

# Churchwarden Annual Return Quick Guide

2025.1

Finance



Diocese of Toronto  
Anglican Church of Canada



# Key dates

- Online form available: Feb 20<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 Accounts	Capital Fund	Memorial Fund	Designated Funds	Other Funds	Total
Please round all amounts to the nearest dollar.							
<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> Include salaries, benefits, the diocesan professional development plan & paid housing							
Clergy	400	D					-
Rectory - Fair Rental Value & Utilities	405	D		Use only for active clergy living in rectories. Information must match Appendix E-- Stipend, Housing & Utilities for 2019. Do not use in calculating Total Expenditures.			
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>			-	-	-	-	-
			D = Deductible from Assessable Income		X = Not Deductible from Assessable Income		

**Screening in Faith - Report Results as of December 31, 2024.**

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)

**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

# Page 4 Screening, Contacts and Signatures

# 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>					
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
<b>Expenses</b>					
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
Fundraising expenses	6500				6500
Replacing boiler	7500				7500
Amortization		1000			1000
	46000	1000	0	4500	51500
<b>Surplus(Deficits)</b>	-7000	4000	1000	-500	-2500



	Operat ing Fund	Capit al Fun d	Memo rial Fund	Designa ted Fund	Total
<b>Revenue</b>					
<b>Offering</b>	150 00				150 00
<b>Faithwork Donation</b>	200 0				200 0
<b>Donation for memorial Capital campaign</b>		500 0	100 0		
<b>Diocesan grants</b>	100 00				
<b>Fundraising</b>	800 0				
<b>Rental</b>	300 0				300 0
<b>Investment income</b>	100 0			400 0	500 0
	390 00	500 0	100 0	400 0	490 00

# Page 2 Total receipts

Page 2 Please round all amounts to the nearest dollar.		Operating Accounts	Capital Fund	Memorial Fund	Designated Funds	Other Funds	Total
<b>RECEIPTS</b>							
Envelopes & Open Offerings	301 A	15,000	See lines 330 & 332				15,000
Enter funds designated as outreach, capital, memorial, 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						-
Fundraising (net proceeds only)	363 A	1,500					1,500
Unrestricted Investment & interest	370 A	1,000					1,000
Trust Interest - Glebe/ 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							
<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		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
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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.							
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Only enter the rebate received from the Diocese.							
<b>Rentals</b>							
Rectory	352 A						-
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<b>Other Operating Income</b>							
Organizations	360 A		If the amount is for capital or outreach purposes, enter the				-
Fundraising (net proceeds only)	363 A	1,500	data on the appropriate line for that account.				1,500
Unrestricted Investment & Interest	370 A	1,000	See Outreach Line 313 or Line 315 or				1,000
Trust Interest - Glebe/ York Rectory	371 A		Capital & Major Repair Line 332				-
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>		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).

# Page 3 Expenditures

	Operation Fund	Capital Fund	Memorial Fund	Designated Fund	Total
					0
<b>Expenses</b>					0
<b>Clergy</b>	1250	12500			0
<b>Staff administration</b>	5500				5500
<b>Property cost</b>	2500				2500
<b>Program cost</b>	8500			4500	13000
<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
					0

- 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 (\$45000 vs \$51500)
- 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							
Clergy	400 D	12,500					12,500
Rectory - Fair Rental Value & Utilities	405 D						
<small>Use only for active clergy living in rectories. Information must match Appendix E-- Stipend, Housing &amp; Utilities for 2019. Do not use in calculating Total Expenditures.</small>							
Lay Pastoral Staff	412 D						-
Music Ministry Staff	413 X						5,500
<b>Property Costs</b>	420 X	2,500					2,500
<b>General Operating Costs</b>	430 X	11,500		4,500			16,000
<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		1,000				1,000
Additional Funds from Operating	533 D	7,500					7,500
<b>Miscellaneous</b>							
Specify:	599 X						-
<b>TOTAL EXPENDITURES</b>		39,500	1,000	-	4,500	-	45,000
<small>D = Deductible from Assessable Income      X = Not Deductible from Assessable Income</small>							

# 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 647-578-9747 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/>