



The Catholic Women's League of Canada

Guidelines for Treasurers

Revised 2022

The Catholic Women's League of Canada
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Product Code 609

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League Objects

The objects of the League shall be to unite Catholic women of Canada

1. to achieve individual and collective spiritual development
2. to promote the teachings of the Catholic church
3. to exemplify the Christian ideal in home and family life
4. to protect the sanctity of life
5. to enhance the role of women in church and society
6. to recognize the human dignity of all people everywhere
7. to uphold and defend Christian education and values in the modern world
8. to contribute to the understanding and growth of religious freedom, social justice, peace and harmony

Mission Statement

The Catholic Women's League of Canada calls its members to grow in faith, and to witness to the love of God through ministry and service.

Guidelines for Treasurers

This document is meant to be a guideline for those assuming the position of parish, diocesan or provincial treasurer. A council may have additional requirements to be followed by treasurers, particularly at the diocesan and/or provincial levels. In all cases, the *Constitution & Bylaws* of the League shall govern all treasurers. Treasurers should also refer to the *National Manual of Policy and Procedure*, particularly Section 8 – Finance.

A member assuming the position of treasurer is to be comfortable working with figures and have a knowledge of basic bookkeeping. The ability to balance a cheque book and maintain finances in good order are prerequisites. Records can be maintained by hand using an account book or spreadsheet, a receipt book, deposit book, cheque book and other such manual documents. Knowledge of accounting software is not required for treasurers. If accounting software is used to maintain council records, the ability of successors to continue using this software should be considered, as well as the initial cost of the software and the cost of updates that may be required.

Duties of Treasurers at All Levels

1. Maintain the financial records of the council concerned and have them appropriately audited or examined annually.
 - Review of the books should take place at each fiscal year-end (December 31st) either professionally or by someone with accounting or bookkeeping expertise.
2. Receive all League monies and pay all accounts as authorized.
 - Keep all financial records of the council, including receipts and back-up documents for all revenue and expenditures.
 - Be a signing officer for all official documents; signing officers shall be the president, treasurer and secretary (*Constitution & Bylaws* Part XII Sec 9(a)).
 - Ensure that there is a minimum of three signing officers on the council's bank account(s), with two signatures being required on each cheque. Cheques should not be pre-signed.
 - Ensure that two signatures approving payments are obtained for all payments made electronically.
3. Present a report of revenues and expenditures at meetings (Appendix 1).
 - The opening balance should be the closing balance from the last statement presented to the council.
 - Expenditures should be paid by cheque (preferred) and cheques should be recorded when issued.

- If a petty cash fund is established for small expenses, proper accounting procedures should be followed.
 - Council books should be balanced to the cheque book and to the bank statement monthly (Appendix 2).
 - An annual financial report (Appendix 3) should be prepared and sent to members entitled to vote at the council's annual meeting of members 21 days before the date of this meeting.
4. Maintain a list of annual donations and other payments made by the council each year to facilitate budget preparation.
 5. Prepare and monitor an annual budget with projected revenues and expenditures (Appendix 4).

Additional Duties of Parish Council Treasurer

1. Attend executive and general meetings as well as the annual general meeting of the council.
2. Work closely with the vice-president, membership coordinator and/or online administrator, as appropriate, to ensure that per capita fees, which are due January 1st of each year, are sent to national office by February 28th. If a parish council uses the online membership system, the council is encouraged to enrol in the pre-authorized debit plan (Appendix 5). The form can be downloaded from the national website or requested from the senior accounting clerk at national office.
3. Ensure the spiritual advisor of the council receives a copy of *The Canadian League*. The spiritual advisor's subscription should be included with the remittance of council per capita fees.
4. Ensure the general liability insurance provided to each parish council through national office is remitted with the payment of per capita fees. Proof of insurance is provided to all parish councils in the spring parish council mailing.
5. Prepare any annual report required by the diocesan/provincial treasurer.

Additional Information for Diocesan and Provincial Treasurers

1. Diocesan and provincial treasurers will receive the per capita fees due to them from the national treasury. It is strongly recommended that diocesan and provincial councils enrol in electronic deposit (Appendix 6). The form can be downloaded from the national website or requested from the senior accounting clerk at national office.

2. Diocesan and provincial executive members are covered by general liability insurance administered through national office. An invoice with the yearly rate per voting member of the provincial/diocesan council's executive will be sent from national office to the treasurer at the beginning of each year. After calculating the number of voting members on the council's executive, a cheque for the appropriate amount, together with a copy of the completed invoice, should be sent to national office.
3. Diocesan and provincial executive members are covered by directors and officers liability insurance provided through the League's insurance broker, Patill Insurance. An invoice for the yearly premium is sent to diocesan/provincial treasurers from Patill at the beginning of the year.
4. From time to time, communiqués may be sent by the national secretary-treasurer to provincial treasurers. Information contained in such communiqués that is relevant to diocesan and parish treasurers should be communicated to diocesan treasurers. Diocesan treasurers should communicate to parish council treasurers any information that is relevant to them.
5. Diocesan and provincial treasurers are required to complete an annual report. Diocesan and provincial treasurers will receive a summary of the information contained in the national annual report from their respective president to assist them in preparing their annual report.
6. Provincial treasurers should be prepared to provide information and guidance to diocesan treasurers, when requested. Diocesan treasurers should be prepared to provide information and guidance to parish council treasurers, when requested.

National Voluntary and Bursary Funds

When remitting to national voluntary funds or to the National Bursary Fund, treasurers are asked to complete the National Voluntary Fund Remittance form, which is available from the national website (Appendix 7). It is recommended to refer to the website form as available voluntary funds may have changed since the publication of this document. Cheques should be payable to The Catholic Women's League of Canada and sent to national office along with the completed form.

End of Term

At the completion of her term, the treasurer should ensure that all books and papers are in order before passing them to the new treasurer. Copies of all monthly and annual reports prepared during the retiring treasurer's term should be included in the documents given to her successor. The retiring treasurer should be prepared to work with her successor until she is familiar with the bookkeeping procedures used by the council.

Resources and References

The Canadian League magazine—copies of individual articles are available from national office.

Communiqués from the national executive/board are regularly posted on the League website (cwl.ca).

The following resources are available from national office:

- *Constitution & Bylaws*
- *National Manual of Policy and Procedure*

Canadian Conference of Catholic Bishops Publications Services

2500 Don Reid Dr.

Toll-free Telephone: (800) 769-1147

Ottawa, ON K1H 2J2

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Appendix 1: Statement of Revenues and Expenditures

The Catholic Women's League of Canada
 St. Catherine Parish Council
 Statement of Revenues and Expenditures
 January 11 to February 18, 20__

| | | |
|--|---------------|-------------------|
| Balance at January 11, 20__ | | \$ 3,137.00 |
| Revenues | | |
| Membership Fees (12 x \$25.00) | \$ 300.00 | |
| Sale of CWL scarves | 50.00 | |
| Donation | <u>30.00</u> | 380.00 |
| Expenditures | | |
| Per capita fees to national (44 x \$20.00) | \$ 880.00 | |
| General liability insurance (44 x \$0.50) | 22.00 | |
| Donations: | | |
| Maison Refuge | \$ 200.00 | |
| Native Women's Shelter | 200.00 | |
| Chalice Canada | 450.00 | |
| City Drop-In Centre | 200.00 | |
| Refuge for Women/Children in Need | 200.00 | |
| Food for the Homeless | 100.00 | |
| National Voluntary Funds: | | |
| Coady International Institute | 100.00 | |
| CNEWA Canada | 100.00 | |
| Catholic Missions in Canada | <u>100.00</u> | |
| | 1,650.00 | |
| Bank fees for January | <u>2.50</u> | <u>(2,554.50)</u> |
| Balance at February 18, 20__ | | \$ <u>962.50</u> |

Appendix 2: Bank Reconciliation

The Catholic Women's League of Canada
St. Catherine Parish Council
Bank Reconciliation January 31, 20__

| | |
|--|--------------------|
| Balance per books January 31, 20__ | \$ 2,265.00 |
| Less bank charge of January 31 | <u>(2.50)</u> |
| Adjusted book balance January 31, 20__ | <u>\$ 2,262.50</u> |

| | |
|---|--------------------|
| Balance per bank statement January 31, 20__ | \$ 2,762.50 |
| Plus outstanding deposits | |
| Deposit of January 31 not recorded by bank until February 3 | 50.00 |
| Less outstanding cheques | |
| #263 Chalice Canada | \$ 450.00 |
| #269 Native Women's Shelter | <u>100.00</u> |
| | <u>(550.00)</u> |
| Adjusted bank statement balance January 31, 20__ | <u>\$ 2,262.50</u> |

Note: When reconciling council books to the bank statement, start with the balance in the books at month end and adjust for items contained on the bank statement not included in the books. When these adjustments are made, you will have a new month-end book balance. Then, take the bank statement balance at month-end and adjust for items recorded in the books but not yet recorded by the bank. When these adjustments are made, you will have a new month-end bank statement balance. The new month-end book balance and the new month-end bank statement balance should be identical.

The bank reconciliation is not presented to members but is kept with the financial reports of the council. The treasurer should follow up on all outstanding cheques that are more than one month old.

Appendix 3: Treasurer's Annual Report

The Catholic Women's League Of Canada
St. Catherine Parish Council
Treasurer's Annual Report
January 1 to December 31, 20__ (current year)

Balance January 1, 20__ 3,185.75

Revenues

| | | |
|-------------------------------------|---------------|----------|
| Memberships 20__ (current year) | 1,125.00 | |
| Memberships 20__ (upcoming year) | 475.00 | |
| Bazaar | 2,621.80 | |
| Donations | 136.50 | |
| Sale of 7 CWL scarves | 168.00 | |
| Sale of diocesan convention tickets | <u>100.00</u> | 4,626.30 |

Expenditures

| | | |
|--|--------------|-------------------|
| Memberships 20__ (current year) | 1,100.00 | |
| Memberships 20__ (upcoming year) | 340.00 | |
| General liability insurance | 36.00 | |
| Diocesan convention tickets | 120.00 | |
| Donations | 3,082.00 | |
| Diocesan raffle prizes | 52.65 | |
| Subscription League magazine for spiritual advisor | 8.00 | |
| Purchase of CWL supplies | 375.63 | |
| Rosaries for first communicants | 74.42 | |
| Christmas gifts for clergy and staff | 90.00 | |
| Bank charges | <u>30.00</u> | <u>(5,308.70)</u> |

Balance December 31, 20__ \$ 2,503.35

Appendix 4: Budget

The Catholic Women's League of Canada
St. Catherine Parish Council
Annual Budget
January 1, 20 ____ to December 31, 20__

Estimated Receipts

| | |
|--------------------------|-----------|
| Membership fees | \$ 1,500 |
| Sale of CWL items | 100 |
| Fundraising events | |
| Bazaar | 3,000 |
| Card party | 900 |
| Bake sale | 300 |
| Sale of calendars | 100 |
| Interest on bank balance | <u>10</u> |
| | 5,910 |

Estimated Expenditures

| | |
|--|----------|
| Per capita to national | \$ 1,300 |
| Hall rental | 250 |
| League supplies | 400 |
| Cards and gifts for shut-ins | 35 |
| Stationery | 25 |
| Postage | 50 |
| Kitchen supplies | 100 |
| Christmas gifts | 150 |
| Convention expenses (president and spiritual advisor) | 500 |
| Honorariums | 200 |
| Donations to voluntary funds | |
| Coady International Institute Fund | 200 |
| National Pro-Life Fund | 200 |
| Canadian Catholic Organization for Development and Peace | 200 |
| Other donations | |

| | |
|---|--------------|
| Meals on Wheels | 100 |
| Breakfast program | 100 |
| Women's shelter | 75 |
| Birthright | 150 |
| Elementary school prize | 50 |
| High school leaving bursary | 100 |
| First communicants | 100 |
| New tables and chairs for the church hall | 600 |
| Bank charges | 25 |
| New initiatives if revenue allows | <u>1,000</u> |
| | 5,910 |
| Net Revenue | \$ 0 |

Appendix 5: Preauthorized Debit Plan

THE CATHOLIC WOMEN'S LEAGUE OF CANADA PRE-AUTHORIZED DEBIT PLAN

OVERVIEW

The Catholic Women's League of Canada has established a pre-authorized debit plan system to make the membership payment system more efficient. When used in conjunction with the on-line membership module, the processing time for membership will be greatly reduced. Once an on-line membership administrator has renewed members for payment, national office will be authorized to complete the renewals by automatically withdrawing the amounts due in accordance with the council paperwork and within five business days of processing.

The pre-authorized debit plan is an **optional program only**. Councils are not obligated to register and may still remit cheques in the traditional way via Canada Post or courier. Cheques will be processed on a first-come first-served basis, as is tradition.

REGISTRATION INSTRUCTIONS

1. Complete the enclosed Pre-Authorized Debit Plan form. Include two authorized signatories on the parish council operating account.
2. Remit the form to national office. A copy of the form will be registered with the parish council's financial institution.

PLEASE NOTE: The form will be considered as authorization in perpetuity and will be honoured by future council executives, until such time as written notification of termination is received.

PAYMENT INSTRUCTIONS

1. The online membership administrator will enter membership remittances using the web access code provided.
2. Once the membership administrator creates a batch for payment, an e-mail invoice will be generated and sent to national office and the membership administrator, indicating the payment amount due.
3. The membership administrator will notify the parish council treasurer of the e-mail invoice and amount due. It is recommended that this be done by way of forwarding the e-mail invoice to the treasurer.
4. The parish council treasurer will ensure that sufficient funds have been collected and deposited to cover the e-mail invoice generated.
5. National office will record and register the payment with its financial institution, to be withdrawn from the parish council's account five business days following receipt of the e-mail invoice.

FOR MORE INFORMATION

If you have any questions or wish more information about the plan, please contact Kim Scammell at (204) 927-2310 or at executivedirector@cwl.ca.

THE CATHOLIC WOMEN'S LEAGUE OF CANADA

Please complete the Pre-Authorized Debit (PAD) Plan agreement for businesses below.

The Parish Council authorizes The Catholic Women's League of Canada, (League) and the financial institution designated (or any other financial institution the Parish Council may authorize at any time) to begin deducting as per these instructions for payments from time to time, for all fees arising from the processing of annual membership fees as indicated on completed membership remittance information forms provided by the Parish Council. The League will obtain authorization for any one-time or sporadic debits by provision of an invoice e-mailed to the authorized database administrator.

This authority is to remain in effect until the League has received written notification from the Parish Council of its change or termination. This notification must be received at least ten (10) business days before the next debit is scheduled at national office. The Parish Council may obtain a sample cancellation form, or more information on its right to cancel a PAD agreement at its financial institution or by visiting www.cdnpay.ca.

The League may not assign this authorization, whether directly or indirectly, by operation of law, change of control, or otherwise, without providing at least 10 days prior written notice to the Parish Council.

The Parish Council has certain recourse rights if any debit does not comply with this agreement. For example, it has the right to receive reimbursement for any PAD that is not authorized or is not consistent with the Pad Agreement. To obtain a form for a Reimbursement Claim, or for more information on recourse rights, the Parish Council may contact its financial institution or visit www.cdnpay.ca.

PLEASE PRINT

Date: _____

Parish Council Name: _____

Address: _____

City: _____ Province: _____ Postal Code: _____

Contact Name: _____ Telephone Number: _____

Financial Institution (FI): _____

FI Account Number: _____ FI Transit Number: _____

Address _____

City: _____ Province: _____ Postal Code: _____

Authorized Signatures: _____

The Catholic Women's League of Canada • C-702 Scotland Avenue • Winnipeg, MB R3M 1X5
Tel: (204) 927-2310 • E-mail: accounting@cwlc.ca

Appendix 6: Electronic Deposit

THE CATHOLIC WOMEN'S LEAGUE OF CANADA

Please complete the Pre-Authorized Debit (PAD) Plan agreement below.

The Provincial/Diocesan Council authorizes The Catholic Women's League of Canada, (League) and the financial institution designated (or any other financial institution the Provincial/Diocesan Council may authorize at any time) to begin depositing as per these instructions monthly payments for all fees received from the processing of annual membership fees as indicated on completed membership remittance information forms provided by the Parish Councils in its region.

This authority is to remain in effect until the League has received written notification from the Provincial/Diocesan Council of its change or termination. This notification must be received at least ten (10) business days before the next debit is scheduled at national office. The Provincial/Diocesan Council may obtain a sample cancellation form, or more information on its right to cancel a PAD agreement at its financial institution or by visiting www.cdnpay.ca.

The League may not assign this authorization, whether directly or indirectly, by operation of law, change of control, or otherwise, without providing at least 10 days prior written notice to the Provincial/Diocesan Council.

The Provincial/Diocesan Council has certain recourse rights if any deposit does not comply with this agreement. For example, it has the right to receive reimbursement for any PAD that is not authorized or is not consistent with the Pad Agreement. To obtain a form for a Reimbursement Claim, or for more information on recourse rights, the Provincial/Diocesan Council may contact its financial institution or visit www.cdnpay.ca.

PLEASE PRINT

Date: _____

Council Name: _____

Address: _____

City: _____ Province: _____ Postal Code: _____

Contact Name: _____ Telephone Number: _____

Financial Institution (FI): _____

FI Account Number: _____ FI Transit Number: _____

Address _____

City: _____ Province: _____ Postal Code: _____

Authorized Signatures: _____

The Catholic Women's League of Canada • C-702 Scotland Avenue • Winnipeg, MB R3M 1X5
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Appendix 7: National Voluntary Remittance Form

The Catholic Women's League of Canada
C-702 Scotland Ave., Winnipeg, Manitoba R3M 1X5
NATIONAL VOLUNTARY FUND REMITTANCE FORM

Parish Council _____

Diocese/Province _____

Council Treasurer _____

(please print)

Telephone number (daytime): _____ **Date:** _____

| NATIONAL VOLUNTARY FUND | AMOUNT |
|---|---------------|
| Canadian Catholic Organization for Development and Peace | |
| Canadian Conference of Catholic Bishops Palliative Care Kit (until August 31, 2023) | |
| Catholic Missions In Canada | |
| Catholic Near East Welfare Association | |
| Coady International Institute | |
| National Bursary Fund | |
| TOTAL | |

Please send with cheque payable to: The Catholic Women's League of Canada
 C-702 Scotland Ave.
 Winnipeg, MB
 R3M 1X5