

Churchwarden Annual Return Quick Guide

2023.1
Finance



Diocese of Toronto
Anglican Church of Canada



Key dates

- Online form available: Feb 1st
- Due dates: **March 15th**

What is that for?

- The annual churchwarden return is intended to gather key parish financial information such as:
 - Operating income
 - Clergy personnel cost
 - Program cost
 - Grants
 - Capital expenditures

The information is used to calculate your allotment for the next three years as it is based on a moving three-year average of the assessable income

Before you start

Here are the documents you need to have before you start filing:

- Financial statement for the current year
- Personnel cost breakdown for clergy, lay pastoral, and support staff if it has not been broken down in the financial statement
- Donation breakdown, e.g., Donations for FaithWorks, Donations for outreach program, etc.
- Fundraising expenses

Page 2 Total receipts

All sources of income:

- Envelopes and open offerings
- Outreach
- Funds and grants
- Rental income
- Other operating income

Page 2		Operating Accounts	Capital Fund	Memorial Fund	Designated Funds	Other Funds	Total
Please round all amounts to the nearest dollar.							
RECEIPTS							
Envelopes & Open Offerings	301	A		See lines 330 & 332			-
Enter funds designated as outreach, capital, memorials, etc. on the lines below. Other funds designated for operating activities are entered here.							
Outreach (Include donations, investment income & fundraising)							
FaithWorks	313	N					-
Other Outreach	315	N					-
Diocesan & Episcopal Area Assistance							
Grants	320	N					-
Selected Funds							
Memorials, Bequests & Bursaries	330	N					-
Capital & Major Repair Projects	332	N					-
Include donations, investment income & net fundraising.							
Our Faith/Our Hope Campaign	339	N					-
Only enter the rebate received from the Diocese.							
Rentals							
Rectory	352	A					-
Other Church Property	351	A					-
Other Operating Income							
Organizations	360	A		If the amount is for capital or outreach purposes, enter the data on the appropriate line for that account. See Outreach Line 313 or Line 315 or Capital & Major Repair Line 332			-
Fundraising (net proceeds only)	363	A					-
Unrestricted Investment & Interest	370	A					-
Trust Interest - Glebe/ York Rectory	371	A					-
Realized Gain on Sale of Assets	372	A					-
Other Income	375	A					-
Inter-Fund Transfers (The total at the end of this line should always equal zero.)							
Inter-Fund Transfers	380	S					-
TOTAL INCOME			-	-	-	-	-
Recoveries & Other Receipts							
HST Refund (GST/ PST)	395	N					-
Cost Recoveries	396	N					-
Insurance Recoveries	397	N					-
Specify:							
TOTAL RECEIPTS			-	-	-	-	-
A = Assessable Income N = Income Not Assessable S = Operating Column amount included in Assessable Income							

Page 3 Expenditures

- Expenses of different categories

Page 3		Operating	Capital	Memorial	Designated	Other	Total
EXPENDITURES							
Personnel Costs <small>Include salaries, benefits, the diocesan professional development plan & paid housing.</small>							
Clergy	400	D					-
CEWS Credit (enter as +/ve)	401	R					
Rectory - Fair Rental Value & Utilities	405	D					
Lay Pastoral Staff	412	D					-
Music Ministry Staff	413	X					-
Support Staff	415	X					-
Property Costs							
	420	X					-
General Operating Costs							
	430	X					-
Outreach							
FaithWorks							
From Fund Accounts or Line 313	513	X					-
Additional Funds from Operating	514	D					-
Other Outreach							
From Fund Accounts or Line 315	515	X					-
Additional Funds from Operating	516	D					-
Capital/ Major Repair Projects							
From Fund Accounts or Line 332	532	X					-
Additional Funds from Operating	533	D					-
Miscellaneous							
	599	X					-
Specify:							
TOTAL EXPENDITURES			-	-	-	-	-

Page 4 Screening, Contacts & Signatures

Page 4

Screening in Faith - Report Results as of December 31, 2021.

The College of Bishops and Diocesan Council confirm that compliance with the *Responsible Ministry: Screening in Faith Policy* is a non-negotiable aspect of parish ministry. It is the responsibility of the Incumbent and Churchwardens to ensure that your congregation is in full compliance with this policy.

1. Are all ministry activities of the congregation listed and assessed for risk (high, medium or low)? 1. Yes No
2. Have all individuals in medium and high risk positions attended Sexual Misconduct Policy training at the beginning of the ministry and every three years thereafter? 2. Yes No
3. Have all individuals in a high risk position completed a Police Record check, using the Diocesan approved process, at the beginning of their ministry and every three years thereafter? 3. Yes No
4. Is the congregation, to the best of your knowledge, fully compliant with the standards and procedures of the Responsible Ministry: Screening in Faith policy? 4. Yes No

Current Contacts

(If these contacts change throughout the year, please forward their names & contact information to evpr@toronto.anglican.ca)

Churchwarden: (Print Name)	<input type="text"/>
Signature	<input type="text"/>
Daytime Phone:	<input type="text"/>
E-mail:	<input type="text"/>

Churchwarden: (Print Name)	<input type="text"/>
Signature	<input type="text"/>
Daytime Phone:	<input type="text"/>
E-mail:	<input type="text"/>

Form Completed By: (Print Name)	<input type="text"/>
Position in Parish:	<input type="text"/>
Signature	<input type="text"/>
Daytime Phone:	<input type="text"/>
E-mail:	<input type="text"/>

Incumbent's Signature	<input type="text"/>
Name (Please Print)	<input type="text"/>
Date	<input type="text"/>

Rev. 2022

Sample

It is easier to use an example to illustrate the process. Here we have a financial statement for Parish ABC (numbers are for illustration purpose only).

	Operating Fund	Capital Fund	Memorial Fund	Designated Fund	Total
Revenue					
Offering	15000				15000
Faithwork Donation	2000				2000
Donation for memorial			1000		
Capital campaign		5000			
Diocesan grants	10000				
Fundraising	8000				
Rental	3000				3000
Investment income	1000			4000	5000
	39000	5000	1000	4000	49000
Expenses					
Clergy	12500				12500
Staff administration	5500				5500
Property cost	2500				2500
Program cost	8500			4500	13000
Diocesan assessment(allotment)	2500				2500
Professional fees	500				500
Fundraisign expenses	6500				6500
Replacing boiler	7500				7500
Amortization		1000			1000
	46000	1000	0	4500	51500
Surplus(Deficits)	-7000	4000	1000	-500	-2500

	Operation Fund	Capital Fund	Memorial Fund	Designated Fund	Total
Revenue					
Offerings	15,000.00				15,000.00
Faithworks Donations	2,000.00				2,000.00
Donations for Memorial			1,000.00		1,000.00
Capital Campaign		5,000.00			5,000.00
Diocesan Grants	10,000.00				10,000.00
CEWS Subsidy	5,000.00				5,000.00
Fundraising	8,000.00				8,000.00
Rental	3,000.00				3,000.00
Investment Income	1,000.00			4,000.00	5,000.00
Total	44,000.00	5,000.00	1,000.00	4,000.00	54,000.00

****includes Jubilee credits related to COVID response from Diocese.****
****to be entered as expense on line 401 of CWPR. Does not include Jubilee credits from Diocese.****

Please round all amounts to the nearest dollar.

Operating Accounts	Capital Fund	Memorial Fund	Designated Funds	Other Funds	Total
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RECEIPTS

Envelopes & Open Offerings	301	A	15,000	See lines 330 & 332					15,000
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Enter funds designated as outreach, capital, memorial, etc. on the lines below. Other funds designated for operating activities are entered here

Outreach (include donations, investment income & fundraising)

FaithWorks	313	N	2,000						2,000
Other Outreach	315	N							-

Diocesan & Episcopal Area Assistance

Grants	320	N	10,000						10,000
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Selected Funds

Memorials, Requests & Donations	330	N		1,000	4,000				5,000
Capital & Major Repair Projects	332	N		5,000					5,000

Include donations, investment income & net fundraising

Our Faith Our Hope Campaign	339	N							-
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Only enter the rebate received from the Diocese.

Rentals

Rectory	352	A							-
Other Church Property	351	A	3,000						3,000

Other Operating Income

Organizations	360	A							-
Fundraising (net proceeds only)	363	A	1,500						1,500
Investments, Dividend & Interest	370	A		1,000					1,000
Trust Interest - Gible/ York Rectory	371	A							-
Realized Gain on Sale of Assets	372	A							-
Other Income	375	A							-

If the amount is for capital or outreach purposes, enter the data on the appropriate line for that account.
 See Outreach Line 313 or Line 315
 or
 Capital & Major Repair Line 332

Inter-Fund Transfers (The total at the end of this line should always equal zero.)

Inter-Fund Transfers	380	S							-
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TOTAL INCOME

	32,500	5,000	1,000	4,000	-	42,500
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Recoveries & Other Receipts

HST Refund (GST/PST)	395	N							-
Cost Recoveries	396	N							-
Insurance Recoveries	397	N							-

Specify:

TOTAL RECEIPTS

	32,500	5,000	1,000	4,000	-	42,500
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A = Assessable Income N = Income Not Assessable S = Operating Column amount included in Assessable Income

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Selected Funds								
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Capital & Major Repair Projects	332	N		5,000				5,000
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Organizations	360	A						-
Fundraising (net proceeds only)	363	A	1,500					1,500
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Trust Interest - Glebe/ York Rectory	371	A						-
Realized Gain on Sale of Assets	372	A						-
Other Income	375	A						-
Inter-Fund Transfers (The total at the end of this line should always equal zero.)								
Inter-Fund Transfers	380	S						-
TOTAL INCOME			32,500	5,000	1,000	4,000	-	42,500
Recoveries & Other Receipts								
HST Refund (GST/ PST)	395	N						-
Cost Recoveries	396	N						-
Insurance Recoveries	397	N						-
Specify:								
TOTAL RECEIPTS			32,500	5,000	1,000	4,000	-	42,500

A = Assessable Income N = Income Not Assessable S = Operating Column amount included in Assessable Income

Page 2 Total receipts

- Note that the fundraising income is reported as net basis- total fundraising income minus the fundraising expenses.
- As a result, the total receipts does not agree with the total income reported in the financial statement. The difference is 6500 (\$ 42,500vs \$49,000).

	Operation Fund	Capital Fund	Memorial Fund	Designated Fund	Total
Expenses					
Clergy	12,500.00				12,500.00
Staff Administration	5,500.00				5,500.00
Property Cost	2,500.00				2,500.00
Program Cost	8,500.00			4,500.00	13,000.00
Diocesan Assessment (Allotment)	2,500.00				2,500.00
Professional Fees	500.00				500.00
Fundraising Expenses	6,500.00				6,500.00
Replacing Boiler	7,500.00				7,500.00
Amortization		1,000.00			1,000.00
Total Expenses	46,000.00	1,000.00	-	4,500.00	51,500.00

* Please note fundraising expenses is not reported in the expenditure section as it has been reported in the total receipts section as net proceeds. Therefore, the total expenditure is not equal to what is reported on the financial statement (\$45,000 vs. \$51,500)

* If capital expenditure was paid out of Operating Fund, it will be reported on line 533.

Page 3

	Operating	Capital	Memorial	Designated	Other	Total
EXPENDITURES						
Personnel Costs <small>Include salaries, benefits, the diocesan professional development plan & paid housing</small>						
Total Clergy	400	12,500				12,500
CEWS Credit (enter as +ve)	401	R (3,000)				(3,000)
Rectory - Fair Rental Value & Utilities	405	D				
Lay Pastoral Staff	412	D				
Music Ministry Staff	413	X				
Support Staff	413	X	5,500			5,500
Property Costs						
	420	X	2,500			2,500
General Operating Costs						
	430	X	11,000		4,500	15,500
Outreach						
FaithWorks						
From Fund Accounts or Line 313	513	X				
Additional Funds from Operating	514	D				
Other Outreach						
From Fund Accounts or Line 315	515	X				
Additional Funds from Operating	516	D				
Capital/ Major Repair Projects						
From Fund Accounts or Line 332	532	X	1,000			1,000
Additional Funds from Operating	533	D	7,500			7,500
Miscellaneous						
Specify:	599	X				
TOTAL EXPENDITURES						
	42,000	1,000	-	4,500	-	47,500

R = Reduction of Clergy Costs **D** = Deductible from Assessable Income **X** = Not Deductible from Assessable Income

What happens next

- Your return will be included in the calculation for next year's allotment
- If there are any discrepancies with financial statement, the finance department will reach out to you to reconcile the differences

Still have questions?

We are here to help:

Please call Keri Stilling at 647-578-9747 or

Email: kstilling@toronto.anglican.ca

References

- Detailed guide can be found here:
<https://www.toronto.anglican.ca/parish-administration/finance/annual-returns/>