The Presbyterian Church in Canada Board of Managers Handbook
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Let's clarify terms.

When some people hear “board of managers,” they think, “Okay, board of directors” and all that the term carries with it. Nope.

The closest thing to a board of directors in a Canadian Presbyterian congregation is the session. It is the session’s duty “to watch over all the interests of the congregation” (Book of Forms, section 1281). In fact, the session is responsible for all elements of a congregation’s life (109.1), except the minister’s work. Ministers are accountable to the presbytery. The session does not run every program in the church, but it does have oversight of the various groups. If there are difficulties that need an official sorting out, it is the session’s responsibility to do that.

Session members, called elders, are responsible to the session itself (109), which in turn is accountable to presbytery. Managers, on the other hand, are responsible to the congregation, including the session. Unlike elders, who are elected by the congregation and ordained for life (though not necessarily in active service for life), the board of managers is a congregational committee. One-third of its members retire each year by rotation. The retiring managers may be re-elected (160).

This guidebook uses the term “board of managers,” although sessions can quite properly add the managers’ function to their committee structure (113.6.5). In such cases, congregational elections are not needed. If a session does establish its own committee to tend to the duties of the board of managers, membership on the committee need not—and should not—be limited to elders. They would do well to draw on the talents of others who are involved in the life of the congregation. As one long-serving manager said, “Every church member should serve a term on the board of managers to see what’s involved in looking after things.”

Purpose

This book is primarily for members of the board of managers, to help them understand their work in the church. Because the board of managers works closely with the session, it would be helpful for sessions to study it. Ministers, who are called “teaching elders” in our tradition and are members of session, should also be involved in its study. Having been trained in theology and biblical studies, ministers can help explain some terms and phrases as well as why things are done a certain way in the church. For that matter, the study of this booklet could be open to anyone in the congregation who wants to know how the church makes decisions and organizes itself.

Readers should consider the contents of this book in the light of their own church’s situation and size.

Other Resources

A steadily growing collection of helpful resources can be found at our denominational website, presbyterian.ca under the “Resources” heading.

A quick survey of church treasurers found quite a diversity of software helpful to congregations: Quicken, QuickBooks, Geminon Offerings Management Software for Churches, Excel spreadsheets, Paym ate from AK Microsystems, Simply Accounting, and Churchware. Churchwatch (churchwatch.com) allows virtually all aspects of congregational life to be held within one program. All these programs can be found using an Internet search engine, and there are others you might learn about from neighbouring churches.

Appreciation

We must express gratitude to Warren K. McKinnon for his booklet, Guidebook for Church Management, first published in 1979 and revised in 1985 and 1989. It was originally thought that this work would be a further revision, but in view of changes in the church and in technology, the decision was taken to start afresh. The result is some major rewriting as well as some revision of the original. The general outline and purpose of this new publication is the same, as is the ground it covers, though in many places it takes a different approach from the original.

1 Except for this time, references to the Book of Forms will include only the section number within parentheses. Most ministers and session clerks have up-to-date copies. It is also at presbyterian.ca/gao
The minister held up two books at the start of the congregation’s annual meeting. The one in her right hand was black, leather-bound. In her left hand was a small dark blue book.

“The black book is the Bible. It tells us how to live in the world.” She paused for a moment. “The blue one is called the Book of Forms and it tells us how to get things done in our church. I'll keep it close at hand to make sure we follow proper procedure. It’s like a road map. It doesn’t tell us our destination, but following it will take us where we want to go.” She then opened the meeting with prayer.

These two books are important to our life in the church. The Bible is our most important book and is treasured daily by many members. The Book of Forms is not something that all members will read but it is necessary reading for those in leadership positions. It has sections for sessions, presbyteries, synods and the General Assembly, general rules for church courts, the congregation and its management, and a few other sections.

It also has a page and a half that talks about the work of the board of managers (sections 158–173; see Appendix 1 in this resource). That small part is the basis of this booklet, along with other wisdom from various sources and people with considerable experience in the work of the board of managers.

1. Managers Are Stewards

The board of managers could also be called the board of stewards, which is a biblical term. Students of Greek will point out that either “manager” or “steward” is an acceptable English translation of the original Greek word. “Steward” carries with it the understanding of caring for someone else’s property or wealth. The word “manager,” however, does not carry that meaning; rather, in our society, it suggests running something like a bank or a sports team.

So while we use the term “managers,” we want to keep in mind that it carries with it the sense of responsibility for someone else’s property or wealth.

2. Biblical Background

There are several accounts in the Bible that express the role of stewards.

The brothers of Joseph, who had sold him into slavery (Genesis 37), went to Egypt looking for food some years after because of a great famine. Joseph, by now an adult, had risen to a position of great status (Genesis 39–41). He met his brothers, but they did not recognize him. The story continues (Genesis 42–47) but, for our purposes, note the role of the steward who acted on Joseph’s behalf (Genesis 43:16–44:4). The role brings with it significant responsibility and trust.

Like the steward in that story, members of the board of managers act on behalf of another—in our case, the congregation they serve, and ultimately, God.

This understanding is spelled out most clearly in the list of 12 people with various responsibilities during the reign of King David (1 Chronicles 27:25–30), which concludes with, “All these were stewards of King David’s property” (v. 31).

The property belongs to the king; the stewards manage it. So the church finances “belong” to the congregation and the board “manages” or “stewards” it.

In his letter to the Romans, Paul writes, “We have gifts that differ according to the grace given to us… the giver, in generosity; the leader, in diligence…” (Romans 12:6–8), which brings us to the heart of the work of the board of managers. Members of the board are entrusted with the gifts of money the congregation receives and are to be diligent in overseeing its use.

“The earth is the Lord’s and all that is in it, the world, and those who live in it…” The first verse of Psalm 24 reminds us that everything in creation belongs to God; humanity has been entrusted with its care. This understanding is reflected in one of Jesus’ parables that tells of tenants in a vineyard who thought they could claim it as their own (Luke 20:9–16). In the parable, Jesus clearly suggests that God is the owner and that the task of the tenants is to tend the property on the owner’s behalf.

How well do you think humanity is doing? Consider the environment, one area where too many individuals, businesses and governments seem to see creation as something humanity owns and can exploit with no consequences. But consider, too, how different the world would be if humanity were to catch hold of this notion that we are stewards and not owners. The church still has lots of work to do in getting the word out.
In the church, stewardship is often used as a catchword for fundraising and to encourage people to increase their offerings. It is not the purpose of this booklet to present a plan to help congregations increase giving. If, however, the word gets around that stewardship means caring for what God has given us (everything!), such thinking may move people toward realizing that what they thought they earned is in fact God’s gift. So, how shall we best take care of God’s gifts to us? By hoarding? Or by sharing?

“When the Son of Man comes in his glory, and all the angels with him, then he will sit on the throne of his glory. All the nations will be gathered before him, and he will separate people one from another as a shepherd separates the sheep from the goats, and he will put the sheep at his right hand and the goats at the left.

“Then the king will say to those at his right hand, ‘Come, you that are blessed by my Father, inherit the kingdom prepared for you from the foundation of the world; for I was hungry and you gave me food, I was thirsty and you gave me something to drink, I was a stranger and you welcomed me, I was naked and you gave me clothing, I was sick and you took care of me, I was in prison and you visited me.’

“Then the righteous will answer him, ‘Lord, when was it that we saw you hungry and gave you food, or thirsty and gave you something to drink? And when was it that we saw you a stranger and welcomed you, or naked and gave you clothing? And when was it that we saw you sick or in prison and visited you?’

“And the king will answer them, ‘Truly I tell you, just as you did it to one of the least of these who are members of my family, you did it to me.’” (Matthew 25:31–40)

Holy communion also gives us this simple, yet clear, model for living: we receive from God, we give thanks for the gifts, and we share them. It is a model for how humanity can live together in peace.
The Board of Managers and the Courts of the Church

The government of The Presbyterian Church in Canada is made up of several courts. The word “court” is used in the sense of a legislative court, as distinct from a civil court.

The board of managers deals with the session more than with any other court of The Presbyterian Church in Canada, but knowing the structure of the denomination will help us understand who we are.

1. The General Assembly

The General Assembly is the highest court of our denomination (277). It meets once a year, beginning with opening worship in the evening of the first Sunday in June. It is made up of “one-sixth of the total number of ministers and members of the Order of Diaconal Ministries whose names are on the constituent rolls of the presbyteries of the church, and an equal number of elders” (278.1).

The General Assembly is the court of last resort. This means it is the final court of appeal regarding matters of doctrine, polity or discipline.

Stipends and Allowances

The basic minimum stipend and travel allowances for ministers, members of the Order of Diaconal Ministries, Lay Missionaries and student ministers are determined by the General Assembly and supervised by the presbytery. This information is published annually in The Acts and Proceedings of the General Assembly (A&P), which is available online by September each year and can be ordered online at presbyterian.ca/order. Look up “Stipend and Allowance” in the index of the A&P to find this information. Note that presbyteries may set a standard for minimum stipend and allowances that is higher than that set by the Assembly.

Presbyterians Sharing

The General Assembly oversees the ministry of our denomination, supported by our contributions to Presbyterians Sharing.

Such work includes international mission staff—medical workers, ministers, teachers, development professionals, Bible translators and seminary professors. Through International Ministries we also provide grants for leadership development and evangelism initiatives with some of these mission partners.

Closer to home, our gifts to Presbyterians Sharing support congregational renewal and development as well as specialized ministries working with native, inner-city and refugee communities.

Through Presbyterians Sharing, we help fund education for future ministers and lay leaders at our theological colleges in Toronto, Montreal and Vancouver, and through continuing education opportunities through webinars, workshops and conferences. We provide educational resources for congregational ministries and funding for various programs across the church. We support congregations in their search for ministers and professional church workers.

Through Presbyterians Sharing we provide support for our national church office, including financial services (which, among many other services, invests funds for many congregations) and oversight of the church’s pension plan and benefits plan.

Last, but certainly not least, Presbyterians Sharing makes possible the annual meeting of the General Assembly and its committees, as well as the office of the General Assembly, which provides support for sessions, presbyteries and synods.

Presbyterians Sharing makes possible our existence as a church denomination in Canada. We can think of this as an opportunity to give back and to participate in ministry together with others in our particular family of faith—The Presbyterian Church in Canada.

Funding for Presbyterians Sharing

Congregational giving to Presbyterians Sharing is based on recommended allocations prepared at the national office and sent to presbyteries for review and distribution to congregations. Suggested allocations are based on the revenue of a congregation as reported each year in the congregation’s statistical report.

2 The Acts and Proceedings of the General Assembly, published each year as the official minutes of that year’s meeting, will be referred to as the A&P throughout this resource. Every church has a copy. It may also be found at presbyterian.ca/aandp
A formula approved by the General Assembly is applied to this figure, resulting in the suggested allocation for each congregation.

It is the session’s responsibility to ensure that this recommended allocation is brought to the church’s congregational meeting (113.6.1), where a vote is taken to set the amount for the year. That amount is called the congregation’s “accepted allocation” for Presbyterians Sharing. This figure is reported to presbytery and to the national office.

Some congregations have a line for Presbyterians Sharing on their offering envelope where people designate their offerings for that work. Other congregations have a unified budget and therefore do not have a line for Presbyterians Sharing on their envelope. (Some congregations with a unified budget, however, retain the line for Presbyterians Sharing in order to keep this ministry before people on a weekly basis.) Either way, highlighting Presbyterians Sharing each week is a good way to maintain congregational support for the mission and ministry we do together nationally.

The accepted allocation of a congregation is a goal that may or may not be met by the congregation – some guarantee it; some do not. At the end of the year, some congregations top up the donations designated to Presbyterians Sharing so that the allocation is reached. If donors’ gifts surpass the congregation’s accepted allocation, the full amount is to be submitted to the national office in the year in which it is given. The money is given to the congregation in trust and it is against Canadian law to use it for other purposes.

Since the national and international work of the church is a year-round responsibility, and since the monies are used during the year in which they are given (similar to the way congregations operate), the General Assembly has recommended congregations submit their Presbyterians Sharing funds on a monthly basis (1992 A&PP, p. 313).

Presbyterian World Service & Development

Another important ministry overseen by the General Assembly is Presbyterian World Service & Development (PWS&D). PWS&D is the development and relief agency that works with some of the most vulnerable people in the world to help them break out of poverty, overcome disasters, and create new futures with hope and opportunity. For more than 60 years, PWS&D has been working with partners overseas and with Canadians here at home to make positive changes in our global village. If you see a disaster almost anywhere in the world—war, tsunami, drought, famine—our church is able to respond through PWS&D and our partners to provide food, medical care, shelter and other essential items.

Through PWS&D, communities are learning how to grow new crops and increase yields for more nutrition and food. Women are being empowered to start small businesses and improve their families’ livelihoods. Vulnerable children are receiving an education. People living with and affected by HIV and AIDS are being cared for and supported. Communities are accessing clean water. Refugees to Canada are rebuilding their lives through support from Canadian congregations. Families are overcoming natural disasters and emergencies through relief efforts that meet both physical and emotional needs.

Funding for PWS&D

PWS&D receives gifts over and above support of Presbyterians Sharing. Some congregations list PWS&D on their offering envelopes while others have frequent offerings for PWS&D, such as a second offering at communion. Some congregations make PWS&D a line item on their unified budget and decide at the annual meeting the amount to be sent that year.

2. The Synod

Synod is the level of church government between the General Assembly and the presbytery. It generally meets once a year in October over a two- or three-day period. It is made up of all the members of its presbyteries, though a synod may decide to function through commissioners appointed by each presbytery (260). Synods set annual assessments to be paid by the congregations within their bounds (272). In many cases the synod provides the presbytery with a total sum and the presbytery divides it up amongst its congregations. Unlike Presbyterians Sharing allocations, synod assessments are billed to congregations and are not adjustable. The synod dues are for the working of the court itself; for any programs such as camping, leadership workshops or retreats; and for synod staff who work with youth or help with congregational development.

3 Find the formula at presbyterian.ca/allocation
4 Learn more about the differences between Presbyterians Sharing and PWS&D at presbyterian.ca/sharing
3. The Presbytery

Presbytery is comprised of ordained ministers (176.1–176.1.9) and members of the Order of Diaconal Ministries (176.5–176.5.1), and an equal number of elders (176.2–176.2.2)—one from each congregation or charge within the region covered by the presbytery (usually called “the bounds” of presbytery). Retired ministers and retired members of the Order of Diaconal Ministries are normally included in the appendix to the constituent roll of presbytery. This is a key principle of Presbyterianism—the principle of equal representation of clergy and lay people on all courts of the church.

The minister is a member of presbytery, not the congregation. The presbytery sets and approves the terms of a minister’s call, including stipend and housing, and provides oversight for the teaching, character and conduct of the minister (127.3). Complaints made by members of the church concerning the minister must not be dealt with by the session or any congregational body. Only the presbytery, as a court, is competent to consider such complaints (143).

Changes to the terms of a call to ministers, such as manse and housing allowance, must be approved by presbytery.

Presbytery may set an honorarium for interim moderators.

Presbyteries, like synods, set assessments to be paid by congregations for the cost of presbytery meetings and programs, and can call for special collections for particular purposes (182.1).

Regarding major capital expenditures by congregations: all arrangements for selling, mortgaging or otherwise contracting debt on the security of church property require presbytery approval (200.8, 151). A congregation may undertake capital expenditures without presbytery’s approval when they do not require borrowing money or mortgaging property.

All congregational decisions regarding major capital expenditures require a two-thirds majority of those present and voting at congregational meetings (162.1). A major capital expenditure is any amount in estimated costs equal to or exceeding the total normal expenditures for that congregation as reported in the A&P of the preceding year (162.1).

4. The Session

The session is the church court at the congregational level. Its members are called elders—lay people are called ruling elders and clergy are called teaching elders. Ruling elders are members of the congregation and are elected by the congregation. Teaching elders are members of presbytery, not of the congregation.

Ruling elders are ordained for life and, in most cases, serve for life unless the session has instituted term service. In that case, each serves for six years “but may stand for re-election at the end of each six-year term” (108). Changing to term service requires consultation with the congregation and approval of presbytery (108.1). Also, there is nothing in the Book of Forms that prohibits an elder retiring from the session or taking a brief leave of absence (e.g., six months) for a specific purpose, with the approval of session.

It is the session’s responsibility “to watch over all the interests of the congregation” (128). This includes matters pertaining to the board of managers. The session may, for instance, require any board, committee or society in the congregation to report its proceedings from time to time (128.1).

Maintaining good relations between board and session is essential for the health of the congregation. Sometimes confusion over responsibilities and overlapping concerns cause strain between session and board. It is helpful to have clear communication between these two bodies. Some congregations have a liaison—an elder who is also an active member of the board. Joint meetings between the board and session—perhaps two or three times a year—also make for better communication and understanding.

In one church where such joint meetings had not been the custom, one of the managers occasionally referred to session members in less than flattering terms. Poor communication was the culprit. The board would make a decision and tell the session about it, without giving much background or the reasoning behind it. The session would often send it back with suggestions for revision, again without explaining why it was making such suggestions. After a few years passed, the one with the strong opinions about the session was elected an elder. He confessed, rather ruefully, “I guess I’m one of ‘them’ now.” But by that time the communication problem was resolved with regular, shared meetings.

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5 For further information, see Judicial Process in the Book of Forms (313–443).
6 As with all other courts of the church, this is a legislative, not a civil, court.
It should be noted that the session has an option of establishing a session committee of finance and maintenance to replace a board of managers. The committee would be responsible for the work associated with the board as described in sections 158-173, would be formed like any other session committee, and would be expected to report regularly to the session. While session members would need to be part of this committee, it is permissible and encouraged that other members of the congregation, especially those with gifts for finance and maintenance, would be appointed by the session to this committee. See section 113.6.5.
The Board of Managers, the Session and the Congregation

This section looks at how the board of managers works within the congregation under the authority of session.

1. Managers and Congregational Ministries

Stewardship of Finance and Property

The duties of the board of managers have special regard to the temporal and financial affairs of the congregation (162a).

We may think of “temporal and financial affairs” to be distinct from “spiritual affairs,” but we need to be careful with that comparison. Caring for church property and overseeing a congregation’s finances can be a very spiritual activity (154.1). The Samaritan’s help for the man who had been beaten and robbed (Luke 10:30–35) can certainly be described as spiritual work. So, too, other physical matters—like caring for church property—can be spiritual. The way we care for God’s house may be a reflection of what we think of God. And the primary task of the board of managers is caring for the church’s property—the church itself and the grounds around it, as well as the manse and the church hall, if there is either, and of course, the finances of the church. This is the board’s ministry of stewardship.

The session is responsible for all aspects of stewardship and mission, both spiritual and material, within the congregation (113).

It is their [the board of managers] duty to co-operate closely with the session, which is responsible for all aspects of stewardship… (162b).

The discussion of stewardship brings us again to the work of the session.

The work of the board and that of the session are closely related. It is good for the two groups to meet together regularly—at least twice a year—perhaps in spring and fall. Our church structure reflects the benefits of people and groups working together. So, when the board is elected by the congregation, “the session will work closely with it to ensure that all aspects of the financial affairs of the congregation are managed in keeping with directives of the courts of the church” (113.6.4; 162).

One of the gifts of our system of church government is the underlying assumption that two heads are better than one, and eight heads are better yet.

One congregation faced a financial difficulty and the session decided to have a Retire-the-Debt campaign. A widow of one of the elders said, “That’s not the session’s job. The managers look after the money end of things.”

That’s only partly true. The session ensures that the needs of the church are kept in front of the congregation and encourages generous financial support of the mission and ministries of the congregation; the managers’ part is to ensure that the offerings are properly managed, the minister paid, the property looked after, and obligations beyond the congregation met. The managers ensure that synod and presbytery assessments are promptly paid and money designated for Presbyterians Sharing and Presbyterian World Service & Development is submitted regularly, as directed by the congregation.

Congregations should establish a stewardship team that will nurture a spirit of gratitude and generosity within the congregation, and that will help the congregation meet its financial goals so that ministry may be abundant, for God’s glory. The drive for raising funds should not be divorced from the spiritual aspect of giving and the nurture of gratitude and generosity in the congregation.

The stewardship team is typically a subcommittee of session (since session has oversight for all aspects of stewardship). This four-to-eight member team (depending on the size of the congregation) would have representation from the session and board as well as a few members from the congregation, “at large,” with particular gifts in visioning, leadership and encouragement.

Legacy and Planned Gifts

Financial stewardship can include gifts from two pockets (current income and accumulated assets). Generally, when congregations are invited to give to the church, they only think of gifts of current income for the weekly offering or other fundraising appeals. The stewardship of accumulated assets (planned giving) has tended to be a neglected aspect of stewardship that can provide additional money to move the church forward in its ministry and mission. Some congregations have a separate planned giving team that handles that aspect,
but others include planned giving as one of the responsibilities of the stewardship ministry team. Contact the Stewardship and Planned Giving department at the national church office to learn more about how to develop the stewardship of accumulated assets in the congregation.

The Building and Furnishings

Use of church rooms and furnishings

Though the managers care for church property and keep it in good repair (163), the session determines the use that is made of the buildings (109.2; 114.6). This looks like it could be a source of conflict, but it need not be.

The session is responsible for the use of church property, the buildings and any of their rooms (109.2; 114.6), and the use of all property within church buildings, from chairs to cutlery and chinaware. This means, for instance, that the session, rather than the board of managers, decides whether rooms will be available for a day care centre or nursery school. But, again, it is often wise for the session to consult widely when a new group or activity is being considered, e.g., in the case of kitchenware, the women’s group.

It may be the practice in some congregations that the session asks the board to look after renting the space to an Alcoholics Anonymous group, for instance, but the session ought to approve any new use of the building.

“In kind” gifts

The use of “in kind” donations (room furnishings, kitchen equipment) from any individual or group is the responsibility of the session and not of the donors or managers. Session should guard against the reception of gifts with strings attached.

The best way to do that is for the session to keep the congregation informed about the procedures involved in donating any items to the church:
1. The first step, always, is for potential donors to discuss the matter with the session before making any purchase for the church or donating any gift.
2. The session, perhaps in consultation with the managers, will decide whether the item is needed or desirable.
3. If it is an item the session is willing to receive, it conveys that decision to the donor. Then, on a suitable occasion (session meeting, congregational meeting, worship service), the session officially receives the item, thanks the donor, and indicates that from now on the session will guard its use.

Making this procedure known will remove possibility of duplication or any notion that the donor retains ownership or control of the item.

Offering as an Act of Worship

The gathering of the offering is a central part of Christian worship, indicating—both symbolically and actually—that money is a good tool to use in our service to God. The Bible is often misquoted as saying, “Money is the root of all evil.” In fact, money itself is ethically neutral, a tool that can be used for good or ill. What the Bible actually says is, “The love of money is a root of all kinds of evil…” (1 Timothy 6:10a) and concerns about money can distract people wonderfully from faithful living. In the church we should not be shy about discussing money. It can certainly be used to serve God and do God’s work in the world.

Taking up the offering

Oversight for gathering the offering may be delegated to a particular group—such as the worship team, the session or the board. The offering of our gifts to God is an integral aspect of the worship service. Therefore, having gathered and blessed these gifts, it can be an important symbol to place them at the front of the church until the service is completed.

Counting and depositing the offering

Offerings are to be counted and recorded in the church (162.2). Most boards, wisely, require the counters to be two people who are not related to each other. This decision is not taken because of a lack of trust, but for the protection of the counters. If, for instance, an offering envelope indicates on the outside that there are 50 dollars inside and a 10-dollar bill tumbles out, the counters have the protection of being two independent witnesses. This has a biblical basis (John 8:17).

When one large church introduced videotaping of the counting of offerings, one man became quite annoyed. “It suggests you don’t trust us.” “Far from it,” said the chair of the board. “It protects you in case there is any dispute about the offering or if any of it ever goes missing.” The one who protested became its biggest supporter.

Once the offering has been counted, it is to be deposited in the bank’s deposit box immediately after church. It is not to be taken home or left at the church and deposited the next day.
Music

While the board of managers, through the congregational treasurer, pays the music director, the session makes the appointment and sets its terms (111.2). Some directors of music are treated as employees, in which case appropriate deductions are made for income tax, Canada Pension and Employment Insurance. Others are considered contract workers and are responsible for reporting their income as part of a small business. In such cases, a written contract is necessary. Details are available from the Canada Revenue Agency in a brochure (RC4110), “Employee or Self-employed”: canada.ca/en/revenue-agency/services/forms-publications/publications/rc4110.

Whether the music director is an employee or contract worker, a job description is required. This is the responsibility of session.

Some sessions employ only non-member organists or, when the organist is also a communicant member and an office-bearer, may require resignation from that office if a conflict of interest could arise.

Christian Education

The appointment and the outline of responsibilities of a director of Christian education, who has not been inducted by the presbytery through the call system, is determined by the session (112.3).

Responsibility for Christian education lies with the session. Section 112 suggests a broad range of hands-on work by sessions in Christian education. The reality in many congregations, especially smaller ones, is that the minister (the teaching elder, remember) and the church school superintendent take on major responsibility for education at all age levels. They, together with the church school teachers, often choose the curriculum, based on the theological perspective of the material and its ease of use for the teachers and leaders. In the process, they may consult with session and finally recommend a curriculum to session, but it is session that must approve the choice of curriculum to be used.

The board of managers’ role is to ensure the meeting places for the church school are well-cared for, and that the bills for resources are paid, as required.

3. Managers and Trustees

A congregation’s trustees are to be appointed by the congregation and are to be professing members of the church (149; see also “Trust Deeds,” Book of Forms, Appendix C).

Trustees (see Appendix 2) carry out the instructions of decision made by the congregation. If they believe a certain action should be followed, they take it to the session and ask for a congregational meeting. (It is the session’s responsibility to call such a meeting, but others can ask for it—see section 152.) A routine decision, like reinvesting the principal and interest from a guaranteed investment certificate (GIC) in another such certificate, would not normally require a congregational meeting. Changing it to another form of investment, such as stocks, bonds or mutual funds, does.

Congregations should prepare and approve a Trust Deed that clearly outlines the responsibilities and the role and parameters of the trustees. Congregations may grant trustees greater authority and responsibility, but they still remain accountable to the congregation and under the authority of session.

Real Property

Real property is real estate, land and the buildings. In the majority of cases, trustees will carry out congregational decisions concerning the real property.
Any transactions related to real property—mortgages, transfer of title or selling—must be approved by the presbytery (200.8).

**Personal Property**

Personal property includes everything except real property. Church furnishings; stocks, bonds and mutual funds; money received from bequests; income from investments; and offerings are all considered by lawyers to be personal property. In any decisions relating to these matters, the board of managers, not the trustees, acts on the wishes of the congregation. If a sizeable legacy is received and the congregation has no policy in place to receive the money, the managers arrange for it to be deposited into a savings account or short-term GIC until a congregational meeting takes place to decide what to do with it.

**Trust Funds and Endowments for Planned Gifts**

Is your congregation ready to receive a major bequest or other planned gift, such as gifts from annuities, life insurance, stocks, real estate and so on? Are you ready to receive, invest and use such gifts in a manner that enhances the life and mission of the church?

It is vitally important that congregations establish such policies so that when a gift is made, the congregation is ready to receive the gift. Policies need to state clearly the parties responsible for receiving, investing and using the money. Many congregations have assigned to the trustees the responsibility of overseeing these funds, but that is not necessary according to Presbyterian polity. For instance, some congregations have assigned this responsibility to a planned giving ministry team.

Without clear policies and guidelines, planned gifts can become a source of conflict in the church. Even congregations that have large established endowment funds in place often do not have clear policies for how those funds are used or how new gifts will be utilized (2007 A&P, p. 370). The General Assembly recommends that congregations establish clear policies and procedures for how planned gifts will be received, invested and used to enhance the life and mission of the church. It also adopted the recommendation that congregations with established policies and/or planned giving funds review their policies on a regular basis (at least every five years) to make sure that their ministry objectives are being met and that the use of these planned gifts are enhancing the overall stewardship and generosity of the congregation (2007 A&P, p. 371).

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7 An exception is when a will or bequest specifically states, “The trustees of the church will invest the capital and oversee the use of the income,” but this rarely happens. If it does, the congregation can accept or reject the terms and money.
Duties of the Board of Managers Executive

1. Treasurer

Stipends and Salaries

The treasurer pays the stipend of the minister and the salaries of church staff under the authority of the congregation, not the board. If there is any change to be made between annual congregational meetings, a special meeting of the congregation makes the decision.

The minister’s stipend has first claim on the church’s finances and is paid on the first day of the month, as is promised when the congregation extends a call (Book of Forms, Appendix A-32). When a new minister is inducted, the treasurer provides the first stipend cheque at that time. Sometimes other arrangements are made (e.g., payments may be made twice a month) at the request of the minister and when appropriately approved.

The treasurer pays the minister and other staff of the congregation on the agreed-upon date. This is critical, not simply to avoid embarrassment by all parties, but more importantly, because these people have financial responsibilities. Payment may be made by post-dated cheque or automatic transfer through the banks or by providing the cheque well before the due date. Guest ministers should be paid the honorarium and any expenses before they return home. The minimum rates are found in the most recent copy of the A&P in the same section as stipend information. Congregations or presbyteries may set a higher rate.

The treasurer remits the following:

To the Canada Revenue Agency
  • Both the employees’ deductions and employer’s share of: income tax, Employment Insurance (EI), the Canada/Quebec Pension Plan (CPP/QPP) and the Employers Health Tax (varies by province)

To the national church office
  • Member Pension Contributions and Basic Group Insurance (these have been deducted from the minister’s monthly cheque) – paid on a monthly basis
  • Congregational Assessment (congregation’s portion of the pension plan) – paid on a monthly basis
  • Extended Health and Dental Plan – invoiced from the finance department and paid quarterly

In a multiple-point charge, a central treasurer will take care of stipend and related payments.

Banking

Offerings are to be deposited in the congregation’s account (170) promptly, using a night deposit box, if necessary.

Precautions regarding theft, loss, mixing church and personal funds

For the protection of the people involved, the weekly offering should be in the custody of two people until the receipts have been counted, checked and recorded (162.2).

And be warned: one brief after-worship session meeting, with the offering in an office behind a closed but unlocked door, resulted in the theft of the morning’s proceedings. (The treasurer was a member of the session.) If no one is watching the offering, lock it up.

Ensure that the offering is always in its own place, never mixed in with someone’s cash or put in any account other than the church’s.

Pre-Authorized Remittance Plan (PAR)

Our denomination is involved in the Pre-Authorized Remittance plan (PAR), which is a convenient way for church members to provide ongoing, faithful support for their church. It involves automatic monthly withdrawals from the contributor’s bank account, so there is never a need to “catch up” when unable to attend worship. Monthly contributions may have as many as three designations, e.g., the congregation, the building fund, Presbyterians Sharing, PWS&D, and so on. The money is deposited in the congregation’s account on the same day that it is removed from the contributor’s account. A record of these deposits, including the names of the contributors and the designations to which they are to be applied, is received monthly by the treasurer or the envelope secretary (whomever the congregation has designated to oversee this).

The PAR plan provides a valuable opportunity for people to give regularly and intentionally. It helps grow generous stewardship in the congregation. The PAR plan provides the added benefit to the congregation of maintaining a regular, dependable flow of contributions throughout the year. Congregations that use the PAR program effectively also report significant increases in their revenues.

Information about PAR may be found at presbyterian.ca/stewardship/par.

For more detailed information, consult the Treasurer’s Handbook at presbyterian.ca/finance
Disbursements

The treasurer receives and disburses all moneys subject to the direction and control of the board (170).

Because ours is a collegial church with decisions taken by groups (session, presbytery, board of managers and so on), no individual can decide how to spend the church’s money. An exception is the normal cost of operations—office supplies, fuel, electricity and the like—which normally have a set amount per year in the annual budget of the congregation. Otherwise expenditures need the approval of the board of managers, sometimes in consultation with the session.

There are a number of areas where there is no discretion about when—or whether—payments are to be made. For instance:

- the regular payment of the minister’s stipend and allowances, which is determined by the congregation at the annual meeting, and is due on the first day of each month
- the payment of presbytery and synod assessments, which are required by the respective courts
- the payment of the employer’s portion of the Extended Health and Dental Plan, which is to be paid on a quarterly basis, with the final payment by December 31
- the payment of the members’ pension contributions and basic group insurance and the congregational assessment for the minister’s pension, which are to be paid monthly
- designated money for specific purposes (e.g., Presbyterians Sharing, PW/S&D, Building Fund, etc.), which cannot be used for any other purpose, not even temporarily

Records and Reports

It has already been noted that offerings are to be counted and recorded before being removed from the church (162.2). Other groups in the congregation would be wise to follow the same custom for meetings or fundraising events for the protection of their treasurers.

It is also wise to record income and expenditures in the treasurer’s books (or electronic records) as they happen, rather than trying to play catch-up later. And in the case of computer files, always remember the three rules of computing: back up, back up, back up.

The data should not be kept on one computer only, which resides outside the church. The same information should exist on a computer that remains in the church.

Monthly reports for the board

The treasurer will prepare a monthly financial report for the board of managers.

A report can be as simple as the following three lines. We’ll assume an annual operating budget of $100,000.

<table>
<thead>
<tr>
<th></th>
<th>This Year</th>
<th>Budgeted</th>
<th>Last Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Received as of July 31</td>
<td>52,261</td>
<td>58,331</td>
<td>50,791</td>
</tr>
<tr>
<td>Dispersed as of July 31</td>
<td>54,196</td>
<td>58,331</td>
<td>53,862</td>
</tr>
</tbody>
</table>

Financial reports to the congregation

Many congregations provide monthly financial reports in their newsletter or Sunday bulletin.

It is important to let the congregation know the status of the church’s finances throughout the year. People are often unaware of the real financial needs and may not realize how important their givings are for the congregation’s ministry.

Financial reports are often produced by taking the annual budget, dividing it by 12 (for the months of the year), and reporting a shortfall or surplus for that particular month. This reporting, however, does not take into consideration that many people cannot and do not give the same amount each week or month over the course of the year. This method does not provide a realistic picture of the congregation’s financial status from month to month; it may also send a discouraging message, which does not foster growth in giving.

Some congregations are now choosing a more realistic reporting of givings. They anticipate their givings on a quarterly basis, realizing that givings may be down in the summer months, for example, and higher at Easter and Christmas. They use data from the previous three years to calculate average givings for the four quarters of the year (this may also be calculated as a percent of the annual budget). That way, they can compare current with past givings. They can say they are “on target” for the summer months, for example, if July-August-September period givings are similar to the average for those months over the past three years.
2. Envelope Secretary

The duties of the envelope secretary are as follows:

1. Order the offering envelopes early in the year prior to their use, if using numbered, boxed sets.

2. Maintain an accurate, updated list of names and addresses of contributors along with their envelope number.

3. Distribute the numbered boxes of envelopes before the beginning of the year. Some congregations that issue a monthly newsletter include the envelopes for the month. While this involves extra work, these congregations maintain that it is a regular reminder of people’s responsibility to give. The envelopes could also be delivered by elders in quarterly batches at the time of their visits.

4. Supply new members with envelopes—perhaps at the time they are received into the church—and also supply them to the confirmands as a way of teaching financial stewardship.

5. Maintain records for people’s contributions and issue statements and receipts for income tax purposes.

6. Handle the administration of the PAR program, unless appointed to someone else.

7. Keep on hand a copy of the Receipts Summary Report along with the empty envelopes, with the amount marked on the outside of the envelope. Enter the amount in the individual’s record form and file the empty envelopes. Records are to be kept for six years, as required by the Income Tax Act. It is not necessary to keep used envelopes if the information has been recorded and it balances. Many congregations, though, keep them for a year.

8. Mail out statements of contributions either quarterly or monthly with a note of thanks, showing the church’s appreciation. This is not simply a financial statement. Take this opportunity to make a clear connection between the gifts and the ministry that they make possible. For example, “Because of your gifts, we were able to supply the church school with new resources and purchase new choir music.” The statements also allow people to see whether they have missed any Sundays, so that they can catch up, if they wish, before it is difficult to do so.

9. The final statement (to the contributors) for the year should be the official income tax receipt and will contain all the information required by the Canada Revenue Agency (CRA). This must be issued by the last day of February.

10. Obtain the T3010 form, the Registered Charity Information Return (available at canada.ca/en/revenue-agency/services/forms-publications/forms/t3010); agree with the treasurer on the final tally of income tax receipts issued.

11. Maintain confidentiality. What individuals give for the work of the church is between themselves and God. At the same time, do not confuse confidentiality with secrecy. Some congregations have a culture of not talking about money. This is not helpful. It is also not scriptural—the Bible has a lot to say about our relationship to money and possessions. It is also not helpful to keep the congregation in the dark about the congregation’s financial status.

The minister or the session, working with the stewardship team, may ask the envelope secretary to provide information about giving patterns in the congregation, so that they can gauge the giving potential in the congregation and make financial stewardship plans. The giving patterns of the congregation may also be placed in the congregation’s annual reports without breaking confidence. This allows people to ask themselves, “How am I doing compared with the general membership? Am I in a financial position to increase my giving this year?” It also helps the stewardship team, the session and the board to see whether there is a trend upward from one category to another, in general.

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8 A Giving Guide is available at presbyterian.ca/giving-guide
Such a report might look like this:

<table>
<thead>
<tr>
<th>Yearly Gifts</th>
<th>This Year</th>
<th>Last Year</th>
<th>Two Years Ago</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,000 and over</td>
<td>3</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>$4,999</td>
<td>5</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>$2,000 - $3,499</td>
<td>10</td>
<td>10</td>
<td>7</td>
</tr>
<tr>
<td>$1,000 - $1,999</td>
<td>31</td>
<td>27</td>
<td>22</td>
</tr>
<tr>
<td>$500 - 999</td>
<td>24</td>
<td>29</td>
<td>27</td>
</tr>
<tr>
<td>$300 - 499</td>
<td>21</td>
<td>27</td>
<td>26</td>
</tr>
<tr>
<td>$200 - 299</td>
<td>8</td>
<td>15</td>
<td>20</td>
</tr>
<tr>
<td>$100 - 199</td>
<td>14</td>
<td>15</td>
<td>20</td>
</tr>
<tr>
<td>$50 - 99</td>
<td>7</td>
<td>9</td>
<td>11</td>
</tr>
<tr>
<td>Under $50</td>
<td>15</td>
<td>14</td>
<td>13</td>
</tr>
</tbody>
</table>

**Comparison of Contributions**

<table>
<thead>
<tr>
<th>Total Envelope Holders</th>
<th>116</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total PAR participants</td>
<td>37</td>
</tr>
<tr>
<td>Total Contributors</td>
<td>138</td>
</tr>
<tr>
<td>Total Non-Contributors</td>
<td>15</td>
</tr>
</tbody>
</table>

**Issuing Receipts**

The receipt format is left to the discretion of the congregation, but must contain specific information prescribed by law. All official receipts must contain the following:

- a statement that it is an official receipt for income tax purposes
- name and address of the congregation (the charity)
- the congregation’s registration number
- serial number of the receipt
- place or locality where the receipt was issued
- day or year donation was received
- day on which the receipt was issued if it differs from day of donation
- full name, including middle initial, and address of the donor
- amount of the gift
- value and description of any advantage received by the donor, and the eligible amount of the gift*
- signature of an individual authorized by the charity
- name and website address of the Canada Revenue Agency: canada.ca/en/services/taxes/charities

*An example of a cash gift with advantage:
The congregation holds a fundraising dinner.
- Donors pay $50 for this event (amount received).
- The meal value (advantage) is $20.
- The eligible amount of the gift is $30.
- If the advantage is more than 80% ($50 x 80% = $40) contact CRA before issuing a receipt.

For non-cash gifts (gifts in kind), these additional items must be provided:

- a brief description of the property transferred to the congregation
- name and address of the appraiser (if it was appraised)
- deemed fair market value of the property in place of the amount of gift

Note that for gifts in kind, if the value of the gift is less than $1,000, it can be internally appraised. If the value is over $1,000, it must be externally appraised. If the donated items are new and have receipts to back up the value, those receipts should be kept and filed.

Cash gifts and gifts-in-kind must be on separate receipts.

**Gifts of Publicly Traded Securities**

When individuals sell a stock privately, they owe tax on fifty percent of the capital gains. However, when the securities are gifted to a charity, the capital gains tax is eliminated and the donor receives a tax receipt for the full market value of the securities on the day they are received by the charity. The Presbyterian Church in Canada facilitates gifts of securities to any of its ministries, including congregations. If someone would like to donate gifts of securities to your congregation, they can download the forms to give to their broker at presbyterian.ca/plannedgiving/ways-to-give. The PCC will transfer to the congregation the value of the securities on the day they are sold, minus the broker fee. The PCC charges no fee for this service. A schedule of broker fees can be provided upon request.

**3. Convener**

The convener calls the meetings of the board by an announcement in the worship bulletin or personal notification. It is best to have regularly scheduled and publicized monthly meetings.

Furnishings will affect the conduct of business. A table to accommodate all members, agendas and copies of reports for each member, and a chalk-board or flip chart or notebook computer and projector will help people make clear-headed decisions.

The convener may meet with the minister to plan a proposed agenda, even if the minister does not regularly
attend the meetings. People often raise concerns with the minister that may not otherwise make it to the board. The secretary should also be involved, and can ask board members ahead of time if they have items for the agenda.

The Book of Forms (168) lists the convener’s responsibilities.

• Ensure that each meeting is opened and closed with prayer. If not comfortable composing a prayer, ask the minister to prepare half a dozen suitable prayers. Repeating the Lord’s Prayer together is always appropriate for a church group.
• See that the business is conducted and recorded in proper form.
• Take the vote and announce decisions.

And the convener may

• Introduce any business to the board and speak regarding it, but vote only to break a tie (168).
• Carry out any work delegated by the board.

If the convener is unable to attend a meeting, another manager is chosen to chair the meeting (168).

At orientation, it would be helpful to provide the convener with a three-ring binder with several dividers: minutes, financial statements, policies, this manual, etc.

The following are general suggestions for 10 monthly meetings as well as important deadlines for the convener to be aware of.

September
• Do an evaluation of the subcommittee structures, if the board has subcommittees.

October
• Hold a joint meeting with the session and perhaps a representative from each congregational group to discuss short- and long-term plans and budget proposals. Such discussions can be carried over to the annual meeting. It is simplest if the purpose of joint meetings is for consultation and advice, not decision-making. The board and session have different responsibilities and will make decisions at their own meetings, perhaps in separate meeting rooms following the joint consultation.
• Review together the congregation’s implementation of our church’s Leading with Care policy.

November
• Discuss the first draft of the proposed budget and any follow-up of goals discussed in October.
• Review existing insurance policies and upcoming renewals.

December
• Hold a Christmas party for session and board members and their spouses.
• Announce the date for the submission of group annual reports and to whom and in what format they are to be submitted.
• The session sets the date and time for the annual meeting (152), but the board can always make a suggestion.
• Ensure that the employer’s portion of the Pension Fund has been submitted to the national church office by December 31. (This is to be submitted on a monthly basis. Final statements are mailed to congregations in October.)

January
• Ensure that all final contributions to Presbyterians Sharing and PWS&D for the preceding year are mailed in time to be received at church offices by the middle of the second week of January. (Clerks will be notified by the national church office of the exact date the financial books are closed)
• Notify organizations and auditors about the date by which financial statements are to be audited.
• Begin General Assembly statistical reports, upon which Presbyterians Sharing allocations are based, and send to the clerk of presbytery. (These reports are due by March 31 each year.)
• Participate with the session and minister in preparations for the annual congregational meeting: Who will prepare and distribute the annual report and agenda? Prepare refreshments? Set up tables and chairs? Will there be small group discussion areas? Activities for children?
• Together with session, finalize the budget to be brought to the annual meeting. This will also include a suggested amount for the accepted allocation for Presbyterians Sharing.

February
• Ask the minister to prepare and lead a short installation service for the members of the board.
• If you own a manse, discuss with the minister and spouse any needed improvements for the house and grounds. A manse fund with amounts put aside each month will help reduce anxiety about sudden expenses.

March
• If there is a property committee, it will report on maintenance and improvement of church buildings and rooms.
• This is the time to do an annual review of equipment, appliances and furniture.
April
• A joint meeting of the board and the session may include a review of the session’s policies about the use of the church’s buildings and rooms, since it is accountable to presbytery for their use.
• This meeting may also assess the congregation’s financial capability.

May
• Plan an all-church, all-ages spring cleaning day.
• Invite the stewardship team (which will have representation from the session) to meet with the board to share thoughts about the ministry of stewardship. Discuss and clarify mutual responsibilities. Look at where concerns overlap, such as with pre-authorized remittances. (Who provides the education and promotion? Who tracks the gifts?) You might also discuss the language used in reporting finances. Are both groups united in presenting the financial needs before the congregation in a clear, positive manner? Do you talk out of a philosophy of abundance (God has given us all we need) or scarcity (There is never enough—soon we will be putting up a “for sale” sign)? Are you giving mixed messages? Are you presenting a united front, a common purpose?

June
• The T3010 must be completed and filed no later than June 30, and preferably sooner. If this is not done, the church risks losing its charitable status.
• This is a good time to review rental agreements and fees.
• Ask the personnel committee (or whoever is responsible) for a report on stipend and salary discussions with the minister(s) and employees of the congregation—music director, secretary, custodian.

4. Secretary

The secretary records the time and place of the meeting, the fact that it was opened and closed with prayer, the names of participants, the order of the various items dealt with, the names of movers and seconders of motions, and the results of the votes. Discussion should not be recorded, only decisions. It is quite in order to decide a course of action by consensus, but this needs to be followed by the decision being moved, seconded and passed. The minutes are entered in a book used only for that purpose, or may be stored in a computer so long as members are given copies, either paper or electronic.

The secretary will make copies of the proposed agenda available to members, preferably before the meeting day. Some congregations have a mailbox with hanging files—one for each member. They can then pick up their agendas and minutes on the Sunday morning prior to the meeting.

Either the secretary or the convener should inform the minister of board projects and decisions if the minister or session representative have not been at a meeting. They should also arrange for the congregation to be similarly informed.

The secretary should have on file the following information (though the board itself should gather the information). This should be kept in a locked cabinet in the church, not at home:
• contracts or an outline of duties for paid and volunteer church workers (other than the minister’s); drawing up such outlines in some cases will be the session’s responsibility (church school teachers and leaders, music director)
• a list of who has keys to church buildings, rooms and cupboards (maintain updates)
• an inventory of equipment, appliances, furniture and supplies (including photocopier, computers, service agreements)
• guarantees, proofs of purchase, insurance policies
• records on the care and maintenance of equipment in the church, including whom to call for emergency repairs
• rental costs of the church hall and for equipment such as tables and chairs if such rentals have been approved by session
• session policy regarding the use of the church building and rooms
• session policy for groups renting the facilities regarding items like furniture, kitchen dishes and appliances
Example of an agenda with notes

1. Opening prayer.
2. Roll call.
3. Minutes of previous meeting(s), requiring a motion that they be approved. Moved by _______, seconded by _______ and agreed that the minutes as written (as read, as amended) be approved.
4. Approval of proposed agenda (items can be added at this point, which avoids surprises at the end of the meeting when everyone wants to go home). Moved by ___________, seconded by __________ and agreed that the proposed agenda (as amended) become the agenda.
5. Manse window(s) need repair or replacement. (Who will take this on?)
6. Possible renewable energy sources for church and manse. (Who will take this on?)
7. Possible fundraising events discussion.
8. Treasurer’s report.
9. ________________________________
10. ________________________________
11. ________________________________
12. Motion to adjourn. Moved by __________ seconded by^9 __________ and agreed that the meeting adjourn.
13. Closing prayer.

^9 Every motion needs to be moved and seconded before it can be dealt with (Book of Forms, 40).
Duties of Members of the Board of Managers

The following is a list of the general responsibilities of members of the board of managers:

- Ensure that all financial obligations are met (paid) in a timely manner.
- Ensure that stipends and salaries are paid on the agreed-upon due dates and that honoraria plus travel and hospitality (if necessary) are paid to guest ministers and interim moderators. (Some presbyteries require interim moderators to be paid, usually in the range of five to ten percent of the previous minister’s stipend.)
- Ensure that church and manse property are in good condition.
- Ensure that offerings are counted and recorded by two preferably unrelated people before being removed from the church and deposited immediately in the congregation’s bank account each Sunday.
- Provide envelopes for donors plus regular statements of their givings and a year-end tax receipt, and oversee the PAR program if there is one.
- Keep the congregation informed of the financial situation of the congregation on a regular basis.
- Prepare a year-end report of income and expenditures and, in consultation with the session, develop a proposed budget for the new year. (Include information received from committees such as Christian education, worship, etc.)
- Appoint and outline the duties of the church custodian and church secretary.
- Consult paid personnel annually concerning contracts and salaries.
- Initiate occasional meetings with the session, and if the minister does not regularly attend board meetings, extend an invitation for a few meetings a year.
- Put insurance in place; make sure renewals are done in a timely manner; do risk management assessment.
- Though stewardship is primarily the session’s responsibility, be ready to work with the session on any stewardship initiative in the congregation. Many resources are available through Stewardship as well as Planned Giving, at the national church office.
- Be prompt and regular in attendance at meetings. If delayed or forced to be absent, notify the convener or secretary and have regrets recorded at the meeting. A member who is repeatedly late or absent should resign, as a courtesy to the board and congregation.
Does the Board of Managers Need Sub-Committees?

“The roof’s in bad shape, which just about everybody knows.” The convener started the conversation, and another board member picked it up.

“The United Church put on a new roof last year and they said they got a really good deal using Jack Flash Roofing.”

But someone else protested, “They had to have him back three times because of leaks around the chimney.”

That conversation went on for 45 minutes as members told of various experiences with roofing contractors. We’ve all been in meetings like that. There can certainly be social value in such conversations, but decision-making often takes considerably longer than necessary.

If there were a property committee, as soon as the matter was raised it could be handed to its members with the request that they get three tenders.

Boards in small and medium-sized congregations probably do not need permanent subcommittees, but may find them helpful if the board’s meetings seem ponderous and long. A small committee of anywhere from two to five people is usually more efficient than a large group. Some boards name a small committee and give it a specific task, like getting tenders for a new roof, and disband the committee after it has brought its recommendations. There is nothing to prevent the board from asking people in the congregation who are not board members but have a specific expertise to serve on a committee.

If the board does not accept a committee’s recommendation, it is a courtesy to send the matter back to the committee asking for further study and research.

An outline of permanent committees that might be established follows. If your board does not establish permanent committees, this section may still offer board members a helpful checklist of items to consider.

1. Human Resources

Human Resources and staffing is another matter where session and board overlap. The best scenario is where a Human Resources Committee is a joint committee of session and board—especially as it pertains to the minister and the organist, since these positions fall under the responsibility of session. The board typically has responsibility for paid staff such as the secretary and caretaker.

Members of the Human Resources Committee need to be chosen carefully, and in consultation with the minister and other staff, who need to be able to trust them. Avoid naming someone to the committee who has an axe to grind with any staff member.

The Human Resources Committee’s main concern is maintaining healthy relationships among members of the church staff, the minister(s), music director, secretary and custodian. It will be helpful if committee members have or become familiar with conflict management. Your presbytery or synod may have resources and training available. (One such resource is Called to Covenant, available at presbyterian.ca/order).

Financial concerns for many congregations make it difficult to consider reviewing stipends and salaries, but if they don’t keep up with the cost of living (at least!), the employees will be going backwards financially. It is simply unfair to ask employees to do this when what probably needs to be addressed is the level of contributions from the congregation.

The Human Resources Committee should initiate annual discussions with the minister and other paid employees about remuneration. Talks with the music director will include consultation with the session (111.2). The minister should be consulted on discussions with the secretary. Negotiations with the custodian and secretary are an opportunity to review their duties.

For more information about Human Resources matters and for templates, visit presbyterian.ca/hr.

The Minister(s)

Under no circumstances can a minister be paid less than the rate set by the General Assembly that is reported each year in the official minutes, the A&P. (Look under “Stipend and Allowance” in the index of the A&P.)

Complaints made by members of the congregation against the minister must not be dealt with by the session, the personnel committee or any congregational body. Complaints are dealt with by the presbytery (143). For further information, see Judicial Process in the Book of Forms (313–443).
Stipend negotiations checklist

The following checklist is suggested by U.S. church planner Lyle Schaller, adapted and modified using Canadian Presbyterian terminology. The questions can be the basis for discussions with the minister.

1. How does the compensation (base stipend plus increments, travel allowance, payment of utilities in the manse, the health and dental plan and group insurance) compare with what congregations of similar size are doing in this presbytery?

2. How does the total compensation compare with that paid by congregations of similar size in other denominations in this community?

3. Some congregations look at what other professionals with similar responsibilities and/or educational levels are being paid. How does the compensation for your minister compare with that paid to the local high school principal, for example?

4. How does the total compare with what this congregation paid two years ago? Has the increase been consistent with increases in salaries for others with similar training in your community?

5. Is money regularly set aside in the church budget for the minister's study leave?

6. Does the stipend reflect changes in the cost of living or the needs of the minister?

7. Should the minister’s experience and tenure be taken into account in setting the salary figure?

8. If the congregation pays a housing allowance instead of providing a manse, what is the amount of the allowance? Has it been increased in recent years? Is the current amount realistic?

9. If the minister moves in the near future, is the stipend being paid sufficient to secure a new minister with the same training and experience? You can find out from Ministry and Church Vocations at the national church office.

10. What is the minimum stipend set for ministers graduating from one of our theological colleges? How does that compare with the stipend paid by this congregation?

11. Does the age of the minister's children and their schooling (i.e., elementary school, high school or post-secondary school) say anything to the salary question in this congregation?

12. How will the decision about stipend be interpreted? As an indication to the minister to move? As recognition of exceptional service? As an effort to make up for a previous pattern?

Duties of Staff

Position descriptions for all paid and regular volunteer positions should be in place.

2. Manse and Grounds Committee

When calling a minister, a congregation promises the presbytery that it will provide the minister with a stipend and housing (see “Guarantee to presbytery for stipend of a minister,” Book of Forms, Appendix A-32). Maintaining the minister’s residence adequately, when it’s a manse, is part of this promise.

Members of the Manse and Grounds Committee need to have the confidence of the minister and the trust of the board of managers. Assume the minister’s spouse, if there is one, will be involved in these discussions. Manse maintenance is the responsibility of the board of managers and no other group in the church, though other groups may contribute financially and even make suggestions.

Annual checklist for the Manse and Grounds Committee:

1. Ask the minister for suggestions for repairs and improvements (include the spouse in discussions).

2. Consult with the presbytery’s committee that reviews the conditions of manses, if there is one.

3. Well in advance of any visit, arrange a convenient time with the minister’s family for three members of the committee to look at the manse to see what needs to be done. The visit may include winter and summer maintenance discussions of the manse grounds—who cuts the grass and clears away the ice and snow.

A manse fund, with a certain amount put aside each month, will help avoid the shock of sudden, necessary
expenditures. In a multiple-point charge, it is best if one congregation owns the manse. Other congregations in the charge need to contribute to the manse fund, but such contributions do not buy them a piece of the manse, should it ever be sold. Renovations, as opposed to upkeep, are the responsibility of the owning congregation. An annual joint meeting of manse committees (or boards of managers) in a multiple-point charge will determine percentage support toward the manse fund, perhaps the same percentages as apply to the stipend and allowances.

3. Finance Committee

The session is responsible for all aspects of stewardship and mission, both spiritual and material, within the congregation (113). Nevertheless, as has been emphasized, this is an area where the session and the board of managers should work together for the benefit of the congregation.

A Finance Committee would take responsibility for the board of managers’ part in preparing the congregational budget for the annual meeting’s approval.

Budget preparation at a joint meeting of session and board

Budget preparation should always be closely linked to program items and not limited to “How do we raise the needed money?” For instance, the minister’s stipend and allowances provide worship leadership, hospital and crisis visitation, leadership for the session and board, someone trained theologically and able to help the church school choose a curriculum, and the provision of baptisms, funerals and weddings. They allow the congregation to be linked, through presbytery and synod, with other congregations in the area and the region, and allow an ecumenical witness to the community through the minister’s involvement in the local ministerial association. It may be a useful exercise at an October joint meeting of board and session to look at the current year’s budget and to ask what the benefits of the various line items are. And don’t limit the benefits to the congregation. Include items that involve the congregation in the wider work of the church—Presbyterians Sharing and Presbyterian World Service & Development at the national and international level, participation in presbytery and synod programs, as well as any other work beyond your own walls.11

Another exercise would be to contrast expenditures in the budget. For instance, contrast the amount spent on kitchen equipment with the expenditure towards church school furnishing and equipment.

It may also be helpful to draw up long-term plans for major building upkeep. Does the parking lot need to be repaved in three years? When was the roof last shingled? When will the office computer need upgrading or replacing? The October meeting would be a time for individuals or groups who want to purchase equipment or furnishings to bring forward their suggestions. This will remove the possibility of duplication or “unofficial” ownership of church property by virtue of purchasing power. All gifts to the congregation belong to the congregation and the session and board oversee their care.

From the results of this joint meeting, the Finance Committee should be able to prepare a proposed budget for the congregation that reflects the ministry of the whole congregation. This would then be taken back to the session and board for final approval so members of both groups are “on board.” (See Appendix 3 in this resource for a sample budget.)

4. Congregational Meeting Committee

The Congregational Meeting Committee helps to facilitate all congregational meetings. Congregational meetings are called by the authority of the session on its own motion or on a written request from the board of managers, or of a number of professing members, or when directed by a higher court (152). Congregations also have annual general meetings, most often in January or February.

11 While a line budget is necessary for financial management of the congregation’s resources, a narrative budget is an excellent option for presentation to the congregation. A narrative budget is a way of presenting the congregation’s yearly budget in descriptive terms, that is, in storytelling form. The congregation’s line budget is broken down into five or six major ministry categories, for example, worship, pastoral care, education, mission and so on. The budget is then divided proportionately between the five or six categories and a brief story (which can be made into a brochure or an audiovisual presentation) is told about each of the ministries. This helps people see how their money is being used in ministry—even the utility bills become part of the church’s ministry. It also helps them to see whether there is a balance between the ministries of the congregation. For information about how to prepare a narrative budget, contact the Stewardship and Planned Giving department at the national church office.
Notice of the annual congregational meeting is given on two Sundays before the time of meeting (153.1). The two-Sunday rule is a good one for all congregational meetings, not just the annual one.

Normally the minister of the congregation, or a minister appointed by the presbytery, chairs the congregational meetings (154). A minister deciding not to preside should contact the committee so that it can be prepared to nominate a chairperson as well as a secretary.

The committee should make known that all who are professing members of the congregation are eligible to vote at congregational meetings. So are adherents who contribute regularly for the support of the church, unless the vote is in connection with the order of worship, a matter of discipline or disposal of church property (155).

The Congregational Meeting Committee will supervise the collection and duplication of annual reports from various organizations. It should notify those auditing the financial statements and the various organizations’ treasurers of the deadline for auditing financial statements. It will also look after practical details for the day of the meeting, like lunch, setting up tables and chairs, and arranging for small group discussion areas if needed. If children are expected, the committee will ensure that supervision and appropriate activities are arranged for them. The chair of the meeting will ensure that the proceedings are opened and closed with prayer.

The Congregational Meeting Committee should ensure that individuals are appointed by the congregation at the annual meeting to audit the financial statements for the next year’s meeting. These individuals may be publically licensed accountants or members from the congregation, preferably with financial or accounting skills.

5. Property Committee

The Property Committee is responsible for the care, condition and repair of church property. Some areas of the denomination’s Leading with Care policy provide necessary direction.

The committee prepares and updates an inventory of all equipment, appliances and supplies each year. It will include (but not be limited to) musical instruments, audio-visual equipment, kitchen and catering equipment, communion set, office equipment and furnishings, hymnbooks, Bibles and other worship books, church library contents, choir gowns and choir music. It will take photos of stained-glass windows and other valuable items.

Serial numbers and detailed descriptions would be helpful. A written evaluation from a competent person would help in the case of an insurance claim. Some churches decide to list only items valued above, say $40, eliminating the need to count cutlery and paper clips. Some congregations have someone walk through the building with a video camera, recording a running commentary on the items. In each case the records should be stored off-site. (“The Insurance Program for Congregations” is available at presbyterian.ca/finance)

A list of everyone who has keys to church buildings, rooms and cupboards should be maintained. Members of the Property Committee should have keys to all rooms in the church buildings.

Church rooms can be reserved though the Property Committee chairperson, whose name and contact information need to be published. Outside groups require the permission of session to use any church facilities, and the session determines rental costs (109.2), perhaps in consultation with the Property Committee or board. The chairperson should publish and post a calendar of coming events indicating the dates and times that rooms have been reserved and the group involved.

The Property Committee should draw up instructions regarding the care and maintenance of church equipment and should display prominently the name and contact information of someone to contact for emergency repairs.

The Property Committee will arrange for protection of the buildings, furnishings and equipment of the congregation. There must be adequate insurance coverage to avoid any serious financial loss to a congregation. The committee must be diligent in checking all aspects with the insurance agent. If you insure the building, for example, for 50 percent of its value, many insurance companies will pay only 50 percent of the cost of any partial damage. Others will pay the full cost of partial damage while allowing reduced coverage of the building.

The committee should also keep the insurance agent advised of changes in programming that may involve extra liability and consequently a change in insurance coverage.

Types of insurance needed include:
1. Property Insurance, preferably with replacement cost coverage
2. Crime Insurance
3. Comprehensive General Liability
4. Boiler and Machinery Insurance
5. Directors’ and Officers’ Liability Insurance
6. Abuse Insurance
7. Umbrella Liability

Insurance is not a substitute for locating potential causes of trouble. Good housekeeping, adequate maintenance and careful examination of likely hazards (broken steps, blocked exits, etc.) are the direct responsibility of the board of managers and the Property Committee.

All heating and electrical equipment, chimneys, and the like should be inspected at least once a year, and possible sources of trouble should be promptly fixed.

And while no one likes to think of arson, it’s the cause of more than 25 percent of church fires. Churches can do some things to discourage arson, but other situations cannot be changed.

Churches that are often empty or that have doors or windows that are easy to open, dense vegetation beside the church or inadequate external lighting are at risk. A burglar alarm system often helps. Consider ways to discourage would-be arsonists.

Community groups using church facilities

When outside groups use the church (Alcoholics Anonymous, nursery school, Rotary), ask them to produce evidence of their liability insurance, with your church as the named insured. Also check with your own insurer to see whether there are risks posed by the groups meeting in your building.

When outside groups use the church, ask whether they have their own safety/protection policy. If they cannot produce evidence of a policy, ask them to take a copy of Leading with Care to the hierarchy of their organization and ask for implementation of a similar policy of care.

It is prudent to draw up a “terms of use” contract with regular, ongoing groups who use church premises (Leading with Care, pp. 61–62).

6. Offering Committee

The Offering Committee is responsible for counting and recording all offerings before they are removed from the church.

The Offering Committee should count the offering in the following manner:

1. For the protection of the people involved, the weekly offering should be in the custody of two unrelated people until the receipts have been counted, checked and recorded.

2. Immediately after the service, those responsible for counting the offering will take it to the room in the church where it will be counted.

3. Loose offering will be counted and the amount entered on the weekly receipts summary.

4. The contents of each envelope will be checked against the amount written on the front. Any omission or discrepancy will be marked on the envelope and circled to indicate the correction.

5. The amount received through the weekly envelopes and any other donations will also be entered in the receipts summary. The total of this summary should agree with the total cash received.

6. The report is prepared in triplicate and signed by the counters. One copy is sent to the church treasurer; a second copy, together with the empty envelopes, is sent to the envelope secretary; and the third is retained by the Offering Committee.

7. The money is promptly (i.e., immediately following the counting) deposited into the congregation’s account (170), using a night deposit box if necessary.

8. Those counting the offering must maintain strict confidence regarding what individuals give to the church.
Appendix 1 – Board of Managers
Sections 158–173 from the Book of Forms

158. In congregations where there is not a deacons’ court, the management of the financial affairs of the congregation is entrusted to a board of managers.

159. The managers shall be chosen by the congregation at the annual meeting of the congregation, or a meeting duly called for this purpose.

160. One-third of the board shall retire each year by rotation, and their places, as also the places of any who vacate their office during the year, shall be filled at the annual meeting. The retiring managers may be re-elected.

161. Upon the death or retirement of a manager, or where any manager is cut off from church privileges by process of discipline or leaves the congregation, another shall, as soon as convenient, be appointed in his/her place.

162. The duties of the board of managers have special regard to the temporal and financial affairs of the congregation. It is their duty to co-operate closely with the session, which is responsible for all aspects of stewardship, in encouraging the liberality of the people in support of the congregation’s total ministry, and to disburse all moneys received for this purpose, subject to the approval of the congregation; to provide for the payment of the minister’s stipend and other salaries; and generally to administer all matters committed to their charge as the congregation may from time to time direct.

162.1 All decisions regarding major capital expenditures by a congregation require a two-thirds majority of those present and voting at congregational meetings, “major capital expenditures” being defined as any amount in estimated costs equal to or exceeding the total normal expenditures as reported in the Acts and Proceedings of the preceding year for that congregation (see sections 151 and 200.8).

162.2 It is required that all offerings, whether for general revenue or missions, be counted and recorded before being removed from the church.

163. It is the duty of the board of managers to care for the place of worship and other ecclesiastical buildings, and to see that they are kept in good condition and repair. (For the use of ecclesiastical buildings see sections 109.2 and 114.6.)

164. It is the duty of the board of managers to pay the expenses in connection with the service of praise as determined by the congregation. (For appointment and control, see sections 111.1-2)

165. It is the duty of the board of managers to appoint and dismiss the church officer.

166. The board of managers has no jurisdiction over public worship in any of its parts.

167. The convener, secretary and treasurer are appointed by the congregation at its annual meeting from among the members of the board. If this is not done, the board appoints them at its first meeting held after the annual meeting.
168. It is the duty of the convener to have each meeting opened and closed with prayer; to see that the business is properly ordered and recorded; to take the vote; and to announce the decisions. He/she may introduce any business to the board, and may speak regarding it, but he/she has only a casting vote. As the executive of the board, he/she also has power to perform any functions explicitly assigned to him/her. In the absence of the convener from any meeting of the board, one of the other managers may be chosen to preside.

169. It is the duty of the secretary to keep a faithful record of the proceedings of the board in a book provided for the purpose; to engross therein the record of any congregational meeting held for temporal purposes (see section 154); and to take charge of all papers belonging to the board that are not entrusted to the custody of the treasurer. The minute book shall be available to the board at all times, and shall be signed by the convener and secretary.

170. It is the duty of the treasurer to keep the accounts of the congregation, together with all vouchers; to receive and disburse all moneys subject to the direction and control of the board; and to produce his/her accounts, properly audited, to the annual meeting of the congregation. Where there is a chartered bank convenient to the congregation, it is the duty of the treasurer to deposit therein, without delay, all money received by him/her, and in a separate account identifying it as belonging to the congregation. (Declaratory Act: A&P 2008, p. 253, 17).

171. Meetings of the board shall be held at stated times, at least once in three months, for the transaction of business; but a meeting may be held at any time on the call of the convener, by notice given from the pulpit or addressed personally to the members of the board. The convener is bound to convene a meeting whenever required to do so by one-third of the managers.

172. Three members present constitute a quorum.

173. The congregation may adopt such further rules and regulations for the administration of the temporal affairs of the congregation as may be deemed advisable, but such rules and regulations shall be of no effect until submitted to, and approved by, the presbytery of the bounds as in harmony with the general procedure of the church.
Appendix 2 – The Trustees

The property of the congregation is held by trustees appointed by the congregation, in the manner provided for in the trust deed. Trustees must be professing members of the church. Great care should be taken to define clearly the purpose of the trust and the powers, duties, obligation and mode of appointment of the trustees and their successors, and the perpetuation of the trust, this last point being specially important. (Declaratory Act: A&PI 1991, p. 250, 37)

Book of Forms, 149

Trust Deed
It is important that each congregation has a Trust Deed. It will outline the duties and authority of the congregation’s trustees. A Trust Deed is completed by the congregation (normally through the session) and approved by the presbytery. A copy of the Trust Deed can be found in the Book of Forms, Appendix C, and is available in electronic format from the General Assembly Office.

That Overture 13, 1990 be answered by the adoption of the following Declaratory Act with respect to Book of Forms section 149:

1. If a trustee shall cease to be a member of the congregation, s/he ceases automatically to be a trustee of that congregation.

2. Trustees have only the power delegated to them by duly called congregational meetings and such powers can be amended or withdrawn by another duly called meeting of the congregation. Trustees are accountable to the congregation for the full and faithful performance of tasks delegated to them.

3. Trustees have no power to decide on the receipt or disposition of bequests and legacies. This prerogative remains with duly called congregational meetings.

4. Trustees cannot alter or go beyond the instruction of the congregation.

5. A trustee who cannot, for the sake of conscience or any other reason, carry out the wishes of the congregation must necessarily resign. A trustee is no more and no less than a pen in the hand of the congregation.

Appendix 3 – Sample of a Congregational Budget

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<th>Budget 2019</th>
<th>Actual 2019</th>
<th>Proposed Budget 2020</th>
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Total Income $125,400 $122,039 $128,600

*Easter, Anniversary, Thanksgiving, Christmas offerings

Proposed Budget

Minister’s Stipend and Benefits

Minister’s Stipend and Allowances (stipend, housing, utilities) $54,500 $54,500 $57,500
Study leave $600 $600 $600

Employer Contributions

CPP/Employment Insurance $3,000 $2,973 $3,100
Health and Dental $3,576 $3,576 $3,579
Church Pension Assessment $3,000 $3,000 $3,000

Other Salaries and Honorariums

Organist and Supply $7,800 $7,800 $8,000
Secretary $9,000 $7,622 $8,000
Custodian $3,500 $3,500 $3,600
CPP/Employment Insurance $510 $430 $480
Preaching Supply $600 $475 $600

Congregational Ministries

Music $800 $700 $800
Worship $400 $500 $500
Christian Education $1,200 $1,062 $1,200
Mission and Outreach $400 $500 $500
Stewardship $200 $197 $200
Session $200 $150 $200
<table>
<thead>
<tr>
<th></th>
<th>Budget 2019</th>
<th>Actual 2019</th>
<th>Proposed Budget 2020</th>
</tr>
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<tbody>
<tr>
<td><strong>Church Expenses</strong></td>
<td></td>
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<tr>
<td><strong>Utilities</strong></td>
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<td>Fuel</td>
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<td>Water</td>
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<td>Maintenance/Repairs</td>
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<td>Bank Service Charges</td>
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<td>Cleaning Supplies</td>
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<td>Office Supplies, Printing, Postage</td>
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<td>Miscellaneous</td>
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<tr>
<td><strong>Mission and Ministry beyond Our Church</strong></td>
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<tr>
<td>Presbytery Assessment</td>
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<td>Synod Assessment</td>
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<td>Presbyterians Sharing</td>
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<td>Other mission</td>
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<tr>
<td>PWS&amp;'D</td>
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<td>$400</td>
<td>$500</td>
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<tr>
<td>Local Food Bank</td>
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<td>$275</td>
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<tr>
<td>Shelter and Area Mission</td>
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<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$124,996</strong></td>
<td><strong>$121,571</strong></td>
<td><strong>$128,564</strong></td>
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<td><strong>Surplus [Loss]</strong></td>
<td><strong>$404</strong></td>
<td><strong>$468</strong></td>
<td><strong>$36</strong></td>
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NOTE: This is a sample budget only. Categories and monies dispersed will vary widely, depending on the particular congregation and its location.
Appendix 4 – Questions for Study and Discussion

Some are light-hearted, and occasionally there may be more than one correct answer.

1. How does your church decide where money will be allocated?
   ___ squeaky wheel gets the grease
   ___ cut the suit to fit the cloth
   ___ groups are expected to be self-financing
   ___ the gifts and vision of the congregation
   ___ whatever the big givers say
   ___ the mission and ministry needs of the community
   ___ the needs of the poor

2. How does your church decide on stipends, salaries and honoraria?
   ___ if they can increase customers we’ll increase salaries
   ___ training, experience and General Assembly minimum
   ___ 75% dedication, 25% remuneration
   ___ volunteers preferred, part-time help if necessary
   ___ annual negotiations with presbytery, minister and other personnel

3. Who is responsible for obtaining contributions from the people?
   ___ the minister
   ___ the board of managers
   ___ the session
   ___ the ladies’ auxiliary
   ___ the people who take up the offering

4. What is the minister’s role at the board of managers’ meeting?
   ___ open the meeting with prayer and leave
   ___ responsible for spiritual concerns
   ___ install the new officers once a year
   ___ an executive of presbytery
   ___ consultant on process and procedure

5. Who makes the final decision about the use of rooms and equipment in the church?
   ___ the church custodian
   ___ the president of the ladies’ auxiliary
   ___ the individual or group contributor
   ___ the managers’ Property Committee
   ___ the session

6. To whom is the (a) organist (b) custodian (c) secretary (d) minister responsible?
   (a)___ (b)___ (c)___ (d)___ the choir
   (a)___ (b)___ (c)___ (d)___ the minister
   (a)___ (b)___ (c)___ (d)___ the session
   (a)___ (b)___ (c)___ (d)___ any member of the congregation
   (a)___ (b)___ (c)___ (d)___ the board of managers
   (a)___ (b)___ (c)___ (d)___ the presbytery
7. How is information shared between the session and the managers?
   ___ by an appointed liaison elder-manager
   ___ the memory of an interested elder-manager
   ___ printed extracts from the minutes of meetings
   ___ in the parking lot after church
   ___ when someone complains or pleads ignorance
   ___ joint meetings

8. How is the Presbyterians Sharing allocation determined?
   ___ the square footage of your church
   ___ by finances reported each year in the congregation’s statistical report sent to national office
   ___ allocations drawn from a giant drum
   ___ according to a formula set by General Assembly
   ___ if you’re in a depressed or prosperous area
   ___ by the number of members in the congregation as reported to the national church offices

9. What are the qualifications for a manager?
   ___ a successful businessperson
   ___ a do-it-yourselfer
   ___ a generous giver
   ___ a student of the Bible
   ___ a friend of mine

10. How are manse repairs and improvements determined?
    ___ by a priority list prepared by the minister and spouse
    ___ by the treasury of the ladies’ auxiliary
    ___ by the presbytery
    ___ by the managers
    ___ an unannounced manse visit by a 10-member committee

11. How much are guest ministers or interim moderators paid?
    ___ enough to cover travel, food and lodging
    ___ an honorarium plus expenses
    ___ the amount paid for their pulpit supply
    ___ an “in kind” gift for services rendered
    ___ a percentage of their stipend as set by presbytery

12. Who decides whether the congregation can mortgage or sell property or embark on a major capital expenditure?
    ___ the members at a congregational meeting
    ___ the managers
    ___ the presbytery
    ___ the trustees
    ___ the session
Appendix 5 – Contact Information

The Presbyterian Church in Canada
50 Wynford Drive, Toronto, ON M3C 1J7
1-800-619-7301 or 416-441-1111
Fax: 416-441-2825
presbyterian.ca

The following departments at the national offices have been referred to in this manual. National office staff may be reached by phone at the above toll-free and local numbers, or by email at presbyterian.ca/contact.

A wealth of information that will be helpful for the board of managers is available at the links below.

Financial Services
presbyterian.ca/finance

General Assembly Office
presbyterian.ca/gao

Ministry and Church Vocations
presbyterian.ca/mcv

Pension and Benefits Board
presbyterian.ca/pensionandbenefits

Planned Giving
presbyterian.ca/plannedgiving

Stewardship
presbyterian.ca/stewardship

Canadian Ministries works with congregations and presbyteries to support and equip them for faithful and vibrant ministry through the provision of a wide range of resources for many aspects of congregational life. Contact Canadian Ministries for more information:

presbyterian.ca/canadianministries
canadianministries@presbyterian.ca