



THE DIOCESAN SYNOD OF FREDERICTON

115 CHURCH STREET, FREDERICTON NB E3B 4C8

(506) 459 1801 [o] (506) 460 0520 [f]

2011 Annual Statistical Returns and 2012 Officers and Contacts

Submission of Returns

Canon Five s. 7:

The Rector or incumbent of each parish shall forward annually to the Secretary of the Synod in a form and on a date prescribed by regulation:

- (a) an annual report,*
- (b) an annual statistical return,*
- (c) a report of the election or appointment of wardens, lay members of the Synod, the Vestry Clerk and the Parish Treasurer.*

Please note that a copy of your Parish Annual Report **MUST** be submitted. This is in addition to the request to the Parish Treasurer for submission of a copy of the Parish Financial Statement. See [Regulation 5-2 Parish Forms \(Annual Returns\)](#) for more detailed information.

Please assure that 2011 statistics and financial return and the 2012 officer and contact information is entered/submitted **as soon as possible and by 15 March 2012**.

DIMS

Parish statistical information should be submitted by way of the [Diocesan Information Management System](#) (DIMS) accessible from the Diocesan Web Site (Resources → Clergy Ministry Resources) link. Please remember that when logged in and working on DIMS you are connected to the main diocesan database, not a copy. Entries reflect the one record maintained. If you have misplaced, forgotten or need the parish username and password, contact Maureen at the [Synod Office](#). Always keep your username and password secure.

When entering statistical information via DIMS, please remember to "create a new year" (2011 after choosing the "Parish Statistics" button in the Parish Maintain section.)

Parish Maintain (left side link) → Parish Statistics (button) → Create a New Year (button)

A similar process applies to the entry of financial information.

Current Parish Officer and Contact information can (and should) be entered as it changes, updated any time throughout the year in order to keep parish records and diocesan lists up to date. Baptisms can be entered anytime. Incumbents and parish officers are asked to assure that parish officer information is entered by the 15 March deadline at the very latest.

Financial Information

Incumbents should consult with treasurers to arrange for the submission of the annual financial return. Please be reminded that a **Parish Financial Audit is required** by [Canon Six](#) s. 2 (1) (d).

Working Forms

The following "working forms" are to assist in preparing the information for entry and, if necessary, as a way to make a submission by paper copy. There is no need to submit returns both ways ... DIMS entry is the secure submission ... the forms are for convenience and only needed for mailing should the DIMS entry be impossible.

- 1) [2011 Parish Statistical Return](#)
[Parish Statistics Definition Key](#)
- 2) [2012 Parish Officers and Contacts](#)
- 3) [2011 Baptism Record](#)
- 4) [2011 Parish Financial Return](#) (for Parish Treasurers)
[Parish Financial Return Key](#)
- 5) [The Parish Financial Audit](#)

Geoffrey Hall (The Ven.)
Secretary of Synod
13 December 2011



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 2011

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 Church**¹ - celebrations of the Holy Eucharist in homes, nursing homes, chapels or other settings and recorded in the Vestry Book
 - On Sundays**² - 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)
- Funerals**³ - 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)

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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 2012 – Annual Statistical Return
Diocese of Fredericton

Parish: _____	Incumbent: _____
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At the parish meeting held on _____ 2012, 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	_____		

COMMUNICATIONS CONTACT

parish designated

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

MISSION CONTACT

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	_____		

Baptisms from the Parish Register during the year 2011

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

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

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

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

GENERAL

There are four sections to the financial return; Income, Expense, General and Capital Expenditure Detail.

The intent of the return is to provide information in a format that is consistent from parish to parish. To assist translating parish financial statements into this format, we provide the following information.

In cases where there is more than one treasurer in the parish, each church treasurer should be given a working copy of the form. The Central or Parish Treasurer can then combine the completed forms into one.

Section 1 - Income

Part of the return is structured to distinguish among operating income, non-operating income and non-income. Please note: operating income is used to determine parish support for the Diocesan Shared Ministry Budget.

While some of the lines are fairly clear, the following specific instructions will guide you.

A and B: Offerings - Include all specials, festivals, initial and any other offerings for general use.

C: From Organizations - Refers to funds provided the Parish by ACW, Guilds, Men's Groups, Sunday School, etc.

D: Fund-raisers - Refers to supers and sales. It is appropriate to report only the net income realized, but if you do so please indicate so on the form. Fund raisers run by a group (for example an ACW Tea) with proceeds going to the parish should be reported in Line C.

E: Investment Income - Includes interest on operating accounts, GIC's, Diocesan or other investments. On the Diocesan Investment Fund you need not report the Bonus capita addition.

H: Other Operating Income - Record any items that do not fit in the first 8 lines, but which are clearly income for use by the parish, eg. hall rentals.

I: Bequests of Capital - If the parish received a bequest through a will report it here.

J, K, L: Donations and Restricted - The key for reporting on these three lines is the ultimate use of the income. If the use is restricted to capital work or for memorials, then reporting here is appropriate. If it is used for normal operating costs then it should be reported as operating income (Line A or E).

N: Flow-throughs - To report donations from parishioners that are remitted elsewhere such as PWRDF or food bank support. Specific donations in response to a Bishops appeal can also be reported here.

Non-Income Items

These are recorded for information purposes only. HST rebate should be reported here.

Section 2 - Disbursements

An attempt has been made to categorize the expenditures for ease of recording. Once again if you are in a multi-treasurer situation it will be necessary for each treasurer to complete a form to be combined by the central treasurer. Most lines are self explanatory. The following may be helpful:

a: Diocesan Budget Support - Record the amounts actually paid to the Diocesan Synod; not amounts owed or accrued.

b: Mission or Relief Support - Refers to parish commitments to mission support. For example the parish may decide to give a corporate donation to the food bank or Church Army. This is quite distinct from a gift to those groups that comes in the form of a donor direction (see flow-through Line q).

o: Capital Expenditures - Report funds expended on capital projects and detail this information on Form 3 as requested. It should be noted that funds expended on capital works are removed from the calculation of Diocesan Budget support.

q: Flow-through Funds Remitted - Should have a direct link with the Income in Section 1 - N. If they do not match you may want to find out why.

Section 3 - General

This information is a very useful snapshot of parish finances at year end. All bank balances and investments should be reported in the appropriate places and all liabilities should be recorded as requested. We are ignoring building values.

Again the multi-treasurer situations will impact on the complexity of the report. For example the operating fund bank balance would include each church fund and the central treasury.

Section 4 - Capital Expenditures

Description of work

A brief narrative describing the work done.

Funding Sources

Provide the funding sources for the project or projects identified. This is an important part of both planning for, and reporting on capital endeavors as required by Statistics Canada.

Section 5 - Miscellaneous

Not currently in use.

December 2009

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 are to on any observations regarding processes and procedures then that report should be made to the Corporation.