

Financial Statements

**Eastern Synod of the Evangelical Lutheran  
Church in Canada**

December 31, 2014



Building a better  
working world

# INDEPENDENT AUDITORS' REPORT

To the Bishop and Directors of the  
**Eastern Synod of the Evangelical Lutheran Church in Canada**

We have audited the accompanying financial statements of **Eastern Synod of the Evangelical Lutheran Church in Canada**, which comprise the statements of financial position as at December 31, 2014, and the statements of operations, fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

## **Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditors' responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of the **Eastern Synod of the Evangelical Lutheran Church in Canada** as at December 31, 2014 and the results of its operations, fund balances and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Kitchener, Canada  
June 18, 2015

*Ernst + Young LLP*

Chartered Professional Accountants  
Licensed Public Accountants



**Eastern Synod of the Evangelical Lutheran Church in Canada**  
 Incorporated by Act of Parliament

**STATEMENT OF FINANCIAL POSITION**

As at December 31

	Operating fund \$	Special Purpose fund \$	December 31, 2014 Total \$	December 31, 2013 Total \$
<i>[note 2]</i>				
<b>ASSETS</b>				
<b>Current</b>				
Cash	407,240	(42,080)	365,160	298,906
Miscellaneous receivables and prepaid expenses	401,378	—	401,378	417,970
Due from Evangelical Lutheran Foundation of Eastern Canada ["ELFEC"] <i>[note 8]</i>	40,420	213,309	253,729	776,587
Accrued interest	—	2,870	2,870	2,870
Investments – at cost <i>[note 3]</i>	—	575,500	575,500	575,500
Current portion of loans receivable <i>[note 4]</i>	—	1,953	1,953	235,252
<b>Total current assets</b>	<b>849,038</b>	<b>751,552</b>	<b>1,600,590</b>	<b>2,307,085</b>
Long-term portion of loans receivable <i>[note 4]</i>	—	294,636	294,636	96,122
Capital assets, net <i>[note 5]</i>	—	914,604	914,604	946,068
	<b>849,038</b>	<b>1,960,792</b>	<b>2,809,830</b>	<b>3,349,275</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Current</b>				
Accounts payable	225,020	—	225,020	359,313
Due to ELFEC <i>[note 8]</i>	—	120,634	120,634	418,234
<b>Total current liabilities</b>	<b>225,020</b>	<b>120,634</b>	<b>345,654</b>	<b>777,547</b>
Post-retirement benefits obligation <i>[note 6]</i>	1,345,249	—	1,345,249	1,244,702
<b>Total liabilities</b>	<b>1,570,269</b>	<b>120,634</b>	<b>1,690,903</b>	<b>2,022,249</b>
<b>Fund balances</b>				
Invested in capital assets	—	914,604	914,604	946,068
Endowments <i>[note 2]</i>	—	187,728	187,728	6,738
Externally restricted	—	570,235	570,235	585,873
Internally restricted	—	167,591	167,591	362,172
Operating fund	(721,231)	—	(721,231)	(573,825)
<b>Total fund balances</b>	<b>(721,231)</b>	<b>1,840,158</b>	<b>1,118,927</b>	<b>1,327,026</b>
	<b>849,038</b>	<b>1,960,792</b>	<b>2,809,830</b>	<b>3,349,275</b>

See accompanying notes

On behalf of the Board:

Director

**Eastern Synod of the Evangelical Lutheran Church in Canada**

**STATEMENT OF OPERATIONS**

Year ended December 31

	Operating fund	Special Purpose fund	2014 Total	2013 Total
	\$	\$	\$	\$
<b>REVENUE</b>				
Total offerings of member congregations <i>[schedule 1]</i>	1,448,454	483,369	1,931,823	2,018,229
Program support from other sources	79,534	—	79,534	75,476
Support for ministries and administrative <i>[note 8[a]]</i>	202,645	—	202,645	80,412
Donations, bequests and other receipts <i>[notes 5 and 11]</i>	1,192	188,495	189,687	262,785
Grants from the ELFEC <i>[note 8[b]]</i>	387,920	411,684	799,604	1,027,209
Lutheran Campus Ministry Local Council income	5,211	—	5,211	33,341
Allocated interest and other investment income	—	32,126	32,126	35,858
	<b>2,124,956</b>	<b>1,115,674</b>	<b>3,240,630</b>	<b>3,533,310</b>
<b>EXPENSES</b>				
Evangelical Lutheran Church in Canada	356,000	—	356,000	395,753
Waterloo Lutheran Seminary	416,000	—	416,000	404,000
Synodical programmatic committees	262,628	203,393	466,021	400,509
Other ministries and administration	1,061,065	101,437	1,162,502	885,969
Disbursements for special purpose fund projects <i>[note 8[c]]</i>	—	320,505	320,505	776,437
Disbursements of special purpose congregational offerings	—	483,369	483,369	480,685
Post-retirement benefits expense <i>[note 6]</i>	54,600	—	54,600	41,800
Lutheran Campus Ministry Local Council expenses	15,869	—	15,869	2,260
Amortization of capital assets <i>[note 5]</i>	—	67,663	67,663	84,375
	<b>2,166,162</b>	<b>1,176,367</b>	<b>3,342,529</b>	<b>3,471,788</b>
<b>Excess (deficiency) of revenue over expenses for the year</b>	<b>(41,206)</b>	<b>(60,693)</b>	<b>(101,899)</b>	<b>61,522</b>

*See accompanying notes*

Eastern Synod of the Evangelical Lutheran Church in Canada

**STATEMENT OF FUND BALANCES**

Year ended December 31

	Operating fund \$	Endowment fund \$	Internally Restricted fund \$	Externally Restricted fund \$	2014 Total \$	2013 Total \$
<b>Fund balances, beginning of year</b>	(148,725)	6,738	1,308,240	585,873	1,752,126	1,649,304
Adjustments to post employment benefits	(425,100)	—	—	—	(425,100)	—
<b>Adjusted Fund Balances, beginning of year</b>	(573,825)	6,738	1,308,240	585,873	1,327,026	1,649,304
Reallocation of restricted funds <i>[note 7]</i>	—	184,597	(184,597)	—	—	—
Excess (deficiency) of revenue over expenses for the year	(41,206)	(3,607)	(41,448)	(15,638)	(101,899)	61,522
Adjustments to post employment benefits <i>[note 6]</i>	(106,200)	—	—	—	(106,200)	(425,100)
Transfer of property <i>[note 5]</i>	—	—	—	—	—	41,300
<b>Fund balances, end of year</b>	(721,231)	187,728	1,082,195	570,235	1,118,927	1,327,026

*See accompanying notes*

Eastern Synod of the Evangelical Lutheran Church in Canada

**STATEMENT OF CASH FLOWS**

Year ended December 31

	2014	2013
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenses for the year	(101,899)	61,522
Add (deduct) items not involving current payment of cash		
Amortization of capital assets	67,663	84,375
Accretion of implicit interest on loans receivable [note 4]	17,927	(15,427)
Post-retirement benefits expense [note 6]	54,600	41,800
Forgiveness of loans receivable [note 4]	—	16,764
Net change in non-cash working capital balances related to operations [note 10[a]]	107,557	(791,886)
Post-retirement benefits plan funding [note 6]	(60,253)	(88,734)
<b>Cash provided by (used in) operating activities</b>	<b>85,595</b>	<b>(691,586)</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(36,199)	(112,804)
Loan to Camp Edgewood	—	(15,000)
Net change in loans receivable	16,858	4,595
<b>Cash used in investing activities</b>	<b>(19,341)</b>	<b>(123,209)</b>
<b>Net increase (decrease) in cash during the year</b>	<b>66,254</b>	<b>(814,795)</b>
Cash, beginning of year	298,906	1,113,701
<b>Cash, end of year</b>	<b>365,160</b>	<b>298,906</b>

See accompanying notes

## **Eastern Synod of the Evangelical Lutheran Church in Canada**

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2014

#### **1. PURPOSE OF THE ORGANIZATION**

The purpose of the Eastern Synod of the Evangelical Lutheran Church in Canada [the “Synod”] is to facilitate and advance the mission of the Evangelical Lutheran Church in Canada in Ontario, Quebec and the Maritime provinces. The Synod is a registered charity under the Income Tax Act (Canada) and is exempt from income taxes.

#### **2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements were prepared in accordance with Part III of the Chartered Professional Accountants of Canada [“CPA Canada”] Handbook – Accounting Standards for Not-for-Profit Organizations which sets out generally accepted accounting principles for not-for-profit organizations in Canada and includes the significant accounting policies described hereafter.

##### **Fund accounting**

The accounts of the Synod are maintained in accordance with the principles of fund accounting, a procedure by which resources for various purposes are classified in accordance with activities or objectives as specified by donors or limitations imposed by the Synod Council. For financial reporting purposes, the Synod has combined funds with similar characteristics into two major fund groups as follows:

##### **[i] Operating**

This fund accounts for amounts received, amounts expended and funds available to be spent on the general operations and administration of the Synod.

##### **[ii] Special purpose**

This fund accounts for donations, grants, bequests and other income received, and amounts expended and amounts available to be spent for certain restricted purposes as dictated by the donor or appropriated by the Synod. In some cases, only the income from these funds may be expended and the principal amount must be permanently endowed.

##### **Revenue and expense recognition**

The Synod follows the restricted fund method of accounting for contributions. Donations and grants are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as revenue of the appropriate restricted fund. Contributions for endowment are recognized as revenue of the externally restricted fund.

## Eastern Synod of the Evangelical Lutheran Church in Canada

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014

#### Investments

Investment certificates are valued at amortized cost using the effective interest rate method. Transactions are recorded on a trade-date basis and transaction costs are expensed as incurred.

#### Loans receivable

Loans receivable are initially recorded at fair value and then carried at amortized cost using the effective interest rate method and the interest rate implied in the fair value determination.

#### Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization of capital assets is provided on a straight-line basis over the following periods:

Computer hardware and photocopier	3 years
Office building and furniture and equipment	25 years
Vehicles	3 - 4 years
Delton Glebe Counselling Centre property	25 years
Edgewood assets	5 - 25 years
Lutherlyn assets	10 years
Camp Mush-a-Mush assets	10 - 25 years

#### Financial instruments

It is management's opinion that the Synod is not exposed to significant interest or currency risks arising from its financial instruments.

The Synod is subject to credit risk with respect to its miscellaneous receivables, loans receivable and amounts due from ELFEC. The maximum credit risk is the fair value of these receivables.

#### Post-retirement benefits

The Synod provides extended health care benefits to certain retired pastors, diaconal ministers, clergy, and their spouses after retirement.

The post-retirement benefit obligation is actuarially determined using the projected benefit method prorated on services. This method involves the use of the market interest rate at the measurement date on high-quality debt instruments at the discount rate and management's best estimates regarding assumptions about retirement age, termination rates, mortality rates and expected health care costs.



## Eastern Synod of the Evangelical Lutheran Church in Canada

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014

#### Related party transactions

Related party transactions are in the normal course of operations and are initially measured at fair value.

#### 3. INVESTMENTS

Investment certificates issued by the Evangelical Lutheran Church in Canada are carried at amortized cost of \$575,500 [2013 – \$575,500]. The terms to maturity for these investments range from January 2016 to February 2018.

#### 4. LOANS RECEIVABLE

Loans receivable consist of the following:

	2014	2013
	\$	\$
Loan receivable from non-interest bearing loans	265,000	265,000
Loan receivable from interest bearing loans	81,089	82,947
	<b>346,089</b>	347,947
Less reduction in carrying value to recognize interest implied in the face value	34,500	16,573
Less allowance for loan receivable	15,000	—
Net carrying value	296,589	331,374
Less current portion	1,953	235,252
	<b>294,636</b>	96,122

The loan receivable from Waterloo Lutheran Seminary, due December 7, 2014, was renewed for another 5 years until December 31, 2019. The fair value of the loan was measured at its present value, using an effective interest rate of 3.0%. Implied interest income on the loan will be recognized at 3.0% over the life of the loan, with a corresponding recognition of interest income in each future period. Interest income earned during 2014 was \$16,573 [2013 – \$15,427], offset by a reduction in carrying value to recognize interest implied.

The above mentioned loans receivable are not secured by collateral.

**Eastern Synod of the Evangelical Lutheran Church in Canada**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2014

**5. CAPITAL ASSETS**

[a] Capital assets consist of the following:

<b>December 31, 2014</b>	<b>Cost</b>	<b>Accumulated amortization</b>	<b>Net book value</b>
	\$	\$	\$
Computer hardware and photocopier	20,365	14,896	5,469
Office furniture and equipment	47,636	26,675	20,961
Office building	676,673	364,487	312,186
Vehicles	29,608	29,608	—
Delton Glebe Counselling Centre property	206,920	9,024	197,896
Edgewood assets	573,318	443,274	130,044
Lutherlyn assets	172,357	77,138	95,219
Camp Mush-a-Mush assets	189,957	37,128	152,829
	<b>1,916,834</b>	<b>1,002,230</b>	<b>914,604</b>

<b>December 31, 2013</b>	<b>Cost</b>	<b>Accumulated amortization</b>	<b>Net book value</b>
	\$	\$	\$
Computer hardware and photocopier	12,166	12,166	—
Office furniture and equipment	47,636	24,769	22,867
Office building	676,673	337,420	339,253
Vehicles	29,608	26,647	2,961
Delton Glebe Counselling Centre property	206,920	4,512	202,408
Edgewood assets	573,318	436,449	136,869
Lutherlyn assets	172,357	64,758	107,599
Camp Mush-a-Mush assets	161,957	27,846	134,111
	<b>1,880,635</b>	<b>934,567</b>	<b>946,068</b>

## Eastern Synod of the Evangelical Lutheran Church in Canada

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014

[b] The change in the net book value of capital assets is due to the following:

	2014	2013
	\$	\$
<b>Balance, beginning of year</b>	<b>946,068</b>	876,339
Transfer of property	—	41,300
Purchase of capital assets	<b>36,199</b>	112,804
Amortization of capital assets	<b>(67,663)</b>	(84,375)
<b>Balance, end of year</b>	<b>914,604</b>	946,068

The Synod currently owns the following properties: Bear Lake, Ontario; Toronto, Ontario [Redeemer]; Toronto, Ontario [Christ]; Elliot Lake, Ontario [Faith] and Shantz Station, Ontario [Trinity]. These properties were all acquired in previous years for a nominal amount.

During 2013, the Synod repurposed the Lutheran Campus Ministry property to house the Delton Glebe Counselling Centre. Included in the Delton Glebe Counselling Centre assets is land carried at \$94,116 [2013 – \$94,116], which is not subject to amortization.

Included in the Edgewood assets is land carried at \$33,512 [2013 – \$33,512], which is not subject to amortization.

Included in the Lutherlyn assets is land carried at \$48,549 [2013 – \$48,549], which is not subject to amortization.

Edgewood transferred new energy and heating equipment assets to the Synod in 2013 with a carrying value of \$7,900. Lutherlyn transferred new roof assets for two existing buildings to the Synod in 2013 with a carrying value of \$33,400.

Included in the Camp Mush-a-Mush assets is land carried at \$76,680 [2013 – \$48,680], which is not subject to amortization.

#### 6. POST-RETIREMENT BENEFITS

The Synod provides extended health care benefits to certain retired pastors, diaconal ministers, clergy, and their spouses after retirement if the retirees attain the age of 65 prior to January 1, 2013 and meet certain eligibility requirements.

For the first fiscal year commencing on or after January 1, 2014, the new section 3463 under Part III of the CPA Canada Handbook will apply. Therefore the new standard was applied to the Synod's financial statements effective January 1, 2014, with comparative figures presented for the fiscal 2013 financial statements resulting in the actuarial revaluation being recognized directly in

## Eastern Synod of the Evangelical Lutheran Church in Canada

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014

net assets in the statement of financial position rather than in the statement of operations; and presented as a separately identified line item in the statement of changes in net assets. It had the following impact to net assets in 2013 of \$425,100 and an impact to net assets in 2014 of \$106,200.

The Synod retained the services of Morneau Shepell Ltd., a third party firm, to perform a valuation of post-employment benefits as at January 1, 2014. They provided a valuation in November 2014 and a revised valuation in January 2015. The Synod measures its accrued benefit obligation for accounting purposes as at December 31 of each year. The Synod does not have any assets specifically designated to cover the accrued benefit obligation.

Information about the Synod's post-retirement benefits plan as at December 31 is as follows:

	<b>2014</b>	<b>2013</b>
	\$	\$
<b>Accrued benefit obligation, beginning of year</b>	<b>1,244,702</b>	866,536
Interest cost	<b>54,600</b>	41,800
Actuarial revaluation	<b>106,200</b>	425,100
Benefits paid	<b>(60,253)</b>	(88,734)
<b>Accrued benefit obligation, end of year</b>	<b>1,345,249</b>	1,244,702

The significant actuarial assumptions adopted in measuring the Synod's post-retirement benefits obligation and benefits cost are as follows:

	<b>2014</b>	<b>2013</b>
Discount rate	<b>4.50%</b>	5.25%
Health care cost trend rate	<b>7.00%</b>	8.50%
Ultimate health care cost trend rate	<b>5.00%</b>	5.00%
Ultimate trend rate reached in year	<b>2022</b>	2018

Other information about the Synod's post-retirement benefits plan is as follows:

	<b>2014</b>	<b>2013</b>
	\$	\$
Benefits paid	<b>60,253</b>	88,734
Benefits expense	<b>54,600</b>	41,800

## Eastern Synod of the Evangelical Lutheran Church in Canada

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014

#### 7. INTERFUND TRANSFER

In 2014, \$184,597 was reclassified from an internally restricted fund to an endowment fund as approved by the Board. This change is reflected on the statement of fund balances.

#### 8. RELATED PARTY TRANSACTIONS

The Synod is related to the ELFEC, a foundation whose directors are elected by the Synod Council. The ELFEC is a registered charity that supports and furthers the life, work and mission of the ELFEC, its congregations and affiliated institutions, and other faith-based organizations with similar purposes by encouraging generous giving, prudently investing assets entrusted to it and granting money to Lutheran charities that respond creatively and effectively to God's call to ministry.

The following is a summary of transactions during the year:

- [a] The Synod provides use of its facilities and administrative services to the ELFEC for which it receives a fee of \$12,900 [2013 – \$15,000] annually under the terms of the office facilities agreement. This amount is included in support for ministries and administrative revenue on the statement of operations.
- [b] The Synod receives grants from the ELFEC as approved by the Board of Directors. Total grants to the Synod for the year were \$799,604 [2013 – \$1,027,209].
- [c] During the year, the Synod transferred to the ELFEC \$nil from the operating fund [2013 – \$150,000] and \$120,634 from the special purpose fund [2013 – \$310,090] funds received from donors, which were designated for investment purposes and are included in disbursements for special purpose fund projects on the statement of operations.

Amounts due to/from ELFEC are as follows:

	<b>2014</b>	<b>2013</b>
	\$	\$
Due from ELFEC	<b>253,729</b>	776,587
Due to ELFEC	<b>(120,634)</b>	(418,234)

## Eastern Synod of the Evangelical Lutheran Church in Canada

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014

#### 9. CONTROLLED ENTITIES

The Synod controls Lutheran Homes Kitchener-Waterloo and Waterloo Lutheran Seminary. None of the controlled entities have been consolidated in these financial statements. The restrictions on the resources of the controlled entities are represented by the identification of separate funds in those entities [capital funds, internally and externally restricted funds, and trust and endowment funds]. Summarized information from the most recent audited financial statements of these non-consolidated entities indicates the following:

	2014	
	Lutheran Homes Kitchener-Waterloo	Waterloo Lutheran Seminary
	\$	\$
<b>Financial position</b>		
Total assets	33,071,962	11,570,788
Total liabilities	28,097,303	2,198,442
<b>Total net assets</b>	<b>4,974,659</b>	<b>9,372,346</b>
<b>Results of operations</b>		
Total revenue	13,780,638	2,279,413
Total expenses	13,237,700	2,271,882
<b>Investment income</b>	—	807,556
<b>Excess of revenue over expenses for the year</b>	<b>542,938</b>	<b>815,087</b>
<b>Cash flows</b>		
Cash provided by operating activities	1,637,063	769,152
Cash used in financing and investing activities	(1,333,464)	(451,519)
<b>Net increase cash during the year</b>	<b>303,599</b>	<b>317,633</b>

The financial statements for Waterloo Lutheran Seminary are prepared as at April 30, 2014. In the eight-month period until December 31, 2014, there have been no transactions out of the ordinary.

## Eastern Synod of the Evangelical Lutheran Church in Canada

### NOTES TO FINANCIAL STATEMENTS

December 31, 2014

#### 10. STATEMENT OF CASH FLOWS

##### Net change in non-cash working capital balances related to operations

The net change in non-cash working capital balances related to operations consists of the following:

	2014	2013
	\$	\$
Decrease in miscellaneous receivables, prepaid expenses and accrued interest	<b>16,592</b>	37,925
Net change in amounts due to/from ELFEC	<b>225,258</b>	(727,980)
Decrease in accounts payable	<b>(134,293)</b>	(101,831)
	<b>107,557</b>	(791,886)

#### 11. NON-RECURRING RECEIPTS

In 2014, the Synod received non-recurring donations from estates totalling \$27,842 [\$26,650 for the special purpose fund and \$1,192 for the operating fund], and \$30,000 from the sale of property. These receipts are recorded in donations, bequests and other receipts on the statement of operations.

In 2013, the Synod received significant non-recurring donations from estates totalling \$213,179 [\$209,005 for the operating fund and \$4,174 for the special purpose fund]. There were no sales of property. These receipts are recorded in donations, bequests and other receipts on the statement of operations in the special purpose fund.

#### 12. COMPARATIVES

Certain figures in the comparative statements have been restated to conform with the current year's presentation.

**SCHEDULE OF OFFERINGS**

Year ended December 31

	2014	2013
	\$	\$
<b>Offerings for Synod programs</b>		
Regular benevolence	1,444,484	1,500,180
Offerings – Eastern Synod Lutheran	3,970	9,111
<b>Total offerings for Synod programs</b>	<b>1,448,454</b>	<b>1,509,291</b>
<b>Offerings for special purposes</b>		
Canadian Lutheran World Relief	374,304	346,758
Canadian Missions	—	13,061
Lutheran Campus Ministry	5,142	7,787
Waterloo Lutheran Seminary	16,112	16,023
Synod camps	28,720	39,775
Praise appeal	37,166	39,431
Global missions	17,636	28,253
Other	4,289	17,850
<b>Total offerings for special purposes</b>	<b>483,369</b>	<b>508,938</b>
<b>Total offerings of member congregations</b>	<b>1,931,823</b>	<b>2,018,229</b>

This schedule excludes offerings in the amount of \$37,322.21 [2013 \$nil] that were remitted for designated synodical ministries which are already included in Donations, bequests and other receipts in the Statement of Operations.

*See accompanying notes.*



