

**THE EPARCHY OF TORONTO AND EASTERN CANADA  
STATUTES OF THE PARISH FINANCE COUNCIL**

**INTRODUCTION**

The Church of Christ is a community of faithful who, having accepted the gift of salvation offered by our Lord, advances toward the kingdom of God. For a human being, to be on this path to salvation and to move toward eternity in heaven is the meaning of life on earth. Indeed, by living on earth and receiving what God has revealed as truth and what the Church presents for our belief, a person draws nearer to the blessed future that the Lord has prepared for those who love Him.

But as long as a person lives on earth, his or her life has a dual purpose: to care for the salvation of their souls by showing due regard for actively participating in the life of the Church through the Holy Mysteries, and also to care for the dignity of our body or of the human person as a whole, as that is what accompanies earthly life up to the moment of death.

Given that humans are social beings, their lives on earth are spent in community with other persons and they partake of material processes which, to a greater or lesser extent, involve all human beings on the planet. Also, through the Mystery of Baptism a human being comes to belong to another community, one that fulfils its spiritual mission in a material world.

In this manner, a baptised Christian belongs to the parish of a defined territory within which the faithful live, and thus they form the “membership” of this ecclesial unit. The formation, life and activity of this community also require material resources. A healthy parish is expected to be financially self-reliant and exercise good stewardship, as each faithful member should be aware of his or her responsibility for the development and life of the community-family, to which he or she belongs.

The pastor or administrator of a parish is responsible for all processes related to material expenses, that is, for the acquisition and administration of necessary resources. In order to assist him, the Church calls for the creation of a parish finance council. All members of the council, elected and confirmed in accordance with these statutes, have a duty to assist the pastor or administrator and, solely under his leadership, to care for the financial and material needs of the parish community, the parish church, and everything associated with the life and activity of parish.

The parish finance council should provide assistance and search for adequate resources to ensure that the Church of Christ has the possibility to properly fulfil its mission of “proclaiming God’s kingdom.” This includes various pastoral initiatives, for example, catechesis for children and the youth, Christian camps, pilgrimages, etc., which may require considerable financial costs, as well as the proper maintenance of the church and the support of parish priests. The council should foster a missionary spirit (to help the pastor finance catechetical initiatives and evangelization) and a spirit of mercy (to help support works of mercy in different areas).

## GENERAL GUIDELINES

**Art. 1. TEXT OF DECREE ESTABLISHING A PARISH FINANCE COUNCIL:** In accordance with the prescriptions of can. 295 of the Code of Canons of the Eastern Churches (CCEO) which states: “In the parish there are to be appropriate councils dealing with pastoral and economic matters, according to the norms of the particular law of its own Church *sui iurus*” and with can. 41 of the Canons of the Particular Law of the Ukrainian Greek-Catholic Church (PL UGCC) in “(name of parish)” parish<sup>1</sup> [1] a parish finance council (hereafter— finance council) has been established as a body that serves the parish community.

**Art. 2.** The finance council is an advisory-consultative body, called to assist the pastor or administrator through their recommendations in the financial and material spheres of parish activity.

**Art. 3.** According to the prescriptions of church law, only the pastor or administrator directs all activity of the parish, and, therefore, in all matters related to finances, material assets and maintenance, only he speaks on behalf of the parish.

**Art. 4.** In its activity the finance council does not replace the pastor or administrator in the administration of parish assets.

**Art. 5.** In its activity, the finance council is governed by the Code of Canons of the Eastern Churches, the Canons of the Particular Law of the Ukrainian Greek Catholic Church, the Parish Guidelines of the UGCC, decrees and instructions issued by the eparchial bishop, and these statutes, with due regard for civil legislation where applicable.

## COUNCIL STRUCTURE AND MEMBERSHIP

**Art. 6.** The pastor or administrator is the president or chairman of the finance council, and normally presides over its meetings. He is expected to heed the opinion of the finance council and work towards developing a consensus in matters addressed by the council.

**Art. 7.** Adults over the age of 25 may serve in the finance council who: are members of the Ukrainian Greek-Catholic Church, have relevant expertise, lead a moral and honest way of life, take an active part in the life of the parish, are distinguished by the gift of wisdom, prudence, the ability to cooperate with others and a willingness to share their time and talents for the good of the parish, as well as demonstrate leadership through their own generosity. Such persons should have temporary or permanent domicile within the territory of the parish according to the prescriptions of CCEO can. 912. Also, prior to serving in the council all members are required to produce a current (issued within the past year) criminal records police check, a copy of which shall be kept in the parish files. Members of the finance council are normally chosen from among the members of the parish pastoral council.

**Art. 8. §1.** The finance council normally consists of 4 or 6 members, but the number of members may vary depending on the size of the parish and its financial activity.

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<sup>1</sup> Give the name of the parish in accordance with the decree of the eparchial bishop.

**§2.** Members of the finance council serve for a period of 3 years. They can serve for another subsequent term, but it is advisable that its membership be at least partially changed with each term. Permission to serve more than two consecutive terms must be obtained from the bishop in writing.

**Art. 9. §1.** The pastor or administrator appoints members of the finance council, having consulted with the parish pastoral council. As part of the consultation process, he is encouraged to seek the advice of his dean and the eparchial chancery office, especially the Eparchial Finance Officer.

**§2.** Those who are related to the pastor or administrator up to the fourth degree inclusive of consanguinity or affinity are excluded from membership in the finance council.<sup>2</sup> Close relatives (e.g. spouses, siblings, children, godparents) cannot serve together on the finance council. In order to avoid potential conflict of interest, also excluded from membership in the finance council are directors, officers or employees of banking institutions where the parish has accounts or conducts financial operations.

**Art. 10.** The parish treasurer (accountant) by virtue of his/her office is a member of the finance council. His/her duties also include keeping track of parish revenues and expenses and entering them into the appropriate financial records. The first councilor or vice-chairman of the parish pastoral council should also be invited to serve in the finance council by virtue of his/her office.

**Art. 11.** If deemed necessary, in order to better organize its work, the finance council may choose a secretary from among the members of the council.

**Art. 12.** The pastor or administrator informs the local hierarch in writing regarding the creation of a finance council, and submits to him a list of its members for confirmation. Whenever there is a change in membership, the chancery office shall be informed in writing and the bishop be asked to confirm the change.

**Art. 13. §1.** The finance council lawfully begins its activity only when its membership is confirmed by the bishop and its members publicly promise to faithfully execute their duties (the text of the promise is found below, attached to these statutes).

**§2.** All appointed members are to sign the text of the promise. This document is retained in the parish archives.

### **MANDATE**

**ART. 14.** In matters pertaining to expenses for an amount that exceeds a third of the average monthly income of the parish, and other significant expenditures, the pastor or administrator is obliged to consult with the finance council, with due regard for Art. 15.

**Art. 15.** The sale or purchase of parish assets and other significant expenses which exceed the limit established by the eparchial bishop require the approval of the eparchial finance office. Additionally, major sales, long-term leases, purchases, repairs or renovation projects exceeding the amount established by the bishop<sup>3</sup> shall be subject to review by the Eparchial Finance Council.

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<sup>2</sup> See CCEO, can. 263.

<sup>3</sup> Currently established at \$25,000.

**Art. 16.** The tasks of the finance council are:

- 1) to assist the pastor or administrator in the administration of movable and immovable parish assets;
- 2) to engage in seeking additional funds for the needs of the parish, in addition to the ordinary offerings of the faithful;
- 3) to propose the minimum size of ordinary offerings from the faithful, designated for the parish;
- 4) to care for and assist in the proper collection of contributions and offerings.
- 5) to ensure that charitable income tax receipts are issued and reports are filed with Canada Revenue Agency in a timely fashion. When filing the annual “Registered Charity Information Return” or T-3010 Form, in the “Directors/Trustees and Like Officials Worksheet” (Form T-1235), finance council members should be listed as “Councilors”. (Note that additional provisions may be applicable for parishes in the province of Quebec.<sup>4</sup>)
- 6) to follow eparchial guidelines and directives regarding parish finances.

**Art. 17.** Among the tasks of the finance council is the preparation of an annual budget of expected income and expenses to support the activity of the parish in the coming year.

**Art. 18.** At the end of each calendar year, the pastor or administrator informs the community regarding the activity of the finance council, and the treasurer (accountant) presents a financial report before the entire parish.

**Art. 19.** A copy of the annual report and annual budget shall be sent to the eparchial finance office.

### **ACTIVITY**

**Art. 20.** The finance council should meet at least four times a year. Its meetings are not open to the general public.

**Art. 21.** Meetings of the finance council, especially extraordinary meetings, are convened by the pastor or administrator on his own initiative or at the request of at least one-half of its members.

**Art. 22.** The agenda of the meetings of the finance council is approved by the pastor or administrator, having consulted with the treasurer and other council members.

**Art. 23.** In particular cases and at the request of the pastor or administrator, members of the finance council are bound to maintain confidentiality in regard to matters being discussed.

**Art. 24.** The secretary or, in his/her absence, one of the members of the finance council records the minutes of the meeting, to be retained in the parish archives. It is important to make a record of who was present, which questions were considered, where and when the meeting was convened, and what decisions were adopted. The minutes should be signed by the pastor or administrator and recording secretary once they have been formally accepted by the council. If the pastor or

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<sup>4</sup> In Quebec parishes where the bishop has provided for the incorporation of the Finance Council according to provincial legislation regarding “fabriques” the pastor remains the president or chairman of the parish fabrique. As pastoral and finance councils have distinct functions, the fabrique remains at the service of the pastoral council and fulfils its civil responsibilities with due regard for the mission of the parish and established canon law.

administrator invites a council member to chair all or part of a council meeting, he must still be present throughout the meeting and sign the minutes.

**Art. 25.** The pastor or administrator may invite other persons to a meeting of the finance council to provide consultative and professional assistance, but without the right to vote, in particular, when deliberating important decisions regarding finances or assets.

**Art. 26.** With the approval of the pastor or administrator, information discussed at finance council meetings, may be made known to all parishioners either verbally in church announcements, or by publishing it in the *Parish Bulletin*, if there is one, or by posting the information on a parish bulletin board with due regard for Art. 23.

**Art. 27.** Members of the finance council fulfill their ministry for the good of the Church and, accordingly, no member shall expect remuneration for this ministry.

**Art. 28.** All members of the parish have the right to show interest in the activities of the finance council and express their proposals and observations regarding matters that should be considered, or relating to the activity or decisions of the finance council itself.

#### **LOSS OF MEMBERSHIP AND SUSPENSION OF ACTIVITY**

**Art. 29. §1.** The loss of status of a member of the finance council occurs upon death, resignation, expiry of term of appointment or in connection with a council member establishing a permanent residence outside the canonical territory of the parish, or upon removal for just cause.

**§2.** A member of the finance council may be removed by the pastor or administrator, if he or she misses two consecutive meetings without justification, or has engaged in conduct inconsistent with the doctrine of the Church. In such cases consultation with the chancery office is mandatory.

**Art. 30.** The pastor or administrator, having consulted with the parish pastoral council and the eparchial bishop, can dissolve the finance council if:

- 1) the council does not fulfill its tasks (e.g. it fails to meet several times in a row, despite being informed of meetings by the pastor or administrator; it leaves certain issues unresolved or ignores their consideration, etc.);
- 2) it exceeds its powers;
- 3) its activity causes damage to the state of the parish's finances or assets.

#### **FINAL PROVISIONS**

**Art. 30.** The eparchial bishop has the right to introduce changes and amendments to these statutes, or issue special provisions and restrictions applicable to a specific parish or group of parishes.

**Art. 31.** These statutes, approved by competent ecclesiastical authority, shall come into force from the moment of their promulgation, according to the norms of the law.<sup>5</sup>

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<sup>5</sup> See CCEO, can. 1489, §2.

## PROMISE

(This promise can be solemnly made before the parish community at the tetrapod. A common sheet can be prepared for multiple signatures on the basis of the text provided here.)

*I, (say your first name and surname), in accepting the responsibilities of member of the parish finance council of \_\_\_\_\_ (name of parish), in the name of the Most Holy Trinity, promise to faithfully fulfill the responsibilities placed on me, within the limits of and according to the Code of Canons of the Eastern Churches, the Canons of the Particular Law of the Ukrainian Greek Catholic Church and applicable statutes. So help me, God, One in the Holy Trinity and all the Saints, through the prayers of the most holy Mother of God, and this Holy Gospel.*

1. Place Promise Made (city, church/parish):
2. Date and Saint's Day:
3. Name of Member (First Name and Surname):
4. Finance Council Member's Signature
5. Pastor's Signature