

**FOR: MISSION SUPPORT GRANT**

In order to conform to acceptable financial control with The United Church of Canada, all pastoral charges, outreach ministries, and organizations receiving financial assistance by way of a grant towards their budget, from Divisions or Departments, must submit a balance sheet and receipts and disbursement statement accompanied by a signed certificate attesting to the fact that the books and accounts have been properly audited/reviewed by a competent person by June 15 each year.

**Wherever possible, the books and accounts should be audited/reviewed by a registered accountant, e.g. Chartered Accountant, Certified Management Accountant, Certified General Accountant or a Licenced Public Accountant. Where qualified auditors/reviewers are not available the work may be carried out by competent persons (individuals) who have the capability through educational/attainment or practical experience to examine the accounts and to verify that the statements are correct. Such person might be a bank manager or the manager of a credit union.**

Attached below is a statement prepared for the purpose of certifying that the books have been audited/reviewed. This has been approved by the auditors of the United Church. It will be appreciated if it is used and signed by the person who performs the audit/review of your accounts.

It should be emphasized that payment of a grant may be held up or terminated if there is a significant delay in providing the audited/reviewed statement.

---

**AUDITOR / INDEPENDENT REVIEW REPORT**

I have examined the accompanying balance sheet and statement of receipts and disbursements of the \_\_\_\_\_ (mission unit) of The United Church of Canada for the year ended December 31, 20\_\_\_\_. My examination included checking the books and accounts and a verification of the accounts with the bank statements and cash balances. In my opinion the accompanying statements present fairly the financial operations and recorded receipts and expenditures.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Occupation: \_\_\_\_\_ Place: \_\_\_\_\_