



Eastern Synod
of the Evangelical Lutheran Church in Canada

Financial statements

Year Ended December 31, 2022

Independent auditor's report

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

Opinion

We have audited the financial statements of the **Eastern Synod of the Evangelical Lutheran Church in Canada** [the "Synod"], which comprise the statement of financial position as at December 31, 2022, and the statement of operations, statement of fund balances and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Synod as at December 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Synod in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management 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.

In preparing the financial statements, management is responsible for assessing the Synod's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Synod or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Synod's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Synod's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Synod to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Ernst & Young LLP

Chartered Professional Accountants
Licensed Public Accountants

Waterloo, Canada
June 21, 2023



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

Statement of financial position

As at December 31

	Operating fund \$ [note 2]	Special purpose fund \$ [note 2]	2022 Total \$	2021 Total \$
Assets				
Current				
Cash	711,683	(52,000)	659,683	849,827
Miscellaneous receivables and prepaid expenses	330,962	43,967	374,929	323,517
Due from Evangelical Lutheran Foundation of Eastern Canada ["ELFEC"] [note 7]	82,594	476,986	559,580	382,924
Current portion of loans receivable [note 3]	13,647	—	13,647	—
Total current assets	1,138,886	468,953	1,607,839	1,556,268
Long-term portion of loans receivable [note 3]	669,514	—	669,514	—
Capital assets, net [note 4]	—	645,391	645,391	632,492
	1,808,400	1,114,344	2,922,744	2,188,760
Liabilities and fund balances				
Current				
Accounts payable	180,000	—	180,000	205,060
Due to ELFEC [note 7]	3,000	349,580	352,580	170,129
Total current liabilities	183,000	349,580	532,580	375,189
Post-retirement benefits obligation [note 5]	673,178	—	673,178	849,108
Total liabilities	856,178	349,580	1,205,758	1,224,297
Fund balances				
Invested in capital assets	—	645,391	645,391	632,492
Externally restricted	—	111,383	111,383	115,618
Internally restricted	—	7,990	7,990	26,764
Operating fund	952,222	—	952,222	189,589
Total fund balances	952,222	764,764	1,716,986	964,463
	1,808,400	1,114,344	2,922,744	2,188,760

See accompanying notes

Eastern Synod of the Evangelical Lutheran Church in Canada

Statement of operations

Year ended December 31

	Operating fund \$ [note 2]	Special purpose fund \$ [note 2]	2022 Total \$	2021 Total \$
Revenue				
Total offerings of member congregations [schedule 1]	1,234,019	337,423	1,571,442	1,562,453
Program support from other sources	149,383	—	149,383	117,090
Support for ministries and administrative [notes 6 and 7[a]]	135,596	—	135,596	240,864
Donations, bequests and other receipts [note 10]	2,456,550	31,510	2,488,060	588,321
Grants from ELFEC [note 7[b]]	1,002,593	477,386	1,479,979	582,924
Lutheran Campus Ministry Local Council	393	—	393	602
Allocated interest and other investment income [note 3]	15,941	681	16,622	795
	4,994,475	847,000	5,841,475	3,093,049
Expenses				
Evangelical Lutheran Church in Canada	406,700	—	406,700	456,700
Martin Luther University College	280,000	—	280,000	295,000
Synodical programmatic committees	207,730	160,586	368,316	328,786
Other ministries and administration	988,112	44,771	1,032,883	949,741
Disbursements for special purpose fund projects [note 7[c]]	2,453,000	247,777	2,700,777	452,812
Disbursements of special purpose congregational offerings	—	337,423	337,423	259,201
Post-retirement benefits [note 5]	25,300	—	25,300	21,500
Amortization of capital assets [note 4[b]]	—	66,553	66,553	71,987
	4,360,842	857,110	5,217,952	2,835,727
Excess (deficiency) of revenue over expenses for the year	633,633	(10,110)	623,523	257,322

See accompanying notes

Eastern Synod of the Evangelical Lutheran Church in Canada

Statement of fund balances

Year ended December 31

	Operating fund	Internally restricted fund	Externally restricted fund	2022 Total	2021 Total
	\$	\$	\$	\$	\$
Fund balances, beginning of year	189,589	659,256	115,618	964,463	653,141
Excess (deficiency) of revenue over expenses for the year	633,633	(5,875)	(4,235)	623,523	257,322
Adjustment to post-employment benefits <i>[note 5]</i>	129,000	—	—	129,000	54,000
Fund balances, end of year	952,222	653,381	111,383	1,716,986	964,463

See accompanying notes

Eastern Synod of the Evangelical Lutheran Church in Canada

Statement of cash flows

Year ended December 31

	2022	2021
	\$	\$
Operating activities		
Excess of revenue over expenses for the year	623,523	257,322
Add (deduct) items not affecting cash		
Amortization of capital assets	66,553	71,987
Donation of capital assets <i>[note 4[b]]</i>	—	177,733
Post-retirement benefits expense <i>[note 5]</i>	25,300	21,500
Net change in non-cash working capital balances related to operations <i>[note 9]</i>	(70,677)	(338,050)
Post-retirement benefits plan funding <i>[note 5]</i>	(72,230)	(73,669)
Cash provided by operating activities	572,469	116,823
Investing activities		
Purchase of capital assets <i>[note 4[b]]</i>	(79,452)	(95,334)
Issuance of loans receivable	(692,000)	—
Repayment of loans receivable	8,839	—
Cash used in investing activities	(762,613)	(95,334)
Net increase (decrease) in cash during the year	(190,144)	21,489
Cash, beginning of year	849,827	828,338
Cash, end of year	659,683	849,827

See accompanying notes

Eastern Synod of the Evangelical Lutheran Church in Canada

Notes to financial statements

Year Ended December 31, 2022

1. Purpose of the Synod

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 public foundation under the *Income Tax Act* (Canada) and is exempt from income taxes.

2. Summary of significant accounting policies

These financial statements were prepared in accordance with Part III of the *CPA Canada Handbook – Accounting*, “Accounting Standards for Not-for-Profit Corporations,” 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 fund

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 fund

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.

Government assistance

The Synod makes periodic applications for financial assistance under available government assistance programs. Government funding is considered a contribution at the time they are earned and receipt thereof is reasonably assured, and is accounted for using the restricted method in accordance with the Synod's policy for contributions.

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:

Office furniture and equipment	3–5 years
Office building	25 years
Vehicles	3–4 years
Lutherlyn assets	10–25 years
Camp Mush-a-Mush assets	10–25 years

Eastern Synod of the Evangelical Lutheran Church in Canada

Notes to financial statements

Year Ended December 31, 2022

Financial instruments

The Synod initially records a financial instrument at its fair value, except for related party transactions, which are recorded at cost, representing the undiscounted cash flows of that instrument. Subsequently, all financial instruments are measured at amortized cost, except for amounts due to and from related parties, which are measured at cost less impairment, if any. Loans receivable are subsequently carried at amortized cost using the effective interest rate method and the interest rate implied in the fair value determination.

When there are indicators of possible impairment, the Synod determines if there has been a significant adverse change to the expected timing or amount of future cash flows expected from the financial asset. The amount of any impairment loss is determined by comparing the carrying amount of the financial asset with the highest of three amounts:

- The present value of the cash flows expected to be generated by holding the asset, discounted using a current market rate of interest appropriate to the asset, and for a related party financial debt instrument, the undiscounted cash flows expected to be generated by holding the asset, excluding interest and dividend payments;
- The amount that could be realized by selling the asset as at the statement of financial position date; and
- The amount the Synod expects to realize by exercising its right to any collateral held to secure repayment of the asset, net of all costs necessary to exercise those rights.

Reversals are permitted, but the adjusted carrying amount of the financial assets shall be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized.

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

The Synod is subject to credit risk with respect to its miscellaneous receivables, loans receivable and amounts due from Evangelical Lutheran Foundation of Eastern Canada ["ELFEC"]. The maximum credit risk is the fair value of these receivables.

Post-retirement benefits

The Synod provides extended health care benefits to certain rostered ministers 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.

Use of estimates

The preparation of the Synod's financial statements requires management to make estimates and assumptions that affect the amounts reported and disclosed in the financial statements. Significant items subject to estimates and assumptions include useful lives of capital assets and the assumptions used in determining the post-retirement benefits obligation. Actual results could differ from those estimates.

Eastern Synod of the Evangelical Lutheran Church in Canada

Notes to financial statements

Year Ended December 31, 2022

3. Loans receivable

During 2022, a loan of \$692,000 was advanced to an employee with a term of five years, interest calculated semi-annually at rate of 3.5% with a monthly blended payment of \$3,098 and renewal options available at the end of the term. Interest income from this loan was \$15,941 in 2022. As a result of events that occurred subsequent to December 31, 2022, uncertainty exists around the recoverability of this loan as the employee has notified the Synod of the intent to sell the underlying collateral of the loan, which would prompt a required repayment of the loan balance in full. The fair value of the collateral supporting the loan has decreased due to recent market conditions and is currently less than the outstanding loan balance. The Synod is currently evaluating its options to maximize the recoverability of the loan receivable.

	2022 \$	2021 \$
Balance, beginning of year	—	—
Loan issued	692,000	—
Principal payments made	(8,839)	—
Balance, end of year	683,161	—
Current portion of loan receivable	13,647	—
Long-term portion of loan receivable	669,514	—
Total loan receivable	683,161	—

4. Capital assets

[a] Capital assets consist of the following:

	2022		
	Cost \$	Accumulated amortization \$	Net book value \$
Office furniture and equipment	83,726	74,340	9,386
Office building	755,668	595,881	159,787
Vehicles	29,021	29,021	—
Lutherlyn assets	498,222	175,790	322,432
Camp Mush-a-Mush assets	269,399	115,613	153,786
	1,636,036	990,645	645,391
	2021		
	Cost \$	Accumulated amortization \$	Net book value \$
Office furniture and equipment	83,726	63,099	20,627
Office building	741,532	563,390	178,142
Vehicles	29,021	29,021	—
Lutherlyn assets	432,906	158,675	274,231
Camp Mush-a-Mush assets	269,399	109,907	159,492
	1,556,584	924,092	632,492

Eastern Synod of the Evangelical Lutheran Church in Canada

Notes to financial statements

Year Ended December 31, 2022

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

	2022 \$	2021 \$
Balance, beginning of year	632,492	786,878
Purchase of capital assets	79,452	95,334
Donation of Delton Glebe Counselling Centre property	—	(177,733)
Amortization of capital assets	(66,553)	(71,987)
Balance, end of year	645,391	632,492

The Synod currently owns the following properties: Bear Lake, Ontario; Toronto, Ontario [Toronto Chinese]; Elliot Lake, Ontario [Faith] and Riverside Heights cemetery, Ontario [previously owned by St. John's]. These properties were all acquired in previous years for a nominal amount.

During 2021, St. Peter's, Gads Hill closed and the property was transferred to the Eastern Synod for a nominal amount. During 2021 and 2022, the Synod leased its Gads Hill, Ontario property to Refreshing Wind Ministries while the transfer of ownership of this property continues to be processed.

During 2013, the Synod repurposed the Lutheran Campus Ministry property to house the Delton Glebe Counselling Centre. During 2021, the Synod gifted this property to Martin Luther University College and wrote off the remaining net book value of \$177,733.

Included in the Lutherlyn assets is land carried at \$48,549 [2021 – \$48,549], which is not subject to amortization.

Included in the Camp Mush-a-Mush assets is land carried at \$76,680 [2021 – \$76,680], which is not subject to amortization.

The Lutherlyn assets and Camp Mush-a-Mush assets are held for leasing purposes. The lease for the Delton Glebe Counselling Centre terminated in May 2021.

5. 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. The Synod retained the services of Lifeworks, a third-party firm, to perform a valuation of post-employment benefits as at January 1. 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:

	2022 \$	2021 \$
Accrued benefit obligation, beginning of year	849,108	955,277
Interest cost	25,300	21,500
Actuarial revaluation	(129,000)	(54,000)
Benefits paid	(72,230)	(73,669)
Accrued benefit obligation, end of year	673,178	849,108

Eastern Synod of the Evangelical Lutheran Church in Canada

Notes to financial statements

Year Ended December 31, 2022

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

	2022	2021
Discount rate	5.20%	3.00%
Health care cost trend rate	5.25%	5.25%
Ultimate health care cost trend rate (2026)	5.03%	5.03%
Ultimate trend rate reached in year	2026	2026

6. Government assistance

On April 11, 2020, the Government of Canada enacted the Canada Emergency Wage Subsidy program, which was designed to help Canadian employers that have experienced revenue declines to help prevent job losses and better position employers to resume normal operations after the COVID-19 pandemic. The Synod applied for and received \$183,136 in payroll subsidies during the year ended December 31, 2021, which are presented within the support for ministries and administrative revenue in the operating fund on the statement of operations.

7. Related party transactions

The Synod is related to ELFEC, a foundation whose directors are elected by the Synod Council and ELFEC directors. ELFEC is a public foundation that supports and furthers the life, work and mission of the Synod, 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 Synod transfers funds that aren't immediately required to meet its cash flow requirements to ELFEC to be invested. The Synod also receives grants from ELFEC for qualifying ministry expenditures. The net flow for the year directly impacts the Synod's excess or deficiency of revenue over expenses in the statement of operations.

The following is a summary of transactions during the year:

- [a] The Synod provides use of its facilities and administrative services to ELFEC, for which it receives a fee of \$13,300 [2021 – \$13,300] 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 ELFEC as approved by the Board of Directors. Total grants to the Synod for the year were \$1,479,979 [2021 – \$582,924]. These grants appear as revenue in the statement of operations.
- [c] During the year, the Synod transferred to ELFEC \$2,453,000 from the operating fund [2021 – \$78,140] and \$149,580 from the special purpose fund [2021 – \$91,989]. These funds, received from congregations, other organizations and individual donors which are temporarily or permanently invested with ELFEC, are included in disbursements for special purpose fund projects and appear as expenses in the statement of operations.

Amounts due from/to ELFEC are as follows:

	2022	2021
	\$	\$
Due from ELFEC	559,580	382,924
Due to ELFEC	(352,580)	(170,129)

Eastern Synod of the Evangelical Lutheran Church in Canada

Notes to financial statements

Year Ended December 31, 2022

8. Controlled entities

The Synod controls Lutheran Homes Kitchener-Waterloo ["LHKW"] and Waterloo Lutheran Seminary ["Luther"].

The purpose of LHKW is to provide and operate non-profit residential accommodation and facilities incidental thereto, exclusively for persons of low/modest income, senior citizens of low/modest income, and disabled persons of low/modest income. LHKW is a registered charity, incorporated under the laws of Ontario and exempt from incomes taxes under Section 149 of the *Income Tax Act* (Canada). The Synod Bishop appoints one individual to LHKW's Board of Directors, and the Directors and Synod Council appoint the remaining directors.

Luther is an institution of the Eastern Synod of the Evangelical Lutheran Church in Canada, federated with Wilfrid Laurier University. The purpose of Luther is to provide for the scholarly study of the Christian faith, especially in its Lutheran understanding, and for the education of persons in and for Christian ministry, especially in the Lutheran Church and the Canadian context. Luther is a registered charity under the *Income Tax Act* (Canada) and exempt from income taxes. The Synod Council appoints members to Luther's Board of Governors according to the terms determined by Luther. Luther's property, both real and personal, is held by the Board of Governors in trust for and under the guidance of the Synod.

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 is as follows:

Eastern Synod of the Evangelical Lutheran Church in Canada

Notes to financial statements

Year Ended December 31, 2022

	2022	
	LHKW \$	Luther \$
Financial position		
Total assets	34,738,098	24,853,448
Total liabilities	24,661,619	4,804,604
Total net assets	10,076,479	20,048,844
Results of operations		
Total revenue	17,432,362	5,952,561
Total expenses	17,388,794	4,133,561
Investment income	—	288,368
Excess of revenue over expenses for the year	43,568	2,107,368
Cash flows		
Cash provided by operating activities	1,503,779	543,713
Cash provided by (used) in investing activities	(602,995)	538,131
Cash used in financing activities	(571,395)	(423,240)
Net increase in cash during the year	329,389	658,604
2021		
	LHKW \$	Luther \$
Financial position		
Total assets	34,022,607	22,513,043
Total liabilities	23,818,517	4,766,014
Total net assets	10,204,090	17,747,029
Results of operations		
Total revenue	16,504,765	3,876,110
Total expenses	15,927,662	3,619,585
Investment income	—	1,578,498
Excess of revenue over expenses for the year	577,103	1,835,023
Cash flows		
Cash provided by operating activities	1,673,935	1,999,966
Cash used in investing activities	(261,871)	(885,496)
Cash used in financing activities	(552,691)	(705,370)
Net increase in cash during the year	859,373	409,100

The financial statements for Luther are prepared as at April 30, 2022. During the eight-month period ended December 31, 2022, there have been no events or transactions out of the ordinary that would significantly impact the Synod's financial position or results of operations.

Eastern Synod of the Evangelical Lutheran Church in Canada

Notes to financial statements

Year Ended December 31, 2022

9. Statement of cash flows

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

	2022	2021
	\$	\$
Decrease (increase) in miscellaneous receivables and prepaid expenses	(51,412)	195,201
Net change in amounts due from/to ELFEC	5,795	(573,566)
Increase (decrease) in accounts payable	(25,060)	40,315
	<u>(70,677)</u>	<u>(338,050)</u>

10. Non-recurring receipts

In 2022, the Synod received significant non-recurring donations from estates and transfers of assets from closed congregations totaling \$2,450,000 for the operating fund. These receipts are recorded as revenue in donations, bequests and other receipts and total offerings of member congregations on the statement of operations.

In 2021, the Synod received significant non-recurring donations from estates totaling \$30,000 for the special purpose fund and \$312,200 for the operating fund. These receipts are recorded in donations, bequests and other receipts and total offerings of member congregations on the statement of operations.

11. Comparative figures

Certain amounts in the comparative figures have been reclassified from statements previously presented to conform with the current year's presentation.

Eastern Synod of the Evangelical Lutheran Church in Canada

Schedule 1 - Schedule of Offerings

Year Ended December 31, 2022

	2022 \$	2021 \$
Offerings for Synod programs		
Regular benevolence	<u>1,234,019</u>	<u>1,303,252</u>
Offerings for special purposes		
Canadian Lutheran World Relief	305,495	212,658
Lutheran Campus Ministry	500	2,295
Martin Luther University College	8,565	18,600
Outdoor Ministry	9,626	4,643
ELCIC Global missions	6,052	12,536
Other ELCIC appeals	3,417	470
Other miscellaneous designated gifts	3,768	7,999
Total offerings for special purposes	<u>337,423</u>	<u>259,201</u>
Total offerings of member congregations	<u>1,571,442</u>	<u>1,562,453</u>

This schedule excludes offerings in the amount of \$30,885 [2021 – \$39,249] that were remitted for designated synodical ministries that are already included as revenue in donations, bequests and other receipts in the statement of operations.