

Money & Mission

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Editorial: The “Bottom Line” of a Non-Profit Organization

In a for-profit enterprise, the difference between its revenues and expenses for a period is often referred to as its “bottom line”. Noted management writer Peter Drucker compared this with a non-profit organization:

“In a business enterprise, there is a financial bottom line. Profit and loss are not enough by themselves to judge performance, but at least they are something concrete. Whether business executives like it or not, profit certainly will be used to judge their performance. When non-profit executives, however, face a risk-taking decision, however, they must first think through the desired results – before the means of measuring performance can be determined. For each non-profit institution, the executive who leads effectively must first answer the question: How is performance for this institution to be defined? In a hospital emergency room, for instance, is performance how fast the staff sees people who come in? Is it the number of heart attack victims who pull through the first few hours after they arrive? What is the performance of a church? One may look strictly at attendance, but there is also the impact on the community. Both are perfectly respectable ways to measure performance, yet each leads to a very different way of running a church...” (From *Managing the Non-Profit Organization*, page 107)

What is the "bottom line" of your ministry unit? If your unit is a corps, how does it compare with the "bottom line" of other corps within the territory? If a social services unit, does it have a similar "bottom line" to other such units within the Army?

The Army's Charitable Status - It Is Ours To Lose -- Part I

By Lieut.-Colonel Neil Watt

I have always been amazed at the scope of the human and religious services that the Army provides in our Territory, both here at home and abroad. We are a church, significant in community reach. We are also an extensive social service network, touching tens of thousands of people. Whether providing shelter to asylum seekers, support for expectant mothers, or building replacement homes in Haiti, our ministry is significant.

Because of the importance of our mission we must not lose sight of our responsibilities to operate within the guidelines of the Canada Revenue Agency (CRA). The Army has a long history of being a respected charity and we want that positive interaction with CRA and the public to continue. Indeed, we live in a tolerant and generous country that allows charities to benefit by their charitable status which facilitates our work. With this privilege comes heightened accountability, scrutiny and responsibility, as it should be. It is also a privilege we must guard carefully, it is ours to lose! There are over 85,000 charities in Canada registered through the Charities Directorate of the CRA.

Registering as a charity is not easy, so maintaining our charitable status requires us to do all we can to meet the CRA guidelines. Charities have obligations that must be met in order to maintain their charitable status. In general terms, a charity must use its resources on one or more of the following: the relief of poverty; the advancement of education; the advancement of religion; and other purposes that benefit the community. These activities that allow for charitable status are part of the Army's DNA and central to our mission. Of course there are also more technical obligations, the most familiar being the annual submission of the T3010 form and the issuing of donation receipts. These are primary to every ministry unit in Canada and leadership of the units must ensure compliance. Non-compliance or irregularities will draw the attention of CRA and possible revocation of the charitable status.

In Part II we will address outcomes when charitable status is lost.

Get me to the bank on time: UltiPro delivers!

By Jeff Skipper, UltiPro Change Manager

Marshall McLuhan said, "The medium is the message." UltiPro is our new medium for managing payroll and HR information, and so far the message is "We deliver!"

During the first week of January, staff at THQ, including Jackson's Point Conference Centre, the Ethics Centre and the Finance Department's regional offices, checked their bank accounts to find they were still being paid, right on time! No disruptions at all. Others logged in and checked their HR information, making changes themselves that would have previously required contacting Employee Relations for help.

No project is implemented perfectly. In the first week, we changed the initial login procedure to make it simpler and continue to refine our guidance around roles related to time recording and approval. A big "Thank you" goes to leaders who helped us work through the practical aspects of how UltiPro is used to manage time.

As a part of the transition, many people logged into MyArmy (myarmy.can.salvationarmy.org) for the first time, the 'front door' through which you get to UltiPro. Our IT department continues to roll out this important new technology, and if you haven't yet tried it, you will have the opportunity to do so in the coming months.

Overall, the issues are minor in comparison to the feat of implementing a brand new, fully modernized web solution for pay and HR. The UltiPro Project team, under the leadership of Keely Harris and Patricia Dunbar, is to be thanked for their long hours to ensure a smooth transition.



Lt. Colonel Fred Waters logs in successfully – that makes him an Ulti-PRO!

Looking ahead to Phase 2, the Newfoundland and Prairie divisions, along with the remainder of our officers in Canada, will receive UltiPro in June. All other divisions will follow in November as part of Phase 3.

Beyond the success of implementing this leading edge system, we are demonstrating that we are learning – applying new skills and approaches to the management of technology, projects, and change. These skills will continue to benefit us in all of our endeavours.

For more information about Project UltiPro including many helpful job aids, please refer to our [project website](#).

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