

CHRIST CHURCH PARISH VANCOUVER B.C.
Statement of Operations - Parish Ministry Fund
For the year ended 31 December 2022

	2022	2021
Revenues		
Received donations	\$ 748,693	\$ 751,300
Building use donations	110,668	167,008
Grants from outside organizations	109,867	102,431
Non-receipted donations	63,066	44,368
Diocese Grants	30,833	22,000
Other (weddings/funerals/misc)	19,496	7,413
Flowthrough donations		
PWRDF	26,345	14,433
Other flow through	9,738	3,651
Care and share	5,271	8,833
Investment income (loss)	(31,037)	24,020
Total revenues	1,092,940	1,145,457
Expenses		
Staff		
Office/Youth/Communications/Food Ministry	496,130	467,723
Clergy/Music	426,526	422,818
Building	189,960	187,426
Staff Development	719	1,994
WCB	459	263
	1,113,794	1,080,224
Building - Cathedral Operating Expense	199,568	182,692
Administration and other		
Synod apportionment (Note 3(c))	175,158	177,291
Administration	82,731	88,715
Communication and development	15,948	15,309
Amortization	6,522	5,893
	280,359	287,208
Cathedral ministries		
Social justice (including Maundy)	76,030	65,177
Music	70,771	58,320
Grants outside the Parish	36,000	36,000
Spiritual journey	26,669	7,858
Worship	21,544	17,167
Place of sanctuary	2,153	563
Stewards	385	26
Climate Act. CATS	250	-
Community Art Project	-	3,098
	233,802	188,209
Flowthrough expenses	41,354	26,917
Total expenses	1,868,877	1,765,250
Deficiency of revenues over expenses before bequests and special gifts	\$ (775,937)	\$ (619,793)
Bequests and special gifts - receipted	10,000	-
Government subsidies - CEWS (Note 3(a))	-	328,382
Government subsidies - CEBA (Note 3(b))	-	10,000
	(765,937)	(281,411)
Deficiency of revenues over expenses for the year	(765,937)	(281,411)
Transfers from Reserve Funds (Note 11)	\$ 694,000	\$ 281,500
Net of excess (deficiency) of revenues over expenses and transfers from (to) reserve funds	\$ (71,937)	\$ 89

The accompanying notes are an integral part of these financial statements.

CHRIST CHURCH PARISH VANCOUVER B.C.
Statement of Revenues and Expenses and Change in Fund Balances
For the year ended 31 December 2022

	Fund Balance 2021	Revenues (Loss)	Expenses	Excess (Deficiency) of Revenues Over Expenses	Fund Transfers	Fund Balance 2022
Unrestricted Parish Ministry Fund						
Statement of Operations	\$ 179,136	\$ 1,102,940	\$ 1,868,877	\$ (765,937)	\$ 694,000	\$ 107,199
					(Note 11)	
Internally Restricted Funds						
Sabbatical Fund - Schedule 1	37,701	(4,182)	-	(4,182)	-	33,519
Build for the Future Fund - Schedule 2	2,444	1,281	-	1,281	-	3,725
Heritage Building Fund - Schedule 3	227,643	214,062	155,184	58,878	(538,000)	(251,479)
Refugee Sponsorship Fund - Schedule 4	-	141,751	37,293	104,458	-	104,458
Parish Nurse Fund - Schedule 5	3,698	(410)	-	(410)	-	3,288
Capital and Special Projects - Schedule 6	184,770	(8,984)	57,195	(66,179)	10,000	128,591
Curacy Fund - Schedule 7	34,224	(3,796)	-	(3,796)	(15,000)	15,428
Dean's Passing the Torch Fund - Schedule 8	59,342	(4,559)	-	(4,559)	(13,000)	41,783
	549,822	335,163	249,672	85,491	(556,000)	79,313
Externally Restricted Funds						
Main Endowment Fund - Schedule 9	815,942	46,064	-	46,064	(80,000)	782,006
Separate Endowment Funds						
Lang Music Fund - Schedule 10	137,516	(1,532)	-	(1,532)	-	135,984
WISH Fund - Schedule 11	20,000	1,117	1,117	-	-	20,000
Fuller Fund - Schedule 12	68,328	(8,005)	-	(8,005)	(3,000)	57,323
O'Clery Fund - Schedule 13	65,755	(7,719)	-	(7,719)	(3,000)	55,036
Pence Fund - Schedule 14	69,517	(8,137)	-	(8,137)	(6,000)	55,380
Griffiths Fund - Schedule 15	128,519	(16,810)	-	(16,810)	(12,000)	99,709
MacLeod Outreach Fund - Schedule 16	439,021	(53,521)	-	(53,521)	(34,000)	351,500
Hillman Garden Fund - Schedule 17	8,289	(691)	-	(691)	-	7,598
	1,752,887	(49,234)	1,117	(50,351)	(138,000)	1,564,536
	\$ 2,481,845	\$ 1,388,869	\$ 2,119,666	\$ (730,797)	-	\$ 1,751,048

Note: During the year it was determined the Parish Nurse Fund, Capital and Special Projects, Curacy Fund and Dean's Passing the Torch Fund are internally restricted and so have been reclassified from Externally Restricted Funds to Internally Restricted Funds above.

The accompanying notes are an integral part of these financial statements.