

# Churchwarden Annual Return Quick Guide

2020.1  
Finance



Diocese of Toronto  
Anglican Church of Canada



# Key dates

- Online form available: Feb 18<sup>th</sup>
- 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	Capital	Memorial	Designated	Other	Total
Please round all amounts to the nearest dollar.		Accounts	Fund	Fund	Funds	Funds	
<b>RECEIPTS</b>							
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.							
<b>Outreach</b> (Include donations, investment income & fundraising)							
FaithWorks	313	N					-
Other Outreach	315	N					-
<b>Diocesan &amp; Episcopal Area Assistance</b>							
Grants	320	N					-
<b>Selected Funds</b>							
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.							
<b>Rentals</b>							
Rectory	352	A					-
Other Church Property	351	A					-
<b>Other Operating Income</b>							
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					-
<b>Inter-Fund Transfers</b> (The total at the end of this line should always equal zero.)							
Inter-Fund Transfers	380	S					-
<b>TOTAL INCOME</b>			-	-	-	-	-
<b>Recoveries &amp; Other Receipts</b>							
HST Refund (GST/ PST)	395	N					-
Cost Recoveries	396	N					-
Insurance Recoveries	397	N					-
Specify:							
<b>TOTAL RECEIPTS</b>			-	-	-	-	-
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
<b>EXPENDITURES</b>							
<b>Personnel Costs</b> <small>Include salaries, benefits, the diocesan professional development plan &amp; 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					-
<b>Property Costs</b>							
	420	X					-
<b>General Operating Costs</b>							
	430	X					-
<b>Outreach</b>							
<b>FaithWorks</b>							
From Fund Accounts or Line 313	513	X					-
Additional Funds from Operating	514	D					-
<b>Other Outreach</b>							
From Fund Accounts or Line 315	515	X					-
Additional Funds from Operating	516	D					-
<b>Capital/ Major Repair Projects</b>							
From Fund Accounts or Line 332	532	X					-
Additional Funds from Operating	533	D					-
<b>Miscellaneous</b>							
	599	X					-
Specify:							
<b>TOTAL EXPENDITURES</b>			-	-	-	-	-

# Screening, Contacts and Signatures

**Screening in Faith** - Report Results as of December 31, 2019.

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 [cwpr@toronto.anglican.ca](mailto:cwpr@toronto.anglican.ca))

**Churchwarden: (Print Name)**

Signature

Daytime Phone:

E-mail:

**Churchwarden: (Print Name)**

Signature

Daytime Phone:

E-mail:

**Form Completed By: (Print Name)**

Position in Parish:

Signature

Daytime Phone:

E-mail:

**Incumbent's Signature**

Name (Please Print)

Date

# 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
<b>Revenue</b>					
<b>Offering</b>	15000				15000
<b>Faithwork Donation</b>	2000				2000
<b>Donation for memorial</b>			1000		
<b>Capital campaign</b>		5000			
<b>Diocesan grants</b>	10000				
<b>Fundraising</b>	8000				
<b>Rental</b>	3000				3000
<b>Investment income</b>	1000			4000	5000
	39000	5000	1000	4000	49000
<b>Expenses</b>					
<b>Clergy</b>	12500				12500
<b>Staff administration</b>	5500				5500
<b>Property cost</b>	2500				2500
<b>Program cost</b>	8500			4500	13000
<b>Diocesan assessment(allotment)</b>	2500				2500
<b>Professional fees</b>	500				500
<b>Fundraisign expenses</b>	6500				6500
<b>Replacing boiler</b>	7500				7500
<b>Amortization</b>		1000			1000
	46000	1000	0	4500	51500
<b>Surplus(Deficits)</b>	-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
<b>Total</b>	<b>44,000.00</b>	<b>5,000.00</b>	<b>1,000.00</b>	<b>4,000.00</b>	<b>54,000.00</b>

**\*\*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
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Capital & Major Repair Projects	332	N		5,000					5,000
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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							-
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Other Church Property	351	A		3,000					3,000
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**Other Operating Income**

Organizations	360	A							-
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Fundraising (net proceeds only)	363	A		1,500					1,500
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Investments, Dividend & Interest	370	A		1,000					1,000
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Trust Interest - Gible/ York Rectory	371	A							-
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Realized Gain on Sale of Assets	372	A							-
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Other Income	375	A							-
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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							-
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Cost Recoveries	396	N							-
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Insurance Recoveries	397	N							-
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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

Page 2		Operating	Capital	Memorial	Designated	Other	Total
Please round all amounts to the nearest dollar.		Accounts	Fund	Fund	Funds	Funds	
<b>RECEIPTS</b>							
Envelopes & Open Offerings	301 A	15,000	See lines 330 & 332				15,000
Enter funds designated as outreach, capital, memorials, etc. on the lines below. Other funds designated for operating activities are entered here.							
<b>Outreach</b> (Include donations, investment income & fundraising)							
FaithWorks	313 N	2,000					2,000
Other Outreach	315 N						-
<b>Diocesan &amp; Episcopal Area Assistance</b>							
Grants	320 N	10,000					10,000
<b>Selected Funds</b>							
Memorials, Bequests & Bursaries	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						-
Only enter the rebate received from the Diocese.							
<b>Rentals</b>							
Rectory	352 A						-
Other Church Property	351 A	3,000					3,000
<b>Other Operating Income</b>							
Organizations	360 A		If the amount is for capital or outreach purposes, enter the data on the appropriate line for that account.				-
Fundraising (net proceeds only)	363 A	1,500					1,500
Unrestricted Investment & Interest	370 A	1,000	See Outreach Line 313 or Line 315				1,000
Trust Interest - Glebe/ York Rectory	371 A		or				-
Realized Gain on Sale of Assets	372 A		Capital & Major Repair Line 332				-
Other Income	375 A						-
<b>Inter-Fund Transfers</b> (The total at the end of this line should always equal zero.)							
Inter-Fund Transfers	380 S						-
<b>TOTAL INCOME</b>		32,500	5,000	1,000	4,000	-	42,500
<b>Recoveries &amp; Other Receipts</b>							
HST Refund (GST/ PST)	395 N						-
Cost Recoveries	396 N						-
Insurance Recoveries	397 N						-
Specify:							
<b>TOTAL RECEIPTS</b>		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
<b>Expenses</b>					
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
<b>Total Expenses</b>	<b>46,000.00</b>	<b>1,000.00</b>	<b>-</b>	<b>4,500.00</b>	<b>51,500.00</b>

\* 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	
<b>EXPENDITURES</b>							
<b>Personnel Costs</b> include salaries, benefits, the diocesan professional development plan & paid housing							
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							
<b>FaithWorks</b>							
From Fund Accounts or Line 313	513	X					
Additional Funds from Operating	514	D					
<b>Other Outreach</b>							
From Fund Accounts or Line 315	515	X					
Additional Funds from Operating	516	D					
<b>Capital/ Major Repair Projects</b>							
From Fund Accounts or Line 332	532	X	1,000			1,000	
Additional Funds from Operating	533	D	7,500			7,500	
Miscellaneous	599	X					
Specify:							
<b>TOTAL EXPENDITURES</b>		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 416-363-6021\*239 or

Email: [kstilling@toronto.anglican.ca](mailto:kstilling@toronto.anglican.ca)

# References

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