



The Anglican Church of St John the Divine

Financial Policies and Procedures

Version 2.37

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Glossary

ACSJTD	Anglican Church of St. John the Divine
COA	Chart of Accounts
TD Bank	Toronto Dominion Bank

Policies

Reporting structure for financial matters

The 2 Wardens are responsible for financial matters according to the Canons of the Diocese of British Columbia (Regulation 6.8.01 c (3) of Diocesan Canon 6.8).

The **Finance Committee** is established to advise and recommend actions to the Wardens.

The **Treasurer** is responsible for ensuring the records of the church are properly kept, oversees the Bookkeeper, sits on the Finance Committee and reports to the Wardens and Parish Council. The Treasurer ensures the effective flow of monies and communication about financial matters to the parish.

The **Bookkeeper** maintains the financial records, prepares cheques for signing and reports to the Treasurer.

The **Parish Administrator** reports to the Wardens on financial matters and ensures expense claims are filled out and submitted to the Bookkeeper, cheques are sent to the Wardens for approval and signature (2 signatures required).

The **Investment Committee** is a sub-committee of the Finance Committee, oversees the church investments and reports quarterly to the Finance Committee and annually to the parish.

The **Envelope Secretary** oversees recorded donations, reports to the Wardens, and advises the Finance Committee on budgeting.

Terms of Reference for the Finance Committee

The Finance Committee is established as a committee of Parish Council of the Anglican Church of St. John the Divine (ACSJTD).

Purpose: The purpose of the Finance Committee is to assist the Wardens of the ACSJTD in fulfilling their oversight responsibilities. The Committee will monitor, review, and advise on

- a. All financial matters;
- b. Strategic financial plans including the development and revisions of the annual operating budget;
- c. System of internal controls;
- d. Presentation of financial statements and annual internal review;
- e. Investment management activities;
- f. Review of all trusts; and
- g. All property, security and monies now held by, or to become vested in, or entrusted to the ACSJTD.

Composition: Members of the Finance Committee shall be appointed by the Wardens, and consist of 2 Wardens, the Treasurer, and 2 to 3 members of the parish with financial acumen. The Incumbent and the Chair of the Investment Committee shall be *ex officio* members of the Finance Committee. The Chair of the Finance Committee shall be appointed by Parish Council on the recommendation of the Wardens.

Term of Office of Members / Period of Mandate for the Committee: Finance Committee members may remain on the Committee as long as they think they can contribute. The mandate for the Committee shall be reviewed and renewed by Parish Council at least every five years.

Reporting Relationships / Frequency of Reporting: The Finance Committee shall report monthly through its Chair and/or the Treasurer to Parish Council. The Finance Committee shall also provide an annual written report to be included in the annual reports to parishioners.

Subcommittees: The Finance Committee may create subcommittees to advise regarding specific responsibilities. Members of subcommittees need not be members of the Finance Committee. The Chair of the Finance Committee shall be a member of the Investment Committee. The Chair of the Investment Committee shall be a member of the Finance Committee.

Responsibilities: The Finance Committee shall be responsible to:

1) In the area of Finances

- a) Monitor, review and advise on all financial matters affecting the parish;

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- b) Review monthly financial statements produced by staff including the status of assessments and loans;
- c) Advise the Wardens on specific matters related to financial exigencies;
- d) Review all contracts, agreements or other instruments involving the financial affairs of the parish and make recommendations to the Wardens on appropriate action;
- e) Ensure that the Wardens have an effective process in place that provides appropriate alignment of financial resources with strategic directions;
- f) Promote transparency and accountability of all financial and planning activities of the parish.

2) In the area of Investments (with the support of the Investment Committee)

- a) Develop and review a policy on investment in accordance with the policy and values of the Diocese of British Columbia and the Anglican Church of Canada;
- b) Review internally designated trusts to ensure that their purposes are current;
- c) Review externally designated trusts to ensure compliance with donors' intentions, and where not possible, to advise action;
- d) Review parish investment portfolio on a regular basis to ensure policy compliance and performance;
- e) Review, advise and recommend changes regarding external investment accounts and managers to ensure policy compliance;
- f) Respond in a timely manner to members of Parish Council for information around investment policy.

3) In regard to the Budget

- a) Solicit and receive input from committees and individuals during budget preparation.
- b) Prepare, review, and recommend the annual operating budget to the Wardens and Parish Council no later than their February meeting;
- c) Determine whether budget revisions are needed and make recommendations to the Wardens.

4) In regard to the Presentation of Financial Statements and Internal Review

- a) Receive and review the financial statements of the parish as to reasonableness of presentation, appropriateness of accounting principles and adequacy of disclosure, prior to submission to the Wardens;
- b) Recommend accountants for appointment, agree on the scope of their work, and recommend approval of their fees;
- c) Receive and review the **draft** written annual report of the external accountant no later than one week before the annual Vestry meeting and review and forward to Parish

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Council the *final* statements of the external accountant prior to the annual Vestry meeting;

- d) Review the objectives and effectiveness of any internal review functions, including working relationships with the accountants, Bookkeeper, and administration.

5) General

- a) Assume other responsibilities that may be assigned by the Wardens.

Conflicts of Interest: In the highly unlikely event that the Finance Committee, on behalf of the church, is considering a particular matter in which a Committee member holds a direct or indirect financial interest, that member shall recuse themselves from any discussion or vote regarding that matter.

Resources Available: Expertise of Committee members, Wardens, Incumbent, consultation with the Diocesan Financial Officer

Liaison Required with: Investment Committee, Incumbent & Churchwardens, Property Committee, Parish Bookkeeper, Parish Administrator, Counters, Envelope Secretary, Assistant to the Envelope Secretary (data recorder), TD Bank, Diocesan Financial Officer, parish-appointed Reviewer, and parish accounting firm.

Terms of Reference for the Investment Committee

The Investment Committee is a sub-committee of the Finance Committee of the Anglican Church of St. John the Divine (ACSJTD).

Purpose: The Investment Committee is responsible for arranging the investment of financial assets of the ACSJTD and for monitoring and adjusting invested assets, balancing the prudent risk management with the need for investment returns.

Composition: The Investment Committee shall comprise at least four members in good standing of ACSJTD.

Method of Selection: The Chair of the Finance Committee of ACSJTD is automatically a member of the Committee. Other members are parishioner volunteers who have a particular interest or acumen in the management of investments. They are appointed by the Rector and Wardens with the advice of the current Committee membership. At least one member shall have Church Warden experience at ACSJTD. The Chair of the Committee shall be chosen by the Committee members.

Term of Office of Members/Period of Mandate for Committee: Committee Members may remain on the Committee as long as they think they can contribute. The mandate for the Committee shall be reviewed and renewed by Parish Council at least every five years.

Reporting Relationships/Frequency of Reporting: The Committee shall report to the Finance Committee through its chair and/or through members who serve on both Finance and Investment Committees on an as-required basis. The Church Wardens shall be provided investment information as necessary to help them fulfill their financial supervision responsibilities in accordance with Regulation 6.8.01 c (3) of Diocesan Canon 6.8 (2015). The Investment Committee shall provide an annual written report to be included in the Annual Reports to parishioners.

Responsibilities: The Investment Committee shall:

- a) with due regard for the state of the economy and investment market, ensure that the financial assets of ACSJTD are prudently invested with a well-established, competent, and proven Investment Firm;
- b) prepare and maintain an **Investment Policy Statement** which shall establish a clear understanding between the Anglican Church of Church of St. John the Divine (the 'Investor') and the Investment Manager (the 'Portfolio Manager') as to the goals, objectives, and management policies applicable to the Investor's investment portfolio;
- c) prepare and maintain an **Investment Management Agreement** which identifies and appoints the Investment Manager selected by the Investment Committee and the investment powers assigned to the Investment Manager and of which the Investment Manager confirms acceptance;
- d) establish a procedure by which funds may be withdrawn from ACSJTD's investment portfolio for duly authorized use of the church. Such withdrawals shall be initiated by the Wardens and reviewed by Finance and Investment Committees using the **Requisition for**

Funds from the Investment Account (copy attached at Annex).¹ Upon review of this requisition by the Finance Committee, the Investment Committee shall electronically submit a request for withdrawal of funds to the Investment Manager. Neither Finance nor Investment Committees have an approval role in withdrawal decisions; however, their review of investment withdrawals in context of the budget (Finance Committee) and investment strategies (Investment Committee) is important for good governance.

On the rare occasion of an unanticipated, urgent requirement for withdrawal of investment funds, the Investment Committee shall respond to verified communication from the Rector's or People's Warden requesting such withdrawal. Such email shall be followed up at the first opportunity thereafter with the normal signed **Requisition for Funds from the Investment Account** at Annex C and *ex post* review by the Finance Committee;

- e) advise the Rector, Church Wardens, and Parish Council of intended action in the event that a change of Investment Managers is considered necessary.

Conflicts of Interest: In the highly unlikely event that the Investment Committee, on behalf of the church, is considering a particular investment in which a Committee member also holds a financial interest, that member shall recuse themselves from any discussion or vote regarding that particular investment.

Resources Available: Expertise of Committee members and Investment Manager.
Consultation with Diocesan Financial Officer.

Liaison Required With: Investment Manager, Rector & Church Wardens, Finance Committee, Parish Bookkeeper, Parish Administrator.

¹ The Investment Committee Chair and the Finance Committee Chair acting together have the authority to issue instructions to the Portfolio Manager while keeping other Investment Committee members informed. If either is absent, the Rector's Warden or the People's Warden may act in place of the missing Chairperson. In all cases, two signatures are required to request withdrawals be made from investments.

Terms of Reference for the Treasurer

Terms of Reference - Treasurer

The Treasurer's job is one of oversight and reporting of finances to the Wardens and Parish Council. The Treasurer is also a member of the Finance Committee which provides assistance to the Treasurer and Wardens in financial matters. The formal requirements, as outlined in the church canons, are below.

This volunteer position is an opportunity to be an active participant in a special ministry that is vital to the operation of the church and shaping its future. The Anglican Church of St. John the Divine has evolved a good team of individuals (including a professional Bookkeeper and Parish Administrator) who run the system.

The Treasurer is de facto team leader, giving support and encouragement where necessary. The monthly time commitment for preparation of financial statements, presentation of the statements to Parish Council, and related tasks is not excessive. Other time commitments include annual budget preparation, involvement in financial decisions, assisting the Bookkeeper, participation in the Finance Committee.

Canons of the Diocese of British Columbia

Regulation 6.10.03 - Parish Treasurer

- 1. ACCOUNTABILITY:** The parish Treasurer is appointed by the Rector and Wardens with the consent of the parish council and reports to the Wardens of the parish, who are ultimately responsible for all financial aspects of the parish.
- 2. QUALIFICATIONS:** A good working knowledge of basic bookkeeping or accounting and the time and commitment to complete all of the work necessary.
- 3. DUTIES AND RESPONSIBILITIES:**
 - a. Ensure that all monies received by the parish are accounted for, recorded and deposited into a recognized
 - b. financial institution in a safe and timely manner.
 - c. Ensure that all parish financial obligations (clergy stipend and housing, staff salaries, benefits, bills, taxes, insurance, assessment, etc.) are paid in a timely manner.
 - d. Control or prepare and maintain accounting records of the financial activities of the parish.
 - e. Ensure that the Rector, Wardens and parish council are kept aware of the parish's financial condition and present accurate, comparative financial statements to them monthly.
 - f. Assist in the development of an annual budget for the parish.
 - g. Attend all council, regional and other meetings as required.
 - h. Ensure that all of the parish financial information is available for audit, review or examination and be prepared to answer any questions relating to it.
 - i. Pass all records on to your successor in a neat and tidy condition and timely manner.

Parish Financial Records and Chart of Accounts

The Finance Committee defines and maintains a chart of accounts (COA) which is used to budget and account for parish income and expenses. The chart of accounts is organized with four-digit account numbers for each item: assets 1000s, liabilities 2000s, fund accounts 3000s, income 4000s, and expenses 5000s. Every account has a specific number and description.

From time to time the Finance Committee issues updates to the COA by communicating them to parish staff and to the Bookkeeper.

The Wardens, the Treasurer, or the Bookkeeper may request new accounts be opened or old accounts closed by communicating the specific reasons for the request to the Finance Committee.

In general, only income may be credited to income accounts and only expenses to expense accounts. The COA includes specific accounts for each broad budget category for which offsetting amounts may be posted; *e.g.*, wedding expenses for clergy, music, and cleaning may be posted to the rentals-offset income account.

Operating fund accounts (*e.g.*, Food Bank, Refugees, Out of the Rain) and certain project-specific funds (*e.g.*, accessibility fund, sanctuary lighting fund) may have both debits and credits. Entries to non-operating equity accounts (*e.g.*, unrestricted surplus, rectory fund, west window fund) must be reviewed and approved by the Treasurer or the Finance Committee. The Wardens, Finance Committee, Treasurer, and Bookkeeper strive to work in a collegial and collaborative manner in the keeping of the church books and reporting of revenues, expenses, and results to Parish Council and the parish in a timely, cost effective and accurate manner.

The working version of the chart of accounts is included in Appendix 2 of this document. The Finance Committee also maintains a detailed listing of the chart of accounts with written descriptions for each account.

Bequests

Bequests are made to the church to support the work of the ministries of the parish. Bequest funds are assessed by the diocese at a lower rate than other revenues.

The Anglican Church of St. John the Divine (ACSJTD) recognizes that a charity cannot unilaterally decide to change the condition, nor return to the donor to ask to waive a condition. The ACSJTD is entrusted to use the funds as designated. Each contribution directed toward an approved program or project will be used as restricted with the understanding that when the need for such a program or project has been met or cannot be completed for any reason as determined by the Rector and Wardens, the remaining restricted contributions will be used where most needed.

When a bequest is made, if there is no direction as to the use of the money, the first \$1,000 and 40 percent of the remainder up to a total of \$40,000 may be applied to the budget through the bequest category of income² with the balance applied to the Legacies and Special Gifts Fund.³ Available funds should be invested promptly with the parish's long-term investments.

The Wardens, after consulting with the Finance Committee, are not required to accept a bequest if the source, conditions, or intent of a bequest do not align with ACSJTD ministry.

Example allocation for **undesigned** bequests

Amount	Applied to the Budget	Applied to Legacies & Special Gifts Fund	Portion of Gift applied to the Budget	Notes
\$1,000	\$1,000	-0-	100%	First \$1k to budget
\$2,000	\$1,400	\$600	70%	40% of amount > \$1k
\$3,000	\$1,800	\$1,200	60%	
\$6,000	\$3,000	\$3,000	50%	
\$7,000	\$3,400	\$3,400	49%	
\$10,000	\$4,600	\$5,400	46%	
\$90,000	\$36,600	\$53,400	41%	
\$98,500	\$40,000	\$38,500	41%	Maximum to budget
\$100,000	\$40,000	\$60,000	40%	All > \$98,500 to L&SG
\$200,000	\$40,000	\$160,000	20%	

² The \$40,000 maximum is a policy statement based on the Vestry approved operating budget projecting a deficit. If the approved parish budget is in balance, an upper limit of \$10,000 being applied to the budget is recommended. Rector and Wardens may apply a lower limit.

³ The Legacies and Special Gifts Fund is a long-term parish asset. Only ten percent of the Legacies and Special Gifts Fund may be withdrawn during any fiscal year to support approved programs or projects.

Gifts and Grants

Overview

Grants may be sourced at the federal, provincial, regional, or local levels of government. They may also be sourced from corporate, private or community organizations or foundations. The Anglican Church of Canada and the Anglican Diocese of British Columbia also offer grants for specific purposes.

The Anglican Church of St. John the Divine (ACSJTD) will generally only acquire grants from Canadian sources. Community gaming grants will not be pursued.

Types of Gifts/Grants

Grants may be initiated or solicited by the ACSJTD. They may also be unsolicited. Grants that are solicited by the ACSJTD are generally considered for the funding of major capital projects or a specific program in the church. A grant may be split between more than one capital projects.

Occasionally, non-solicited gifts or grants may be received by the Church. The Rector and Wardens, after consulting with the Finance Committee, are not required to accept a non-solicited gift or grant if the source, conditions, or intent of a gift or grant do not align parish ministries.

Gifts-in-kind are accepted by the ACSJTD and processed according to the procedure outlined under "Tax Receipts" in the Financial Policies and Procedures of the ACSJTD.

Grant Application Process

Any member of the ACSJTD can bring forward an idea for a grant proposal. Members with an idea for a potential grant proposal will contact a Warden. The Warden and interested church members will determine the feasibility of the idea and locate potential donors. Once feasibility is established, the member(s) develop a grant proposal in conjunction with a Warden. All grant proposals are developed in the name of and for the benefit of the ACSJTD and its ministries. A Warden will submit the application and serve as the contact person on behalf of parish in accordance with Canon 6.8, Regulation 6.8.01.

Once a grant application is submitted, grants are managed according to the Procedure for the Management of Gifts and Grants.

Gifts/Grants Management Process

Non-solicited gifts or grants may or may not be designated by the donor for a specific purpose.

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If an unsolicited grant or a gift is not designated for a specific purpose, and if the grant or gift is for less than \$1,000, the funds will be applied against operating expenses and managed in accordance with the overall budget.

If an unsolicited grant or gift is not designated (or only partially designated) and is for \$1,000 or greater, the proposed use of the money received will be discussed by the Finance Committee, and a recommendation for use of the money will be made to the Rector and Wardens, and then to Parish Council as required. The management of the money occurs as part of the project or program budget reporting and accountability process.

Solicited grants, regardless of amount, have a designation (development of a project or program within the Church). The Finance Committee begins the process of creating an account (if necessary) and directing the funds to the specified source. The money is managed within the project or program budget reporting and accountability process.

Refer to the Procedure for the Management of Grants and Gifts for details of the administration processes.

Overall Responsibility

The Bequests and Grants Sub-Committee of the Finance Committee will include at least one member of the Finance Committee and the Treasurer. The sub-committee will be responsible to:

- Ensure that any gift of \$1,000 or greater is effectively managed from its receipt through documentation, fund disbursement, and the reporting/communication processes.
- Monitor the grant management processes from receipt of the grant through to completion of the project or program for which the funds were used to ensure that all requirements of the grant have been met.

A Warden is the designated Church contact person for contracts (Canon 6.8, Regulation 6.8.01). A Warden is responsible at the outset of the grant process and during management of projects to ensure prompt reporting to granting organizations, communication of grant funding and management of gift and grant funds across projects or program development and implementation. A Warden will be assigned to all capital projects and new ministry programs. The decision as to who is assigned is made collectively by the Wardens.

A Project Manager is responsible to work with the Wardens and Chair of the Property Committee for the funding and management of the gift and grant funds designated to a specific project.

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A Program Manager is responsible to work with the Wardens and Rector to manage the gift and/or grant funds assigned to the preparation and implementation of a new program within the Church. A manager will be assigned to the development of all new ministry programs.

Cash and Cheque Items

The handling of cash, cheques, and other negotiable instruments received through offerings, at fundraising events, and other parish functions shall be managed by at least two people at all times.

Handling of cash and cheques in the church office will continue to be managed by the Parish Administrator with the maintenance of attendant records, subject to review by the Treasurer or members of the Finance Committee as needed.

Fundraising

Fundraising events are encouraged.

Detailed proposals for fundraising must be brought to Parish Council for approval. Proposals should identify the event, a designated leader for the event, target amount, how funds will be raised and used. Where funds are raised for a specific project, the monies shall be used for that project. Any extra monies raised shall be put into the general fund and all fundraising literature must make this clear. Certain parish ministries, including the Refugee Committee, Food Bank at St. John's, and Out of the Rain shelter, may conduct fundraising activities for their specific purposes without prior approval. The parish may also work with the Diocese periodically to work on capital campaigns.

When there is a general parish fundraising event, the monies raised go into the general fund.

The Property Committee will have an ongoing list of prioritized needed projects. Should the organizers of the event wish to have the money raised go toward a specific project, it should be selected from the Property Committee list. If the organizers wish to direct monies to another project, approval must be sought from Parish Council.

Organizers of fundraising events are expected to establish and maintain appropriate control over all funds received, and to keep records of all funds until they are provided to the Parish Administrator, the Treasurer, or the Counters for deposit. For events where raised funds are expected to exceed \$500, the organizers should review their control and recordkeeping plans with the Treasurer or another member of the Finance Committee.

Tax Receipts

As a charitable organization the church issues tax receipts for donations of \$20 or more where no benefit is received by the donor. These donations are recorded on the “PowerChurch” program and receipts are issued annually by the Envelope Secretary with the assistance of the Parish Administrator.

Tax receipts for shares are provided based on the intended amount of the gift, *i.e.*, the value of the donated shares on the date the gift is made, not the value after it has been received and liquidated. Additional information on calculating eligible amounts for tax receipts for in-kind gifts is available through the diocesan website: 3.1 Determining fair market value of gifts in kind (<https://www.bc.anglican.ca/resources/guides-and-manuals/pages/gifts-and-donation-receipts>)

Tax receipts may be issued for gifts-in-kind if the proper procedure is followed. An invoice for the item purchased should be submitted using the pink form, and a cheque issued to the donor in payment of the invoice. The donor cashes the cheque and donates the money to the church, and a tax receipt is issued for the donation.

Payments and Expense Reimbursements

Policy Statement:

The Anglican Church of St. John the Divine (ACSJTD) will reimburse reasonable expenses in the following circumstances:

- All expenses must be supported with receipts showing name, date, amount, and expense item or service to be reimbursed. Receipts that are not otherwise itemized should be submitted with the pink form which includes lines to provide any missing details.
- E-receipts are acceptable, but they must be printed for the expense request. ACSJTD's recordkeeping systems require paper documentation for ALL reimbursed expenses.
- Expenses should not exceed the amount budgeted.

Specific Parish Ministries:

The Music Director, the Family Ministry Coordinator, the Coordinator of the Food Bank at St. John's, the Refugee Committee, and/or the Out of the Rain Youth Shelter team may, if helpful for the management of their operating funds, establish policy statements and procedures in addition to the general statement above.

If additional policies and procedures are established by any of the outreach ministries, they should be provided to the Finance Committee for approval and incorporated in this manual.

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Forms:

ACSJTD has two forms for the reimbursement of expenses: one for recurring-and-budgeted expenses, and the other for miscellaneous itemized expenses.

Use the letter-sized white form for recurring-and-budgeted expenses.

This form is generally used by staff members and Wardens.

Use the half-page pink form for itemized expenses, supported by receipts. The pink form is used for church program expenses including the Food Bank at St. John's. *This form may be used by anyone, including staff members and Wardens, needing reimbursement for church-related expenses.*

Approval process:

ACSJTD has a regular schedule for submitting and processing expenses. Requests outside of the regular schedule may be considered, but they will be processed at the discretion of Bookkeeper and cheque signers. There is no entitlement to prompt reimbursement of expenses submitted after the cut-off date. Reimbursement will be provided promptly within the next payment cycle. Two approvals are required for the payment of expenses. Approvals are noted on the request document. Two signatures are required on each cheque. ***Cheque signers may neither approve their own expenses nor sign cheques to themselves.***

Church credit card use

1. St. John the Divine credit card should be used exclusively for business purposes, with exceptions only in the case of emergency (see item #6).
2. Documentation requirements in the Payments and Expense Reimbursements Policy apply to credit card use.
3. Charges over \$20 must be supported by receipts provided within 30 days after the expense has been incurred. All receipts should be kept and submitted with a short description of the purpose of the charge (and if the charge is reimbursable from another source *i.e.*: Diocese). All items need description so that expenses may be coded by the Wardens, Treasurer, or Bookkeeper. **Charges without receipts will be considered the responsibility of the individual and will not be covered.** Unreceipted expenses will become receivable 30 days after the statement due date unless other arrangements are made. Copies of the statement will be given to all card holders in addition to the Bookkeeper and designated Warden.
4. Recurring charges may be submitted once at the beginning of the subscription as long as the recurrence is noted and explained at the time the receipt is provided. Consider annual totals for subscriptions when noting them and get approval from a Warden if they will be more than \$500 in a calendar year.
5. Prior to incurring the expense, charges over \$1000 must be cleared with two Wardens unless part of a project with a previously approved budget.
6. In the unusual case of an emergency personal charge (during travel or otherwise), an email with the amount and reason for the charge must be sent to the Wardens as soon as possible after the event. The Treasurer should be notified of the amount so that miscommunication is avoided. **Any personal charges must be reimbursed promptly.**

Non-budgeted spending

When a **new unbudgeted** project is considered that is **more than 5%** of category's budget (Worship, Building, Administration, *etc.*), the following process should be followed:

- the idea is first brought to the Rector and Wardens for approval in principle.
- The Finance Committee then reviews the proposal and makes recommendations on its funding.
- The project, with its funding model, is then submitted to Parish Council for approval and implementation.
- Approved changes to the budget must be footnoted in quarterly or monthly reports of operating results.
- If the project is **more than 20%** above the approved budget by category, or \$40k, whichever is higher, a Special Vestry must give approval.
- Emergency expenditures required to address safety issues (*e.g.*, boiler, repair unexpected damage from external forces, *etc.*) would be exempt from this process.

Procedures

Administrative arrangements for supporting the Food Bank at St. John's

(added 23 April 2020, update 2.37)

I. Procurement of food and distribution supplies

A. The storeroom manager:

1. Maintains an inventory and, based on our usual level of distribution, determines what to purchase
2. Places a monthly order with Canadian Wholesale Club which is our main supplier
3. Follows grocery store specials and case lot sales to acquire goods at the best prices available from other suppliers
4. For food items purchased from stores other than Canadian Wholesale Club, the storeroom manger asks one of our volunteers to order and deliver a specific amount of those items

II. Delivery of supplies

A. For orders from Canadian Wholesale Club:

1. Once the order is placed, the storeroom manager notifies the delivery coordinator of the pick-up date
2. The delivery coordinator
 - a) Rents a van to pick-up and deliver the goods on the appointed day or arranges for a delivery through Canadian Wholesale Club
 - b) Organizes volunteers to help get the supplies to the storeroom

B. For special sale items:

1. The storeroom manger asks one of our volunteers to order and deliver a specific amount those items

III. Reimbursement of supply and delivery costs

A. Supplies from Canadian Wholesale Club will be paid using the Canadian Wholesale Club preauthorized debit card ⁴

1. These cards are to be held by the storeroom manager, delivery coordinator, and any other volunteer who regularly picks up items from the Canadian Wholesale Club

B. All other purchases for the food bank will be handled according to ACSJTD reimbursement policy

1. Purchases can include van rental, special & case lot sales, and items not available at Canadian Wholesale Club.
2. Non-Canadian Wholesale Club items must be approved by a Food Bank coordinator.

⁴ Debit card is specific to and may only be used at Canadian Wholesale Club to a specified maximum amount. This arrangement was approved by the Finance Committee on 25-Mar-2020.

Administrative arrangements for supporting the Refugee Ministry

(revised 27 April 2020, update 2.36)

Quarterly Financial Reports:

The Treasurer of the Refugee Committee will request by email to Parish Administrator (no cc needed) printouts of the refugee accounts at the appropriate time. Reports for quarters ending March 31, June 30, October 31, December 31 will be requested from the Bookkeeper by Parish Administrator.

The following extracts from the general ledger showing the transactions and balances on the accounts since the last report are required:

- 2245 August Refugee Envelope
- 3191 Kebbeh (specific refugee family)
- 3192 Ghebremeskel (specific refugee family)
- 3195 Refugee Main Support
- 3210 Refugee No-tax-receipt Fund
- 3212 Refugee Safe Haven

These reports to be emailed to Treasurer of the Refugee Committee in PDF format.

Donated shares***(revised April 2020, update 2.32)***

There are tax advantages in making share or mutual fund donations, and the parish welcomes donations of this kind. As of 2020, the parish uses Canada Helps to process its share and mutual fund donations.

The website <http://stjohnthedivine.bc.ca/pages/company-shares> outlines the procedure to be followed and includes a button to link the user to the [Canada Helps giving page](#). Using the “donate now” button donors may complete most (or all) of the “paperwork” associated with the securities donation on-line. Some follow-up may be required with the donor’s broker; instructions are provided. The giving page may also be reached separately at this address: <https://www.canadahelps.org/en/charities/118787142RR0021-st-johns-church/>

From the Anglican Church of St. John the Divine, Victoria web page on Canada Helps,

- Select “Donate Securities”
- Push the “Donate Securities to this Charity” button
- Select “Securities” or “Mutual Funds”
- Fill in the form: Name of company / Name of mutual fund; add the ticker symbol
- Choose the type of investment management: “I work with a broker” or “self-directed on-line investment platform”
- Complete the remaining boxes of the form showing brokerage and account number

In the next section, verify that the Anglican Church of St. John the Divine, Victoria is the destination charity, then

- Select which fund should receive the gift of securities
- Indicate the number of SHARES or mutual fund UNITS to be donated
- Complete the donor name and address information
- Select the privacy option
- Click the “Continue to Review” button
- Finalize the transaction on the next screen

As noted above, donors may choose from a drop-down menu of parish funds where they wish their gift to be applied. Alternatively, donors may add a message to the parish about specific instructions for the funds, including for example, x% to one fund and y% to another fund.

Canada Helps notifies the Parish Treasurer of the donation, liquidates the security upon receipt, and deposits the funds into the parish bank account. **Canada Helps also issues the donor a tax receipt for the gift.**

Handling of cash and cheques

a) Collections at services - deposited in the office safe during/after each service. Monies are counted and accounted for by the Counters each Monday morning; funds are then deposited in the bank at the earliest convenient time. Records entered into the church records (PowerChurch software) weekly.

Sunday collection process:

1. During communion the collection plates are taken to the Office by two people and the money deposited in the safe.
2. On Monday morning the Counters collect the money from the safe and take it to a secure place where it is counted and accounted for:
 - open cash collection is counted and prepared for deposit;
 - envelope donations are opened, amounts of cheques noted and attributed to the envelope number on the appropriate form, and cheques prepared for deposit;
 - monies designated for a specific cause are noted and given to the Parish Administrator to be accounted for and deposited.
3. The money (cash and cheques) is deposited in the parish's bank account.
4. A record of envelope donations is given to the assistant to the Envelope Secretary who enters the information into the Power Church program.
5. The assistant to the Envelope Secretary gives to the Parish Administrator a signed copy of the weekly form, to be kept on record in the office.

b) Monies received through the front office - the Parish Administrator receives monies, records amounts, and deposits funds to ensure the most cost-efficient use of the funds.

1. Monies received by the office are accepted and recorded by hand on a form. Date received, purpose of money, whether it is tax receipt-able and the account it should be attributed to are recorded.
2. A receipt is given for all monies received; a duplicate receipt is held in the office.
3. The money is kept in the office safe until it is deposited.
4. For monies being donated to the Food Bank, the Food Bank at St. John's Release of Donor Information form is completed where the donor may specify whether or not to allow their name, address, and donation amount to be shared with the Food Bank. That receipt is given to the Envelope Secretary.
5. The Bookkeeper is given the form showing amounts received and accounts to be credited, so that the data is transferred to the computer and reconciled monthly.
6. This form is kept on record in the office and by the Bookkeeper.

Release of donor information

The names of donors are neither made public nor provided to third parties. Additionally, donor names are not made available within the parish without the donor's permission. A form is used for donations to obtain the consent to release the donor's details and gift amount.

Receipt for donation

Received from

Name: _____

Address: _____

Date: _____

\$ _____ to be donated to the parish of / _____ [project name] at the Anglican Church of St. John the Divine

A tax receipt will be given for any amount greater than \$20.

Please check ONE of the following statements:

_____ YES, I agree to allow the project or "the parish" to know my **name, address,** and the **amount** of my donation.

_____ YES, I agree to allow the project or "the parish" to know my **name and address,** but **not the amount** I gave.

_____ NO, I **do not agree** to allow my name, address, or donation to be revealed. (A tax receipt will still be issued for amounts of \$20 and higher.)

Signature of Donor

Procedure for the Management of Bequests

(Procedure approved by Finance Committee 2019-10-10; updated approval 2020-03-25)

Objective

This procedure will be carried out in accordance with the Bequests Policy.

The purpose of the procedure is to ensure that bequests are documented and managed within The Anglican Church of St. John the Divine (ACSJTD). This procedure begins with the receipt of the bequest and continues through the steps of fund disbursement, communication with donors and representatives, and completion of donor's wishes for the bequest.

Scope

A bequest⁵ may be in the form of:

- Cheque from a lawyer/executor, on behalf of the person who made the bequest.
- Shares. In accordance with the Donated Shares procedure outlined in this on the ACSJTD website <http://stjohnthedivine.bc.ca/pages/company-shares>, received shares are liquidated when received.
- Real estate or Personal Property. Liquidation will occur using the appropriate resources (e.g., realtor, auctioneer).

This procedure does not cover gifts. Refer to the Procedure for the Management of Grants and Gifts.

Overall Responsibility

The Bequests and Grants Sub-Committee of the Finance Committee will be responsible for ensuring the administration of bequests as set out in the following procedure. This sub-committee will include at least one member of the Finance Committee and the Treasurer working in conjunction with the Parish Administrator.

Process

The administration of bequests requires that a number of individuals at ACSJTD carry out a coordinated series of tasks to meet the legal and tax requirements regarding bequests and to communicate with the family and executor to honour the original wishes of the giver. The responsibilities of those involved as well as the tasks conducted over a protracted period from initial notification about a bequest to final acknowledgment ensure that the responsibilities have been met as outlined below (Refer to Procedure for the Management of Bequests Chart, attached).

Administration of Bequests

The Parish Administrator is usually the main conduit for the receipt of information about bequests to The Anglican Church of St. John the Divine. The Church generally receives a letter

⁵ A bequest assumes the donor has died and has designated The Anglican Church of St. John the Divine as a benefactor in his/her will.

Anglican Church of St. John the Divine, Victoria, BC

from a lawyer or executor informing ACSJTD that the Church has been named a benefactor in an estate. That letter is passed on to the Parish Administrator for action.

1. **The Parish Administrator** begins the process by notifying the necessary parties and by creating a file. They will:
 - a. Notify the Chair of Finance Committee, the Wardens, the Treasurer and the Bequests and Grants Sub-Committee of the receipt and amount of the bequest and the name of the donor.
 - b. Ensure a cheque (or a copy) is put in the Treasurer's box in the Office. Note that if the bequest is a share, real estate or real property, the bequest is liquidated first.
 - c. Set up a file for the bequest and include a copy of any cheque, and all documentation (letters from executor, copy of will, information about probation of will) received to date, and a blank Bequest Checklist (refer to template attached to this procedure). This file should be set up within two weeks of the receipt of the bequest, and the Bequests and Grants Sub-Committee notified that the file is available.
 - d. Ensure the file is housed in a secure, locked file location.
 - e. Repeat steps a. – d. above if additional cheques and documentation are received (e.g., a holdback from a bequest, acknowledgement requirement).

2. **The Treasurer** will handle all financial aspects of the bequest process and co-ordinate management of bequest funds with the Bookkeeper, Finance Committee, and Investment Committee. These include:
 - a. Ensure the deposit of the bequest is made (initial and any subsequent amounts received) within a week of receipt.
 - b. If a new special fund is required, establish a new account in the Chart of Accounts according to the terms of the bequest.
 - c. Work with the Investment and Finance Committees to establish the terms of reference if the bequest is substantial and/or the funds are to be dispersed over time.
 - d. Present the terms of reference to Parish Council for ratification.
 - e. Notify the bookkeeper of the designation of the initial and subsequent funds according to the bequest policy, and the establishment of any new account.
 - f. Confirm that the monies are distributed as specified in d. above.
 - g. Inform the Envelope Secretary of the need for a tax receipt at the time of the request or at year end.

3. **The Envelope Secretary** maintains the records of individual donors in order to provide tax receipts.
 - a. Prepare the tax receipt and forward the receipt to the donor's family, executor or lawyer as appropriate.

4. **The Bequests and Grants Sub-Committee** will oversee the process of documentation and communication related to the bequest using bequests@stjohnthedivine.bc.ca. Communication will be facilitated within the parish between those involved in processing the bequest as well as with the executor and the family outside the parish. Their tasks include:
- a. Review the file and complete the Bequest Checklist, noting any missing documentation and requirements for follow up (e.g., monitoring the receipt of a hold back payment).
 - b. Follow the steps outlined in the Bequest Checklist.
 - c. Acknowledge receipt of all correspondence from the executor or the family. This may require the drafting of a letter for the signature of the Rector/designate acknowledging the receipt of a bequest cheque (or cheques); to fulfill a probate requirement; and/or for tax purposes. In some instances, this step is taken to ensure a form provided by the lawyer/executor is completed and returned to the requestor.
 - d. Provide the acknowledgment letter/form as noted in c. above to the Rector/designate for signature.
 - e. If the full bequest has been received, draft a thank you letter to the family of the donor or to the executor/lawyer for forwarding to any family members. The thank you letter will be prepared within two weeks of the receipt of the bequest. The letter should include a) the amount of the bequest, b) how the bequest will be used if known and c) how it will be acknowledged. When the family has been involved in the process, any correspondence with the family will seek their wishes regarding how to acknowledge their loved one's gift to the church. Refer to the template letter attached. Provide the draft thank you letter to the Rector/designate for signature.
 - f. If the full bequest has not been received, follow up with the executor/lawyer in a formal letter and on a regular basis until the complete bequest has been received.
 - g. Provide the follow up letter to the Rector/designate for signature.
 - h. Once the receipt of the bequest is complete, review the file and its checklist to ensure all steps have been followed and the family and/or executor have been informed throughout the process. Draft and send a final thank you letter as in steps e. above.
 - i. Obtain permission for release of information about the bequest if public acknowledgement of the bequest is sought.
 - j. Prepare the bequest public acknowledgement, if appropriate. This may be simply the drafting of the acknowledgement to be included in the Bulletin or Annual report to Vestry (as a global note). It may also involve the purchase of a plaque or the arrangement for a special recognition ceremony.

- k. A file is kept on each bequest received by The Anglican Church of St. John the Divine in a locked filing cabinet. Files will be classified into three categories: active, inactive, and special fund bequests. Active bequest files are for bequests where financial or legal transactions or communication with the family regarding a bequest are occurring. Inactive files are for bequests for which there are no longer any transactions and the file is closed (generally after a clearance certificate is received from CRA, final monies are released, and thank you notes and tax receipts are completed). Inactive files will be kept for a period of 7 years and then destroyed. Special fund bequest files are those where a donor or donors have designated their bequest(s) to be used for a special purpose. These files will be kept as long as the special fund exists in the chart of accounts. The special fund bequest files do not become inactive and are kept indefinitely to ensure that the history regarding the establishment of the fund and the intentions of the donor(s) are preserved.

A list of all bequests received by St. John the Divine from 1980 onward is also kept on file.

5. **The Rector and Wardens** authorize the public acknowledgement (if previously agreed) and work with the Bequests and Grants Sub-Committee to ensure the public acknowledgement is carried out according to plan. This would occur in instances of a special recognition event only.

Bequest Checklist
Anglican Church of St. John the Divine
 Page 1 of 2
 (to appear at the front of each bequest file)

Name of Donor	
Date of Death	
Date Will Probated	
Acknowledgment of Probate Of Will Signed/Sent/Copy Included in File	
Date Treasurer, Finance and Investment Committees Informed re: Bequest	
Date Copy of Will Received	
Name/Contact of Lawyer or Executor	
Amount of Full Bequest	
Form of the Bequest (Cheque, Share, Property)	
Designation/Restrictions for Bequest Funds (Operating budget, special funds)	
Interim Payment 1 Amount/Date Received	
Date Copy of Cheque Made and Placed in File	
Acknowledgment of Payment 1 Sent/Copy of letter placed in file	
Interim Payment 2 Amount/Date Received	
Copy of 1 st payment Cheque Made and Placed in File	
Acknowledgment of Payment 2 Sent/copy of letter placed in file	
Final Payment Received/Date Received	
Copy of Cheque Made and Placed in File	
Final Clearance Certificate Form From Revenue Canada received	
Acknowledgement of Final Payment Sent/copy of letter placed in file	

Bequest Checklist

Page 2 of 2

Confirmation of Monies distributed as specified	
Set up of New Special Fund and Terms of Reference if Needed	
Permission for Public Acknowledgement of Bequest sought from family	
Permission for Public Acknowledgement of Bequest received from family	
Public Acknowledgment of Bequest (Notice in Bulletin, Plaque Placed in SJD, Family Comes to Recognition Ceremony)	
Further Actions Required	
Records/notes re: Communication with Lawyer, Family:	
Records/notes re: Communication with Family:	
Comments:	

Form prepared by Finance Committee and Church Archivist February 2019; updated September 6, 2019, and March 10, 2020

Thank You Letter Template for Undesignated Bequests

The Anglican Church of St. John the Divine
1611 Quadra St.
Victoria, BC V8S 1N7

Address of Recipient
[Date]

Dear [Name]

We wish to acknowledge receipt of a generous gift from the estate of [Name] to The Anglican Church of St. John the Divine Church received on [Date]. We appreciate that [Name] chose to include St. John the Divine in his/her/their will and made a bequest of [amount of bequest] to the church.

The policy of St. John the Divine is to set aside a small portion of each undesignated bequest for the general operation of the church. The remainder of the gift is kept in a Special Gift and Legacies Fund that generates investment income for the church. The church then decides how monies from the Special Gift and Legacies Fund can be used for specific projects to upgrade our heritage building or to fund special programs at St. John the Divine, with 10% of the total fund being used in any given year.

Please let us know if the family would like the bequest to be publicly acknowledged in some way. We regularly acknowledge the receipt of gifts by letting the congregation know and through annual reports to Vestry. Specific information about the gift is kept private. Names of the donors are also kept private unless permission is granted by the family.

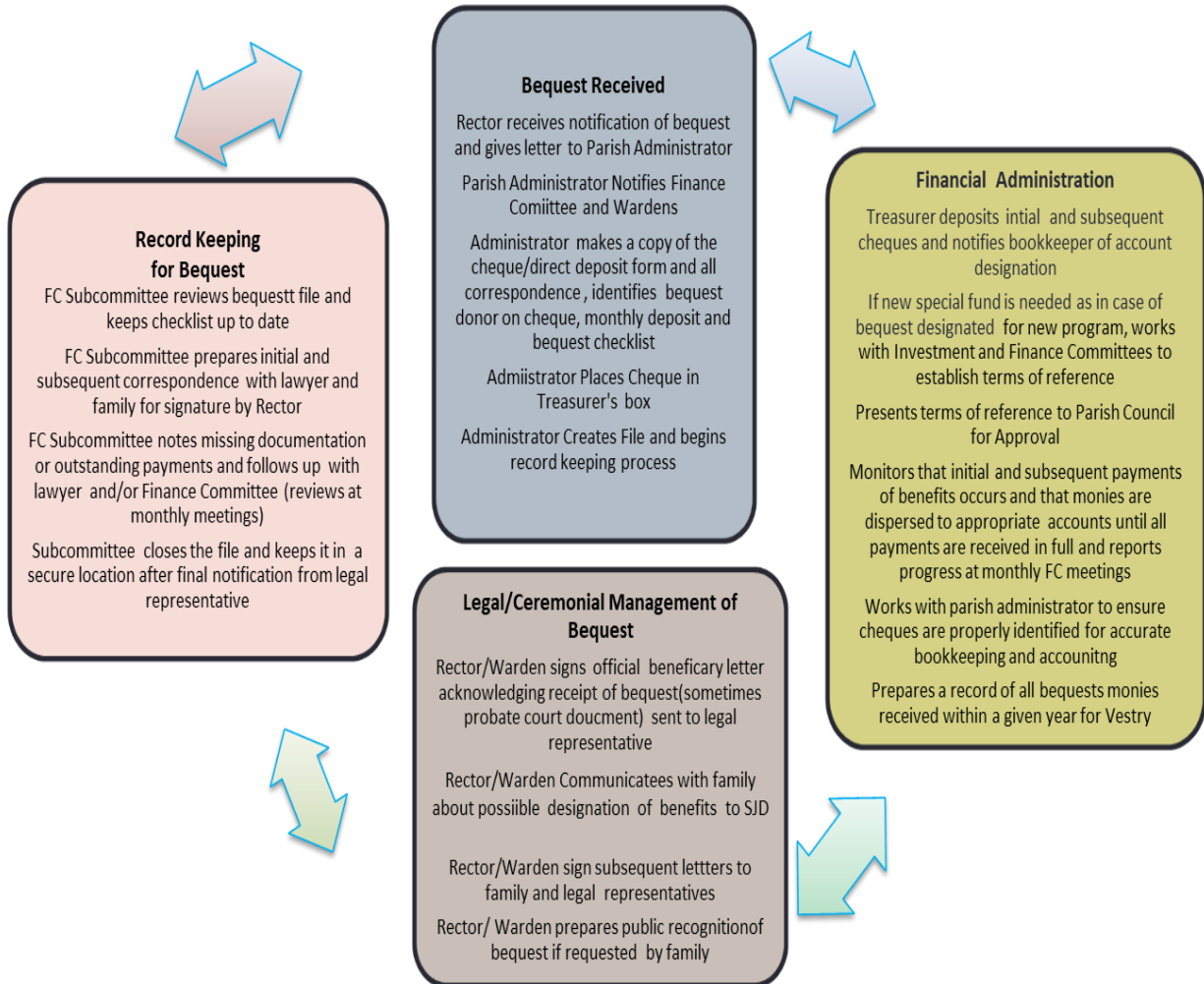
We at St. John the Divine will really miss [Name] and the support she/he/they has given us collectively and individually through the years. Again, we thank your family and know that [Name's] generous gift will help to support our church community in the coming years.

Sincerely,

[Name]
Incumbent [and other titles]

NOTE: In the event that the bequest has come with a specific designation, the above letter will be changed to indicate that designation.

Procedure for the Management of Bequests



V 2.32 Bequests procedures REVISED April 2020

Procedure for the Management of Gifts and Grants

(Procedure approved by Finance Committee 2019-10-10; updated approval 2020-04-22)

Objective

This procedure will be carried out in accordance with the Gifts/Grants Policy.

The purpose of the procedure is to ensure that gifts and grants are properly documented and administered within The Anglican Church of St. John the Divine (ACSJTD). The procedure ensures that appropriate steps are taken. These steps include acknowledgement of receipt of the gift or grant, and management of the gift/grant from its receipt within the Church through to disbursement and use of the funds. The steps also include reporting back to the granting organization or individual donor as specified in the gift or grant.

Scope and Types of Gifts/Grants

Grants may be solicited or non-solicited. A solicited grant will be from a funding agency to which we have made a formal application, often with a specific purpose in mind (e.g., Rick Hansen Foundation, Anglican Foundation). The grant may also be unsolicited from an individual donor or organization which may or may not have a particular project or program as the target of the funds (e.g., Victoria Foundation).

Funds for solicited grants may be received at the time of notification of the grant or may be contingent upon the partial or total completion of the project or program for which the grant was provided.

A large gift from an individual donor or organization may be for a specific project or program (designated) or it may be directed to the continued operation of the Church's ministries or area of greatest need (non-designated).

Large gifts or grants may also be partially designated with instructions that the remainder of the gift or grant go to the area of greatest need.

Gifts-in-kind are accepted by the ACSJTD and processed according to the procedure outlined under "Tax Receipts" in the Financial Policies and Procedures of the ACSJTD.

Overall Responsibility

The Bequests and Grants Sub-Committee of the Finance Committee will include at least one member of the Finance Committee and the Treasurer. The sub-committee will be responsible to:

- Ensure that any gift of \$1,000 or greater is effectively managed from its receipt through documentation, fund disbursement, and the reporting/communication processes.
- Monitor the grant management processes from receipt of the grant through to completion of the project or program for which the funds were used to ensure that all requirements of the grant have been met.

A Warden is the designated Church contact person for contracts (Canon 6.8, Regulation 6.8.01). A Warden is responsible at the outset of the grant process and during management of projects to ensure prompt reporting to granting organizations, communication of grant funding and management of gift and grant funds across projects or program development and implementation. A Warden will be assigned to all capital projects and new ministry programs. The decision as to who is assigned is made collectively by the Wardens.

A Project Manager is responsible to work with the Wardens and Chair of the Property Committee for the funding and management of the gift and grant funds designated to a specific project.

A Program Manager is responsible to work with the Wardens and Rector to manage the gift and/or grant funds assigned to the preparation and implementation of a new program within the Church. A manager will be assigned to the development of all new ministry programs.

Please refer to the Procedure for the Management of Gifts Chart for an overview of the individuals responsible and the steps involved in the administration of gifts.

1.0 Overall Process for Gifts

The administration of gifts (unsolicited; either designated, partially designated or non-designated) is the primary responsibility of the Bequests and Grants Sub-Committee for gifts of \$1,000 or greater. This Sub-Committee oversees the process for the accounting of these gifts and the communication with the donor.

In the case of a designated gift that has been earmarked for a specific project or program within the Church, a Warden with a project and/or program manager will also be responsible for management and maintenance of receipts for the expenditure of those funds and ongoing

Anglican Church of St. John the Divine, Victoria, BC

reporting of project/program status (financial statements and progress based on original plans) to Parish Council and the Rector.

2.0 Administration of Gifts under \$1,000

1. Gifts under \$1,000 may or may not be designated for a specific purpose. These gifts may come to The ACSJTD through a variety of mechanisms:
 - a. Sunday and special service donations (cash or cheques).
 - b. One-off cheque delivered to the Rector, a Warden or the Parish Office (directly or by mail).
 - c. Direct Deposit (Debit or Credit)
 - d. Online donations through the Church website (Canada Helps)
 - e. Canada Helps (directly)

In the instance of donations received through Canada Helps, a customized thank you letter and a tax receipt are automatically generated for the donor.

2. The person or group responsible for the initial handling of these gift varies based on the entry point for the gift:
 - a. Sunday and special service donations are counted, recorded and deposited by the Guild of St. Matthew, and entered into Power Church.
 - b. One-off cheques are received by the Rector, a Warden or Parish Administrator, receipt acknowledged by the Parish Administrator and a copy of any cheque placed in the Treasurer's box in the parish office. Gifts received by through Canada Helps are handled automatically and reports are generated on a weekly basis for the Treasurer and Parish Administrator.
 - c. Copies of cheques, cash gifts, direct deposit slips, and reports from Canada Helps are recorded on the weekly bank deposit forms and weekly accounting sheets by the Parish Administrator and retained online by the Bookkeeper.
 - d. The Parish Administrator places copies of cheques, direct deposit forms and reports from Canada Helps in the Treasurer's box in the church office. They may also be received by email to the Treasurer.
3. The Treasurer handles all financial aspects of the gift process and co-ordinates management of funds associated with the gift with the Parish Administrator and the Bookkeeper.
 - a. Ensure any cheque is deposited within a month of receipt.
 - b. Notify the Bookkeeper of the designation of the funds into the current operating funds.
 - c. Confirm that the monies are distributed appropriately.

- d. Inform the Envelope Secretary of the need for a tax receipt at the time of the request or at year end.
4. The Envelope Secretary maintains the records of donated gifts in order to provide tax receipts.
 - a. Prepares the tax receipt.
 - b. Forwards the receipt and a standard thank you letter to the donor for gifts not received through Canada Helps.

NOTE: The Treasurer and Parish Administrator are involved in the intake and accounting processes described above for gifts under \$1,000; the Bequests and Grants Sub-Committee ensures that the accounting and communication processes for gifts of \$1,000 or greater are followed.

3.0 Administration of Designated, Partially Designated and Non-designated Gifts of \$1,000 or greater

Theoretically, a gift of \$1,000 or greater may arrive through any of the entry points listed in step #1, and initially handled as in step #2, as in process 2.0 above. Files are created for gifts of \$1,000 or greater to ensure that appropriate record keeping, accounting and communication with the donor are completed.

1. If the gift is received as a cheque from the Rector, a Warden or directly to the Parish Office, the Parish Administrator (PA) notifies the necessary parties and creates a file. The PA will:
 - a. Notify the Chair of Finance Committee, the Wardens, the Treasurer and the Bequests and Grants Sub-Committee of the receipt of a gift, the name of the donor and any restrictions on the use of the gift.
 - b. Ensure that any cheque, direct deposit slip (or a copy) is put in the Treasurer's box in the office.
 - c. Acknowledge the gift with a receipt to the donor.
 - d. Set up a file for the gift, and include a copy of any cheque, direct deposit form, and all documentation received to date (e.g., letter from a donor) as well as a blank Donor/Grant Checklist (refer to Checklist attached to this procedure). This file should be set up within two weeks of the receipt of the gift, and the Bequests and Grants Sub-Committee notified that the file is available.
 - e. Ensure that the file is housed in a secure, locked location.
 - f. Repeat steps a. – e. above if and as additional cheques and documentation are received.
2. If the gift is received through the Sunday or special service process, a member of the Guild of St. Matthew will notify the Treasurer of this substantial gift. The Treasurer

will notify the Finance Committee and Wardens. The Treasurer will also notify the Parish Administrator to initiate steps b. through f. in process 3.1 above.

3. If the gift is received through Canada Helps, Canada Helps generates weekly statements for the ACSJTD that are downloaded and used by the Treasurer and Parish Administrator. The Treasurer ensures the notifications of the receipt of the gift as in 3.3 above. Direct deposits may be identified by the Bookkeeper in the review of monthly bank statements. The Treasurer, in both instances, lets the Bequests and Grants Sub-Committee know so that a thank you letter and a file can be initiated.
4. The Finance Committee, if the gift is not directed (or only partially designated) and is for \$1,000 or greater, will review and make a recommendation on the use(s) of the gift to the Rector and Wardens and to Parish Council as required. If the funds approved are directed towards one or more projects, the Property Committee/Project Manager or Program Manager will be informed.
5. The Treasurer handles all financial aspects of the gift process and co-ordinates management of funds associated with the gift with the Parish Administrator, Bookkeeper and Finance Committee.
 - a. Ensure any cheque is deposited within a month of receipt.
 - b. If a new special fund is required, establish a new account in the Chart of Accounts according to the terms of the gift.
 - c. Work with the Investment and Finance Committees to establish the terms of reference if the gift/grant is substantial and the funds are to be dispersed over time.
 - d. Present the terms of reference to Parish Council for ratification.
 - e. Notify the Bookkeeper of the designation of the funds received (note: this may not be until a project/program is partially or completely implemented, dependent on the terms of a grant).
 - f. Confirm that the monies are distributed appropriately.
 - g. Inform the Envelope Secretary of the need for a tax receipt to the donor in the current calendar year in which the donation was made.
6. The Envelope Secretary maintains the records of donated gifts in order to provide tax receipts.
 - a. Prepare the tax receipt.
 - b. Forward the receipt to the donor for gifts not received through Canada Helps.

7. The Bequests and Grants Sub-Committee will oversee the process of documentation and communication related to gifts. Working with a designated Warden, communication will be facilitated within the parish between those involved in managing the gift as well as outside the parish with an individual or organizational donor. Their tasks include:
 - a. Review the file and complete the Donor/Grant Checklist, noting any missing documentation and requirements for follow up.
 - b. Follow the steps outlined in the Donor/Grant Checklist.
 - c. Draft a thank you letter to the donor for all gifts of \$1,000 or greater. The letter will include the amount of the gift and how it will be used if not explicitly directed (the thank you letter may be drafted once Finance Committee and Parish Council have met if approval is needed for how the funds are to be used). The letter will ask the donor to indicate if they want public recognition of the gift. See template letter attached. Provide the draft letter to the Rector/designate for signature.
 - d. Review the file and its checklist to ensure all steps have been followed and that the donor has been informed throughout the process as needed.
 - e. Review gift details at the monthly meeting of the Finance Committee to confirm funds have been distributed to the appropriate account.
 - f. Draft and send a final thank you letter as in steps c. above.
 - g. If the gift was directed to a project or program, prepare a final letter to the donor indicating that the project is now complete.
 - h. Obtain permission for release of information about the gift if public acknowledgement of the gift is requested by the donor.
 - i. Prepare the gift public acknowledgement, if appropriate. This may be simply the drafting of the acknowledgement to be included in the Bulletin or Annual report to Vestry (as a global note). It may also involve the purchase of a plaque or the arrangement for a special recognition ceremony.
 - j. Keep all gift files in a secure, locked location. Files will be kept for a period of 7 years following the last transaction associated with the gift.
8. Wardens, assigned to a specific project or program funded by the gift, liaise with the following individuals/groups:
 - a. Bequests and Grants Sub-Committee to ensure designated gift funds are managed.
 - b. Project or Program Managers to ensure all receipts applicable to a project or program are received and passed on to the Treasurer.
9. Rector and Wardens will authorize the public acknowledgement (if previously agreed), and work with the Bequests and Grants Sub-Committee to ensure the

public acknowledgement is carried out according to plan. This would occur in instances of a special recognition event only.

Administration of Grants

1.0 Overall Process for Grants

The administration of grants (solicited or unsolicited) requires that a number of individuals within the ACSJTD carry out a co-ordinated series of tasks to ensure that the funds assigned to a project or program are managed and the reporting responsibilities associated with a grant are carried out. The major responsibilities are carried out by a Warden for unsolicited grants and by a project or program manager in conjunction with a designated Warden for grants related to a specific project or program.

Project and/or program managers will also be responsible for management and maintenance of receipts for the expenditure of those funds and ongoing reporting of project/program status (financial statements and progress against initial plans) to a designated Warden and Parish Council.

The Bequests and Grants Sub-committee serves as an overseer of this process to ensure that the funds are managed and reporting carried out in accordance with the grant (Please refer to the attached Procedure for the Management of Grants Chart for a full overview of the responsibilities of the individuals and the steps involved in the administration of grants).

A copy of the grant application is kept in the Parish office and becomes part of the file for the specific grant.

2.0 Administration of Grants

Grant monies, if received prior to the completion of a program or project, are generally in the form of a cheque. On occasion, grant organizations may request a standing direct deposit with the Church (e.g., Victoria Foundation), and monies will be received directly into the Church accounts.

The Parish Administrator is usually the main conduit for the receipt of a grant cheque to the ACSJTD. The Church (Rector, Warden) receives notification of a receipt of a grant. That notification is passed on to the Parish Administrator.

1. The Parish Administrator begins the process by notifying the necessary parties and by creating a file. They will:
 - a. Notify the Chair of Finance Committee, the Wardens, the Treasurer and the Bequests and Grants Sub-Committee of the receipt of the grant, the name of the granting agency and the initial documentation acknowledging receipt of the grant.
 - b. Ensure that any cheque or direct deposit form (or a copy) or is put in the Treasurer's box in the office.
 - c. Set up a file for the grant and include a copy of any cheque or direct deposit, and all documentation received to date (e.g., letter from a donor) as well as a blank Donor/Grant Checklist (refer to template attached to this procedure). This file should be set up within two weeks of the receipt of the grant and include a copy

Anglican Church of St. John the Divine, Victoria, BC

- of the grant application. The Bequests and Grants Sub-Committee is notified that the file is available.
 - d. Ensure the file is housed in a secure, locked location.
 - e. Repeat steps a. – d. above if additional cheques and documentation are received.
2. The Finance Committee, if the grant is not designated, will make a recommendation on the use(s) of the grant to the Rector and Wardens and to Parish Council as required. If one or more projects or programs are to receive the funds, the Property Committee and Project/Program Managers will be informed. The grant funds will subsequently be managed in accordance with Designated or Partially Designated Grants identified as follows in Step 3.

3.0 Procedure for Designated or Partially Designated Grants:

1. The Treasurer handles all financial aspects of the grant process and co-ordinates management of funds associated with the grant with the Parish Administrator, Bookkeeper and Finance Committee. The Treasurer will:
 - a. Ensure any cheque is deposited within a month of receipt (all grants, designated or non-designated).
 - b. Send any direct deposit notification to the Parish Administrator for inclusion on the weekly accounting sheet and in the file for the grant.
 - c. If a new special fund is required, establish a new account in the Chart of Accounts according to the terms of the grant.
 - d. Work with the Investment and Finance Committees to establish the terms of reference if the grant is substantial and the funds are to be dispersed over time.
 - e. Present the terms of reference to Parish Council for ratification.
 - f. Notify the Bookkeeper of the account designation of the funds received.
 - g. Confirm that the monies are distributed appropriately.
2. A designated Warden will:
 - a. Serve as the contact person for The Anglican Church of St. John the Divine as per Canon 6.8 and its regulation 6.8.1.
 - b. Acknowledge acceptance of the agreement (with its terms and conditions) provided by the granting agency within two weeks of the receipt of the grant. A thank you letter may also be appropriate in some instances.
 - c. Note and inform the Finance Committee, the Treasurer, and the Project/Program Manager (when grant is project or program specific) of the grant money, any restrictions on its use, and reporting requirements. If receipt of the grant money is conditional on successful completion of a particular project

or use, ensure that the Finance Committee, Treasurer, Property Committee and Project/Program Manager are informed of the conditions under which the money will be made available.

- d. Review the terms and conditions of the grant, including all interim and final reporting requirements as well as those requirements that provide for the release of monies.
 - e. Draft responses to meet all reporting requirements as specified in the grant – interim and final. This may be a mid-project report on the status of the project/program or a report that is required for release of funds from the granting organization.
 - f. Draft a letter to the granting agency or the individual donor if there are project delays that affect the use of the money and/or the timelines specified in the grant.
 - g. Obtain permission for the public release of information directly from the granting agency, if appropriate.
 - h. Prepare the public acknowledgement. This may be:
 - i. Drafting of the acknowledgement to be included in the Bulletin or Annual report to Vestry. The level of detail of the announcement will be dependent upon the extent to which the granting agency or individual donor wish public recognition.
 - ii. Liaising with the granting organization to take their particular wishes into account.
 - i. Purchase of a plaque or the arrangement for a special recognition ceremony, if appropriate.
 - j. Ensure the management of grant funds across projects/programs to which they have been assigned, making sure project invoices and receipts are passed to the Treasurer.
3. A Project/Program Manager will:
- a. Inform the Finance Committee, Property Committee and Parish Council of the cost and financial plan for the project or program in order to obtain approval to proceed.
 - b. Work with the designated Warden to write a grant application where a grant is to be the potential funding source.
 - c. Work with the designated Warden to arrange contracts for work to be completed.
 - d. Keep receipts for all work and provide these receipts on a timely basis to a Warden.
 - e. Prepare financial statements for the project/program which includes up to date costs for the designated Warden, Parish Council, Finance Committee and Property Committee.

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- f. Highlight any project issue to the designated Warden, Finance Committee, Property Committee and Parish Council (e.g., project delays, unanticipated work and costs).
4. The Bequests and Grants Sub-Committee is responsible to oversee that documentation and reporting conditions set by a granting agency are met. They will:
 - a. Review the file and complete the Donor/Grant Checklist (see attached checklist) to the extent possible, noting any missing documentation and the terms of the grant (e.g., money received or receipt awaiting completion of a project, grant requirements/restrictions such as reporting or use of the funds). Ensure the file contains the grant application where applicable.
 - b. Follow up with the designated Project/Program Manager and Warden to ensure any missing documentation is obtained.
 - c. If a cheque accompanies the receipt of the grant, ensure the file is updated with the details of the amount and a photocopy of the cheque.
 - d. Monitor the conditions and restrictions of the grant through to the completion of the specified use of the funds.
 - e. Ensure the closure of the file at the end of the project.
 - f. Keep all grant files in a secure location in the Church Office for a period of 7 years following the last transaction on the grant.
 - g. Discuss ongoing progress/placement of monies in the appropriate account at the monthly Finance Committee meetings.
5. The Rector and Wardens authorize the public acknowledgement (if previously agreed) and work with the Project Manager, Property and Finance Committee to ensure the public acknowledgement is made according to plan.

Additional Information

If you wish further information about the handling of Gifts or Grants in specific circumstances, refer to the following found in the Policies and Procedures Manual of the Anglican Church of St. John the Divine:

Gifts and Grants Policy

Tax Receipts (for the process related to Gifts-in kind)

Management of Capital Projects

Donor/Grant Checklist and Documentation
Anglican Church of St. John the Divine
 (to appear at the front of each donor file)

Name of Donor/Funding Agency	
Grant Number	
Copy of Grant Application Included in File	
Contact Information for Donor/Funding Agency	
Date of Donation	
Amount of Donation	
List Restrictions on Use of Funds	
Inform Treasurer, Finance and Investment Committees of Donation and Fund Restrictions and Distribution	
Copy of Grant Announcement Letter Made and Included in File	
Copy of Cheque Made/Included in File	
Acknowledgment and Thank You Letter Sent to Donor/Funding Agency/ For Gifts of \$1,000 or greater	
Invoice 1 /documentation for Distribution of Funds (when work on Church/purchases required for funding)	
Invoice 2/documentation for Distribution of Funds (when work on Church/purchases required for funding)	
Documentation of Amount of Donation Used in Full/Distributed as Specified by Donor	
Preparation of Final Report for Grant	
Final Thank you Letter Prepared and Sent at Completion of Grant/Donation Requirements	
Public Acknowledgment/Publicity for Donation or Grant	
Further Actions Required	
Comments:	
Form prepared by Finance Committee February 2019	

Letter Template for Designated Gift/Grant

The Anglican Church of St. John the Divine
1611 Quadra Street
Victoria, BC V8S 1N7

Address of Recipient

3 March, 2020

Dear _____,

Thank for your 2020 Charitable Donation of \$1,000 designated for the support of _____ at the Anglican Church of St. John the Divine. This donation is important to us in helping to maintain our heritage building in order that we can continue the ministries we provide to the community in downtown Victoria (if donation designated to improve building and contents). Or this donation is important to us in helping with the ongoing mission of the Anglican Church of St. John the Divine and the programs it offers to meet the needs of its parishioners as well as those of our local community (if donation designated for a specific program).

We are grateful for your support. The names of donors and donation amounts are neither made public nor provided to third parties. If you would like us to acknowledge your donation publicly, please write to the Finance Committee, the Anglican Church of St. John the Divine, and indicate that you wish your name to be included among our generous donors.

With thanks and best wishes,

Yours,

[Name] [Titles]
Incumbent

Letter Template for Non-Designated Gift/Grant

The Anglican Church of St. John the Divine
1611 Quadra Street
Victoria, BC V8S 1N7

Address of Recipient

3 March, 2020

Dear ,

Thank for your 2020 Charitable Donation of \$1,000 to the work and ministry of the Anglican Church of St. John the Divine. This donation will go toward the ongoing ministries we provide to the community in downtown Victoria and to our work of meeting the needs of the local community.

We are grateful for your support. The names of donors and donation amounts are neither made public nor provided to third parties. If you would like us to acknowledge your donation publicly, please write to the Finance Committee, the Anglican Church of St. John the Divine, and indicate that you wish your name to be included among our generous donors.

With thanks and best wishes,

Yours,

[Name] [Titles]
Incumbent

Procedure for the Management of Gifts
The Anglican Church of St. John the Divine

Donor	Parish Administrator	Finance Committee (FC)
<ul style="list-style-type: none"> • Submit Gift to SJD in person ,by mail, direct deposit, online • State purpose of gift if gift is for a specific project or program at St. John • Obtain receipt from administrator at front desk and or a letter of acknowledgement if gift made through the mail • Expect tax receipt from envelope secretary at end of year 	<ul style="list-style-type: none"> • Provide donor with receipt for gifts received at office • Keep copy of cheque and receipt • Ensure purpose of gift and donor's name is clearly recorded on cheque and in records • Record all gifts received in person, by mail, direct deposit or online on weekly/monthly bank deposits including amount and program or project targeted • Report gifts of \$1,000 or greater to Finance Sub-committee to begin gift process • Create file and begin record keeping for gifts of \$1,000 or greater 	<ul style="list-style-type: none"> • Treasurer deposits funds and directs each gift to the appropriate account in chart of accounts • Sub-Committee prepares letter of acknowledgement for signature by rector (or Warden) for gifts of \$1,000 or greater • For non-designated gifts of \$1,000 or greater, FC recommends how monies will be spent and seeks approval of Parish Council • For designated gifts, FC communicates and coordinates process with Rector, Wardens and Project/Program Managers • Subcommittee oversees appropriate record keeping and processes required for gifts (reviews at monthly meetings) • Subcommittee begins acknowledgment and recognition process as appropriate • Rector (or Warden on behalf of Rector) signs the acknowledgment letter

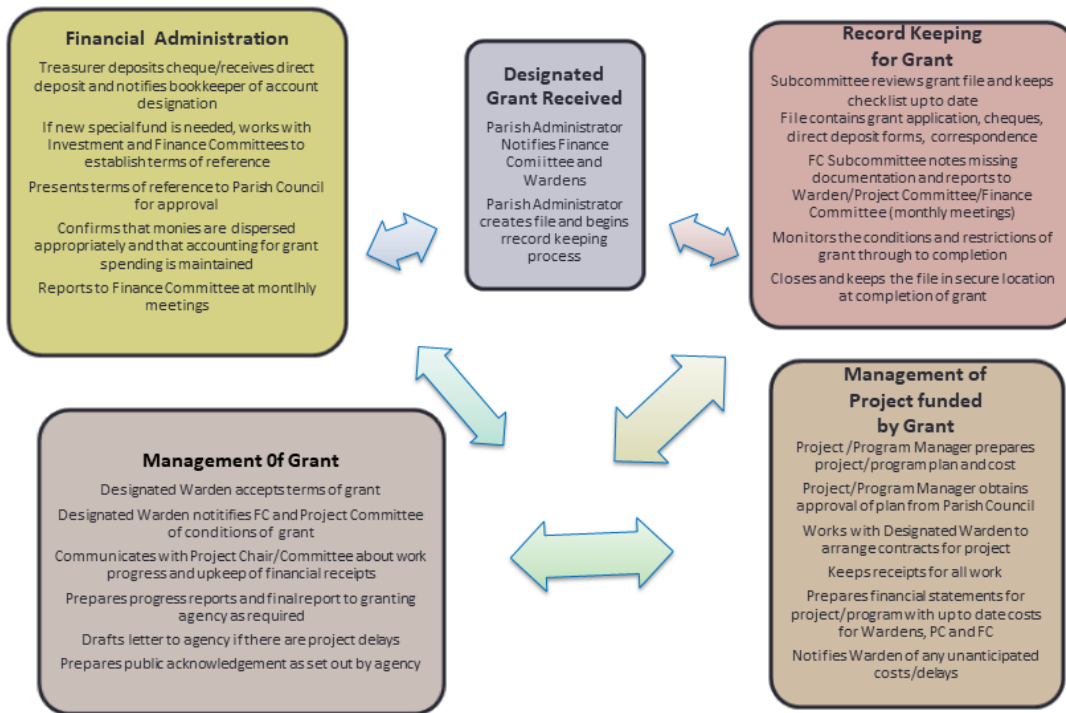
Chart includes the major steps/responsibilities in the gift process.

Chart is intended to serve as guide for individuals/groups involved in the gift process at the Anglican Church of St. John the Divine.

The Grants and Bequests Subcommittee of the Finance Committee (FC) consists of the Treasurer and at least one other FC member.

Prepared March 10, 2020

Procedure for the Management of Grants
The Anglican Church of St. John the Divine



V 2.34 Gifts and Grants Procedures REVISED April 2020

Appendix 1 – Form to request withdrawal of funds from the Investment Account

The undersigned Wardens of the Anglican Church of St. John the Divine hereby request that funds in the amount of \$_____ (_____)
(numerals) (written amount)

be withdrawn from the church’s investment accounts and deposited in the church’s deposit account.

The reason for this request is:

- _____ to meet budgeted expenses and cash-flow needs,
- _____ to meet unbudgeted expenses and cash-flow needs, specifically

List expenses which have exceeded budget by \$1,000 or more. Attach additional pages if needed.

_____ other reason: _____
(provide brief explanation; attach additional page if needed)

Requested and dated:

_____	_____	_____	_____
Rector’s Warden	Date	People’s Warden	Date

Reviewed by Finance Committee:	Reviewed by Investment Committee:
--------------------------------	-----------------------------------

_____	_____	_____	_____
Finance Committee Chair	Date	Investment Committee Chair	Date

Under normal circumstances, both Wardens must request, and both Committees must review in advance. In all cases, at least two of the above signatures are required for a withdrawal to be made.

Excerpt from Section F of the Investment Policy: *The Investment Committee Chair and the Finance Committee Chair acting together have the authority to issue instructions to the Portfolio Manager while keeping other Investment Committee members informed. If either is absent, the Rector’s Warden or the People’s Warden may act in place of the missing Chairperson. In all cases, two signatures are required to request withdrawals from investments (which may only be deposited into the Investor’s bank account).*

Appendix 2 - High Level Chart of Accounts v2.6 (April 2020)**Chart of Accounts, tiered without descriptions**

	CoA Number	Notes
Total Assets (1000)		Σ
Current Assets	1000	Σ
Total Cash	1090	$s\Sigma$
Cash on Hand	1010	
TD Bank - Chequing Account	1040	
National Bank Brokerage	1050	
Accounts Receivable	1290	$s\Sigma$
Accounts Receivable (linked)	1200	
Accrued Accounts Receivable (linked)	1210	
Account Receivable - POV	1220	
Accounts Receivable - Expense Recovery	1230	
GST Receivable - ITC (50%) filed	1240	
GST Recoverable - ITC (50%) not yet claimed	1295	
Prepaid Expenses	1300	
Prepaid Vacation Pay	1320	
Investments	1500	$s\Sigma$
Leith Wheeler Investments	1510	
Long-term Assets	1700	Σ
Computer Equip	1710	
Comp Equip accumulated amortization	1720	(contra)
Total Liabilities (2000)		
Current Liabilities	2000	Σ
Accounts Payable	2100	
Accrued Accounts Payable	2110	
Blue Envelope Funds	2299	$s\Sigma$
Jan Street Hope (ER)	2210	
Feb EFS & Alliance (ER)	2215	
Mar PWRDF (ER)	2220	
Apr Sisters of St. John the Divine (ER)	2225	
May Victoria Taiama Project (ER)	2230	
Jun PEERS (ER)	2235	
Jul Threshold Housing (ER)	2240	

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Aug Refugees (ER)	2245	
Sep EFS (ER)	2250	
Oct OOTR (ER)	2255	
Nov Aboriginal Neighbours (ER)	2260	
Dec RDF (ER)	2265	
Fund Accounts (3000)	3000	Σ
Externally Restricted Funds	3199	$s\Sigma$
EFS Operating Fund (ER)	3110	
OOTR Operating Fund (ER)	3115	
Chapel Refurbishment Fund (ER)	3120	
Sanctuary Lighting Fund (ER)	3122	
Indigenous Programs Fund (ER)	3125	
INACTIVE (was Ministry Matters Fund)	3130	
Recitals Fund (ER)	3135	
Redevelopment Trust Fund (ER)	3140	
Rectory Trust Fund (ER)	3145	
Native Intern Fund (ER)	3150	
Theatre Scholarship Trust (ER)	3155	
West Window Fund (ER)	3160	
Sutton Organ Scholar Fund (ER)	3165	
MacRae Choral Scholars Fund (ER)	3170	
Music Scholarship Fund (ER)	3175	
INACTIVE (was LGBT Syrian Fund)	3190	
Kebbeh	3191	
Ghebremeskel	3192	
Refugee Support Operating Fund (ER)	3195	
Internally Restricted Funds	3299	$s\Sigma$
Refugee No-Tax Receipt Fund (IR)	3210	
Refugee Safe Haven Fund (IR)	3212	
Organ Maintenance Fund (IR)	3215	
Organ Refurbishment Fund (IR)	3220	
Choir Robes Fund (IR)	3225	
Pilgrimage Fund (IR)	3230	
Faith in Action Fund (IR)	3235	
Other small program funds (IR) <i>see spreadsheet</i>	3240	
Legacies & Special Gifts (IR)	3245	
Aspire Campaign (IR)	3250	
Accessibility Fund (IR)	3255	
Unrestricted Surplus	3600	$s\Sigma$

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Unrestricted Surplus Previous YE	3605	
Current Surplus / (Loss)	3610	
Income		
(4000)		Σ
Donations	4100	Σ
Envelope donations	4102	
Preauth. debit card donations	4104	
Preauth. credit card donations	4106	
Open Collection	4108	
Canada Helps	4110	
Donated Shares	4111	
Easter, Harvest, Xmas envelopes	4112	
Chancel Guild donations (Flowers, etc.)	4114	
INACTIVE	4116	
<i>Church Program Revenue</i>	4185	<i>CPA only</i>
Rental Income	4250	Σ
Pacific Opera Victoria	4202	
Victoria Youth Orchestra	4204	
Vic Baroque Mus. Soc.	4206	
Vox Humana	4208	
Parking spots	4210	
Other S-T rentals	4212	
Columbarium / Cemetery	4214	
Wedding & Funeral rentals	4216	
Off-set wedding & funeral rentals	4247	(contra)
Off-set for specific rental expense	4249	(contra)
Fundraising Inc. & Project Donations	4380	Σ
Monthly Other Tax-receipt revenues holding	4310	
INACTIVE	4312	(contra)
Monthly Other NTR revenues holding	4350	
Monthly Other NTR revenues off-set	4351	(contra)
Non-Tax-Receipt-Eligible (NTR) Fundraising	4370	s Σ
Christmas Bazaar Income	4352	
Divine Brunch	4356	
Coffee Hour	4358	
Other Fundraising	4359	

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Fundraising Expense	4360	(contra)
Memorials and Bequests	4450	Σ
Memorials	4402	
Bequests	4404	
Other Operating Income	4550	Σ
Other Expense Reimbursements (w/o accts)	4502	
Other Operating Income (describe)	4504	
Investment and Non-Operating Income	4650	Σ
Realized capital gains (losses)	4602	
INACTIVE	4603	
Bank Interest	4606	
Investment Interest and Dividends	4607	
Investment Management Fees	4608	(contra)
INACTIVE	4662	(contra)
Expenses		
(5000)		Σ
Clergy Expense	5199	Σ
Salaries/Benefits - Clergy	5109	sΣ
Salary - Rector	5102	
Salary - Curate	5103	
Salary - Associate	5104	
Stipend - Deacon	5106	
Medical Insurance (MSP) - Clergy	5108	
Continuing Education - Clergy	5110	
Other Expense - Clergy	5112	
Guest Clergy and Speakers' Honouraria	5114	
Expense Recovery - Clergy (use clear description)	5195	(contra)
Worship Expense	5299	Σ
Salaries/Benefits - Music	5202	
Medical Insurance (MSP) - Music	5204	
Continuing Education - Music	5206	
Organ & Piano Maintenance	5208	
Choir Robe expense	5210	
MacRae Scholar expense	5212	
Sutton Scholar expense	5214	

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Music Scholarship expense	5216	
Guest Organist, Musicians	5218	
Guest Musicians - Christmas & Easter	5220	
Other expense - Music	5222	
Chancel Guild expense (flowers, communion)	5223	
INACTIVE	5224	
Expense Recovery - Worship (use clear description)	5295	(contra)
Diocesan Expense	5399	Σ
Diocesan Assessment	5302	
Family Ministry & Outreach Expense	5499	Σ
Salaries/Benefits - Outreach/Family Ministry	5402	
Tolmie Youth Initiative	5403	
Medical Insurance (MSP) - Outreach/Family Min.	5404	
Indigenous Program expense	5406	
Family Ministry expense	5408	
Greater Victoria Acting Together	5409	
Parish & Staff Education	5410	
Other Parish Hospitality & Outreach Exp (incl coffee)	5412	
Other Hospitality & Outreach Exp (not-tax exempt)	5450	
Expense Recovery - FM&O (use clear description)	5495	(contra)
Building Expense	5599	Σ
Taxes & Insurance	5502	
Building Repairs & Maintenance (<\$5k)	5504	
Engineering & Design Studies	5506	
Heat Light & Water	5508	
Security - building & grounds	5512	
Grounds Maintenance	5513	
Cleaning Contractor - Church	5514	
Graffiti Removal	5516	
St John's Court - Church's share of expenses	5518	
Cleaning Supplies	5520	
Alarm System	5522	
Recycling Service	5524	
Pest Control	5526	
INACTIVE (was Mason Street Cottage)	5528	
Major Repairs & Improvements (>\$5k)	5590	Cap. Ex.
Expense Recovery - Building	5595	(contra)

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<i>Church Program Expense</i>	5565	<i>CPA only</i>
Administration Expense	5699	Σ
Salaries - Administrator	5602	
Medical Insurance (MSP) - Admin	5604	
Office Staff (fill-in)	5606	
Accounting Expense	5607	
Bookkeeping Expense	5608	
Advertising expense	5610	
Office Supplies	5612	
Postage & Courier	5614	
Printing & Stationery	5616	
Telephone & Internet	5618	
Computer Repair & Maintenance	5620	
Software & Web Hosting subscriptions	5621	
Web Enhancements & Maintenance	5622	
Amortization expense	5624	
VISA/MasterCard & Bank Charges	5626	
Other Admin Expense (tax exempt)	5628	
Expense Recovery - Administration (describe)	5695	(contra)
Other Operating Expense	5799	Σ
Other Operating Expense (describe)	5702	
Suspense Account*	5790	(DR or CR)

Appendix 3 – Capital Project Management Policy

Capital Project Management Policy

Purpose

This policy document provides guidance on the management of all work related to the building fabric of the Anglican Church of St. John the Divine, and its parish house, hall, and grounds. Projects involving an expenditure of more than \$20,000 must be reviewed and approved by the diocese prior to the contractual commitment of funds, while projects under that threshold can be approved within the parish.

Role of the Property Committee

In the majority of instances, the Property Committee will be responsible for documenting the project, seeking approvals where appropriate, and overseeing the implementation of the project. In situations where a decision has been taken by the Parish Council to have a project managed by a separate group, the Property Committee must be consulted throughout.

Initial Stages

Potential projects should normally be suggested to the Property Committee for consideration and further action. Initial discussions should focus on the scope, rough cost estimates, and relative priority of the specific project. Once the Property Committee has concluded that the proposed project is feasible and necessary, it must be presented to the Rector and Wardens for permission to proceed with detailed planning. At this point, if the estimated cost is over \$20,000, the Diocesan Asset Manager should be notified in writing about the purpose, scope, and potential cost of the project. A Warden will be responsible for notifying the diocese.

Project Manager

For all projects, regardless of size, a project manager should be identified at this point, prior to any concrete actions being taken to formally undertake the project. This person will be responsible for overall coordination of the project, ensuring all necessary approval steps are taken, documenting all stages through to project completion, and acting as the sign-off authority for invoices. In most situations, the Project Manager will provide update reports to the Property Committee.

In rare circumstance due to a project's cost and complexity, it may be advisable to engage a professional project manager. His or her fee will necessarily be included in the project budget.

Formal Definition of Project Scope and Cost

Complex projects may require consultant expertise to define the work involved. Once the work has been clearly defined, three bids should be solicited and reviewed by the Property Committee. Once the winning bid has been identified, the chair of the committee should contact the chair of the Finance Committee to ensure necessary funds can be made available.

Authorization to Proceed with Project

Prior to any commitment of parish funds, the chair of the Property Committee will present project details and cost estimates to the Parish Council for approval. If deemed necessary, a special Vestry will be scheduled for final approval by the parish.

The Diocesan Asset Manager should be kept informed by email of parish decisions. Once final parish approval has been granted, an outline of the project and its estimated cost must be presented to the Diocesan Finance Committee and the Diocesan Council for their approvals.

Project Implementation

Once all necessary approvals have been obtained, the chair of the Property Committee will notify the successful bidder and identify the Project Manager as the primary point of contact. The designated Project Manager will coordinate directly with the contractor to develop a detailed implementation plan for review by the Property Committee. Once the implementation plan has been defined, the Parish Council and parishioners should be notified and kept informed of progress.

Project Documentation

All documents and correspondence related to the project should be placed in a folder and given to the Parish Administrator for filing and future reference.

Appendix 4 – List of policy and procedure updates and approvals

Title	Approval Date	Approving Group(s)
Policies		
Reporting structure for financial matters		
Terms of Reference for the Finance Committee		
Terms of Reference for the Investment Committee		
Terms of Reference for the Treasurer		
Parish financial records and Chart of Accounts		
Bequests		
Gifts and Grants	2020-04-21	Parish Council
Cash and Cheque Items		
Fundraising		
Tax Receipts		
Payments and Expense Reimbursements	2020-04-22	Finance Committee
Church credit card use		
Non-budgeted spending		
Procedures		
Administrative arrangements for supporting the Food Bank at St. John's	2020-05-20	Finance Committee
Administrative arrangements for supporting the Refugee Ministry	2020-05-20	Finance Committee
Donated Shares	2020-04-22	Finance Committee
Handling of cash and cheques		
Release of donor information		
Management of Bequests	2020-03-25	Finance Committee
Management of Gifts and Grants	2020-04-22	Finance Committee
Appendices		
1 – Form to request withdrawal of funds from the investment account		
2 – Chart of accounts v2.6	2020-05-20	Finance Committee
3 – Capital project management policy		Property Committee
4 – List of policies, procedures, approval dates		