



# The Eastern Synod Lutheran Leaders' Edition December 2019



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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**

Blessed Advent!

Keith Myra, Treasurer of the Synod, has completed his series of regional workshops. All five events were well attended. Even though we'll likely have to wait for a couple of years for the next round of similar training, we can brush up our skills continually. Namely, Keith is answering your questions in each Leaders' Edition. This time he is digging more in-depth into the best practices of financial administration.

On page seven, you will find a letter from the Na-

tional Church about Canada Lutheran magazine. I am sure some of you subscribe to the magazine, and some of your congregations have a representative who looks after the subscriptions and renewals. Our subscription numbers are, however, significantly lower than in other synods. As a medium-sized church with scattered population, a national magazine is a valuable resource and tool in connecting us. The exciting news is that soon we will have a digital

version of the full magazine. Please, consider subscribing.

In my previous editorial, I asked for your feedback about Leaders' Edition. Thank you to those of you who took the time to email me back! I appreciate it a lot. It motivates us to put this together knowing that you will read it, some of you once it arrives, some at other times when needed. Thanks again!

by Rev Douglas Reble

## **Hamilton News**

On the morning and afternoon of April 1, 2017, the four Congregational Councils of Faith, Grace, St. John's, and Transfiguration in Hamilton, Ontario gathered, with the assistance of synod office, to ascertain if this was the right time for the congregations to come together and share ministry in a meaningful way including the possibility of merger and/or amalgamation. Out of that meeting and continued discussion, the four congregations voted at separate congregational meetings on Sunday, September 24, 2017 to strike a task force mandated to lead a process that would culminate in the four congregations amalgamating.

The Holy Spirit presented

these four congregations with a wonderful opportunity to do something new and exciting in support of a viable Lutheran presence in Hamilton focused on Christ's mission in the community. The Hamilton Amalgamation Steering Committee was born.

Move ahead two years. After monthly meetings of the Committee and its various working groups, assisted by synod office and well guided by consultants from the Toronto United Church Council ( TUCC ), the four congregations voted on Sunday, November 17, 2019 to amalgamate and so the new congregation of Trinity Lutheran Church comes into being in Hamilton on April 1, 2020. Initially an amalgama-

tion of Faith, St. John's and Transfiguration, they will be joined by Grace once that congregation has honoured the conditions related to the sale of their building. This takes place in the summer of 2021.

The Transition Board has already begun its work. The official Plan For Amalgamation, aptly named "One In Christ", will guide them as will the vision for the new Trinity Lutheran Church : "Together God has given us everything we need to create a church that is a beacon of worship, care, learning and service."

Trinity Lutheran Church in Hamilton, Ontario. Stronger together! To God be the glory!

## Dear Synod Treasurer,

by Keith Myra



Keith Myra  
Treasurer  
of the Synod

**Question:** *There have been several reports in the news about congregations that have been victimized by internal fraud. What are some financial administration best practices that congregations should consider adopting in addition to the [minimum level of procedures and controls](#) that you recommended in the previous issue of Leaders' Edition?*

**Response:** My previous article identified seven basic financial procedures and controls that every congregation, regardless of size, should have in place. In this issue I will add to this list by identifying a number of best practices that I recommended to congregations:

#### Counting Procedures:

1. Counting teams (and team members) should be rotated periodically so the same people do not always count together.
2. Neither the Treasurer nor the Financial Secre-

tary (or others involved in day to day financial activities) should be a member of a counting team.

3. The Financial Secretary or Treasurer should periodically review forms and procedures to make sure that they meet current standards, and that those involved in counting offerings are following the documented procedures.
4. If a deposit cannot be made immediately, a safe should be available to store the deposit. If cash is temporarily stored in a safe, the combination should be known by only two or three individuals whose position requires them to have access. If possible, the combination should be changed whenever new people assume the positions.

#### Key Remittance Procedures:

1. Ensure that all statutory remittances are made on a timely basis. Note that members of the Congregational Council / Board can be held personally liable for CPP, EI, Income Tax, ELCIC benefit/pension remittances and other statutory remittances that are outstanding.
2. Ensure that remittances to the Eastern Synod

that are made by your congregation (e.g. Benevolence, CLWR, etc.) match with the remittance reports that are mailed to the congregational chair and treasurer at the end of each quarter. Any discrepancies should be reported as quickly as possible so that they can be resolved.

#### Audit/Review Procedures:

1. Consider a formal (professional) audit when size and resources allow. Note that an audit is required for most incorporated congregations or if stipulated in the congregation's constitution or bylaws. At minimum, an internal review is required. For details refer to [Do We Need an Audit?](#)
2. Cancelled cheques should be returned with bank statements and reviewed as part of the year-end audit/review process.

#### Other Financial Procedures:

1. Obtain multiple quotes for major expenditures. Not only is this a prudent practice, doing so also helps to address potential conflicts of interest in those cases where a congregational member is providing goods or services to the congregation.
2. Ensure that the balance

of all cash assets (e.g. bank accounts, GICs, bonds, stocks, mutual funds and other investments) is reported to Council on a regular basis (ideally monthly) and that these balances reconcile with statements provided by the applicable financial institution(s).

3. Ensure that more than one person in the congregation is knowledgeable about the various aspects related to administering your congregation's financial affairs, including financial processes and procedures, congregational investments, insurance, etc.

*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.*



## Structural Transformation and Property Redevelopment

In late 2014, Lutheran Homes K-W's Strategic Initiative Committee, along with the Eastern Synod, worked to design, develop and test a pilot program to help congregations transform their assets into tools that could shape a renewed ministry and better serve the community. So far 13 congregations have engaged in this work. Four of the congregations have already made the decision to sell assets and/or properties with more than \$5 million in capital released for new mission opportunities – a considerable sum, much more than anticipated by simply selling their properties on their own.

The synod made the decision in late 2018, to expand the pilot to serve

all congregations in the Eastern Synod. To ensure a continued level of service, the Strategic Initiative Committee, along with their expertise, was transferred to the synod to form the Property Redevelopment Advisory Committee (PRAC) under the continued leadership of Geoff Bellew.

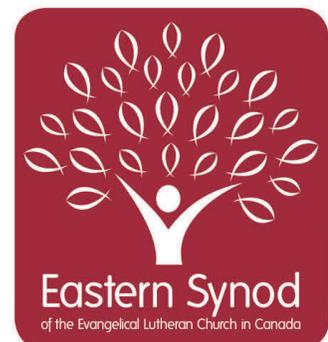
The work done by PRAC is one part of a three stream process within the Eastern Synod. Structural Transformation and Redevelopment (work of PRAC) provides assistance to congregations who desire to extend their mission and sustainability through property redevelopment. Congregations considering structural transformation or redevelopment will be provided with resources to guide them

through a strategic process which focuses on renewed ministry into the future. During the transition process there will be support for congregations to help discern their future mission as well as support to form new partnerships which may include leveraging real estate assets. When the PRAC process finishes successfully, those involved benefit from the partnership through renewed ministry that is financially viable.

The other two streams provide pastoral care and resources to congregations either deciding to close and sell their properties or working to renew themselves through a shared ministry arrangement or a merger/ amalgamation.



Karen Bjerland, Congregation Redevelopment Advisor, accompanies congregations seeking to renew and refocus their ministry by redeveloping their real estate assets. Contact Karen Bjerland ([kbjerland@elcic.ca](mailto:kbjerland@elcic.ca)) or 519-404-2896





## *Together in Mission*

A minimum of 25% of your benevolence offerings goes to the National Church to support ministries such as:

- Global Mission
- Compassionate justice
- Ecumenical and inter-faith ministry
- CLAY youth gathering



Evangelical Lutheran Church in Canada (\$398,700)

### **Evangelical Lutheran Church in Canada (\$398,700)**

The Eastern Synod has committed to forwarding a minimum of 25% of benevolence offerings that it receives from congregations to the ELCIC National Church. The National Church uses this funding, along with similar funding that it receives from the other four synods for a variety of ministries, including:

- Global Mission – this includes providing accompaniment and financial assistance to our partner Lutheran churches in Jordan and the Holy Land, Peru and Argentina
- Advocating for compassionate justice in areas that include as poverty and homelessness, affordable housing, responsible resource extraction, stewardship of the earth, racism and working towards reconciliation with Indigenous peoples
- Establishing and maintaining relationships with a variety of Lutheran, ecumenical and inter-faith partners in Canada and around the world, including Canadian Lutheran World Relief, Lutheran World Federation, and the Canadian Council of Churches and the World Council of Churches.
- Providing leadership in our joint work at the synod and congregational level with the Anglican Church of Canada, our full communion partner
- Setting standards for training and other matters relating to rostered leaders
- Organizing a national gathering for youth and young adults across Canada (CLAY)
- Providing resources to congregations (e.g. worship resources, stewardship resources)

## Announcement

Last fall GSI announced that the ELCIC Group Benefits Plan will be undergoing a design change, to take effect in 2021. We are providing the opportunity to receive your ideas to make the plan sustainable and address any potential issues proactively. Please join us at the session that works best for you.

| Date             | Day and Time                         | Location  | Live Stream   |
|------------------|--------------------------------------|---|---|
| January 25, 2020 | Saturday 11:30<br>light lunch served | Christ Evangelical Church (6200)<br>445 Anndale Rd., Waterloo                         | The live stream link will be on the synod Facebook of our meeting location.<br>Find the 'videos' in the left menu and click on the link which will be available at the start of the session |
| February 5, 2020 | Wednesday 1:30                       | ABT Pastor's Study Conference<br>Coast Canmore Hotel<br>511 Bow Valley Trail, Canmore |   |
| March 18, 2020   | Wednesday 7:00                       | Epiphany Lutheran Church (3820)<br>200 Dalhousie Dr., Winnipeg                        |   |

At these events we hope to provide you with clear rationale for why changes should be considered. We will include information about how the plan is used and what the costs are.

Then we want to hear from you; both the plan member and the representatives of the congregational councils. While we have been getting some feedback, we want to ensure that we have given everyone an opportunity to voice their concerns and provide suggestions in an informed way.

If you are in the area, please join us in person. We understand that geography might be a challenge so please consider the live stream option.

### Important Year-end Reminders from the Treasurer

#### Budgeting and Compensation

The 2020 Compensation Schedule is available on the Synod website. As usually happens from one year to the next, some amounts have changed from 2019 to 2020. There have, however, been no changes to any of the actual policies themselves:

[Salary and Housing](#) (Eastern Synod website)

[Benefits Rates](#) (ELCIC Group Services Inc website)

#### 2019 Year-end Cut-off Date

Please note that in order to be credited to 2019, all congregational offerings must be received by the Eastern Synod office no later than Friday, January 24th, 2020. This is a firm date that cannot be extended!

#### Audit or Review?

The financial records of every congregation must be audited or reviewed at the end of each fiscal year. For more information refer to [Do We Need an Audit?](#)

## Help Wanted?

by Jeff Pym, Executive Director, ELFEC

Is your congregation doing everything possible to encourage people to make legacy gifts? Or perhaps you already have more than enough money to cover church expenses and all the ministry you'd like to do? If not, read on.

For 23 years Lutheran Planned Giving (LPG) has encouraged and assisted people to make planned gifts to the church. During that time numerous congregations have received gifts from people's wills, life insurance policies and investments. Gifts in the tens of thousands of dollars are not uncommon, and we've seen several exceed \$100,000. Lutherans can be very generous.

LPG serves the interests of donors who'd like to make gifts, and congregations that would like to receive them. Smart congregations reach out to their supporters to encourage their generosity and make it easy for them to give.

Kathryn Smith is the Giving Advisor who helps both individuals and congregations. She can:

- Explain to your Congregational Council why planned giving is important and how to nurture it.
- Offer a presentation to your members that explains the whys and hows of planned giving.
- Give you articles for your newsletter.
- Give you video clips and webinar recordings to play at your church.
- Provide sample language for a gift clause in a will.

- Walk you through the process of receiving donations of investments.
- Help you build a supportive planned giving program of your own.
- Assist individuals who want to make a planned gift.

Help like this is worth its weight in gold. But the best part is, ELFEC provides it at no charge. Completely free. No strings attached. All you have to do is ask. We do it because supporting God's ministry in the world is why we exist.

You can reach Kathryn Smith at [ksmith@elfec.ca](mailto:ksmith@elfec.ca) or (888) 308-9461.



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Fall 2019

## Dear Church Leader,

From progressive ministries to practical spiritual guidance, *Canada Lutheran* introduces readers across Canada to people and ideas that will provoke discussion and connect them to their home congregations, the National Church, and our global ministries —helping our members live their lives *In Mission for Others*.

We'd like to encourage the members of your congregation to subscribe to *Canada Lutheran*, the award-winning magazine of the Evangelical Lutheran Church in Canada, through a Congregational Subscription Plan. Consider the benefits:

### Each issue of *Canada Lutheran*:

**Inspires action.** Read about inspiring people and programs of the ELCIC that will encourage your members to talk—and take action!

**Connects faith and everyday life.** Our features, synod sections and departments help congregation members find the relevance of their Lutheran faith in today's complex world.

**Keeps readers in the know.** Follow National Church news; enjoy regular coverage of synod events, people and opportunities; and read thought-provoking columns from the National Bishop and others.

**NEW!** Access to a digital version of the full magazine along with your subscription.

**Don't miss this exciting opportunity to help your members grow in faith together.**

Regards,

Trina Gallop Blank,  
Canada Lutheran Editorial Director  
tgallop@elcic.ca  
204-984-9172

There are **TWO WAYS TO PAY:**

1. Subscriptions can be fully funded by individual congregation members. **For just over \$2 per issue**, your members can receive *Canada Lutheran* delivered to their homes. With this plan, the *Canada Lutheran* representative manages the subscriptions from your congregation and accepts and submits payment on their behalf.
2. Your congregation can purchase a *Canada Lutheran* subscription for each member, or choose to buy any number of copies in bulk to distribute to your congregation, staff, or visitors.

Your completed subscription forms are due **NOV. 15, 2019**

**Please use the enclosed materials to help promote subscriptions in your congregation.**

Just add the name of the *Canada Lutheran* representative on the bulletin insert before making copies for your congregation.



**Canada Lutheran**

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## ELFEC Invests in Affordable Housing

ELFEC recently finalized a \$250,000 investment in Emmaus Place, an affordable housing project in Langley, BC.

Located on property belonging to Shepherd of the Valley Lutheran Church (SVLC), Emmaus Place will provide 82 units of affordable housing in apartment and townhouse suites.



Construction began in July 2019 and residents are expected to begin occupying their new homes in early 2021. The project is a partnership of Shepherd of the Valley Lutheran Church Housing Society, BC Housing and Catalyst Community Development Corporation.

Rev. Kristen Steele, pastor at SVLC, said, “We’re very excited that ELFEC is investing with our project partners, Catalyst Community Developments, to help make our affordable housing project, Emmaus Place, possible. This development of housing for seniors and families has been a vision this congregation has held for many years and we are excited to see it come to fruition. Thank you ELFEC for investing in the work of the church here in Langley.”



emmaus place

ELFEC’s board of directors chose to invest in Emmaus Place because it addresses the elimination of poverty in Canada, one of the foundation’s three impact investment priorities. The investment will provide interest income to ELFEC partners while generating social benefits to the residents and the broader community of Langley.

Bill Gastmeier, chair of the ELFEC board, is proud of the work being done by SVLC and the opportunity they have provided for ethical investment to be shared with the wider church.



“Addressing homelessness is also one of the Compassionate Justice Principles of the Evangelical Lutheran Church in Canada, so Emmaus Place represents a project which is wonderfully aligned with our goals and which our partners are pleased to support.”