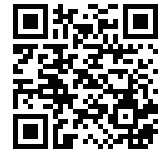


# The Eastern Synod Lutheran Leaders' Edition February 2020



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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

Changes coming up in the Synod office:

As you may have heard already, I will end my service with the synod at the end of this month. For this reason, the Leaders' Edition will have a more extended break than usual. In the meantime, I advise you to visit often our website [www.easternsynod.org](http://www.easternsynod.org) where you can find policy updates and other infor-

mation that will help you in your ministry. Our monthly electronic newsletter will continue normally.

Also, Cathy Caron Grahlman, Administrative Assistant to the Bishop, and Karen Cross, Assistant to the Treasurer, will end their services in March. Both Cathy and Karen have been valuable assets to the office. All will miss them.

Change may be scary, but it is also an opportunity. It pushes us forward, sometimes to new directions. New people bring new ideas, gifts, and talents. Please, keep your synod staff in your prayers.

It's been a pleasure to work with you. May almighty God bless you and your ministry.

## Welcome Kim Marcy!

I am pleased to introduce Ms. Kim Marcy as the Eastern Synod's Director, Finance and Administration.

As communicated earlier this year, this is a new position in the synod office. Kim will be responsible for the day to day financial functions currently being performed by our Treasurer, Keith Myra (in a volunteer position), and will also be responsible for the operational work of the synod office, including managing the logistics of the synod assembly.

Within the context of our strategic plan, Kim will have primary accountability for the fourth goal of "Being a Healthy Synod", which allows the Bishop and Assistant to the Bishop

roles to focus on the strategic priorities related to vision, leadership, and support to the synod community, developing capable leaders, and, connecting the synod community with the wider church through effective partnerships.

Kim will now be the primary point of contact for congregational treasurer related questions. (Keith Myra will still be around for consultation in his role as synod treasurer.)

Kim is a financial management professional who brings over 20 years of progressive experience and a unique mix of skills in financial operations, business management, and senior leadership.

by Bishop Michael Pryse

She holds a Bachelor of Arts degree from Wilfrid Laurier University and a Business Administration diploma from Conestoga College.

Kim is married and has a teenage daughter and lives in Cambridge, Ontario.

Kim can be contacted by email at [kmarcy@elcic.ca](mailto:kmarcy@elcic.ca) or by contacting the synod office at 519 743-1461 or 1-877-373-5242.

Please join me in welcoming Kim to the Eastern Synod!



Dear Synod Treasurer,

by Keith Myra



Keith Myra  
Treasurer  
of the Synod

**Question:** *Our congregation has some discretionary funds that are made available to our pastor to provide financial assistance to those seeking help in the case of emergencies. What regulatory requirements and best practices should be considered when administering these types of funds?*

**Response:** It is important to start with a reminder that registered charities are not permitted to fundraise on behalf of a specific individual or family. Rather, in advance of providing financial assistance to anyone, your congregation should establish a general fund (for example, named the Emergency Assistance Fund), or include a separate line in your operating budget, along with a policy that specifies how this assistance will be

administered. Following are some items that should be considered in your policy:

- In accordance with CRA requirements, a registered charity cannot differentiate between members and non-members. The same type of assistance must be provided to anyone who applies, regardless of his/her membership status.
- Your policy will likely want to specify different approval levels depending on the amount of assistance that is being considered, for example
  - ◊ the pastor may have sole discretion for smaller requests (e.g., < \$100)
  - ◊ both the pastor and another individual such as the council chair or treasurer may be required to approve medium size requests (e.g., between \$100 and \$250)
  - ◊ full council approval may be required for larger requests (e.g., over \$250).
- Your policy should

specify the types of needs that will be considered (e.g., financial emergency due to job loss, medical situation, accident, fire, etc.) as well as those requests that do not qualify for assistance (e.g., discretionary expenses, business needs, insured losses, etc.)

- A [CRA T5007 Statement of Benefits](#) form must be issued by February 28<sup>th</sup> of the following year if **more than one payment** is made on behalf of an individual during the year **and** the total amount paid on behalf of that individual during the year is \$500 or more, excluding payments for medical, child care, funeral, legal, job training, and counselling expenses. Note that assistance for food and/or accommodation is **not** exempt from the T5007 reporting requirement.
- To ensure that the financial assistance is used for its intended purpose, a best practice, where possible, is to make the payment

directly to the service provider (e.g., landlord, pharmacy, counselling centre, etc.), rather than to the individual requesting the assistance. This also provides a paper trail with respect to the T5007 reporting requirement (see above).

- As with all other congregational financial matters, individual privacy must be protected. In this case, details pertaining to the recipient's name as well as the amount/purpose of the assistance, should not be shared, except on a "need to know basis" between the pastor, the treasurer and any others involved in administering the payment.

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If you have a question related to regulatory 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*.

## Generous Giving Practicum for ordained leaders

The Eastern Synod will offer a Generous Giving Practicum for ordained leaders at Geneva Park Conference Centre in June 2020. The event will be a follow-up to the highly successful practicum held in 2016.

In announcing the event, Bishop Pryse said, “We want our ordained ministers to appreciate the vital importance of speaking about money as part of their ministry, and we need to make sure they have the knowledge and skills to do it effectively. Participants at the Generous Giving Practicum in 2016 rated it one of the most valuable continuing education events they had ever attended. I am confident that the program we have put together for this year’s event will be just as good as or better than the last one.”

The Synod will cover the expenses of 50 pastors, deacons, and interns to attend the 2-day gathering. This is an investment by the wider church in the capabilities of our clergy and a reflection of the high priority Synod leaders place on the subject. Participants will be required to cover their own travel expenses, although a few travel bursaries will be available to those travelling the longest distances to the venue, which is near Orillia, ON.

The full program will be announced at the end of February. All ordained leaders currently active in parish ministry, either under call or on an interim basis, will be eligible to attend. The registration system will be closed when 50 people have registered.

Congregational councils can play a supportive role by letting their pastor or deacon know that they consider participation in the practicum to be time well spent.

### Useful links:

Eastern Synod monthly newsletter:	<a href="https://easternsynod.org/newsletter">https://easternsynod.org/newsletter</a>
Treasurer and Financial Info	<a href="https://easternsynod.org/content/treasurer-and-financial">https://easternsynod.org/content/treasurer-and-financial</a>
Youth and Young Adult Ministry website:	<a href="https://esyouth-elcic.ca/">https://esyouth-elcic.ca/</a>
Eastern Synod Women’s Ministry:	<a href="https://eswomensministry.com/">https://eswomensministry.com/</a>
ELCIC National Church	<a href="http://elcic.ca/">http://elcic.ca/</a>
ELCIC Group Services	<a href="https://www.elcicgsi.ca/">https://www.elcicgsi.ca/</a>

## Talking Points from the Eastern Synod Council meeting November 14-16, 2019

Kitchener, Ontario

Wendell Caron Grahlman, Secretary



The Eastern Synod Council met at the synod office for its autumn meeting (and included a morning at Trinity Village to include the annual meeting of Lutheran Homes Kitchener-Waterloo). Prayer and worship was an important facet of the council's time and agenda.

Outcomes from the meeting included:

- The creation of leadership youth awards (parallel to the other synod leadership awards) for outstanding contributions to the life of the wider church, and outstanding contributions to the wider community;
- Follow up to April 2019 ESC 19-16 (reporting of salary information of the synod office to the wider community); the Committee agrees that appropriate information is present in the Treasurer's Report to Synod Assembly, and that Synod Council members are able to point others to the information, and that a brief annual update may be included in regular financial communication;
- A donation of \$750 to the Canadian Council of

Christian Charities' Legal Defence Trust Fund;

- Ernst & Young LLP be appointed as Synod auditors for 2019;
- Approval of constitutions and bylaws (based on new Model) for: St. Matthew's, Hanover; St. Matthew's, Welland; St. Matthew's, Conestogo; St. Peter's, Brodhagen; St. Paul's, Bridgeport Kitchener; St. Paul's, Magnetawan; All Saints, Newcombsville; and constitutional amendments for St. Mark's, Chesley; St. Paul's, Normanby; St. James, New Dundee;
- Appointments to committees:
  - Sophie Slessor to the Youth and Young Adult Ministry Committee;
  - Rev. Gloria Ryder to the Examining Committee;
  - Rev. Jonah Bruce to the Mission Committee ;
  - Bonnie Weppler as the Synod Council representative on the Youth and Young Adult Committee.
- Bishop Pryse's report to Synod Council provided a glimpse into the life of our synod by reviewing some of the activities and events he had been part of during the previ-

ous few weeks. These included:

- St. Luke, Dunbar Hymnfest on October 20 for the South Dundas Community Food Bank – Generous people;
- the Examining Committee's review of 5 candidates on October 22;
- Glebe Centre Community Breakfast;
- Mission Committee meeting on October 25-26 – 386 requests for mission funding with \$170,000 to disburse;
- Bay Ministry Area Reformation worship;
- 225th Bethesda joint bilingual worship with St. Paul (Toronto);
- Transitions Retreat November 4-5 – 10 participants – focus on prayer;
- Circle of Dialogue at MLUC with Archbishop Mark MacDonald;
- Visit with remnant from Our Saviour's, Chatham/ second LCC or LCMS church in past year;
- Installed Julio Romero at Good Shepherd, Niagara Falls – new three-way partnership;
- Ordained Jonah Bruce at St. Peter's, New Denmark;

## Talking Points from the Eastern Synod Council meeting November 14-16, 2019

Kitchener, Ontario

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- A Toronto meeting with Ecumenical Internship leaders;
- Visit to Rhenish, Toronto for an event celebrating community partnerships;
- From there to St. John, Petawawa for a parish visit;
- And all this in addition to the ongoing day in and out work of administration and communicating with lay and rostered leaders about life and ministry; work that Assistants to the Bishop, Doug and Riitta, Officers, Ministry Directors, Deans, and synod staff - all with their own itineraries - do with him.
- Eastern Synod Strategic Plan: Laurie Knott led the council in a review of the Strategic Plan Work Plan in ongoing decisions regarding prioritizations and goals. Councillors offered observations, identifying significant goals for lifting up, and highlighting some goals as continuing priorities.
- Anishnabeg visit: Synod Council travelled to the former building of St. Philip's, Kitchener (who merged with St. Luke's, Kitchener, and sold their property to AO Nation). Councillors remarked about the repurposing of the building in respect of its former and new uses. They also appreciated having a continued relationship beyond that of a financial transaction, noting that the mission of the new centre includes full community access. They highly recommend a visit to this site as an example of redevelopment relationships, repurposing facilities, and to visibly observe and experience shared and converging mission.
- There are a number of transitions at various levels of synodical leadership; the Council affirmed that work, thought, and prayer is intentional in seeking new leaders and direction.
- Laurie Knott and Rev. Riitta Hepomaki visited our companion synod (Evangelical Lutheran Church in Guyana) as a way of reviewing our partnership with them and came away with a refreshed understanding of the value of our partnership and some specific goals to aid in its ongoing relationship.
- A New Vision Statement for the ELCIC – Riitta Hepomaki introduced the National Church Council's (NCC) development of a new strategic plan and vision statement. A brainstorming exercise helped identify values, goals, hopes, and dreams for feedback to the NCC.
- From Keith Myra, Synod Treasurer:
  - Regular benevolence received for 2019 to date has balanced out in relation to the previous year, noting the breadth of increase over the year from "historic" low levels to a modest positive figure;
  - Consistent with the terms of the Synod's Undesignated Gift/Bequest Policy, Synod Council authorized that a 10% share (\$16,070) from the final distribution of the Emily Brown Estate and a 10% (\$970) share from the distribution of the Wilmer Minke Estate be donated to the ELCIC.
- Rev. Katherine Gohm, Ministry Director for Public Policy, made a presentation to Synod Council, highlighting various aspects, times and events in her work. She spoke

## Talking Points from the Eastern Synod Council meeting November 14-16, 2019

Kitchener, Ontario

by Wendell Caron Grahlman, Secretary

about the scope of her work regarding public policy and identified some future challenges for the role of the director of public policy and for the synod. She encouraged us to keep paying attention, continue caring for others, and lifting our voices to make the changes that need to be made. Challenges include:

- Our size: not one size fits all in terms of our work; with varied contexts and regions and cultures, maybe we need justice animators in each province?
- Not only are our financial resources stretched, but so are our human resources - we are aging and finding people to do the work is getting harder.
- We are used to charity. While this may be necessary, it keeps us in the position of privilege and strength. Political engagement makes us vulnerable - puts us "out there" - and we are not used to doing this kind of work. We need a cultural shift in the synod.

- Our public voice needs to be louder when injustice happens - and more immediate. Perhaps the role of the Director is to supply a response that can be used when something comes up in our synod; she recognized an uncertainty of how/when to respond. Something to think about: "We suffer from a public relations problem." (words from the church's youth). Other voices are much louder.
- As we lose resources and a place at society's table, we need more partners to do the work - both church and civil partners.
- Time to do this work. It is a considerable task with such a large portfolio along with a full-time job as a pastor to always devote the attention needed to do the work. This also affects so many others across our synod trying to do the work (see bullet two).
- Rev. Dr. Mark Harris,

Principal/Dean of Martin Luther University College, provided an update and general news regarding restructuring programs, the search for a new dean and for a director for psychotherapy (the Glebe Centre). He also gave updates on Luther's enrollment and finances and spoke about the trend of theological education at the school and in the larger North American Lutheran context. Mark concluded his report with the presentation of a cheque for \$250,000 to repay the loan originally given by the synod in 2005/2006.

- Karen Bjerland, Congregation Redevelopment Advisor: Karen addressed Synod Council and spoke of her role and job that consists primarily of repurposing buildings and properties for financial sustainability and missional outreach. A guiding goal: To rethink the energy of mission and help congregations meet the needs of their communities through greater outreach and more effective work with partners and facilities. Her

hope is to provide help and direction for congregations to be brave, courageous, and visionary to engage the gospel call.

- The Council met with the Board of Directors for the annual meeting of Lutheran Homes Kitchener-Waterloo (LHKW), with its business including the Report from directors, Financial statements and the report of the auditor; the appointment of an auditor for the 2019 fiscal year; and the election of new directors (Peter Winkler, David McKee, Brent Heard, Debbie Hollinger, Scott Murphy, Michelle Scott).
- Ben Bestvater has regrettably resigned his seat on Synod Council. Some conversation took place to fill the vacant position with a preference to find someone representing (as Ben did) a younger demographic.
- Reports were received from the standing committees: Candidacy, Examining, Mission, Professional Leadership, and Youth & Young Adults.
- Next meeting: April 23-25, 2020, at the Eastern Synod Office, Kitchener, Ontario.

## Be Sure to File your 2019 Charity Information Return!

One of CRA's most important requirements for registered charities is that each charity complete and file its annual Registered Charity Information Return (T3010) within six months following the charity's fiscal year-end. If your congregation is similar to most congregations and has a December 31st fiscal year-end, this means that your T3010 for 2019 must be received by CRA no later than June 30<sup>th</sup>, 2020. Congregations failing to file by the deadline risk fines, possible loss of suspension of their tax-receipting privileges, or in more extreme situations, revocation of their charitable registration status.

Please note that you now have the option of using CRA's new on-line digital service (for details refer to: CRA's document: [T3010 charity return – Filing information](#)) or continuing to use the paper form.

## Cemetery Webinar - Coming Soon To a Computer Near You!

Thanks to resources that are being made available by the United Church of Canada and The Roman Catholic Diocese of Hamilton, the Synod will be co-sponsoring a webinar covering regulatory and best practices related to managing a church cemetery. Although the exact date hasn't been finalized, this webinar will likely be conducted in late April. Once all of the details have been confirmed, we will communicate them to those who are on the congregational distribution list for this Leaders' Edition communication, i.e., pastors, council chairs and treasurers. If you are aware of others in your congregation that should receive notification about this webinar, please forward their name, congregation and email address to Kim Marcy ([kmarcy@elcic.ca](mailto:kmarcy@elcic.ca)).

## ELFEC Seeks Executive Director

Due to the pending retirement of our incumbent Executive Director, our Board of Directors is searching for an experienced, dynamic leader who can guide the organization through its next phase of growth.

ELFEC is a faith-based charitable foundation based in Kitchener, Ontario. We have two primary program areas: responsible investing and gift planning.

Interested persons are invited to find more information and submit an application through the [Charity Village website](#). The application deadline is March 1, 2020, with the successful candidate expected to begin employment on June 1.



# MANY HANDS - ONE SPIRIT

We are grateful for  
our partners:

Evangelical Lutheran Church in Canada

Evangelical Lutheran Church in America

Evangelical Lutheran Church in Guyana

Evangelical Lutheran Church in Jordan and  
the Holy Land

Anglican Church of Canada

Lutheran World Federation

World Council of Churches

Canadian Lutheran World Relief

Canadian Council of Churches

Interfaith Social Assistance Reform Coalition

Project Ploughshares

KAIROS



The Delton Glebe Counselling Centre

Lutheran Homes Kitchener-Waterloo

Evangelical Lutheran Foundation of Eastern Canada

Martin Luther University College

Camp Lutherlyn

Camp Mush-A-Mush

**... and you**

**are part of our world wide community.**

*Thank  
you*