

The Anglican Diocese of Calgary

Annual Return – Financial Information for 2023

Parish:	
City/Town:	
Deanery:	

A complete annual return includes the following financial information:

- ☐ The financial statements prepared for the Parish's Annual Meeting of Parishioners, including
 - ☐ A Statement of Financial Position (*aka Balance Sheet*)
 - ☐ A Statement of Operations (*aka Income Statement, or Profit and Loss Statement*)
- ☐ The report of the Accounts Examiner, or Auditor
- ☐ The approved budget for the upcoming fiscal year
- ☐ The calculation of Base Income for apportionment purposes below.

	2023 Actual
Parish Income	
Donations from Individuals	
Donations from Parish Organizations	
Donations from Other Organizations	
Interest & Investment Income	
Capital Funds used/transferred for Operations	
Fundraising	
Facility Usage	
Other Income (describe)	
Total Parish Income:	

Reductions from Income	
Directed Donations	
Transfers to Other Funds	
Capital Expenditures (from operating funds)	
Grants Repaid	
Fundraising Expenses (not to exceed income)	
Facility Usage Expenses (not to exceed income)	
Other Reductions (describe)	
Total Reductions from Income:	

Base Income for apportionment:	
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Incumbent's signature _____

Incumbent's Warden's signature _____

People's Warden's signature _____

Guidelines for calculating Base Income for Apportionment

Donations from Individuals:

Include all non-identifiable (open) donations as well as all receipted donations

Donations from Parish Organizations:

Applies to Parish organizations whose operations are not already consolidated into Parish accounts.

Include both cash donations and Parish operating expenses paid by the organization.

Donations from Other Organizations:

Include all Diocesan support grants whether provided by a cash transfer or by way of a reduction in draws for payroll, apportionment, or insurance.

Include government grants, except those intended for Emergency Covid support, such as the CEWS. Do NOT include GST rebates as income.

Funds received from outside organizations making donations in respect of facility usage, can be reported either here or under facility usage.

Interest & Investment Income:

Investment income on capital and other restricted funds need not be included if not available for general parish use. For example, income on trust funds restricted for perpetual cemetery maintenance would not be included in parish base income.

Capital Funds used/transferred for Operations:

Report as income any funds that have been made available for general parish operations that had previously been excluded as capital or other restricted funds. This would include the payment of typical parish operations expenses out of a capital fund, for example.

Fundraising and Facility Usage:

It is intended that the net income realized from fundraising activities and facility rentals be included as base income. Depending on your accounting system, it may be easier to report the gross income under Parish Income and take a reduction in the following section. Alternatively, you may report the net income under Parish Income and leave the reduction amount zero. In either case, the net income from either source cannot be negative. That is, reductions for related expenses cannot exceed the reported gross income from that source.

Directed Donations:

Claim a reduction for included donations received that are directed *by the donor* to external organizations or to approved capital funds. Do not claim a reduction for donations directed to cover a regular parish operating expense (altar flowers, for example). Do not claim a reduction for donations made by the Parish to external organizations where the decision to make that donation rested with the Corporation, Parish Council or Annual Meeting of Parishioners.

Transfer to Other Funds:

To the extent not already excluded, claim a reduction for amounts transferred to a fund held by the Parish that has been approved by the Diocesan Council (e.g. building fund, memorial fund, etc).

Capital Expenditures:

Where a capital fund is not available, parish operating funds may be used to pay what would otherwise be capital expenditures. Claim a reduction for such an expenditure. Do not claim a reduction for capital expenditures made from capital funds.

Grants Repaid:

Where grants previously reported as parish income are repaid due to ineligibility or a retroactive reclassification as a loan instead of a grant, claim a reduction from base income for such repayments.

Other Income / Other Reductions:

Please provide a description of any amounts reported under these headings.