

# Money & Mission

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## Editorial –Administrative Responsibilities as Worship

Lieut.-Colonel Neil Watt ended his editorial in the January 4, 2017 issue of *Money & Mission* with the challenge: "May those of us with administrative responsibilities resolve to make them a true ministry in 2017."

I was reminded of this recently when I was studying the commentary of William Barclay, the Scottish theologian, on the 12th chapter of *The Letter of Paul to the Romans*, the first verse of which reads: "I appeal to you all, brethren, by the mercies of God, to present your bodies as a living sacrifice, holy and acceptable to God, which is your spiritual worship" (Revised Standard Version). Barclay states:

"True worship is the offering to God of one's body, and all that one does every day with it. Real worship is not the offering to God of a liturgy, however noble, and a ritual, however magnificent. *Real worship is the offering of everyday life to him*, not something transacted in a church, but something which sees the whole world as the temple of the living God ... A man may say 'I am going to church to worship God,' but he should also be able to say 'I am going to the factory, the shop, the office, the school ... to worship God.'"

As we sit at our desks and computers each day, and as we interact with our co-workers and clients, do we need to remind ourselves that these can truly be acts of worship of almighty God?

# Preventative Maintenance: Part I – Equipment

By Mike Gilbert, Territorial Property Secretary

The importance of preventative maintenance for the Army's **buildings and equipment** cannot be over emphasized.

Organizations rely on their buildings and equipment and employ either a reactive maintenance or preventative maintenance approach. Reactive maintenance goes by the "if it isn't broke, don't fix it" model, a strategy that may save money in the short term but often costs more in the long run. Preventative maintenance, on the other hand, is a carefully designed program where maintenance tasks are performed routinely in order to avoid larger, costly fixes in the future.

## Equipment Maintenance

Most buildings in the territory have equipment of one form or another. There is generally a mechanical system providing heating, ventilation, and sometimes air-conditioning (HVAC). Some buildings may have elevators. Facilities with commercial kitchens may have grease interceptors. Many have alarm systems.

All equipment requires preventative maintenance to improve life expectancy and avoid unplanned maintenance expenditures. In addition, some equipment, such as elevators and fire alarm systems, requires periodic inspections in order to comply with legislative requirements.

There are many reputable companies that can provide quotations for maintenance contracts. Be wary of "fly by night" companies. Be sure to obtain competitive quotes based upon the same work and check references. Also, obtain from the successful bidder a certificate of clearance from the local Workers Compensation Board and proof of insurance.

Some maintenance contracts provide for inspection services only, while others also provide basic maintenance services. For a premium, comprehensive maintenance contracts can be obtained, covering inspections, basic maintenance, and full repair or replacement services on select equipment. Most companies, if requested, will provide pricing for each service level. Ministry units will need to determine what type of contract is best suited for them, based on quotes received, age and condition of the equipment, and budget constraints.

Regardless of the level selected, a maintenance program will, at the very least, identify any equipment concerns which can then be addressed.

Some mistakenly believe that brand new buildings, still under warranty, do not require maintenance contracts for equipment, particularly HVAC systems. A new HVAC system is like a new car: if you don't have maintenance completed at the prescribed intervals, the warranty is null and void!

In Part II we will address building maintenance.

## 30 years: a look back and a dream for the future! - Part III

By B. Paul Goodwin, Financial Secretary

In parts I and II of this article, we traced some of the key changes in the finance department over the past 30 years. Part III describes the key changes that have taken place since 1996 particularly and the reasons for them.

In 1996, the Accounting Standards Board issued new accounting standards for not-for-profit organizations in Canada. A key change was the requirement for not-for-profit organizations to report on or consolidate controlled entities. While the Army's leadership agreed that consolidation would be beneficial to report on the size and scope of the Army's operations in the Territory, it was also recognized that a plan would be required to achieve this goal over a number of years. In the meantime, the Army would report on its controlled entities in notes to the financial statements.

In 1997, the finance department conducted reviews of the accounting at the sixteen divisions then in place and reported that in a number of instances, significant work was required to bring the accounting up to the standards. In one part of the territory where the divisions were small, the finance department recommended the establishment of a regional accounting centre to serve multiple divisions and allow for economies of scale and cost sharing needed to hire the appropriately qualified staff. The territorial leadership was impressed with this concept and after much deliberation, determined that all divisions should be served by such a centre.

When the first regional accounting centre was established in 1998, the finance department acquired the accounting for a number of ministry units where there had previously been problems and the accounting had been taken over by the DHQ staff. Over time, this led to promotion of the service so that by 2013 about 75% of the ministry units in the territory were clients. Based on advice from both external and internal auditors, the Territory decided to give the finance department the mandate to perform the accounting for all ministry units, and the transition was essentially completed in 2016.

In 2011, the first consolidated financial statements for the territory were issued. This was the first time that a single set of financial statements presented the full size and scope of the Army's operations in Canada and Bermuda. Through the work of the finance department staff as well as KPMG, the Army's auditors, the statements were able to be finalized and approved within three months after the year-end date, a significant accomplishment considering that there are nearly 500 separate entities involved. We are given to understand that the Army's consolidation represents the largest such exercise in Canada outside of government.

## Did You Know? It's Camp Time!

We published an article in June 2015 highlighting recommendations for the administration of canteens and tuck shops. These recommendations hold true today. Some of the key points of this article are:

- Keep all inventories under lock and key.
- Create a daily sales report to track sales.
- Use a cash register and reconcile daily cash to register and sales report.
- Keep cash in a secure location.
- Use a single account to inventory purchases (62001).
- Use a single revenue account to record sales (57009).

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