

**CANON 4**  
**DIOCESAN ALLOTMENT**

**1. Definitions**

- (1) Diocesan Allotment is the portion of the Diocesan budget to be raised from parishes.
- (2) (a) Assessable Income is the total income for the Year received by the parish subject to the deductions prescribed in this canon.
- (b) Notwithstanding the deductions in (c) below, in the calculation of Assessable Income, where money received by a parish is properly deductible under paragraph (c) below and a deduction is claimed, no deduction from Assessable Income is permitted for its expenditure to the extent of the amount so deducted;
- (c) The following deductions may be made from the total income of a parish in the calculation of Assessable Income:
  - (i) where the donor has restricted the use of money for a purpose other than the usual budgeted operations of the church;
  - (ii) grants of money to the parish from the Diocese;
  - (iii) compensation for clergy;
  - (iv) compensation for lay staff of a parish engaged in ministry in the parish, but not including organists or music directors, administrative staff or custodial staff, regardless of job title;
  - (iv) money received by a parish as a result of special campaigns to raise capital funds for church construction, including major repairs and renovations;
  - (v) monies received by the parish as a bequest or memorial;
  - (vi) capital expenditures for church construction, major repairs and renovations; and,
  - (viii) money spent by the parish for its own outreach projects.
- (3) Assessable Base is the amount determined by calculating the mean average of the Assessable Income for the year ended December 31 prior to the Synod at which the Diocesan Allotment is to be approved, and the Assessable Income of the two (2) immediately preceding years. For the purposes of this calculation, where Assessable Income in any year is less than zero (0), it shall be deemed to be zero (0).
- (4) Assessment Rate, in any year, is the rate recommended by Synod Council and approved or amended by Synod, or amended by Synod Council acting on behalf of Synod, needed to meet the Diocesan budget.
- (5) Parish Share is the amount, or share, of the Diocesan Allotment to be raised from any one parish, and is determined by multiplying the Assessable Base by the Assessment Rate.
- (6) Notwithstanding the foregoing, the Synod Council may establish a minimum amount to be raised from any one (1) congregation or parish. Each such parish or congregation shall be notified of the minimum amount by the Secretary of Synod, not later than the first (1<sup>st</sup>) day of October in each year.
- (7) Year means calendar year.

**2. Parish Share**

- (1) The Parish Share is an obligation of the parish to the Diocese and shall be paid in twelve (12) equal installments, payable monthly in each year.
- (2) The Assessable Base shall be determined by the Synod Council in accordance with s. 1(3) and each parish shall be notified by the Secretary of Synod of the amount of its Assessable Base for the following year, no later than the first (1<sup>st</sup>) day of October in each year.
- (3) Whenever Synod Council establishes a minimum amount to be raised from any one (1) congregation or parish, each parish shall be notified of the minimum amount by the Secretary of Synod, no later than the first day of October in each year.
- (4) Should a parish be of the opinion that the Assessable Base is inequitable, having regard to its financial condition, it shall have the right of appeal to the Treasurer and Director of Finance. Such appeal shall be in writing and addressed to the Treasurer & Director of Finance setting out the reason and submitting a proposed figure. Appeals are to be made no later than the last day of December. After all appeals have been considered by the Treasurer & Director of Finance shall notify the parish concerned as to the revised Parish Share, if any. Should any parish be dissatisfied with the decision of the Treasurer & Director of Finance, it shall have a further right of appeal to the Synod Council, provided such appeal is in the hands of the Secretary of Synod no later than thirty (30) days after the date of the Treasurer & Director of Finance's decision.