

CHURCH OF SAINT JOHN THE EVANGELIST, HAMILTON

Parish Council Meeting

Tuesday, December 17, 2024, 7:30 PM, at St. John the Evangelist, Crypt Café

Invitees: Deborah Bowen, Graham Cubitt, Mary Donkin, Connor Jay, Sarah Jones, Sharon Klassen, Wendy Leigh Bell, Susan Little, Norm Newbery, Sue Newbery, Judith Purdell-Lewis, Andrew Rampton, Sue Samson, James Steeves, Dena Thomas, Patricia Troughton, Felicia Van Dyk, Margaret Wilding

Regrets:

Chair: Mary Donkin

Acting Secretary: Sharon Klassen

AGENDA

1. Call to Order & Welcome
2. Opening Prayer – Andrew Rampton
3. Approval of November Minutes
4. Reports/Discussion
 - a. Financial Report to November 30, 2024 - John Loukidelis
 - b. Corporation Report
 - c. Rector's Report
 - d. Stewardship Report – Sarah Wayland
 - e. Property Report – Norm Newbery
5. Business Arising
 - a. Second Sunday – debrief & continuation discussion
6. New Business
 - a. 2025 budget discussion – John Loukidelis
 - b. Policy on bequests without designation
 - c. Policy on transfers to Capital Fund
7. Next meeting – **January 28, 2025**
8. Adjournment
9. Closing Prayer

Church of St John the Evangelist

Minutes | Parish Council | 19 November 2024

PRESENT

Rev. Andrew Rampton, Deborah Bowen; Mary Donkin; Sarah Jones; Wendy Leigh Bell; Norm Newbery; Sue Newbery; Judith Purdell-Lewis; James Steeves; Sarah Wayland, Susan Little, John Loukidelis. Margaret Wilding

REGRETS

Patricia Troughton; Connor Jay; Felicia Van Dyk; Sharon Klassen; Sue Samson; Graham Cubitt.

CALL TO ORDER & WELCOME

Mary Donkin called the meeting to order at 7:36 pm and acted as Chair.

APPOINTMENT OF SECRETARY

Margaret Wilding volunteered to serve as recording secretary for this meeting.

OPENING PRAYER

Norm Newbury led the meeting in prayer.

APPROVAL OF MINUTES OF MEETING October 15, 2024

Minutes were approved with one point of clarification.

Action Item:

CHILDREN'S MINISTRY

REPORTS

Rector's Report – Available on the website. Some discussion led to the suggestion that a regular report on Synod proceedings would be welcomed.

Financial Reports – The report is available on the website.

Corporation Report – Mary Donkin - The full report is available on the website.

A discussion of the Meal Train led to defining the Parish-only mandate of this ministry.

A gift from Emma Cubitt of AV equipment (a large screen) was acknowledged.

Action Item: Deborah also noted that Jenna and Bonnie are pleased with including greeters in the Elvanto system.

Stewardship Report – Sarah Wayland. The full report is available on the website.

Property Report – Norm Newbery - report on file. Room C needs painting and this will be completed professionally using Church School budget.

Action Items: none

NEW BUSINESS

OTHER BUSINESS

Next Meeting –

Meeting Adjourned at: 8:55

Closing Prayer – Parish council recited the Evening Collect together.

Corporation's Report to Parish Council

11 December 2024

Parish Corporation met on December 3, 2024 for our regular monthly meeting. Many details (below) were discussed, but the majority of conversation centred on the draft 2025 budget. Based on this year's income, if we continue with our expenses as in past years, there will be a significant deficit in 2025. The budget is a draft and all items are up for change and discussion; nothing is carved in stone at this stage. Our budgeting of expenses, other than unexpected ones, is remarkably accurate. Our issue is income to match our projected expenses.

There are two significant expenses projected for 2025 which are noted in the draft budget, but worth mentioning here. The Activity Centre has not had a thorough deep clean since before 2020. The cost to have this done by professional cleaners is \$6,000. Our parish finances have not been reviewed by anyone external to the parish in a long time. This is important work in maintaining confidence in our systems for managing money, builds transparency around our finances, and, crucially, externally reviewed financial statements are a requirement of most grant applications today. We have solicited quotes from two firms and have, as of today, received one. The review costs \$6,600 but because our financial statements are a new file for the reviewer, there is extra work involved the first year. This raises the price, for the first review only, to \$9,350.

Other items discussed included:

- Rental inquiries
- Repairs to Activity Centre electrical system
- Staff AAAP conversations
- Parish News format
- Advertising for Advent and Christmastide services
- Upcoming events

Rector's Report to Parish Council

The Rev. Andrew Rampton

17 December 2024

Our Second Sunday Service in November included Remembrance Sunday observances which generated many interesting conversations after the fact. Plenty of questions about what is appropriate in a church setting, when the best times for these sorts of observances might be, and, in a very broad way, just how much any given Sunday morning can hold. One of the consistent comments about the morning of November 10 has been that duration of the morning was not ideal for the youngest members of our congregation, the coffee break felt rushed, and the Church School sessions were a little too full. Of course, a full morning that has an annual 15-minute observance added will feel overfull. This is not particular to Remembrance Sunday—the overlapping of so much Advent and Christmas programming in December is another instance—and is worth considering in planning, programming, and scheduling going forward. Sunday mornings are full of good things, but too many good things at one time may not be ideal.

Annual AAAP conversations (reviews) with staff are complete. These have been informative, reflective, helpful conversations.

This last month of my first year at St John's is already proving an interesting time of reflection. Looking ahead to planning 2025, I have plenty of ideas about organization, programming, and resources. I am also developing a better sense of what might be most helpful to the parish in terms of accomplishing MAP goals and sustaining the vibrant life of the place going forward. I have enjoyed, in a peculiar way, the many recent conversations with people about their fear of missing out because the parish calendar is too busy to attend everything. This is good news!

Other activities and events of note through the period include:

- Attended clergy and licensed lay workers day with Scott Gunn
- Continued participation in first cohort of diocesan Mixed Ecology training
- Served as Bishop's Chaplain at Order of Niagara liturgy
- Attended induction of the Rev. Li Fen (Nicola) Zhang at St Michael's Church, Hamilton
- Organized Planned Giving Workshop on behalf of Stewardship Committee
- Participated in organizing and leading Christmas Carol-oke event

Stewardship Committee Report – December 2024

Submitted by Sarah Wayland

The committee met on November 21. Next meeting is January 9.

2025 Pledge Campaign. As of December 11, 9 online pledges and 17 paper pledges had been received. This figure does not include many parishioners who do not make any changes to their existing pre-authorized giving (PAG). (A request has been submitted to Ruth for the total amount pledged plus expected ongoing PAG.)

Sarah, Susan, Pete, Graham will be making friendly calls in the coming weeks to check in and thank all regular donors, using a list provided by Ruth.

Friendly reminder phone calls may be extended to households that have not signaled their financial commitments for 2025; this will be discussed at our January meeting.

We hope to place an announcement in Parish News and verbal announcements based on the total pledged and expected for 2025, using this messaging: “This is how much we can count on for next year. We know there are lots of people who donate in other ways as well. Here is where we stand.”

Early in the new year, Andrew will send a simple thank-you card to everyone who donated to St John’s in the previous year.

Gratitude moments. These are now part of the second Sunday services at St John’s, though we did not offer one at the busy Christmas pageant Sunday. Several parishioners have indicated they would like to offer one in the new year.

Legacy giving workshop. Diocesan Stewardship Advisor Dr. Drew MacDonald spoke to a small group of parishioners on the afternoon of December 11.

**SJE Property Report
For Parish Council Meeting – December 17, 2024**

1. **Gym elevator:** TK Elevator has examined and verified the degree of corrosion on the hydraulic cylinder is acceptable. Norm will return the light fixture he bought for the elevator and purchase a more efficient light. Once purchased, Ken Bond has agreed to install it.
2. **Exterior stone foundation:** Foundation repairs were continued along the straight wall beside the north basement stairs. Repairs mentioned in November's Property Report will need to be completed in the spring.
3. **Painting:** Nursery/Sunday School room was given a second coat of paint. Daniella and Andrew are arranging for Room C to be painted..
4. **Freezer, Oven and Dishwasher in Activity Centre Kitchen:** All appliances were not working. Kyle from ControlTech Electrical came to investigate what the problem was and found a main fuse to supply power had burnt out. He replaced the fuse, and all appliances are now working.

Church of Saint John the Evangelist

Profit and Loss by Month

January - November, 2024

	JAN. 2024	FEB. 2024	MAR. 2024	APR. 2024	MAY 2024	JUN. 2024	JUL. 2024	AUG. 2024	SEP. 2024	OCT. 2024	NOV. 2024	TOTAL
INCOME												
Donations to Designated Funds												\$0.00
4005 Donations to Endowment Fund		800.00										\$800.00
4006 Donations to Capital Fund								250.00	8,000.00	5,100.00		\$13,350.00
4007 Donations to Memorial Fund		200.00										\$200.00
Total Donations to Designated Funds		1,000.00						250.00	8,000.00	5,100.00		\$14,350.00
Interest Earned on Investments		8.50										\$8.50
Non Profit Income	108.00	54.00	54.00	243.00	108.00	226.90				54.00		\$847.90
Offerings												\$0.00
4001 Envelope, Online, and Other Identifiable Donors	5,189.25	3,279.94	16,127.91	3,896.59	3,645.94	3,900.34	2,154.14	3,691.34	6,521.97	4,838.22	14,028.32	\$67,273.96
4002 Preauthorized Giving (PAG)	10,570.00	10,495.00	10,510.00	10,635.00	10,935.00	10,735.00	11,135.00	11,535.00	11,335.00	11,649.00	11,360.00	\$120,894.00
4003 Other Offerings	610.00		1,038.50	860.00	165.00	270.00		241.25	70.00	216.50	70.00	\$3,541.25
4004 Loose Offerings	220.00	251.35	535.65	285.80	261.55	243.43		282.30	137.00	281.75	621.95	\$3,120.78
Total Offerings	16,589.25	14,026.29	28,212.06	15,677.39	15,007.49	15,148.77	13,289.14	15,749.89	18,063.97	16,985.47	26,080.27	\$194,829.99
Receipts from Parish Activities												\$0.00
4010 Fundraising												\$0.00
4011 Bazaar (Pies, crafts, calendars)	80.00	10.00	680.00	50.00	29.00	615.00				22.00	58.00	\$1,544.00
4012 Shopping Cards	-543.00	800.00	-653.75		49.00					1,450.00	112.75	\$1,215.00
Total 4010 Fundraising	-463.00	810.00	26.25	50.00	78.00	615.00				1,472.00	170.75	\$2,759.00
Other Income from Parish Activities												\$0.00
4014 Rentals	100.00	50.00	56.48	50.00	50.00	236.50	-117.40	50.00	500.00	50.00	50.00	\$1,075.58
4015 Concerts	375.00	17.00	250.00	-1,363.02	2,218.80	82.00				125.00	125.00	\$1,829.78
4020 Forward Day by Day		-39.00		37.00	-39.00			-39.00	20.00	20.00		\$-40.00
Total Other Income from Parish Activities	475.00	28.00	306.48	-1,276.02	2,229.80	318.50	-117.40	11.00	520.00	195.00	175.00	\$2,865.36
Outreach Income												\$0.00
4016 RDF Support (Rector discretionary fund)		726.00	767.70		-415.49	10.00	-1,000.00	100.00				\$188.21
4017 Refugee Support						20.00						\$20.00
4018 Outreach Support (other)					5.00	5.00					20.00	\$30.00
Total Outreach Income		726.00	767.70		-410.49	35.00	-1,000.00	100.00			20.00	\$238.21
Total Receipts from Parish Activities	12.00	1,564.00	1,100.43	-1,226.02	1,897.31	968.50	-1,117.40	111.00	520.00	1,667.00	365.75	\$5,862.57
Total Income	\$16,709.25	\$16,652.79	\$29,366.49	\$14,694.37	\$17,012.80	\$16,344.17	\$12,171.74	\$16,110.89	\$26,583.97	\$23,806.47	\$26,446.02	\$215,898.96
GROSS PROFIT	\$16,709.25	\$16,652.79	\$29,366.49	\$14,694.37	\$17,012.80	\$16,344.17	\$12,171.74	\$16,110.89	\$26,583.97	\$23,806.47	\$26,446.02	\$215,898.96
EXPENSES												
Facilities												\$0.00
5047 Furnishings and Equipment			4,885.18	859.58					10,601.88			\$16,346.64
5048 Organ repair and maintenance			124.73	294.47		154.14						\$573.34
Building Maintenance			243.06									\$243.06
5043 Elevator Maintenance and Fees	107.51	107.51	107.51	107.51	107.51	107.51	107.51	107.51	107.51	107.51	107.51	\$1,182.61
5044 Regular Maintenance	21,192.92	1,000.23	1,042.24	1,136.22	1,252.23	952.23	1,005.95	1,092.14	1,083.86	1,206.58	1,117.63	\$32,082.23
Total Building Maintenance	21,300.43	1,107.74	1,392.81	1,243.73	1,359.74	1,059.74	1,113.46	1,199.65	1,191.37	1,314.09	1,225.14	\$33,507.90

Church of Saint John the Evangelist

Profit and Loss by Month

January - November, 2024

	JAN. 2024	FEB. 2024	MAR. 2024	APR. 2024	MAY 2024	JUN. 2024	JUL. 2024	AUG. 2024	SEP. 2024	OCT. 2024	NOV. 2024	TOTAL
Utilities												\$0.00
5040 Heating	512.83	924.97	505.94	606.23	277.62	18.64	34.78	50.14	18.64	84.55	150.00	\$3,184.34
5041 Water	53.54	62.93	67.52	66.24	63.24	54.68	58.68	46.12	51.12	47.12	45.12	\$616.31
5042 Hydro	531.26	571.08	643.12	493.55	507.39	409.21	497.59	656.82	785.14	614.48	422.38	\$6,132.02
Total Utilities	1,097.63	1,558.98	1,216.58	1,166.02	848.25	482.53	591.05	753.08	854.90	746.15	617.50	\$9,932.67
Total Facilities	22,398.06	2,666.72	7,619.30	3,563.80	2,207.99	1,696.41	1,704.51	1,952.73	12,648.15	2,060.24	1,842.64	\$60,360.55
Ministry and Worship												\$0.00
5001 DM&M	3,462.46	3,462.46	3,462.46	3,462.46	3,462.46	3,462.46	3,462.46	3,462.46	3,462.46	3,462.46	3,462.46	\$38,087.06
5003 Community Marketing					41.58		31.18		36.37		34.02	\$143.15
5004 Children's Ministry	15.66		184.56						259.27			\$459.49
5005 Youth Ministry						-1,385.00	-1,627.65	2,915.00	-970.70	-50.00	-1,225.00	\$ -2,343.35
5006 Worship Supplies & Resources	226.95	31.75	362.03	715.42	134.45	282.49			77.95		14.17	\$1,845.21
5007 Worship Music Expense		713.00	1,325.00				330.89	-75.00	432.62	223.77		\$2,950.28
5008 Outreach Committee											-20.00	\$ -20.00
5009 Hospitality and Christian Growth		862.26	190.41	188.83	88.83	107.69		107.69	169.96	496.09	409.45	\$2,621.21
5010 Volunteer Expenses, Miscellaneous											10.34	\$10.34
Total Ministry and Worship	3,705.07	5,069.47	5,524.46	4,366.71	3,727.32	2,467.64	2,196.88	6,410.15	3,467.93	4,132.32	2,685.44	\$43,753.39
Office and Administration												\$0.00
5030 General Office Expenses	1,880.93	719.35	916.59	519.68	590.22	686.85	468.78	437.98	774.78	594.59	592.75	\$8,182.50
5031 Bank Fees and Interest	67.27	56.31	78.28	74.23	70.56	95.21	96.90	133.40	71.71	66.11	76.33	\$886.31
5032 Insurance	1,584.18	1,584.18	1,584.18	1,584.18	1,584.18	1,584.18	1,584.18	1,584.18	1,584.18	1,584.18	1,584.18	\$17,425.98
5033 Other Miscellaneous Office and Admin	6,474.64	138.93		112.16	112.16	237.16	112.16	112.16	112.16	112.16	112.16	\$7,635.85
Total Office and Administration	10,007.02	2,498.77	2,579.05	2,290.25	2,357.12	2,603.40	2,262.02	2,267.72	2,542.83	2,357.04	2,365.42	\$34,130.64
Outreach Disbursements												\$0.00
5012 Refugee Expenses		3,889.97	2,021.29	-5,949.01								\$ -37.75
5014 Outreach Disbursements, Other	100.38	155.91			249.37		250.00	20.79		100.00	-50.00	\$826.45
Total Outreach Disbursements	100.38	4,045.88	2,021.29	-5,949.01	249.37		250.00	20.79		100.00	-50.00	\$788.70
Salaries and Benefits												\$0.00
5020 Rector's Salary	4,357.25	4,357.25	4,357.25	4,357.25	4,357.25	4,357.25	4,357.25	4,357.25	4,357.25	4,357.25	4,357.25	\$47,929.75
5021 Housing Allowance	1,892.75	1,892.75	1,892.75	1,892.75	1,892.75	1,892.75	1,892.75	1,892.75	1,892.75	1,892.75	1,892.75	\$20,820.25
5022 Administrator	830.70	830.70	830.70	830.70	830.70	830.70	830.70	830.70	830.70	830.70	830.70	\$9,137.70
5023 Organist and Choirmaster	1,290.50	1,290.50	1,290.50	1,290.50	1,290.50	1,290.50	1,290.50	1,290.50	1,290.50	1,290.50	1,290.50	\$14,195.50
5024 Discovery Service Music Director	1,341.70	1,341.70	1,341.70	1,341.70	1,341.70	1,348.37	1,341.70	1,341.70	1,341.70	1,359.84	1,341.70	\$14,783.51
5025 CPP/EI/WSIB	28.16	28.43	28.29	28.30	28.29	28.29	28.29	28.29	28.29	28.29	28.29	\$311.21
5026 Pension & Benefits	1,340.67	2,475.54	1,853.45	1,962.85	1,908.13	1,908.13	1,908.13	1,908.13	1,908.13	1,908.13	1,779.15	\$20,860.44
5027 Employee Absense Coverage	279.99		200.00									\$479.99
5028 Professional Development										2,099.34		\$2,099.34
5029 Other Employment Expense	67.10	104.04	72.80		61.24							\$305.18
5035 CYFM Coordinator	1,049.78	1,049.78	1,049.78	1,049.78	1,049.78	1,049.78	1,049.78	1,049.78	1,049.78	1,049.78	1,049.78	\$11,547.58
Total Salaries and Benefits	12,478.60	13,370.69	12,917.22	12,753.83	12,760.34	12,705.77	12,699.10	12,699.10	12,699.10	14,816.58	12,570.12	\$142,470.45

Church of Saint John the Evangelist

Profit and Loss by Month

January - November, 2024

	JAN. 2024	FEB. 2024	MAR. 2024	APR. 2024	MAY 2024	JUN. 2024	JUL. 2024	AUG. 2024	SEP. 2024	OCT. 2024	NOV. 2024	TOTAL
Transfers to Investment Funds												\$0.00
5050 Transfers to Endowment Fund	0.00											\$0.00
5052 Transfers to Memorial Fund	9.00											\$9.00
Total Transfers to Investment Funds	9.00											\$9.00
Total Expenses	\$48,698.13	\$27,651.53	\$30,661.32	\$17,025.58	\$21,302.14	\$19,473.22	\$19,112.51	\$23,350.49	\$31,358.01	\$23,466.18	\$19,413.62	\$281,512.73
OTHER INCOME												
Prior period (formerly CEWS)	9,672.94											\$9,672.94
Total Other Income	\$9,672.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,672.94
OTHER EXPENSES												
Reconciliation Discrepancies		20.00										\$20.00
Total Other Expenses	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00
PROFIT	\$ -22,315.94	\$ -11,018.74	\$ -1,294.83	\$ -2,331.21	\$ -4,289.34	\$ -3,129.05	\$ -6,940.77	\$ -7,239.60	\$ -4,774.04	\$340.29	\$7,032.40	\$ -55,960.83

Church of Saint John the Evangelist

Balance Sheet

As of November 30, 2024

	TOTAL
Assets	
Current Assets	
Cash and Cash Equivalent	
Capital Account	
1004 Capital Account - Chequing	0.00
Total Capital Account	0.00
Credit card security account	
1007 Raffle Account - Chequing	5,002.67
Total Credit card security account	5,002.67
Operating Account	
1001 Operating Acct - Chequing	13,619.48
Total Operating Account	13,619.48
1022 Undeposited Funds	0.00
Total Cash and Cash Equivalent	\$18,622.15
Accounts Receivable (A/R)	
Accounts Receivable (A/R)	1,429.00
Total Accounts Receivable (A/R)	\$1,429.00
1010 Endowment Fund	75,053.70
1014 Rectory Fund	206,816.35
1015 General investment fund	
1011 Memorial Fund	1,703.67
1012 Parish Hall Capital Reserve Fund	30.91
1013 Organ Restoration Fund	2,923.90
Total 1015 General investment fund	4,658.48
1017 Employee Cash Advances	0.00
1018 Prepaid Expenses & Deposits	1,584.15
1019 GST Rebate Receivable	572.22
1020 PST Rebate Receivable	1,545.88
1021 Other Receivables	0.00
Uncategorized Asset	75.00
Total Current Assets	\$310,356.93
Total Assets	\$310,356.93
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	
Accounts Payable (A/P)	5,635.55
Total Accounts Payable (A/P)	\$5,635.55
Credit Card	
2001 TD Visa credit card	1,082.52
Total Credit Card	\$1,082.52
2003 Other Payables	0.00
2007 Capital Fund	0.00
GST/HST Payable	0.00

Church of Saint John the Evangelist

Balance Sheet

As of November 30, 2024

	TOTAL
Total Current Liabilities	\$6,718.07
Total Liabilities	\$6,718.07
Equity	
3001 Opening Balance Equity	306,877.68
Retained Earnings	52,722.01
Profit for the year	-55,960.83
Total Equity	\$303,638.86
Total Liabilities and Equity	\$310,356.93

Church of Saint John the Evangelist

Profit and Loss

January - November, 2024

	TOTAL
INCOME	
Donations to Designated Funds	
4005 Donations to Endowment Fund	800.00
4006 Donations to Capital Fund	13,350.00
4007 Donations to Memorial Fund	200.00
Total Donations to Designated Funds	14,350.00
Interest Earned on Investments	8.50
Non Profit Income	847.90
Offerings	
4001 Envelope, Online, and Other Identifiable Donors	67,273.96
4002 Preauthorized Giving (PAG)	120,894.00
4003 Other Offerings	3,541.25
4004 Loose Offerings	3,120.78
Total Offerings	194,829.99
Receipts from Parish Activities	
4010 Fundraising	
4011 Bazaar (Pies, crafts, calendars)	1,544.00
4012 Shopping Cards	1,215.00
Total 4010 Fundraising	2,759.00
Other Income from Parish Activities	
4014 Rentals	1,075.58
4015 Concerts	1,829.78
4020 Forward Day by Day	-40.00
Total Other Income from Parish Activities	2,865.36
Outreach Income	
4016 RDF Support (Rector discretionary fund)	188.21
4017 Refugee Support	20.00
4018 Outreach Support (other)	30.00
Total Outreach Income	238.21
Total Receipts from Parish Activities	5,862.57
Total Income	\$215,898.96
GROSS PROFIT	\$215,898.96
EXPENSES	
Facilities	
5047 Furnishings and Equipment	16,346.64
5048 Organ repair and maintenance	573.34
Building Maintenance	243.06
5043 Elevator Maintenance and Fees	1,182.61
5044 Regular Maintenance	32,082.23
Total Building Maintenance	33,507.90

Church of Saint John the Evangelist

Profit and Loss

January - November, 2024

	TOTAL
Utilities	
5040 Heating	3,184.34
5041 Water	616.31
5042 Hydro	6,132.02
Total Utilities	9,932.67
Total Facilities	60,360.55
Ministry and Worship	
5001 DM&M	38,087.06
5003 Community Marketing	143.15
5004 Children's Ministry	459.49
5005 Youth Ministry	-2,343.35
5006 Worship Supplies & Resources	1,845.21
5007 Worship Music Expense	2,950.28
5008 Outreach Committee	-20.00
5009 Hospitality and Christian Growth	2,621.21
5010 Volunteer Expenses, Miscellaneous	10.34
Total Ministry and Worship	43,753.39
Office and Administration	
5030 General Office Expenses	8,182.50
5031 Bank Fees and Interest	886.31
5032 Insurance	17,425.98
5033 Other Miscellaneous Office and Admin	7,635.85
Total Office and Administration	34,130.64
Outreach Disbursements	
5012 Refugee Expenses	-37.75
5014 Outreach Disbursements, Other	826.45
Total Outreach Disbursements	788.70
Salaries and Benefits	
5020 Rector's Salary	47,929.75
5021 Housing Allowance	20,820.25
5022 Administrator	9,137.70
5023 Organist and Choirmaster	14,195.50
5024 Discovery Service Music Director	14,783.51
5025 CPP/EI/WSIB	311.21
5026 Pension & Benefits	20,860.44
5027 Employee Absence Coverage	479.99
5028 Professional Development	2,099.34
5029 Other Employment Expense	305.18
5035 CYFM Coordinator	11,547.58
Total Salaries and Benefits	142,470.45
Transfers to Investment Funds	
5050 Transfers to Endowment Fund	0.00
5052 Transfers to Memorial Fund	9.00
Total Transfers to Investment Funds	9.00
Total Expenses	\$281,512.73

Church of Saint John the Evangelist

Profit and Loss

January - November, 2024

	TOTAL
OTHER INCOME	
Prior period (formerly CEWS)	9,672.94
Total Other Income	\$9,672.94
OTHER EXPENSES	
Reconciliation Discrepancies	20.00
Total Other Expenses	\$20.00
PROFIT	\$ -55,960.83

Church of St John the Evangelist

PnL vs Budget

	Nov-24			
	2024 Budget	Budget to date	Actual to date	Diff
INCOME		0.9167		
Donations to Designated Funds				
4006 Donations to Capital Fund		-		
4007 Donations to Memorial Fund		-		
Total Donations to Designated Funds	-	-	14,350	14,350
Interest Earned on Investments				
4045 Endowment Fund, Interest	3,802	3,485		
4048 Rectory Fund, Interest	8,713	7,987		
4049 General Investment Fund, Interest	378	347		
Total Interest Earned on Investments	12,893	11,819	11,819	- (1)
Non Profit Income	-	-		
Offerings				
4001 Envelope, Online, and Other Identifiable Donc	100,000	91,667	67,274	- 24,393
4002 Preauthorized Giving (PAG)	170,000	155,833	120,894	- 34,939
4003 Other Offerings	3,000	2,750	3,451	701
4004 Loose Offerings	3,000	2,750	3,121	371
Total Offerings	276,000	253,000	194,740	- 58,260
Receipts from Parish Activities				
4010 Fundraising				
4011 Bazaar (Pies, crafts, calendars)	-	-		
4012 Shopping Cards	2,500	2,292		
Total 4010 Fundraising	2,500	2,292		
Other Income from Parish Activities				
4014 Rentals	2,000	1,833		
4015 Concerts	3,000	2,750		
4020 Forward Day by Day		-		
Total Other Income from Parish Activities	5,000	4,583		
Outreach Income				
4016 RDF Support (Rector discretionary fund)	1,000	917		
4018 Outreach Support (other)	500	458		
Total Outreach Income	1,500	1,375		
Total Receipts from Parish Activities	9,000	8,250	5,863	- 2,387
Sales of Product Income				
Transfers from Investments and Grants				
4025 Transfers from Endowment Fund	-	-		
4026 Transfer from Capital Fund	-	-		
4027 Transfers from Rectory Fund Growth	-	-		
Total Transfers from Investments and Grants	-	-		
Total Income	297,893	273,069	215,899	- 57,170
GROSS PROFIT	297,893	273,069		

EXPENSES

		-		-
Bad Debt		-		-
Facilities		-		-
5046 Capital Furnishings or Equipment		-		-
5047 Furnishings and Equipment	1,000	917		
5048 Organ repair and maintenance	250	229		
Building Maintenance		-		
5043 Elevator Maintenance and Fees	3,500	3,208		
5044 Regular Maintenance	17,000	15,583		
5045 Capital Maintenance	20,000	18,333		
Total Building Maintenance	40,500	37,125	33,508	3,617
Utilities		-		-
5040 Heating	5,500	5,042		
5041 Water	600	550		
5042 Hydro	6,000	5,500		
Total Utilities	12,100	11,092	9,933	1,159
Total Facilities	53,850	49,363	60,361	10,999
Ministry and Worship		-		-
5001 DM&M	41,550	38,087	38,087	0
5002 Synod Delegate Fee	160	147		
5003 Community Marketing	300	275		
5004 Children's Ministry	2,500	2,292		
5005 Youth Ministry	750	688		
5006 Worship Supplies & Resources	2,500	2,292		
5007 Worship Music Expense	2,500	2,292		
5008 Outreach Committee	150	138		
5009 Hospitality and Christian Growth	2,200	2,017		
5010 Volunteer Expenses, Miscellaneous	200	183		
Total Ministry and Worship	52,810	48,409	43,753	4,656
Office and Administration		-		-
5030 General Office Expenses	9,500	8,708		
5031 Bank Fees and Interest	1,000	917		
5032 Insurance	18,885	17,311		
5033 Other Miscellaneous Office and Admin	9,000	8,250		
Total Office and Administration	38,385	35,186	34,131	1,055
Outreach Disbursements		-		-
5012 Refugee Expenses	-	-		-
5013 RDF Remittance	2,000	1,833		
5014 Outreach Disbursements, Other	5,000	4,583		
Total Outreach Disbursements	7,000	6,417	789	5,628

Purchases		-		-
Salaries and Benefits		-		-
5020 Rector's Salary	52,287	47,930		
5021 Housing Allowance	22,713	20,820		
5022 Administrator	13,000	11,917		
5023 Organist and Choirmaster	16,615	15,230		
5024 Discovery Service Music Director	15,750	14,438		
5025 CPP/EI/WSIB	8,400	7,700		
5026 Pension & Benefits	21,200	19,433		
5028 Professional Development	1,800	1,650		
5027 Employee Absence Coverage	1,700	1,558		
5029 Other Employment Expense	500	458		
5035 CYFM Coordinator	11,200	10,267		
Total Salaries and Benefits	165,165	151,401	142,470	8,931
Transfers to Investment Funds		-		-
5050 Transfers to Endowment Fund		-		-
5052 Transfers to Memorial Fund		-		-
5055 Transfers to Parish Hall Capital Reserve Fund		-		-
Total Transfers to Investment Funds	-	-		-
Total Expenses	317,210	290,776	281,513	9,263
OTHER INCOME		-		-
Prior period (formerly CEWS)		-		-
Total Other Income	-	-		-
OTHER EXPENSES		-		-
Reconciliation Discrepancies		-		-
Total Other Expenses	-	-		-
NET INCOME	- 19,317	- 17,707	- 55,960	- 38,253 (2)

Notes

(1) Not a QB interim line

(2) Loss reduced by estimate of investment income

Proposal: Regular Transfers to Capital Fund

The Rev. Andrew Rampton

Commemoration of St Francis Xavier | 3 December 2024

Background and Rationale

Wisdom builds the house, good judgement makes it secure, knowledge fills the rooms with costly and pleasing furnishings. (Proverbs 24:3-4)

The calendar year 2024 saw several capital expenses—sump pump replacement in the Activity Centre; new furnaces for the church; new dishwasher for the Activity Centre kitchen—which were ultimately covered with a combination of donations and withdrawals from the Capital Fund and Endowment Fund. At this time the Capital Fund is, functionally, empty and the money withdrawn from the Endowment Fund is understood as “borrowing from ourselves”. Had these cash reserves not been available, the impact on the day-to-day function of the parish could have been serious.

This experience has prompted several conversations about prudent planning for the future. A commitment to building a reserve of cash intended for unexpected capital expenses has been a theme throughout these conversations. The below proposal intends to create an institutional habit of regularly transferring funds based on donations received into the Capital Fund to build the desired reserve of cash.

Proposal

That the Church of St John the Evangelist designate 3% of total donations received for transfer to the Capital Fund. Transfers will be made quarterly until the balance of the Capital Fund is \$250,000 or more, at which time a vote by Parish Council may suspend the transfers, if desired, until such time as the fund's balance drops below \$250,000 at which point the transfers resume.

Monies may still be withdrawn from the Capital Fund at any time, per its terms of reference.

Proposal: Use of Bequests Without Designation

The Rev. Andrew Rampton

Commemoration of St Francis Xavier | 3 December 2024

Background and Rationale

Bring the whole tithe into the treasury; let there be food in my house. Put me to the proof, says the Lord of Hosts, and see if I do not open windows in the sky and pour a blessing on you as long as there is need. (Malachi 3:10)

Bequests, when received, are often an unexpected blessing to a church. Regardless of the amount, they are not accounted for in the operational budget of the parish as the time of receipt cannot be known. Treating bequests as unexpected blessings is wise. Relying on bequests as a source of occasional operational funding is not.

It is often tempting to receive an undesignated bequest and apply it to the issue in the parish at top of mind, whether that be an ongoing capital project, operational costs, or some other need. This may offer short term relief but has three negative consequences. The first is that the donor's bequest, intended to be a final material legacy to their church family, may be spent on something unfortunately quotidian, like the electricity bill. Likely not the legacy intended by the donor. The second negative consequence is a creeping reliance on bequests to fund operations. Operations should be funded by the donations and other income sources of the parish and not by unexpected gifts such as bequests. The third consequence follows from the first two: If potential legacy donors see that legacy gifts are regularly used in a way that does not seem to honour the spirit of the gift, they may be inclined to find other recipients for their legacy giving.

The proposal below is intended to honour the spirit of legacy gifts by using them to provide for future generations of ministry in the parish, to encourage the parish to fund its day-to-day operations from its current income sources, and to demonstrate the care with which the parish treats legacy gifts for the sake of those considering making the same.

Proposal

That the Church of St John the Evangelist deposit undesignated bequests, or undesignated portions of bequests, into the Endowment Fund.