

Appendix B

Conseil régional Nakonha:ka Regional Council			Statement of Income					
Prepared for November 16, 2023 Executive Meeting	2024 - Budget			2023 - Actual Estimated			2023 - Budget	
	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry
	\$	\$	\$	\$	\$	\$	\$	\$
Revenue								
General Council Office (GCO) Grant from Assessments	325,000	0	325,000	325,000	0	325,000	325,000	0
GCO Grant for Executive Minister/Assistant	33,500	0	33,500	33,500	0	33,500	33,500	0
Regions 11 & 12 for share of services	33,500	0	33,500	33,500	0	33,500	33,500	0
GCO Grant for Compensation Top-up	0	0	0	0	0	0	0	0
GCO Grants from Assessments for Governance	392,000	0	392,000	392,000	0	392,000	392,000	0
GCO Grant for Ministry	0	180,000	180,000	0	240,000	240,000	0	240,000
GCO Grant for Mission Support	0	0	0	0	0	0	0	0
GCO Grant for Mission & Ministry	0	180,000	180,000	0	240,000	240,000	0	240,000
Finance & Extension Board funding for Mission Support	0	505,000	505,000	0	475,000	475,000	0	475,000
2023 Supplemental F&E Board funding for Mission Support	0	0	0	0	30,000	30,000	0	30,000
Finance & Extension Board funding for operations	20,000	35,000	55,000	20,000	35,000	55,000	20,000	35,000
Interest on GIC	19,800	0	19,800	11,970	0	11,970	9,000	0
Total Revenue	431,600	720,000	1,151,600	423,970	780,000	1,203,970	421,000	780,000
Miscellaneous - In/Out transfers (Good Samaritan, Registration fees, etc)	0	0	0	0	43,597	43,597		
Proceeds from sale of property to be redistributed	0	0	0	0	665,138	665,138		
Total Miscellaneous	0	0	0	0	708,735	708,735		
Total Revenue (Accounting)	431,600	720,000	1,151,600	423,970	1,488,735	1,912,705		
Expenses								
Staff Expenses (Schedule 1)	343,069	243,336	586,406	335,364	237,869	573,233	338,062	239,620
Staff Expenses	343,069	243,336	586,406	335,364	237,869	575,000	338,162	238,370
Office Expenses (Schedule 2)	30,509	0	30,509	31,868	0	31,868	30,833	0
Finance and Archives (Schedule 3)	11,600	0	11,600	4,769	0	4,769	12,500	0
Committee & Meetings, Travel (Schedule 4)	14,500	9,000	23,500	14,268	0	14,268	10,000	0
Contingency (Schedule 9)	1,000	4,000	5,000	54,415	100,000	154,415	10,000	5,000
Operations Expenses (Office, Meetings, etc.)	60,609	13,000	73,609	105,320	100,000	205,320	63,333	5,000
Clusters, Networks Support (Schedule 5)	10,000	0	10,000	0	0	0	2,000	0
Youth & YAYA, LLWL Training Support (Schedule 6)	0	7,700	7,700	0	6,686	6,686	0	7,700
Communications & Information Technology (Schedule 7)	22,200	1,600	23,800	16,214	368	16,582	31,400	1,600
Transformation & Facilitation (Schedule 8)	0	15,000	15,000	0	5,000	5,000	0	16,000
Programs (Youth & YAYA, Communications, etc.)	32,200	24,300	56,500	16,214	12,054	28,267	33,400	25,300
Mission Support (Schedule 10) GCO	0	0	0	0	0	0	0	0
Mission Support (Schedule 10) from Contingency	0	0	0	0	0	0	0	0
Mission Support (Schedule 10) F&E	0	505,000	505,000	0	505,000	505,000	0	505,000
Mission Support (GCO and Finance & Extension)	0	505,000	505,000	0	505,000	505,000	0	505,000
Total Expenses	435,879	785,636	1,221,515	456,898	854,923	1,313,587	432,895	773,670
Miscellaneous - In/Out transfers (Good Samaritan, Registration fees, etc)	0	0	0	0	43,597	43,597		
Proceeds from sale of property to be redistributed	0	0	0	0	665,138	665,138		
Total Miscellaneous	0	0	0	0	708,735	708,735		
Total Expenses (Accounting)	435,879	785,636	1,221,515	456,898	1,563,657	2,022,322		

Conseil régional Nakonha:ka Regional Council			Statement of Income							
Prepared for November 16, 2023 Executive Meeting			2024 - Budget			2023 - Actual Estimated			2023 - Budget	
	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry		
	\$	\$	\$	\$	\$	\$	\$	\$		
For Information: BASED ON Financial Statements										
Contingency Reserve Fund (Beginning of Year)			406,538			514,388				
Contribution to (- Reduction from) during year	-4,279	-65,636	-69,915	-32,928	-74,923	-107,850			Estimate	
Balance of Contingency Reserve fund (End of Year)			336,623			406,538				

Conseil régional Nakonha:ka Regional Council			Statement of Income					
Prepared to November 16, 2023 Executive Meeting	2024 - Budget			2023 - Actual Estimated			2023 - Budget	
	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry
	\$	\$	\$	\$	\$	\$	\$	\$
Schedule for Financial Statements								
Schedule 1 - Staff Expenses								
Executive Minister/Assistant (including Benefits)	88,550	0	88,550	86,814	0	86,814	86,814	0
Salaries - Mission/Ministry (Youth Worker & Clusters & Networks)	0	181,042	181,042	0	177,492	177,492	0	177,492
Salaries - Governance (Pastoral Relations 2021, Communications, Finance & Office Administrator Archives)	188,903	0	188,903	185,199	0	185,199	185,199	0
Benefits (United Church & Government)	56,775	56,832	113,608	55,662	55,718	111,380	55,662	55,718
Other Staff Costs	2,741	2,712	5,453	2,687	2,659	5,346	2,687	2,659
Meetings/Hospitality	500	150	650	331	0	331	1,800	150
Continuing Education	2,000	1,000	3,000	1,850	949	2,799	3,000	2,000
Travel	3,000	1,000	4,000	2,300	770	3,071	2,000	1,000
Cell Phone & Internet	600	600	1,200	521	280	801	900	600
Other	0	0	0	0	0	0	0	0
Staff Expenses	343,069	243,336	586,406	335,364	237,869	573,233	338,062	239,620
Schedule 2 - Office Expenses								
Rent (including Utilities)	22,909	0	22,909	22,104	0	22,104	21,633	0
Photocopier	5,400	0	5,400	4,459	0	4,459	5,000	0
Telephone & Internet	600	0	600	3,834	0	3,834	2,200	0
Supplies	1,000	0	1,000	956	0	956	1,000	0
Postage/Courier	600	0	600	455	0	455	1,000	0
Archives Maintenance	0	0	0	60	0	60		
Other	0	0	0	0	0	0		
Total Office Expenses	30,509	0	30,509	31,868	0	31,868	30,833	0
Schedule 3 - Finance & Archives Expense								
Accounting & Review	11,500	0	11,500	4,756	0	4,756	12,000	0
Bank Charges	100	0	100	14	0	14	400	0
Archives	0	0	0	0	0	0	100	0
Other	0	0	0	0	0	0	0	0
Total Finance & Archives Expense	11,600	0	11,600	4,769	0	4,769	12,500	0
Schedule 4 - Committee & Meetings Expenses								
Region Plenary Meetings (AGM, second in 2021 and third in 2022)	14,500	0	14,500	11,465	0	11,465	10,000	0
Other regional meetings (Worship Leaders Retreat)	0	9,000	9,000	2,803	8,750	11,553	0	0
2024 United Church Office Administrator's Conference	0	0	0	0	0	0		
Total Committee & Meetings Expense	14,500	9,000	23,500	14,268	8,750	23,017	10,000	0
Schedule 5 - Clusters & Networks, Pastoral Relations								
Clusters & Networks Salaries/Consultant Fees	0	0	0	0	0	0	0	0
Pastoral Relations Support for supervision	10,000	0	10,000	0	0	0	2,000	0
Other Support	0	0	0	0	0	0	0	0
Total Clusters & Networks Support	10,000	0	10,000	0	0	0	2,000	0

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Prepared for November 16, 2023 Executive Meeting			2024 - Budget			2023 - Actual Estimated			2023 - Budget	
	Governance	Mission/Ministry	Total	Governance	Mission/Ministry	Total	Governance	Mission/Ministry		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Schedule 6 - Youth & YAYA, LLWL Training Support										
Youth & YAYA Activities Additional Support	0	4,000	4,000	0	3,002	3,002	0	4,000		
United Spirit Camp & Other Camp	0	3,000	3,000	0	3,000	3,000	0	3,000		
LLWL Renewal Support	0	700	700	0	684	684	0	700		
Other	0	0	0	0	0	0	0	0		
Total - Youth & YAYA, LLWL Training Support	0	7,700	7,700	0	6,686	6,686	0	7,700		
Schedule 7 - Communications & Information Technology										
Internet	700	600	1,300	1,142	280	1,422	600	600		
Web Site Development	0	0	0	0	0	0	0	0		
GCO IT Support	5,000	0	5,000	4,126	0	4,126	5,300	0		
IT Equipment	1,500	1,000	2,500	1,861	87	1,948	1,500	1,000		
French/English Translation	12,000	0	12,000	8,927	0	8,927	14,000	0		
Grants to Communities of Faith for technology upgrades	3,000	0	3,000	159	0	159	10,000	0		
Total - Communications & Information Technology	22,200	1,600	23,800	16,214	368	16,581	31,400	1,600		
Schedule 8 - Transformation & Facilitation										
Living in Right Relations - Circle	0	10,000	10,000	0	5,000	5,000	0	10,000		
Pastoral Visits re Strategic Plan	0	5,000	5,000	0	0	0	0	0		
Light A Spark Program	0	0	0	0	0	0	0	5,000		
Total - Transformation & Facilitation	0	15,000	15,000	0	5,000	5,000	0	16,000		
Schedule 9 - Contingency										
General Contingency	4,000	4,000	8,000	5,415	0	5,415	5,000	5,000		
Rosemary Lambie Fund	0	0	0	0	100,000	100,000	0	0		
Personnel Emergency Fund	0	0	0	0	0	0	5,000	0		
Treasurers Support consultant	0	0	0	6,000	0	6,000	0	0		
From Contingency Reserve Fund	0	0	0	43,000	0	43,000	0	0		
From Contingency Reserve Fund (Mission Support)	0	0	0	0	0	0	0	0		
50% share of Minister's salary & benefits for 2020	0	0	0	0	0	0	0	0		
Total - Contingency	4,000	4,000	8,000	54,415	100,000	154,415	10,000	5,000		
Schedule 10- Mission Support										
		Mission Support from F&E	Total	Mission Support from UCC	Mission Support from F&E			Mission Support from F&E		
Beaconsfield UC - Refugees Support	0	17,000	17,000	0	17,100			17,100		
Beaconsfield UC - West Island LGBTQ+ Centre	0	15,000	15,000	0	17,100	17,100		17,100		
Camino de Emaus de l'Église Unie	0	50,000	50,000	0	64,600	64,600		64,600		
Campus Ministry (Bishop's University)	0	2,000	2,000	0	2,500	2,500		2,500		
COCLA (Mount Royal UC)	0	20,000	20,000	0	26,600	26,600		26,600		
Comité d'Aide aux Réfugiés	0	0	0	0	0	0		0		
Concordia Multi-Faith and Spirituality Centre	0	1,000	1,000	0	0	0		0		
Église Unie Saint-Pierre et Pinguet	0	29,000	29,000	0	28,975	28,975		28,975		
Kanesatake United Church	0	15,000	15,000	0	15,000	15,000		15,000		
Montreal City Mission	0	140,000	140,000	0	139,175	139,175		139,175		
Rennie's United Church	0	14,000	14,000	0	14,000	14,000		14,000		
Saint Columba House	0	142,000	142,000	0	143,450	143,450		143,450		
St. Geneviève United Church (ORA Loss & Living)	0	0	0	0	0	0		0		
Union United Church (Montreal)	0	24,000	24,000	0	28,500	28,500		28,500		
Harrington Harbour	0	0	0	0	0	0		0		
The United Theological College	0	0	0	0	0	0		0		
Westmount Park UC	0	0	0	0	8,000	8,000		8,000		

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Prepared fo November 16, 2023 Executive Meeting	2024 - Budget			2023 - Actual Estimated			2023 - Budget	
	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry
	\$	\$	\$	\$	\$	\$	\$	\$
Eglise Unie Ste-Claire	0	32,000	32,000	0	0	0		
St. Martha's Chapel	0	2,000	2,000	0	0	0		
Mission protestante francophone de Longueuil	0	2,000	2,000	0	0	0		
Total Mission Support	0	505,000	505,000	0	505,000	505,000		505,000

Statement of Income										
Total	2022 - Actual			2021 - Actual			2020 - Actual			Total
	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
325,000	325,000	0	325,000	334,375		334,375	325,000			325,000
33,500	33,500	0	33,500	33,500		33,500	33,500			33,500
33,500	33,500	0	33,500	33,500		33,500	33,500			33,500
0	37,875	0	37,875							
392,000	429,875	0	429,875	401,375		401,375	392,000			392,000
240,000	0	228,000	228,000		207,000	207,000		207,000		207,000
0	0	12,000	12,000	0	33,000	33,000	0		82,000	82,000
240,000	0	240,000	240,000							
475,000	0	475,000	475,000		510,000	510,000		510,000		510,000
30,000										
55,000	20,000	35,000	55,000	20,000	0	20,000	20,000			20,000
9,000	4,729		4,729							
1,201,000	454,604	750,000	1,204,604	421,375	750,000	1,171,375	412,000	799,000		1,211,000
		9,756	9,756	27,206		27,206		21,803		21,803
		256,718	256,718							
	0	266,474	266,474	27,206		27,206				21,803
	454,604	1,016,474	1,471,078	448,581	750,000	1,198,581	412,000	799,000		1,232,803
577,682	317,842	228,175	546,017	263,601	208,681	472,281	205,554	199,203		404,757
577,682	317,842	228,175	546,017	263,601	208,681	472,281	205,554	199,203		404,757
30,833	34,086	0	34,086	31,390		31,390		31,167		31,167
12,500	11,838	0	11,838	6,291		6,291		11,979		11,979
10,000	9,768	0	9,768	6,634	2,067	8,701	4,519	2,067		6,586
15,000	22,841	0	22,841	10,562	648	11,210	46,651	648		47,299
68,333	78,333	0	78,333	54,877	2,715	57,592	94,316	2,715		97,031
2,000	0	0	0							
7,700	0	5,867	5,867	3,913		3,913		3,913		3,913
33,000	31,992	0	31,992	10,479	1,785	12,264	10,479	1,785		12,264
16,000	0	5,000	5,000		5,950	5,950		5,950		5,950
58,700	31,992	10,867	42,859	10,479	11,648	22,127	10,479	11,648		22,127
		33,000	33,000			33,000				
		0	0							
505,000	475,000	475,000	475,000		506,214	473,214		506,214		506,214
505,000	0	508,000	508,000	0	506,214	506,214	0	506,214		506,214
1,209,715	428,166	747,042	1,175,208	328,957	729,258	1,058,214	310,349	719,780		1,030,129
		9,756	9,756		27,206	27,206		21,803		21,803
		256,718	256,718							
	0	266,474	266,474	27,206		27,206				21,803
	428,166	1,013,516	1,441,682	328,957	756,464	1,085,421	310,349	741,583		1,051,932

Statement of Income									
2022 - Actual				2021 - Actual			2020 - Actual		
Total	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
						1,085,421			
			484,993			371,832			190,961
	26,438	2,958	29,396	119,624	-6,464	113,161	101,651	57,417	180,871
			514,388			484,993			371,832

Statement of Income									
Total	2022 - Actual			2021 - Actual			2020 - Actual		
	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
86,814	76,715	0	76,715	74,372		74,372	71,765		71,765
177,492	0	171,656	171,656		165,078	165,078	0	157,818	157,818
185,199	179,222		179,222	143,697		143,697	100,893		100,893
111,380	53,208	50,351	103,559	40,537	42,068	82,605	29,305	38,060	67,365
5,347	2,786	2,383	5,169	2,126	-615	1,510	1,622	2,093	3,715
1,950	414	1,271	1,685	43		43	607	73	680
5,000	727	833	1,559	701	831	1,532	17		17
3,000	3,599	559	4,158	1,121	171	1,292	608	539	1,147
1,500	1,171	1,122	2,293	1,004	1,128	2,132	738	600	1,338
0	0	0	0	0	20	20	20	20	20
577,682	317,842	228,175	546,017	263,601	208,681	472,281	205,554	199,203	404,757
						104.11%			
21,633	20,810	0	20,810	19,328		19,328	18,565		18,565
5,000	6,204	0	6,204	7,182		7,182	7,553		7,553
2,200	2,404	0	2,404	2,342		2,342	2,281		2,281
1,000	565	0	565	1,412		1,412	1,395		1,395
1,000	657	0	657	1,127		1,127	1,032		1,032
	3,445		3,445				342		342
30,833	34,086	0	34,086	31,390		31,390	31,167		31,167
12,000	11,387	0	11,387	6,230		6,230	10,998		10,998
400	250	0	250				272		272
100	0	0	0	61		61	709		709
0						0	0		0
12,500	11,638	0	11,638	6,291		6,291	11,979		11,979
10,000	9,768	0	9,768	6,567		6,567	4,519		4,519
0	0	0	0	67					0
									2,067
10,000	9,768	0	9,768	6,634		6,567	4,519		2,067
0	0	0	0						
2,000	0	0	0						
0	0	0	0						
2,000	0	0	0	0		0	0		0

Statement of Income									
2022 - Actual			2021 - Actual			2020 - Actual			
Total	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total	Governance	Mission/ Ministry	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
505,000	33,000	475,000	508,000	33,000	473,214	506,214	82,000	424,214	506,214

Appendix C**Ministry Plan for Knowlton-Mountain Valley Pastoral Charge****Moving Forward: 2024****Half-Time Ministry****1. Worship Services**

Worship Services are held on the first three Sundays of each month plus Christmas Eve, with no worship services in January and February. The minister (Rev. Steve Lawson) will conduct services the first two Sundays of each month in addition to handling all pastoral care, meetings, etc. Retired United Church ministers, Rev. Jane Howe and Rev. Elizabeth Frazer will conduct the third service each month.

2. Pastoral Care

Pastoral Care includes visiting in homes and hospitals, and funerals, weddings, baptism, and sacraments.

3. Online Outreach

Outreach includes services posted on the Knowlton-Mountain Valley Pastoral Charge Facebook group that reach many people beyond our church in the community, and services sent by email to all households reaching those who are not able to come to church. This ministry is supported through a Regional Council Grant.

4. 'Lift Your Spirit' Lunches

These lunch events are held once per month, 8 times a year from March to June and September to December. These lunches provide food and topics of interest for the wider community. This ministry is supported through a Regional Council Grant.

5. Mission and Service

The congregation continues to support the Mission and Service Fund each year through donations and offerings. (approx. \$5,000).

6. Regional Worship

Knowlton United Church is involved in planning Regional Worship and gathering experiences in the Shefford-Brome-Mississquoi region on the 5th Sunday of each month during 2024.

7. Book Club

We also have a thriving Book Club as a valued part of our ministry.

8. Ministry Appointment

We plan to continue with ½ time ministry throughout 2024.

Financial Plan

With a combined financing of the 8% of the net proceeds from the sale of the church (after deducting the realtor's 4% commission plus taxes, and surveyor's fee of \$1,900) – and - the offerings/donations received throughout the year, we plan to meet our financial obligations.

* Sale of Church: \$575,000

* Realtor commission of 4%: \$23,000 + taxes (\$3,450) = \$26,450

* \$575,000 - \$26,450 = \$548,550

* Surveyor's fee for 'Plan of Location' = \$1,900

* \$548,550 - \$1,900 = \$546,650

* 25% to Regional Council = \$136,662

* \$546,650 - \$136,662 = \$409,988

* We are permitted to use up to 8% per year for the Ministry Plan.

For 2024, 8% of \$409,988 = \$32,799.

* We hope for and budget for \$20,000 in donations and offerings for 2024

* Total anticipated resources for 2024 are \$32,799 + \$20,000 = \$52,799

Financial Plan and Budget for 2023 - 2024

This plan includes a budget for ministry in November and December 2023 when the sale is closed on October 27, 2023.

Starting in November 2023, we would like to honour the July 1, 2023 to June 30, 2024 appointment and pay our minister half-time salary for half-time ministry.

With 8% of the funds available for ministry in 2023, this would be:

- Two months in 2023 (Nov. and Dec.) = 1/6 of the year = 17% X \$32,799 = \$5,575

This would be applied toward the budget for the minister's salary during the year 2023.

Budget for 2024

Based on \$409,988 - \$5,575 = \$404,413

8% of \$404,413 = \$32,353, therefore our 2024 budget is

\$32,353 + \$20,000 (approx. offering) = \$52,353

Anticipated Expenses

Minister's Salary	35,414
Employment Insurance	600
Parental (QPIP)	108
Quebec Health Insurance Plan	550
CNESST (Workmen's Compensation)	400
ADP Charges	350
Continuing Education	820
Telephone	682
Travel Allowance - Minister	300

2023-32

The United Church of Canada
L'Église Unie du Canada

Conseil régional Nakonha:ka Regional Council
Meeting of the Executive

November 16, 2023
Zoom Teleconferencing

Secretarial Honorarium	2,400
Office/Stationary/Printing	200
Postage	300
Pulpit Supply	2,470
Safety Deposit Box	70
United Church Assessment	2,100
The Record – Advertising	150
Bank Charges	75
PAR Service Charge	85
Insurance	<u>4,000</u>
TOTAL	\$51,074