



Society of Saint Vincent de Paul

Financial Handbook
for
Conference Treasurers

Prepared by: Our Lady Immaculate Conference

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Financial Handbook for Conference Treasurers

1.0 Introduction

The financial well-being of a Conference is crucial for the fulfillment of the mission of the Society of Saint Vincent de Paul (SSVP) of assisting the poor and needy. The Treasurer administers the revenues and expenditures as well as ensures that the rules of governance are followed so that the Conference works within the limits of its resources and remains solvent.

The purpose of this handbook is to assist the Treasurer in understanding the various financial regulatory, legal, organizational and operational aspects of Conference life. It is intended as a guide with references to the detailed *Rule and Statutes of the Society of Saint Vincent de Paul* and Canada Revenue Agency (CRA) regulations and procedures that govern Charitable Organizations.

2.0 Treasurer

2.1 Role

Rule 2.2.7 states that the Treasurer is appointed by the President after consultation with the members. It is possible to name a Treasurer who is not a member of the Society. However, in such cases, this person is appointed by the President because of his or her expertise and can take part in the deliberations in a meeting but does not have any voting rights

2.2 Qualifications

A Treasurer does not need an accounting designation. The desired personal traits include:

- no criminal record together with the ability to work in an ethical moral manner;
- a detail work orientation;
- a facility for working with numbers;
- understanding of basic accounting principles from a bookkeeping perspective;
- ability to identify and work to timelines;
- ability to use a personal computer to access the internet, use basic accounting/recordkeeping software such as Microsoft Money (Sunset edition), Quicken, etc, and Microsoft Office components such as Excel and Word;
- ability to set up a Chart of Accounts, prepare basic financial reports, prepare formal periodic reports required by the CRA, SSVP National or the Conference;
- manage the Conference bank account, term investments and reconcile to 100% accuracy;
- ability to work with all members of the Conference in a cooperative and supportive manner.

2.3 Duties

How the Conference operates from a financial perspective and how the Treasurer administers the finances of the Conference are governed by and must adhere to the Rule. However, the Treasurer has the latitude to establish the working documents, procedures and reporting to suit the specific local Conference requirements while meeting SSVP, CRA and accepted accounting practices.

The formal terms of reference for the Conference Treasurer are laid out in Rule 2.2.7.3:

2.2.7.3 Duties of the Treasurer

The treasurer exercises control over financial operations with prudence and integrity. Managing the assets of a conference requires mature judgment and a high sense of responsibility.

The treasurer is responsible for conference funds, which means:

- preparing the conference budget;
- keeping records of all receipts and expenditures.

The treasurer must see to it that:

- deposits are made regularly and promptly; large sums of money are not allowed to accumulate before a deposit is made at a financial institution;
- account books are kept up-to-date, indicating at all times the true financial position of the conference;
- a financial report is presented at each meeting and integrated into the minutes to ensure that the true financial situation of the conference is known at all times.

For auditing purpose, invoices and/or statements shall be obtained before any disbursement is affected.

All payments should be made by cheques signed by two persons duly authorized by the conference.

To safeguard the good name of the Society:

- all accounts should be paid as they become due;
- account books shall be reviewed, at least once a year or upon request, by a financial review committee made up of members of the conference or of qualified persons outside the conference;
- any financial review is to be presented to the conference members.

Isolated Conferences shall submit their financial reports, at least once a year, to the Particular Council that serves as their liaison with the Society.

3.0 Society of Saint Vincent de Paul Rules

Guidance for managing the finances of the Conference is laid out in Rules 2.2.10 and 2.2.11:

2.2.10 Finance

The Society shall preserve its good reputation for honesty and responsible stewardship.

Funds received from all sources (collections, benefactors, members, higher councils, etc.) are to be used exclusively in the pursuit of the Society's aims and objectives.

Only a reasonable reserve should be allowed to accumulate, usually based on previous budgets and anticipated expenditures.

All surpluses shall be shared annually with the next higher council for distribution to the less fortunate conferences of the council and to other higher councils.

Any asset, including, but not limited to, trust accounts, investments, real estate, which is held in the name of the Society, must be used by Vincentians for the Society's purposes.

If any such asset is transferred to any other entity, it should not be transferred without proper reimbursement, either,

- in cash, or
- accompanied by a memorandum or other similar document, approved by the next higher council, setting forth a mutually agreeable exchange of services.

Any property so transferred from the Vincentian entity to any other group must not continue to carry the name of the Society for any purpose whatsoever.

The Society must not hold title to any asset just for the purpose of holding such assets;¹³ it must use these assets to pursue the Society's mission.

The fiscal year should run from January 1 to December 31

2.2.11 Reporting and Accountability

At each meeting, a financial report stating revenues and expenses should be presented to the members and reported in the minutes.

A financial report and an activity report shall be submitted to the conference and the next higher council by January 31 each year.

Such reports are a legal requirement under laws, which govern charitable organizations. For this reason, each conference should apply for Charitable Organization status in accordance with the Canada Revenue Agency (CRA) requirements and legislation.

Such financial and activity reports are essential so that the higher councils may better grasp both the strengths and weaknesses of the conferences and the scope of their work, with a view to offering assistance and serving more effectively. The facts detailed will often be an inspiration to other conferences and councils.

These reports should be published and made available to all members and to the community in general.

4.0 Legal Status of a SSVP Conference

4.1. CRA Rules & Regulations

In addition to being established as part of the National SSVP organization through an aggregation process, the Conference needs to have legal status with the CRA as a Registered Charity. The CRA governs the operation of registered charitable organizations.

The process to register a new Conference is managed by SSVP National with information and required forms available on the Ontario Regional website at:

URL: <http://www.ssvp.on.ca/rc/forms.php?form=1>

9.7 Application to Register a Charity Under the Income Tax Act: The forms below are to be completed and send to the SSVP National Office for review.

- [Application to Register a Charity Under the Income Tax Act](#) (T2050)
- [Business number : Statement of Activities](#)
- [Business number : Resolution](#)

The CRA issues a nine-digit business number (BN), with a program identifier of RR, and a four-digit reference number. It is important to ensure that the new BN assigned by the CRA is unique and has a Reference Number of "0001". If the BN is the same as the SSVP National number, the CRA will assign an internal division Reference Number that is not "0001". This will present problems when the Conference attempts to apply for the GST/HST rebate.

CRA Registration number

Under no circumstances should a registered charity lend its registration number to another organization for receipting purposes. A registered charity is responsible for all tax receipts issued under its name and number and must account for the corresponding donations on its annual information return. A charity that lends its registration number risks losing its charitable registration.

The registration number assigned to a registered charity has the following format:

Business Number	Program identifier	Reference number
123456789	RR	0001
The nine-digit business number is unique and identifies your organization. It stays the same no matter how many or what type of CRA accounts you have.	The two letters RR identify the type of account as a registered charity.	The last four digits make it possible to distinguish between same program accounts, such as internal divisions.

The charity's registration number must be written **in full** on all official donation receipts and must include the business number, the proper program identifier (RR), and the reference number.

The four-digit reference number is usually 0001. However, a registered [internal division](#) of a head body is assigned its own four digits, for example, 0002.

Other program identifiers:

- **RT** - goods and services tax/harmonized sales tax
- **RP** - payroll deductions
- **RC** - corporate income tax
- **RM** - import-export

The CRA maintains a website for use by registered charities. It contains much useful information, including information booklets and forms:

URL: <http://www.cra-arc.gc.ca/chrts-gvng/menu-eng.html>

CRA website for charities. Use for applying for filing various returns and reports, downloading fillable .pdf forms, downloading CRA publications, etc.

URL: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/menu-eng.html>

CRA website with helpful information on operating a registered charity.

Once the CRA has assigned a Business Number (BN) to the conference, the Conference, as a registered charity, can:

1. Issue charitable donation receipts;
2. Apply for rebates for GST/HST paid for purchases provided that the BN Reference Number is "0001";
3. Use the BN for identification and for use in filing various returns and reports with the CRA;
4. File an annual Registered Charity Information Return (CRA forms - T3010, T1235, T1236) together with prescribed financial statements within 6 months of the end of the fiscal year;

4.2. Online CRA User Access

The CRA provides online access to the Conference account. This access allows the Treasurer to view Conference information, apply for GST/HST rebates and perform other administrative functions on line through the Service Canada Account access.

To apply for online access, the Treasurer must register on line in "My Account" or "My Business Account" and obtain his/her own CRA user ID and password. This can be done by accessing the CRA Web page and following the instructions for registering:

URL: <http://www.cra-arc.gc.ca/loginservices/>

Once account registration has been completed, the Treasurer must complete a CRA Business Consent form (RC59) to be registered as an authorized representative for access to the account. This form must be certified by the authorized person such as the Conference President or former Treasurer provided that they are also registered with the CRA as the primary contact or other registered person. Whenever the President or Treasurer changes, this form needs to be submitted to the CRA with the deletions and additions to keep access current.

4.3. GST/HST Rebates

As a registered charity, the Conference can apply for a partial rebate of the GST/HST it paid on all qualified purchases. To do so its BN Reference Number must be “0001”.

It is important that the Conference does NOT register for GST/HST purposes as it provides only exempt property and services and is not a small supplier.

For more information download booklets, *GST/HST Information for Charities (RC4082)* and the *Basic GST/HST Guidelines for Charities (GI-067)*, from the CRA website.

The rebate has federal and provincial components. The federal portion of the rebate is 50% of the HST paid. In Ontario, the provincial portion is 82% of the HST paid. The provincial portion of the rebate varies by province. The Conference must keep track of the individual GST/HST amounts that it pays.

The initial rebate application uses different forms than subsequent applications. The rebate application can be submitted once or twice per year. The initial rebate must be submitted in hardcopy. Once the initial application has been approved by the CRA, a personalized copy of the subsequent forms will be mailed to the Conference for use with the next submission. The CRA will either send payment by cheque or will directly deposit it to the Conference bank account.

Rebate Application	CRA Form
Initial	GST66 – Application for GST/HST Public Services Bodies’ Rebate RC7066 SCH – Provincial Schedule – GST/HST Public Service Bodies’ Rebate
Subsequent	GST284 – Application for GST/HST Public Services Bodies’ Rebate GST284 SCH – Provincial Schedule – GST/HST Public Service Bodies’ Rebate

For online filing refer to the following information:

URL: <http://www.cra-arc.gc.ca/esrv-srvce/tx/bsnss/gsthst-tpstch-ntfl/bt-eng.html>

CRA GST/HST NETFILE is an Internet-based filing service that allows registered charities to file their goods and services tax/ harmonized sales tax (GST/HST) eligible rebates directly to the Canada Revenue Agency (CRA) over the Internet.

4.4. Charitable Donation Receipts

The Conference can issue receipts for charitable donations. Normally, donations are in the form of cash or cheque. It is very important that the format of the receipt is in conformance with the CRA guidelines that follow. More information is available on the CRA website. There are other types of donations which will require reference to the applicable CRA guidelines to determine what is acceptable and how to determine the proper value of any gift. Refer to Appendix 7.1 for a sample form using the SSVP online template.

URL: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rcpts/menu-eng.html>

All official donation receipts for income tax purposes must contain the following:

- a statement that it is an official receipt for income tax purposes;
 - the name and address of the charity as on file with the Canada Revenue Agency;
 - the charity's registration number;
 - the serial number of the receipt;
 - the place or locality where the receipt was issued;
 - the day or year donation was received;
 - the day on which the receipt was issued if it differs from the day of donation;
 - the full name, including middle initial, and address of the donor;
 - the amount of the gift;
 - the value and description of any advantage received by the donor;
 - the eligible amount of the gift;
 - the signature of an individual authorized by the charity to acknowledge donations; and the name and Web site address of the Canada Revenue Agency
- www.cra-arc.gc.ca/charitiesandgiving

Template for Official Donation Receipt for Income Tax Purposes

Receipt # XXX

Charity name

Charity address

Charity BN/Registration # _____ RR _____

Date donation received: _____

Donated by: _____
(first name, initial, last name)

Donor address: _____

Eligible amount of gift for tax purposes: _____

Date receipt issued: _____

Location receipt issued: _____

Authorized signature: _____

For information on all registered charities in Canada under the Income Tax Act please visit:
Canada Revenue Agency www.cra-arc.gc.ca/charitiesandgiving

5.0 Conference Finances

The Conference financial affairs are not financially complex and recordkeeping should purposely be kept as simple as possible. However, the methods to track revenues, expenses, bank account balances and to prepare monthly and annual financial reports with 100% accuracy must be in place.

5.1. Recordkeeping

Manual financial records utilizing manual accounting ledger books can be utilized but are not desirable. The potential for error is much greater as all entries are manually recorded, numbers can be transposed, entered incorrectly and the potential for arithmetic mistakes is high.

With the use of personal computers many options exist utilizing off the shelf software that can be applied to a non-business charitable organization. In its simplest form, a Microsoft Excel workbook can be set up to record revenues, expenses, bank cheque register, etc. Reports can be generated to satisfy the monthly and annual financial reporting requirements. However, some knowledge of and facility with Excel is required to use it effectively.

Alternatively, there are some suitable software packages developed for small business or personal use that can be adapted to provide the required functionality. Some examples worth investigating include Intuit Quicken, Simply Accounting, QuickBooks. Additionally, Microsoft produced a consumer-oriented package called Microsoft Money until 2009. When it discontinued further development and support, Microsoft made a fully functional 'Sunset' version available with a free download. The software is easily configurable, easy to use and can generate a variety of financial reports that fit the needs of a Conference. **Money Plus Sunset Deluxe** is available on Microsoft's website at:

URL: <http://www.microsoft.com/en-ca/download/details.aspx?id=20738>

Whether manual hardcopy financial records or computerized records are kept, a physical filing system needs to be established to keep hard copies of records such as but not limited to:

- Bank records
- Bank deposits
- Bank statements
- Investment records
- Charitable receipts issued
- Charitable receipts received
- Expenses paid (file per vendor)
- Expense re-imbursments to Conference members
- Monthly financial reports
- Annual SSVP financial report
- GST/HST rebate applications
- Administration expense receipts
- CRA information
- Annual CRA information return
- Current year budget
- SSVP information
- SSVP forms
- Correspondence

Additional files may need to be established to address other Conference activities and requirements.

5.2. Retention and Archiving of Records

The retention life of Conference records is identified in Rule 3.15. Note that the CRA has very specific retention criteria that must be adhered to for financial records. It is six years after the end of the year to which they relate. The CRA can demand to audit the financial records at any time during the retention period.

A secure location must be maintained to store current and archived records until they can be disposed of. Typically, financial records for the current and past fiscal years should be kept by the Treasurer for easy access to facilitate his/her duties. Older records can be archived and stored in banker's boxes at a suitable secure location. In all cases, the confidentiality of the records must be maintained. The proper method of disposing of all records is to shred them.

Non-incorporated Conferences or Councils	
Documents	Time Kept
Aggregation, Institution, Twinning forms	Perpetuity
Membership Application forms	Perpetuity
Canada Revenue Agency: Charitable Registration forms	Perpetuity
Minutes of meetings	Perpetuity
Financial Records	5 years (6 tax years per CRA)
Lists of members of the boards of directors	Perpetuity
General correspondence during the mandate of any president	3 years past the end of the term of that president
Case records	3 years
Annual Reports	Perpetuity
Proxies during the mandate of any president	3 years past the end of the term of that president

If Federal/Provincial government regulations specify a period of more than five years for keeping financial records, the government regulations take precedence.

5.3. Chart of Accounts

A suitable Chart of Accounts must be set up to identify and track the various revenue and expense categories that apply to the Conference operations. The categories identified in the SSVP Annual Financial Report are a good baseline. Others can be added as separate new categories or new sub-categories to the recommended ones. The key is to keep things as simple as possible. The categories from the Annual Financial Report are shown below. The bracketed numbers correspond to line numbers on the CRA T3010 Registered Charity Information Return.

Revenues

LINE	Description	
1A	Donations and Bequests (with receipt)	[4500]
1B	Donations and Bequests (without receipt)	[4530]
2	Funding from Councils or Conferences	[4510]
3	Funding from other Registered Charities	[4510]
4	Poor Box Collection	[4530]
5	Secret Bag Collections	[4530]
6	Bank Interest and Investment Income	[4650]
7	Fundraising	[4630]
8	Government Grants	[4570]
9	Special Works Revenue	[4650]
10	Other revenue not included above:	[4650]

Expenses

LINE	Description	
12	Advertising and Fundraising Expenses	[4800]
13	Travel Expenses	[4810]
14	Vehicle Expenses	[4810]
15	Office Supplies and Administrative Expenses	[4920]
16	Member Education and Training Expenses	[4920]
17	Bank Charges and Interest	[4920]
18	Special Works Expenditures	[4920]
19	Twinning Contributions	[4920]
20	Contributions passed up to Councils	[5050]
21	Assistance to Conferences (Councils Only)	[5050]
22	Other expenses not included above:	[5050]

5.4. Revenues

Revenues for conferences may come from a number of sources that may vary amongst different conferences. It is important to account for revenues that will require Charitable Donation receipts:

- to be issued either on a onetime basis for a onetime donation or once for a fiscal year;
- or, for multiple donations from the same party over the course of a year.

The latter may be weekly or monthly Church envelope collections which are tracked during the year with a tax receipt issued at the end of the year.

Casual or non-receipted donations are recorded separately.

In all cases, donations must be recorded appropriately and deposited into the Conference bank account on a timely basis. Cash must be kept for only a short period of time and then in a secure location.

5.5. Expenses

A standard process must be established for:

- authorizing expenditures;
- processing/approving invoices from providers;
- payment of approved provider invoices by cheque;
- recording the transaction in the Conference financial records.

Expenses can be classified as:

1. Routine recurring expenses such as those from providers with whom the Conference deals on a regular basis for food or other routinely purchased products;
2. Extraordinary expenses from providers that are dealt with once or infrequently;
3. Expense re-imbursements for Conference members.

Arrangements should be made with all providers to accept authorized requests or vouchers for purchases on an open account basis with payment terms of net 30 days. With the exception of specific instances, payment should not be made in advance or on a COD basis. An example of an exception is a purchase from a government agency or a donation to another registered charity for a common charitable purpose.

Should a Conference member incur re-imbursable expenses, he/she must submit an Expense Re-imbursalment form together with the original copy of the expense receipt for approval by the Conference President. Once approved, the Treasurer will re-imburse the member by cheque. Refer to Appendix 7.2 for a sample Expense Claim form.

It is very important that all expenditures are approved by the Conference President and/or Treasurer with all transactions being above-board.

All cheques must have two signatures, those being one of the President or Vice President together with the Treasurer.

Operation of a petty cash arrangement should be discouraged.

5.6. Banking

A bank chequing account must be maintained for the Conference funds. Most banks and credit unions provide a community service organization account with minimal or no regular monthly service charge. Proper bank documents must be in place identifying the signatories of the account and the level of access provided in the account individually or as a whole. This record must be kept up to date as signatories change. All cheques require the signatures of two signatories. The Treasurer is always one with the President or Vice President being the other.

On line access should be arranged for the Treasurer to allow him/her access at any time to check the status of the account or to print statements as required. The online access should NOT allow transfer of funds or payment of expenditures on line as this defeats the requirement for two signatories for any disbursement.

A formal hard copy monthly bank statement should be provided by the bank for reconciliation purposes and for the Conference records.

An official account endorsement stamp should be ordered from the bank as well as sufficient quantities of personalized business-style cheques with two signature lines.

At the end of every month, once the bank statement has been received, a formal reconciliation with the Conference records must be carried out and any discrepancy must be investigated immediately and corrected. Any unresolved discrepancy must be brought to the Conference President's attention.

5.7. Investments

A Conference must maintain a positive bank balance. Should funds accumulate over time beyond the current needs of the Conference, an amount equalling a 6 month reserve can be established by investing in low risk investments that are accessible in case of need. A suitable investment is a GIC that is redeemable and cashable prior to its normal maturity date.

Any additional funds beyond the 6 month reserve may be sent up to the Particular Council for use by other conferences which may be in need.

5.8. Budgets

The Treasurer is responsible for preparing the annual budget and reviewing with the Conference President and membership. A budget is adopted by acceptance of a formal motion at a Conference meeting and recorded in the minutes.

The Treasurer must monitor the monthly revenues and expenditures relative to the budget. Any variations must be investigated and reported to the President and membership. Any required corrective action must be decided on and implemented.

5.9. Monthly Financial Report

The Treasurer must present a financial report at each Conference monthly meeting. How basic or detailed the report is can be determined by the needs of the Conference. As a minimum, the Treasurer must report the Revenues and Expenditures for the past month, as well as the current Bank Balance and value of Investments. The Secretary must record in the minutes the current Bank Balance and the value of Investments. Refer to Appendix 7.3 for a sample detailed Monthly Financial Report.

6.0 Annual Reporting

The appropriate financial reports must be submitted to the SSVP and CRA after the end of each fiscal year and before the applicable deadlines.

6.1. SSVP 9.3E Annual Financial Report – Conferences and Councils

The SSVP *9.3E Annual Financial Report – Conferences and Councils* should be completed prior to completing the CRA Registered Charity Information Return as the entered information is organized to facilitate completion of the CRA return. The *9.4 E Annual Reporting Guide*, which can be downloaded from the Regional SSVP website, provides line-by-line instructions on completing the form. As changes to the form or instructions can occur, the latest versions should be downloaded each year to ensure that the most recent version is being used. The numbers in the brackets on the right side of the lines on the form match the numbers in the T3010 CRA form. However, it is important to ensure that the data from Conference financial records is entered in the correct lines of both forms. Refer to Appendix 7.4 for a sample report.

This report is submitted to the SSVP Particular Council by the **deadline of January 31st**. The Council consolidates the reports from its Conferences and forwards it to the next higher Council.

URL: <http://www.ssvp.on.ca/rc/forms.php?form=11#>

6.2. Annual CRA Registered Charity Information Return

A Registered Charity Information Return (T3010) must be filed annually within 6 months of the end of the Conference's fiscal year. Based on the standard fiscal calendar year the **deadline is June 30th**. The ease or difficulty in completing the return will depend on the organization of the Chart of Accounts and the financial records. First completing the SSVP *9.3E Annual Financial Report – Conferences and Councils* will make it easier to complete the CRA return.

Note the applicability of the term "donee" in the return as it applies to Registered Charities who may donate money to the Conference (e.g. Knights of Columbus, CWL, etc.) or Registered Charities to whom the Conference may donate money in support of its mission (e.g. Drop In Centres, food banks, meal providers, etc.). They must be identified formally on the return.

The annual CRA return includes the following forms & reports:

- TF725 – Registered Charity Basic Information Sheet
- T3010 – Registered Charity Information Return
- T1235 – Directors/Trustees and Like Officials Worksheet
- T1236 – Qualified Donees Worksheet/Amounts Provided to Other Organizations (if applicable)
- Conference Financial Statement of Profit & Loss
- Conference Financial Balance Sheet

The TF725 is mailed to the Conference in January together with a Charities Form Book for the applicable fiscal year. The forms are also available on the CRA website as fillable .pdf forms that can be downloaded and printed. The forms cannot be submitted to the CRA without the TF725 or the bar code labels provided by the CRA. The return package must be submitted as hard copies mailed to CRA using the address label provided by the CRA.

URL: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rtrn/flngb-eng.html>

The CRA guidebook, T4033, is available for download at :

URL: <http://www.cra-arc.gc.ca/E/pub/tg/t4033/README.html>

6.3. Annual Conference Activity Report to Parish & Church Community

The revenues that a Conference relies on to perform its good works generally come from collections or poor box donations provided by members of the local parish or church community. It is important to formally acknowledge and thank the parish community for their ongoing and generous financial support as well as to inform them of the activities that the conference is engaged in to help the poor in the local community. A short report can be prepared annually and included with the church bulletin accompanied by a formal presentation to the parishioners after each Mass on a specific weekend. This provides valuable visibility to the Conference as an important ministry of the parish and provides an opportunity to recruit new members to the Conference. Refer to Appendix 7.5 for a sample annual report.

7.0 Appendices

Examples and completed samples of various forms and reports are shown in the following appendices.

- 7.1. Charitable Donation Receipt Sample
- 7.2. Expense re-imbursement form for Conference members
- 7.3. Monthly financial report
- 7.4. Annual SSVP financial report
- 7.5. Annual Conference Activity Report to Parish



Society of Saint Vincent de Paul
Our Lady Immaculate Council
28 Norfolk Street
Guelph, ON N1H 4H8

Receipt No. : 2015-01
Issued on: 21-Mar-15
Issued at: Guelph, ON
Donation received in: 2015
Registered Charity No. 134447424 RR 0001

Official Donation Receipt for Income Tax Purposes

Gratefully acknowledges a donation of: **\$1,000.00**

Donor Name: Mr. John Doe
Address: 12345 Main Street
Guelph, ON N1C 1A2
Reference: Bequest

*** SAMPLE ONLY ***

Thank you for your donation

Authorized Signature - Treasurer

For information on all registered charities in Canada under the Income Tax Act please visit:
Canada Revenue Agency www.cra-arc.gc.ca/charities

Copy 1 - Attach this copy to your tax return

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Society of Saint Vincent de Paul
Our Lady Immaculate Council
28 Norfolk Street
Guelph, ON N1H 4H8

Receipt No. : 2015-01
Issued on: 21-Mar-15
Issued at: Guelph, ON
Donation received in: 2015
Registered Charity No. 134447424 RR 0001

Official Donation Receipt for Income Tax Purposes

Gratefully acknowledges a donation of: **\$1,000.00**

Donor Name: Mr. John Doe
Address: 12345 Main Street
Guelph, ON N1C 1A2
Reference: Bequest

*** SAMPLE ONLY ***

Thank you for your donation

Authorized Signature - Treasurer

For information on all registered charities in Canada under the Income Tax Act please visit:
Canada Revenue Agency www.cra-arc.gc.ca/charities

Copy 2 - Retain this copy for your records

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Society of Saint Vincent de Paul
Our Lady Immaculate Council
28 Norfolk Street
Guelph, ON N1H 4H8

Receipt No. : 2015-01
Issued on: 21-Mar-15
Issued at: Guelph, ON
Donation received in: 2015
Registered Charity No. 134447424 RR 0001

Official Donation Receipt for Income Tax Purposes

Gratefully acknowledges a donation of: **\$1,000.00**

Donor Name: Mr. John Doe
Address: 12345 Main Street
Guelph, ON N1C 1A2
Reference: Bequest

*** SAMPLE ONLY ***

Thank you for your donation

Authorized Signature - Treasurer

For information on all registered charities in Canada under the Income Tax Act please visit:
Canada Revenue Agency www.cra-arc.gc.ca/charities

Copy 3 - For SSVP Council / Conference records

Appendix 7.1 – Sample Charitable Donation Receipt

Expense Report

Name: _____

For Office Use Only

Authorized By

Date

For Office Use Only			
	Sub-Total:		
	HST:		
Date	Cheque No:	Cheque Amount:	Total:

Financial Statement
Society of St Vincent de Paul
Our Lady Immaculate Conference

	December	2014 Year to Date Total	2014 Annual Budget	December 2013 Year to Date
Opening Bank Balance	22,066	19,841	19,841	29,201
<u>Income</u>				
Monthly Collections - Receipted	6,556	42,858	35,000	38,871
Monthly Collections - Not Receipted	466	3,223	3,800	4,286
Bequests	0	50	0	5,000
Other Donations	0	1,240	0	0
Bank Interest & Investment Income		200	0	
Other Revenue - HST Rebate	0	662	433	305
Total Income	7,022	48,232	39,233	48,462
<u>Expenses</u>			0	
Office Supplies & Admin Expenses	0	441	300	269
Bank Charges & Interest	5	7	20	13
Special Works Expenditures:			0	0
Youth Camp Fees	0	1,593	1,500	1,305
Transportation & Bus Tickets	0	480	1,920	1,440
Thrift Store Vouchers	796	7,133	7,000	7,012
Food/Fruit/Snack Purchases	200	800	1,600	1,600
Food Vouchers	1,748	21,946	22,000	21,598
Drop In Meals/Supplies/Pantry Replenish	0	8,000	8,000	3,090
Gift Cards	0	15	375	375
Special Donations	0	400	100	100
Total Special Works Expenditures	2,745	40,367	42,495	36,520
Twinning Contributions	2,000	2,000	2,000	2,000
Contributions passed up to Councils	0	0	1,200	3,200
Miscellaneous - Honorarium	100	188	100	200
Taxes - HST	42	874	700	621
Total Expenses	4,891	43,877	46,815	42,822
Income less Expenses	2,131	4,355	-7,582	5,640
Transfer to (-) /from (+) Investments	-40	-40	0	-15,000
Closing Bank Balance	24,156	24,156	12,259	19,841
Investments - GIC's	15,040	15,040	15,000	15,000
Total Bank Balance & Investments	39,196	39,196	27,259	34,841

Appendix 7.3 – Sample Conference Monthly Financial Report – Comprehensive



9.3 E

ANNUAL FINANCIAL REPORT – CONFERENCES AND COUNCILS for the Fiscal Year, January 1 to December 31, 2014

To access the guide when using Acrobat Reader, simply point your arrow on the line number/description.

Name of reporting Conference/Council: Our Lady Immaculate Conference, Guelph, Ontario
Name of reporting Conference/Council President: Mary Grad
Address: c/o 28 Norfolk Street, Guelph, Ontario N1H 4H8
Email: djgrad@rogers.com

Did the Conference/Council issue tax receipts? [4490] Yes ☒ No ☐

Does the reporting Conference/Council have its own charitable number? Yes ☒ No ☐

If "yes", enter charity number: 134447424 RR 0001

REVENUES (see guide for explanations)

The numbers in the brackets on the right side of the lines match the numbers in the T3010 CRA form.

LINE	DESCRIPTION	AMOUNT	CONSOLIDATED (For Councils only)
1A	Donations and Bequest (with receipt) [4500]	\$ 44,047.50	
1B	Donations and Bequest (without receipt) [4530]	\$ 3,322.54	
2	Funding from Councils or Conferences [4510]		
3	Funding from other Registered Charities [4510]		
4	Poor Box Collection [4530]		
5	Secret Bag Collections [4530]		
6	Bank Interest and Investment Income [4650]	\$ 200.00	
7	Fundraising [4630]		
8	Government Grants [4570]		
9	Special Works Revenue [4650]		
10	Other revenue not included above Please specify: HST rebate [4650]	\$ 661.62	
11	TOTAL REVENUES	\$ 48,231.66	\$ 0.00

EXPENSES (see guide for explanations)

12	Advertising and Fundraising Expenses [4800]		
13	Travel Expenses [4810]		
14	Vehicle Expenses [4810]		
15	Office Supplies and Administrative Expenses [4920]	\$ 680.02	
16	Member Education and Training Expenses [4920]		
17	Bank Charges and Interest [4920]	\$ 6.82	
18	Special Works Expenditures [4920]	\$ 41,189.79	
19	Twinning Contributions [4920]	\$ 2,000.00	
20	Contributions passed up to Councils [5050]		
21	Assistance to Conferences (Councils Only) [5050]		
22	Other expenses not included above Please specify: [5050]		
23	TOTAL EXPENSES	\$ 43,876.63	\$ 0.00
24	NET INCOME (LOSS) FOR YEAR (Line 11 - Line 23)	\$ 4,355.03	\$ 0.00



Society of Saint Vincent de Paul • Société de Saint-Vincent de Paul
National Council of Canada • Conseil national du Canada

ANNUAL FINANCIAL REPORT
Statement of Assets and Liabilities
for the Fiscal Year, Jan. 1 to Dec 31, 2014

Name of reporting Conference/Council Our Lady Immaculate Conference, Guelph, Ontario

ASSETS (see guide for explanations)

LINE	DESCRIPTION	AMOUNT	CONSOLIDATED (For Councils only)
25	Cash on hand and in bank accounts [4100]	\$ 24,156.16	
26	Accounts Receivable [4120]		
27	Inventories [4150]		
28	Property and Equipment [4160]		
29	Other Assets GIC investments [4170]	\$ 15,040.00	
30	TOTAL ASSETS [4200]	\$ 39,196.16	\$ 0.00

LIABILITIES (see guide for explanations)

31	Accounts payable and accrued liabilities [4300]	\$ 0.00	
32	Other liabilities [4330]	\$ 0.00	
33	TOTAL LIABILITIES [4350]	\$ 0.00	\$ 0.00

FUNDS BALANCE (see guide for explanations)

34	Funds at beginning of the year	\$ 34,841.13	
35	Net income (loss) for year (LINE 24)	\$ 4,355.03	\$ 0.00
36	Funds at end of the year	\$ 39,196.16	\$ 0.00
37	TOTAL LIABILITIES & SURPLUS (33 + 36)	\$ 39,196.16	\$ 0.00

Approved on behalf of the members:

Signature _____
(Name), President
Print Name & Title
27 Jan 15
Date

Signature _____
(Name), Treasurer
Print Name & Title
27 Jan 15
Date

Reports can be sent electronically by email. However, a signed paper copy must still be provided to the next higher Council. (All forms are available on our website: www.ssvp.ca/Forms)

Conferences: Please forward your Report, Sections A-B, and Section E (Financial Report) to the next higher Council.

Particular, Central and Regional Councils: Please forward your report, Sections A-B, C-D and E (Financial Report) to the next higher Council.

Society of Saint Vincent de Paul Our Lady Immaculate Conference



Financial Report Overview for the Year 2014:

Parishioners' generosity continues to provide the funds to accomplish the Society's objectives: servicing the needs of the less fortunate within our Parish Boundaries. The 2014 year-end financial report reflects your donations of \$48,232. received through our monthly Church collections and other donations. During the year our expenditures amounted to \$43,877. including:

- Grocery Vouchers given through Home visits and at the Welcome In Drop-In Centre - \$22,361.
- Food pantry replenishment at the Welcome In Drop-In Centre - \$8,000.
- Food purchase support at the Royal City Christian Life Centre - \$800.
- Bus tickets - \$480.
- Clothing and Furniture vouchers - \$7,133.
- Youth Camp Fees - \$1,593.
- Twinning SSVP Conference in Tivoli, Grenada - \$2,000.
- Administrative Expenses - \$1,510.

Activities Report for 2014:

Our conference made 397 calls, between home visits and Drop In visits, serving 347 adults and 137 children. We belong to the CORE (Downtown Churches Outreach program), give regular donations to help with purchases of food for the Welcome In Drop-In Centre pantry and the Royal City Christian Life Centre evening suppers program and are twinned with the Sacred Heart SSVP conference in Tivoli, Grenada with whom we correspond regularly.

Thank you to all who help us with monthly parish collections for the SSVP. The offering of your time by holding the SSVP boxes at the doors of our church is greatly appreciated as is the help given to us by the ushers on these collection weekends.

Funding:

Our major source of funding is the monthly donations from many parishioners. Other special donations and bequests also form part of the society's income. This Conference receives no government or United Way funding. It relies solely on the generosity of parishioners wanting to help others. All donations received benefit those in need with the majority of funds distributed in central Guelph – within the Basilica of Our Lady Parish Boundaries.

Thank You!

For 2015, in addition to your financial support, we need your help to continue serving those in need within our parish boundaries:

We ask you to join us in providing home visits and other services to those who depend on us for help. Once the diocesan screening process is done, full training and orientation is given to support you in extending our services to the needy.

We wish to add more teams for home visits. Home visits are always done in pairs. Your team would be on call for one week approximately every two months. This amounts to about 3 to 6 hours of time spread throughout your week on duty. This opportunity may interest couples looking for ways to volunteer together.

We would like to add another team for noon time visits every other Friday, at the Welcome In Drop-In Centre, to help those in temporary accommodations sponsored by the Drop In.

Please listen to what our volunteers have to say at the masses this weekend. And, please give serious consideration to joining us in our work to help alleviate the needs of those who call us for help.

If you wish more details on the Society of St. Vincent de Paul, its formation and history in our parish, and more details on our Conference activities, please pick up a copy of the pamphlet available at the Tower entrance and also in the parish office

We welcome your enquiries at any time and hope that the spirit of giving back will encourage you to consider volunteering with our conference.

Yours in Vincentian service,

Mary Grad

✂-----
Fill in this form, detach and drop in the collection basket, or drop it off at the parish office.
----- Or, phone or email me at the number or email address given below -----

Society of St. Vincent de Paul – Membership Application – 2015 year!

Please complete this form and return it to the Rectory or place in the collection basket. A member of the Society will contact you.

Name: _____ Phone number: _____

Email address: _____

Comments: _____

If you have any questions, please call or email Mary Grad, president of our conference at 519-836-0570 or email djgrad@rogers.com