

ENGLISH DISTRICT LCMS CANADIAN CHURCH EXTENSION FUND

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HISTORY/BACKGROUND

In the early 1920's the English District presence in Canada was established with the reception of St. John's Lutheran Church, Toronto, Ontario. (Prior to this time St. John's was a member of the Ontario District - LCMS.)

In March 1954, the "Mission Board of the English District of the Lutheran Church-Missouri Synod" was incorporated in Canada and recognized as an organized charity. In October 1961, the name was legally changed to "The English District of the Lutheran Church-Missouri Synod".

In February 1962, "The English District of the Lutheran Church-Missouri Synod" formalized the Canadian Church Extension Fund with the issuing of Church Extension Fund Notes. (This is mentioned to clarify that what is today known as the Canadian Church Extension Fund is under the incorporated charity of the English District in Canada.)

On January 1st, 1967, the Government of Canada established registration numbers for charitable organizations. At this time "The English District of the Lutheran Church-Missouri Synod" received a number assigned by the Canadian government, which remains in good standing to this day.

All established English District congregations in Ontario were also provided a charitable number under the new system on this date, all of which are currently in good standing.

While it is correct that English District congregations are autonomous in administration and in all issues of the local ministry context, each has a relationship with the English District in Canada and through them with the English District of The Lutheran Church—Missouri Synod - USA. This relationship was established when a congregation requested membership and affiliation with the English District in Canada, willingly placing themselves under the ecclesiastical supervision and authority of the English District in Canada.

This relationship is mentioned in some manner in the constitution and bylaws of each congregation and through those documents the relationship had been formalized. In our world today and in the system and reporting established by the Canada Revenue Agency (CRA), this relationship is to be communicated to the CRA on the annual reporting Form T3010.

HOW TO FILL OUT FORM T3010 WITH REGARD TO THIS RELATIONSHIP

Section A1 of Form T3010 asks the following question on Line 1510:

Was the charity in a subordinate position to a head body?

If yes, give the name and BN/registration number of the organization.

Your congregation should mark Yes and provide the BN/registration number 118900273RR0001 and Name: ENGLISH DISTRICT OF THE LUTHERAN CHURCH – MISSOURI SYNOD.

Section C3 of Form T3010 Line 2000 asks the following question:

Did the charity make gifts or transfer funds to qualified donees or other organizations?

Your congregation, if applicable and gifts/tithes were sent to the English District, should mark Yes and complete Form T1236.

Form T1236 asks for:

Name of the Organization, Associated charity, BN/Registration number, City and Prov/Terr,
Country, Amount of non-cash gifts, Total amount of gifts

For gifts to the English District it should be completed like this:

ENGLISH DISTRICT OF THE LUTHERAN CHURCH – MISSOURI SYNOD.

Associated charity: Yes

BN/Registration number: 118900273RR0001

City and Prov. Terr and Country, PORT COLBORNE, ONTARIO, CANADA

Amount of non-cash gifts,

Total amount of gifts \$ insert amount

Section D4 of Form T3010 Line 5050 should include the gifts sent to the English District along with other gifts to qualified donees.

Further, as an outcome of this relationship between English District congregations in Canada and the English District in Canada (a registered Canadian Charity), the English District in Canada is not reported on the T3010 as an outside charity to which the congregation is forwarding funds.

Please make sure your congregation uses the above guidelines for filling out the annual reporting Form T3010.

If you have any questions, contact [Sally Naglich](#).