

# Unitarian Church of Edmonton

## Board Meeting Minutes - December 4, 2019

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**Present:** Vice President Karen Bilida, secretary Gloria Krenbrenk, treasurer Doug Eastwell, trustees Yvonne Mireau, Robert Begg, and Kathy Stanley

**Regrets:** Karen Mills, Brandie Moller-Reid, Brian Kiely

**Call to Order:** 7:15 p.m.

**Opening Words:** Robert Begg

**Approval of Minutes:** **Moved** by Yvonne Mireau, **seconded** by Doug Eastwell, that the minutes of the November 6, 2019, UCE Board meeting be approved. **CARRIED.**

**Approval of Agenda:** **Moved** by Kathy Stanley, **seconded** by Doug Eastwell, that the Agenda be approved. **CARRIED.**

### NEW BUSINESS

#### Processes Needing Documentation

The Audit Committee, the Finance Committee and our new bookkeepers have raised a number of concerns with respect to handling of finances. No one is alleging nefarious activity, simply that we need to set firmer rules and document more carefully. For example, it is presently unclear who is to approve expenses.

Doug Eastwell raised the issue of the Endowment Fund and whether we have an Endowment Committee. It was agreed that if not, one must be appointed, and we need to clarify this process with the bylaws. *[Subsequently, Karen Mills confirmed there is a 3 person Endowment Committee in place with Dorothy Keeler and two others].*

There is presently no functioning Ways and Means Committee. The Finance Committee has suggested that Ways and Means be rolled into the Finance Committee.

Our priorities for the Processes Review are:

1. How the facility is used;
2. How fundraising is done.

#### TASKS TO BE COMPLETED:

- Doug Eastwell to locate the most recent Policy / Processes Binder.
- Doug Eastwell to look into the Endowment Fund – how much and designated for what.
- Gloria Krenbrenk to ensure the most recent version of our By-Laws is uploaded to Base Camp and put a copy in the Library.
- Gloria Krenbrenk to ensure Terms of Reference for committees are uploaded to Base Camp and put copies in the Library.

# Unitarian Church of Edmonton

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### Youth Group Fundraising

**Moved** by Kathy Stanley, **seconded** by Yvonne Mireau, that the board approves fundraising activities by the RE Committee and the youth group to raise funds to cover the cost of travel for the youth to CanUUdle in Halifax May 15 to 19, 2020. **CARRIED**

It was noted that events or items purchased through the above noted fundraising activities do not qualify for a tax receipt through UCE. Doug Eastwill will confirm whether direct donations for travel will qualify for a tax receipt.

### REPORTS

Finance – Attached

DRE – Attached

Minister – Attached

### New Members / Resignations:

**Moved** by Kathy Stanley, **seconded** by Gloria Krenbrenk, that the application for membership by Leo Mason be approved. **CARRIED**.

**Next Meeting:** **Wed, January 8, 2019 at 7:15 p.m.** Opening and closing words to be provided by Yvonne Mireau.

Closing Words: Robert Begg

ADJOURNED at 8:47 p.m.

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Gloria Krenbrenk, Secretary

## **Treasurer's Report – December 2, 2019**

### **1. Current Updates**

- 1.1. The CUC Annual Program Contribution form has been executed & submitted.
- 1.2. The CCCC membership is being renewed.
- 1.3. Tindill & Co are now performing all of the accounting functions. Bev Walker is only responding to questions regarding previous accounting activities.

### **2. October, 2019 Financials**

- 2.1. Tindill & Co have provided the **October** financials. - Actual YTD Revenue is under Budget by \$3.9K and Actual YTD Total Expenses are \$4.8K under Budget.
- 2.2. The Revenue shortfall includes the revenue not realized by the cancellation of the Summer camps.
- 2.3. Tindill continues to refine the Accounting system.

### **3. Casino Funds**

- 3.1. The balance at December 31, 2019 is expected to be \$3,500. We will reserve this amount to pre-pay some expenses for the upcoming 2020 Casino. This money will be replaced after the Casino is finished.

### **4. Finance Committee Report:**

- 4.1. The Finance Committee met with Rose & Teresa from Tindill & Co.
- 4.2. Several issues were discussed:
  - 4.2.1. **Accounting System Recommendations:** Tindill submitted a list of recommendations (attached) for the Board's consideration.

*Treasurer*

4.2.2. **Fund Raising:** Tindill has identified some potential issues with the process that UCE use to raise special funds. This issue has major implications for several areas of UCE – CRA status, Congregational accountability, clarity for all parties. Tindill's main point is that if there is a perception that an event is part of UCE activities it needs UCE oversight.

4.2.3. **Ways & Means:** It was suggested that the Ways & Means Committee be resurrected. It was also thought that perhaps the Finance Committee could take this task over since it is largely integral in the Budgeting process.

4.2.4. **2020/2021 Canvass:** Preliminary work on the Canvass has already started.

4.2.5. **2020/2021 Budget:** Brian's departure is going to have a significant impact on the Congregation. There will also some financial implications. It was suggested that the Finance Committee consider a long-range budget cycle (say 4 or 5 years) to smooth cash flows for large expenses by establishing reserve funds. The Finance Committee will start on preliminary suggestions in January, 2020.

## 5. **Treasurer's Ongoing Work Plan for 2019/2020:**

The following items are issues that I would like to address in the coming year:

- 5.1. Continue meeting with the Finance Committee on a regular basis.
- 5.2. Continue to refine the UCE accounting system and ensure that policies and activities are aligned.

- 5.3. Monitor the 2019/2020 budget very closely. Brian's planned retirement may produce some unexpected one-time expenses, particularly in the 2020/2021 budget cycle.
- 5.4. Provide status & variance reports to several key committees & groups.

Respectfully submitted

Doug Eastwell, Treasurer



### Top 10 things that need to be changed

- 1) All appeals for fund raising to be brought to the board for approval
  - a. Budget should be submitted for costs and funds required
- 2) All payments over \$5,000 need to be approved by the board
- 3) All funds from fundraising to be deposited into the church bank account
- 4) All receipts for expenditures for fundraising to be submitted and the church issues the cheque for payment. (GST not refunded when no receipts turned in)
- 5) Need to obtain a report from the endowment committee regarding status of funds
  - a. Board needs to appoint new members if there is no active committee
  - b. Need to obtain this information from prior committee
- 6) Reduce bank accounts to 2 rather than the current 4
- 7) Review finance policies and ensure they are being followed
  - a. Update finance policies where applicable
- 8) Board needs to review all operating policies to ensure that they are updated and link to each other where applicable ie committees follow thru the entire documentation ( ie. Per Financial policy there is a ways and means committee but does not seem to exist)

**Unitarian Church of Edmonton**  
**Profit & Loss Budget vs. Actual**  
July through October 2019

	TOTAL						
	Oct 19	Budget	Variance	Jul - Oct 19	Budget	Variance	Annual Budget
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
5000 · Identified Contributions	9,706.83	12,834.00	-3,127.17	38,459.27	51,328.00	-12,868.73	154,000.00
5005 · Unidentified Contributions	1,032.70	500.00	532.70	3,871.70	2,000.00	1,871.70	6,000.00
5010 · Donations	990.00	167.00	823.00	20,060.00	664.00	19,396.00	2,000.00
5030 · Rentals - Long Term	0.00	7,750.00	-7,750.00	31,040.00	31,000.00	40.00	93,000.00
5035 · Rentals - Casual	2,125.00	3,100.00	-975.00	9,355.00	10,200.00	-845.00	35,000.00
5040 · Summer Camp	0.00	0.00	0.00	0.00	8,065.00	-8,065.00	8,065.00
5050 · Casino Income	9,145.70	2,145.00	7,000.70	14,665.24	8,580.00	6,085.24	25,750.00
5700 · Use of Surplus	0.00	1,000.00	-1,000.00	1,495.00	4,000.00	-2,505.00	12,000.00
5060 · Fund Raising		6,250.00	-6,250.00		25,000.00	-25,000.00	75,000.00
5800 · Other Income	209.70		209.70	431.55		431.55	-
5900 · GST Rebates	0.00	210.00	-210.00	0.00	820.00	-820.00	2,500.00
5950 · Interest Income	185.99	60.00	125.99	-93.87	230.00	-323.87	700.00
<b>Total Income</b>	<b>23,395.92</b>	<b>34,016.00</b>	<b>-10,620.08</b>	<b>119,283.89</b>	<b>123,137.00</b>	<b>-3,853.11</b>	<b>414,015.00</b>
<b>Cost of Goods Sold</b>							
<b>6000 · Payroll</b>							
6005 · Salaries	11,818.63	11,456.00	362.63	45,078.82	45,824.00	-745.18	137,480.00
6010 · Employer CPP	202.61	500.00	-297.39	1,569.95	2,000.00	-430.05	6,000.00
6020 · Employer EI	113.35	190.00	-76.65	452.02	760.00	-307.98	2,280.00
6030 · WCB Expense	59.38	90.00	-30.62	226.77	360.00	-133.23	1,080.00
6040 · Health & Disability Benefits	456.94	600.00	-143.06	1,826.08	2,400.00	-573.92	7,200.00
6050 · Pension Benefits	1,330.00	1,389.00	-59.00	5,436.00	5,556.00	-120.00	16,668.00
6060 · Staff Development	0.00	500.00	-500.00	1,228.58	2,000.00	-771.42	6,000.00
6070 · Minister Relocation	0.00	500.00	-500.00	1,251.00	2,000.00	-749.00	5,000.00
6085 · Staff Travel Allowances	300.00	300.00	0.00	1,200.00	1,200.00	0.00	3,600.00
6090 · Payroll Costs	57.24	45.00	12.24	220.35	180.00	40.35	550.00
6100 · Temporary Workers/STEP	0.00	0.00	0.00	4,811.92	1,500.00	3,311.92	1,500.00
<b>Total 6000 · Payroll</b>	<b>14,338.15</b>	<b>15,570.00</b>	<b>-1,231.85</b>	<b>63,301.49</b>	<b>63,780.00</b>	<b>-478.51</b>	<b>187,358.00</b>
6200 · Donations to Other Organization	1,465.94	35.00	1,430.94	2,084.98	120.00	1,964.98	400.00
6300 · Memberships	1,603.00	50.00	1,553.00	6,036.51	200.00	5,836.51	600.00
6350 · Honorariums - Choir	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00
6410 · Program Costs	21.78	160.00	-138.22	121.20	620.00	-498.80	1,900.00
6420 · Board	0.00	40.00	-40.00	0.00	80.00	-80.00	400.00
6430 · Communications/Marketing	0.00	210.00	-210.00	0.00	840.00	-840.00	2,555.00
6440 · Ministry	0.00	37.50	-37.50	0.00	150.00	-150.00	450.00
6450 · Project Costs	18,625.00	0.00	18,625.00	18,625.00	0.00	18,625.00	0.00
6460 · Fund Raising Expense	20.40	0.00	20.40	74.81	0.00	74.81	0.00
6470 · Guest Speakers/Musicians	0.00	417.00	-417.00	125.00	1,664.00	-1,539.00	5,000.00
6520 · Committees	0.00	62.50	-62.50	0.00	250.00	-250.00	750.00
6530 · Food / Supplies	64.06	0.00	64.06	157.28	0.00	157.28	0.00
6550 · Volunteer Appreciation	0.00	30.00	-30.00	42.30	120.00	-77.70	400.00
6600 · Social Responsibility / Justice	14.32	50.00	-35.68	14.32	200.00	-185.68	600.00
6800 · Choir / Music Expense	131.10	50.00	81.10	131.10	200.00	-68.90	600.00
<b>Total COGS</b>	<b>36,283.75</b>	<b>16,712.00</b>	<b>19,571.75</b>	<b>90,713.99</b>	<b>68,224.00</b>	<b>22,489.99</b>	<b>205,513.00</b>
<b>Gross Profit</b>	<b>-12,887.83</b>	<b>17,304.00</b>	<b>-30,191.83</b>	<b>28,569.90</b>	<b>54,913.00</b>	<b>-26,343.10</b>	<b>208,502.00</b>
<b>Expense</b>							
7000 · Advertising and Promotion	634.47	20.00	614.47	653.19	80.00	573.19	250.00
7200 · Bank Service Charges	77.78	62.50	15.28	389.51	250.00	139.51	750.00
7250 · Bookkeeping	2,727.53	3,000.00	-272.47	15,489.30	18,000.00	-2,510.70	40,000.00
7325 · Computer Expenses	142.19	525.00	-382.81	334.54	2,100.00	-1,765.46	6,300.00
7500 · Meals & entertainment	0.00			137.59			



**Unitarian Church of Edmonton**  
**Profit & Loss Budget vs. Actual**  
July through October 2019

				TOTAL			
	Oct 19	Budget	Variance	Jul - Oct 19	Budget	Variance	Annual Budget
7600 · Office Supplies	557.20	158.00	399.20	1,796.62	632.00	1,164.62	1,900.00
7625 · Copier Lease / Costs	33.33	205.00	-171.67	829.42	810.00	19.42	2,450.00
7650 · Postage and Delivery	0.00	100.00	-100.00	0.00	400.00	-400.00	1,200.00
7700 · Rent Expense	0.00			25.00			
7800 · Supplies and small tools	0.00			83.00			
7850 · Telephone & Internet Expense	161.37	350.00	-188.63	755.71	1,400.00	-644.29	4,200.00
7880 · Travel Expense	0.00	0.00	0.00	18.39	0.00	18.39	0.00
8000 · Building							
8010 · Janitorial / Cleaning	1,980.59	2,050.00	-69.41	7,640.12	8,150.00	-509.88	24,550.00
8020 · Utilities / Security	1,800.45	2,417.00	-616.55	6,873.58	9,664.00	-2,790.42	29,000.00
8030 · Insurance Expense	0.00	500.00	-500.00	1,029.50	2,000.00	-970.50	6,000.00
8040 · Building Maintenance	7,702.10	1,935.00	5,767.10	11,272.00	7,734.00	3,538.00	23,200.00
8060 · Equipment Maintenance	595.01	600.00	-4.99	2,064.34	2,200.00	-135.66	6,700.00
8070 · Yard Maintenance	66.67	400.00	-333.33	1,288.74	1,600.00	-311.26	7,200.00
8100 · Property Taxes	0.00	730.00	-730.00	2,409.39	2,910.00	-500.61	8,750.00
Total 8000 · Building	12,144.82	8,632.00	3,512.82	32,577.67	34,258.00	-1,680.33	105,400.00
Total Expense	16,478.69	13,052.50	3,426.19	53,089.94	57,930.00	-4,840.06	162,450.00
Net Ordinary Income	-29,366.52	4,251.50	-33,618.02	-24,520.04	-3,017.00	-21,503.04	46,052.00
Other Income/Expense							
Other Expense							
9000 · Investments in Building							
9010 · AED	0.00	250.00	-250.00	0.00	500.00	-500.00	2,500.00
9015 · Furniture & Equipment	0.00	700.00	-700.00	0.00	1,400.00	-1,400.00	7,000.00
9020 · Light Fixtures	0.00	1,500.00	-1,500.00	0.00	3,000.00	-3,000.00	15,000.00
9025 · Building Reserve	0.00	2,500.00	-2,500.00	0.00	5,000.00	-5,000.00	25,000.00
Total 9000 · Investments in Building	0.00	4,950.00	-4,950.00	0.00	9,900.00	-9,900.00	49,500.00
9030 · Fire Alarm System	0.00			2,487.94			-
Total Other Expense	0.00	4,950.00	-4,950.00	2,487.94	9,900.00	-7,412.06	49,500.00
Net Other Income	0.00	-4,950.00	4,950.00	-2,487.94	-9,900.00	7,412.06	49,500.00
Net Income	-29,366.52	-698.50	-28,668.02	-27,007.98	-12,917.00	-14,090.98	(3,448.00)



## **Minister's Report, December, 2019**

**Accomplishments:** \* Led three Sunday Services and issued a pulpit editorial on the current provincial government \* Organized, shopped and cooked for Senior's Christmas Lunch \* 9 pastoral care appointments. \* led Religion on Tap \* attended five meetings.

**Senior's Lunch** Holding it on a Saturday was very successful with some 46 reservations, the most we have had in several years. We also had a much easier time recruiting volunteers. A rough count: Seven kitchen volunteers, four for set up, the usual spontaneous take down crew with two more people coming in to help with clean up. A particular pleasure was seeing all of the now elder folks who used to run this event sitting together at a single table. I want to offer a particular shout out to Kathy Stanley and Rhonda Jensen. They really know their way around a kitchen and a serving process.

**Library** I am sure you are all aware that Jane Calderin has been working to re-catalogue our library. She has been in at least two or three days a week for the last month. I would ask the Board to arrange some simple recognition for her when her work is done. She has been a godsend.

Further, I am gifting a large part of my Unitarian Universalist collection to the library as I depart. Jane already has the history section under her care, but others are coming. I would guess the total will be about 150 volumes.

**Sunday Planning** I understand that there has been a shift in leadership in this committee, though I have not been directly involved. I have organized my files for what have become our "traditional services": Mitten Tree, Blue Christmas, Flower Communion and Pet Blessing. Orders of service, readings and in some cases tests are all in a single expanding file set. I hope some will find it useful.

*Minister*

# November 2019 RE report for the Board

## This Past Month

- CanUdLe Fundraiser
  - We have had 3 Successful Fundraises so far, Bake Sale, Concession Stand, and Tea Advent Calendars, as well as a few direct donations. We have raised \$1400 so far.
  - Upcoming:
    - The play by David Haas here at UCE. The proceeds from ticket sales, as well as a concession and desserts at intermission will all go to the youth.
    - The Pancake Brunch after Mitten tree service.
  - I have recently heard about non-profits being able to work concession stands at City of Edmonton venues during events. I am currently looking into what all is involved. From what I have heard, they can bring in \$3000 to \$5000 in one event.
- Parents newsletter
  - The second Issue sent
  - Just has stuff that is important for RE and Families
  - I will send it out the second to last week of the month for the next month.
- Other correspondence with parents
  - Regular emails to inform parents of upcoming things, particularly with the parents of the youth surrounding Youth Con.
  - I sent some checkup emails and messenger chats to the families that we haven't seen in a while. Most reported back that their lives have just gotten to busy and will be back, but a few have not responded.

## Attendance

The attendance for the past month has been:

Date	Sparks	Pathfinders	Youth
November 10	3	1	11
November 17	3	0	6
November 24	4	1	11
December 01	2	2	6

(Many of the children in our program only come every other week due to co-parenting situations)

## Ongoing Plans

- Family Fun
  - I believe this will be one of the best ways to help retain and attract young families to the church by giving them space to create an active community.
  - December is Cocoa and Carols at about 1 pm on the 22<sup>nd</sup>.

RE

- Youth Events
  - December, the youth will be having a sleepover on the 14<sup>th</sup>, after the dragging youth show.
- Youth fundraising
  - December 6<sup>th</sup> – Tickets sales and concession for the play
  - December 15<sup>th</sup> – Pancake brunch after Mitten Tree Service

#### **Plans for the future**

- OWL
  - I have been in conversation with Shelia, the DRE from Calgary.
  - Dates have set. Feb. 28<sup>th</sup> to March 1<sup>st</sup> here and March 13<sup>th</sup> to 15<sup>th</sup> in Calgary
- CanUUdle May 15-19
  - The youth had such a great time at WRFG Youth Con that those that want and can participate in CanUUdle in May
  - This next con is in Halifax, and the youth are charged with fundraising for the travel expenses.