

Initiation to the role of churchwarden

February 2022

PART ONE

Fabrique Law

Fabrique

- 1 -Corporation has only the powers given by its constitutional law or chart
 - 2 -The responsibility of the administrators (wardens) is limited as far as they exercise their function within the legal framework
 - 3 -Corporation has perpetual succession
- Three levels of responsibilities in a Fabrique : Wardens, Parishioners and Bishop
 - A Fabrique exists for one purpose which is to “favor the expansion of the Roman Catholic religion.”



Administrative Services to
Fabriques Department

Fabrique Law (cont'd)

Parish

A territory canonically erected as a parish for the purposes of the Roman Catholic religion

Parishioner

A person of full age of the Roman Catholic religion who belongs to a parish and is not a cleric assigned to administer that parish

Pastor

The cleric entrusted with the administration of a parish in accordance with the canon law of the Roman Catholic Church



Administrative Services to
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Role of Pastor

- Responsible for current administration including staff
- Hires mandated pastoral staff
- Hires or lets go, in agreement with the Board of Wardens, the employees of the Fabrique
- Pastor not to be the sole signatory on bank accounts
- Pastor not to handle cash or in any way receive cash, count cash or be responsible for cash

Churchwarden

- A parishioner elected to be a director or administrator of a civil and religious Corporation which owns material goods for the purpose of facilitating the practice of the Roman Catholic religion.
- Becomes director of civil corporation which has religion as its objective.
- Prohibited from exercising office (Section 39)
 - *Churchwarden cannot have a direct or indirect interest in a contract to which the Fabrique is a party (Section 39-f); he ceases to be a churchwarden.*
- Direct/Indirect Interests (Section 46)
 - *Churchwarden is prohibited from participating/voting on any question in which he has direct/indirect interests distinct from those of other parishioners.*



Administrative Services to
Fabriques Department

Chairperson

- Appointed by Archbishop
- Chosen from members or from outside
- Calls, presides over Fabrique meetings
- Calls, presides over meetings of Parishioners
- Unless there is a specific appointment, the pastor is the chairperson by default

Vice-Chairperson

- Is a Warden (*i.e. chosen among members*)
- Appointed by the Archbishop
- Calls, presides over Fabrique meetings in absence, refusal or incapacity of the Chairperson
- Only presides over meetings of Parishioners in absence, refusal or incapacity of the Chairperson

Secretary of the Fabrique

- Chosen from members or outside
- Drafts up minutes of meetings
- Co-signs with chairperson minutes of meetings
- A Secretary must be available at each meeting
- Certifies extracts from registers
- In collaboration with Pastor, maintains records, registers kept in rectory



Administrative Services to
Fabriques Department

Fabrique Meeting

- Convocation of a Meeting (Section 43)

 - Three conditions must be met :*

 - 1) A written Notice

 - 2) Given three clear days before the Meeting

 - 3) Purpose of Meeting (Agenda)

- Who can call a meeting?

- Quorum

- Voting at a Fabrique meeting

- Signing of minutes of Fabrique meeting

- By-Laws of a Fabrique (Section 19)

Warden's Role

- Ensuring financial support to the Pastor -exercising stewardship and avoiding financial conflict of interest
- Distinguishing between financial and pastoral goals of the Parish
- Protocol for requesting information or making suggestions
- Setting up sub-committees, as required
- How to address pay raises for employees, office closure during Christmas holidays and such issues?

Meeting of Parishioners

➤ Notice of Meeting (Section 51)

- Must indicate the place, day, hour, purpose of meeting and be published for minimum of six clear days before the date of Meeting.
- Ways to publicize Notice of Meeting
 - 1) Read at Sunday Masses
 - 2) Posted on Bulletin Board at entrance
 - 3) Printed in Parish Bulletin

➤ Who can call the meeting?

➤ Quorum

➤ Minutes of meeting to be signed by Chairman and Secretary

Conservation of Books and Registers

- You need to conserve for 6 years after the end of the last year in question
- Details of donation and weekly collection
- Registers: Journals of salary, cash-receipts and disbursements, purchase invoices, donation receipts etc.
- The minutes of meetings, contracts and the General Ledger must be kept indefinitely (*to be destroyed 2 years after the dissolution of the Fabrique*)
- Baptism, confirmation, marriage, funeral registers to be maintained forever.

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)**
- **Calculated on total gross revenues**
 - Includes all parish funds
 - Includes all proceeds from sales of assets
 - Exclusions (approval of Diocese):
 - 1) *25% of rental revenues*
 - 2) *Amounts for major repairs*
 - 3) *Direct costs of specific activities*

END OF PART ONE

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For any information, please do not hesitate to contact us at

servicesfabriques@diocesemontreal.org

PART TWO

Accounting Reports

Budget

- Budgets have to be completed in the computerized formats of the Archdiocese and emailed back by October 31 each year
- Budget is to be approved by wardens and forwarded to the Économat by October 31 for approval
- The budget is to be communicated to parishioners following diocesan approval

Accounting Reports (cont'd)

Financial Statements

- Financial statements must be submitted in the computerized formats of the Archdiocese and emailed back to the Économat by end February
- All funds and bank accounts of the Parish including those of a cemetery which is part of the parish must be incorporated in the financial statements of the Parish

No Tax Receipts for :

- **Marriage** (*to cover liturgy, cost of organist, cantor, hall etc.*)
- **Funerals** (*to cover liturgy, cost of organist, cantor, hall etc.*)
- **Catechesis**
- **Volunteers**
- **Lotteries Raffles and Draws**



Administrative Services to
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Tax Receipts for :

- Free will offerings for baptism
- Weekly collections
- Mass intentions \$10 (*from amount of \$15*)
 - T4A to priests for \$5 paid for masses celebrated and all other payments such as for retreats, homilies and other ministries
- Fundraising

Tax Receipts

- Tax receipts issued for cash donations made to Fabrique only by a well-identified person
- For Corporate donations, tax receipts should be made to the donor and not to the president of the company
- Use of envelope system or signed check. Envelopes to be stored as proof of payment.
- Internet donations
 - Experience of parishes that have used CanadaHelps has been positive

web address is: www.canadahelps.org



Administrative Services to
Fabriques Department

Government Declarations

- Relevé 1 and T4 slips must be issued to all employees
- Annual Declarations due June 30th :
 - Federal Form T-3010.1
 - Provincial Form TP-985.22

Copies of these forms to be sent to the diocese

- Annual return must be filed with the “Registraire des Entreprises”

Priests' Salaries and Benefits

- Bishop approves salaries and all forms of remuneration paid by Fabrique to priests and seminarians.
- For further info, please refer to the document “Remuneration of Priests and other provisions of ministry in 2022”.

Investments

- Fabriques must adhere to the Diocesan Investment Policy for Fabriques.
- Every Fabrique must have an Investment Policy which must be approved by the diocese.
- Every investment must be approved prior to signing the contract.
- Option of Diversified Portfolio with Banque Nationale.

Accounting - Investments

- All investments appearing on the balance sheet must be reconciled with the reports of the Bank
- Interest needs to be accounted from year to year (*to correspond with statement from financial institution*)
- The annexure of the Annual report must always be filled and the total must correspond with the balance sheet.

Borrowing

- Requires the approval of the Diocese.
- Consent of the meeting of the parishioners is required for loans that fall due beyond the fiscal year.

Mass Account

- Money received must be accounted for on **Line 207 Masses to be celebrated** (*unless the account is outside the books of the Parish*)
- All payments for masses that have been celebrated must be debited to the same account
- The mass account needs to be reconciled each year even when the account is maintained outside the books of the parish.

Bank Accounts

- Always 2 signatories even for small amounts
- Best practice:
 - Have the pastor as one signatory and the second to be one of the wardens, who will be signing based on an agreed rotation over the year. This is to avoid the same warden being the second signatory throughout the year.
- Must ensure pastors are not part of counting cash
- Must ensure pastors do not receive or handle cash (*even for mass intentions or for any other reason*)

Checklist for Wardens

- Ensure that diocesan approvals are obtained for:
 - Major repairs over \$10,000
 - Sale or lease of land / building
 - Receiving bequests and moneys from wills
 - All borrowing
 - All investments

Checklist for Wardens (cont'd)

- Ensure that all bank accounts and funds are being reported by the Fabrique
- Ensure that bank accounts are regularly reconciled with the bank statements
- Ensure Diocesan Annual Reports and Government reports are as per Fabrique accounts

Checklist for Wardens (cont'd)

- Ensure that all employees are listed on the Diocesan Annual Report
- Ensure that all Government filings are made by the deadline (*T3010, TP985, Registraire des Entreprises*)

Contact

Please send all questions and requests for approval to:

servicesfabriques@diocesemontreal.org



Administrative Services to
Fabriques Department

PART THREE

Website and available documents

For any information, please contact us at :

servicesfabriques@diocesemontreal.org

Or visit :

[**www.diocesemontreal.org**](http://www.diocesemontreal.org)

End of Session

THANK YOU FOR YOUR PARTICIPATION !