



## FINANCIAL POLICY

Home Church is based in Red Deer, Alberta, Canada. Our financial policies are set from this location to:

- reflect the Biblical systems of morality and faithfulness, and
- satisfy all legal and governmental systems according to Canadian law and the laws of any nation we are operating in.

We submit all financial records to be formally audited every year. All our locations around the world are attached in many ways to the Canadian accounting. Each location will follow the financial policies and directives set by Home Church and all of the requirements of the laws of Canada and of each nation we are working in. Annual audits will be done in every country where Home Church locations are.

### GIVING TO THE LORD

- We encourage all locations to include a short teaching in every Sunday Experience, to help people understand why we give tithes and offerings to the Lord.
- We believe we are to give a tithe (10% of our income) to the Lord - by giving to our local location. We are motivated by obedience. We are so thankful for everything the Lord has done, and He asks for HIS TITHE to be given back to Him.
- Offerings are also encouraged in the Bible —motivated by a generous spirit and love for God and His Church.
- Charity or giving to the poor, is motivated by compassion - giving to the needy (James 2:17.) We encourage every location to reach out to the poor of their area, and if possible, partner with Home of Hope.
- Seed Offering — is giving that is motivated by faith for an area of personal breakthrough. This is when a person needs a miracle, and they have no human way to get a breakthrough - they give to God a seed offering in faith.

**How are tithes designated?** We believe the Bible teaches that the TITHE is to go to the local location pastor's salary, and as the location grows, to bring on additional staff. It also provides what the pastor needs to function in their ministry, such as office furniture, transportation, cell phone, etc. We understand that churches struggling financially or a new location may have to make some adjustments, but this should be the goal.

**How are offerings designated?** We believe the Bible teaches that OFFERINGS are to go towards buildings, assets and the upkeep of things that the location needs to function properly (e.g., constructing buildings, rent, mortgage payments, utilities, power, etc.)

### How should a pastor tithe?

- If receiving a salary from employment at a secular job (or other income): The pastor should tithe to their location. When the location grows and has enough tithes to pay a salary, the pastor has the choice to keep their job, or quit their job and work full-time at the location.
- If a pastor receives a salary from his local church, he should not tithe back to his local church but to the National Apostolic Account.
  - Any specific questions need to be directed to the International Director.
  - If a church member tries to hand their tithe directly to the pastor, the person must be instructed to place it in the tithe and offering basket. This money is the Lord's and must be accounted for with proper bookkeeping.
  - Each pastor is to discuss with their overseer how the apostolic tithe will be collected and how often (monthly or quarterly.)
  - The overseer must watch over the bookkeeping system and make sure that the bookkeeper keeps good records of who paid this tithe, the date and amount, record in the Apostolic Account, deposit the money in the bank. The overseer must communicate quarterly to the International Director the amount that is being held.
  - The apostolic money is managed by Pastor Mel Mullen, Pastor Brian Thomson and the national overseer of each nation.

**We believe every church location should tithe.** 10% of all tithe income of each location should be held in a Mission Account. The location should tithe and sow into something beyond what the location is doing. This money should be used to help other Home Church national or international projects or Home of Hope projects around the world.

- Each pastor (or location bookkeeper) is to ensure this money is set aside in a Mission Account in the bookkeeping. This money is the Lord's and CANNOT be used to pay expenses.
- Each pastor to discuss with their overseer how this tithe will be collected and how often (monthly or quarterly.)
- The overseer must watch over the bookkeeping system and make sure that the bookkeeper keeps good records of which location paid this tithe, the date and amount, record in the Mission Account in their bookkeeping, deposit the money in the bank, and communicate quarterly to the International Director the amount that is being held.
- The Mission account money is managed by the International Director and the national overseer of each nation.

### **HANDLING OF TITHES AND OFFERINGS - PROCEDURES**

The following notes are instructions for counting offerings, accountability, receipts, etc. We want to handle money in such a manner that there will never be any reason for the integrity of any person handling the money to be brought into question.

1. There MUST be a system in place to separate tithes and offerings. In Canada, we use envelopes and people write if their giving is their tithe, offering or to a project. You could use different colored baskets (or a different system) and remind people of your system.
2. As soon as the offering is received, the offering baskets should be stored so that they are safe from theft in a secure and locked room if possible, and in such a manner that they are not under the care and control of only one person at any time.
3. As soon as the service is over, at least two people (three people is even better) who are proven to be location members of good character, chosen and approved by the pastor and/or leadership team of the location, will count the collected money, and place into a sealed envelope. The two people should not be a husband and wife and should not be the pastor (unless approved for a short period of time.)
4. The bookkeeper should never be one of the counters. The offering counting team must be changed every six months. (The same people should not be counting together at every offering.)
5. On the envelope the following information is to be recorded:
  - The date and location of the Sunday Experience (or crusade, youth meeting, etc.)
  - The amount of the tithes
  - The amount of the offerings (gifts to the poor or other projects)
  - The amount of offerings for specific projects
  - The total amount of tithes, offerings and project money
  - The names of the two people who counted the money
  - After sealing the envelope, the people who counted will then sign their names across the seal of the envelope. This works the best for African locations, other countries may be a bit different.
  - The sealed envelope is then to be given to a person designated by the pastor, for delivery to the bookkeeper or accountant, for deposit into the bank. The bookkeeper must not open the envelope, but it must be taken directly to the bank and opened there. The envelope must be kept as a supporting document so that an auditor can verify the deposit to what is being entered in the accounting program. If this needs to change for a specific country, the policy must be approved by the International Director or Home Church Financial Administrator.
  - The bookkeeper will record the amount of tithes, offerings and project money in their bookkeeping system (which is kept at the location office, or with the person appointed to be in charge of counting the money.)
  - After depositing the money into the bank, the bookkeeper will deliver back to the person in charge of counting the money, through the pastors, a copy of the deposit slip or other document showing evidence of the amount of money that was deposited, so that the amount deposited can be reconciled to the financial record book at the location.

### **INSTRUCTIONS**

1. **ALL MONEY OF EVERY LOCATION** (from all sources) goes through the chosen bookkeeper. From every source, 100% of the tithes and offerings must be deposited into the bank. Money CANNOT be kept back to pay bills - it must all go through the bookkeeping system.
2. Cashless banking is the goal. Sponsorship money should be transferred to personal accounts, so no cash is exchanged or handled.
3. **SIGNING AUTHORITIES** must have the qualifications listed in the Bible for Deacons outlined Acts 6, I Timothy 3 and Titus 1.

- Proven faithful, honest and of good reputation, etc. All signing authorities must be approved by the International Director who will consult with Pastor Mel and Canadian team and national legal board. Approved by National overseer/Legal Representative. A person that the overseer and pastors trust 100% with finances.
  - Faithful part of the church for a long time, tested and good reputation, one that when people find out that they are a signing authority they will be happy.
  - Honest, full of the Holy Spirit etc. Maybe they have been an offering counter for years? Maybe they have been part of the legal board of Home Church in your nation.
  - They must finish the online training and know our DNA for spending money. They must do it in English online if they can read and type English so we get to know them better.
  - They must read, agree and sign the financial policy yearly.
  - Someone who can volunteer to sign cheques when needed or go to the bank when needed.
  - NOT A PASTOR OR OVERSEER (or their spouse) for their protection as stated in our online training and the financial policy form so that they can never be accused of sins with money. (Except with written approval by Brian Thomson)
4. **RECEIPTS** must be handed in for all expenditures as much as possible by all parties involved. All receipts must be audit level and include the Company Name, date, and amount.
  5. PASTORS and OVERSEERS **are not to be involved** with counting offerings and are not authorized to handle any Home Church or Home of Hope money, or any money dedicated to God (unless they have written authorization from Pastor Brian Thomson). Pastors and Overseers must be very active in overseeing all finances and people who handle all money, but they are not to be involved in handling the money. **THIS MUST BE ENFORCED!**
  6. Bills are NEVER paid until the job is done e.g. you pay the taxi when you arrive at the destination, you pay the security guards AFTER they do a proper job. Or, for example, when putting up a tent or sound system, HALF can be paid up front and then the rest paid when everything is assembled and works properly.
  7. When a purchase is made for \$200 US or more, there must be a written contract with the person/business to ensure proper communication and no problems.
  8. If people are given money for an exact designation, they must follow the directive and bring back a receipt immediately.
  9. No loans can ever be applied for without written approval from the International Director and the national legal board.
    - 1 Corinthians 4:2 Now it is required that those who have been given a trust must prove faithful. Luke 16:10 Whoever can be trusted with very little can also be trusted with much. Prov 22:26 Don't agree to guarantee another person's debt or put up security for someone else.

**VIOLATORS**

A person in violation of any of the above will not be trusted with money again. This is an issue of character and integrity. If there is a violation, there **MUST BE CONSEQUENCES** (determined by their overseers/mentors.)

1. The person should step down or will be removed from any position of leadership.
2. The person should confess before the team of staff and core leaders of the location, and in some cases before the location congregation to ask for forgiveness.
3. A period of time will be set for repentance, restitution, counselling and rebuilding their character.
4. We will involve the police.

**WHO SIGNS THIS FINANCIAL POLICY?**

This form is to be signed by everyone who has taken or is taking the Online Leadership Training. Pastors and their spouse, overseers, hosts, offering counters and anyone handling location money, are to review and sign the form each year.

I acknowledge that I fully understand and will follow this policy, and hereby take responsibility to ensure that the policy will be fully understood and followed by all persons in my location who are involved in handling money.

Print your name clearly	Signature	Date
Print name of Witness	Signature of Witness	

After studying this Financial Policy thoroughly, print two copies (keep one for your review), sign one copy and give to your overseer. Email a copy to [admin@homeofhope.ca](mailto:admin@homeofhope.ca). If you have questions, email [brian.thomson@myhomechurch.ca](mailto:brian.thomson@myhomechurch.ca).