

“FORMATION / INFORMATION” SESSION 2019

**Presented by Administrative Services to Fabriques
a Division of the Économat**

January 22nd, 2019



“FORMATION / INFORMATION” SESSION

Program

- ❖ **Parish Fundraising Campaign**
- ❖ **Fabrique Revenues**
- ❖ **Building Management**
- ❖ **Computer Security**
- ❖ **Fabrique Financing**
- ❖ **Changes in Labour Standards**

PARISH FUNDRAISING CAMPAIGN

Presented by Benoît Cardin, CPA, CGA
Director of development and planned giving

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Parish Fundraising Campaign

- 1. Feasibility study**
- 2. Case for support**
- 3. Fundraising committee**
- 4. Campaign chair**
- 5. Campaign plan**
- 6. Table of donations**
- 7. Newsletter**
- 8. Accountability**
- 9. Recognition event**
- 10. Outsourcing of fundraising activities**

Parish Fundraising Campaign

1. Feasibility study

- Prerequisite for any fundraising campaign.
- Information gathering (history, speeches, minutes, annual reports, various documents, etc.).
- Conduct a survey to obtain the opinion of leaders, businesses and parishioners. Survey should be done by someone from outside the parish to avoid biased results.
- Essential questions to be addressed in the survey: organization's reputation, perception of the parish and of the fundraising campaign, the ideal time to launch the campaign, level of involvement in the campaign, etc.
- Recommendations

Parish Fundraising Campaign

2. Case for support

3 Aspects :

- Description of the projet : type of major work, etc.
- Rationale for the project : parish mission (eg: we want contributions to allow the faithful to pray in peace and to evangelize in church, rather than contributions to renovate the roof)
- Details about project financing : target, how many years, etc.

Parish Fundraising Campaign

3. Fundraising committee

Consists of :

- Campaign chair
- Parish priest
- One or two wardens
- One or two volunteers

The role of the fundraising committee is to coordinate and follow-up on the campaign. The parish priest will normally chair this committee.

Parish Fundraising Campaign

4. Campaign chair

- ✓ A person with a certain influence in the community and the business world.
- ✓ This person will have to commit to make a contribution in order to set an example and motivate parishioners to make contributions.
- ✓ Has an important leadership role.
- ✓ Address parishioners during Mass to share the evolution of the campaign so as to ensure continuity and leadership.

Parish Fundraising Campaign

5. Campaign plan

Explains all steps to be taken :

- Official opening of the campaign.
- Identification of the phases of the campaign and dates of deliverables.
- Identification of volunteers.
- Donors profiles (individuals, companies, financial institutions, foundations, etc.).
- Table of donations: major, important, special and general (estimate the distribution of contributions)
- Distribution of commitments over several years depending on the phases of the campaign.

Parish Fundraising Campaign

6. Table of donations

Example of a table of donations for a \$700,000 campaign :

| Category | Number | Donation level (average) | Total per category | Cumulative Total |
|---|--------|--------------------------|--------------------|------------------|
| Major Donations (\$100K and over) | 1 | \$100,000 | \$100,000 | \$100,000 |
| Important Donations (Between \$25K and \$99K) | 4 | \$50,000 | \$200,000 | \$300,000 |
| Special Donations (Between \$10K and \$24K) | 10 | \$15,000 | \$150,000 | \$450,000 |
| General Donations (\$9K and less) | 100 | \$2,500 | \$250,000 | \$700,000 |

Parish Fundraising Campaign

7. Newsletter

- ✓ Informs the parishioners as to the evolution of the campaign.
- ✓ Quarterly is ideal (except for summer).
- ✓ Motivates parishioners and community at large.
- ✓ Will make the vital link with planned gifts after the major campaign.

Parish Fundraising Campaign

8. Accountability

- To ensure transparency, very important to regularly present the financial results of the Fabrique and the results of the campaign to the parishioners.
- To demonstrate that the money raised was used for the project that was the subject of the fundraising campaign.
- Demonstrate the seriousness of the approach.

Parish Fundraising Campaign

9. Recognition event

- Sign of recognition and appreciation.
- An opportunity to strengthen ties with the faithful and the community.
- A unique opportunity to build a donor base for both annual giving and the newsletter distribution.
- Campaign results are presented.

Parish Fundraising Campaign

10. Outsourcing of fundraising activities

Specialized firm or individuals can be mandated to organize and carry out fundraising activities and campaigns.

Archbishop's approval is required !

Parish Fundraising Campaign Services - Support

The department of Development and planned giving can assist you in enlisting the services of a specialized firm for your major fundraising campaign. We can also be of support in certain planning aspects. However, you will need a strong team to implement and follow up.

Please contact Benoît Cardin for advice and guidance.

WE ARE HERE FOR YOU!

FABRIQUE REVENUES

**Presented by Brian Cordeiro, p.d. CPA (USA),
MA (Theo)**

**Associate Financial Administrator,
Responsible for Fabriques**

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Fabrique Revenues

- 1. Revenues - definition**
- 2. Direct costs**
- 3. Gross revenue vs net revenue**
- 4. Types of funds**
- 5. Diocesan contribution**

Fabrique Revenues

1. Revenues - definition

- Revenues of religious nature
 - Parish collections, annual offerings
 - Donations and campaign contributions
 - Announced masses, marriages, funerals, etc.
- Rental revenues
 - Short-term rentals
 - Long-term rentals

Fabrique Revenues

1. Revenues - definition

- Revenues from activities
 - Bingo, Bazaar, Thrift shop
- Financial revenues
 - Interest on deposits and investments
- Other revenues
 - Cemeteries
 - Diocesan grants and subsidies
 - Government grants and subsidies

Fabrique Revenues

2. Direct costs

- Definition
- Examples:
 - Thrift shop
 - Bazaar
 - Rentals

Fabrique Revenues

3. Gross revenue vs net revenue

- Gross revenue
- Net revenue
- Tax reporting and tax obligations
 - Federal : T3010
 - Provincial : TP985.22

Fabrique Revenues

4. Types of funds

- General fund
- Funds for specific activities
- Fundraising campaign

Fabrique Revenues

5. Diocesan contribution

- What is it used for?
 - ✓ Helps to support the Mission of the Church
 - ✓ Provides funding for common services to all Fabriques
- Rate of 9% since 1988 (5% in 1955 ; 7% in 1976)
- In 2018:
 - Amount of \$2.8M collected
 - Represents 32% of diocesan expenses for common services

Fabrique Revenues

5. Diocesan contribution

- Calculated on total gross revenues
 - Includes all parish funds
 - Exclusions:
 - 25% or rental revenues
 - Amounts for major repairs
 - Direct costs of specific activities

... *only if Diocesan approval has been obtained !*

Fabrique Revenues Services - Support

We can support you with any accounting issues or procedures, and questions on annual reports and budget preparation. Please contact Brian Cordeiro and he will be able to advise you.

WE ARE HERE FOR YOU!

BUILDING MANAGEMENT

Presented by Caroline Clermont
Responsible for building management

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Building Management

1. Building maintenance
2. Restoration work
3. Heating and electricity
4. Space rental

Building Management

1. Building maintenance

- Roof
 - Verify twice a year
 - Clean drains and gutters
- Doors and windows
 - Verify caulking annually
- Masonry
 - Visual inspection of mortar joints, spandrels, stones and bricks
 - Ideally done by a professional

Building Management

1. Building maintenance

- Foundations
 - Check for crack and possible infiltration
- Heating
 - Annual maintenance including the bleeding of radiators

MAINTENANCE = PREVENTION = SAVINGS

Building Management

2. Restoration work

- **Over \$10,000 – Archbishop’s approval is required**
- Maintenance work
 - Work performed by volunteers
 - Work costing under \$10,000
- Major work
 - Preparation of plans and specifications by an architect and/or an engineer
 - ✓ Call for tender by a professional
 - ✓ Bid and comparable prices are guaranteed
 - ✓ Possibility for an expert to supervise work

Building Management

2. Restoration work

- 3 bids
 - ✓ Healthy competition
 - ✓ Compared pricing
- Contractor must provide :
 - Proof of insurance
 - Licence from the Régie du Bâtiment du Québec (RBQ)
- Importance of the contract
 - ✓ Eliminates misunderstandings
 - ✓ Obligation to respect commitments
 - ✓ Clear guarantees

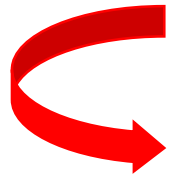
Building Management

2. Restoration work

- Signature : validates the contract
 - Only after the Archbishop's approval
- « Inventaire des lieux de culte du Québec » : grants

Building Management

3. Heating and electricity



Maintenance of heating system
Zoning and caulking
10% savings in energy costs



Replacement of old boilers with high efficiency equipment
**15% to 20% savings in energy costs and
15% to 20% reduction in greenhouse gas**



Replacement of incandescent bulbs with LED
80% savings in lighting costs

Building Management

4. Space rental

- Coveted spaces → important to clearly define the contract
- Purpose of the rental contrat (lease agreement)
 - ✓ Defines the obligations
 - ✓ Agreement is formalized
 - ✓ Limits misunderstandings and disputes
- Agreements with telecommunication companies
 - ✓ Existing leases
 - ✓ New agreements in renegotiation
- New cannabis law
- La Mutuelle d'assurance en Église : lease templates

Building Management Services - Support

For more information, please see the website at:

<https://diocesemontreal.org/en/parish-resources/Property%20Management>

Please contact Caroline Clermont for information, advice, guidance or support for building management.

WE ARE HERE FOR YOU!

COMPUTER SECURITY

Presented by Sylvain Labrecque
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Computer Security

- 1. Data backup**
- 2. Workstation antivirus**
- 3. Firewall**
- 4. Passwords**
- 5. E-mail**
- 6. Secure Wifi**

Computer Security

1. Data backup

Cloud backup

- Automatic process, with no human intervention
- Very secure
- Budget: \$0.16 / Gb / month (example : 50 Gb = \$8 / month)
- Always choose a Canadian supplier

USB Disk Backup

- Manual process
- Frequent handling errors
- Oops, I forgot
- Risk of loss or theft... Data not encrypted
- Not recommended

Computer Security

2. Antivirus

- Always use a paid service (Sophos, Symantec, Eset, etc)
- Via Techsoup Canada, Symantec = \$6 / station / year
- Install on all computers in the organization, without exception
- NEVER install free antivirus !

Computer Security

3. Firewall

Next generation firewall ...

- Very important, even for small organisations
- Blocks external attacks from the internet
- Blocks attacks from mishandling by an internal user
- Secures the data you hold in your parishes

Computer Security

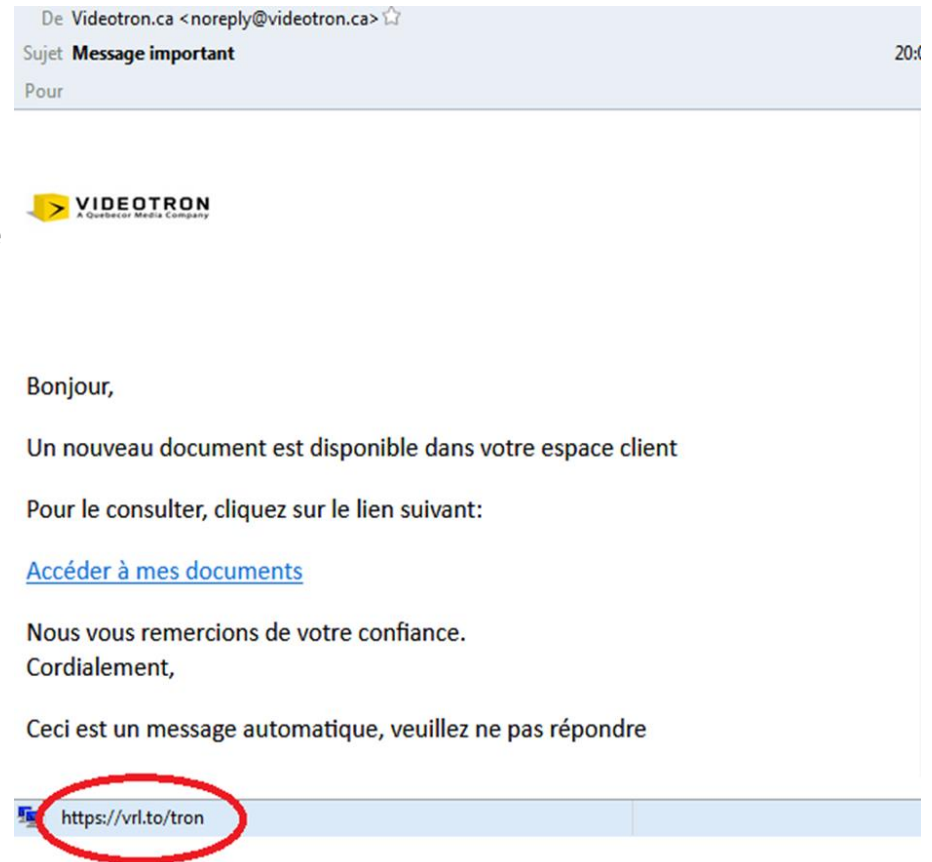
4. Passwords

- Always use complex passwords :
 - 1 capital letter, 1 number, 1 special character, minimum 8 characters
- Never write your password on a Post-it or elsewhere on your desk
- Change your password every 3 months
- Change the password when an employee leaves

Computer Security

5. E-mails

- Be vigilant
- Inform employees
- If in doubt...do not click on the e-mail!
- Phishing...see example:



Computer Security

6. Secure Wifi

- Use Wifi integrated with your next-generation firewall (for small organizations)
- Wifi password must be complex
- Change the Wifi password every 6 months and each time an employee leaves

Computer Security Services – Support

We invite you to contact Sylvain Labrecque of BGR Informatique for your IT services or IT project needs.

WE ARE HERE FOR YOU!

FABRIQUE FINANCING

**Presented by Laura Rochford, CPA, CA
Financial Administrator**

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Fabrique Financing

- 1. Sources of financing**
- 2. Types of diocesan financial aid**
- 3. Steps in obtaining diocesan financial aid**
- 4. Reduction in diocesan contribution**
- 5. When to request diocesan financial aid?**
- 6. Improving financial stability**

Fabrique Financing

1. Sources of financing

- External :
 - Financial institution borrowing
 - Must obtain authorization from the Archbishop
 - If longer than a year, consent of parishioners
 - Subsidy from the *Conseil du Patrimoine Religieux du Québec*
 - Application deadline is March 1, 2019

Fabrique Financing

1. Sources of financing

- Internal :
 - Diocesan financial aid
 - Fonds d'entraide de l'Archevêque pour les paroisses de l'Archidiocèse de Montréal (FEAPAM)
 - Corporation archiépiscopale catholique romaine de Montréal (CACRM)

Fabrique Financing

2. Types of diocesan financial aid

- Advance
 - Short-term
 - Working capital needs
 - Not budgeted
- Loan
 - Short-term or long-term
 - Budgeted unless for emergency purposes
 - Repayment terms
- Grant or subsidy
 - Not budgeted

Fabrique Financing

3. Steps in obtaining diocesan financial aid

- ❑ Evaluate the need :
 - Specific project
 - Financial difficulty
 - Unforeseen emergency
 - Operating
 - Capital

- ❑ Prepare request :
 - ✓ Describe in detail the need for funds
 - ✓ Ensure financial report and budget have been submitted as per the Fabrique Act
 - ✓ Describe financial restructuring plan, including forecasts

Fabrique Financing

3. Steps in obtaining diocesan financial aid

- ❑ Submit request :
 - Consideration only given when all information is provided
 - May require meeting with Diocesan financial administrator

- ❑ Follow-up :
 - Yearly
 - Most important step!

Fabrique Financing

4. Reduction in diocesan contribution

- Type of diocesan financial aid
- Only for Fabriques in financial difficulty
- Same steps as for obtaining diocesan financial aid
- Must be approved prior to budget preparation
- Yearly evaluation – not to be taken for granted!

Fabrique Financing

5. When to request diocesan financial aid?

- Advances
 - As needed
- Loans
 - Prior to September 30th for loans granted as of January 1st in following year
 - Must be approved prior to budget submission
 - Exception for emergency
- Grants and subsidies
 - As needed

Fabrique Financing

5. When to request diocesan financial aid?

- Reduction in diocesan financial contribution
 - Yearly
 - Deadline of September 30th for following year
 - Must be approved prior to budget submission

Fabrique Financing

6. Improving financial stability

- ✓ Fundraising
- ✓ Best practices in building management
- ✓ Alternative sources of revenues
- ✓ Sound financial management and control
- ✓ Contingency fund
- ✓ Long-term forecasts

Fabrique Financing Services – Support

We can guide you on the preparation of requests for financial aid. We are here to support you and work with you on ensuring your financial stability. Please contact Laura Rochford with any questions regarding financing needs.

WE ARE HERE FOR YOU!

CHANGES IN LABOUR STANDARDS

**Presented by Stacy Charasidis
Responsible for human resources**

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Changes in Labour Standards

- 1. CNESST – A basic resource**
- 2. A major revision in 2018**
- 3. Key changes of interest**

Changes in Labour Standards

1. CNESST – A Basic Resource



Commission des normes, de l'équité,
de la santé et de la sécurité du travail

- The CNESST is the Commission des Normes, de l'équité, de la santé, et de la sécurité du travail.
- The site covers:

| | | | |
|-------------------|------------------|--------------------------------|--------------|
| LABOUR STANDARDS | PAY EQUITY | OCCUPATIONAL HEALTH AND SAFETY | |
| WHAT THE LAW SAYS | ON-LINE SERVICES | TOOLBOX | PUBLICATIONS |

- This is where to start if you have any questions about employee rights and employer obligations.
- <https://www.cnt.gouv.qc.ca/en/home/index.html>

Changes in Labour Standards

2. A major revision in 2018

The **goals** of the revisions to the labour standards were to:

- favour family-work-study balance, particularly by improving certain leaves
- upgrade the protections granted to workers who only have the labour standards regime to govern their working conditions
- adapt the Act to the new realities of the labour market
- 15 standards were updated

Changes in Labour Standards

3. Key changes of interest

The **main changes** were to:

- Absences for family or parental obligations
 - The notion of relative has been broadened and caregiver has been introduced
 - Two days paid leave per 12 months to be a caregiver
 - Increase in duration of leave to care for someone who is sick
 - 27 weeks for a caregiver to be absent
- Absences for sickness, accident, domestic or sexual violence
- Annual Vacation
- Leave for birth or adoption

Changes in Labour Standards

3. Key changes of interest

- Period of absence during a death or a disappearance
- Psychological and sexual harassment
 - Gestures of a sexual nature are now part of the vexatious behaviour included in the definition of psychological harassment
 - Employee now has two years to file a complaint with the CNESST
 - Employer has an obligation to have a psychological harassment prevention and complaint processing policy as of January 1, 2019.
- Right to refuse to work
- Staggering of working hours
- Statutory holidays

Changes in Labour Standards Services - Support

The CNESST is the best resource available to answer questions regarding labour standards. The Human Resources department of the Archdiocese can help you find appropriate resources and other information. Please contact Stacy Charasidis for advice and guidance.

WE ARE HERE FOR YOU!

Administrative Services to Fabriques Diocesan Team

| Service | Name | Title | Ext. |
|--|-------------------|--|------|
| Économat | Laura Rochford | Financial Administrator | 305 |
| Administrative services to Fabriques - General | Brian Cordeiro | Associate financial administrator, responsible for Fabriques | 332 |
| Annual returns and budgets | Pierre Lavoie | Accounting clerk, Fabriques | 259 |
| Payroll | Adriana Sucatu | Payroll accountant | 252 |
| Religious patrimony and sacred art | Caroline Tanguay | Responsible for religious patrimony | 326 |
| Property management | Caroline Clermont | Responsible for building management | 266 |
| Fundraising | Benoît Cardin | Director of development | 342 |

“FORMATION / INFORMATION” SESSION 2019

THANK YOU FOR YOUR PARTICIPATION!

WE ARE HERE FOR YOU!