



Diocese of Toronto
Anglican Church of Canada

Parish Leaders' Manual 2020

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Our Vision

An Anglican community committed to proclaiming and embodying Jesus Christ through compassionate service, intelligent faith and Godly worship.

Our Mission

We build healthy, missional Anglican communities that engage faithfully with the world and share the gospel of Jesus Christ.

Our Values

Faith • Compassion • Collaboration • Accountability • Boldness

Focus Areas

To faithfully achieve our vision for this diocese in the next five years, we must build on the success of the past and focus our efforts on the areas that will have the most impact. We have identified five Focus Areas to guide and determine the priorities for our resources over the coming years.

- Leadership & Formation
- Trust & Culture
- Innovation Based on Evidence
- Governance & Decision Making
- Stewardship of Resources

Introduction

Thank you for opening this manual. You may be a first-time Churchwarden or a parish leader looking for an answer or a better understanding of leadership roles in an Anglican congregation in the Diocese of Toronto. You may be someone wholly unrelated to our ministry as a church but curious about our governance. Whoever you are, and whatever your reason, thank you for your interest in our mission and our governance.

The roles of Incumbent and Churchwarden in the Anglican Church were established centuries ago. Each congregation has one Incumbent and two Churchwardens. One is elected by the congregation at its annual “vestry” meeting and one is appointed by the Incumbent (the priest in charge of the parish). Together, the Incumbent and Churchwardens form the group of dedicated people who provide the core leadership for the local “vestry” or congregation.

This leadership triumvirate is quite Anglican in its creation – it is a pragmatic form of governance. The Churchwardens, by and large, look after the “temporal” affairs of the congregation – money, property and things like that. They always act jointly, never one without the other. The Bishop has the chief responsibility for oversight of ministry in all parishes in the Diocese. The Incumbent, as the Bishop’s representative in the parish on a day-to-day basis, looks after the liturgical, educational and pastoral concerns.

That might seem like a clean and simple way of delegating responsibilities and authority. There is, however, often not such a simple or easy separation of duties. There is very little if anything we do in our churches that can be separated from our mission and God’s holy work. Therefore, the Churchwardens will always work very closely with the Incumbent and vice versa, as nothing we do is totally “temporal” and everything we do here on earth is at least in part “spiritual”. How very Anglican!

As you proceed through this manual, if you find quite a few areas of “shared responsibility” then you are reading this correctly. If you get a bit

frustrated because of apparent overlap, do not be discouraged. Our system of governance which relies on teamwork and collaboration will be a strength and source of support.

There is one more concept that you need to be aware of before you delve into the specifics in this manual. The Incorporated Synod of the Diocese of Toronto is a legal corporation created under its own Act(s) of the Ontario Legislature dating from the mid-1800’s. The corporate form under which our congregations operate was also created through an Act of the Ontario Legislature. This means that the rules we refer to (our Canons or Canon law) are not “private rules” or bylaws of a private corporation; they are provincial statute. We do not operate as “ordinary corporations” either at the Diocesan or at the Vestry level. Some of you may have backgrounds in business or law, or have held responsible positions in other organizations. Much of what you have learned elsewhere will translate into our governance structure and rules. However, there will be twists along the way. I would urge you to become familiar with our Canons, policies, and guidelines, as there are some significant differences in how we must work together both legally and according to our Anglican traditions.

This manual has been developed primarily to familiarize new Churchwardens and lay leaders with their roles and responsibilities, and also, to be a reference source to experienced Churchwardens and Incumbents. Please note that nothing in this manual is intended to replace or contradict *The Constitution and Canons of the Diocese* (which can be found on the Diocesan website, www.toronto.anglican.ca), Diocesan policy or government legislation and requirements.

The Diocesan Centre staff is available to assist you with governance, administration and administrative compliance questions. Please do not hesitate to contact the Diocesan Office at any time if you feel that we may be of assistance. Staff phone numbers are listed on the website or by calling 1-800-668-8932 or 416-363-6021.

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Governance and Legislative Context

The Anglican Church of Canada is geographically divided into many dioceses, for administrative and organizational purposes. In the Toronto area, the governing diocese is the Diocese of Toronto.

The Diocese of Toronto was incorporated by “*An Act to Incorporate the Synod of the Diocese of Toronto, and to Unite the Church Society of the Diocese of Toronto therewith*”, an act of the Legislature of Ontario passed on January 23, 1869. The corporation created by this statute is “The Incorporated Synod of the Diocese of Toronto”.

According to this Act, the “Synod shall consist of the Bishop of the said Diocese, who shall be the head of the Synod, and any Suffragan or Coadjutor Bishop thereof, the Priests and Deacons of the same licensed by the Bishop or Suffragan, and of Lay Representatives, to be elected according to the Constitution of the said Synod as the same exists at the time of the passing of this Act, or as it may, from time to time, be altered by the said Synod after the passing of this Act.” The Constitution of the diocese can be found on www.toronto.anglican.ca or by contacting the Secretary of Synod.

Each parish of the Anglican Church in the Province of Ontario is a separate corporation. Pursuant to “*The Church Temporalities Act*”, given Royal Assent on December 3, 1841, and as later enacted pursuant to “*An Act respecting Churchwardens in the Diocese of Toronto*”, the Churchwardens (in essence, the administrative officers for each parish) are incorporated under the following provisions:

“The Churchwardens for the time being of any Church in the Diocese of Toronto, in the Province of Ontario, in communion with the Church of England in Canada, elected or appointed under the provisions of the Church Temporalities Act, passed in the third year of Her Majesty’s reign, and chaptered seventy-four, or of any Canon passed or to be passed by the Incorporated Synod of the Diocese of Toronto, under the powers conferred on such Synod by any Act of the Legislature, shall, whether they be Churchwardens of pewed or of free Churches, besides possessing the powers and authorities conferred upon such Churchwardens by any Act of the Legislature now in force, be a corporation with perpetual succession under the name of “The Churchwardens of the Church of <NAME OF PARISH OR CHURCH> [in the village of, <INSERT LOCATION>]” to represent the interests of the Church of which they are so elected or appointed, and of the members thereof, and shall and may sue and be sued, answer and be answered unto, in all manner of suits, actions and proceedings whatsoever, for and in respect of such Churches and Churchyards, and all matters and things appertaining thereto.”

In a multi-point parish (a parish with more than one congregation), each congregation that has its own Churchwardens and its own vestry also has a separate corporate entity. Within the Diocese of Toronto, there are 227 congregations and ministries in 181 parishes. No parish has a separate incorporation number and no parish is an ‘ordinary corporation’.

Bishop of Toronto











The Rt. Rev. Andrew Asbil

The Diocesan Bishop's home church (the 'See') is the diocesan cathedral, the Cathedral Church of St. James, Toronto. Although the Cathedral Church of St. James is physically situated in the St. James deanery, the Cathedral is under the direct oversight of the Diocesan Bishop.

The Diocese has been divided administratively into four episcopal areas, each under the episcopal oversight of an Area Bishop who is a bishop suffragan of the diocese. Each episcopal area is in turn divided into deaneries.



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Parishes and Congregations

A parish is an ecclesiastical unit within the diocese that is under the oversight of an Incumbent. Canon 13 sets out the rules of parish formation, amalgamation and disestablishment.

A parish is comprised of one or more congregations, at least one of which has a regularly organized vestry. By that we mean that the congregation has its own Churchwardens and its own vestry and has a legally valid corporate entity.

As an episcopally-led church, we acknowledge that our bishop has ultimate responsibility for the mission and ministry of the diocese. However, our bishop does not work alone. As a synodical church, authority is shared amongst the clergy, the laity and the bishops and we work collaboratively to support the mission of our diocese, each using the gifts given by God to extend the kingdom.

Traditionally a parish or congregation has been associated with a defined mission field or geographic area set apart by the diocesan bishop. Parish boundaries have been created by the diocesan bishop in consultation with Diocesan Council, and congregations have been established with the permission of the diocesan bishop, to provide a gathering place for worship in the community and to serve the local community. The parish church is tangible evidence of our mission and of God's reign here on earth and gives local expression to the mission and priorities of the diocese. In more recent years, some congregations have come together through common language or country of origin/ancestry; these congregations have not always had a geographic mission field associated with their ministry.

Although the incumbent has oversight of a parish, the incumbent is acting on behalf of the bishop. When an incumbent is appointed to a parish the bishop says to the priest, in the liturgy of installation, "take this charge which is mine and thine..." The incumbent has no authority, separate and apart from the bishop but is always carrying out ministry on behalf of the bishop.

Our parishes and congregations have a fairly autonomous form of governance and management. However, the parish always exists in the context of the mission of the diocese. It delivers ministry to the local community on behalf of the whole diocese. In that respect, our parishes and our diocese always exist and work together in mutuality of interest.

Parishes and congregations are not permanent structures. They have a life cycle. They are planted; they grow; sometimes they die; sometimes they transform. There is a mutual stewardship responsibility, shared between the local ministry and the rest of our diocese, which obliges us to work together through all stages of the life cycle. It goes beyond congregational self-designation and self-determination. This responsibility includes a discernment of what to do when a ministry has insufficient resources.

There are specific provisions in Canon 13 for the amalgamation or disestablishment of congregations and parishes. These are specialized situations and therefore fall outside the scope of this manual. Please refer to the "Property Related Policies" section in this manual where you will find 'On the Closing of Churches' for an overview of the processes. However, Churchwardens are advised to work with the Area Bishop and the synod staff in these situations.

The Vestry

The vestry is the voting membership body of a congregation. It is not necessarily the same as the congregation since a congregation may include people who are not part of the vestry. For example, those under the age of 16 are not eligible to be members of vestry. Also, those who are members of another denomination or do not describe themselves as Anglicans, but worship with an Anglican congregation, may be considered part of the congregation, but are not eligible to be members of vestry. Similarly, people with cottages may worship in two churches but can only be members of one congregation's vestry.

Canon 14 sets out the rules concerning the formation of vestries and how vestries govern themselves. Vestries are required to meet at least annually to take care of the business of the congregation or parish. Several weeks prior to a vestry meeting, the Churchwardens have a duty to publish a vestry list and post it in the church where it can be reviewed by members. The reason for this is to ensure that there is no confusion as to who is and who is not a voting member of the vestry. If a person's name is not on the list and they believe they should be a member, then they may ask for a review of the situation. In each parish or congregation, there is a parochial tribunal whose duty it is to review these situations [see Canon 14, Section 3].

The qualifications for vestry membership are set out in the "Declaration" in Canon 14, Section 1. The person will declare that they:

- are a member of the Anglican Church of Canada
- have been a member of the congregation for three months
- have attended regularly scheduled worship services in the congregation, at least three times in the past year
- are at least 16 years of age
- have not voted at another vestry and do not intend to do so.

In order to be a member of the Anglican Church of Canada, a person must have been baptized and have accepted the authority of the Anglican Church.

These are not particularly onerous provisions. However, a parochial tribunal, in reviewing proposed additions to the vestry list under Canon 14, Section 5 may consider a person's participation in the life of the congregation: What is the nature and history of association with the Church by that person? Does the person receive the sacrament of Holy Communion? Does the person make a financial contribution to the congregation? Does the person participate in Church committees or other volunteer roles? These are all factual questions which may be fairly asked in order to establish whether a person qualifies as a member of vestry. A person who has a paid position in a Church will not necessarily be a member of the vestry unless their participation in Church life, outside of the paid role for which they are compensated would indicate.

Canon 14 sets out the requirement for annual meetings, the agenda for those meetings, the annual audit of the accounts; it makes provision for special meetings of vestries and details vestry's roles in the oversight of work carried out within the congregation:

- The vestry has the power to make bylaws for the management of the congregation or parish to which they belong (as long as those bylaws do not contradict the canons or policies of the

Anglican Church in Canada, the Ecclesiastical Province of Ontario, the Diocese of Toronto, or government laws).

- Care of church property is the joint responsibility of the Incumbent and Churchwardens. However, the Vestry must cover all costs associated with the use of property.
- Books and records of the vestry which are not in actual use and all important documents should be stored at the Diocesan Centre for safekeeping.
- The vestry governs all organizations in a congregation having as their main purpose the raising and spending of money. Each organization must report to vestry at least annually.
- At the annual meeting, the vestry, among other things, elects one of the two Churchwardens and the lay member(s) who will represent the vestry at diocesan synod. It will also adopt the Churchwardens' financial report and a budget for the ensuing year, and appoint auditors. If the vestry fails to elect a Churchwarden, then the incumbent can appoint a second churchwarden; there must be two churchwardens holding office for a congregation to function and be governable.

From time to time, Diocesan staff receive inquiries as to whether voting by proxy is allowed at vestry meetings. The simple answer is no; nor can a vestry create a bylaw to permit voting by proxy.

The Incumbent and Churchwardens

The Incumbent and Churchwardens are responsible for the leadership of the congregation.

The Incumbent holds office in a parish at the bishop's pleasure and, through the area bishop, is accountable to the bishop for worship, liturgy, sacraments and the ecclesiastical concerns of the congregation and its pastoral care.

Canon 9 sets out the canonical provisions regarding the office of Incumbent, and Canon 10 sets out the provisions for clerical appointments, exchanges, retirements and terminations. The clergy have resources and handbooks which focus on the liturgical, ecclesiological and ecclesiastical matters which are primarily their responsibility and as such, are not included in this manual.

In collaboration with the Incumbent, the Churchwardens are responsible for administering and managing the temporal (i.e. business) affairs of the congregation. Canon 15 sets out the canonical provisions regarding the office of the Churchwardens. Canon 15 is both broad and detailed. It is expected that Churchwardens become familiar with this canon and use it as an important reference document.

As previously mentioned, the Churchwardens are a Corporation and the office of Churchwardens functions as a legal entity or corporation. As a corporation, the Churchwardens can sue and be sued and act on behalf of the congregation in legal matters. This was done so that the congregation would have a corporate entity that would be recognized by the courts and in law, and so that through the office of the Churchwardens, the congregation functions in the same way an ordinary corporation would.

Therefore, the bank account for the congregation should be in the name of "The Churchwardens of the Church of <NAME OF PARISH OR CHURCH> [in the village of, <INSERT LOCATION>]". A contract or agreement that the congregation wants to sign or a phone account that the congregation wants to set

up, should be in the name of “The Churchwardens of the Church of <NAME OF PARISH OR CHURCH> [in the village of, <INSERT LOCATION>]”.

It does not mean that the Churchwardens can or should act in isolation of the congregation, the Incumbent or the diocese. Rather, it means that it is through the office of the Churchwardens that the congregation functions in the same way an ordinary corporation would. Therefore, the responsibilities of this office are great because in the office of Churchwarden resides the legal authority of and responsibility for the congregation.

It is also important to observe at this point, that the legal name of any parish or congregation follows this style: “The Churchwardens of the Church of <NAME OF PARISH OR CHURCH> [in the village of, <INSERT LOCATION>]”. Therefore, for example, the legal name is The Churchwardens of the Church of All Saints, Cannington; not, All Saints’ Church, Cannington. Similarly, the legal name is The Churchwardens of the Church of St. James, Humber Bay; not St. James’ Church, Humber Bay, nor St James Anglican Church, Humber Bay.

Each vestry will have two (2) Churchwardens. One is appointed by the Incumbent and is often referred to as the “Rector’s Warden”. The other is elected by the vestry and is often referred to as the “People’s Warden”. If the Incumbent fails to appoint a Churchwarden, the Vestry shall elect two. If the Vestry fails to elect a Churchwarden, the Incumbent shall appoint two. Under *The Anglican Church of Canada Act, 1982*, the Churchwardens together with the Incumbent, are deemed to be trustees of the land.


The Churchwardens must always act jointly; they cannot exercise their powers separately, nor can one act without the consent of the other. They must always function in concert with the Incumbent.

The Churchwardens are to carry out all legitimate directions arising from Synod and all legitimate directions of their vestry. The duties of Churchwarden are summarized here. However, every Churchwarden ought to read Canon 15 for the full and exact description of the duties.

1. After consultation with the Incumbent, the Churchwardens are empowered to appoint the sexton, the organist, the vestry clerk and any other subordinate lay officers of the church (e.g. treasurer).
2. The Churchwardens shall take care of the financial books and records, receipts and disbursements, and present audited financial statements for the previous fiscal year to the vestry at its annual meeting. This report shall include an opinion of the independent auditors previously appointed by the vestry.
3. Financial recordkeeping and financial report preparation may be delegated to a bookkeeper or treasurer, but the Churchwardens must still exercise oversight and control and are responsible for financial matters. When the Churchwardens step down, they must pass all the books and records etc. to their successors and ensure a smooth transition.
4. The Churchwardens shall present a budget for the upcoming year to the Advisory Board or the Parish Executive Committee for their review and feedback/advice to the Churchwardens prior to the annual vestry meeting.
5. The Churchwardens shall collect, or oversee the collection of, offerings and monitor pre-authorized giving.
6. The Churchwardens shall maintain the bank account at a chartered bank, trust company or Province of Ontario Savings Office and ensure all monies are deposited on a timely basis.

7. The Churchwardens shall oversee all disbursements and act as signing authorities as set out in subsection 4 (7). Please follow these rules carefully.
8. The Churchwardens shall keep a record of all monies received by them for extra-parochial purposes. These monies should be segregated and kept in separate accounts. For example, receipts for FaithWorks shall be kept in separate accounts and not co-mingled with the parish operating accounts.
9. The Churchwardens shall the complete statistical and financial returns required by Synod, and forward them to the Secretary of Synod before March 15 each year.
10. The Churchwardens shall keep a record of property deeds, mortgages, insurance policies and other documents of importance pertaining to parish buildings and lands. Insurance policies must be kept in perpetuity as there is no statute of limitations on certain types of claims. Records which are no longer actively used shall be sent to the Diocesan Archives for safekeeping.
11. The Churchwardens shall be responsible for the care of the land and buildings, furnishings and effects belonging to the parish. (This includes placing adequate insurance against loss by fire; providing proper heating and ventilation; appropriate maintenance and cleaning.) The land and buildings are entrusted to the parish to use and to keep. They must be maintained and not let to run down as they should be passed to future generations in good order. Canon 6 sets out other requirements concerning church property, including the rules for licensing space to other groups and rules governing building alterations.
12. The Churchwardens shall provide for the necessary supplies for the conduct of worship services.
13. The Churchwardens shall arrange for appropriate insurance coverage in compliance with the Diocesan requirements for insurance coverage.

Parish Signing Officers

Churchwardens have full authority, jointly, overall financial matters. Canon 15 requires that "all cheques shall be signed by both churchwardens or by either of them and another person appointed by the vestry for that purpose". The provision for "one other person", is usually filled by the treasurer, or person looking after the books. **One of the churchwardens must sign the cheque.** All parishes should have only the churchwardens and one other person as signing officers. **The Incumbent should not be one of the signing officers.** 

Diocesan Policies

Churchwardens have specific responsibilities to uphold and comply with the policies of the Diocese. These include, but are not limited to: Human Resource policies, Responsible Ministry: Screening in Faith policy, Health and Safety policy, Insurance Requirements, and other policies approved by Diocesan Council from time to time. Copies of these policies can be found on the Diocesan website.

 www.toronto.anglican.ca/parish-administration/policies-guidelines/

Deputy Churchwardens

Under the provisions of Canon 15 Section 5, the Incumbent may appoint a Deputy Churchwarden and the vestry may elect a Deputy Churchwarden.

Canon 15 Sections 1 and 2, apply to Deputy Churchwardens except that:

- their appointment or election is optional and

- each of the Incumbent and the Vestry retains the right but not obligation of appointing or electing an equal number of Deputy Churchwardens as are appointed or elected by the other.

A Deputy Churchwarden does not automatically succeed a Churchwarden. Deputy Churchwardens shall assist Churchwardens, as directed by the Churchwardens, in the performance of their duties. Please note the restrictions on signing cheques in Canon 15 Section 4(7).

During the temporary absence or incapacity of a Churchwarden and during a vacancy until such vacancy is filled, a Deputy Churchwarden, as requested by the Incumbent, shall fulfill the full duties of a Churchwarden.

Treasurers

The Churchwardens may appoint a Treasurer. Canon 15, Section 7 requires the Treasurer to be responsible to the Churchwardens in performing those duties concerning the financial affairs of the parish that the Churchwardens direct.

Please note that the Churchwardens may not delegate their cheque signing authorities and that the Treasurer may only act as a second signature on cheques.

The Diocese has published a Parish Finance Manual that all Treasurers and Churchwardens should be familiar with.

Advisory Board

The Advisory Board acts in an advisory capacity to the Incumbent and Churchwardens. Canon 17 describes the role of the Advisory Board. It is aptly named as “advisory” since this board has no administrative or decision-making powers.

The membership consists of:

- the Incumbent,
- the Churchwardens,
- not less than two other members of vestry (one half of whom are appointed by the Incumbent), as named at the annual vestry meeting,
- the lay members of synod elected by the vestry, and
- if vestry so wishes:
 - one representative each from such parochial organizations
 - any officials designated by the vestry; and
 - appointed lay members of synod from the parish.

Parish Executive Committee


The Parish Executive Committee is a committee formed in a parish consisting of two or more congregations. It advises parochial, deanery or diocesan matters. It is the place where congregations sort out the sharing of expenses such as Incumbents remuneration, rectory costs and maintenance, and assessable expenditures. Canon 18 describes the Parish Executive Committee and sets out membership, scope of responsibilities and duties.


Cemetery Trustees

The Incumbent and Churchwardens are responsible for any cemetery belonging to the Parish. While they may delegate their authority to a Cemetery Board, the responsibility remains with them.

Canon 15 (6) provides for the Churchwardens to appoint Trustees in those situations where the parish is the owner of a cemetery, columbarium or crematorium under The *Funeral, Burial and Cremation Services Act, 2002*, S.O. 2002, c.33. The Trustees are responsible to the Churchwardens for the operation of the cemetery, columbarium or crematorium as the case may be. The Trustees shall prepare and submit an annual report to the Churchwardens, who shall in turn present this report to the Vestry.

Care should be taken to make certain that the Cemetery is maintained, and Cemetery Funds invested in accordance with The *Funeral, Burial and Cremation Services Act, 2002*, (the “Act”). The Act sets out the responsibilities of the cemetery owner with respect to perpetual care funds, safety of monuments and dealing with the public.


 Ministry of Small Business and Consumer Services, Cemeteries Regulation Unit, 5775 Yonge Street, 15th Floor, Toronto, ON M7A 2E5.

 416-326-8393 (800-889-9768), TTY: 416-325-3408 (800-268-7095), Fax: 416-326-8406


 <http://www.gov.on.ca>

Diocesan Allotment

The Diocesan Allotment is the amount each parish or congregation is obliged to pay to the diocese. It is to be paid in 12 equal, monthly installments commencing in January of each year. Canon 4 sets out the method for these calculations.


 [General Accountant](#), 416-363-6021 ext. 239 (800-668-8932)

Parishes may appeal their allotment if there is reason to believe that the calculation has been inequitable. The appeal must be put in writing and submitted to the Treasurer & Director of Finance on or before December 31. Canon 4, Section 2(4) specifies the procedures and timelines.

 [Treasurer & Director of Finance](#), 416-363-6021 ext. 238 (800-668-8932)

Billings to the Parishes

Parishes are billed on or about the 10th of each month for payroll costs and the Parish Allotment. The invoice is to be paid to the diocese before the end of the month. If amounts are unpaid at that time, interest is charged. The initial rate of interest may be the Bank’s prime rate. However, if amounts remain unpaid and no arrangements are made to the satisfaction of the Treasurer & Director of Finance within 90 days, then the interest rate moves to prime plus 3%.

 [General Accountant](#), 416-363-6021 ext. 239 (800-668-8932)

Collection Policy Stipend, Allotment

A congregation or parish whose account is more than 30 days overdue, will be charged interest at the rate of three percentage points above the Diocesan short-term cost of borrowing.


Once congregations or parishes find themselves over 90 days in arrears to the Diocese, they will be expected to provide the Parish Finance Advisory Committee with a viable plan for meeting their current financial obligations to the Diocese while addressing the overdue amounts. Upon recommendation by the Committee, the Treasurer & Director of Finance may freeze or otherwise reduce the interest rate on overdue amounts for congregations or parishes once a repayment plan has been submitted and approved.

If a congregation or parish does not remain faithful to the plan formulated, they shall be considered in arrears without a viable plan.

Should a congregation or parish remain in a situation of indebtedness to the Diocese for 6 (six) months without providing a viable plan to the Treasurer & Director of Finance, the Treasurer will recommend to the College of Bishops that Diocesan Council appoint a parish Administrator as provided for under Canon 24.1(3).

In some circumstances after 12 months, the Treasurer & Director of Finance may deem it appropriate for a congregation or parish to convert their indebtedness into a short-term or long-term credit arrangement. In this situation, the Treasurer & Director of Finance will recommend they seek a loan from a financial institution. Because of the possibility of conflict of interest issues, under no circumstances should a congregation or parish embark on a credit arrangement with a parishioner or parishioners.

If, after 18 months of indebtedness, a congregation or parish is not engaged in an approved repayment plan, the Treasurer & Director of Finance will ask the Area Bishop to confer with the Diocesan Bishop with a view towards considering the advisability of continuing the tenure of the Incumbent as provided for under Canon 10.

 [Treasurer & Director of Finance](tel:416-363-6021), 416-363-6021 ext. 238 (800-668-8932)

Grants and Funding to Parishes

There are several grants, loans and funding opportunities available to support parish ministry. Parishes are encouraged to contact their Area Bishop's office or the Diocesan Centre for further information.

 www.toronto.anglican.ca/parish-administration/grants-funding/

Diocesan Grants

Area Council Grants

In addition to the funding options below, a variety of Area Council Grants are available through the four episcopal areas.


 www.toronto.anglican.ca/about-the-diocese/area-bishops/

Baker Foundation Grants

The Baker Foundation provides grants for the building of Sunday Schools, additions or renovations to existing Sunday Schools. Application for grants are made in writing to the Trusts Committee. Application forms may be found on the Diocesan website.

If a project has some implication for Sunday School facilities, then costs must be apportioned between regular and the Christian Education facilities. Only the Christian Education portion is eligible for grant purposes.


 www.toronto.anglican.ca/parish-administration/grants-funding/baker-foundation-grants-2/

 [Property Resources Specialist](#), 416-363-6021 ext. 280 (800-668-8932)

Carleton Fund Grants

The income from this estate provides grants to parishes toward the cost of rectory repairs and/or renovations to rectories occupied by clergy. Application forms are available on the Diocesan website.


 www.toronto.anglican.ca/parish-administration/grants-funding/carleton-fund-grants/

 [Property Resources Specialist](#), 416-363-6021 ext. 280 (800-668-8932)

Ferguson Grant


According to the terms of the Trust, the Ferguson Grant, is for the construction, purchase, alteration or renovation of a building or buildings within the Diocese of Toronto for use as a home for aged men or women. Any such home shall be under the direct or indirect management of the Synod of the Diocese of Toronto.

 <https://www.toronto.anglican.ca/parish-administration/grants-funding/ferguson-grants/>

 [Property Resources Specialist](#), 416-363-6021 ext. 280 (800-668-8932)

Curate's Training

In providing for the training of assistant curates, funds are provided in the Diocesan budget under the management of the College of Bishops. Curacy grants help with the placement of curates in appropriate parishes for their curacy program, even if the parish is unable to completely cover the full costs of the curacy.

 [Diocesan Executive Assistant](#), 416-363-6021 ext. 212 (800-668-8932)

Ministry Allocation Fund (MAF) Grants

The Ministry Allocation Fund (MAF) was created under the [Capital Redeployment Policy](#) of the Diocese, which also sets up how this fund is managed and administered. It provides grants or loans in three broad categories: real estate purposes; congregational growth and ministry resources; and creating new forms of ministry. The process for application for MAF grants follows a different approval path depending on the category.

Real Estate Purposes

MAFs for Real Estate Purposes initially fall under the jurisdiction of the Property Resources Department of the Diocese, but are ultimately reviewed by the Executive Board. The Executive Board will consider the needs of the Diocese and will recommend to Diocesan Council how to redeploy proceeds and any income earned thereon for real estate purposes. These recommendations can include making loans or grants to acquire real property, acquiring real property, forgiving or repaying parish debt incurred to acquire real property, or creating an endowment fund, the income of which is for real estate purposes.

Capital project grant funding may be provided for the expansion of existing churches, building of a new church, or property improvements may be considered, provided there is measurable enhancement of parish ministry.



www.toronto.anglican.ca/parish-administration/grants-funding/ministry-allocation-fund-grants/



[Director of Property Resources](#), 416-363-6021 ext. 245 (800-668-8932)

Congregational Growth

MAFs for Congregational Growth and Ministry Resources initially fall under the jurisdiction of the Congregational Development Department of the Diocese, but are ultimately reviewed by the Project Enabling and Monitoring Group (PEMG), which makes recommendations for approval to the Executive Board. The Executive Board will consider the needs of the Diocese and will recommend to Diocesan Council how to redeploy proceeds and any income earned thereon for congregational growth and ministry resources. These recommendations can include making loans or grants to congregations, creating program materials, initiating leadership or people development strategies, or creating an endowment fund, the income of which is for congregational growth and ministry resources needs.



www.toronto.anglican.ca/parish-administration/grants-funding/ministry-allocation-fund-maf-grants-for-congregational-growth/



[Director of Congregational Development](#), 416-363-6021 ext. 274 (800-668-8932)

New and Innovative Forms of Ministry

The College of Bishops, in consultation with others, will consider the needs of the Diocese and will recommend to Diocesan Council how to redeploy proceeds and any income earned thereon for creating new forms of ministry. These recommendations can include making loans or grants to create

ministry initiatives, initiating non-traditional ministry strategies, or to create an endowment fund, the income of which is for supporting new forms of ministry.

Reach Grants

Reach Grants are becoming increasingly successful at funding new ministry that is aimed at reaching un-churched and de-churched people. The purpose of a Reach grant is to provide one-time funding (of up to \$5,000) for ministry that is aimed at connecting with those not currently being reached by traditional parish ministry.

 www.toronto.anglican.ca/parish-life/formation-for-mission/grants/

 [Volunteer Resource Coordinator](#), 416-363-6021 ext. 226 (800-668-8932)

Stretch Grants

Stretch Grants are now available to fill the gap between Reach Grants allocations and the much larger amounts of money disbursed through the Ministry Allocation Fund. Stretch Grants are one-time grants of \$5,000 to \$20,000 designed to be a continuance grant for a successful Reach Grant ministry.

 www.toronto.anglican.ca/parish-life/formation-for-mission/stretch-grants-the-next-generation/

 [Volunteer Resource Coordinator](#), 416-363-6021 ext. 226 (800-668-8932)

“New Hope” aka Mandarin Ministry Grant

MAF New Hope Grants provide grants to parishes seeking to resource ministry to Mandarin speakers. Submissions are accepted on an ongoing basis.


 www.toronto.anglican.ca/parish-administration/grants-funding/new-hope-grant/


 [Director of Congregational Development](#), 416-363-6021 ext. 274 (800-668-8932)

Additional Funding Opportunities

Anglican Foundation of Canada

The [Anglican Foundation of Canada](#) seeks to provide abundant resources for innovative ministries, Anglican presence, and diverse infrastructure projects across the Canadian Church. Programs supported by the Foundation can range from building projects, accessibility upgrades, creative arts programs, theological student bursaries, camps, aboriginal prayer and peace circles, and much more. (*Note: Application can only be made through the Diocese, not directly to the Foundation.*)


 www.toronto.anglican.ca/parish-administration/grants-funding/anglican-foundation-of-canada-2/

 [Secretary of Synod](#), 416-363-6021 ext. 231 (800-668-8932)

Archbishop Fred Hiltz Scholarship Fund

The Most Reverend Frederick James Hiltz Scholarship Fund provides funding annually to active clergy of the Diocese of Toronto, members of religious orders, postulants and laity, including Diocesan Centre and parish staff to attend courses at St. George's College in Jerusalem. Application should be made through the Diocese, not directly to the Fund.

 www.toronto.anglican.ca/2018/07/03/primate-enormously-grateful-for-new-scholarship-fund/

 [Diocesan Executive Assistant](mailto:Diocesan.Executive.Assistant@toronto.anglican.ca), 416-363-6021 ext. 212 (800-668-8932)

Bishop's Company


The Bishop's Company Fund provides a pool of discretionary funds for the bishops to come to the aid of clergy and their families with emergency needs, and, from time to time, to provide funds for programs that strengthen the life of the Diocese.

 www.toronto.anglican.ca/parish-administration/grants-funding/bishops-company/

 [Director of Stewardship Development](mailto:Director.of.Stewardship.Development@toronto.anglican.ca), 416-363-6021 ext. 246 (800-668-8932)

Discretionary Medical and Dental Grants


A limited number of grants are available for members of the Diocese of Toronto extended health and dental plan (both active and retired) who exceed their annual coverage. Grants will range from \$500 to \$1,500.

 www.toronto.anglican.ca/parish-administration/human-resources-for-clergy/remuneration-and-benefits/benefits/

Moving Expenses


The Diocese reimburses the parish for a portion of the costs when a priest moves into a parish. At present, up to \$1,500 of the cost of the move will be reimbursed. Moving costs from points outside the Diocese are to be negotiated by the cleric, the Area Bishop and the Churchwardens.

It is expected that the individual cleric and Churchwardens will discuss the move to ensure that best local services are used. The Diocese has a preferred rate with [Campbell Moving Systems](http://www.campbellmoving.com) which can be reached by calling 1-800-663-0492 ext. 238 and asking for Ed DeMarchi.

 [Director of Human Resources](mailto:Director.of.Human.Resources@toronto.anglican.ca), 416-363-6021 ext. 232 (800-668-8932)

Professional Development Grants

All active clergy in the Diocese, as well as some diocesan lay staff, may be eligible for Professional Development Grants.

 www.toronto.anglican.ca/parish-administration/human-resources-for-clergy/professional-development/

Sabbatical Grants

Grants of up to \$3,000 may be provided for study leaves. These grants are offered by the Anglican Church of Canada.



www.anglicanpension.ca/wp-content/uploads/Application-for-Sabbatical-Grant.pdf

Real Estate and Property

Canon 1 defines real property in the following way: “Real property includes land, buildings, any other things that is erected or growing on or affixed to land, minerals and other things under the land, and all rights issuing out of, annexed to, and exercisable within or about land such as leases, licenses, mortgages, air rights, easement and right of access.”

Canon 6 sets out the rules which govern the “acquisition, disposition and/or alteration of real property and related rights”. It is important for all Churchwardens to be familiar with the provisions of this canon.

All real property, regardless of how the title reads, is held in trust for the Diocese. Property is used for parish ministry with the consent of the diocese, but it is not the parish’s to do with it as it will. The Trusts Committee, the Bishop and Diocesan Council all must consent to transactions involving real estate.

For example, the consent of the Area Bishop and the Diocesan Council is needed to purchase or sell any real property or related rights. Consent is also required before the parish makes any structural alterations to church buildings. The rule of thumb is that if the alteration or repair requires a building permit, then it requires Council consent. Alternatively, if the transaction involves a legal contract, then it requires Council consent.

Trusts Committee and Diocesan Council approval must be obtained in order to license space or lease out a rectory or other property.

All of this is spelled out in Canon 6.


The Trusts Committee has the responsibility of reviewing the requests for approval and recommending their acceptance or refusal to the Diocesan Council. The Trusts Committee relies on recommendations and advice of staff, external experts and the Executive Board as to the appropriateness and feasibility of real estate projects.

In order to facilitate the review of requests, certain detailed information must accompany a request. Please refer to “Procedures Pursuant to Canon 6” which contains the necessary procedures to be followed and information to be provided.

Title to Parish Property

Title to parish property should be in the name of the "Incorporated Synod of the Diocese of Toronto" or "The Incumbent and Churchwardens of the Church of <NAME OF PARISH OR CHURCH>".

Parish property in the diocese might be registered in the name of the Bishop, the Incorporated Synod of the Diocese of Toronto, etc. That is because the titling conventions have changed and/or property has come into the church in different ways.

Regardless of title, parish property cannot be sold or encumbered without the consent of the vestry and Area Bishop prior to referral to the Trusts Committee, Diocesan Council and the Bishop for their approvals. 

In the case of new parishes, the diocese will often hold title until all financial indebtedness has been discharged by the Parish. The Parish may then apply to the Diocesan Council to have title transferred to "The Incumbent and Churchwardens."

Maintenance of Building and Lands

Churchwardens have the responsibility for the care and maintenance of the land and buildings which includes the rectory. This includes providing for an adequate reserve to carry out renewal of the property from time to time. It is expected that funds be set aside on a regular basis for painting, roof replacement and repairs, repairs and replacement of furnishings, re-paving the parking lot, etc.


Insurance

Churchwardens are responsible for the care of the land and buildings, furnishings and effects belonging to the church, and for keeping them adequately insured against loss by fire and for maintaining insurance against any other insurable hazard to the church, to its property, to the incumbents and to the Churchwardens.

All parishes and congregations in the Diocese are required to purchase minimum insurance from the broker designated by the Diocese. This Broker is Aon Reed Stenhouse Inc.

 <https://www.toronto.anglican.ca/parish-administration/finance/insurance/>

 Contact at Aon: [Dennis Hinh](mailto:Dennis.Hinh@aon.com), 416-868-4099

 Reporting a Claim, 416-868-5683 during regular work hours (9:00 a.m. to 5:00 p.m.) or 1-888-693-2253 afterhours

 Contact at the Diocesan Centre: [Treasurer & Director of Finance](mailto:Treasurer.Director@toronto.anglican.ca), 416-363-6021 ext. 238 (800-668-8932)

Fire Prevention

All necessary steps to eliminate fire hazards and comply with the Fire Code must be taken.

Vacant/Unoccupied Properties

In accordance with insurance company requirements, buildings that are vacant and/or unoccupied must be inspected on a regular basis to ensure their ongoing security and integrity. **These important protocols must also be followed to ensure that insurance coverage is maintained on all properties.**



Reporting requirements vary depending on the specific circumstances and season. All parishes are required to immediately report all vacant and/or unoccupied properties to Aon Reed Stenhouse Inc. who will then advise of the inspection requirements and will provide any necessary reporting documentation.

All property inspections should be documented in writing; an inspection log is provided on the Diocesan website as a courtesy for parish use. Inspection records must be kept on file for reference.

Facility Rentals/ Use of Space

The Incumbent and Churchwardens may wish to allow other than parish groups or organizations to use the parish hall and other buildings or portions thereof on an occasional or recurring basis.

As per the *Anglican Church of Canada Act (Ontario) S.O. (1979), c.46*, and Canon 6, all recurring facility rentals by outside-user groups must be reviewed by the Trusts Committee and approved by Diocesan Council. An outside-user group might be defined as any group or individual who conducts activities on church property that would not be included in the parish's annual report to Vestry about its Ministry & Mission.

Only the Diocesan [License Agreement](#) and standardized provincial form of [Lease Agreement](#) are to be used. **Neither document is to be altered in any way.**



A Simplified Canon 6 Procedure is available for certain low-risk items. Please visit the "[Facility Rentals](#)" page on the Diocesan website for more information. In particular, review the [Summary Chart](#) for detailed approval processes and insurance requirements.

Other Agreements: Examples include Telecommunications Site Agreements, Commercial Leases etc. require advance approval through the full Canon 6 process.

One-Time Events: The Diocese recommends the use of the Diocesan License Agreement for one-time events even though it is not required. However, parishes are expected to draft their own written document for these events that outlines the mutual rights & responsibilities of each party. All one-time events must provide proof of insurance to the Churchwardens, consistent with Diocesan requirements, prior to the event. Aon Reed Stenhouse Inc. must also be advised of the event. If the event includes the serving of alcoholic beverages, then the guidelines set out in this manual must be followed.



Mandatory Insurance Requirements

Commercial General Liability (“CGL”) Insurance of \$2,000,000 per occurrence (for low-risk Licensees) or \$5,000,000 per occurrence (for high-risk Licensees), including:

- Tenant’s Legal Liability: coverage of not less than \$250,000;
- Additional Insureds: both ‘The Incumbent and Churchwardens of <NAME OF PARISH OR CHURCH>’ and ‘The Incorporated Synod of the Diocese of Toronto’ must be listed on the certificate of insurance as additional insureds.

For License Agreements, a standardized Diocesan “Certificate of Insurance” template is available on the Diocesan website to help facilitate the interpretation of the insurance document received from a Licensee. If this form is used, it must be fully completed and signed/stamped by an authorized representative of the Licensee’s insurance company.

Low-Risk Licensees: Examples of low-risk activities include adult craft groups, adult social groups, AA, or NA groups. All low-risk activities require at least \$2,000,000 per occurrence of CGL insurance.

High-Risk Licensees: All activities involving alcohol, children, youth (under the age of 18), or vulnerable adults require at least \$5,000,000 per occurrence of CGL insurance. Other examples include church groups, day cares or nurseries, dog training, and physical activities such as sports camps or gymnastics groups.

These insurance amounts (\$5,000,000 for high-risk, and \$2,000,000 for low-risk user groups) represent the per occurrence amount of CGL insurance required by the Trusts Committee of the Diocese in order to recommend to Diocesan Council approval of a License Agreement. Please note that it is also recommended that high-risk user groups carry insurance coverage for sexual abuse with limits as high as is possible to obtain, however, such insurance does not form part of the requirements of the License Agreement.

To help determine what is considered “high-risk”, please refer to the [Responsible Ministry: Screening in Faith Policy](#) and/or the “[Assessing Risk](#)” section of that program. The Sexual Misconduct Policy can be downloaded from the Diocesan website.

Aon Online User Group Insurance Program

Parishes may direct outside-user groups to Aon’s www.anglican-user.aon.ca to purchase low cost Commercial General Liability insurance online (\$5,000,000 per occurrence for high-risk, and \$2,000,000 per occurrence for low-risk user groups).



www.anglican-user.aon.ca



church.certs@aon.ca



[Director of Property Resources](#), 416-363-6021 ext. 245 (800-668-8932)

Waiver of Liability

In consideration of our using all or part of the premises of the Church of <NAME OF PARISH OR CHURCH> from <TIME/DATE> to <TIME/DATE> as Tenant, Lessee or Licensee, we hereby covenant and agree to save the Incumbent and Churchwardens of the Parish of <NAME OF PARISH OR CHURCH>, and the Incorporated Synod of the Diocese of Toronto harmless from all manner of actions, causes of action, suits, debts, dues, accounts, bonds, covenants, claims and demands, whatever which against the said Incumbent and Church wardens and the Incorporated Synod of the Diocese of Toronto, any person, persons, corporation or corporations might have in respect to any mishap, accident or casualty arising out of the use or condition of the said premises or any part thereof during our occupancy, and we covenant and agree to carry liability or casualty insurance for a reasonable amount to protect the said party, and/or the Incumbent and Churchwardens of the Church of <NAME OF PARISH OR CHURCH> and the Incorporated Synod of the Diocese of Toronto in respect to the user of the said premises, by the organization using the premises, its servants, agents, invitees and such persons as the organization permits, and the said organization hereby acknowledges and agrees that the use of the premises is entirely at the user's own risk.

Authorized Signature:

Dated:

Use of Alcoholic Beverages in Parish Halls

Should the Incumbent and Churchwardens decide that alcoholic beverages are to be used in the parish hall, or on parish property, it should be within these guidelines:

1. No alcohol shall be used in parish hall activities, except in strict conformity with Government regulations, with proper licences, etc.
2. As long as government regulations are complied with, alcoholic beverages may be served in the parish halls on an occasional basis (wedding receptions, anniversary celebrations, parish parties, etc.). On such occasions, the moderate use by all present must be safeguarded.
3. Alternative beverages should always be available without embarrassment for those who cannot, or do not wish to consume alcoholic beverages.
4. It is recommended that the use of alcohol not become a regular or frequent feature of activities held in the parish hall.
5. If outside organizations want to use the parish hall, they may use alcoholic beverages on the same basis as a parish or its organizations. Openly advertising (even formally) that outside organizations can rent the hall with 'alcoholic privileges' is not permitted. The Incumbent and the Churchwardens should exercise care concerning the use of church premises by non-parochial groups, to make sure that the use of church property cannot be construed as unfair competition with tax paying businesses.

Adequate insurance must be carried by the outside organization, and the Parish and the Incorporated Synod of the Diocese of Toronto should both be named as "additional insureds" on the Certificate of Insurance. Aon Reed Stenhouse Inc. may be contacted for risk-management advice.

 Contact at Aon: [Dennis Hinh](mailto:Dennis.Hinh@Aon.com), 416-868-4099

Property Related Policies

Building Inspection Policy

Property and buildings provide the places and spaces for our activities as the Church. Part of our stewardship is the maintenance and upkeep of our facilities. Part of our duty and responsibility is the safety of all those who enter upon our premises. Parish budget concerns sometimes lead to inadequate maintenance. At least 44% of our buildings were built in the 1800s and several of our buildings have, in the past, been found to be unsafe. It is critical to have them inspected regularly by proper building professionals.

It is the goal that all buildings be inspected and evaluated regularly. There is a deanery by deanery building inspection schedule (the “Schedule”) for church structures that repeats every ten (10) years. Copies of this Schedule are available on the Diocesan website as part of the *Building Inspection Policy*.

All church-related facilities and buildings are to be inspected by an independent commercial building inspector who possesses training and experience in the realm of ICI properties (‘Institutional, Industrial, Commercial’). For full information, please see the *Building Inspection Policy*. Inspections of residential property should be based upon the Standards of Practice and the Code of Ethics of the *Ontario Association of Home Inspectors*.

1. Written reports are to be submitted to the following within one (1) month of completion: Area Bishop and the Incumbent and Churchwardens.
2. All Government safety regulations in respect to fire, health and safety are to be adhered to. Any noted structural deficiencies will automatically require a further study and report by a licensed structural engineer. All issues of public safety must be repaired without delay, and failure to do so may result in the facility being closed immediately by the Area Bishop. Please see the *Strategy for Dealing with Structurally Defective Buildings*.
3. Parishes/congregations are to be responsible for the cost of both the study and any necessary required.
4. In consultation with the Area Bishop, the Regional Dean, Diocesan staff and the congregation, a plan of action is to be established to fulfill the recommendations made in the building inspection report.
5. The parish’s yearly budget should reflect its plan of action to undertake the recommended work as set out in the report.
6. Rectories should be professionally inspected every five (5) years and annually by the Churchwardens whether they are occupied by a cleric or a tenant.

Policy for Rectory Maintenance

In the past, the Diocese has encountered some situations where rectories, on being vacated, have been left in very unsatisfactory condition. This has resulted in parishes and/or the Diocese having to spend large sums of money to repair these properties before they are suitable for re-occupancy.

After much consideration the Diocesan Council, on the advice of the College of Bishops and others, have formulated and approved the *Policy for Rectory Maintenance*. Namely, that:

- “All rectories are to be inspected every five years by a professional company;
- that each Parish be financially responsible and budget accordingly for this inspection;
- that copies of this inspection be given to the Churchwardens, Area Bishop, Regional Dean and Incumbent;
- that recommended repairs and maintenance be scheduled by the Parish and monitored by the Area Bishop or his/her designate. Should recommended repairs and maintenance not be carried out within a reasonable time period, then the Director of Property Resources, at the Area Bishop's request, will plan for the work to be completed and charge the Parish.
- that the several Area Bishops enforce Canon 6, ‘Acquisition, Disposition and/or Alteration of Real Property and Related Rights’, and Canon 20, Regional Dean, especially Section 4(3) as indicated below:
 - “A Regional dean shall, on the direction of the Bishop or Suffragan Bishop and in any event within two weeks of the announcement of a vacancy in a parish of the deanery, together with the two Churchwardens and such other assistance as the Regional Dean may require, and with the permission of the Incumbent, inspect the rectory and report within one week on the inspection and any needed maintenance, repairs, or renovations to the Bishop or Suffragan Bishop”;
- that the Rectory be inspected, as a matter of course, by the Churchwardens in consultation with the Incumbent or tenant every year.”

Columbaria Policy

Niche burials are becoming an increasingly popular interment choice within the bereavement sector and, consequently, there is a growing trend to construct columbaria within church buildings, as well as on church grounds. Only the latter location is acceptable and permitted.

The *Funeral, Burial and Cremation Services Act, 2002*, S.O. 2002, c.33 (the “Act”) treats columbaria the same as cemeteries, in that when they can no longer financially support themselves, the property owner and subsequently the municipality must assume the responsibility for care and maintenance.

Under the Act, Regulation 30/11, ‘Care and Maintenance Fund or Account’, section 168, states that when cemetery plot rights are sold, the greater amount of either forty percent (40%) of the amount paid for said rights or \$150.00 (in the case of an in-ground grave that is smaller than 2.23 square metres or 24 square feet) shall be paid into a Trust Fund, the interest of which is paid to the cemetery operator (ex. Cemetery Board) and is to be used for the day-to-day care and maintenance of said cemetery. However, when rights to a niche or compartment in a columbarium are sold, the greater of either fifteen percent (15%) of the amount paid for said rights or \$100.00 shall be paid into a Trust Fund. The principal or capital portion of the Trust Fund is kept in perpetuity for future use.

The remaining portion of the amount paid for said rights can be used by the cemetery operator only for the prescribed purposes and in accordance with the prescribed rules.

Placement and Construction – Process

1. Columbaria on church property must be freestanding and moveable so as to mitigate against the expense that would arise to relocate and/or re-establish a columbarium from church property in the event that the church should be closed, partially or fully destroyed, or damaged.
2. Prior to the building of a columbarium, there must be written approval from Parish Vestry, Diocesan Council as per Canon 6, the municipality thereof, and The Ministry of Consumer Services, under the Act and Regulations (as amended).
3. When approval for the building of a columbarium is given, full regard for the viability, particularly financial viability, of the said parish will be a consideration.
4. When columbarium rights are sold, whether to a parishioner or otherwise, the grantee (rights holder) or family, or heir, will be kept abreast annually of any church business or trends that may affect the columbarium, and in particular the financial situation of the said parish, in written form.
5. When columbarium rights are sold, in addition to all statutory requirements, a further fifteen percent (15%) or \$100.00 of the monies received for said rights, whichever is greater, will be set aside with the Diocese, for possible future relocation of the said columbarium.



<http://www.toronto.anglican.ca/parish-administration/real-estate/church-property/cemeteries/>

On the Closing of Churches

A church is closed, and the congregation disestablished when the Vestry votes to close, and/or the Diocesan Council declares it to be closed. Such a closing is often traumatic and is somewhat akin to a death in the family. Therefore, it should be approached with deliberate pace and high sensitivity to the feelings of all concerned. The furnishings and appointments of the church are emotionally viewed and should be disposed of with much care and preferably with the willing agreement of the remaining parishioners.

Steps to be take in a closing are as follows:

1. A final vestry is called to make the necessary resolution re: closure, and members should be determined according to the usual rules for membership of a vestry (Canon 14, section 1). The Incumbent will preside or the Bishop or his appointee. The Area Bishop should always be informed when a congregation is contemplating disestablishment.
2. The vestry will assure itself that the future pastoral care of the affected people has been duly considered.
3. All assets (cash, furnishings, buildings and property) are vested in the Diocese which now assumes direct control through the Secretary of Synod, but the vestry may wish to make suggestions regarding the disposition of these assets, including a recommendation to the Diocesan Council through the Secretary of Synod of any future use, maintenance or demolition of the building. Please also refer to the *Church Closing Checklist*.
4. If the congregation is part of a multi-point parish a meeting should have been called with the whole parish represented so that any shared costs and budget apportionments can be cared for by the continuing points of the parish.

5. It is appropriate for the Area Bishop to arrange a service of thanksgiving and deconsecration. In order to relieve the diocesan budget of any sudden loss of revenue due to a church being closed the following formula was accepted at the Diocesan Executive Committee meeting October 3, 1986.

"All or any unremitted portion of the current year's Subsistence Budget of the closed church be paid from the funds accruing to the Synod from the disposal of the closed church, as well as 50% the following year and 25% the year after." See also Canon 13.

Policy on Memorial Gifts to Parish Churches

It is expected that prior to the acceptance of a memorial gift of significant value, particularly if the memorial gift is church furnishings, or structural in nature, such as stained glass windows, the Incumbent and Churchwardens of the Parish will discuss the applicable portions of this Policy with the Donor(s), and obtain their written agreement to same.

Guiding Principles

In giving a gift, the donor gives full ownership of that which is given to the recipient and relinquishes any control over its future use or disposition. When a parish church receives a memorial gift, it agrees to use that gift in accordance with the donor's wishes for as long as that remains consistent with the purposes and mission of the parish and the larger Church, but there can be no guarantee that a memorial gift will be used or maintained in perpetuity. No guarantee can be given that a particular church building, for which a memorial gift is given, will always be maintained.

Neither the parish, nor the Diocese of Toronto, assumes any responsibility for notifying donors (or successors) that a memorial gift is no longer serviceable, or no longer required, or that the church building in which a memorial gift has been placed is being sold or demolished. Disestablishment of parishes, or the sale or demolition of a church building is usually reported in the Diocesan newspaper, *The Anglican*, in the National Church newspaper, *The Anglican Journal*, and local newspapers. It is the responsibility of donors (or successors) to make timely requests for special arrangements for memorial gifts.

Upon the sale or impending demolition of a church building, donors (or their successors) may wish to have significant memorials removed and either placed in another church or returned to them. Placement in another church is contingent on that church agreeing to receive the memorial, and the assumption of all costs involved by those requesting such transfer. Return to the donors (or successors) also requires assumption of all costs by them, and additionally, if the original gift resulted in an income tax deduction, reporting of the return of the gift to the Canada Revenue Agency (and other authorities) and the payment of all taxes falling due. If a church building is being sold, the costs involved in the placement in another church or return of a gift that is structural in nature (ie. windows, doors, pews and other furnishings) may include (but are not limited to) replacement by a functionally similar item.

Policies for Particular Classes of Memorial Gifts

There are several classes of memorial gifts, which require different procedures when they are no longer needed, or able to be used, or can no longer be maintained. The definitions following are

intended as a guide to the Incumbents and Churchwardens whenever a parish church wishes to dispose of items given as memorial gifts, for any reason whatsoever.

Books and Other "Consumables"	Prayer books, hymn books, pew and lectern Bibles, and other published material -- These either wear out, or in time, are replaced by new versions or translations. If the donor or their family is still within the parish or easily located, the item may be offered to them. Otherwise, it may be made available to another church which can continue to use it, or reverently destroyed, usually by burning. Altar Linens -- These may be made available to another church if serviceable, otherwise they will be reverently destroyed, usually by burning.
Cloth Items	Paraments, banners, and vestments -- These have a relatively long life, but in time may no longer be useable because of changes in other church furnishings, or deterioration. If still serviceable, they may be offered to other churches, or embroidery and other decorations may be used on other, similar items. Any final disposal will be done reverently, usually by burning.
Sacred Vessels And Crosses	Chalices, patens, host boxes, cruets and flagons used in the celebration of the Holy Eucharist or reservation of the Sacrament -- These must usually be placed in another church. If otherwise disposed of, there must be no possibility of use for profane or sacrilegious purposes, which generally precludes their being returned to the donor(s) or their successors. Altar, credence and processional crosses -- A similar policy applies.
Other Items Used In Worship	Candlesticks, processional torches, lavabo bowls, etc. -- When no longer required, or upon closure or demolition of a church building, these may be offered to another church, or, subject the tax implications, they may be returned to the donors (or their successors) if requested.
Church Furniture	Lecterns, pulpits, prayer desks, pews, etc. -- When no longer required, or upon closure or demolition of a church building, these may be offered to another church. Subject to reasonable assurance that they will not be used for profane or sacrilegious purposes, they may be given or sold to individuals. Subject to tax implications, they may be returned to the donors (or successors) if requested. Altars -- Altars must be placed in another church, or reverently destroyed. They may not be disposed of in any way that risks their being used for profane or sacrilegious purposes.
Organs and Other Musical Instrument	When no longer serviceable or required, these may be disposed of in any suitable manner, including "trade-in", sale, or destruction. Upon sale of a church building, they may be sold with the building, or disposed of as above. If returned to donors (or their successors) this must be reported to the appropriate taxation authorities.

Stained Glass Windows	If deteriorated to the point of not being economically repairable, the glass may be given or sold to a firm of stained glass crafts-persons for re-use in other windows, or otherwise disposed of in a dignified manner. Upon sale of a church building they may be sold with the building or placed in another church. The costs involved shall be borne by the receiving church, or those requesting the transfer. Upon demolition of a church building they may be transferred to another church, with costs borne by the receiving church or those requesting the transfer, or otherwise disposed of in a reverent manner.
Memorial Plaques or Brasses	When a church building is sold for use by another Christian community, these may remain behind, with the agreement of the purchasing community. If they are not accepted, or the church building is being demolished, they may be offered for placement in another church having a connection to those commemorated or their families. They may also be offered to the successors of those commemorated. If no suitable recipient is found, they will be destroyed in an appropriate manner.
Miscellaneous	Any items not specifically covered by the preceding are to be dealt with by the principles underlying the above. In particular, memorial gifts are to be treated with respect and dignity, and if possible, with respect for the wishes of the donors and their successors.

Sample Letter of Agreement for Giving A Significant Memorial Gift

I/We <NAME>, intend to give a <DESCRIPTION OF GIFT> to <NAME OF PARISH OR CHURCH> in memory of <NAME(S) OF PERSON(S) MEMORIALIZED>.

I/We acknowledge that I/we have read and understand the Policy of the Diocese of Toronto on Memorial Gifts.

In particular, I/we acknowledge that in the accepting this memorial gift, neither <NAME OF PARISH OR CHURCH> nor the Diocese of Toronto commits itself to using or maintaining this memorial gift or church building for which it is given in perpetuity, but only for as long as that remains consistent with the purposes and mission of <NAME OF PARISH OR CHURCH> and the Diocese of Toronto

I/We acknowledge that in giving this gift all ownership and control of <DESCRIPTION OF GIFT> is given to the Incumbent and Churchwardens of <NAME OF PARISH OR CHURCH> and the Diocese of Toronto, and that all future use and disposition of this gift is solely within their control, subject to the Policy on Memorial Gifts.

Signed:

Witnessed:

Dated:

Strategy for Dealing with Structurally Defective Buildings

After a professional building inspection has revealed serious structural defects, the following is a proposed process to be followed:

Stage 1- Preliminary Investigation

The Area Bishop and Diocesan staff are to be informed immediately and at the call of the Area Bishop, they, and possibly the Regional Dean, are to visit the church and meet with the Incumbent and Churchwardens to:

- identify the problem
- establish the severity of the defects, and the roles of the Parish and the Diocese in correcting the issues.
- review the technical aspects
- discuss all potential cost(s)
- discuss a possible plan of action with timelines to include: building, communication, pastoral needs, sources of funds, etc.
- discuss any required structural engineering inspection and its report.

Stage 2 - Research and Gathering of Information

In consultation with the Parish, the Area Bishop shall ensure that the following steps are undertaken. The Area Bishop may call upon appropriate Diocesan resources, Area Council or/and the Regional dean to complete the task.

A) Structural Assessment

- retain a structural engineer, or another appropriate consultant, and obtain a detailed report
- establish what repairs are essential and their feasibility
- establish estimated cost

B) Parish Viability

Establish a group to collect the following:

- Planning Study information
- obtain parish history, establishment, growth and performance, parish's view of Anglican presence in the community, how are they managing their Mission, what are their goals
- establish building history and its adequacy
- review the community needs and what resources are there, including neighbouring Anglican parishes
- establish future potential for the congregation

The Area Bishop, the Parish and Diocesan staff are to be provided with a full technical report on items "(A) Structural Assessment" and "(B) Parish Viability".

Policy Regarding Historic/Heritage Designation of Churches

From time to time parishes may be approached by local authorities or receive a request from a parishioner or neighbour to "list" a church, parish hall or rectory under a heritage designation. Such designation may be supposed to carry with it the potential to provide income for upkeep or repairs. While such grants are sometimes available, they are rarely, if ever, substantial enough to compensate for the restrictions which can be placed upon the use or adaptive re-use of the building in question. Once a designation is in place parishes will be faced with the costly burden of using only heritage

materials and highly specialized tradespeople to effect repairs. Certain alterations will not be permitted. Sale or long-term lease potential is often lost. Permission for such designations to be requested can only be made with the permission of Vestry, the Area Bishop and Diocesan Council. The Diocesan position is generally that such designations are not desirable nor to be sought after, but instead discouraged.

Other Important Information

Accessibility for Ontarians with Disabilities Act 2005 (“AODA”)

The government enacted the *Accessibility for Ontarians with Disabilities Act* in 2005. This AODA lays the framework for the development of province-wide mandatory standards on accessibility in all areas of daily life. New accessibility requirements came into force on January 1, 2015 for the public sector and Ontario businesses. For more information, or to find out what you need to do, visit the Ontario Ministry of Economic Development, Employment and Infrastructure’s website.

 <http://www.mcsc.gov.on.ca/en/mcsc/programs/accessibility/>

For more information in respect to new accessibility amendments to Ontario’s Building Code, visit the Ministry of Municipal Affairs and Housing website.

 <https://www.ontario.ca/page/accessibility-ontarios-building-code>

Health & Safety

It is essential that parishes take seriously their responsibilities for health and safety and comply with the Occupational Health and Safety Act, Workplace Hazardous Materials Information System (WHMIS), and other related legislation. Much of the responsibility for implementing healthy and safe workplace practices will fall to the Churchwardens. Several resources are available to the Churchwardens in to assist in this regard. These include:

- General Information for all Parishes
- Sample Health & Safety Training (Basic and Supervisor)
- A number of sample templates (Fire Emergency Response Procedure, Checklists, etc.)
- Workplace Violence and Harassment (Risk Assessment Template, Sample Policies, Procedures)

 <https://www.toronto.anglican.ca/parish-administration/health-safety/>

Emergency Preparedness

Emergency and catastrophic events can significantly impact a congregation’s well-being. Planning for emergency response, whether for an event which occurs within the parish or the broader community, is a prudent way of ensuring the long-term viability and security of the Parish. Examples of significant weather events impacting parish life were experienced in 2013 by the Parish of Minden-Kinmount (flooding), as well as by a number of congregations during the December ice storm that same year. All Parishes should have an emergency preparedness plan.

Pastoral Letters

In the Anglican Church of Canada, the Diocesan Bishop has the primary charge over Anglicans in their Diocese and has the right and duty to communicate with them from time to time. When the diocesan bishop writes a letter to all Anglicans in the diocese, that letter is referred to as a pastoral letter.

It has been the practice in the church to have pastoral letters read in all churches as an economic and most direct method of communicating important matters. The reading of a pastoral letter is deemed to have the same result as though the pastoral letter was mailed individually to each person.

No person, lay or clerical, has any right to interpose themselves between the diocesan bishop and parishioners, nor can any person in any way attempt to censor or restrict such communication. It is not within the power or authority of any priest or lay person to withhold such communication for any reason from the people of their parish and it is improper for any person, other than the diocesan bishop to assume the responsibility which is exercised by a Bishop when they decide to issue a pastoral letter.

It is a matter of discipline and an absolute requirement that all clergy, without exception, read pastoral letters of the diocesan bishop to their parishioners.



<https://www.toronto.anglican.ca/about-the-diocese/news/?cat=from-our-bishops>

Records Management and Retention

The Churchwardens shall keep appropriate administrative files and records to provide future Churchwardens with sufficient information and history to continue the work of the parish. The Incumbent is charged with keeping registers and records of church services including baptisms, funerals, weddings and confirmations.

The administrative files and records (including financial) **shall be kept at the church** and not by the Churchwardens (or treasurer or bookkeeper) personally. Records and files will contain:



- copies of parochial returns;
- vestry lists;
- correspondence
- annual vestry reports;
- vestry and advisory board minutes;
- government and tax returns;
- property deeds;
- insurance policies;
- screening documentation;
- licenses for use of space, etc.;
- working documents and;
- ultimately parish history.

For more detailed guidelines regarding financial records, please refer to the Parish Finance Manual.





<https://www.toronto.anglican.ca/parish-administration/finance/parish-finance-manual/>

The original deeds for all parish properties (or a copy) should be sent to the Diocesan Centre for safekeeping. A complete file of all title documents for parish properties is maintained in the Diocesan Archives. Although the Incumbent has responsibility for maintaining the parish registers,

Churchwardens are to provide for their storage and safekeeping. When registers are full, they shall be delivered to the Diocesan Archives for safekeeping.

The Diocesan Archives provide safe, fire-protected storage for non-current parish records. The records are always available for parish use; are preserved and protected and become part of the history of the Church. The Archivist is happy to consult with parishes about their records, parish archives, and conservation of documents.

 [Archivist and Privacy Officer](#), 416-363-6021 ext. 219 (800-668-8932)

 Diocese of Toronto
Diocesan Archives
135 Adelaide St. E.
Toronto, ON M5C 1L8

Responsible Ministry: Screening in Faith

The Responsible Ministry: Screening in Faith policy establishes minimum standards for the screening of staff and volunteers. Any parish or organization may develop more comprehensive policies of its own to reflect its own circumstances provided such policies at least meet the minimum standard of protection for children and vulnerable adults, and physical, spiritual and financial responsibilities contained in the policy. Screening standards must be consistently applied to all appropriate ministries.

All Churchwardens and Incumbents are required to sign the Screening section of the annual returns, verifying that their congregation has met the following compliance indicators:

- All ministry activities of congregation are listed and assessed for risk.
- All individuals in medium and high-risk positions have attended Sexual Misconduct Policy training at the beginning of their ministry and every three years thereafter.
- All individuals in a high-risk position have completed a Police Record Check using the Diocesan approved process at the beginning of their ministry and every three years thereafter.
- That the congregation, to the best of their knowledge, is fully compliant with the standards and procedures of the Responsible Ministry: Screening in Faith policy.

All police record checks must be obtained through the approved background checking service, and the Diocese does not accept police checks obtained through the local police departments. The form and instructions, including costs, are available on the Diocesan website. For a full copy of the *Responsible Ministry: Screening in Faith* policy and all related forms, see the Diocesan website. This policy complements and strengthens the commitment of the Diocese of Toronto to “strive to ensure that ... [our] places of work ... and [our] congregations are free from sexual exploitation, harassment and assault.” (Section 4.1, *Sexual Misconduct Policy*, Anglican Diocese of Toronto).

 <https://www.toronto.anglican.ca/parish-administration/screening/>

Protection of Personal Information

This section is included to help Churchwardens understand the ways in which we work together to protect the privacy of donor information.

The Diocesan Centre Privacy Standards Policy can be located on the Diocesan website. In addition, 'Frequently Asked Questions about Privacy' have been developed to assist parishes with privacy questions that may arise in the parish.

 <https://www.toronto.anglican.ca/parish-administration/privacy/>

The Diocesan Archives department occasionally receives inquiries from parish staff who want to know how to respond to requests for records of baptism, marriage and burial. In the interest of responding consistently to these inquiries, Archives staff has prepared a document called *Guidelines to Assist Parishes in Responding to Requests for Parish Records*.

 <https://www.toronto.anglican.ca/uploads.php?id=4dac618d17fa4>

Nothing said in the resources referenced above is intended to constrain the Churchwardens in carrying out their leadership and administrative role within the congregation. The Churchwardens and the Incumbent will always work together for the interests of the congregation and do what is necessary for strengthening the ministry of our church through that congregation.

In that respect, and because the Churchwardens are given the corporate responsibility for temporal and financial matters, the Churchwardens have an unfettered right to view all the books and records of the congregation, so that they may satisfy themselves that the controls, procedures and duties of all those involved, are being carried out in accordance with the laws of the province and the canons of the church.

Having said that, when a Churchwarden gains access to, or knowledge of, private information of a parishioner in order to satisfy themselves that all is well and good, the Churchwarden will "forget" that private information and not use it for any other purpose. Because this is difficult to do, in many parishes the Churchwarden will invite the parish auditor to review a specific situation so that they don't need to look at any personal donor information.

The primary reason we keep track of how much individuals give is so that donors may be issued tax receipts and claim credits on their tax return. Therefore, the primary reason is to benefit the donor through the issuance of a tax receipt.

The second reason we track how much an individual gives (even if there were no taxes and no tax credits) involves assurance and control purposes – to use receipting as a means of negative confirmation and to gain more assurance around the completeness of the recording of donations.


Therefore, whoever in a congregation has responsibility for tax receipts or control verification, will need to see personal and private data. But just for those purposes.

“Can Churchwardens look at donations by specific/identified giver in order to use/interpret that data with a view to having a better understanding what is going on in givings?” This question is frequently asked by new Churchwardens. Since the use of personal information in this way falls outside the tax receipting and controls/process integrity of the parish, the answer will depend upon the privacy practices and policy of the congregation.

Most donors know that their personal information will be used to generate tax receipts and that their information will form underlying data for any auditing that has to be done. However, it is not reasonable to assume that most donors would think that there would be any other use of their personal giving information. Therefore, unless a congregation has this specific understanding with its donors through its privacy policy, or consent to do so obtained, this practice should not be followed.

If the envelope secretary were to anonymize the data and provide the Churchwardens with a set of data that could not be traced back to specific donors, then analysis could be done in this way without being limited by the vestry’s privacy policy. One must always make sure that any data set or data point that is published or used, would not be able to be traced back to a specific individual. One must be careful of any presentation of data, especially data published for all vestry members to see, where a data point contains fewer than five observations.

In some parishes, there is a third exception and that is the incumbent. There is nothing that happens in the parish that should not be seen or known by the incumbent. However, some priests choose not to look at donor information. Therefore, there is no requirement that they do so; nor is there an expectation that this is automatically something they will do.

 [Archivist and Privacy Officer](#), 416-363-6021 ext. 219 (800-668-8932)

Bequests

The following forms of Bequest are set out for guidance of those desiring to remember the Church in their Wills.

Bequests to the Parish

A Bequest of a Sum


“I hereby give and bequeath to the Incumbent and Churchwardens of the Parish of <NAME OF PARISH OR CHURCH> the sum of <AMOUNT> Dollars to be used for <REASON> or if that is not possible, for general church purposes.”

A Bequest of a Sum for Investment, the Income of which is to be given to a Parish.

“I hereby give, and bequeath to the Incorporated Synod of the Diocese of Toronto the sum of <AMOUNT> Dollars to be held in trust for the Parish of <NAME OF PARISH OR CHURCH>; the income derived from the investment of this sum to be paid to the Churchwardens of the said Parish for the purpose of <REASON > or if that is not possible, for general church purposes.”

Bequests to the Synod


“I hereby give and bequeath to the Anglican Diocese of Toronto Foundation of the Anglican Diocese of Toronto the sum of <AMOUNT> Dollars. It is my wish that it is used for <REASON> or at the Bishop's discretion.”

 [Treasurer & Director of Finance](#), 416-363-6021 ext. 238 (800-668-8932)

Designated Givings (Trust)

Designated givings are those donations made by parishioners for specific projects or purposes, and not for the ongoing operating expenses of the parish. It is not necessary for the donor to put the designation in writing, if the money is clearly given in response to a specific request for funds for special uses. All designated givings are trust funds and shall be treated separate and apart from operating or general-purpose funds.

Designated givings/trust funds shall be set up in a separate account in the books and used only for the purpose intended. These funds cannot be borrowed for use in the operating at any time. Ideally, the funds will be maintained in a separate bank account to ensure they are not inadvertently used to meet operating expense needs.


 [Treasurer & Director of Finance](#), 416-363-6021 ext. 238 (800-668-8932)

Indirect Methods of Raising Money for Church Purposes

From time to time, questions are raised concerning the raising of funds in parishes by means of lotteries, raffles, bingos and other indirect methods. The bishops of this diocese do not condone these gaming practices as a means of raising money.

Direct giving to the Church in fulfillment of our Christian stewardship is the ideal method and the one which should consistently be held before church people. There is not general disapproval of all indirect methods of raising money, although Clergy and Churchwardens are asked to draw the line in the use of such methods as would appear to them to be objectionable and undesirable, and to avoid any method of fund raising which is based on gambling procedures.

It should be noted that parishes in the Diocese of Toronto are now permitted to submit applications for funding to the *Ontario Trillium Foundation*. Diocesan Council approved a motion to that effect citing “recent changes at the *Ontario Trillium Foundation* regarding their source of funds for granting purposes.” This was because, prior to 2006, funds distributed from the *Ontario Trillium Foundation* were derived from the proceeds of the *Ontario Lottery and Gaming Corporation*.


 [Treasurer & Director of Finance](#), 416-363-6021 ext. 238 (800-668-8932)

Investment/Trust Funds

Churchwardens may choose to invest funds on a long-term basis in the Consolidated Trust Fund of the diocese. The funds are under the oversight of the Investment Committee which is a committee of Synod. The investment goal is to preserve and enhance capital and maximize income.


The funds from parishes are held in trust as designated by the parish (or bequest) and income and capital are managed as directed. Income can be paid to the parish quarterly or income can be reinvested as capital. The fund is valued quarterly based on the market value of the assets. Any capital funds received or withdrawn during a quarter, are valued at the end of the quarter.


Income for the quarter is allocated to the unit holders of record at the beginning of the quarter. Because the fund is unitized on a quarterly basis, investments should be made just prior to March 31, June 30, September 30, and December 31.

 [Treasurer & Director of Finance](#), 416-363-6021 ext. 238 (800-668-8932)

Loan Facility

When parishes need to borrow money, and the debt incurred will not be retired within a year, they must first obtain permission from the Trusts Committee and Diocesan Council. Application should be made to the Trusts Committee, to the attention of the Director of Property Resources. The Diocese encourages parishes to shop for the best terms and conditions. Please contact the Treasurer & Director of Finance if you wish to be referred to banks who have recently carried out transactions with parishes in the Diocese.

 [Director of Property Resources](#), 416-363-6021 ext. 245 (800-668-8932)


 [Treasurer & Director of Finance](#), 416-363-6021 ext. 238 (800-668-8932)

Central Payroll

The Diocese provides a central payroll for the payment of most active clergy who are appointed to hold office in a parish. In certain cases when a priest is being paid on a “per unit” basis, or when the priest is receiving a pension from the General Synod Pension Plan, the parish will be expected to fulfill the payroll function. In addition, honorary clergy are usually paid by the parish if the arrangement calls for them to be compensated.

For further information on clergy remuneration, please refer to the annual Clergy Remuneration Information Memo which is emailed to all churchwardens, treasurers, and active clergy each November. The memo may also be found on the Diocesan website.

 <https://www.toronto.anglican.ca/uploads.php?id=4dac618d17fa4>

 [General Accountant](#), 416-363-6021 ext. 245 (800-668-8932)

Tax Refunds on Items Purchased

Normally, parishes will pay sales tax on all material and supplies and services purchased. A claim may be filed to recover sales tax paid on items used for religious purposes. In the case of major building renovations/repairs, the claim can produce a substantial refund. Claims should be made at least every 3 years. For further information contact the Provincial Sales Tax Office nearest you.



<https://www.canada.ca/en/revenue-agency/corporate/contact-information/tax-services-offices-tax-centres.html>

Canada Pension Plan and Employment Insurance

Churchwardens are required to comply with the regulations of the Canada Pension Plan Act with respect to employees paid directly by the parish, and Churchwardens are required to comply with the regulations of the Employment Insurance Act with respect to employees whose remuneration exceeds the minimum.



<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/calculating-deductions.html>

Communications

Parish leaders receive by email a bi-weekly e-bulletin called *Bulletin Board*, which is used to communicate important news and information related to their legal, canonical and policy obligations, such as screening, annual returns, and insurance. Bulletin Board also provides news and information related to the ministry and events of the Diocesan Centre, its departments and area offices, and Synod.

There are two other key sources of news and resources in the diocese: the website, and *The Anglican* newspaper. The website provides timely news and resources. Its Parish Administration and Churchwarden Toolbox sections are particularly helpful for parish leaders who need access to diocesan resources. *The Anglican* is a monthly newspaper that publishes parish and diocesan news, profiles and opinions.

Finally, parish leaders can connect with the Diocese of Toronto through the following accounts:



<https://www.facebook.com/torontoanglican>

<https://twitter.com/anglicandioto>

<https://www.instagram.com/anglicandioto/>

<http://www.youtube.com/tordio135>



<https://www.toronto.anglican.ca>



[Director of Communications](#), 416-363-6021 ext. 247 (800-668-8932)



[Digital Communications Coordinator](#), 416-363-6021 ext. 222 (800-668-8932)