



CANADIAN BAPTISTS
of Ontario and Quebec



PLANTING



Fresh Expressions of Church and Planting Churches with CBOQ



Growing our CBOQ family through fresh expressions of the Gospel


Table of Contents


INVITATION 4

EXPLORING


  *the CBOQ Approach to Church Planting*7


  *what God is doing among us*9

 *if my Church is ready to Plant* 10


 *if I am a Church Planter* 11

DISCERNING


 *if I should plant with the CBOQ family* 13

 *if I am a Church Planter with CBOQ*..... 14

DEVELOPING

 *through Training and Coaching* 15

IMPLEMENTING

 *strategic directions & operationalizing ideas* 16

APPENDICES.....17

A: Church Planting Profile.....17

B: Church Partnerships27

C: 13 Questions To Consider29

D: Sample Partnership Agreement30

E: Partnership Proposal Template.....33

F: Bookkeeping Procedures.....37

G: Covenant Agreement.....47

Invitation

We are so excited that you are exploring the area of church planting and Fresh Expressions of church with the Canadian Baptists of Ontario and Quebec. We believe that God is up to something, and we are invited to join in what God is already doing in the neighborhoods and communities of Ontario and Quebec. This document provides some directions to church planters and churches exploring church planting. There are four seasons that we want to identify and pay attention to throughout the planting process:

SEASON OF EXPLORING what Church Planting with CBOQ could look like

SEASON OF DISCERNING if a church and planter (team) is ready & equipped to plant

SEASON OF DEVELOPING the tools & expertise to plant

SEASON OF IMPLEMENTING strategic directions & operationalizing ideas

We recognize that church planting is a wonderful intersection between the calling of individuals and the needs of people. It is an intersection of developing a vision with the realities of challenges and opportunities. Ultimately, church planting is an intersection between God's invitation of new life and mission lived out in the lives of his people.

You are invited to use this document to explore how CBOQ approaches church planting and fresh expressions of the gospel. Together with this document you can also receive the latest resources, news and opportunities to connect here: <https://baptist.ca/churches/church-life-new/church-planting/> We provide the opportunity for you to receive a **Church Planting Coach** join the **Church Planter's Book Club**, attend the **Church Planter's Gatherings** and receive a **Church Planting Grant** and explore the **Church Planter's Fellowship (Association)**. In all these ways and more you will find the resources, relational connections, guidance and support for the journey ahead.

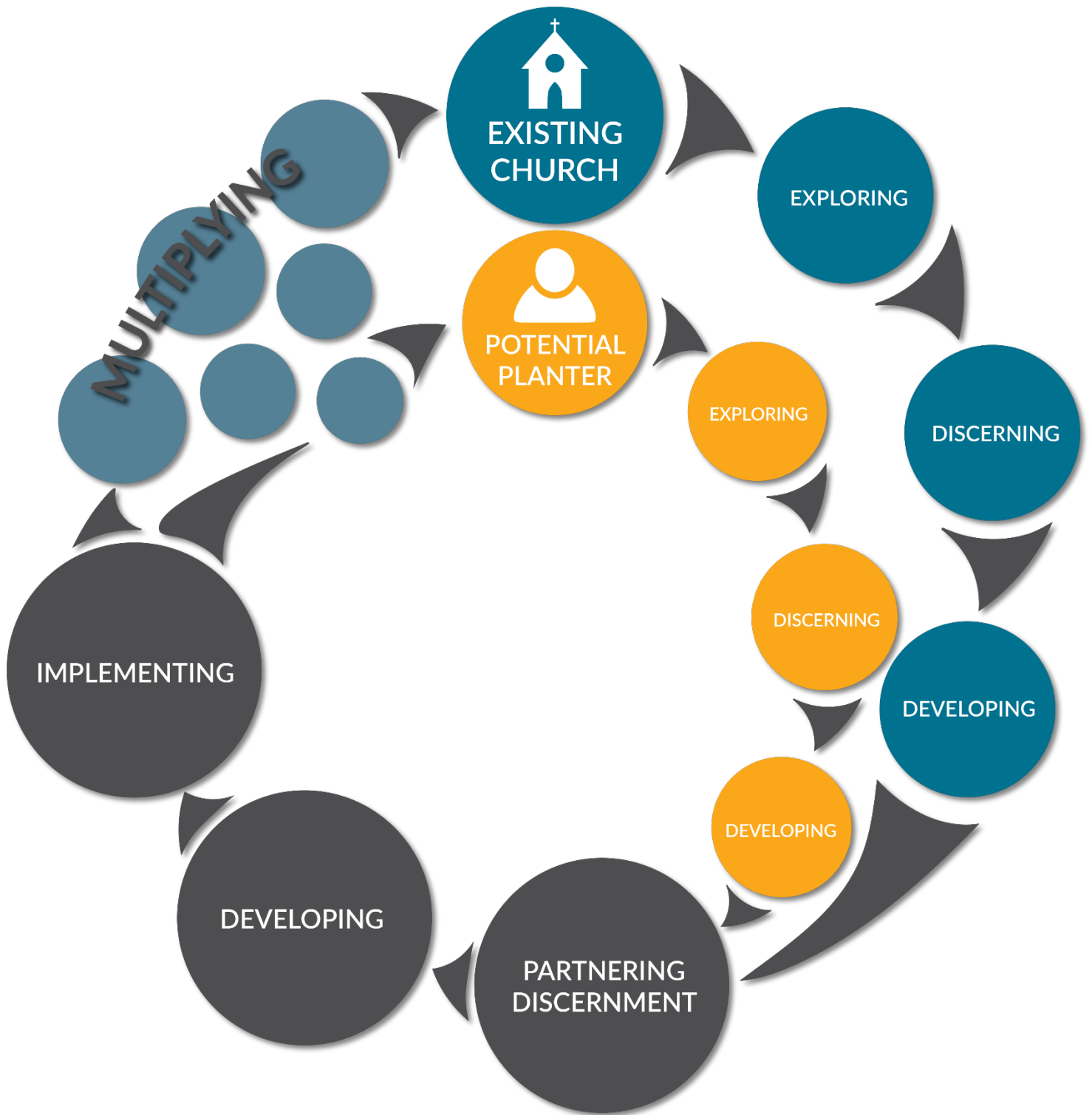
We look forward to supporting you and your church in the mission that God has called you to.

God's great grace.

Rev Cid Latty
Congregational Development Associate
Canadian Baptists of Ontario and Quebec

*So the Word became human and
made his home among us. He was
full of unfailing love and
faithfulness. And we have seen his
glory, the glory of the Father's one
and only Son.*

John 1:14



Steps to Planting



	Step	Description	CBOQ Responsibilities	Individual Responsibilities	Resource(s)
Season of Exploring	Initial Discernment Conversation	An initial interview to talk about your story, possibilities, and suitability with CBOQ	Mutually... 1. set up a time to meet 2. come prepared to share life & ministry story 3. discern together possibilities & suitability with CBOQ		Conversation
	Learn about CBOQ	Individual couple team takes the time to learn as much as they can about CBOQ	Provide adequate & updated information on website, etc. Introduce to the Association Introduction to Accreditation Process	To do the homework, Attend training and resourcing opportunities	Website This We Believe Church Covenant
	Planter Profile	Written formal profile to be completed by planter	Provide the profile available on-line or paper	Complete the profile	Form
Season of Discerning	Coaching	A Church planting coach will be assigned. The coach will walk with the Planter for a period of at least a year. In addition regular church planter gatherings will be held.	Assign the Coach Plan Gathering	Attend and come prepared and do the homework	Learning Event
	Church Covenant		Provide adequate information through discussion.	Participate and ask questions	Form
Season of Development	Church Plant Design Workshop, church planting gatherings and training. (this may need to be done multiple times)	A learning opportunity for planters and their teams to develop their ideas	Communicate adequate information, expectations, etc.	Attend and come prepared to fully participate	Learning Event
	Grant Application	Apply for grant funding assistance to support the church plant ministry.	Offer guidance	Complete the application and submit on time	Form
Season of Implementing	CCCC Membership	CCCC membership offered with access to information and best practices for church governance.	Sign up on behalf of the Church	Make use of the resources available	On-line
	Constitution By-Laws	Develop Constitution and By-laws in preparation for ministry and CRA application.	Offer guidance	Do the work!	Samples
	Charitable Status	Apply for Charitable Status with Canada Revenue Agency	Offer guidance	Just do it!	Form
	Board Approval	Request membership with CBOQ through Association (or church planter's fellowship – when available)	Present church to Board for recognition as a CBOQ member church.	Meet with Association	



We are Planting out of Mission...

CBOQ exists to empower churches and leaders as they engage with their mission from God in their community.

In terms of Church Planting, CBOQ seeks to empower churches and leaders to plant churches as part of living out their mission from God in their community. That means that CBOQ does not plant churches but rather empowers churches to plant churches.

We are Planting Churches Together...

We describe this as... Growing our CBOQ family through fresh expressions of the Gospel

#1 - An Environment of Church Planting

Creating an environment where churches are inspired and empowered to plant new churches and/or new mission initiatives

- We have staffed to support church plants and church planters
- We offer training opportunities
- We are developing ways for church planters to associate together
- We encourage church planters to become accredited with CBOQ

#2 - Providing Resources

Providing resources for church planters and for churches looking to plant

- Monthly E-News
- Church Planter's Gathering
- Church Planter's book club
- Church Planting Grants
- Church Planting Today online class
- Church Planter's Fellowship (in development)

#3 - Regional Personnel

Developing a team of regional personnel to support our church planters

- Coaching Training (through Leadership Coaching Canada)
- Developing a Network of Church Planting Coaches

#4 - Congregational Renewal

Developing strategies and resources for congregational renewal, including re-planting

- Church Plant Design Shop is also designed to help those thinking about re-planting
- Revitalization resources

We are Planting with Guiding Practices...

We believe that God is up to something & our task is to join in what God is already doing in neighbourhoods and communities across Ontario and Quebec. Our approach to church planting is to join in what God is organically developing as **Churches Planting Churches**.

Some churches plants emerge as a planter or team, through the **leading** of the Holy Spirit, responding to a need. Others church plants develop from an **intentional** discernment of an established congregation. Some church plants begin **accidentally** out of a ministry or mission that seeks to live a fuller expression of Church life and some church plants **arise** out of a group of churches (or Association) doing **together** what they couldn't do alone. We do not provide **ONE-SIZE-FITS-ALL SOLUTIONS**, but we do have a few **GUIDING PRACTICES** that help direct our church and mission plants.



ROOTED & EN ROUTE

Our desire is that church plants would be **ROOTED** in a God honouring, Biblically mature, Holy Spirit empowered, theologically reflective, Baptist expression of the historic Christian faith & **EN ROUTE** (on a journey) in living out their fresh expression in the context they are planted.

INTENTIONAL & INTERRUPTABLE

Our hope is that church plants would be **INTENTIONAL** in thinking and planning strategically & **INTERRUPTABLE** by the Holy Spirit and the needs of those they serve so they can embody the Good News for the people and neighbourhoods they serve.

LOCAL & EXPERIMENTAL

Our desire is for church plants to be **LOCAL** expressions of faithful presence in the neighbourhoods and communities that they inhabit & to be communities of **EXPERIMENTAL** learning where there is a constant refining of ministry for the glory of God and to the service of others.

GATHERINGS & COACHING

Among other opportunities we provide church planter's learning **GATHERINGS** for conversation, prayer, sharing stories and supporting one another. We also offer **COACHING** for church planters to explore new ideas and learn from the wisdom of others.

I have been given all authority in heaven and on earth. Therefore, go and make disciples of all the nations, baptizing them in the name of the Father and the Son and the Holy Spirit. Teach these new disciples to obey all the commands I have given you. And be sure of this: I am with you always, even to the end of the age.

-Jesus

Exploring *what God is doing among us*



Since our approach to church planting is to join in what God is organically developing as **Churches Planting Churches**, part of our task is to pay attention to what God is doing in our midst and respond by leaning into all he is doing. It's tempting to look for a step-by-step plan – a right way to do things...but some things require us to be more spontaneous and intuitive in the complexities of this moment. There are as *many* right ways to plant a church as there are people to be a part of them. Here are a few ways to plant that we recognize:



INSPIRATIONAL

Like Paul on the road to Damascus (Acts 9) or Peter's "Macedonian call," sometimes people plant a Fresh expression of church, a mission and/or a church in a community because they have been inspired or called by the Holy Spirit to a specific place and people and to be a representation of the Body of Christ in a community. **Has the Holy Spirit inspired you to plant?**



INTENTIONAL

There are churches that have discerned that what God want them to do is to multiply their congregation. Scripture encourages this and experience shows us that this is a key way to reach people with the Good News of Jesus. CBOQ churches like Brampton Chinese, the Logos church, Greenhills Christian Fellowship, Toronto Chinese Baptist and others are intentional about planting new churches. **Is God calling your church to plant new churches?**



ACCIDENTAL

Perhaps you've heard it said that Canada is a mission field, and it's true. We should remember to act the way missionaries in other parts of the world do. We should set out to serve in mission, discerning needs and responding with the love of Christ. When we do this well, those serving and those being served want to gather and celebrate God's goodness. But be careful – churches start this way! What serendipity! In CBOQ, Revive, Joshua Ministries and a few other began this way. This method requires a church to set out in mission that has both permission and potential to mature into a new expression of the body of Christ (a church). **Is your church being led to launch a mission that has permission and potential to become a church?**



INCIDENTAL

Sometimes churches are planted because of changes in our community. The Apostle Paul tells us that "God determined the time and place where humanity lives...: Sometimes God brings a people group (age demographic sub culture, ethnic group etc.) into our community. This is not something the church planned or felt inspired to do, rather, it is simply responding to the changes that are taking place around us. Within CBOQ there are many examples of new churches that have begun in this way. Could you ask and answer the question, "Who is my neighbour?" **Is God inviting your church to provide a new church to a specific group of people that live near you?**



Your Church Might be Ready to Plant if...

Planting a church is like having a baby. There's never really a good time.
Ed Stetzer





You Might be a Church Planter if...



You walk into your neighbourhood coffee shop and talk to six people before you place your order.



Your friends think you have a little too much faith.



You look around the neighbourhood and think, "wouldn't it be great if ..."



You constantly want to start something new.



You know the exact population of the city you live in, how many of them go to church and how many don't.



You'd rather hang out with the misfits.



You take a lickin' and keep on tickin'!

Church Planting isn't for everyone. It can be difficult and discouraging, but if you have an undeniable call to be a church planter, it's an exciting way to live.



CBOQ Church Planting Self-Assessment

Adapted from Charles Ridley

Please rate yourself on the 13 characteristics listed below (1 = low; 5 = high).

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1. Visioning Capacity
The ability to imagine the future, to persuade other persons to become involved in that dream, and to bring the vision into reality. | Rate 1-5 |
| 2. Intrinsically Motivated
One approaches ministry as a self-starter, and commits to excellence through hard work and determination. | Rate 1-5 |
| 3. Creates Ownership of Ministry
One who instills in others a sense of personal responsibility for the growth and success of the ministry and trains leaders to reproduce other leaders. | Rate 1-5 |
| 4. One Who Relates to the 'Nones' & 'Dones'
One who develops rapport and breaks through barriers with unchurched people, encouraging them to commit to practicing the way of Jesus. | Rate 1-5 |
| 5. Family Cooperation
A church planting couple who possesses a martial partnership with agreement on ministry priorities, each partner's role and involvement, and ways to balance ministry and family life. | Rate 1-5 |
| 6. Effectively Builds Relationships
The skill to take initiative in meeting people and deepening relationships as a basis for more effective ministry. | Rate 1-5 |
| 7. Committed to Developing Missional Disciples
One who values congregational development as a means of increasing the number and quality of missional disciples. | Rate 1-5 |
| 8. Responsiveness to the Community
The ability to adapt one's ministry to culture and needs of the target area residents. | Rate 1-5 |
| 9. Utilization of Other's Giftedness
The ability to equip and release other people to minister on the basis of their spiritual gifts. | Rate 1-5 |
| 10. Flexibility and Adaptability
The capacity to adjust to change and ambiguity, shifting priorities when necessary, and handle multiple tasks at the same time. | Rate 1-5 |
| 11. Builds Group Cohesiveness
One who enables the group to work collaboratively toward common goals, and who skilfully manages disunifying elements. | Rate 1-5 |
| 12. Resilience
The ability to sustain emotional equilibrium in the midst of setbacks, losses and failures. | Rate 1-5 |
| 13. Exercises Faith
The capacity to trust God boldly in the face of seemingly insurmountable obstacles, believing Him to accomplish the humanly impossible. | Rate 1-5 |

Discerning *if I should plant with the CBOQ family*



Planting with CBOQ also means planting with a Baptist Distinctiveness. There are 7 Baptist Distinctives that the CBOQ recognizes. We believe these distinctives can provide guidance and parameters for churches ministering today in Post-Christendom Central Canada.

Historic Baptist Identity

Jesus is Lord

Baptists believe that Jesus Christ, being eternally God, only begotten Son and the visible expression of the invisible God, effectively procured Salvation for all creation through his death, burial and resurrection.



What could church planting with a Baptist Identity look like today?

How will we seek to embody *Jesus is Lord*?

The Word of God is the Authoritative Rule of Faith & Practice

Baptists believe that God communicates his will through the inspired Word of God. The Bible is the final authority in matters of faith and practice.



How will we keep scripture authoritative for us?

Priesthood of All Believers

The Bible affirms the value of each person as having been created in the image of God, and also declares each person morally responsible for his/her own nature and behaviour.



How will we equip our people to serve others?

A Believers' Church

Baptists believe that Jesus Christ chooses to form his church by bringing together believers for the purpose of worship, witness, fellowship, and ministry.



How will we function as a *new community* revealing God's kingdom?

Mission & Evangelism

Our calling is to share God's message of love and salvation with each person.



How will we keep mission & evangelism at the heart of our church?

Church Autonomy & Association

Each church is autonomous from other bodies AND we recognize that we are better together than apart.



How will we grow independently healthy with deepening relationships with other churches?

Freedom & Equality

We affirm that in Jesus Christ all people are equal.



How will we invite and challenge deeper relationship with God while expressing faith that is not coerced?

Discerning *if I am a Church Planter with CBOQ*



After going through a Season of Exploring we are inviting potential church planters to join us on a Season of Discerning. Part of this process is reviewing the Planter Profile and entering into an Expectations Conversation followed by an Expectations Agreement.

WHY AN EXPECTATIONS AGREEMENT

The CBOQ Church Planters *Expectations Agreement* fosters communication in 4 key areas in order to minimize confusion and build trust. An *Expectations Agreement* exists to clarify the relationships and expectations, so we can work together. In essence, it is a covenant document that communicates we are working and serving together as a family of Baptist Churches.

The formulation of an *Expectations Agreement* is a collaborative experience involving multiple drafts over time with all the key partners engaged in its development (it is a living document). The *Expectations Agreement* seeks to draw out what is needed in the mission / plant context in light of what God is doing rather than pouring in partner expectations.

The *Expectations Agreement* builds in high accountability within the context of intentional relationship.

KEY PIECES OF EVERY EXPECTATIONS AGREEMENT

Vision / Values – *planting out of your calling and vision*

Vision – What have you discerned to be your mission from God in your community?

Values – What are your guiding values?

Coaching / Training – *planting with ongoing learning and coaching*

Coaching – Who will provide holistic support and coaching for the church planter or team?

Training – What leadership development opportunities are important over the next year?

Relationships – *planting within a community of support*

Leadership Team or Advisory Committee – Who are the people leading the mission / plant?

Partnering Churches & Organizations – Who is part of the journey and what are they doing?

CBOQ Family – How will you integrate CBOQ Identity into the life of your community?

Organizational Developing – *planting with strategic directions*

Ministry Plan & Strategic Directions – Ministry activities and strategies directions

Legal Accountability – Who serves as the umbrella organization?

Funding – What are the sources of income?

Communication – What are the communication requirements?

Compensation – How is the church planter being paid?



Church Planter's Gathering, Church Planter's book club and Church Planting Today class

CBOQ considers these gatherings part of your Church Plant development process. This is an opportunity for you to think out your plan, brainstorm, challenge and collaborate with other church planters, and to hear lifesaving advice for the road ahead.

Coaching

"The landscape is changing and the kind of leaders we need in the church will need to meet challenges with hope, joys with grace and pressure with decisiveness. To be a leader with integrity today is no easy task and one we dare not do alone. That's why at CBOQ we are convinced that one of the best ways we can support you in the work of ministry is by offering the area of coaching"



Associating through the Church Planter's Fellowship (Association)

The Association of Baptist Churches is the oldest organization through which Baptist churches have worked together. Canadian Baptist churches have been associating with each other for over 200 years. While ministry has changed over the years, member churches continue to voluntarily enter into covenant relationship with each other for the sake of mutual edification and partnership in the Gospel of Jesus Christ.

In a sincere spirit of unity and cooperation, we join together in our interdependent work of local and global mission, cultivating leaders and supporting churches. At a time when the demands of ministry are changing and there are so many that need to experience the transformative power of Jesus Christ, we continue to need each other. Association of Baptist Churches serve as "the primary means of strengthening fellowship and mission among Local Churches" (CBOQ By-Law 2.03).

There are many reasons why it is difficult for churches to work together and yet there are so many more reasons why we need to continue to support, encourage and challenge each other in the ways of Jesus. Many of our Associations have found themselves at a crossroads. We can either disband, believing that we are better on our own or we can renew our commitment to each other. Within this context some church planters have found it difficult to be understood or incorporated into the present expression of Association life. This we know - the future health of the CBOQ family is partially contingent upon our capacity to work together, in the name of Jesus, for the sake of God's Kingdom.

Therefore, our priority in developing the Church Planter's Fellowship (Association) is to grow a non-geographical association that is led by church planters who value partnership for the sake of God's Kingdom. The task of the Church Planter's Fellowship (Association) will be to:

1. Build up the body of Christ through mutual care, support, partnering, prayer and teaching enabling church planters and those starting Fresh Expressions of the gospel to transform communities by the proclamation, demonstration and empowering of the gospel.
2. Encourage the accreditation of church planters within CBOQ
3. Arrange an Ordination Council and Ordinations
4. To recommend new churches for membership within CBOQ - meet with leaders of the church seeking membership in CBOQ family to discern if the fit is likely to be a good one and to examine their documents for completeness and correctness and then if it seems good to write a short letter (one or two paragraphs) to the CBOQ recommending that the church be accepted into CBOQ membership.

By associating through our Church Planter's Fellowship (Association) we believe that this will enable and support more people to make disciples who follow the way of the Master and contribute to the health of CBOQ churches.



Implementing *strategic directions & operationalizing ideas*

Training

We offer church planting equipping opportunities that will enable you to develop your knowledge and abilities as an evangelist and in Fresh Expressions of the gospel. There are a few opportunities available that take place throughout the year:

Character and Characteristics of church planting today – online evening classes that will give you the foundations to begin.

Evangelism Master Class – Monthly webinars that help you develop the abilities of an evangelist within your team. These are run in partnership with the Salvation Army and Baptists of Western Canada

Church planter's gatherings – opportunities to grow in a collaborative atmosphere.

Church planter's book club – Takes place in February and November each year where we'll consider a book together that will aid your development in church planting.

Internship

We offer church planting internship opportunities for seminary students and those seeking to develop their experience in a church planting context. This year long program works with a church plant as a training environment.

What is a Church Planting Internship with a CBOQ church?

It's a time of intentional discernment, training and getting equipped in Church Planting and evangelism. You'll spend time getting firsthand experience in cross-cultural church planting and learning the day-to-day work of church planting and evangelism.

This internship is designed to help you:

- cultivate church planting and evangelism experience,
- develop a robust philosophy of ministry for church planting,
- gain practical skills for evangelism and planting new congregations
- discern your own gifting and skills as a future church planter.

You'll be involved in

- community engagement
- preaching and some pastoral care
- leading worship and teamwork
- vision casting and goal setting

There'll be time for reflection and prayer too.

The internship dates vary depending on your availability and the needs of churches.

Who Should Apply?

Anyone interested in the Church Planting and evangelism internship must be:

- Seeking 'hands on experience' in church planting and evangelism
- Have a servant's heart
- Be willing to consider serving with CBOQ as a church planter

Raising Support & Developing Grant Applications

Church planting is often not the most lucrative financial endeavor. Every church plant is going to need to tailor an individualized financial strategy to live out its mission. Some church plants have sponsoring churches. Others utilize a CBOQ grant to cover a portion of their start-up costs. Many church planters work bi-vocationally to help supplement their income. Some church planters have raised individual support to help cover their living costs. Many church plants have had to creatively implement all the approaches above to develop a financial structure that can help the church plant in the early stages.



Exploring Church Planting Profile

PERSONAL PROFILE

Name: First and Last Name
Spouse: First and Last Name
Children (name and ages): First Name Age First Name Age
 First Name Age First Name Age
Home Address: Click here to enter text.
Home Phone: xxx-xxx-xxxx Cell: xxx-xxx-xxxx
Email: email address
Education Record

Post Secondary Institution	Completed Degrees

A | EXPLORING CHURCH PLANTING

CALLING and VISION

- A1 How has God revealed His call on your life to plant this new church?
- A2 Describe your vision for this new church. What will it look like?
- A3 Why do you feel this new plant is needed?

COMPATIBILITY WITH *and* EXPOSURE TO CHURCH PLANTING

A4 What exposure have you had to church planting?

- ☐ first hand experience (led a plant before or participated in a plant)
- ☐ visiting | observing church plants
- ☐ seminar | conference | course on church planting
- ☐ reading books about church planting
- ☐ Other:

A5 What assessments have you taken (temperament | gifts, etc)?

- ☐ Strengths Finders
- ☐ Church Planter's Assessment (PAS)
- ☐ Grip-Birkman
- ☐ Other:
- ☐ Myers-Briggs

B | TARGET COMMUNITY

- B1 Describe in a summary fashion the community and catchment area targeted for this church plant:
- B2 What steps have you taken to gain an in-depth understanding of your targeted community?
- ☐ Studied demographic data
 - ☐ Interviewed community leaders
 - ☐ Talked with area church leaders
 - ☐ Checked out local media (newspaper, radio, TV, etc.)
 - ☐ Conducted a prayer tour, driving through the community, asking for spiritual discernment
 - ☐ Compiled a Community Profile (see form following this application)
 - ☐ Other:
- B3 How will your church plant serve the needs in this community?
- B4 What plans do you have to establish relational connections with unchurched people in the targeted area
...
- a. During a pre-launch period?
 - b. During the 1st year following your public launch?

C | STRATEGY

- C1 List in bullet point form below the major action steps you envision taking during the next 3 years as you guide this new church from the conception stage ("church in the head") to the birth | growth stage ("church established in reality"):

-

D | PARTNERSHIPS

D1 Describe the partners who will team up with you in the planting of this church and what role they will play:

Parent church:

Role:

Sister churches:

Role:

Launch Team:

Role:

Denomination:

Role:

Coach:

Role:

Church Start-Up Network:

Role:

Other:

Role:

E | PROPOSED FACILITIES

E1 What facilities do you envision using?

E2 What housing arrangements are proposed for the church planter and his family?

F | FUNDING THE CHURCH PLANT

F1 What sacrifices are you as the church planter willing to make to see this new congregation become a reality?

F2 SOURCES OF INCOME – First 3 Years

Please indicate projected amount from each source.

Source of Income	Year One	Year Two	Year Three
Planter Spouse Marketplace Job(s)			
Contributions – Family and Friends			
Tithes & Offerings – Core Group			
Contributions – Parent or Partnering Church(es)			
Subsidy – Sponsoring Denomination			
Other (specify):			
Other (specify):			

F3 PROJECTED EXPENSES – First 3 Years

Please itemize and list amount.

Expense	Year One	Year Two	Year Three
Planter's Salary Benefits			
Facility Rental			
Advertisement Promotion			
Office Equipment Supplies			
AV Equipment			
Outreach Events			
Children's Ministry			
Other (specify):			
Other (specify):			
Other (specify):			
Other (specify):			

COMMUNITY PROFILE

ESTIMATED POPULATION

- City:
- Surrounding Area:

GROWTH STATUS

- Our Community is currently:
 - ☐ growing rapidly
 - ☐ growing moderately
 - ☐ stable
 - ☐ declining
- Growth Edges
Areas of greatest Residential Growth are:

Major Commercial Development under construction or planned for the future:

SOCIOLOGICAL FACTORS

- How would you describe the type of people who are moving into your community?
- | | |
|---------------------------|-----------------------------|
| • Age Groupings | • Ethnic Groups (specify): |
| %% Children Youth | Ethnicity %% of population |
| %% Young Adults | Ethnicity %% of population |
| %% Middle Adults | Ethnicity. %% of population |
| %% Older Retired Adults | |
- | | |
|----------------------------|-------------------------------------|
| • Marital Status | • Prominent Social Problem Issues |
| %% Two parent families | <input type="checkbox"/> Divorce |
| %% Single parent families | <input type="checkbox"/> Addictions |
| %% Blended families | <input type="checkbox"/> Crime |
| %% Unmarried single adults | <input type="checkbox"/> Other: |

ECONOMIC FACTORS

- Major employers | job producing industries:
- Economic status of community:
 - % Lower Income
 - % Middle Income
 - % Upper Income

EDUCATIONAL FACTORS

- Universities | Colleges (specify):
- # of High Schools:
- # of Middle Schools | Junior Highs:
- # of Elementary Schools:
- # of Private Christian Schools:
- % of families who Home School
- # of New Public Schools under construction or planned for future development:
- Student population in our community is:
 - ☐ Growing
 - ☐ Stable
 - ☐ Declining

RECREATIONAL OPPORTUNITIES

- Prominent recreational activities in area:
- Annual community celebrations:

SPIRITUAL CLIMATE

- # of Churches in community:
- Estimated average attendance in ALL churches:
- Estimated “Harvest Potential” of Unchurched People:
 - Population
 - Average Attendance in All Churches
 - Unreached Harvest Potential
- Unity level among churches in community:
 - ☐ High
 - ☐ Moderate
 - ☐ Low
- General responsiveness to gospel:
 - ☐ High
 - ☐ Moderate
 - ☐ Low

Sponsoring Church Partnership & Other relationships (Mother & Daughter)

Often when a church plant is in the early stages of becoming a CBOQ church we encourage them to partner with a more established congregation. CBOQ grants, plants, accreditations and ordinations flow through established CBOQ Churches. By partnering with an established congregation, a church plant or newer congregation can access those CBOQ avenues and resources that develop greater partnerships. Over the last several years, we have seen multiple examples of these kinds of partnerships. Often one of the driving factors for a sponsoring relationship to occur is the support, prayer and encouragement a 'daughter church' can get including the assistance a 'mother church' can offer to be able to give tax receipts.

STEP 1 Possibilities Conversation

The first conversations around partnerships are often informal. Sometimes they are between a pastor and a potential church planter. These conversations often begin by seeing if there is a possibility for partnership. Some things to consider when beginning these kinds of discussions...

1. Do we have enough similarity in our approaches to scripture, ministry and theology?
2. What are the needs of both the "mother church" and the "daughter church"?
3. How could each church bless the other church?
4. Is there already relational connections that are positive and could grow deeper?
5. what are the hurdles to a partnership beginning and can these be overcome?

There are many other questions that could be asked. Often the first conversation needs to end with some kind of decision...

GREEN LIGHT

Let's continue to pursue these possibilities & work to operationalize these possibilities

YELLOW LIGHT

Let's proceed with caution & do some more homework

RED LIGHT

Let's bless each other & suggest other options but not proceed at this point

For further discussion, refer to Appendix C: 13 Questions

STEP 2 Logistics Conversation

Possibilities conversations are fun. However, most “Mother Church” boards want to see some of the plans and parameters of the partnership. Some boards may choose to invite the planter(s) to the board to hear a presentation of why this might be a good idea. Some boards want to be involved in the discussions early others only want the proposal to come before the board as it is getting closer to being finalized. It is important for the “Mother Church” to understand what logistics are a priority to them. It is important for the “Daughter Church” to respect the efforts, the time and the sacrifice this can be on the “Mother Church.”

Some things to consider when beginning these kinds of discussions...

1. How much involvement should the “mother church” have?
2. What kinds of accountability structures are important?
3. How involved should congregants from each church be in the life of the other church?
4. How can we best share stories of what God is doing now?

STEP 3 Defining the Partnership Relationship Conversation

If a “daughter church” is coming under a “mother church” in order to issue tax receipts. The daughter church becomes a ministry of the mother church and is accountable and responsible to the mother church like any of its other ministries. Some categories that might need to be defined include:

Scope of this Ministry Agreement

- **Financial**
 - Banking
 - Accounting
 - Tax Receipts
 - Payroll
 - Additional Banking / auditing expenses
- **Insurance**
 - Liability Insurance
 - Content Insurance
- **Policies and Procedures**
- **The Goal of Independence**
 - What might this look like?
- **Reports, Feedback and Accountability**
 - Will we have monthly check-ins?

STEP 4 Day to Day Operations Conversation

Once the two churches have agreed to the partnership, the real ministry power will be in the day to day operations and ministry partnerships. If both churches can support each other and look for ways to bless each other then it has the potential to be a fruitful partnership. Partnerships like these require lots of conversation, prayer, and grace. They are a wonderful testimony to God’s goodness.

13 QUESTIONS TO CONSIDER

Health & Mission of the Mother Church

1. How might this mother church and daughter church relationship strengthen and encourage the mission of the mother church?
2. Is the mother church willing to let the daughter church become a ministry of the church in order to provide tax receipts?
3. Is there enough stability in the leadership and structures of the mother church to help “give birth” or “raise up” a daughter church?
4. Does the mother church understand the mission and vision of the daughter church?

Aligning the Missions of the Daughter Church & CBOQ

1. Is the daughter church looking to become a part of the CBOQ family of churches?
2. Does the daughter church’s plans and values meet with CBOQ expectations (ie – is the daughter church moving towards aligning with the CBOQ Church agreement (and Association covenant where one exists)?
3. Are there other partners involved in the daughter church that may have different expectations or values from CBOQ?
4. What are some ways that other churches (say churches in the Association) could get involved or bless the daughter church?

Nature of the Relationship

1. How much say should the mother church have in the daughter church’s life?
How long past the point of the daughter church receiving CRA Status and/or CBOQ Membership will this partnership be effective?
2. Will active mentorship be a part of the relationship?
3. Is the mother church required to show love to the daughter church or simply do the practical tasks?
4. Liability needs to be considered, is the daughter church able to act responsibly? (ie – mother church will arrange for insurance for the daughter church – but only if the daughter church will undergo “Plan to Protect” training)
5. Are both churches able to respect one another? Can the relationship be a mutual give and take?

Sample Agreement

Church A Baptist Church and Church B Church Ministry Partnership Proposal

History

B Church is a new community of faith in downtown Hamilton that began gathering weekly

The church was planted out of a desire to help people meet Jesus, specifically through loving the downtown of our city, and engaging in it's culture and life. Nearly everyone who is a part of B Church lives in the downtown of the city, with many of them involved in local business and culture. The people who make up the church are deeply committed to entering into relationship with others in our city, especially those who would seemingly never be a part of a church, and showing them the love of God in tangible and genuine ways.

Tom Tandem is the church planter who, along with a core group, started B Church. Tom had worked with CBOQ church planting development to help him learn more about urban church planting. During the summer a core group was formed and began to meet and pray, and by the Fall B Church was planted out of Local Church. B Church has grown and is now is part of a local movement of Churches and the Canadian Baptists of Ontario and Quebec.

The Church is currently meeting on Sunday's, with several small groups meeting throughout the downtown (with one on campus at local college). They are continuing to learn how to serve the city, and speak prophetically to it about who God is, what he is doing, and what he is calling this city to be.

While Local Church has been a great support to B Church, they are in a place where providing this role to B Church has become increasingly difficult. Furthermore, B Church strongly values its connection to CBOQ, as well as working locally when possible. John has been mentoring Tom through his ordination process, and both Cynthia and John have preached at B Church. In light of this relationship, Tom asked John if there might be a way that Church A could help B Church moving forward, until it can secure it's own charitable status number.

B Church sent a letter with the request to the Church A Board of Directors that together we explore the possibility of ministry partnership. The Board wanted to pray about this and make sure it did its due diligence in exploring all possibilities for this potential partnership. There were discussions with their Insurance Agent to see if this would be a possibility. There were discussions with various people

from Canadian Baptists of Ontario and Quebec (CBOQ) about how other partnerships of this sort have worked with other Churches as well of a list of questions and answers we need addressed. There were discussions with Church A's bank. There were discussions with another local Church that has a similar agreement with a younger Church plant on things that should be addressed.

The Board of Directors met with Tom Tandem and Dave Witt (a member of B Church and Director of Local Movement) to hear about the Church and to address some of the questions and opportunities. The Board was so impressed by the way that B Church has sought after God and done some creative ministry in the city. After much prayer, discussion, and investigation the Board of Directors decided to recommend to the congregation for the AGM meeting that Church A enter a temporary ministry partnership with B Church. One of things that has come up through discussion is that, while some of the details are different, we see some similarities between this opportunity and how Church A helped with the early establishing of Church B We are excited to see what God is going to do through B Church believing that our assistance is not simply a matter of helping with charitable status but is really a partnership for God's Kingdom.

Scope of this Ministry Agreement

In order for Church A to provide charitable status for B Church the B Church will be required to officially become a ministry of Church A Baptist Church. The intent of this ministry agreement is to establish a working relationship between B Church and Church A Baptist Church starting and continuing until B Church becomes federally incorporated and receives its own charitable status or until such a time as they believe appropriate.

Financial

Banking

B Church will be able to open up an account under Church A Baptist Church at their bank. This account will require two of three signatures from B Church people. All money that goes in and out of this account will belong to B Church.

Accounting

B Church will record its own transactions and produce its own financial statements with Church A reviewing these documents on a monthly basis.

Church A will do an audit of the B Church books.

Tax Receipts

Church A will issue Tax receipts for contributions made to B Church

Payroll

Tom Tandem and any other employees of B Church will be added to Church A Baptist Church's payroll. All costs associated with employees will be paid by B Church.

Additional Bookkeeping Expenses

B Church will be responsible for any additional expenses related to this partnership. Church A will assist in training at B Church to ensure that proper financial procedures are in place. Regular meetings between those involved in the Finances of both Church will take place.

Insurance

Liability Insurance

We have reviewed this opportunity with our insurance broker who has been in consultation with our insurance provider that no extra Liability Insurance is required. If there becomes an additional cost this will be inquired by B Church.

Content Insurance

The additional cost of Content Insurance for the B Church's assets will come under our policy which will increase our cost by \$xx annually This additional cost will be paid by B Church.

Policy

B Church will become (temporarily) a ministry of Church A Baptist Church therefore B Church will be expected and required to follow all of the Letters Patent, By-Laws as well as the Policy and Guidelines of Church A Baptist Church. Of significant concern are the policy's revolving around financial matters and work with the vulnerable sector (ie. children's ministry). B Church will be required to show how they are implementing these policies.

The Goal of Independence

While there may be extenuating circumstances, Church A Baptist Church would like to encourage B Church to become Incorporated and have its charitable status by.....

Questions

If you have questions or comments please address them to the Chair of the Board of Church A

Partnership Proposal Template

Sponsoring Church and Church Church Plant Ministry Partnership Proposal

Date: _____

History of Church Plant

When did Church Plant begin?

Why did Church Plant begin?

Who is the lead planter?

What is the make up of the congregation?

Where do they meet?

Why do they want this partnership?

What is their fit for CBOQ?

Scope of this Ministry Agreement

In order for Sponsoring Church to provide charitable status for Church Plant, Church Plant will be required to officially become a ministry of Sponsoring Church. The intent of this ministry agreement is to establish a working relationship between Church Plant and Sponsoring Church starting date and continuing until Church Plant becomes federally incorporated and receives its own charitable status or until such a time as mutually agreed.

Financial

Banking

Church Plant will be able to open an account under Sponsoring Church at their bank. This account will require two of three signatures from Church Plant leadership. All money that goes in and out of this account will belong to Church Plant.

Accounting

How will bookkeeping be handled?

Church Plant will record its own transactions and produce its own financial statements with Sponsoring Church reviewing these documents on a monthly basis.

Sponsoring Church will do an audit of Church Plant books.

Tax Receipts

Sponsoring Church will issue Tax receipts for contributions made to Church Plant.

Payroll

Church Planter and any other employees of Church Plant will be added to Sponsoring Church's payroll. All costs associated with employees will be paid by Church Plant.

Grant Funding

Sponsoring Church will apply to CBOQ grant funding. Church Plant will be responsible for writing the grant proposal. All grant funds will be disbursed to Sponsoring Church who will in turn disburse funds to Church Plant. At no time will Sponsoring Church withhold grant funds from Church Plant. If Sponsoring Church believes there is reason to do so, they will contact CBOQ.

Additional Bookkeeping Expenses

Church Plant will be responsible for any additional expenses related to this partnership. Sponsoring Church will assist in training at Church Plant to ensure that proper financial procedures are in place. Regular meetings between those involved in the Finances of both churches will take place.

Insurance

Liability Insurance

Contact your insurance provider.

If there becomes an additional cost this will be inquired by [Church Plant](#).

Content Insurance

Contact your insurance provider.

Any additional cost will be paid by [Church Plant](#).

Policy

[Church Plant](#) will become temporarily a ministry of [Sponsoring Church](#) and therefore [Church Plant](#) will be expected and required to follow all of the Letters Patent and By-Laws as well as the Policy and Guidelines of [Sponsoring Church](#). Of significant concern are the policy's revolving around financial matters and work with the vulnerable sector i.e.. children's ministry. [Church Plant](#) will be required to show how they are implementing these policies.

Leadership

The lead pastor of Church [Plant](#) will be spiritually submitted to [Sponsoring Church](#) Pastor or Board in the same way as staff ministers of the Sponsoring Church are.

The lead pastor of [Sponsoring Church](#) shall have the freedom of addressing any concern.

The lead pastor of [Church Plant](#) will give serious consideration to all concerns expressed by the lead pastor of [Sponsoring Church](#).

The lead pastor or designate of the [Sponsoring Church](#) will meet with the pastor of [Church Plant](#) face to face or by phone once a month or ___ times per year to review how things are progressing and to discuss any concerns or challenges.

The lead pastor of [Church Plant](#) will be considered staff of the [Sponsoring Church](#) for the purposes of payroll.

The leadership of the [Sponsoring Church](#) may develop a deeper relationship beyond the legalities to support, mentor and encourage Church [Plant](#).

The lead pastor of [Church Plant](#) will seek CBOQ accreditation.

[Sponsoring Church](#) will be a resource center to Church plant by:

- Providing spiritual and moral support for [Church Plant](#).
- Resourcing [Church Plant](#) with materials, ideas, and perspective.
- Inviting the pastor of [Church Plant](#) to attend any meeting that the lead pastor of the [Sponsoring Church](#) feels might be helpful.
- Including the lead pastor of [Church Plant](#) in times of training whenever possible.
- Praying for [Church Plant](#) and keeping its needs before the [Sponsoring Church](#).

The Goal of Independence

While there may be extenuating circumstances, Sponsoring Church would like to encourage Church Plant to become Incorporated and have its charitable status by date or sooner.

Questions

Who should questions be directed to?

Bookkeeping Procedures

General Overview:

Legally the church plant is not a church. It is considered to be a ministry of the parent church.

Mostly this affects 2 areas – payroll and tax receipts (both CRA issues).

Payroll must be done by the parent church who will issue the cheques and remit payroll taxes to the Receiver General.

Tax receipts for donations must be issued and signed by the parent church as they are the registered charity.

The church plant handles its own accounting during the year but because it is a ministry of the parent, the plant's records are consolidated with the parent at the year end.

Note: An early meeting with the parent's bookkeeping person will enable an easier financial system start-up for the plant

Banking:

(This information has been created with information provided by the Toronto Dominion Bank. Other banks may provide you with different information.)

- An appointment would need to be made with a Small Business Advisor or Account Manager to set up your chequing account. Opening a new account could usually be done without the Small Business Advisor, but it is very helpful to have one person to connect with should you have any questions or problems down the road.
- The Church Plant will be operating as a separate fund of the Parent Church.
 -
- The chequing account you choose should be the one with lowest fees possible. An Account Manager can be of assistance in choosing the right account. Any fees associated with the account will be the responsibility of the church plant
- Two signing officers will be required for all banking transactions. One must be the treasurer and the other should be a someone in leadership or a dependable member of the church. This second person must have no conflict of interest (i.e. not a family member of the treasurer or the pastor, and not associated in any other way with these 2 people). Both signing officers are required to authorize any changes that are made with the banking agreement.

- The signing officers will need to bring in their identification (such as driver's license) to sign forms in order to open the account. Arrangements should also be made at this meeting to order cheques for the account. Typically, you will want to order the smallest amount available. Purchasing a larger quantity of cheques may seem more cost-effective but if you switch up to software generated cheques at a later date, you will have to purchase new cheques
- The bank will usually provide a starter kit comes with some deposit slips and you can order more or most banks has an electronic PDF version that they can provide for free.
-
- You will also need online access for both the treasurer and the bookkeeper (if the treasurer is not the bookkeeper). The online access will be 'read only' due to the fact that 2 signatures are required for any banking transactions.
-

Revenue/Donations

There are 2 recording systems for in-coming money. One is the accounting part (i.e., the bank account) and the other is the tax receipting part (money that would qualify with CRA for a donation income tax receipt).

Tax Receipting

The church will need a recording process that will enable a complete and accurate preparation of year-end tax receipts.

At the end of the year the receipts will be issued under the parent's name and charity number and it will be signed by them. This plant ministry is part of the parent's ministry as well as part of their financial records, (although separate records are maintained for the ministry until the year-end when the two accounting systems must be consolidated).

Most churches use offering envelopes so the information needed to issue a tax receipt is readily available. These envelopes would be called the 'source document' because they originate from the person actually making the donation. This document would be confirmed for accuracy by the tellers who would open the envelope, separate the money from the envelope and verify that the two amounts agree. With the money and detail being separated, everything needed for a receipt (name, address, date, amount) must be written on the envelope or some kind of separate recording sheet.

In order to simplify the process, most churches use pre-numbered envelopes for regular givers. The person would be assigned an individual envelope #. This number would be pre-printed on envelopes so that there is no need to fill in the name and address, just the donation amount. (The envelope numbers should start with a numbering system that is different from the parent church in order not to confuse the parent with the plant at tax receipt time.)

For people that do not have an envelope # assigned, the church should have the pre-printed envelopes available for the donor to fill out if they want a tax receipt. (The church would just leave the 'envelope #' blank.) If the donor does have an envelope # they can still use an unnumbered one and just write their number on it.

If a cheque is just loose in the offering (i.e. it is not in an envelope with all the details written on it), it would also be called a source document. The information from the cheque needs to be recorded so that the donor can receive their income tax receipt. Some churches use a separate pre-printed page to record the details of any cheques. Another option would be to have the tellers transfer the cheque information onto a blank offering envelope. For donors who do not want a receipt they can just put their donation in the plate or whatever is used to collect donations. They can also choose to use an offering envelope and not write any details on it.

Procedures should be in place to keep funds secure until they are deposited.

The best option for record keeping is to use a separate software package that does this work for you. Each week you would just need to enter the date and donation amount. A system like this would also generate the tax receipt at year end. Note that the parent church's name and Charity Number must be used on the receipts. An example of such a software program is (www.software4nonprofits.com). For churches with under 100 donors the software is free but has a yearly charge for support and upgrades. Another option is to record donations on a spreadsheet so that all the information is saved together in one file for year-end receipting. The spreadsheet would record the name and address of each giver and then underneath, the date and amount and category of each donation.

Once the envelope information is recorded, the envelopes must be stored in a location separate from the day-to-day accounting records and kept for 7 years according to CRA regulations.

At the year-end, a software program will produce the income tax receipts. The parent's church name and charity number will show on the receipt. The person that signs the parent's tax receipts would also sign the church plant's receipts. For a manual system the plant would create the tax receipts from their recorded information.

Online Donations:

There are a number of online options for making donations. These donations would be recorded and receipted by the organization receiving the donation on the church's behalf.

Canada Helps is one example of an online donation system. (www.canadahelps.org) There is no cost for the church to set it up but Canada Helps takes a small fee off the donations before debiting the money in the church's bank account. Canada Helps issues the tax receipt.

Tithe-ly is another example. (www.tithe.ly) Fees are plus a small processing charge per donation. For texting options there are additional monthly charges.

Teller System

Procedures should be in place to keep funds secure until they are deposited. The money should be counted, recorded and the deposit slip prepared as soon after the service as possible, (always by 2 tellers). Ideally a teller should make the deposit the same day. It is important that the deposit should not pass through more hands than necessary for safety and security reasons. After making the deposit, a copy of the tellers' sheet, the deposit form and the bank's deposit slip should be stapled together and kept together in date order for recording in the accounting system.

Teller Procedures Example

1. Divide collection into 3 groups:
 - a) Loose cash
 - b) Other (identifiable like cheques but no offering envelope # is identified with it).
 - c) Numbered Envelopes
- a) Loose Cash

Add loose cash and write amount on teller sheet. See sample below. (Put cash aside so it will not be confused with the money from the other groups.) Note: Loose cash cannot be receipted.

- b) Loose Cheques or Donations in Offering Envelopes that Do Not have a Number on Them (i.e. 'Other')

Write in details of 'Other' on sheet 2 (needed to issue a tax receipt), then transfer totals and categories to main teller sheet. (If nothing is specified on a cheque, the donation should be recorded as 'general'). (Set this money aside so it will not be confused with other categories.) See sample below.

- c) Numbered Envelopes

Take money out of envelopes. Ensure correct total is written legibly and circled on envelope to show it agrees with what is inside. (If the donor has written the amount on the envelope and it does not agree to what is inside, draw a single line through the amount and write in the correct figure. Both tellers must initial the envelope change.)

- Add amounts taken from envelopes
- Add amounts written on outside of envelopes
- These figures need to agree.

Next, separate the empty envelopes into ones that just list the donation as being for the general budget. Then make a breakdown of the rest of the envelopes by amounts per category. List the totals on the teller sheet in the 'Offering Envelope' section.

All groups can now be combined and the deposit slip prepared.

Ensure that the teller sheet total agrees to the deposit slip total. (If for some reason the figures do not agree, double check the figures and if the problem cannot be resolved, then a note with the discrepancy description should be given to the envelope steward.)

Notes:

- Counting should be done in a quiet spot away from other people.
- Both tellers are responsible for signing off on the teller sheet to indicate that this sheet total balances with the deposit slip total.
- Copies of all sheets should be made for the envelope steward as well as the person doing the accounting. (The empty offering envelopes also go to the envelope steward and the deposit slip created by the bank goes to the accounting person.)

Teller Sheet Sample:

Teller Sheet		Date:
Loose Cash		
Bills	\$	
Coins	\$	
Total	\$	
Cheques not in numbered Offering Envelope		
General Budget	\$	
Missions	\$	
Benevolent	\$	
Other	\$	
Other	\$	
Other	\$	
Other	\$	
Total	\$	
Offering Envelopes		
General Budget	\$	
Missions	\$	
Benevolent	\$	
Other	\$	
Other	\$	
Other	\$	
Other	\$	
Total	\$	
Grant Total:	\$	
Teller Name		Signature
Teller Name		Signature

Contributions not in pre-numbered offering envelopes		Date:	
Note: If an individual donor's name sounds unfamiliar to you, please write up name and address carefully. If it is a cheque, make a photocopy for the envelope steward.		Name:	
		Address:	
		Amount:	For:
Name:		Name:	
Address:		Address:	
Amount:	For:	Amount:	For:
Name:		Name:	
Address:		Address:	
Amount:	For:	Amount:	For:
Name:		Name:	
Address:		Address:	
Amount:	For:	Amount:	For:
Name:		Name:	
Address:		Address:	
Amount:	For:	Amount:	For:
Tellers Signature			
Tellers Signature		Page Total	\$
Original: Treasurer, Copy: Envelope Steward			

Payments

Bills would be paid by cheques and both signing officers must sign each cheque. By doing so they are 'authorizing' the payment. In other words, they are saying it is a legitimate expense made by an authorized person.

If you are uncertain if there is enough money in the bank account to cover the cheque, you will need to access the online bank account to make sure.

- Use of a credit card is not recommended as it is more difficult for 'tracking' such items as capital purchases, copyright licenses, yearly renewals, subscription costs, etc.

Usually there are two types of payment requests. One is for invoices received and the other is for reimbursement requests from staff or congregation members.

Below are two samples.

The first is a 'stamp' you can get made for the invoices being paid. (The invoice itself would be stamped and then the person doing the accounting would fill in the information on the appropriate lines). The second is a reimbursement request form that the person making the request would fill out and then the form would be completed by the person doing the accounting and issuing the cheque.

Note: The cheque breakdown on the stamp and on the reimbursement form (office use only), is for the GST and PST portion of the HST that can be rebated. GST is rebated at 50% of the amount paid and the PST is rebated at 82% of amount paid. This rebate would be claimed by the parent once the accounting systems are consolidated and then the parent would issue a cheque to the plant ministry for its portion.

Sample Stamp:

Account #	
Amount	
Total Paid	
GST	
PST	
Authorizing Signature:	
Cheque Number:	

Sample Reimbursement Request Form

Reimbursement Request Form				Date	
Note: Claim receipts by category, one category per section. Attach receipts and number them (i.e. 1, 2, etc.). Use a second form if more than 4 categories are required.					
Cheque Payable to:				Total Amount	
Submitted by				Signature:	
Mailing Address:					
Authorized by:				Signature:	
Category of Expenses (e.g. worship):					
Receipt no.	What is it and what is it for?	Purchased from	Amount (incl HST)	HST amount only	
Category of Expenses (e.g. worship):					
Receipt no.	What is it and what is it for?	Purchased from	Amount (incl HST)	HST amount only	
Category of Expenses (e.g. worship):					
Receipt no.	What is it and what is it for?	Purchased from	Amount (incl HST)	HST amount only	
Category of Expenses (e.g. worship):					
Receipt no.	What is it and what is it for?	Purchased from	Amount (incl HST)	HST amount only	

Each cheque stub needs the receipt or invoice (some sort of backup) attached. These stubs would then be put in cheque number order and recorded in the accounting system. If the cheques are prepared manually, the cheque stubs are usually kept with the cheques. If this is the case, each invoice needs to be marked 'paid' with the following detail: cheque number, date paid and amount. (i.e. the same information you would find on the cheque stub).

If a petty cash fund is needed for any reason, you would make a cheque out to a person for them to cash and be responsible for it. Any money spent out of this cash would require a receipt just as if it were paid by cheque. Petty cash should be reconciled monthly.

Payroll is handled by the parent church. The church plant would reimburse them for the pay and employer part of CPP and EI. This total amount would be included as a wage cost in the plant's accounting records. (This reimbursement could be handled by the parent deducting the payroll costs from the grant cheque from CBOQ but by using two separate transactions so that the paper trail is clearer.)

This reimbursement could have a separate ledger account under the payroll section of the parent's financials. (Putting this incoming money here will show a decrease in total payroll costs by the amount that the parent has paid out on behalf of the plant. This will enable the parent to have a net number that they can compare to their ministry's budget.) Note: The total payroll costs before the deduction will be necessary for completing the charity return each year.

Plant needs to record HST rebate amounts in their accounting system and the parent will add the plant's rebate claim to their own as they are legally one entity.

Plant should be responsible for reimbursing parent for any additional costs for things like insurance, audit and any other expenses incurred on plant's behalf.

Document Retention

CRA regulations are normally 7 years. This would include donation envelopes, financial records and minutes of board meetings and membership meetings.

Record keeping

Options:

- Manual recording system
- Software programs (Sage (Simply Accounting) www.sage.com/Accounting/Canada)
- QuickBooks www.quickbooks.intuit.com

Sage Software: This has a yearly subscription cost but can be discounted for a charity if specifically requested each year. If parent is using this system, have them just 'start a new company' until plant is independent and can purchase their own.

If the parent is using a software system, the church plant would need a training session so they would be able to locate the details behind their financial statements. They would also need to be advised

regarding the categories for them to use for expenses and income. This will make consolidating the two ministries at year end easier.

It is very helpful if the church plant treasurer or bookkeeper asks to meet with the parent's bookkeeper for advice on how to do the record keeping. An easy way for the plant to choose their income and expense categories is to start with the parent's chart of accounts and then adjust as needed to suit their own ministry.

Best practice systems should be set up right in the beginning so everything is being handled properly for safety reasons as well as for CRA requirements. These systems can then just grow as the church grows.

In the parent's books, the Grant Income account will net to zero. Grant money comes in from CBOQ and then the parent issues a cheque to the plant for the same amount.

The very best option is to hire the parent's bookkeeper to do bookkeeping. If not, during set-up, the plant's person should work closely with parent so their 'systems' can be consolidated easily (i.e., using similar general ledger accounts). As the church plant will be smaller at start-up the cost of paying a bookkeeper would not be a major expense.

If you are using a paid bookkeeper or the parent church's bookkeeper, at the end of each month, you would temporarily turn over your records for that month to the bookkeeper and they would post everything. As soon as everything is posted, you will then have access to year-to-date financial statements.

At the next month end, you would exchange the current month's records for the previous month's. The plant needs to be responsible for keeping their own documents on hand for reference purposes.

Covenant Agreement

Covenant Agreement between _____ (“the Church”) and Canadian Baptists of Ontario and Quebec (CBOQ).

Introduction

Understanding that each local church is an autonomous body of Christian believers which seeks to follow God's leading in ministry and mission, this agreement is our covenant as an individual local church to work together with other churches and associations through Canadian Baptists of Ontario and Quebec to develop common vision and values and to achieve common goals through mutually agreed upon means. This document describes the nature and details of the relationship between the Church and CBOQ.

Canadian Baptists of Ontario and Quebec is the incorporated body which has been created by autonomous local churches working together to act on behalf of each member to assist each other in ministry and mission through cooperative and supportive ministry. In a sincere spirit of unity and co-operation, the churches join together in our interdependent work of local and global mission, development of leadership and of churches and supportive fellowship.

THIS WE BELIEVE: Resources for Faith is the document that best describes the faith of the churches who are Canadian Baptists of Ontario and Quebec.

Part I: The commitment of CBOQ to its member churches

CBOQ through its Board covenants to support the ministry of its member churches by:

- Praying for the work and ministry of each member church throughout the year
- Developing and resourcing churches and ministries within the constituency, including pastors, administrators, youth ministry, camping, and community ministries
- Supporting the development of the local church including the fostering of church health, church planting, and ministry innovation
- Providing grants, loans, and mortgages to member churches and other ministries subject to the application process
- Developing financial resources through the BCOQ Foundation, and other investments
- Providing an accreditation process for the mutual benefit of churches and pastors including a discipline process for cases of moral and ethical failure
- Supporting the professional development of accredited ministry leaders within the constituency
- Providing placement mediation and recovery expertise to its member churches and ministry leaders; engaging with McMaster Divinity College as a key resource partner in developing leadership training
- Providing strategic leadership resources and stimulating intentional lifelong development (professional, personal, spiritual) for ministry leaders
- Developing a mentoring culture that supports leadership
- Supporting strategic partnerships with Canadian Baptist Ministries, Baptist Women of Ontario and Quebec, and l'Union d'Églises Baptistes Françaises au Canada
- Enabling and developing relationships through Associations

- Cooperating and forming strategic partnerships interdenominationally to extend Christ's Kingdom and to provide additional resources and benefits to our member churches and associations
- Encouraging our sense of shared relationship and identity as Canadian Baptists in Ontario and Quebec

Part II: The commitment of the Church to CBOQ

The Church covenants that it will assume the following rights and responsibilities:

- Actively working to further the Objects and Core Values of CBOQ
- Respecting and upholding the provisions and procedures of CBOQ as expressed in its Constitution, as
- amended from time to time
- Voluntarily contributing their time, talent and treasure to the work of CBOQ, to the best of their ability
- Providing a written annual report to CBOQ in a form provided to the Church by CBOQ
- Receiving notice of, attending, and participating at all Meetings of Members through its Delegates
- Respecting the use of the name, Licensed Marks, copyrighted materials and other intellectual property of CBOQ to further the Objects and Core Values of CBOQ, as outlined in a separate agreement
- Agreeing to be a member in good standing of an Association that is also a member of CBOQ
- Agreeing that all ministry leaders should seek and maintain accreditation with CBOQ and will refer cases of moral and ethical failure of accredited ministry leaders to CBOQ disciplinary process
- Enrolling eligible employees in the group benefit and pension plans provided through CBOQ

Part III: The Relationship Between the Local Church and CBOQ

The Church and CBOQ hold in common these historic Baptist distinctives:

- The Lordship of Jesus Christ
- The Bible as the sole authority in matters of faith and practice
- The Church as a voluntary fellowship of persons who have received by faith the new life of the Spirit and who give witness to this faith in believer's baptism and the fellowship of the Lord's Supper
- The priesthood of all believers in Christ, by which all believers have equal access to God through the one mediator, Jesus Christ, and are responsible to offer themselves in grateful service to Christ and their neighbours
- Soul liberty and freedom of religious conscience
- The autonomy of the local church under the headship of Jesus Christ
- The separation of church and state.

As partners we will:

- Pray for one another
- Encourage and support one another
- Respect and honour each other's freedom to determine its respective God given purpose, and mission

- Honour and respect each other's assemblies and the decisions that are made by those assemblies
- Share the responsibility and authority within our jurisdictions as defined by such formal agreements as our respective constitutions and by-laws
- Affirm our mutual responsibility to work together to further our Objects and Core Values
- Contribute our time, talent and treasures in support of our common goals and objectives

Notwithstanding the above, in faithfulness to God, under the Lordship of Jesus Christ, and led by the Holy Spirit, the Church may define its own affirmations of faith and covenant; enjoy the freedom of doctrinal statements; organize and govern its structure under autonomous constitutions and by-laws; develop its own ministries, mission and service; call or dismiss its own pastor and other staff; choose its own officers; and own and control its property without the permission or approval of another body, including CBOQ.

Part IV: Termination of the Covenant Agreement

Either party may take action to terminate this Covenant Agreement. As partners, we commit to discerning together the terms and conditions that may be required by severing this Agreement (e.g. – accreditation of ministry leaders, provision of group benefits, mortgages and reversionary property issues).

But speaking the truth in love, we must grow up in every way into him who is the head, into Christ, from whom the whole body is joined and knit together by every ligament, as each part is working properly, promotes the body's growth in building itself up in love.

Ephesians 4:15

Date Covenant Agreement affirmed: _____

It's our pleasure to serve you

We are so excited that you are exploring the area of church planting and Fresh Expressions of church with the Canadian Baptists of Ontario and Quebec. This area in our lives is transforming to be a better conduit for revealing God's Kingdom. Therefore, we believe that God is inviting us to join him in what he is already doing in the neighborhoods and communities of Ontario and Quebec. The proclamation, demonstration and empowering of the gospel, our aids.

As you start a Fresh Expressions of the gospel, it is our pleasure to serve you in this mission.

Contact



5 International Blvd, Etobicoke, ON M9W 6H3
P. 416 622 8600 • F. 416 622 2308 • E. cboq@baptist.ca
baptist.ca

CID LATTY

Congregational Development Associate

clatty@baptist.ca | 416-620-2937