



St. James'
ANGLICAN CHURCH

ANNUAL VESTRY MEETING
FEBRUARY 23, 2020

FOR YEAR 2019

St. James' Anglican Church, 303 East Cordova Street, Vancouver, BC

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MINUTES OF THE 2019 ANNUAL VESTRY MEETING

St. James' Anglican Church Annual Vestry Meeting held February 24, 2019 (*draft*)

Call to order: 12:15 pm

1. Opening Prayers – Fr. Kevin Hunt led the opening prayers. The Memorial to members deceased since the last Annual Vestry Meeting was read by Mother Lucy Price.

2. Report on Electors Registered: Registrar Celia Dodds reported that there were 36 electors registered.

3. Adoption of the Minutes of the Annual Vestry Meeting held Feb. 25, 2018.

Moved by Peter Symons, seconded by Kelvin Bee, that the minutes circulated in the Annual Report Book are a true and accurate copy of the proceedings of the February 25, 2018 Annual Vestry Meeting. Carried.

4. Adoption of the Minutes of the Special Vestry Meeting held May 6, 2018

The Special Vestry Meeting was convened on May 6, 2018 to elect a Warden to replace Pat McSherry, who died in March. There were 34 registered voters. Reece Wrightman was elected by acclamation. There was no further business.

Moved by Mother Lucy Price, seconded by Peggy Smyth, that the minutes of the Special Vestry Meeting held May 6, 2018 be adopted as circulated. Carried.

5. Adoption of the Minutes of the Special Financial Vestry Meeting held January 26, 2019

Moved by Mary Hamilton, seconded by Mary Brown, that the minutes of the Special Vestry Meeting held January 26, 2019 be adopted as circulated. Carried.

6. Rector's Report

Fr. Kevin referenced his report on page 8 of the Annual Report Book, and spoke about the many encouraging things that have happened in the parish over the past year. The move to the new Parish Center is now coming to fruition, with space for offices, meeting rooms, and hospitality. The number of people working behind the scenes to carry out the mission and ministry of St. James' has progressively become smaller, and older in age. New people are needed to help carry on with the things we value and treasure. Everyone, especially young people, is urged to offer their time to help out with the various groups and guilds. Since the death of Pat McSherry the Social Justice Group has been without a leader. Those who have an interest are encouraged to step forward. Social justice has been a hallmark of St. James' throughout its history, and is an important part of Anglo Catholic tradition - that part of this community needs to be revived.

7. Adoption of the Annual Reports

Moved by Andrew Campbell, seconded by Paul Stanwood, that the annual reports on pages 8 through 27 of the Annual Report Book, excluding the Treasurer's Report, be accepted as circulated. Carried.

8. Report of the Nominating Committee

Warden Doug Ibbott presented the Nominating Committee's Report. He affirmed the names of all those previously elected to office, who are continuing to serve their elected terms in 2019:

Trustees: PJ Janson (serving year 2 of a second 2-year term)

Alternate Delegates to Synod: Jerry Adams (serving year 2 of a 3-year term)

Youth Delegate to Synod: Jordan Skinner (serving year 3 of a 3-year term)

Parish Council President: Annie Grant (serving year 2 of a 2-year term)

Doug read the names of those nominated to fill the vacant positions – two Trustees, two Wardens, two Alternate Delegates to Synod, an Alternate Youth Delegate to Synod, and Parish Council Secretary. There were no further nominations from the floor.

The following officers were elected by acclamation:

Trustee: Kevin Bee and Jenny Johnson (to serve year 1 of a 2-year term)

Warden: Peggy Smyth and Reece Wrightman (to serve year 1 of a 3-year term)

Alternate Delegates to Synod: Mary Hamilton and Paul Stanwood (to serve year 1 of a second 3-year term)

Alternate Youth Delegate to Synod: Clare Urquhart (to serve year 1 of a 3-year term)

Parish Council Secretary: Reece Wrightman (to serve year 1 of a 2-year term)

9. Appointment of Scrutineers – since all vacant offices were filled by acclamation, no voting was required.

10. Rector's appointments

Rector's Warden – Andrew Campbell.

Treasurer – Christopher Orr

Envelope Secretary – Philip Green

Vestry Clerk and PIPA Officer – Linda Adams

Pastoral Care Ministry Coordinator – Deacon Joyce Loch

Screening in Faith Coordinator – vacant

Guardian of the Columbarium – Paul Stanwood

Librarian – Lynann Burton

Archivist – Paul Stanwood

Building Committee Chair – Randall Cheah

Outreach Committee Chair – Peter Goodwin

Those licensed to administer Holy Communion: Amy Chai, Philip Green, Jim McKenzie, Brian Rocksborough-Smith, Paul Stanwood, Wayne Sample, John Clark, Ian Rocksborough-Smith, Jason Brown, and Sr. Jeannie Lynne Fontaine. Fr. Kevin will ask Bishop Skelton to renew their permissions to officiate.

In appreciation:

- Fr. Kevin thanked: his clergy colleagues, the team of Wardens, Trustees, and Treasurer, and the Parish Council. He welcomed Fr. Neil Gray as Honorary Assistant, and Sr. Jeannie Lynne Fontaine who helps sustain Morning & Evening Prayer.

those retiring from responsibilities –

- Doug Ibbott, who has worn many hats in the service of the parish, including Warden, and whose work will be taking him to Japan for two years. Doug was presented with a card, and a gift is forthcoming.
- Justin Berger, for all he has contributed during his term as Trustee, and as a member of the Social Justice Committee and representative to the Metro Vancouver Alliance.
- Peggy Smyth, and the Rectory Renovations Committee for overseeing the creation of the new Parish Center.
- Nancy Holme, of Echo West Developments, who served as Project Manager for the renovations.

Warden Reece Wrightman thanked:

- the Guilds and Ministries for their contributions to our life together, often working unrecognized behind the scenes.
- Fr. Matthew and the Board of the Street Outreach Initiative.
- Kathy Walker, Executive Director, and the Saint James Music Academy.
- The committee which oversaw the move to the new Parish Center: Art Cuthbertson, Betty Carlson, and Deanna Ferguson.
- Staff members Linda Adams, Deanna Ferguson, and Art Cuthbertson for their work during the move.

11. Scrutineers' Report - none.

12. Treasurers' and Accountants' Report

Treasurer Christopher Orr thanked the team of Counters for tallying donations weekly throughout the year. He explained how the church financial data is generated, and ends up with the Accountants to review for accuracy, and any irregularities. He then introduced Kate Prusova from the accounting firm of Rolfe Benson LLP, who presented the 2018 Financial Statements.

Kate was contracted to do a Review Engagement rather than a full audit. In a Review Engagement, management is responsible for the preparation of the financial statements, and the Independent Practitioners' responsibility is to express a conclusion based on the statements. They found no significant internal control issues; the books and the management practices were in good order; there was no disagreement with management; and the Accountants received full cooperation in obtaining the materials/information they needed to review.

The church experienced a loss of approximately \$332,000 in the value of its investments over the past year but has a net amount of 9 million dollars in assets. There was a deficit of revenue over expenses.

Kate thanked Christopher Orr, Dorothy Kwan, Linda Adams, and Deanna Ferguson for their assistance with the Review Engagement.

Moved by Christopher Orr that the Treasurer's and the Accountant's reports be adopted as presented.
Carried unanimously.

13. Appointment of Accountants

Moved by Christopher Orr, that the firm of Rolfe Benson LLP be appointed Accountants for the coming year. Carried.

14. Motion

Moved by Andrew Campbell, seconded by Reece Wrightman:

BE IT RESOLVED THAT, until a new fiscal year's budget is approved by Vestry, the Vestry of St. James Parish of Vancouver BC authorizes the Board of Trustees to make expenditures from the Parish's General Fund on the following conditions:

on the type of expenses that are set out in the previous year's budget and that usually occur once a year or more often than once a year, and

up to the maximum amount set out in the previous budget for each category of expense.

Carried unanimously.

15. Motion

Moved by Fr. Kevin Hunt, seconded by Mother Lucy Price:

WHEREAS the St. James Parish of Vancouver, British Columbia (the "Parish") since 1881 has been ministering to the people of Vancouver and to those residents of the Downtown Eastside;

AND WHEREAS the Parish's Board of Trustees in 2006 commenced a project "to start a music academy at St. James' for inner city children, offering affordable and professional music training in piano, violin, guitar and choral work";

AND WHEREAS the St. James Music Academy (the "Academy") in 2007 commenced programing to reach out to families living in the Downtown Eastside with the parish's excellence in music;

AND WHEREAS the Academy since 2007 has been located in the Parish, which has provided space in its buildings for the operation of the Academy;

AND WHEREAS the Parish and the Academy have worked together to accomplish their common goals of providing affordable music training to children living in Vancouver's Downtown Eastside and the nurturing of the community and the arts in the Downtown Eastside;

BE IT RESOLVED THAT the Vestry of the St. James Parish of Vancouver BC authorizes the Board of Trustees to negotiate and enter into an agreement with Saint James Music Academy to rent various spaces located in the Parish's buildings for a period of time not to exceed five (5) years subject to the consent of the Diocese of New Westminster.

Carried.

It was noted that the Parish Hall, the Bishops' Room, and the Crypt will continue to be shared spaces. A committee of representatives from the SJMA and the parish has been formed to work on the lease. The lease will require the approval of the Diocese of New Westminster, which usually deals with one to two-year leases. However a five-year lease will give the SJMA the stability necessary for to apply for capital

grants to improve the space, which may allow for accessibility improvements to the Parish Hall and the Crypt.

16. Announcements – none.

17. Adjournment and Closing Prayer

MINUTES OF THE 2019 SPECIAL FINANCIAL VESTRY MEETING

St. James' Special Financial Vestry Minutes held January 25, 2020

10:15 am Call to order

Opening Prayers

Fr. Neil Gray, Interim Priest-in-Charge and Chair of the Special Financial Vestry, opened the meeting with prayer.

Opening remarks from the Chair

Fr. Neil Gray reported that Fr. Kevin Hunt is on leave due to a broken leg suffered during the recent snowstorms. He is pain free, and in good spirits, but will be on leave for at least a couple of months.

Moved by Betty Carlson, seconded by Peter Symons, that a message be sent to Fr. Kevin from the Special Vestry attendees assuring him of our prayers. Carried.

Fr. Neil has been appointed Interim Priest-in-Charge for the duration, and will be working Tuesdays, Thursdays, and Sundays. He expressed his pleasure at being able to serve the church during this time, and his long-time fondness for St. James'.

Fr. Neil noted that, due to the limited amount of business for both, the Special Vestry will be followed immediately by lunch which will be eaten during the short Parish Council Meeting.

Fr. Neil welcomed investment manager, Ross Turnbull, from the firm of Odium Brown.

Report on Registration Numbers

There were 26 voting members present.

Review of St. James' Investment Portfolio (attached)

Ross Turnbull has been managing the St. James' investment portfolio since 1997. Investment priorities are the preservation of capital, and then long term growth of funds to support the ministry of St. James'. Ethical investments are chosen to fit with the church's philosophy, and the guidance of the church is welcome. There are 13 different accounts, with a total value of \$7,461,934. Investments are made in companies that tend to hold their value for the long term, through good times and bad. Investments are mix of stocks and bonds.

The twelve month return on investments is 13.96%. The 5-year return rate is 5.28%; the 10-year rate is 6.42%. The rate since January 1, 1997, when Odlum Brown began managing the portfolio, is 6.27% (net of fees).

Ross advised that “a conservative income and growth assumption for this portfolio is about 4% (net of all fees).” The church can thus draw down approximately this amount annually to supplement its operating costs.

Presentation of the Operational Budget for 2020

Treasurer Christopher Orr presented the draft budget for 2020. [attached]

It was noted that the budget for the Diocesan Apportionment is up 8.5 thousand dollars, due to a change in the formula by which it is calculated. The church is now “taxed” on all rental income, rather than half of it. It was noted that the figure for clergy salaries includes Fr. Hunt’s salary, which he continues to receive while on disability, and also an amount for a new Assistant Priest for about half of 2020. (to replace Mother Lucy Price who left at the end of December) Fr. Gray’s salary will be paid by the Diocese through its short-term disability coverage plan.

Insurance costs have doubled for 2020, to a figure of \$31,201.00. This reflects what is happening in the insurance industry in general. The church is covered through a blanket Diocesan policy.

An amount of \$18,880 is budgeted for the expenses of the various guilds and ministry groups. However by the end of the year most have covered their own expenses through donations, fund raisers, etc. There is \$5,000 budgeted for Outreach in 2020.

Moved by Treasurer Christopher Orr, on behalf of the Wardens, that the budget for 2020 be approved. Carried unanimously.

Fr. Neil thanked Ross Turnbull for his work and his attendance at this meeting, and thanked the Treasurer and Wardens for all their work in preparing the budget.

Motion to approve the carry forward of the remainder of the 2019 Capital Budget

Warden Andrew Campbell reminded the Vestry that \$67,000 was approved last year for capital expenses. Not all of it was spent, as some previously approved work remains ongoing. The remaining amount of approximately \$14,500 will be used to complete the work on the Parish Hall exits, the Sacristy washroom, and the replacement of the carpet outside the Sacristy.

Moved by Andrew Campbell, on behalf of the Wardens, that Vestry approve the roll-over of the funding remaining in the 2019 Capital Expense budget to complete the previously approved projects. Carried unanimously.

The Special Financial Vestry Meeting concluded with the corporate prayer of “The Grace.”

REPORT OF THE RECTOR

Remarkable though it seems, to me at least, this is the fifth Annual Report I have prepared for Vestry. How time flies! Despite my current incapacity, it continues to be a joyful privilege to serve amongst you as your parish priest.

During 2019 the regular round of Sunday and weekday worship has continued, our primary calling and duty at St James'. I am grateful to all those who work so hard, "front of house" and "behind the scenes," to sustain this. I am glad to note that Fr. Neil Fernyhough has joined Fr. Neil Gray as an honorary assistant priest. We have continued to benefit from the ministry of Fr. Matthew, Mother Lucy and Deacon Joyce. The Sanctuary and Servers Guilds have acquired new members, though there is room for more! The music continues to be of high standard, and we have been pleased to welcome a new set of choral scholars. There is a small faithful team which strives to maintain the Daily Office. Morning Prayer is well covered, Evening Prayer is more difficult to guarantee. Anyone interested, please see one of the clergy. Formation sessions under Mother Lucy's oversight have been illuminating and informative. The Music Series has offered a full and varied programme, drawing a wider audience to St. James'.

At the end of February we were able to move the clergy and administrative offices to the second floor of the newly renovated Parish Centre, and in the following months to begin to "live into" the hospitality and meeting space of the first floor. Whilst this process has had its moments, as they say, it has been an exciting and fruitful time. The Parish Centre is already making a difference, in our connection with the neighbourhood, in our administration, in coffee hour, hospitality, formation and group meetings. We have yet to discover its full potential! It behoves me to note for the record our deep appreciation for the sterling work of the Renovation Committee and Project Manager Nancy Holme in bringing this to fruition.

Fr. Matthew and Deacon Joyce are developing new patterns of ministry for the Street Outreach Initiative in collaboration with local practitioners in the DTES, eg offering a series of workshops on living with trauma and on mindful self-compassion, so deepening St. James' commitment to be alongside and support residents and care providers in the neighbourhood. Under Mother Lucy's guidance and direction, the Open Church ministry is flourishing. Now largely lay-led, the Open Church Team welcomes all-comers into St. James' on Mondays and Wednesdays, again consciously opening ourselves to the neighbourhood. More volunteers invited here too!

These two ministries which look out into the community are important expressions of our Anglican Catholic heritage, that we are not here simply for ourselves and our own fulfilment, but to serve and love God in our neighbour. We have too the Coming Home Society and the Mothers' Union, and our link with the St. James Music Academy, all of which are outward looking. Nonetheless it is fair to say that almost two years after the death of Pat McSherry we are still waiting for God to call someone to lead and encourage us in our concern for Social Justice, another hallmark of St. James' and of our Anglican Catholic tradition.

During the year a Discernment Group journeyed with Jason Brown, sacristan and server, exploring with him vocation to the priesthood. This was a fulfilling and fruitful experience, for Jason and for the group. Jason is currently undertaking an internship at St. Mary's, Kerrisdale, as the next stage in discernment. It is encouraging to note that one or two others feel called to explore vocation to ordination.

In the wider church, both Diocesan and General Synod met in Vancouver in 2019. Diocesan Synod approved a new set of Canons for the diocese, which are now in operation. General Synod took major steps in establishing a self-governing pattern for Indigenous Anglicans within the Anglican Church of Canada, with Mark MacDonald becoming National Indigenous Archbishop, alongside our four Metropolitans. Whilst the motion to amend the Marriage Canon to authorise same-sex marriage failed, General Synod warmly received and commended the House of Bishops' Word to the Church, which both sets out the history of debate and action on this matter, and also offers a pattern for dioceses, parishes, clergy and individuals, to live together with difference. In the light of this, subsequent to Synod, several Bishops, including our own, have issued guidelines for those in their dioceses who wish to enter into/officiate at same-sex marriages. At their September meeting the St. James' Trustees approved the celebration of marriages of same-sex couples in St. James', in accordance with the Archbishop's guidelines.

Mother Lucy resigned as assistant priest of St. James' with effect from 31 December 2019, to take up her new position of Vicar of Holy Cross Japanese Canadian Anglican Church. Her own reflection on her time at St. James' is to be read elsewhere in the Annual Report. I should like to record here my own personal appreciation, and that of the Parish too, for her distinguished ministry amongst us. It has been a joy to see her grow into priestly ministry, bringing with her a joyful exuberance in the Gospel, a passion for exploring and sharing the Christian faith, and a drive to reach out into the wider community. We shall miss her! We pray God's blessing upon her and her new parish.

Last but not least, I record my thanks to Wardens and Trustees, Clergy Colleagues, Office and Buildings Staff, for their commitment and dedication, alongside that of so many parishioners and volunteers. May God bless us all as by God's grace we live out our calling to be Christ's Body in this place.

Father Kevin

REPORT OF THE WARDENS

As laid down by the Diocese of New Westminster for incorporated parishes, the duties of the Priest-in-charge, the Church Wardens and Trustees are:

“to oversee, care for and administer, buildings, records and funds of the Parish, to make an annual report and to have prepared... Annual Financial Statements for presentation to the Church Committee, Trustees of the parish corporation and the Annual Vestry Meeting. . [they] shall also assist in guiding the implementation of the programmes of the Parish and generally share with the Priest-in-charge the pastoral and spiritual concerns of the Parish”.

The current Wardens are Reece Wightman, who also volunteers on the Narthex Guild, Andrew Campbell, who sings in the High Mass Choir, and Peggy Smyth, who oversees the relationship between the Parish and the St. James' Music Academy. In February 2019, Peggy replaced Doug Ibbott who took up an education assignment in Japan. Our thanks to Doug for all his hard work and dedication. The Wardens continue their bi-weekly meetings with Father Kevin and also hold monthly meetings with the Treasurer, as well as participating in ten monthly Trustees' meetings, the quarterly Parish Council meetings and Vestry meetings.

A highlight of the year was the completion of the conversion of the former Clergy House (Rectory) into a “new” Parish Centre. The Parish Offices moved into the renovated space in February and a formal blessing ceremony took place on St. James’ Day. A further event, which will be an opportunity to thank the many people who contributed to the success of the conversion, will be held later in 2020. Sunday coffee hours are now held in the Parish Centre and the reaction of the St. James’ community has been enthusiastic. The Parish is deeply grateful to the Renovation Committee and the Project Manager for their excellent work. As a result, St. James’ buildings: the Clinton Memorial Parish Hall, the Crypt and the Parish Centre are being used intensively by various groups in pursuit of St. James’ ministry to its community.

We took the conscious step of taking time to “live into” the Parish Centre before considering how we proceed with the other recommendations of our Parish Visioning Report about the further renovation of our buildings.

The completion of the Parish Centre made it possible for the Parish to lease additional space to the St. James’ Music Academy for its exclusive or shared use. A revised Memorandum of Understanding was negotiated between the parties to clarify the details of the new arrangements. A joint Liaison Committee, chaired by one of the Wardens, meets regularly to address any issues that arise. Hosting the St. James’ Music Academy, which provides classical music education to children and youth in the Downtown East Side is an important manifestation of the Parish’s outreach to the community.

On-going building maintenance and repairs continued, thanks to Art Cuthbertson our building manager and to Darren Campbell. During the past year, several capital projects were authorized by the Trustees and carried out by third party contractors; two remain for completion in 2020. Three more have been identified for 2020. A Fire Department Report received in the autumn of 2019 requires us to provide up-to-date signage for emergency exits and emergency lighting in the Church. Quotes have been received for this work. This voluntary upgrade will be started in 2020.

As detailed in the report of the Organist and Choirmaster, the Parish also supports the St. James’ Music Programme in order to enhance culture in the city by presenting concerts and giving visiting musicians a performance venue with remarkable acoustics for voice, choir and chamber ensembles. The diverse range of concerts offered in 2019 furthered the vibrant music tradition at St. James’, complementing the programmes of the St. James’ Music Academy and glorious singing of the High Mass Choir. Our Choral Scholarship Programme strengthens the choir by making four scholarships available to undergraduate and graduate students with good sight-reading skills and choral experience.

The Wardens express their warm gratitude to Mother Lucy for her ministry at St. James’ and offer their very best wishes as she takes up her new post as Vicar of the Holy Cross Japanese Canadian Anglican Church. Among the legacies that she leaves at St. James’ we mention particularly the Open Church initiative, noting that some of those who first came through the doors of St. James’ through this programme now attend Mass regularly.

We give special thanks to all our clergy and the many parish volunteers who give countless hours of work in support of the many guilds, ministries and committees whose reports appear elsewhere. Our parish programmes and outreach would not exist without their leadership and effort. We warmly welcomed new members to participate in this work.

Particular thanks go to Father Kevin for his guidance, patience and great good humour in encouraging our work. We express our sympathy for his accident on the day of the big snowfall in January 2020 and wish him a speedy and full recovery. The Parish is most grateful to Fr. Neil Gray taking on the responsibilities of Priest-in-Charge during Fr. Kevin's absence.

Respectfully submitted, *Andrew Campbell, Peggy Smyth, Reece Wightman*

PRAYER & FORMATION

ORGANIST AND CHOIRMASTER

In 2019 we continued to sing “psalms, hymns, and spiritual songs” in praise of almighty God. As always, it has been a busy musical year at St. James’. Here’s a look back at some of the musical highlights of the past year.

The choir continues its custom of incorporating new music into our liturgies. In 2019 we added pieces by Philip Moore, Tomás Luis de Victoria, Charles Villiers Stanford, Howard Goodall, Eric Thiman, Herbert Sumsion, Edgar L. Bainton, Felix Mendelssohn, and Morten Lauridsen to our repertoire. On All Souls the choir sang Gabriel Fauré’s much-loved *Requiem (Op. 48)* as the Ordinary of the Mass, and on Christmas Eve the choir was joined by a string ensemble and organist PJ Janson in the presentation of Haydn’s *Missa brevis Sancti Joannis de Deo*.

Our Choral Scholarship program, initiated in the Fall of 2016, continues to be a great success. In 2019 we welcomed Morgan McDonald (soprano) and Srinath Covilakam (tenor) into the choir as new choral scholars. The Choral Scholarship program is a wonderful opportunity to not only add voices to our choir, but also to provide post-secondary students the opportunity to hone their skills as singers and be exposed to quality choral repertoire sung in an extraordinary liturgical setting. We are grateful to individual parishioners and to the Trustees for their support of this new program. Please speak to Gerald Harder if you are interested in helping to fund this program. The choir also continues to welcome singers from our parish congregation and beyond. We rehearse most Thursday evenings from September to June, in an enjoyable atmosphere of musical and social interaction. If you are interested in singing in our fine choir, please contact Gerald Harder.

In the Fall of 2017, we began a music series, which in 2019 welcomed the unique duo of CBC science journalist Bob McDonald and organist Jenny Vincent, the Choir of Clare College, Cambridge, the Vancouver Cantata Singers, and local chamber choir MOTET. I’d like to thank Michelle Herrewynen and PJ Janson, Assistant Organist, for their unflagging work in bringing the finest of local and international musical talent to St. James’. This initiative is a fantastic opportunity for us to support the musical arts in our city, and to raise the profile of our parish, including the exquisite space with which we are blessed, and the many ways in which we serve in our corner of Vancouver. It is a program which I sincerely hope can continue at St. James.

The high points mentioned here don't begin to give the full picture of the wonderful music we continue to enjoy in the service of our liturgies. I wish to express my deepest appreciation to the dedicated members of the choir, as they continue to sing an extremely wide variety of repertoire at a very high level. I am continually grateful for their dedication to music at St. James’. Sandy Birch and Camilla Hatfull as co-librarians, continue to provide invaluable support to the running of choir. I wish to also thank PJ

Janson, our Assistant Organist, for the wonderful ways in which he assists me on a regular basis throughout the year, enhancing our worship and making the job of Organist & Choirmaster much more manageable. I am grateful for the ongoing general support of the parish to the music ministry, as well as to those donors who contribute to special musical projects throughout the year.

Parishioners who faithfully join their voices in song at our liturgies, echoing the words of the psalmist, round out music making at St. James': "I will sing and make melody. I will give thanks to you, O Lord, among the peoples, and I will sing praises to you among the nations." Along with the musicians with whom I am fortunate to work, I look forward to another year of service to God through the gift of music.

Respectfully submitted, *Gerald Harder*

REFLECTION FROM MOTHER LUCY

Looking back and moving forward . . . It is no easy thing to leave a place where I have learned so much and been loved and supported by so many. When I arrived as a student here in October 2014, I had no idea what a huge part the people, worship and time here would contribute to my life with God. It is fair to say that on arrival I could barely do up the buttons of my cassock straight, let alone imagine myself celebrating my first Mass here.

Here are some of the highlights: working with Fr Mark, Fr Matthew, Fr Kevin and Deacon Joyce; the Heart of the City Festival each year; the Inclusion event with the Liturgists; getting out into the community, meeting our neighbours, walking the streets and attending meetings and protests. Attending the reconciliation feast in 2017 gave me new perspectives on social justice and the need for reconciliation.

Tara and I had our marriage blessing here. Over 180 people came to witness and celebrate with us. We were both overwhelmed by the love and support we felt that day. Relationships, witness, and the love of God. Oh . . . and cake!

Formation sessions have challenged me to live out my faith in new ways. I have learned to get comfortable with not having all the answers – and not having to – while your priest.

The choir and music are amazing, the hospitality and welcome is generous and compassionate, all the behind the scenes action in the guilds and in the office is an incredible cat wrangling miracle! The Spirit of God is at work in all its glory every day in you and in this place.

I am grateful for all you have done to encourage and shape me along the way. I am heartened to see ministries like Open Church becoming lay led, and am proud of what we have achieved through the Parish Development Grant, and the communications project. St. James' will always have a special place in my heart, and I will continue to hold the people in this community and neighbourhood in my prayers.

With my thanksgivings, love and blessing, *Mother Lucy*

OPEN CHURCH

Every Monday and Wednesday, except public holidays, the church is open from 10am to 2pm. We offer hot drinks and cookies to the many people who come through the doors. On average we get from 15 to 25 people who are our homeless, disenfranchised, people who work in the area, and tourists.

Many of our visitors just need a quiet place to rest. Some have the need to talk but they seem to be aware that they are in a holy place. Some stay for Mass at midday.

Open Church depends on the faithful volunteers of St. James'. Members of the Open Church team are Kelvin Bee, John Brown, Celia Dodds, Judy Fawdry, Mary Hamilton, Anne Kennedy, Tim McLeod, Martin Smith, Peter Symons, and Paul Waller.

Respectfully submitted, *Judy Fawdry*

FLOWER GUILD

The tradition of placing flower arrangements in the church is to glorify God and his creation as well as to beautify the church with a richness of colour and perfume. It is an opportunity for parishioners to commemorate the life of a deceased loved one or to celebrate a special event such as a wedding, a significant anniversary, ordination or simply in gratitude for many blessings.

The St. James' Flower Guild takes pride in arranging live flowers each Sunday for the High Altar. When there are dedications we place arrangements in the Blessed Sacrament Chapel and the Lady Chapel, and of course at Christmas and Easter we fill the church with flowers. We depend on the generosity of parishioners to dedicate flowers so that we can continue this practice, as flowers are increasingly expensive. The sign-up sheet for dedications is in the narthex, but remember to contact the church office with your dedication and money.

The members of the Guild are: Lynann Burton, Celia Dodds, Mary Hamilton, Christine Hatfull and Leah Postman. Unfortunately, Elizabeth Coan had to resign because of ill health. We would welcome anyone, male or female, interested in arranging flowers to join our guild. No experience is required.

Respectfully submitted, *Celia Dodds*

SANCTUARY GUILD

Throughout the year the Guild continued its weekly care of altar linen laundry, repairing and maintenance of vestments, priests' and servers' linens and cassocks. The weekly work also includes cleaning the sacred vessels, thuribles and other items and generally maintaining the sanctuaries and votive stands.

We were very happy to welcome Martin Smith back to the Guild following his return to Vancouver. We have two new Guild members, Jose Luis Aranda Moyano, a server, and Anita Sandiford, and we give them a warm welcome.

Respectfully submitted, *Elizabeth Davies*

READER'S GUILD

Reading the Intercessions and the designated passages from Scripture at Sunday masses is an important aspect of the lay ministry at St. James'. The Guild was pleased to welcome Louisa Farrell, Pamela McDonald, Keith Landherr and Bryce Winter as new readers this year, bringing the Guild's membership to twenty. We all appreciated the improvements made to the church's sound amplification system during the year.

Respectfully submitted, *John Daniel*

NARTHEX GUILD

Narthex Guild consists of a few "formal" members, Will Campbell, Reece Wrightman, Kelvin Bee, and a few "informal" members who assist, Tim McLeod, Lynn Wilson, Martin Smith and Randy Locht, as well as a few people who can be counted on to help when needed.

Our responsibilities are many and varied: we assist disabled parishioners to access the church and handicapped washrooms, give information of all sorts, including the location of other churches in the Downtown Eastside and from time to time we help try to keep order if the need should arise. We hand out service bulletins, take collection, ring the bell, direct communicants to the Altar, pass out candles for the Masses that require them and, as the phrase goes, "other duties as required." Membership is open to those who are willing to assist.

Respectfully submitted, *Reece Wrightman*

SERVER'S GUILD

Another year and on behalf of Philip Green, Amy Chai and myself I thank St. James' for the opportunity to serve as we share the duties at Solemn Mass of MC and Sub Deacon

Jason Brown spent the beginning of the year learning to guide the Mass as MC and Sub Deacon and was a welcome addition to those roles. We miss his regular participation as he has left to continue his journey in faith, but we look forward to his joining on occasion, at various weekday services during the year. We were pleased to welcome new servers Hannah Skinner, Martin Smith, and Joanna Lam to the guild. They have proven to be great students in taking up the various duties of server.

There is not enough thanks I can give for the regular participation, commitment and support of all the members of our guild at the various masses every week; Peter Symons, Kaidan Rudolph, Justin Burger, José Luis Aranda Moyano, John Clark, James McKenzie, Jordan Skinner, Ian Rocksborough-Smith and Jean Chretien. The year ended with much sorrow at the loss of long-time server Jesús Cristobal Esteban. He will be greatly missed.

I look forward to 2020, to the continued fellowship of the Servers Guild, to welcoming new people who feel called to join us in serving at St. James', and in growing in offering our gift of service to the people and community of St. James'. If anyone would like to learn more about the Servers Guild, or may be interested in serving, please feel free to talk to any of the MC's for the High or Low Mass.

Respectfully submitted, *Wayne Sample*

PAX

PAX magazine appeared once in 2019, an Advent / Christmas issue of 22 pages, thus reaching its 34th number since the beginning of the present series that began in Advent 2008. Intentionally a quarterly publication, *PAX* currently plans to publish occasional special issues. The editorial group, including Lynann Burton, PJ Janson, Christine Hatfull, and Paul Stanwood, with advisor Fr. Kevin Hunt, met informally – usually by e-mail – during the year. We are grateful to the many parishioners who contribute their pictures, stories, and ideas to *PAX*, and so help to continue this vital ministry of communication, of cultural and theological reflection.

Respectfully submitted, *Paul Stanwood*

RELATIONSHIPS & FELLOWSHIPS

SAINT JAMES' MUSIC ACADEMY

Saint James Music Academy continues to be in a process of transition, with Kathryn Walker, our founder and visionary, taking a much deserved rest with a year-long sabbatical. During this time our team of committed and heartfelt staff, volunteers and teachers are carrying forward her vision for Saint James Music Academy, to make this year, as with every year, as best as it can possibly be for the children and families of our special community. Acting Executive Director is former Director of Operations Sarah Godoy, working in collaboration with Program Administrator Yolanda Hong, and Maestro Jose Ceron-Ortega, our Music Director of Orchestras. Our Nutrition Program headed by Olivia Lohan is enjoying the benefit of more dedicated volunteers than we have ever had before with the help of our new Nutrition Program Coordinator Desha Miciak. Although we found ourselves facing many unknowns at the start of our program year, our community has pulled together with a spirit of collaboration and optimism, and we are continuously buoyed by the joyful potentiality in the faces of the children we serve and their laughter that rings though our halls every day!

Graduates and scholarship recipients in 2019 were Roger Huang, Cindy Lin, Chloe Vincent, and Rose Huang. Our graduates have gone on to university and some have returned to continue to be involved in the music school either as volunteer teachers or to join our staff team. With our maturing students in mind, we are currently developing a curriculum for a Youth Mentorship program, in which our older students will learn to develop their leadership qualities and utilize and apply the skills they are learning at the music school in a way that supports the work of our program

We are excited by the new opportunities continue to flow our direction: In June 2019 our Intermediate orchestra was thrilled to have the opportunity to perform at the Orpheum Theatre by invitation of our supporters at the Vancouver Symphony Orchestra's School of Music, and our students are already rehearsing for our invitation to return to that stage this year. Other notable performances have included: sharing the stage the Vancouver Welsh Men's Choir at Christ Church Cathedral, and with Fred Penner at the Commodore Ballroom by invitation of our music therapy program supporters Music Heals. Our Jazz Ensemble performed at a fundraiser for the society of the Carnegie Community Centre and our singers performed for the 10th and final year of Vancouver Moving Theatre's production *Bah Humbug*. Our young choristers will benefit from new collaborations with Chor Leoni and their young men's sections, My Voice Community Choir, and they are rehearsing for their opportunity to perform for the Canadian Pediatric Conference at the Hyatt Regency Hotel in 2020.

Saint James Music Academy is now operating five days per week, with our Novice / Junior program having been expanded to 3 days; Tuesdays, Thursdays and Fridays. We have quickly taken the opportunity to fill the old church offices that have been availed to us with classes, which has afforded us the space to offer woodwinds classes in our junior program. Our spring concert in 2019 was an adventure in coordination (albeit very exciting!) due to the unexpected capacity restrictions in the Church, and while our Christmas concert being moved off site to the Vancouver Buddhist Temple gave us an opportunity to get to know our neighbours, we are very much looking forward to having our concerts back home again soon, and we are deeply thankful for Church ongoing commitment to providing us the space to offer this program to the children and families of this community.

All of what we have been able to achieve this year and all of what we dream to be able to provide to our students is made possible only by the support of others, and Saint James Anglican Church is the fundamental base on which we stand. We thank you, the Church and parishioners for both partnering with us and walking alongside us in our respective work for this community.

Respectfully submitted, *Sarah Godoy*

WOMEN'S GUILD

The Women's Guild, although small in number, continues its regular activities with the exception of the bargain sales. In spite of this loss of income, savings from previous years enabled the guild to participate in refurbishment of the Parish Centre. Drapes were cleaned and rehung, standard lamps purchased and funds donated toward purchase of armchairs. The Guild continues to monitor and maintain equipment and supplies used at receptions and other parish social events. These are now distributed between the Parish Centre and the Parish Hall.

The Guild greatly appreciates the assistance of our honorary members and others who join us to make palm crosses for St. James' and for Mission to Seafarers, to provide receptions following funerals, to wrap Hot Socks for the Seafarers, and to make and sell preserves. Thanks to all our faithful customers, your contributions were donated to Street Outreach Initiative, David Retter Memorial Bursary at VST, Bloom Group Community Service Society, and Mission to Seafarers.

Members: Mary Brown, Lynann Burton, Elizabeth Coan, MaryAnn Currie, Martie Irwin, Pamela Jeacocke, Judi Paterson.

Respectfully submitted, *Pamela Jeacocke*

MOTHERS' UNION

The Mothers' Union at St. James' continues to meet on the second Wednesday of each month except July and August at 7:00 PM. It has been a delight to meet in the newly refurbished Parish Centre.

The Baptismal banner for the years 2017 and 2018 was blessed on the Baptism of Our Lord, Sunday, January 12.

According to our tradition we served simnel cake and distributed pink carnations on Mothering Sunday, March 31, to all mothers in the congregation. Two new members were enrolled during the Mass -- Juanita Clark and Elizabeth Coan. We now have 12 active members.

On October 18 we held a Quiet Day at St. Anselm's Church led ably by Rev. Juanita Clark. We were delighted that three members from St. Mary the Virgin, South Hill, our sister branch, were able to join us. Hot soup and cake were served by Shirin Theophilus in addition to the bag lunches we each brought.

We again supported the 16 Days of Activism Against Gender Violence, November 25 to December 10, by wearing a white ribbon or a moose-hide square. During Advent we sponsored a food and warm clothing drive in support of the local charities Aboriginal Front Door and Warriors Against Violence.

Our active members are: Linda Adams, Juanita Clark, Elizabeth Coan, Celia Dodds, Louisa Farrell, Matena Graffos, Mary Hamilton, Rev. Kevin Hunt, Anne Kennedy, Dianne Wood Palgova, Rev. Christine Rowe and Shirin Theophilus. Our lone members are: Elizabeth Brandson, Eleanor Faveris, Cynthia Green and Jan Strehler.

Respectfully submitted, *Linda Adams*

COMING HOME SOCIETY

The Coming Home Society is very grateful for your support of our partnership with Warriors Against Violence Society. Over the past year, Coming Home Society members have attended potluck suppers, workshops, and healing circles with the men, women, and families who come to Warriors. We always explain that as members of the Coming Home Society we are representing the Anglican Church, and we are very humbled by the warm welcome we have received.

You are supporting reconciling, peacemaking work. The people who come to the programs at Warriors have had tumultuous and traumatic lives, due to the legacy of the Residential School system. They are struggling with lingering anger that has resulted in domestic violence, broken families and relationships, and physical assault. They come to Warriors to participate in workshops and activities that help them understand where their anger comes from, and gain the skills to manage it.

Connecting to their Aboriginal culture and reclaiming its values of respect and equality for all, is healing. It is also healing to have members of the wider community, and particularly the church, see and hear their struggles, and be there to stand alongside them. Many come to Warriors having spent time in jail for the things they have done. The presence of people from the church is a powerful sign to them that they are not beyond forgiveness or beyond the grace to change.

Warriors Against Violence is well known and greatly appreciated in the Aboriginal community, but it is not well funded. Your donations help keep the programs open and available to those who desperately need them. The food donations you generously give during Advent are also very important to families struggling to feed themselves during January.

Thank you for keeping the Coming Home Society in your prayers. With your help, we will continue to support Warriors Against Violence Society so that those most damaged by the Residential School system will have a place to reconnect with their culture, and find the support and the skills to bring peace into their hearts and homes.

Respectfully submitted, *Linda Adams*

JUSTICE & MERCY

STREET OUTREACH INITIATIVE

2019 marked the fourteenth year of St. James' Street Outreach Initiative, which seeks to link Church to Street, and Street to Church. Fr. Matthew Johnson leads the Initiative, with the collaboration of Deacon Joyce Locht, and the coordination of administrative associate Ms. Anna Wood.

Outreach. The basic work of the Outreach continued this year, with Fr. Matthew spending time out in the neighbourhood, listening, chatting, praying with people and being a visible clergy presence on the street, visiting people in hospital, listening to the fifth steps of people in recovery and making pastoral visits within the community.

Elder's Walks. A new way Fr. Matthew is spending time in the neighbourhood is in partnering with First Nations Elders to walk the streets together. Elders have a particular role within, and special knowledge of this community, and this deepens the quality of many street interactions, and has added much to Fr. Matthew's understanding of how Indigenous culture is rooted in this particular place. It is also one more small sign of our commitment to reconciliation through joint action.

Losses. It has been a heavy year pastorally, for the Street Outreach, in which we lost through death five long-time and much beloved members, whom we remember here, entrusting each of them to God's loving mercy: Juan Antonio Torres, James Lyng, Raymond Hogan, Don Rodolfo, and Marlene Wuttunee a much beloved member of our Church. A couple of additional deaths have sat particularly heavily. One, a young man of this parish who was killed a few blocks from the Church, and another young man who died very suddenly. All of these deaths involved journeying closely with the families in their grief.

Pastoralia. Fr Matthew also has been assisting a long-time Outreach contact to overcome the considerable hurdles to get into drug recovery treatment, a process that has taken months and months, illustrating the lack of resources available for the epidemic of addiction that surrounds us and touches our lives. The Outreach journeyed also with a young family with a child, who lost all their possessions and found themselves homeless, when they were scammed out of housing.

Programming. The Street Outreach Initiative has carried on hosting both the Making Sense of Trauma and Getting Past Your Past workshops facilitated by Antonio Guzman RCC from The Pender Clinic. Over the past three years, SOI has hosted four Making Sense of Trauma courses (the first level of the course where participants learn about what trauma is, how it affects the body and different techniques that can be used to mitigate it's effects), and three Getting Past Your Past groups (the next level which provides a space where participants who have already completed the first level can build on what they have learnt and begin to process parts of their trauma). These resources are important for many street involved adults, providing valuable tools for the journey towards healing, and making a huge difference to the quality of life for participants.

Outreach. Deacon Joyce Locht. **Programming.** Sometimes we can be harder on ourselves than on anyone else, something that directly impacts our experience of God in daily life. In response to this perennial challenge, Deacon Joyce Locht provides the Mindful Self Compassion workshop series, which is useful for anyone, but an especially good follow up for Trauma workshop graduates. And this year

Deacon Joyce offered three workshop series to community groups. Our Deacon also took a well-earned Sabbatical, taking in a number of professional development courses in her discipline of Clinical Counselling. Deacon Joyce continues to provide pastoral visitation and care, much of it in hospital, reaching out to Street Outreach contacts and St. James' members.

The Street Outreach thanks: all our parishioners support this work financially, the members of its Operational Support and Advisory Group, Fr. Rector Canon Kevin Hunt, The Revd Lucy Price (now formerly of this parish), The Wardens, Trustees, and the wonderful staff and volunteers of St. James' Church. Working together, one person at a time, we are making a difference!

Respectfully submitted, *Fr. Matthew Johnson & Anna Wood*

OUTREACH COMMITTEE

The St. James' Outreach Committee (STOC) receives applications for funding and disburses small grants within the parish or local community, within Canada, or globally. The intent is to distribute \$5000 annually for the purpose of extending the work and witness of the church in its broadest sense. Funding is provided from the St. James' Outreach account which is funded through a legacy established by former parishioner Dr. John Conway. Current committee members include Rev. Joyce Locht, Lynn Wilson, Jason Brown, and Peter Goodwin. New members would be most welcome.

Grants issued for 2019 include:

- \$750 to the Metro Vancouver Alliance (MVA) for 2019 membership. MVA is a broad based alliance of community groups, labour, faith, educational working together for the common good. Its main goal along with advocacy concerning needs and issues of general local concern is to build leaders within its institutions who will become community leaders.
- \$1500 to the St. Hilda's Church Sechelt Restoration Fund towards its target of \$1,300,000 established following an urgent need to abandon use of the church sanctuary and other church property due to structural concerns.
- \$500 to the Warriors Against Violence Society, a partner of the Coming Home Society, for their new unfunded drop-in sewing and cultural workshop program at the Kiwassa Neighbourhood House. A letter of appreciation from the society was received and printed in church Mass leaflets.
- A reimbursement of \$425 was given to Jason Brown for providing one fourth of the tuition fees for Alexa Guerrero to pursue veterinary training at the Universidad Technologica de Santiago in the Dominican Republic. Jason has known Alexa and her mother since he was a Mormon missionary in the Dominican Republic 2001-2003 and has maintained ongoing contact with them. Alexa is the first member of her family to attend university and will be of notable service to her community symbolizing the theme of women's empowerment in the Dominican Republic.
- A grant of \$1000 was given to the diocesan Care+Share Program with funds going to the Urban Aboriginal Ministry overseen by Rev. Vivian Seegers at St. Mary Magdalene Church Vancouver.
- A grant of \$2000 was given to the Canucks Family Education Centre located at the Britannia Community Services Centre. Funds were directed to the Zamani Family Settlement Fund. This fund was established as a provision for a Sponsorship Agreement to be put in place by the Canadian Memorial Church Centre for Peace to bring Nasrin Zamani and her four children to Canada to join her sister Fatemeh and family and her brother Nasrallah already living in Vancouver having come as refugees from Afghanistan. Nasrin and her siblings and their families were being targeted by the Taliban who had killed their father, a supporter of education and

higher learning for women and girls. This forced their mother and other family members to attempt to flee to Turkey. Sadly they died of exposure along the way. Only brother Nasrallah survived. Our church was contacted in 2018 by Shannon Muir, chair of the diocesan refugee unit, to see if we had funds available to put towards a sponsorship to bring Nasrallah to Vancouver to join his sister Fatemeh. The outreach committee agreed to make \$2000 available for his sponsorship. As Nasrallah's application was expedited unexpectedly our committee was asked by a member of the committee arranging sponsorship for Nasrin to consider redirecting Nasrallah's funds to meet her need. She and her family had taken refuge in Tajikistan after their home was torched by the Taliban. The Canadian Memorial Centre for Peace required \$33,000 by January 15 to make a sponsorship application and St. James' through the outreach fund was able to provide the final \$2000. Updates on Nasrin and her family's situation will be forthcoming.

Respectfully submitted, *Peter Goodwin*

FINANCIAL EQUILIBRIUM

TREASURER

We have been blessed again this past year with special donations, rental income and your regular giving. As well, our endowment—created over the years by many generous bequests from caring individuals—gained better-than-average returns, making up for the losses of 2018. As we heard at January's Special Vestry Meeting, portfolio manager Ross Turnbull of Odlum Brown selects investment opportunities with companies who are good community citizens. St. James' gains are not from businesses whose product may be responsible for environmental degradation or the misery of others.

Your Rector, Wardens, Trustees, and Treasurer are aided in their stewardship of the finances of St. James' by the efforts of many. A dedicated team of both volunteer and in-house staff, along with a group of paid professionals, work together to keep St. James' functioning financially. Again, this year all of St. James' financial activities have been scrutinized by the chartered professional accounting firm, Rolfe Benson. As we begin another year, we maintain a firm financial footing and we are able to continue with the worship, music, and programs we hold dear. As well, we are able to continue with the capital improvements and repairs begun in 2019. We give our thanks for the aid of so many who help make possible the continuance of our mission and witness here at St. James'.

Respectfully submitted, *Christopher Orr*

COUNTERS

This past year, three teams continued the important work of counting the weekly collections, sorting them to the various ministries identified by the donors on their envelopes, and preparing a report for the Envelope Secretary, the Accountant and the Treasurer. Each team takes a turn, counting once during the month rather than once every fourth week as in the past. This seems to be working out well, thanks to the increasing use of the direct deposit instead of the weekly envelope which makes it easier for all. Our thanks to Philip Green for his support and assistance when requested, and to all who generously support the expenses of the Parish and the many ministries that St. James' contributes to. In 2018, the counting teams were: Pamela Jeacocke & Maureen Ing; Betty Heng & Tara Di Zazzo; Linda Lai & Betty Carlson

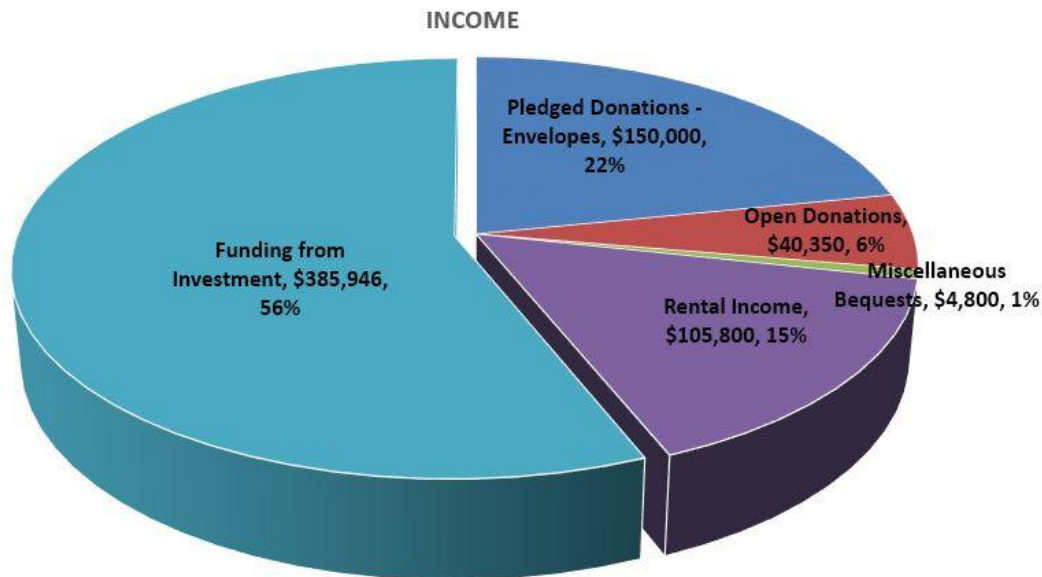
Respectfully submitted, *Betty Carlson*

ENVELOPE SECRETARY

Identifiable Donors	235
Donations, Grants, Recoveries - Funds & Projects	
Children Believe Fund	1200
Aboriginal Front Door Society	110
Save the Children Fund	1065
Assistant Priest Support	30000
Coming Home Society	1350
Clergy Discretionary Fund	6726
Candles	232
Flowers	3997
Sanctuary Guild	644
Pax Newsletter	120
Street Outreach Initiative	18773
Choral Scholarships	4555
SJMA - Youth Music Program	2030
Primate's World Relief and Development Fund	3334
Outreach Committee - General	30105
Maintenance Fund	1600
Indigenous Justice	50
Musicians for Festivals, etc.	2310
Downtown Eastside Women's Centre	1751
Legacies and Bequests	18101
Hospitality - Refreshments, etc	1829
Printing and Photocopying	2488
In Memoriam Donations	995

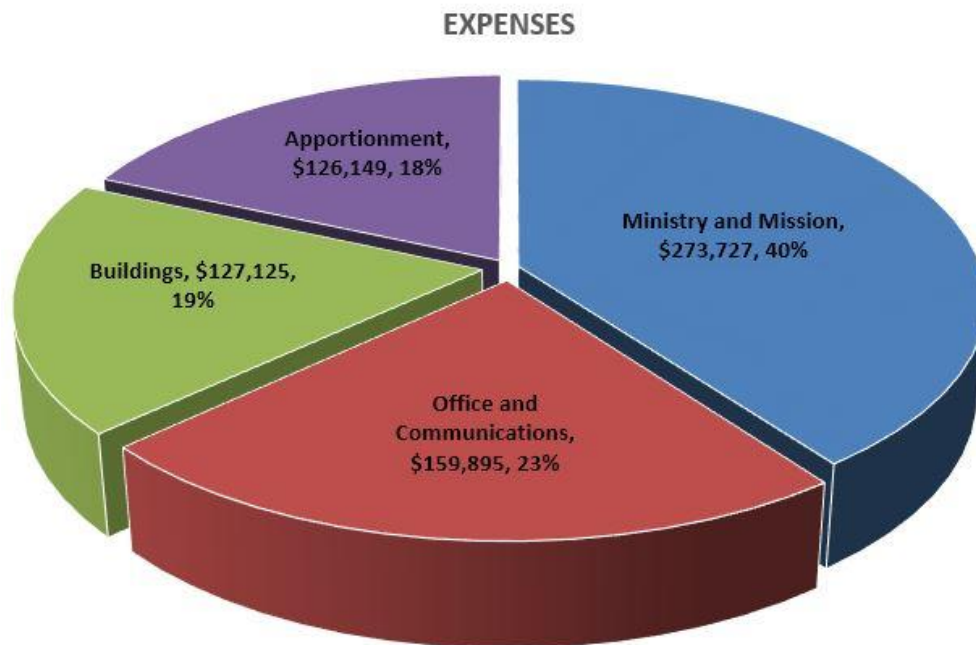
Respectfully submitted, *Philip Green*

PROJECTED BUDGET



Income: \$686,896

We are very grateful at St. James' to parishioners and friends who support our mission and ministry with regular giving, generous donations and bequests. In past years, less than 50% of parish expenditure was drawn from our investments, with the majority funded by regular giving. More recently the level of giving has not kept up with increased expenditure, so in 2020 we expect 56% of expenditure to be drawn from investment income (a draw-down of 5.29%) with only 22% from regular giving. Open donations, miscellaneous bequests and rental income make up the rest. Thus far, we have avoided dipping into capital, but to continue to do so, we need to increase both the level of regular giving, and, if possible, our investments.



Expenses: \$686,896

Ministry & Mission: \$273,727 This includes costs for clergy, music, altar supplies, education and formation, hospitality, outreach, indigenous justice, and our contribution to the Street Outreach Initiative.

Office & Communications: \$159,895 This covers all our general administration expenses, office staff and supplies, insurance, printing costs, accounting and audit, IT and telephone costs.

Buildings: \$127,125 It is important to maintain our building in good condition so that it may continue to host our worship and ministry base. This covers building staff, supplies, cleaning, garbage and recycling, well as lighting and heating, routine and (smaller) unexpected requirements for ongoing maintenance.

Diocesan Apportionment: \$126,149 This is our share of the cost of running the diocese, the Bishop's and the Synod Office.

BUDGET 2020**Income**

Pledged Donations - Envelopes	150,000.00	
Open Donations	40,350.00	
Miscellaneous Bequests	4,800.00	
Rental Income	105,800.00	
Total Income	\$ 300,950.00	43.8%

Expense**Ministry and Mission**

Clergy	\$ 164,090.66
Music	74,106.45
Guilds/Missions	18,880.00
Street Outreach Initiative (SOI)	16,650.00
	\$ 273,727.00

Office and Communications

Accounting and Auditing	\$ 43,000.00
Banking	2,700.00
Communications	5,700.00
Computer	3,700.00
Printing and Postage	9,450.00
Insurance	31,201.00
Office Expenses	57,994.22
Security	3,350.00
Miscellaneous	2,800.00
	\$ 159,895.00

Buildings

Church and Clinton Memorial Hall	\$ 112,124.72
Parish Centre (former Clergy house/Rectory)	15,000.00
	\$ 127,125.00

Apportionment

Diocesan Fair Share Assessment	\$ 126,149.00
	\$ 126,149.00

Total Expenses 686,896.00

Net Income (Loss) -385,946.00

Inter-Fund Transfers to General Fund

Net Investment Income	73,308.00	
Net Realized Gain/Losses	206,387.00	
* Net Unrealized Gains/Losses	0.00	
Capital Encroachment	106,251.00	
Inter-fund Transfers	385,946.00	56.2%

Income (Loss) 0.00

STANDING COMMITTEES

BUILDING COMMITTEE

The Building Committee members are Art Cuthbertson, Randall Cheah, and Andrew Campbell. Doug Ibbott until his move to Japan was a member. Last year, the Committee recommended to the Trustees that the specific capital projects listed below urgently need to be undertaken which are in addition to the regular maintenance and repair routinely carried out throughout the year.

The Trustees had agreed that funds of up to \$67,000 from an unrestricted fund need to be allocated for the completion of the following projects as soon as possible, in the order of priority listed:

1. Repair of the roof leaks in the choir loft and Lady Chapel. (estimate: \$2,000)
2. Replacement of the window sills which are rotting due to rain and age. (estimate: \$7,000)
3. Replacement of a Clinton Memorial Hall exit door. (estimate: \$5,000)
4. Gore St (West End) leaded glass windows. (estimate: \$50,000)

Vestry approved the projects and funding of \$67,000 for these Capital Projects Budget, its proposed projects and \$67,000 funding.

Further investigation by Art and Randall could not locate any leakage in the choir loft or Lady Chapel so no repairs were undertaken.

The firms contacted for the Gore Street leaded glass window repairs recommended that no work be undertaken as they are relatively stable at this time.

The replacement of Clinton Parish Hall windows sills have been repaired and the Clinton Hall NW Fire Exit repair is on-going and not completed.

The Trustees approved the following projects during 2019.

2019 Capital Expenditures	\$67,000
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• Rear Lane Windows	\$6,000	
• Church's NE Exit Roof	\$7,500	
• Clinton Hall Windows	\$4,980	
• Church's NE Exit Roof Drain	\$ 800	
• AED Defibrillator	\$1,799	
• Lighting Conversion to LED	\$7,840	
• Clinton Hall Refrigerator	<u>\$4,000</u>	<u>\$32,919</u>
• GST (2.5%)	<u>\$ 823</u>	<u>\$33,742</u>

2019 Slippage	\$33,258
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[**Notice of Violation** costs should be funded by other sources and/or the St. James' Development Fund; however, under a separate motion and as a different project which will be an agenda item at the AVM. So far, \$13,445 has been or will be earmarked for the project to get us as far as a building permit submission.]

• Fire Consultant	\$6,300	
• Electrical Engineer	\$7,145	
• GST (2.5%)	<u>\$ 336</u>	<u>\$13,781</u>

Carry Over to 2020	\$19,477	only \$14,326 approved by SVM reapproved by AVM
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2020 Capital Expenditures

• Church Amplifier	\$1,032	
• Clinton Hall NW Exit	\$9,985	
• Vestry Washroom/Carpeting	\$5,310	
• Organ – Gallery Division Re-leathering	\$1,000	
• Vestry Ceiling Repair and Flower Room Ceiling Replacement	\$2,950	
• Flower Room Fire-Rated Door with Window	\$6,000	(partial funding expected from SJMA)
• GST (2.5%)	\$ 507	\$26,784

Additional Funding Required for 2020	\$ 7,307	requires AVM Approval
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Recent baptistry window breakage needs to be addressed; however, no estimates have been secured yet.

Respectively submitted, *Andrew Campbell*

THE COLUMBARIUM

Established in 2007, the columbarium and all of its costs and fixtures are borne by the generous estate of the late Frank Avery, the remaining proceeds of which are kept in an account separate from the Parish of St. James' itself. The Celtic cross that is mounted above the columbarium is cast of bronze, the same material as the facing of the columbarium itself. The cross is beautifully illuminated, and also a votive stand and lights have been placed next to the columbarium.

Twenty-four of the ninety-six individual niches are still available for the cremated remains of parishioners, or those persons closely connected with St. James'. All interments are conducted with an appropriate liturgy offered by one or more of the clergy.

Parishioners may make application to buy and reserve a niche in the columbarium at a one-time set cost of \$500, a portion of which remains in the columbarium Care and Maintenance Fund – and some 33 persons have reserved their niche, just as if one were purchasing a burial plot. By the terms of an amendment to the Columbarium By-laws (approved on the 24th October 2011) , an adjacent niche (or niches) may be reserved for pre-needed interment wherever two (or more) persons wish to reside next to each other, as in the case of spouses, partners, or those who are close kin or friend. A “map” of the columbarium, which shows occupied niches, as well as those that are reserved, is kept in the Church Office.

The columbarium is managed by the Rector and Wardens, whoever they may be at any given time, in accordance with the Columbarium By-laws approved and on file with the Business Practices and Consumer Protection Authority of British Columbia, in Victoria. The columbarium provides a beautiful place for parishioners to leave their earthly remains – near the High Altar, and in perpetuity. Enquiries may always be directed to the Rector and Wardens, or to the Warden of the Columbarium, who acts on their behalf.

Respectfully submitted, *Paul Stanwood*

FINANCIAL STATEMENTS – ROLFE, BENSON LLP

See following pages.

ST. JAMES' ANGLICAN CHURCH

FINANCIAL STATEMENTS

31 DECEMBER 2019

ST. JAMES' ANGLICAN CHURCH

Financial Statements

For the Year Ended 31 December 2019

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INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

To the Parishioners,
St. James' Anglican Church

We have reviewed the accompanying financial statements of St. James' Anglican Church that comprise the statement of financial position as at 31 December 2019 and the statements of operations, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organization, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioners' Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioners perform procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.



INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT - Continued

Basis for Qualified Conclusion

Note 2(c) describes the amortization policy with respect to the Church's tangible capital assets. The Church does not amortize its buildings, piano and furniture and fixtures. In this respect the financial statements are not in accordance with Canadian accounting standards for not-for-profit organizations. The estimated useful life of similar assets ranges from 5 to 40 years. The effect of this departure from the Canadian accounting standards for not-for-profit organizations has not been determined.

In common with other organizations of this kind, the Church derives revenue from specified donations and parishioners' offerings, the completeness of which is not susceptible to satisfactory review procedures. Accordingly, our review of these revenues was limited to the amounts recorded in the records of the Church and we are not able to determine whether any adjustments might be necessary to revenue, excess of revenues over expenses and fund balances for the years ended 31 December 2019 and 2018, current assets as at 31 December 2019 and 2018 and fund balances as at 1 January and 31 December for both the 2019 and 2018 years. Our review conclusion was modified accordingly because of the possible effect of this limitation in scope.

Qualified Conclusion

Based on our review, except for the effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of St. James' Anglican Church as at 31 December 2019, and its revenues and expenses and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
11 February 2020

	Unrestricted Funds			Externally Restricted Funds			
	General	Maintenance	St. James'	Columbarium	Anglo-Catholic	Conway	Jessie Park
	Fund	Reserve	Development	Maintenance	Fund	Outreach	Fund
	2019	2019	2019	2019	2019	2019	2019
	\$	\$	\$	\$	\$	\$	\$
Assets							
Current							
Cash	97,670	-	-	22,301	-	-	-
Due from St. Luke's Home Society (Note 11)	9,020	-	-	-	-	-	-
Prepaid expenses	31,401	-	-	-	-	-	-
Accounts receivable	138,534	-	-	-	-	-	-
Accrued interest receivable	-	88	6,859	41	417	343	-
GST receivable	6,923	17	653	8	39	29	-
Due from other funds	-	21,517	113,043	-	353	20	6
	283,548	21,622	120,555	22,350	809	392	7
Life insurance policies							
- cash surrender value	55,482	-	-	-	-	-	-
Marketable securities	60,234	140,411	2,593,278	34,096	174,030	139,950	26,90
Tangible capital assets (Note 4)	998,756	-	-	24,805	-	-	-
	1,398,020	162,033	2,713,833	81,251	174,839	140,342	26,97
Liabilities							
Current							
Accounts payable and accrued liabilities	59,322	-	-	-	-	-	-
Current portion of obligation under capital lease (Note 6)	4,996	-	-	-	-	-	-
Deposits	-	-	-	16,500	-	-	-
Due to other funds	232,605	-	-	1,762	-	-	-
Reserved funds and funds for special projects	72,217	-	-	-	-	-	-
	369,140	-	-	18,262	-	-	-
Deferred capital funding (Note 12)	590,737	-	-	-	-	-	-
Obligation under capital lease (Note 6)	19,527	-	-	-	-	-	-
	979,404	-	-	18,262	-	-	-
Fund balances							
Invested in tangible capital assets	383,496	-	-	24,805	-	-	-
Internally restricted (Note 8)	-	-	-	-	-	-	-
Externally restricted (Note 7)	-	-	-	38,184	174,839	140,342	26,97
Unrestricted	35,120	162,033	2,713,833	-	-	-	-
	418,616	162,033	2,713,833	62,989	174,839	140,342	26,97
	1,398,020	162,033	2,713,833	81,251	174,839	140,342	26,97

APPROVED BY THE BOARD OF TRUSTEES:

Trustee

The accompanying notes are an integral part of these

ST. JAMES' ANGLICAN CHURCH
Statement of Financial Position
31 December 2019
(unaudited)

Externally Restricted Funds					Internally Restricted Funds				Total	
Conway Outreach Fund	Jessie Parks Fund	Frank Burd Fund	Maintenance Trust Fund		Dr. W.K. Burwell Fund	Manuel Memorial Fund	E.C. Miller Fund	Music Fund		
2019	2019	2019	2019		2019	2019	2019	2019	2019	2018
\$	\$	\$	\$		\$	\$	\$	\$	\$	\$
-	-	-	-	-	-	-	-	-	119,971	193,914
-	-	-	-	-	-	-	-	-	9,020	9,214
-	-	-	-	-	-	-	-	-	31,401	22,362
-	-	-	-	-	-	-	-	-	138,534	8,680
417	343	2	796	1,278	5,995	490	368	655	17,332	16,823
39	29	7	66	105	648	40	30	56	8,621	18,277
353	20	63	14,002	11,730	73,141	85	361	52	234,367	496,486
809	392	72	14,864	13,113	79,784	615	759	763	559,246	765,756
-	-	-	-	-	-	-	-	-	55,482	136,143
030	139,950	26,906	643,090	462,418	2,502,344	180,972	139,495	202,198	7,299,422	6,895,078
-	-	-	1,619,789	-	-	-	-	62,775	2,706,125	2,616,339
839	140,342	26,978	2,277,743	475,531	2,582,128	181,587	140,254	265,736	10,620,275	10,413,316
-	-	-	-	-	-	-	-	-	59,322	186,345
-	-	-	-	-	-	-	-	-	4,996	-
-	-	-	-	-	-	-	-	-	16,500	-
-	-	-	-	-	-	-	-	-	234,367	496,486
-	-	-	-	-	-	-	-	-	72,217	48,105
-	-	-	-	-	-	-	-	-	387,402	730,936
-	-	-	-	-	-	-	-	-	590,737	604,895
-	-	-	-	-	-	-	-	-	19,527	-
-	-	-	-	-	-	-	-	-	997,666	1,335,831
-	-	-	1,619,789	-	-	-	-	62,775	2,090,865	2,011,443
-	-	-	-	-	2,582,128	181,587	140,254	202,961	3,106,930	2,738,579
839	140,342	26,978	657,954	475,531	-	-	-	-	1,513,828	1,380,660
-	-	-	-	-	-	-	-	-	2,910,986	2,946,803
839	140,342	26,978	2,277,743	475,531	2,582,128	181,587	140,254	265,736	9,622,609	9,077,485
839	140,342	26,978	2,277,743	475,531	2,582,128	181,587	140,254	265,736	10,620,275	10,413,316

..... Trustee

es are an integral part of these financial statements.

	Unrestricted Funds			Externally Restricted Funds			
		Maintenance	St. James'	Columbarium		Conway	
	General	Reserve	Development	Maintenance	Anglo-Catholic	Outreach	Jessie Parks
	Fund	Fund	Fund	Fund	Fund	Fund	Fund
	2019	2019	2019	2019	2019	2019	2019
	\$	\$	\$	\$	\$	\$	\$
Revenues							
Envelopes	142,081	-	-	-	-	-	-
Specified donations	85,084	-	-	-	-	29,997	-
Rental income	66,431	-	-	-	-	-	-
Bequests	38,656	-	15,000	-	-	-	-
Designated fund donations (Note 9)	6,252	-	-	-	-	-	-
Open offering	5,477	-	-	-	-	-	-
Special holiday	2,955	-	-	-	-	-	-
In memoriam	945	-	-	-	-	-	-
Lent	565	-	-	-	-	-	-
Columbarium revenue (adjustment)	-	-	-	(12,500)	-	-	-
Amortization of deferred capital contributions	31,091	-	-	-	-	-	-
	379,537	-	15,000	(12,500)	-	29,997	-
Expenses							
Church expenses - Schedule	286,416	981	267,000	20	1,112	-	353
Diocese apportionment	117,720	-	-	-	-	-	-
Designated fund disbursements (Note 9)	6,252	-	-	-	-	-	-
Manuel Memorial expense	-	-	-	-	-	-	-
Conway Outreach expense	-	-	-	-	-	1,039	-
Columbarium expense	-	-	-	-	-	-	-
Anglo-Catholic expense	-	-	-	-	-	-	-
	410,388	981	267,000	20	1,112	1,039	353
Other revenues (expenses)							
Unrealized gains (losses)	20	8,372	214,597	2,866	19,268	12,480	3,421
Gains (losses) on sale of marketable securities	-	922	79,678	-	3,353	12	-
Dividend income	-	819	30,649	715	1,375	1,421	527
Interest income	1,977	634	29,707	291	1,655	1,264	132
Brokerage fee expenses	-	(702)	(26,779)	(332)	(1,602)	(1,119)	(274)
	1,997	10,045	327,852	3,540	24,049	14,058	3,806
Excess (deficiency) of revenues over expenses for the year	(28,854)	9,064	75,852	(8,980)	22,937	43,016	3,453
Fund balances - beginning of year	446,678	152,969	2,637,981	72,761	151,902	97,326	23,525
Interfund transfers							
Contributions from (to) other funds	792	-	-	(792)	-	-	-
Fund balances - end of year	418,616	162,033	2,713,833	62,989	174,839	140,342	26,978

Fund balances - end of year 418,616 162,033 2,713,833 62,989 174,839 140,342 26,978

The accompanying notes are an integral part of these

ST. JAMES' ANGLICAN CHURCH
Statement of Operations and Changes in Fund Balances
For the Year Ended 31 December 2019
(unaudited)

Externally Restricted Funds					Internally Restricted Funds						
	Conway Outreach Fund	Jessie Parks Fund	Frank Burd Fund	Maintenance Trust Fund	Dr. W.K. Burwell Fund	Manuel Memorial Fund	E.C. Miller Fund	Music Fund	Total		
	2019	2019	2019	2019	2019	2019	2019	2019	2019	2018	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
-	-	-	-	-	-	-	-	-	142,081	154,705	
-	29,997	-	-	-	-	-	-	-	115,081	152,363	
-	-	-	-	-	-	-	-	-	66,431	51,561	
-	-	-	-	1,600	-	-	-	-	55,256	46,655	
-	-	-	-	-	-	-	-	-	6,252	9,017	
-	-	-	-	-	-	-	-	-	5,477	4,617	
-	-	-	-	-	-	-	-	-	2,955	2,840	
-	-	-	-	-	-	-	-	-	945	1,650	
-	-	-	-	-	-	-	-	-	565	820	
-	-	-	-	-	-	-	-	-	(12,500)	-	
-	-	-	-	-	-	-	-	-	31,091	-	
-	29,997	-	-	1,600	-	-	-	-	413,634	424,228	
12	-	353	13,904	-	67,998	-	892	1,634	640,310	570,085	
-	-	-	-	-	-	-	-	-	117,720	109,680	
-	-	-	-	-	-	-	-	-	6,252	9,017	
-	-	-	-	-	-	1,857	-	-	1,857	3,204	
-	1,039	-	-	-	-	-	-	-	1,039	-	
-	-	-	-	-	-	-	-	-	-	21	
-	-	-	-	-	-	-	-	-	-	2,143	
12	1,039	353	13,904	-	67,998	1,857	892	1,634	767,178	694,150	
68	12,480	3,421	24,562	35,285	255,583	18,148	13,463	17,455	625,520	(84,302)	
53	12	-	3,198	1,491	87,929	1,072	1,780	4,232	183,667	(61,360)	
75	1,421	527	3,538	6,228	36,453	1,922	1,182	2,051	86,880	77,124	
55	1,264	132	2,156	4,788	23,683	1,778	1,605	2,415	72,085	75,979	
02)	(1,119)	(274)	(2,717)	(4,307)	(26,579)	(1,627)	(1,286)	(2,160)	(69,484)	(71,284)	
49	14,058	3,806	30,737	43,485	377,069	21,293	16,744	23,993	898,668	(63,843)	
37	43,016	3,453	16,833	45,085	309,071	19,436	15,852	22,359	545,124	(333,765)	
02	97,326	23,525	2,260,910	430,446	2,273,057	162,151	124,402	243,377	9,077,485	9,411,250	
-	-	-	-	-	-	-	-	-	-	-	
39	140,342	26,978	2,277,743	475,531	2,582,128	181,587	140,254	265,736	9,622,609	9,077,485	

Notes are an integral part of these financial statements.

ST. JAMES' ANGLICAN CHURCH**Statement of Cash Flows****For the Year Ended 31 December 2019****(unaudited)****2019****2018**

Cash provided by (used in):**Operating activities**

Excess (deficiency) of revenues over expenses	\$	545,124	\$	(333,765)
Items not involving cash				
Amortization		55,732		13,250
Amortization of deferred capital contributions		(31,091)		-
Loss (gain) on sale of marketable securities		(183,667)		61,360
Unrealized (losses) from marketable securities		(625,520)		84,302
Life insurance policies - cash surrender value		(17,366)		(747)
		<u>(256,788)</u>		<u>(175,600)</u>

Changes in non-cash working capital balances

Accrued interest receivable		(509)		408
GST receivable		9,656		(11,156)
Accounts receivable		(129,854)		70
Deposits		16,500		-
Due from St. Luke's Home Society		194		6,478
Prepaid expenses		(9,039)		(2,574)
Accounts payable and accrued liabilities		(127,023)		135,499
Reserved funds and funds for special projects		24,112		(534,340)
		<u>(472,751)</u>		<u>(581,215)</u>

Investing activities

Decrease in marketable securities (net)		404,841		619,715
Additions to tangible capital assets		(145,516)		(568,988)
Life insurance proceeds (net)		98,027		-
		<u>357,352</u>		<u>50,727</u>

Financing

Deferred capital funding received		16,933		526,004
Proceeds (repayment) of capital lease obligation - net		24,523		-
		<u>41,456</u>		<u>526,004</u>

Net decrease in cash**(73,943)** **(4,484)****Cash - beginning of year****193,914** **198,398****Cash - end of year****\$ 119,971** **\$ 193,914**

The accompanying notes are an integral part of these financial statements.

ST. JAMES' ANGLICAN CHURCH
Notes to the Financial Statements
For the Year Ended 31 December 2019
(unaudited)

1. Purpose of Organization

The Church has the following Mission objectives:

- To be a beacon for all as a neighbourhood and destination church where we invite and welcome friends, family and strangers into our midst;
- To deepen our life of prayer and formation in Christ;
- To develop relationships and fellowship in open, honest and spiritual ways among parishioners, with our neighbours, and those in need;
- To pursue and practice justice and mercy for the imparting of the Kingdom of God within and beyond the Parish;
- To maintain financial equilibrium, develop our reserves and optimize the use of our assets to ensure the preservation of our sacred space and ministry from generation to generation, to the everlasting glory of God.

For Canadian income tax purposes, the Church is qualified as a not-for-profit organization and is a registered charity, which is exempt from income taxes under the Income Tax Act.

Certain cost amounts, primarily clergy stipends, are allocated to various funds based on management's best estimate of clergy's time spent on each fund's activities and other restrictions placed on the fund.

The Church holds the following funds that are subject to internally or externally imposed restrictions:

- (a) Columbarium Maintenance Fund - The original bequest of \$50,000 from the Frank Avery Estate is to be used for the construction and maintenance of a Columbarium.
- (b) Anglo-Catholic Fund - The fund is to be used to maintain and enhance the Anglo-Catholic ethos, liturgy and tradition of the Church. The initial gift-in-kind is an endowment.
- (c) Maintenance Trust Fund and Jessie Parks Fund - These funds were set up by a Trust Deed. They are treated as endowment funds, to assist in the work and ministry of the Church including the payment of clergy stipends (limited to the income for any one year). They are operated as trust funds for preservation of the Church's buildings if urgent demands cannot be met either from ordinary income or raised by special appeal.
- (d) Frank Burd Fund - The income from a bequest of the Estate of Frank Burd is to be used for the support of aged, infirm, or poor of the Church. The capital cannot be spent and is to be maintained as an endowment.
- (e) Dr. W.K. Burwell Fund - By means of a motion of the Trustees, income from this bequest from the Estate of Dr. Burwell is to be used as determined by the Trustees and the capital of the fund is to be maintained as an endowment.

ST. JAMES' ANGLICAN CHURCH
Notes to the Financial Statements
For the Year Ended 31 December 2019
(unaudited)

1. Purpose of Organization - continued

- (f) E.C. Miller Fund - The Estate of Ernest C. Miller was left to the Church and its annual income is used for purposes as defined by the Trustees.
- (g) Music Fund - The income of a bequest from the Estate of Helen Unwin has been designated by the Trustees to support the Music Ministry.
- (h) Manuel Memorial Fund - The income from the capital of this fund is to be spent for general purposes at the trustees discretion. The trustees have decided to maintain the capital as an endowment.
- (i) Conway Outreach Fund - The income of the fund has been designated to support primarily but not exclusively local and world-wide refugee initiatives and outreach. The original capital cannot be spent and is to be maintained as an endowment.

The Church holds the following funds that are unrestricted:

- (j) St. James' Development Fund and Maintenance Reserve Fund - The Wardens and Trustees set up the funds to receive all non-designated gifts, bequests, or monies donated to the Church for projects and improvements of the Church and its buildings. Income earned by the funds is used to offset operating expenses of the Church.

2. Summary of Significant Accounting Policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

- (a) Fund Accounting

The Church follows the fund accounting method which the Church reports separately the details of financial statement elements of the General Fund, the Restricted Funds and their endowment portions.

ST. JAMES' ANGLICAN CHURCH
Notes to the Financial Statements
For the Year Ended 31 December 2019
(unaudited)

2. Summary of Significant Accounting Policies - continued

(b) Revenue Recognition

Restricted and unrestricted contributions are recognized as revenue in the appropriate restricted fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions of the General Fund are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions of the General Fund are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income includes interest and dividend income, realized and unrealized investment gains and losses. Unrealized gains and losses of held-for-trading financial assets are included in investment income and recognized as revenue in the statement of operations, deferred or reported directly in net assets, depending on the nature of any external restrictions imposed on the investment income. Investment income is recognized as revenue when earned.

(c) Tangible Capital Assets

Tangible capital assets are recorded at cost and amortized over their estimated useful lives at the following annual rates:

Church buildings	None
Leased parking stalls	25 years and 35 years straight-line
Memorial hall and clergy house	2 ½% straight-line
Parish Centre	20 years straight-line
Furniture and fixtures	None
Equipment	3 years straight-line
Equipment under capital lease	5 years straight-line
Piano	None

(d) Contributed Services

The mission of the Church is dependent upon and thankful for the many hours contributed by its members. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

ST. JAMES' ANGLICAN CHURCH
Notes to the Financial Statements
For the Year Ended 31 December 2019
(unaudited)

2. Summary of Significant Accounting Policies - continued

(e) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the statement of financial position date and the reported amounts of revenues and expenses during the year. Accounts subject to significant estimates include accrued liabilities. Management believes that estimates utilized in preparing its financial statements are prudent and reasonable, however, actual results could differ from those estimates.

(f) Financial Instruments

(i) Measurement of Financial Instruments

The Church initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The Church subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market and fixed income securities, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash, accounts receivable, accrued interest receivable and amounts due from related parties.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and obligation under capital lease.

The Church's financial assets measured at fair value include marketable securities and cash surrender value of life insurance policies.

(ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

ST. JAMES' ANGLICAN CHURCH
Notes to the Financial Statements
For the Year Ended 31 December 2019
(unaudited)

2. Summary of Significant Accounting Policies - continued

(f) Financial Instruments - continued

(iii) Transaction Costs

The Church recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(g) Cash and Term Deposits

The Church's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and highly liquid temporary investments usually with a maturity period of three months or less from the date of acquisition. Term deposits that the Church cannot use for current transactions because they are pledged as security are excluded from cash and cash equivalents.

(h) Pension Plan

The Church and its employees contribute to a defined contribution multi-employer pension plan (the "Plan") administered by the Pension Office Corporation of the Anglican Church of Canada. The Plan provides pension based on length of service and final average earnings. As the assets and liabilities of the Plan are not segregated by member, the Plan is accounted for as a defined contribution plan and any contributions from the Church to the Plan are expensed as incurred.

3. Financial Instruments

The Church is exposed to various risks through its financial instruments. The following analysis provides a measure of the Church's risk exposure and concentrations at the statement of financial position date, 31 December 2019.

(a) Liquidity Risk

Liquidity risk is the risk that the Church will encounter difficulty in meeting obligations associated with financial liabilities. The Church is exposed to this risk mainly in respect of its accounts payable and obligations under capital lease. The Church manages liquidity risk by maintaining adequate cash and highly liquid investments. There has been no change to the risk exposure from the prior year.

ST. JAMES' ANGLICAN CHURCH
Notes to the Financial Statements
For the Year Ended 31 December 2019
(unaudited)

3. Financial Instruments - continued

(b) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of three types of risk: currency risk, interest rate risk and other price risk. The Church is mainly exposed to interest rate risk and other price risk.

(c) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Church is exposed to interest rate risk on its fixed interest rate financial instruments. Fixed-rate instruments subject the Church to a fair value risk. The Church's interest-bearing assets and liabilities include marketable securities and obligations under capital lease. Consequently, the exposure to fluctuations in future cash flows with respect to investments and, and obligations under capital lease, as a result of changes in market interest rates, is limited. These assets are held with two financial institutions.

(d) Other Price Risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Church is exposed to other price risk through its marketable securities and cash surrender value of life insurance.

ST. JAMES' ANGLICAN CHURCH
Notes to the Financial Statements
For the Year Ended 31 December 2019
(unaudited)

4. Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2019	2018
General Fund				
Land	\$ 12,250	\$ -	\$ 12,250	\$ 12,250
Buildings	334,019	216,313	117,706	111,063
Parish Centre	723,433	36,172	687,261	641,020
Furniture and fixtures	157,204	-	157,204	131,388
Equipment	1,360	453	907	-
Equipment under capital lease	29,285	5,857	23,428	-
	<u>1,257,551</u>	<u>258,795</u>	<u>998,756</u>	<u>895,721</u>
Columbarium				
Maintenance Fund				
Columbarium	\$ 24,805	\$ -	\$ 24,805	\$ 24,805
Music Fund				
Pianos	\$ 35,000	\$ -	\$ 35,000	\$ 35,000
Furniture and fixtures	40,845	13,070	27,775	29,408
	<u>75,845</u>	<u>13,070</u>	<u>62,775</u>	<u>64,408</u>
Frank Burd Fund				
Land (Note 5(a))	\$ 1,503,750	\$ -	\$ 1,503,750	\$ 1,503,750
Parking stalls (Note 5(b)(c))	359,500	243,461	116,039	127,655
	<u>1,863,250</u>	<u>243,461</u>	<u>1,619,789</u>	<u>1,631,405</u>
	<u>\$ 3,221,451</u>	<u>\$ 515,326</u>	<u>\$ 2,706,125</u>	<u>\$ 2,616,339</u>

5. Frank Burd Fund

- (a) The assets of the Frank Burd Fund included a property formerly known as 306 East Cordova Street (Cooper Place). The Church has a beneficial ownership of this property; however, the property title is registered in the name of St. Luke's Home.
- (b) Included in the assets of the Fund were rights to use ten parking stalls at 353 East Cordova Street (Victory House) for twenty-five years. These rights were originally acquired by the Church during 1997 for cash consideration of \$117,000. These rights expire in 2022.
- (c) During 1998, a further ten parking stalls at 340 East Cordova (St. James' Place) were originally acquired at fair market value by the Church for cash consideration of \$242,500. These rights expire in 2024.

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6. Obligations Under Capital Lease

The Church entered into a capital lease for certain equipment. The lease is repayable in quarterly instalments of \$1,524 including principal and interest. The imputed rate is 4.8% per annum.

The following is a schedule of future minimum lease payments under the capital lease:

2020	\$	6,096
2021		6,096
2022		6,096
2023		6,096
2024		<u>3,048</u>
		27,432
Less: amount representing interest		<u>2,909</u>
		24,523
Less: current portion		<u>4,996</u>
	\$	<u>19,527</u>

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7. Externally Restricted Fund Balances

	<u>2019</u>	<u>2018</u>
Columbarium Maintenance Fund (Note 1(a)) Restricted for construction and maintenance of Columbarium	<u>\$ 54,684</u>	<u>\$ 47,956</u>
Frank Burd Fund (Note 1(d)) Endowment	<u>385,353</u>	<u>385,353</u>
Accumulated net income after transfers, restricted to help needy	<u>272,601</u>	<u>244,152</u>
	<u>657,954</u>	<u>629,505</u>
Maintenance Trust Fund (Note 1(c)) Endowment	<u>300</u>	<u>300</u>
Restricted to pay clergy stipends and extraordinary building costs	<u>475,231</u>	<u>430,146</u>
	<u>475,531</u>	<u>430,446</u>
Anglo-Catholic Fund (Note 1(b)) Endowment	<u>105,189</u>	<u>105,189</u>
Accumulated net income after transfers, restricted to maintain the Anglo-Catholic tradition of the Church	<u>69,650</u>	<u>46,713</u>
	<u>174,839</u>	<u>151,902</u>
Conway Outreach Fund (Note 1(i)) Endowment	<u>67,906</u>	<u>67,906</u>
Accumulated net income after transfers, restricted to outreach	<u>72,436</u>	<u>29,420</u>
	<u>140,342</u>	<u>97,326</u>
Jessie Parks (Note 1(c)) Endowment	<u>22,500</u>	<u>22,500</u>
Accumulated net income after transfers, to be used for general expenses	<u>4,478</u>	<u>1,025</u>
	<u>26,978</u>	<u>23,525</u>
	<u>\$ 1,530,328</u>	<u>\$ 1,380,660</u>

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8. Internally Restricted Fund Balances

	<u>2019</u>	<u>2018</u>
Dr. W.K. Burwell Fund (Note 1(e))		
Endowment	\$ 1,403,272	\$ 1,403,272
Income to be used for purposes defined by the Church Trustees	<u>1,178,856</u>	<u>869,785</u>
	<u>2,582,128</u>	<u>2,273,057</u>
Manuel Memorial Fund (Note 1(h))		
Endowment	150,000	150,000
Income to be used for purposes defined by the Church Trustees	<u>31,587</u>	<u>12,151</u>
	<u>181,587</u>	<u>162,151</u>
E.C. Miller Fund (Note 1(f))		
Income to be used for purposes as defined by the Church Trustees	<u>140,254</u>	<u>124,402</u>
Music Fund (Note 1(g))		
Restricted for support of the Church's Music Ministry	<u>202,961</u>	<u>178,969</u>
	<u>\$ 3,106,930</u>	<u>\$ 2,738,579</u>

9. Designated Fund Donations

The Church received designated fund donations and made fund disbursements for various organizations and projects. These amounts are reported in the General Fund as designated fund donations and disbursements.

10. Related Party Transactions

During the year, the Church charged rent of \$9,020 (2018 - \$9,377) for parking spaces to St. Luke's Home Society, an organization with some trustees in common. These amounts are included in the Due from St. Luke's Home Society at 31 December 2019 and 2018.

These transactions were in the normal course of operations and were measured at the exchange value which represented the amount of consideration established and agreed to by the related parties.

11. Due from Related Party

The amount due from St. Luke's Home is unsecured, without interest and specific terms of repayment. St. Luke's Home has trustees in common with the Church.

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12. Deferred Capital Funding

The deferred capital funding reported in the General Fund includes the unamortized portions of restricted contributions for the Parish Centre included in tangible capital assets received in current and prior years.

	<u>2019</u>	<u>2018</u>
Deferred capital funding	\$ 621,828	\$ 604,895
Less: accumulated amortization	<u>(31,091)</u>	<u>-</u>
	<u>\$ 590,737</u>	<u>\$ 604,895</u>

The changes for the year in the deferred capital funding balance reported in the General Fund are as follows:

	<u>2019</u>	<u>2018</u>
Balance - beginning of year	\$ 604,895	\$ 78,891
Amounts amortized to revenue	<u>(31,091)</u>	<u>-</u>
Additional funding	<u>16,933</u>	<u>526,004</u>
Balance - end of year	<u>\$ 590,737</u>	<u>\$ 604,895</u>

13. Pension Plans

(a) General Synod Pension Plan

The Church contributes to a multi-employer defined benefit pension plan administered by the Anglican Church of Canada. The Plan covers clergy and some lay employees who work over 20 hours per week as well as the employees of the other participating organizations.

The Plan provides pension based on length of service and final average earnings. The annual funding requirements are determined in consultation with the actuaries to provide long-term stability of the Plan.

The Church contributes 11.9% (2018 - 11.9%) and the employees contribute 5.3% (2018 - 5.3%) of their stipend plus the greater of ½ stipend or housing allowance to the Plan.

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13. Pension Plans - continued

(b) Lay Retirement Plan

The Church also contributes to a defined contribution pension plan administered by the Anglican Church of Canada whereby employers and employees contribute at a defined rate. Some lay employees who work over 20 hours per week participate in this plan. The Church contributes 5% (2018 - 5%) and the employees contribute 5% (2018 - 5%) of their salaries to the plan.

Pension plan expenses for the year ended 31 December 2019 amounted to \$23,720 (2018 - \$22,462).

14. Comparative Figures

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2019 financial statements.

ST. JAMES' ANGLICAN CHURCH**Schedule of Church Expenses****For the Year Ended 31 December 2019****(unaudited)**

	2019	2018
Ministry		
Clergy stipends	\$ 161,934	\$ 169,758
Music Director / Choir / Musicians	75,057	73,185
Street Outreach	31,030	25,750
School and education	21,712	23,217
PAX	927	1,209
Organ tuning and piano repairs	463	1,339
Parish growth / Pastoral care	295	134
Altar supplies	-	3,516
	<u>291,418</u>	<u>298,108</u>
Office and general		
Office salaries	60,711	57,772
Audit and professional services	28,715	29,059
Miscellaneous and general projects	26,364	24,187
Printing and stationery	5,397	14,106
Security salaries, benefits and expenses	1,922	3,146
Suppers and kitchen	1,459	3,279
Interest on capital lease	1,334	-
Postage	570	722
Advertising	459	274
Columbarium	40	-
Net increase in cash surrender value of life insurance policies	(17,366)	(747)
	<u>109,605</u>	<u>131,798</u>
Buildings		
Building repairs and maintenance	74,066	17,206
Maintenance salaries and benefits	36,622	40,823
Insurance	25,289	23,750
Light and water	22,949	21,500
Water and scavenging	10,141	8,614
Janitor supplies	5,274	4,537
Telephone and internet	4,942	7,321
Maintenance, security/sound/IT systems	3,384	2,420
Property taxes	888	758
Amortization	55,732	13,250
	<u>239,287</u>	<u>140,179</u>
	\$ 640,310	\$ 570,085

