

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



2012



DEADLINE: March 31, 2013*
as per Canon 16

The Parish / Pastoral Unit 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>
	<p>Date Received by Diocesan Office: _____</p> <p>Date Acknowledgement Mailed: _____</p> <p>Date Posted: _____</p>
Page 4 Total: \$ -	Adjusted Figures: Page 4 Total: _____
Page 5 Total: \$ -	Adjusted Figures: Page 5 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, 2013 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 5 & 6) 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: jroby@nspeidiocese.ca.

DEADLINES

For all parishes, the Parochial Return Form is due by **March 31, 2013**, 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
- 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 2013 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

2012 STATISTICS OF PARISH OR PASTORAL UNIT

A	POPULATION	
1	TOTAL Families on Parish Roll	
2	Total Individuals on Parish Roll	
3	Baptized Communicants on Parish Roll	
4	Confirmed Persons on Parish Roll	
5	Number of Identifiable Givers	
6	Average Sunday Attendance at Services in the Parish (Total attendance divided by 52 - including Sunday School Children who attend Church)	
7	Stipendiary Lay Parish Staff	

B	SUNDAY SCHOOL	
1	Sunday Schools	
2	Number of Teachers	
3	Number of Pupils	

C	PARISH RECORDS	
1	Baptisms	
2	Persons Confirmed	
3	Received from other Communions	
4	Marriages	
5	Funerals	
6	Attendance: Easter Day	
7	Attendance: Christmas Eve	
8	Attendance: Pentecost	
9	Attendance: Second Sunday in September	

D	ORGANIZATIONS AND GROUPS	
1	Women's Groups	
	Number of Members	
2	Men's Groups	
	Number of Members	
3	Youth Groups	
	Number of Members	
4	Couples (How many groups)	
5	Other (How many groups)	
6	Church Sponsored groups	

E	BEQUESTS	
1	Deferred Gifts	
	_____ bequest(s) totaling \$ _____ was/were received by the parish and/or congregations during the year.	
	<i>[Some bequests may be paid out in installments spanning several years. Please include only the amount(s) actually received during the reporting year.]</i>	
2	Immediate Gifts	
	_____ gift(s) of stock or mutual funds totaling \$ _____ was/were received by the parish and/or congregations during the year.	

PARISH/PASTORAL UNIT INCOME REPORTING PAGE

LINE NO.	INCOME	CHURCH #1	CHURCH #2	CHURCH #3	CHURCH #4	CHURCH #5	CHURCH #6	TOTAL	Diocesan Use
101	Offerings, Envelopes, Loose, Special, etc.							\$ -	22
102	Sunday School							\$ -	
103	Building Fund							\$ -	
104	Memorial and Other Funds							\$ -	
105								\$ -	
106								\$ -	
107								\$ -	
108								\$ -	
109	Specific Appeals (from outside the Parish)							\$ -	24
	PLEASE SUB-TOTAL LINES 101-109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27
110	Investment and Endowment Income							\$ -	28
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"							\$ -	30
129	Other income (Please cross-reference to report)							\$ -	
130	Special Events							\$ -	
135	Rental Income (Put expenses in Line 235)							\$ -	
136	Cemetery Income							\$ -	
140	Grants							\$ -	29
141	Bank or Diocesan Loans - Current Year							\$ -	40
142	HST/GST Rebates							\$ -	
143	Insurance Claims							\$ -	
	TOTAL(S)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23
	IMPORTANT!								
	<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

LINE NO.	CLAIMED EXEMPTIONS	CHURCH #1	CHURCH #2	CHURCH #3	CHURCH #4	CHURCH #5	CHURCH #6	TOTAL	Diocesan Use
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>							\$ -	31
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							\$ -	
								\$ -	
								\$ -	
231	Housing Allowance (Amount over \$5000.)							\$ -	
235	Rental Expenses (See Line 135) (Provide Schedule)							\$ -	
236	Cemetery Income (Same as Line 136)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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 - (Complete Schedule M&R and enter totals)							\$ -	
246								\$ -	
	TOTAL(S)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
	<i>The following do not factor into calculations this time. Please see Instructions for explanation.</i>								
247a	Parish Clergy Travel Expenses \$ _____								
247b	# of kilometers reimbursed _____ km								
	IMPORTANT! All of the amounts above must be cross-referenced to the related item(s) on your accompanying financial statements.								

Schedule of Building Maintenance and Repairs

The intent of this schedule is to A) relieve the Parish of the requirement to make application to the Parish Relations Sub-Committee for approval of allotment exemption on Maintenance and Repair Projects (Maintenance & Repairs do NOT INCLUDE caretaker/sexton wages) and B) Exempt items of building maintenance that were not eligible for exemption in the past. **See next page for examples of items that are covered/not covered.**

<<<For your convenience, it IS possible to insert rows in this schedule in MS Excel>>>

Description (Brief) of Expenditure	(a) Cost Before HST	(b) 1/2 of HST	(a+b) Exemption
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
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			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
Total = Line #245			\$ -

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

Parish Church and Related Organizations Bank Accounts

Insert the figure for the amount of money in each Bank Account reconciled as at December 31, 2011.

NAME OF ACCOUNT

Parish Account - Current: Dollar Amount

Congregations - By Name:

Total Parish and Congregations \$ -

Diocesan
Use

NAME OF ACCOUNT

Organizations and Others: Dollar Amount

Total Organizations and Others \$ -

Diocesan
Use

Memorial, Building, Etc.:

Total Memorial, Building, Etc. \$ -

41

43

Cemeteries:

Total Cemeteries: \$ -

44

42

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:

Rector/Priest-in-Charge:

Treasurer:

Warden:

Warden:

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 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

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.