

In our opinion, the records maintained by the Treasurer are properly represented in the Year End Financial Statements presented to the Annual Meeting and accurately reflect the financial transactions of the Parish. The cash and investment balances properly state the financial position of the Parish.

Our review examined only the recording of the various transactions and does not purport to pass any judgement on the merit of the expenditures.

Respectfully submitted,

_____ Auditor

_____ Auditor

Date: _____

Notes:

This form should accompany the financial statements presented to the annual meeting. If the auditors make observations regarding processes and procedures then that report should be made to the Corporation.
