

Reporting expenditures

To be used as a guideline only

Expenditure – Charitable activities

	Line
(Reported on line 5000)	
Advertising of services	.4800
Benevolent gifts	.4920
Capital purchases (land & buildings) (7)	
church	.4890
church hall (1)	or
residence (2)	.4900
Car allowance (3)	.4880
Cemetery maintenance	.4850
Church hall (1)	
maintenance	.4850
municipal taxes	.4850
insurance	.4850
Costs incurred – church facilities rented out for religious functions	
advertising & promotion	.4800
licencing	.4830
office supplies & equipment	.4840
occupancy costs	.4850
salaries, wages	.4880
other	.4920
Guest speakers (religious)	.4920
Honoraria – organist, minister	.4880
Insurance premiums (6)	.4850
Flowers for altar	.4840
Interest on mortgages (6)	.4850
Major repairs	
church	.4850
church hall (1)	.4850
residence (2)	.4850
Minor maintenance	.4850
Mortgage payments	
church	.4850
church hall (1)	.4850
residence (2)	.4850
Minister's residence (2)	.4850
Municipal taxes	.4850
Pay TV religious channel for residence (4)	.4850

Expenditure – Management & administration/fundraising

	Line
(Reported on line 5010 or 5020)	
Accounting fees	.4860
Bank charges	.4820
Capital purchases (land & buildings) (7)	
investment properties	.4890 or 4900
Church hall (1)	
maintenance	.4850
municipal taxes	.4850
insurance	.4850
Costs incurred – dinners	
advertising & promotion	.4800
licencing	.4830
office supplies & equipment	.4840
occupancy costs	.4850
salaries, wages	.4880
other	.4920
Costs incurred – church facilities rented out for social functions	
advertising & promotion	.4800
licencing	.4830
office supplies & equipment	.4840
occupancy costs	.4850
salaries, wages	.4880
other	.4920
Guest speakers (social)	.4920
Honoraria – treasurer	.4880
Insurance premiums (6)	.4850
Interest on mortgages (6)	.4850
Legal fees	.4860
Major repairs	
church hall (1)	.4850
residence (2)	.4850
Office space rental	.4850
Office supplies and minor equipment (5)	.4840
Postage (if for fundraising – line 4800)	.4840
Payment costs of loans from members	.4820
Salaries-support staff (5)	.4880
Utilities	
residence (2)	.4850

Expenditure – Charitable activities

Expenditure – Management & administration/fundraising

Line

Line

(Reported on line 5000)

Printing costs (bulletins, etc.) . . . . .	.4840
Reference books for pastor . . . . .	.4840
Rental costs for church services . . . . .	.4850
Repairs to church hall (6) . . . . .	.4850
Salaries-support staff (5) . . . . .	.4880
Salary of Minister . . . . .	.4880
Sunday School	
advertising & promotion . . . . .	.4800
travel & vehicle . . . . .	.4810
licencing . . . . .	.4830
office supplies & equipment . . . . .	.4840
occupancy costs . . . . .	.4850
education & training (staff, volunteers) . . . . .	.4870
salaries, wages . . . . .	.4880
other . . . . .	.4920
Tithes to head body . . . . .	.4830
Utilities	
church . . . . .	.4850
residence (2) . . . . .	.4850

(1) Church hall

If the church hall is used for religious or other charitable purposes, then expenditures in relation thereto should be reported in the appropriate line shown above under "Expenditures – Charitable activities." If the expenditures are related to private social affairs (weddings, etc.) they should be reported in the appropriate line shown above under "Expenditures – Management & administration." Related expenses for maintenance, repairs, mortgage payments, municipal taxes, insurance, etc., would be reported according to the above classifications.

(2) Residence

If the residence is a manse which forms part of the church fabric (is owned by the church or a qualified donee), then this expenditure should be reported in the appropriate line shown above under "Expenditures – Charitable activities." Also, expenditures for repairs, maintenance, mortgage payments, utilities, municipal taxes and insurance for this residence would be reported in the appropriate line under the same heading above. If the clergy resides in housing which is not owned by the church or a qualified donee, and he/she receives a housing allowance, this expenditure is shown in line 4880.

(3) Car allowance

Car allowance would be reported in line 4880. However, any expenses related to use of the car for personal reasons would not be included in the total in line 5000.

(4) Pay TV

Pay TV costs for the residence may be charitable if a substantial part of the programming is used to inform and educate the pastor so that he/she may more effectively carry out his/her religious duties, similar to "Reference books for pastor."

(5) Support staff salaries, office supplies and equipment

Support staff salaries, or a portion thereof, may be charitable (custodian cleaning the church for services, secretary typing up a religious newsletter for distribution at services). The salary must be apportioned between expenditures for charitable activities and expenditures for management and administration. Office supplies and minor equipment may be apportioned in the same manner.

(6) Other

If a charity owns a building which is used for charitable purposes and programs, expenditures on mortgage payments, maintenance, utilities, municipal taxes, insurance, repairs and improvements to the building would be considered expenditures toward charitable activities. If a charity owns a building which is used for investment purposes, the expenses would be considered expenditures on management and administration. If the building is used for both charitable and investment purposes, the expenses would be apportioned accordingly.

(7) Capital purchases (land and buildings)

If the charity chooses to expense the full amount of the capital purchase in this fiscal year, the amount is shown in line 4890. If amortized, the amount is shown in line 4900.