



# The Eastern Synod Lutheran Leaders' Edition

December 2017



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### A Church in Mission for Others

- \* We will practice Spirited Discipleship.
- \* We will pursue Compassionate Justice.
- \* We will strive to be a Healthy Synod.
- \* We will build Effective Partnerships.

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### From Riitta's Desk

Greetings from the Synod office!

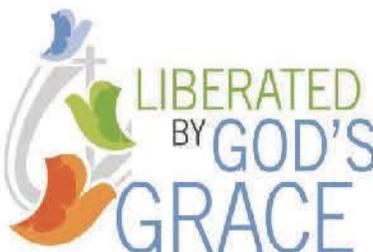
It is time to start wrapping up Christmas presents. Christmas is less than a month away. For congregational leaders this is also a time to do year-end wrap-ups. Keith Myra, the Synod Treasurer, brings up

some helpful reminders in this issue (page 3) as well as information about restricted funds (p.2)

Please, note that the Leaders' Edition's previous issues can be found on our website. Here is the link: [Leaders' Edition.](#)

Make sure that all your council and committee members get a copy of the Leaders' Edition as it brings you information about new and updated policies, upcoming events, and useful advice and counsel.

Peace! *Riitta*



**LIBERATED  
BY GOD'S  
GRACE**

**OFFICIAL ANNOUNCEMENT**

**Assembly 2018**

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

**June 21 - 24, 2018**

Delta Hotels by Marriott Toronto Airport & Conference Centre  
(Formerly International Plaza Hotel)  
Toronto, Ontario

*The Rev Wendell Grahman  
Secretary, Eastern Synod of the ELCIC*

Assembly 2018 fee will be \$985 for each rostered and lay delegate. This includes the registration fee, accommodation costs, meals, parking and a printed copy of the Bulletin of Reports. Travel costs are covered by the synod.

[Synod Assembly 2018 website.](#)

## Dear Synod Treasurer,

by Keith Myra



Keith Myra  
Treasurer of the  
Synod

**Question:** What tips do you have for congregations when establishing and managing the types of restricted funds that were discussed in the [September, 2017 issue of Leaders' Edition?](#)

**Response:**

As a reminder, a restricted fund is one in which the donor imposed one or more restrictions on the recipient charity at the time of making his/her gift. For example, the donor may have specified that the fund be used for a specific purpose or that the original principal must be retained and only income earned by the fund may be spent. Donor imposed restrictions are referred to as external restrictions. A congregation may also decide to impose internal restrictions on donations that it receives provided that these don't conflict with any external restrictions.

**Restricted Fund Tips:**

1. As indicated in the September, 2017 article, it is not possible for a congregation (or the original donor/s) to change any restrictions that were imposed by a donor after the gift is accepted. Should a congregation find it necessary to change one or more external restrictions (e.g. if it is impossible or impractical to use the funds as directed) it is necessary to engage the services of a lawyer to obtain a court order (referred to as a *cy pres* application) to have the restrictions changed or removed. This process involves some costs (legal fees and an application fee) and requires substantial effort to research and document the fund in question. Furthermore, the outcome is not guaranteed. As such, this option should be considered only for funds with larger balances where it is clearly evident that the fund cannot be used for its originally stated purpose, but could be used for a feasible purpose which is as close as possible to the original intention of the donor/s.
2. Internal restrictions may be changed or removed by the same body that imposed the original restriction (e.g. congregational council, congregational meeting, etc.), but should be documented properly.
3. Thoroughly document each restricted fund, including: its purpose, the primary donor/s, dates/amounts received, all external restrictions, all internal restrictions and any expenditures from the fund on an ongoing basis from the time it was established. It is also important to retain original documentation related to the establishment of the fund (e.g. copy of wills, gift agreements, church bulletins if there was a "call for donations", etc.).
4. A designated gift (e.g. donation for a new organ) should not be accepted if the purpose has not been approved by the congregation's council, unless the donor agrees (in writing) to modify the restriction to give the congregation discretionary control over use of the funds.
5. When establishing a new Special Purpose Fund or promoting do-

nations to an existing fund, communicate where extra monies will be applied if the fund is over-subscribed. Periodic reminders should be provided (e.g. on the offering envelope, at each year's annual meeting, etc.)

(Sample Wording: *If the Stain Glass Window Fund is over-subscribed, all extra donations will be applied to the Operating Fund.*)

6. Establish a gift acceptance policy, follow it and educate your employees and incoming congregational council members about it and why it is important.
7. Do not feel obligated to accept a proposed gift if the congregation does not think that it can reasonably meet the restrictions at present or in the future. Remember that accepting a questionable gift could create a potential breach of trust issue or costs to the congregation for a *cy pres* application.

If you have a question related to regulations or other congregational financial issues, feel free to email me ([kmyra@elcic.ca](mailto:kmyra@elcic.ca)). In addition to responding to you individually, I will publish (anonymously) the most common questions/answers in future issues of Leaders' Edition.

## Important Year-end Reminders

by Keith Myra



### Benevolence Offerings

As reported in the [November issue of the Eastern Synod Lutheran](#), as of the end of October, benevolence offerings received by the synod office in 2017 were tracking almost 5% behind the comparable period for 2016. Although the current situation is disturbing, there is still time before year-end to improve our financial picture.

Congregational Treasurers, please ensure that your remittances to the synod office are up to date. If your congregation is able to consider making an additional contribution to benevolence, over and above what you have budgeted, your “second mile” gift would be very much appreciated! Please note that in order to be credited to 2017, all congregational offerings must be received by the Eastern Synod office no

later than Friday, January 19<sup>th</sup>, 2018. This is a firm date that cannot be extended!

### Audit or Review?

As reported in the [January, 2016 issue of Leaders' Edition](#) the financial records of every congregation must be audited or reviewed at the end of each fiscal year. You may wish to review this article to determine the type of review that is required in your congregation.

### Insurance Survey

Thanks to those congregational treasurers and others who responded to the ELCIC National Church Insurance Survey that was emailed to congregational treasurers in mid October. If you did not receive an invitation to participate and are interested in doing so, please contact Keith Myra [kmyra@elcic.ca](mailto:kmyra@elcic.ca) to request a copy.



Participating  
in the  
Christ Consciousness

## Bishop's Spiritual Retreat for Clergy

February 4-7, 2018 • Mount Carmel Spiritual Centre, Niagara Falls, ON

Spiritual Direction led by **The Rev. David Maginley**

Worship led by **The Rev. Wendell Grahlman**



## Ministry Area Deans

<b>Niagara</b>	Rev Pamela Kormanano
<b>GTA East</b>	Rev Suzanne Nevile
<b>Central Toronto</b>	Rev Christian Ceconi
<b>Seaway</b>	Rev Steve Hoffard
<b>Grand River</b>	Rev James Koellner
<b>Huronian</b>	Rev Ann Krueger
<b>Ottawa</b>	Rev JoAnne Lam
<b>Atlantic</b>	Rev Dr Kimberlynn McNabb
<b>The Bay</b>	Rev Thomas Mertz
<b>Northern</b>	Rev Brad Mittleholtz
<b>GTA West</b>	Rev Nadine Nicholds
<b>Georgian</b>	Rev John Polacok
<b>Ottawa</b>	Rev Paul Roellchen-Pfohl
<b>Two Rivers</b>	Rev David Malina
<b>Thames</b>	Rev Laura Sauder
<b>Nith Valley</b>	Rev Bonnie Schelter-Brown
<b>Montreal</b>	Rev James Slack

## Ministry Directors of the Synod

Rev. Joel Crouse  
[Youth and Young Adults Ministries](#)  
 Rev. Katherine Altenburg  
[Public Service and Service Ministries](#)

Debbie Lou Ludolp  
[Worship Ministries](#)

Jeff Pym  
[Stewardship and Resource Development/Planned Giving](#)

Cathy Calvin  
[Women's Ministries](#)

### Useful links:

**Employment Agreements And Letters Of Call**

[Employment Agreements](#)

**Continuing Education Plan (CEP) Engaging ELCIC Professional Leaders in Life-long Learning**

[Policy](#) adopted in March 2017