

THE PRESBYTERIAN CHURCH IN CANADA ARCHIVES

FINDING AID #1

FINANCIAL RECORDS OF THE PRESBYTERIAN CHURCH IN CANADA

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A Brief History of Financial Services at The Presbyterian Church in Canada

After the formation of The Presbyterian Church in Canada in 1875, responsibility for the finances of the Church rested with the two Agents of the Church - one for the Eastern Section, ie. the Synod of the Maritime Provinces, and one for the Western Section, which consisted of the remainder of the country. Overseeing the work of the Agents were two Finance Committees, again, one for the East and another for the West.

The position of Agent for the Eastern Section continued to exist until 1925, but with what appears to be decreasing stature compared to that of the Agent for the Western Section, who in 1920 was established as the Treasurer for the Church.

As the Church grew and expanded across the country between 1875 and 1925, responsibility for its financial management became more complex and a more bureaucratic and centralized structure built up around the work of the Agent/Treasurer for the Western Section.

The work of the Agents was reported to General Assembly through two Finance Committees – one for the East and another for the West. The Finance Committee for the Eastern Section existed from 1875 to 1925, while the Finance Committee for the Western Section existed from 1875 to 1902. From 1903 until 1911, it appears the Board of Trustees had responsibility for reporting on the financial affairs of the Western Section.

Committees and Boards that Reported on the Finances of the Church

Over the years since 1875, the following committees and boards have been responsible for reporting the financial affairs of the Church to the General Assembly:

1875-1925	Finance Committee (Eastern Section)
1875-1902	Finance Committee (Western Section)
1903-1911	Trustee Board (Western Section)
1912-1919	Board of Finance
1920-1925	General Board
1925-1960	Board of Administration
1960-1991	Administrative Council
1991-	Assembly Council

This changed in 1912, however, when the General Assembly approved the creation of the Board of Finance, which was given general oversight over the receipts and expenditures of the Church. The Board of Finance, also replaced the Committee on Systematic Giving, which had been formed in 1904 to standardize and promote congregational donations, or contributions, to the work of the Church. The Rev. Dr. A.S. Grant was appointed as Chief Executive Officer of the new Board.

In 1920, the Board of Finance was replaced by the much larger General Board, which assumed greater responsibility over the general administration of the boards and

committees of the Church, as well as oversight over its financial management. As mentioned, the Agent/Treasurer for the Western Section also became Treasurer of the Church at this time.

Following the disruption and re-organization of The Presbyterian Church in Canada caused by Church Union in 1925, the Board of Administration was formed. This new board had oversight over all the business and financial affairs of the Church, essentially continuing the duties and responsibilities of the old General Board.

The Board of Administration was dissolved in 1960 and replaced with the Administrative Council. At this time a new Board of Finance and Office Management was created under the Administrative Council, however, this was replaced one year later with two separate committees – a Finance Committee and a Committee of Office and Property Management.

The Administrative Council was in turn replaced by the Assembly Council in 1991.

Staffing Developments

Although these committees and boards oversaw the financial affairs of the Church, the day to day operations were carried out by the Treasurer (and later the Comptroller and Chief Financial Officer) and his staff, which was essentially a "financial secretariat" for the Church. This "secretariat" continues to exist today (2006) as the Financial Services department at 50 Wynford Drive, overseen by the Chief Financial Officer/Treasurer.

Significant staffing developments that have occurred over the years include:

- 1920 The appointment of Miss L.E. King as Assistant Treasurer in 1920. This position continued until 1925.
- 1939 The position of Accountant first appears in the Acts and Proceedings.
- 1960 The position of Comptroller and Assistant Comptroller are established.
- 1995 The position of Comptroller becomes that of Chief Financial Officer
- 2001 The duties of the Treasurer are re-assigned to the Chief Financial Officer, whose title is officially changed to Chief Financial Officer/Treasurer.

Please Note:

This Finding Aid duplicates information already listed in Finding Aid #11 – Administrative Council, and Finding Aid #12 Board of Administration.

Please consult these finding aids for additional records relating to the financial management of The Presbyterian Church in Canada.

This Finding Aid does not contain accessions received since 1996.

Financial Records of the PCC - File Lists

File No.	Date	Description
<u>General Ledgers</u>		
1996-1001-L-1 (O/S)	1925-1929	Ledger – general
1996-1001-L-2 (O/S)	1930-1934	Ledger – general
1996-1001-L-3 (O/S)	1935-1937	Ledger – general
1996-1001-L-4 (O/S)	1938-1940	Ledger – general
1996-1001-L-5 (O/S)	1940-1942	Ledger – general
1996-1001-L-6 (O/S)	1943-1944	Ledger – general
1996-1001-L-7 (O/S)	1945-1948	Ledger – general
1996-1001-L-8 (O/S)	1949-1952	Ledger – general
1996-1001-L-58 (O/S)	1971-1986	Ledger – general
1996-1001-L-9 (O/S)	1948-1950	Ledger – general – transfers
1996-1001-L-60	Apr. 1970	Ledger – general list of accounts
<u>Other Ledgers</u>		
1996-1001-L-13 (O/S)	1957-1961	Ledger – Christian Outreach
1996-1001-L-11 (O/S)	1926-1952	Ledger – Church Extension Fund
1996-1001-L-12 (O/S)	1937-1962	Ledger – Church Extension Fund
1991-1001-L-11 (O/S)	1927-1952	Ledger – Church and Manse Fund
1991-1001-L-11 (O/S)	1937-1956	Ledger – Penmarvian Home
1996-1001-L-59 (O/S)	1963-1969	Ledger – Penmarvian Home
1991-1001-L-11 (O/S)	1949-1958	Ledger – Deaconess Training Home
1991-1001-L-11 (O/S)	1933-1957	Ledger – Morgan Memorial Home
1996-1001-L-14 (O/S)	1931-1968	Ledger – Morgan Memorial Home
1991-1001-L-11 (O/S)	1928-1949	Ledger – Selkirk Fund
1996-1001-L-14 (O/S)	1951-1968	Ledger – Selkirk Fund

General Journals

1996-1001-L-22	1925 - 1931	Journal – general
1996-1001-L-23	1931 - 1936	Journal – general
1996-1001-L-24	1936 - 1941	Journal – general
1996-1001-L-25	1941 - 1946	Journal – general
1996-1001-L-26	1946 - 1949	Journal – general
1996-1001-L-27	1950 - 1952	Journal – general
1996-1001-L-28	1952 - 1955	Journal – general

Other Journals

1996-1001-L-35	1947-1961	Journal – Advance for Christ/PTO
1996-1001-L-29	1937-1964	Journal – Church Extension Fund
1996-1001-L-30	1948-1964	Journal – Church & Manse Fund
1996-1001-L-32 (O/S)	1958-1964	Journal – Christian Outreach Fund
1996-1001-L-31	1944-1964	Journal – Dr. Ephraim Scott Fund
1996-1001-L-62	1964-1967	Journal – Ewart College
1996-1001-L-34	1939-1963	Journal – Deaconess Training Home
1996-1001-L-65	1964-1968	Journal – Lending Fund
1996-1001-L-66	1969-1972	Journal Lending Fund, 1969-1972 FMA, 1969-1972 MacLean Account, 1969-1972 Scott Fund, 1969-1972 Morgan Home, 1969-1971
1996-1001-L-67	1973-1976	Journal Lending Fund, 1973-1976 FMA, 1973-1976 MacLean Account, 1973-1976 Scott Fund, 1973-1976 Morgan Home, 1973-1976
1996-1001-L-68 (O/S)	1977-1984	Journal Lending Fund, 1977-1984 FMA, 1977-1984 MacLean Account, 1977-1980 Scott Fund, 1977-1984 Morgan Home, 1977-1984
1996-1001-L-37 (O/S)	1952-1969	Journal – MacLean Account
1996-1001-L-100 (O/S)	1970-1981	Journal and Cash Book Journal for NDF, 1970-1974 Cash Book MacLean Account, 1980-1981
1996-1001-L-33	1937-1964	Journal – Penmarvian House

1996-1001-L-64	1965-1975	Journal – Penmarvian House
1996-1001-L-36	1954-1962	Journal – The Record
1996-1001-L-61	1972-1980	Journal Scott Fund, 1972-1980 Morgan Home, 1973-1979
1996-1001-L-63	1980-1984	Journal Scott Fund, 1980-1984 Morgan Home, 1980-1984

Cash Books

1996-1001-L-40 (O/S)	1958 - 1961	Cash Book – general
1996-1001-L-69 (O/S)	1961 - 1963	Cash Book – general
1996-1001-L-70 (O/S)	1963 - 1965	Cash Book – general
1996-1001-L-71 (O/S)	1965-1968	Cash Book – general
1996-1001-L-72 (O/S)	1968-1969	Cash Book – general
1996-1001-L-73 (O/S)	1969-1971	Cash Book – general
1996-1001-L-74 (O/S)	1971-1973	Cash Book – general
1996-1001-L-75 (O/S)	1973-1975	Cash Book – general
1996-1001-L-76 (O/S)	1975-1977	Cash Book – general
1996-1001-L-77 (O/S)	1977-1979	Cash Book – general
1996-1001-L-78 (O/S)	1979-1981	Cash Book – general
1996-1001-L-79 (O/S)	1981-1983	Cash Book – general
1996-1001-L-80 (O/S)	1983-1984	Cash Book – general Incl. investments, May-Oct. 1984

Other Cash Books

1996-1001-L-38 (O/S)	1928-1950	Cash Book – Church Extension Fund
1996-1001-L-41	1950-1956	Cash Book – Church Extension Fund
1996-1001-L-42	1956-1962	Cash Book – Church Extension Fund
1996-1001-L-38 (O/S)	1928-1950	Cash Book – Church & Manse Fund
1996-1001-L-43	1950-1957	Cash Book – Church & Manse Fund
1996-1001-L-44	1957-1964	Cash Book – Church & Manse Fund
1996-1001-L-91 (O/S)	1963-1969	Cash Book – Deaconess Training Home
1996-1001-L-81 (O/S)	1962-1972	Cash Book – Dr. Ephraim Scott Fund
1996-1001-L-82	1962-1971	Cash Book – Lending Fund
1996-1001-L-83	1972-1979	Cash Book – Lending Fund
1996-1001-L-92 (O/S)	1979-1984	Cash Book – Lending Fund
1996-1001-L-84 (O/S)	1960-1966	Cash Book – MacLean Account
1996-1001-L-85 (O/S)	1966-1973	Cash Book – MacLean Account
1996-1001-L-86 (O/S)	1973-1979	Cash Book – MacLean Account
1996-1001-L-87 (O/S)	1979-1981	Cash Book – MacLean Account
1996-1001-L-88 (O/S)	1957-1963	Cash Book – Penmarvian Home
1996-1001-L-89 (O/S)	1964-1969	Cash Book – Penmarvian Home

1996-1001-L-90 (O/S) 1970-1975

Cash Book – Penmarvian Home

1996-1001-L-100 (O/S) 1970-1981

Journal and Cash Book

Journal for NDF, 1970-1974

Cash Book MacLean Account, 1980-1981