




February 25, 2024
Congregational
Meeting

2023
Annual
Finance
Report

THIS YEAR
2023
at Eastside



eastside
united church



Acknowledgements

The finance report is made possible by the work of many dedicated individuals. On behalf of the congregation, I want to recognize and thank Janet Bjordahl for her work in transitioning the accounting function to an external service provider. Other significant contributors included Sonia Abrahamson, Envelope Administrator; Sterling Bjordahl, Reviewer of the 2022 financial statements; Bonny Manz, Treasurer; Becca Anderson, Office Manager; offering counters and others who contributed to the financial management at Eastside during 2023. The work of these individuals goes unseen by most members of the congregation, however it is essential to Eastside's success.



**Eastside United Church is a progressive spiritual
community, celebrating God's goodness as expressed
through diversity.**

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Open hearts. Open minds. Open doors.



Chair's Reflection

Russell Mitchell-Walker, the minister of Eastside United Church, is on sabbatical until mid March 2024. In his absence, I wish to highlight a few aspects of 2023 and look forward into 2024.

We continued with hybrid services after COVID, but attendance has not fully recovered to pre-pandemic levels. Eastside is not alone in this – this seems to be a common trend, as people either drift away from church or fulfill their spiritual and connection needs through other options, such as mid-week programming and outreach opportunities. We are blessed that Eastside provides so many opportunities for people to engage. I personally joined the Book Study last fall, which rekindled in me an eagerness to explore matters of faith.

Finances continue to be challenging – you will see from the Finance Report that Eastside posted a deficit again in 2023. I am very thankful for the people who responded to a request for increased giving near yearend, which limited the amount of the deficit. This left us with sufficient funds to sustain us through the first several months of 2024, until such time as we can make changes to reduce our expenses.

Before the pandemic, Eastside became an active participant in Regina Cluster conversations about the future of the United Church in Regina and the number of congregations we can reasonably sustain. Adapting congregational life to the pandemic left no time for the conversation, but talks resumed in 2023. You may be aware that Wesley and Sunset United Churches decided to combine and are now worshipping in the Sunset location. Eastside is in conversation with 4 other churches (2 in Regina and 2 nearby), and you will find an announcement in this report on the latest progress.

I am excited about where this conversation is taking us! The collaboration model we are looking at brings a variety of ministry skills to each congregation and frees up the ministers' time for a wider scope of ministry. A recent workshop with Jordan Cantwell, the "growth animator" for this region, reminded us of the importance of having a passion for why we exist and set us on a path of exploring how, as congregations in collaborative ministry, we might offer more to our community.

May Eastside continue to be a place of healing and belonging, reflection and outreach. Please continue to support this wonderful ministry through financial and volunteer gifts and your prayers. Thank you for all you do!

Blessings and gratitude,

Janet Bjorndahl
Chair, Eastside Leadership Team





Table of Contents

Agenda	1
Congregational Annual Meeting Minutes	2
Living Spirit Council 2023 Annual Report	5
Collaborative Ministry Announcement	6
Review of 2023.....	9
The 2024 Budget.....	9
LSC Finances.....	10
Questions and Answers.....	11
Income and Expenses, Budget and Actual 2021-2023.....	14
2023 Eastside Statistics	17
Lists of Committee Members.....	19





Agenda

1. Call to order.
2. Motion to allow adherents to vote.
3. Motion to adopt the agenda.
4. Motion to adopt the minutes of the June 4, 2023 Congregational Meeting.
5. Living Spirit Council Report
6. Finance Report—Jim Fallows.
 - a. Motion to receive the Financial Report
7. Motion to appoint reviewer of Eastside 2023 books.
8. Report on progress toward Collaborative Ministry – Janet Bjorndahl
 - a. Motion to move toward collaboration with St James, Heritage, St Andrews (Lumsden), and Regina Beach United Church congregations.
9. Enabling motion: “the Eastside Leadership Team be empowered to deal with and act on all routine and emergent matters until the next congregational meeting except those matters which, according to The Manual of the United Church of Canada, require congregational approval.”
10. Motion to adjourn.



EASTSIDE PROGRAM CONGREGATIONAL MEETING
JUNE 04, 2023

PROGRAM MEETING NOTICE: Notice for this meeting was part of the weekly announcements which are sent via email to Eastside members as well as printed copies to those that request them. As well, notice of the meeting was given at the church services.

Call to Order

The meeting was called to order at 11:40 by Janet Bjorndahl.

Motion to allow adherents to vote.

Moved by Sarah Tkachuk. Seconded by Delia Baidoo. Carried.

Motion to adopt the agenda.

Moved by Bonnie Yake. Seconded by Brenda Ademko. Carried.

Motion to adopt the minutes of the February 26, 2023 Congregational Finance Meeting.

Moved by Sam Baidoo. Seconded by Teresa Strachan. Carried.

Motion to appoint reviewer of Eastside's 2022 Books.

Sonia Abrahamson moved that Sterling Bjorndahl be appointed to review Eastside's 2022 books. Seconded by Amanda Benesh. Carried.

Programming Reports

The written reports were included in the annual report document sent to the members.

a) Faith Formation – There has been a change made this year. Sunday School now called “Children’s Time” so there will be “Theme Time” held with the congregation,
then Children’s Time after that.

b) Gratitude Team – Maureen Hughes invited people to look over the report in the program. She said they had a good year and had fun. They are still looking for more members as Maureen has been on it for quite awhile and would like to step back. Some people may be worried to join the committee as they seem to be asking for money, which is asked for to help support the church operations. But that’s definitely not all they do. The team is very supportive of each other, and spend some of their time writing and sending thank you notes to all the volunteers at the church. She spoke of how volunteering on committees helps members learn about the church and meet and get to know other members, while providing their gifts of time and talent.

c) Leadership Team – Janet echoed Maureen’s comment about how volunteering helps get to know other members. And spoke of all the activities at the church people can participate in. And not just at the church but all the other programs and activities inside and outside of church others can be invited to. We can grow the congregation in that way and may also grow in diversity. She also announced that the Anglicans have given a year’s notice that they will be withdrawing from their joint ownership agreement in April, 2024. With their consolidation with the other Anglican churches, they no longer have a ministry that can be housed at the Living Spirit Centre.

Q. *Will there be a requirement to buyout the Anglicans as they withdraw from the Living Spirit Centre?*

A. *Sarah spoke to this and says that all the congregations have some valuation this building but the members cannot compromise the building's viability and future if they leave. New partnerships are being investigated. And the Council is still working through what the separation might look like. We also have renters in the building that contribute significantly. The Anglicans contributed \$13,500.00 in 2022, so not a small amount. Council is hopeful that they will be able to determine a way to make up the difference, either fundraising or new renters, and BoL and ES are still committed to working together in this space. Sarah is one of our three representatives on the LSCC, along with Bonnie Yake and Donna Lindskog but also mentioned they are looking for anyone else that may be interested in joining it.*

Janet spoke about there being a number of changes to personnel handling different duties and that she is now doing payroll. It was discovered that, due to a payroll issue last year, there was an error and the Office Administrator was overpaid by approximately \$1,000.00 last year. The decision was made not to ask her to pay that back. The error has been rectified and some documentation procedures are being put in place to prevent future errors.

We need a Coordinator to replace Anita for the Women's Breakfasts, as well as members for the Gratitude Team, Living Spirit Centre Council, and Congregational Care.

d) Ministry and Personnel

e) Congregational Care

f) Regina Native Outreach Ministry

Deb Anderson-Pratt has been contacting ministers about making presentations to churches in Regina about this ministry, as many people are unaware of it. They have a number of projects, one being the Mom and Baby bags which are for new Moms and babies as they leave hospital. A video was shown of a group putting them together. Donations are made for these bags by many of the churches. Many mothers have nothing or very little for themselves and their babies, which is why these are being done.

There are also activities, some at the Central Library, including smudges, sharing circles, knitting/crocheting circle, and Truth and Reconciliation Round Tables. She left us with a question from them "What if all seven churches had to be in one building? Could we work together as one community?" This comes from how indigenous peoples were thrown together and expected to function as one community.

Deb also does advocacy work for people, as they need it.

Notice of Motion regarding United Church of Canada Remit 1: *Establishing an Autonomous National Indigenous Organization*

The Indigenous church within the UCC has asked to form their own autonomous structure. This requires a change to the basis of union of the United Church and requires a vote of all the congregations and Regional Council. The Leadership Team votes on behalf of the congregation. A failure to vote is considered to be a vote against the motion so it is important to vote, which is not due until early 2024.

Russell may be doing some presentations on what this means over the next few months.

Nominations and Elections

For most UC congregations, the UC's Board of Trustees holds property for the congregation. Since our building is a shared facility, with the Lutherans being the original building mortgage holder, our situation is different. Eastside's Board of Trustees holds financial assets on behalf of the congregation, and is required to have at least three members. Russell can be considered one of them. Two of the present members wish to resign from the board, which requires a motion.

Bonnie Yake moved that Ruth Hannah and Keith Hopkins be removed from the Board of Trustees. Teresa Strachan seconded the motion. Carried.

Donna Lindskog has said she would be willing to be a trustee.

Wanda Barr moved that Donna Lindskog be accepted as a member of the Board of Trustees. Seconded by Delia Baidoo. Carried.

Note: As a followup to the meeting, it was confirmed that Jayne Krueger was appointed as a trustee in May 2021. Therefore, the list of trustees is now: Doug Scheurwater, Jayne Krueger, Donna Lindskog, and Russell Mitchell-Walker.

Sarah had mentioned earlier in the meeting that she, Donna Lindskog and Bonnie Yake were members of the LSC Council (LSCC), but they could use another member.

Wanda Barr moved that Sam Baidoo be appointed as a member of the LSCC. Seconded by Brian Abrahamson. Carried.

Enabling Motion:

"the Eastside Leadership Team be empowered to deal with and act on all routine and emergent matters until the next congregational meeting except those matters which, according to the Manual of the United Church of Canada, require congregational approval."

Moved by Janet Bjorndahl. Seconded by Brenda Ademko. Carried.

Motion to Adjourn.

Anita Tessier moved the meeting be adjourned.

Adjournment - 12:30 p.m.



2023 Annual Report for Living Spirit Centre Council

During 2023, the Council's Executive Members were Sarah Tkachuk (Chair – Eastside) and Brent Rostad (Secretary/Vice-Chair – BOL) The remaining members of Council were:

Bread of Life: Gwen Fex, Jason Wandy, Pastor Stewart Miller

Eastside: Sam Baidoo, Donna Lindskog, Bonnie Yake, Rev. Russell Mitchell-Walker

The Anglican Diocese of Qu'appelle was represented by Bishop Helen Kennedy.

Council held five regular meetings during the year (January, March, June, September, and November). Executive Council also held a 2023 budget meeting in November and met with Bread of Life Executive regarding financial matters in June.

It is with much sadness that the Council of the Living Spirit Centre has received notice from the Anglican Diocese of Qu'Appelle of intention to withdraw from the Living Spirit Centre Agreement effective June of 2024. We understand and appreciate the evolution of St. Philip Anglican Church to Immanuel Parish and we appreciate that with this change has come difficult decisions. We offer our prayers and support to our friends at Immanuel Parish and the Anglican Diocese as they continue this faith journey.

With change comes opportunity for exploration of new partners, renters and creative use of space. LSC continued to rent office space to Arcola Wellness Centre as well as various community groups and temporary rental relationships. Council is in the process of searching for new tenants to utilize vacated space in 2024. Council appreciates the relationships we have built with all of our tenants and are thankful to have them as partners in serving our community.

Council has been in discussion with several parties regarding rental arrangements, both on Sunday morning and throughout the week. We are excited to continue with these discussions and to discern whether there may be other partners that can share our vision of an ecumenical partnership.

The LSC continues to investigate the installation of solar panels at the LSC. They are working to discern more information regarding the potential costs and future benefits of a solar investment.

In early 2023, the Council was excited to celebrate that the mortgage on the building has been paid in full and retired. That has reduced the operating budget of the LSC by approximately \$26,000 per year.

Council would not be able to function without our volunteers and staff—we would like to specifically thank the following individuals for their work and dedication during the year:

- Property and Maintenance Committee—the committee was involved in further improvements to the AV system and investigating solar panels for the building
- LSC custodian, John Ashley
- Jim Fallows and Bonny Manz (finance volunteers from Eastside)
- LSC's Office Staff —Rebecca Anderson – who supports Eastside, Bread of Life and the Living Spirit Centre – we are blessed to have her day to day assistance in all LSC matters! Thank you Becca!

Sarah Tkachuk, Chair LSC



Collaborative Ministry Announcement

For the past few months, members of Eastside's Leadership Team (Russell Mitchell-Walker and Janet Bjorndahl) have been meeting with representatives of several other United Church congregations in and around Regina to imagine a new, innovative model of ministry that involves collaboration between our faith communities of Heritage, St. James, Eastside, St. Andrew's (Lumsden), Regina Beach, and Broadway United Churches. (Broadway is in the process of calling a new minister, but wishes to stay connected to our discussions.)

We began this process in October 2023. All in attendance at our December 6th meeting agreed we are willing to share ministerial personnel, and we have been thinking of ways to collaborate to create an exciting new model that is unlike anything we have done before in the United Church in this area.

We are presently considering ways that the five congregations might share 2.5 ministry personnel (Russell Mitchell-Walker from Eastside, Joy Cowan from Heritage, and Dexter van Dyke – interim minister at St. James) to provide worship, educational resources, pastoral care, and more in future.

In January 2024, we created a sub-committee task group comprised of those three ministers plus members of each congregation's Worship and Ministry & Personnel committees to consider how to distribute the ministers' time and responsibilities, if we created such a model. We plan to continue those discussions in the days ahead. Eastside's reps on this sub-committee are Janet Bjorndahl, Leanne Sudom (Faith Formation), and Cathie Henderson (M&P).

We have also agreed that: St. James will request a one-year extension of the interim ministry with Dexter van Dyke up to half-time; current budgets will remain until adjustments are required through the work of our task group; Eastside will continue to seek another partner for their shared Living Spirit Centre location now that the Anglican congregation has moved to another site; St. Andrew's Lumsden and Regina Beach will continue to have responsibility for their buildings; and we will keep open the possibility of a second development year which might include adding additional communities of faith to the new model.

Our timeline is to create a new model of collaborative ministry which would begin in the spring of 2024. We want to develop this new model carefully and with consideration for each congregation's needs, with assistance from the United Church's Growth Animator in our area, former Moderator Jordan Cantwell, and representatives from Living Skies Region.

To create a healthy future for our United Church congregations, which are all struggling in some way or another, we recognize that we must do more than just work together. We must work together in a *new way* to be the church – on Sundays and every other day of the week in and with the community.



We want to continue discussions to ensure we create a vibrant, engaging, mission-driven United Church presence in our region not just to survive, but to thrive. We are asking our respective congregations at our annual meetings to affirm this innovative, faith-filled, life-giving path forward.

Some questions you might have about the Collaboration Ministry announcement:

Will Eastside continue to have worship in the LSC every Sunday?

Yes – with the exception of occasional joint services that we decide to participate in.

Will Russell lead the service at Eastside every Sunday?

No. Based on our discussions to date, Russell will likely lead two services a month at Eastside and two services a month at St. James. When Russell isn't here, we will receive a prepared service and a recorded sermon (from one of the 3 ministers involved in the collaboration). A member of the congregation will lead the service and show the recorded sermon. We also have the option of bringing in a guest speaker from time to time.

We will be looking for volunteers to lead services, and already have a few.

Will we change our worship time?

There doesn't appear to be any reason to change our usual worship time. However, as in the past, we will occasionally worship together with Bread of Life at 9:30.

How does this affect our relationship with Bread of Life or any future LSC partners?

We don't think there will be a significant impact. There has been talk about having joint UC services in the summer when ministers are on vacation, but the other United Churches are aware that we expect to continue our recent pattern of Russell and Stewart covering each other's vacation, which means we are likely to continue with services in the LSC all summer.

Will Russell still have time for all the Eastside non-Sunday programs (book study, Community Dinner, Film & Faith, Courageous Faith)?

Yes. This is one of the benefits of the collaboration. Our working group agreed that on any given Sunday, one minister would prepare a service and sermon and make them available to the other four congregations in the collaboration. Most months, Joy and Russell will prepare two services each, free-



ing up time for other work. This could include extending existing programming to each other and discovering what we can do together to be a more impactful United Church presence in our area.

Does it mean that none of the programs will change? Not necessarily, since programming changes from time to time to meet needs and explore new opportunities.

Will Russell still be paid full-time and if so, how much will Eastside be responsible for?

Yes, Russell will still be full-time. Finances haven't been worked out, but initial indications suggest that Eastside will pay $\frac{3}{4}$ of Russell's salary and St. James will pay the other $\frac{1}{4}$, while also paying for Dexter's half-time salary. The logistics of this are likely that Eastside will continue to pay Russell his full time salary and benefits and St. James will reimburse Eastside for $\frac{1}{4}$ of the salary and benefits – similarly to how Becca's shared salary within the LSC is handled.

How long will this collaboration continue?

This is planned as a year-by-year collaboration to give us time to envision and work towards what the United Church might be in Regina and area in the longer term.

When will the collaboration begin?

We hope to be able to start sometime between the middle of April and the end of June 2024.

Please consider the following question, which will be put to a vote at the Annual General Meeting:

Question: Are you in favour of moving toward collaboration that may lead our congregations in this area of Saskatchewan to being in ministry together in a new way?





A Review of 2023

The results for 2023 show a deficit of \$13,532, which is a disappointing result, as it is the largest operating deficit (a deficit that does not include capital expenditures or mortgage payments) that Eastside has ever incurred.

Local revenue of \$155,593 was 2.0% lower than 2022, and 7.9% below budget. Operating expenses were virtually identical to the budgeted amount.

A summary of Eastside's financial results for 2023 and the two previous years appears below. A more detailed listing of Eastside's revenue and expenses is included in the following pages in the table entitled "Income and Expenses, Budget and Actual, 2022-2024".

Eastside United Church

Statement of Surplus (Deficit) for January 1 - December 31

	2023 Actual	2023 Budget	Variance	2022 Actual	2021 Actual
Revenue to Support Eastside United Church	\$ 155,593	\$ 169,000	\$ (13,407)	\$ 158,827	\$ 157,232
Revenue to Support Mission & Service Fund	10,513	16,900	(6,387)	7,512	7,479
Total Revenue	166,106	185,900	(19,794)	166,339	164,711
Eastside's Operating Expenses	(169,125)	(169,000)	(125)	(164,396)	(152,319)
Contribution to Mission & Service Fund	(10,513)	(16,900)	6,387	(7,512)	(7,479)
Total Operating Expenses	(179,638)	(185,900)	6,262	(171,908)	(159,798)
Operating Surplus/(Deficit)	\$ (13,532)	\$ 0	\$ (13,532)	\$ (5,569)	\$ 4,913
Less: Mortgage Payments (principal & interest)	0	0	0	10,700	10,300
Add: Drawdown of Mortgage Fund	0	0	0	-10,700	0
Equals: Surplus/(Deficit)	\$ (13,532)	\$ 0	\$ (13,532)	\$ (5,569)	\$ (5,387)

The 2024 Budget

Eastside's 2024 budget development process differed significantly from the past. Given the declining revenue and rising expenses of recent years, it has become apparent that changes to the status quo are needed for Eastside to remain sustainable beyond 2024.

There are 8 United Churches in Regina, and some face a situation that is similar to Eastside's. There is one whose minister has retired, and another is facing the impending retirement of its minister later in 2024. The Leadership Team at Eastside is actively exploring the potential to share ministry costs with one or more other



congregations, using a model that has often been used in rural areas for many years (i.e. whereby one minister serves multiple locations).

Given the potential for change during 2024, the Leadership Team chose to limit its budget to the first 6 months of 2024. The development of a budget for the last half of the year has been deferred until more clarity exists regarding Eastside’s expenses for that period. If a 12 month budget had been presented for 2024, Eastside’s operating expenses for the year would have been approximately \$183,000.

A snapshot of the 2024 budget is shown below:

	2024 Budget 6 Months	2023 Actual 12 Months	2022 Actual 12 Months	2021 Actual 12 Months
Revenue to Support Eastside United Church	\$ 93,400	\$ 155,593	\$ 158,827	\$ 157,232
Revenue to Support Mission & Service Fund	9,800	10,513	7,512	7,479
Total Revenue	103,200	166,106	166,339	164,711
Eastside's Operating Expenses	(93,400)	(169,125)	(164,396)	(152,319)
Contribution to Mission & Service Fund	(9,800)	(10,513)	(7,512)	(7,479)
Total Operating Expenses	(103,200)	(179,638)	(171,908)	(159,798)
Operating Surplus/(Deficit)	\$ 0	\$ (13,532)	\$ (5,569)	\$ 4,913
Less: Mortgage Payments (principal & interest)	0	0	(10,300)	(10,300)
Add: Drawdown of Mortgage Fund	0	0	10,300	0
Equals: Surplus/(Deficit)	\$ 0	\$ (13,532)	\$ (5,569)	\$ (5,387)

Living Spirit Centre (LSC) Finances

For 2024, Eastside’s share of LSC costs has increased; Eastside is now paying 45.0% of LSC costs, versus 38.6% in 2023. Immanuel pays 10% of LSC costs, and the remaining 90% is divided between Bread of Life and Eastside based on their average local revenue for the previous 3 years. Beginning in 2025, Immanuel’s share will decline to 0%, and Eastside and Bread of Life will be responsible for all LSC common costs.

Nevertheless, the cost of operating the LSC remains very modest, particularly now that the mortgage on the LSC has been extinguished. Eastside’s share of the LSC costs for all of 2024 is budgeted to be only \$28,125.





Questions and Answers

Question #1: how does Eastside spend its money?

Eastside's largest expense is the cost of ministry (\$116,527 for 2023). This includes the minister's salary, and several other costs, including the office administrator's salary, as well as costs for pianist/music services and employment benefit costs.

Eastside enjoys tremendous cost savings as a result of operating in a shared facility. At the Living Spirit Centre, common costs (i.e., costs that are not specific to a single congregation, such as heat, power, water, insurance, repairs and maintenance) are shared in proportion to the revenue of each congregation. For 2024, Eastside is responsible for 45.0% of common costs, which is a significant increase from Eastside's 38.6% share in 2023. The increase in Eastside's share of common costs is the result of Immanuel Anglican Church withdrawing from the Living Spirit Centre. The withdrawal of Immanuel means that its share of LSC common costs for 2024 has declined from 20.0% to 10.0%. Beginning in 2025, its cost share will decline to zero, so Eastside can expect that its share of costs will rise to roughly 50.0% going forward.

Eastside's expenses by category are as follows:

Expenses:	2024 Budget	2023 Actual	2022 Actual	2021 Actual	2020 Actual
Ministry & Personnel	61%	65%	66%	66%	66%
Mortgage Payments & Capital Exp.	0%	0%	6%	6%	6%
Denominational Assessment	4%	4%	4%	4%	5%
M&S & Outreach	10%	8%	5%	5%	4%
Administration & Other	25%	23%	19%	19%	19%
Total	100%	100%	100%	100%	100%

Question #2: does Eastside have any debt obligations with respect to the Living Spirit Centre?

No. The mortgage on the Living Spirit Centre was extinguished early in 2023.

Question #3: does Eastside owe any money to the M&S Fund or the Living Skies Regional Council?

No. The congregation made sufficient special donations during 2019 to enable Eastside to repay all amounts owing to the M&S Fund and the Living Skies Regional Council. Eastside remained current on these amounts throughout 2023.



Question #4: Does Eastside Receive any Grants or Other Financial Support from the United Church of Canada?

Eastside occasionally receives grants for specific initiatives, however any such grants require Eastside to spend the money as directed. In June 2022, Eastside received \$24,500 to assist with hosting community dinners. Of this amount, \$17,590 was unspent at December 31, 2023 (December 31, 2022 - \$22,040) and is accounted for as a liability (i.e. an obligation) of Eastside.

Question #5: Does Eastside Have any Other Financial Assets?

Not really. Eastside’s primary asset is its cash in the bank. In theory, Eastside has a share of the \$13,373 balance in the LSC joint bank account, however this cash could only be accessed with permission of Bread of Life and Immanuel. Eastside also has an equity interest in the Living Spirit Centre, however the value of this interest is very difficult to measure and is highly illiquid.

At December 31, 2023, Eastside had net assets of \$28,773, which is a decline of \$2,793 over the net assets at December 31, 2022.

	Dec. 31 2023	Dec. 31 2022	Dec. 31 2021
Assets *			
Cash in bank	\$ 43,188	69,800	54,227
Accounts receivable from LSC	3,175	0	0
Total Assets	<u>46,363</u>	<u>69,800</u>	<u>54,227</u>
Liabilities			
Accounts payable: community dinner grants	17,590	22,040	0
Share of LSC Mortgage	0	16,194	25,909
Total Liabilities	<u>17,590</u>	<u>38,234</u>	<u>25,909</u>
Net assets (debt)	<u>\$ 28,773</u>	<u>31,566</u>	<u>28,318</u>
* excludes Eastside's share of the LSC bank account balance (Dec. 31, 2023 balance = \$13,373, Dec. 31, 2022 = \$40,641) and equity interest in the LSC facility			

Notes:

1. The cash balance includes \$17,590 from the UCC for the purpose of funding community dinners. Thus, unencumbered cash should be considered to be \$43,188 - 17,590 = \$25,598.

2. Eastside's net assets declined by only \$2,793 during 2023, however this does not reflect the \$27,268 drop in the LSC bank balance that was incurred to extinguish the mortgage.



Question #6: How Does my Level of Giving Compare to Others?

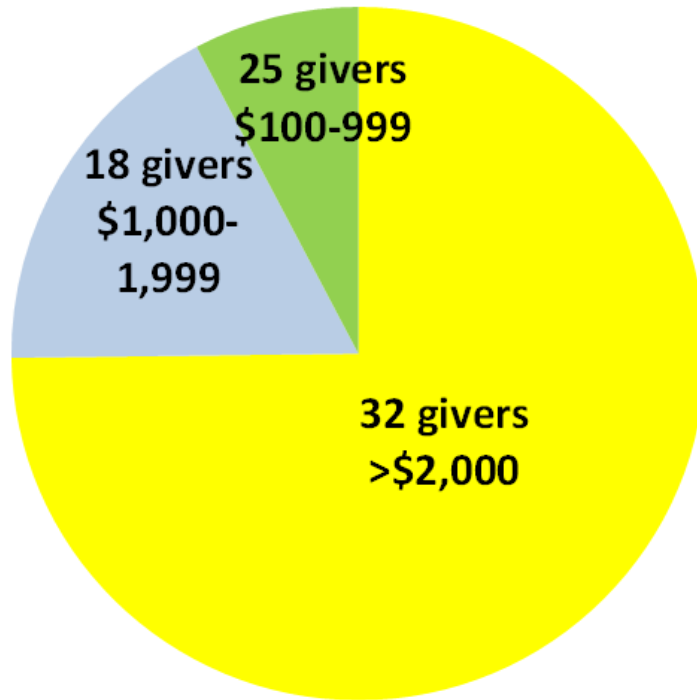
Eastside’s giving is extremely concentrated. During 2023, PAR and envelope offerings were as follows:

- The 32 largest givers accounted for 75% of revenue (2022 – 75% of revenue). These families gave between \$2,000 and \$7,200 each;
- The next 18 largest givers accounted for 17% of revenue (2022 – 16% of revenue). These families gave between \$1,000 and \$1,999 each;
- The next 25 largest givers accounted for 8% of revenue (2022 – 9% of revenue). These families gave between \$100 and \$999 each.

The median level of giving (i.e., the level at which half of the givers gave more and half gave less) was \$1,490 in 2023 (2022 - \$1,300).

The value of receipted local giving declined by 3.1% in 2023. During the past 5 years, receipted local giving has increased by an average of 2.6% annually.

Concentration of Giving at Eastside: 2023



Any Other Questions?

Do you have any questions about Eastside’s finances? If so, please e-mail the church at eastsideunited@sasktel.net, and your question will be forwarded to someone who can provide an answer.



Income and Expenses, Budget and Actual, 2022-2024

	2022 Actual (\$)	2023 Budget (\$)	2023 Actual (\$)	2024 Budget (\$) 6 Months
Operating Expenses:				
A. Ministry and Personnel				
Payroll Expenses:				
Ministry Salaries				
a) Minister's Salary	69,676	72,316	72,045	38,436
b) Pianist & Related Services	3,450	3,500	2,925	1,600
c) Musician Services	0	200	0	0
d) Worship Leadership	1,195	1,000	432	100
e) Sabbatical Coverage - honoraria, travel & guest speakers	0	1,000	928	1,400
Office Administrator Salary	22,165	21,683	17,344	9,250
Employer Contributions (Non-Salary)	23,481	20,500	22,853	12,700
Total Payroll Expenses:	119,967	120,199	116,527	63,486
Order of Ministry Expenses:				
Payroll Administration	358	322	362	200
Minister's In-town Travel Expenses	901	1,000	308	300
Minister's Phone	450	600	0	300
Minister's Continuing Education	3,192	1,800	1,487	820
Staff Development	0	600	419	300
Pastoral Outreach	240	450	369	150
Gift cards & Thank You Cards	50	50	37	25
Total Order of Ministry Expenses:	5,191	4,822	2,982	2,095
Total Ministry and Personnel	125,158	125,021	119,509	65,581
B. Administration				
Advertising	0	350	0	150
Insurance	805	1,250	814	1,300
Technology	542	600	780	0
Meetings	0	0	2,232	0
Living Spirit Centre Common Expenses (EU share) (Note 1)	21,118	26,055	26,055	14,063
Office Supplies				
a) Miscellaneous Office Supplies	0	100	25	63
b) Photocopying	607	400	883	400
c) Postage	246	100	97	50
d) Office Equipment/Furnishings	0	300	0	150
Total Office Supplies	853	900	1,005	663
Total Administration	23,318	29,155	30,886	16,176
C. Stewardship and Finance				
Envelopes, PAR and Bank Service Charges	325	450	554	300
Bookkeeping	0	2,500	550	1,250
Year-end External Review	0	0	0	2,500
Total Stewardship and Finance	325	2,950	1,104	4,050



	2022 Actual (\$)	2023 Budget (\$)	2023 Actual (\$)	2024 Budget (\$) 6 months
Operating Expenses Continued.....				
D. Denominational Assessment				
Denominational Assessment	7,582	7,174	7,064	3,568
Total Assessments	7,582	7,174	7,064	3,568
E. Subscription Expenses				
Church Calendar & Observer	334	150	234	100
Total Subscription Expenses	334	150	234	100
F. Worship				
Worship Supplies	3,394	800	470	500
Music Supplies, Licensing, Worship Band	540	0	514	0
Tech Support	0	0	2,000	1,250
Total Worship	3,934	800	2,984	1,750
G. Outreach				
Third Party Donations:				
Indian Metis Christian Fellowship	1,130	1,100	1,969	500
Other	0	0	1,178	0
Total Outreach Fundraising	1,130	1,100	3,147	500
Mission and Service	7,512	16,900	10,513	9,300
Total Outreach	8,642	18,000	13,660	9,800
H. Congregational Development	50	200	242	125
I. Christian Education				
Christian Education	-22	500	2,319	1,000
Family Ministry	1,560	500	483	300
Total Christian Education	1,538	1,000	2,802	1,300
J. Affirming Ministry	124	300	412	150
K. Gratitude Team	903	1,150	741	600
Total Expenses:	\$171,908	\$ 185,900	\$179,638	\$ 103,200



	2022 Actual (\$)	2023 Budget (\$)	2023 Actual (\$)	2024 Budget (\$) 6 months
Revenue:				
A. Offerings for Local Church				
Envelope Offerings	52,263	54,000	36,873	20,000
PAR Offerings	102,715	112,500	100,920	65,000
E-transfer and CanadaHelps	0	0	13,440	6,800
Loose Plate Offerings	2,749	1,400	2,502	1,600
Total Offerings for Local Church	157,727	167,900	153,735	93,400
B. Subscription Revenue	0	0	185	0
C. Outreach Revenue				
Mission and Service:	7,512	16,900	10,513	9,300
<i>Fundraising Projects:</i>				
Indian Metis Christian Fellowship	1,100	1,100	450	500
Outreach projects	0	0	1,223	0
Total Outreach Fundraising	1,100	1,100	1,673	500
Total Outreach Revenue	8,612	18,000	12,186	9,800
Total Revenue	\$166,339	\$ 185,900	\$166,106	\$ 103,200
Surplus/(Deficit)	\$ (5,569)	\$ 0	\$ (13,532)	\$ 0

Notes:

1: Costs of operating the LSC that are not specific to Eastside are called "common costs". These costs are shared by Eastside, Immanuel and Bread of Life in proportion to the amount of revenue in each congregation. For 2024, Eastside's share of the common costs has increased to 45.0%, from 38.6%. The increase results from Immanuel leaving the LSC effective June 30, 2024. The operating costs that comprise this amount are as follows:

	Total LSC 2024 Budget	Eastside 45.0% Share
Building improvements	800	360
Janitorial services	22,000	9,900
Heat, light and water	16,400	7,380
Office administration	13,100	5,895
Repairs and maintenance	10,600	4,770
Insurance	14,000	6,300
LSC accounting and administration	6,000	2,700
Lawn care, snow removal, alarm	3,350	1,508
Facility supplies	3,000	1,350
Other	3,600	1,620
Equals: total common expenses	92,850	41,783
Less: common revenue	-30,350	-13,658
Equals: Eastside share of LSC operating costs (full year)	62,500	28,125
	x 6/12	x 6/12
Equals: Eastside share of LSC operating costs (6 months)	31,250	14,063



Eastside Statistics 2023

**Received by
Transfer**

2022 | 2023

0 | 5

**Received by
Baptism**

2022 | 2023

2 | 0

**Received by
Confirmation**

2022 | 2023

0 | 0

Newcomers

2022 | 2023

2 | 0

**Removed by
Transfer**

2022 | 2023

0 | 0

**Removed by
Death**

2022 | 2023

2 | 0





	2023	2022
Total membership on Historic Roll as of Dec. 31	173	168
Number of individuals on our weekly email list	171	172
Number of Households	163	162
Average Sunday worship numbers		
Jan—May	37 In-Person	Jan—March 4 53—Online March 13—May 29—In-Person 24—Online 53 Total
June—Aug*	32 In-Person Eastside Worship	20 Online 25 In-Person 45 Total
Sept—Dec	42 In-Person Joint Worship 38 In-Person	15 Online 36 In-person 51 Total
Total Sunday School numbers		
Ages 3—5	9	9
Ages 6—11	18	18
Youth numbers	5	5

*12/14 of these services were joint with Bread of Life and 2 were Eastside only.



Eastside United Church Committees

Leadership Team

Janet Bjorndahl – Chair
Bonny Manz – Secretary
Jim Fallows – Finance
Vacant – LSC
Ron Brandow – Regional Rep
Doug Scheurwater
Sam Baidoo

LSC Council Reps

Bonnie Yake
Bonny Manz
Donna Lindskog

Faith Formation

Leanne Sudom – Co-Chair
Stephannie Banks – Co-Chair
Amanda Benesh
John Bishop
Greg Thomas

Congregational Care

Elaine Hill
Delia Baidoo
Diane Dopko
Kacey Colibaba
Dianna Ingham

Gratitude Team (Stewardship)

Maureen Hughes
Teresa Strachan
Bonny Manz

Community Dinner Cook Leaders

(every other month)
Doug Scheurwater

Affirming Ministry

(No committee presently)

Interested Members:

Janet Bjorndahl
Heather Balfour
Busi Mabhena
Brian Mitchell-Walker
Jean MacKay
Leanne Sudom
Becca Anderson
Kacey Colibaba

LSC Property and Maintenance Reps

Brian Abrahamson
Bronwynn Jones
Doug Scheurwater

LSC Visual Arts Group

Donna Lindskog

M&P Committee

Cathie Henderson
Lori Latta
Teresa Strachan

ICF Coordinators

Doug and Leslie Scheurwater

Trustees

Donna Lindskog
Jayne Krueger
Doug Scheurwater